

Application for Recognition of Exemption Under Section 501(a)

OMB No. 1545-0057

If exempt status is approved,
this application will be open
for public inspection.

► Go to www.irs.gov/Form1024 for instructions and the latest information.

Read the instructions for each Part carefully. **A User Fee must be attached to this application.**
If the required information and appropriate documents are not submitted along with Form 8718 (with payment of the appropriate user fee), the application may be returned to the organization.

Complete the Procedural Checklist that follows the form.

Part I. Identification of Applicant Must be completed by all applicants; also complete appropriate schedule.
Submit only the schedule that applies to your organization. Do not submit blank schedules.

Check the appropriate box below to indicate the section under which the organization is applying:

- a ☐ Section 501(c)(2)—Title holding corporations (Schedule A)
- b ☒ Reserved for future use
- c ☐ Section 501(c)(5)—Labor, agricultural, or horticultural organizations (Schedule C)
- d ☐ Section 501(c)(6)—Business leagues, chambers of commerce, etc. (Schedule C)
- e ☐ Section 501(c)(7)—Social clubs (Schedule D)
- f ☐ Section 501(c)(8)—Fraternal beneficiary societies, etc., providing life, sick, accident, or other benefits to members (Schedule E)
- g ☐ Section 501(c)(9)—Voluntary employees' beneficiary associations (Parts I through IV and Schedule F)
- h ☐ Section 501(c)(10)—Domestic fraternal societies, orders, etc., not providing life, sick, accident, or other benefits (Schedule E)
- i ☐ Section 501(c)(12)—Benevolent life insurance associations, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or like organizations (Schedule G)
- j ☒ Section 501(c)(13)—Cemeteries, crematoria, and like corporations (Schedule H)
- k ☐ Section 501(c)(15)—Mutual insurance companies or associations, other than life or marine (Schedule I)
- l ☐ Section 501(c)(17)—Trusts providing for the payment of supplemental unemployment compensation benefits (Parts I through IV and Schedule J)
- m ☐ Section 501(c)(19)—A post, organization, auxiliary unit, etc., of past or present members of the Armed Forces of the United States (Schedule K)
- n ☐ Section 501(c)(25)—Title holding corporations or trusts (Schedule A)

1a Full name of organization (as shown in organizing document) Keneseth Israel Cemetery Association		2 Employer identification number (EIN) (if none, see Specific Instructions) 2 6 1 2 0 8 2 4 2
1b c/o Name (if applicable)		3 Name and telephone number of person to be contacted if additional information is needed Kenneth N Kirshner (610) 481-0433
1c Address (number and street) 2227 W. Chew St.	Room/Suite	
1d City, town or post office, state, and ZIP + 4. If you have a foreign address, see Specific Instructions for Part I. Allentown, PA 18104-5547		
1e Web site address www.KILV.org/community/cemetery	4 Month the annual accounting period ends June	5 Date incorporated or formed September 6, 1927
6 Did the organization previously apply for recognition of exemption under this Code section or under any other section of the Code? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," attach an explanation.		
7 Has the organization filed Federal income tax returns or exempt organization information returns? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If "Yes," state the form numbers, years filed, and Internal Revenue office where filed.		

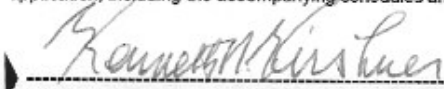
8 Check the box for the type of organization. ATTACH A CONFORMED COPY OF THE CORRESPONDING ORGANIZING DOCUMENTS TO THE APPLICATION BEFORE MAILING.

- a ☒ Corporation— Attach a copy of the Articles of Incorporation (including amendments and restatements) showing approval by the appropriate state official; also attach a copy of the bylaws.
- b ☐ Trust— Attach a copy of the Trust Indenture or Agreement, including all appropriate signatures and dates.
- c ☐ Association— Attach a copy of the Articles of Association, Constitution, or other creating document, with a declaration (see instructions) or other evidence that the organization was formed by adoption of the document by more than one person. Also include a copy of the bylaws.

If this is a corporation or an unincorporated association that has not yet adopted bylaws, check here ☐

I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization, and that I have examined this application, including the accompanying schedules and attachments, and to the best of my knowledge it is true, correct, and complete.

PLEASE
SIGN
HERE


(Signature)

Kenneth N Kirshner, president

(Type or print name and title or authority of signer)

07/18/2018

(Date)

Part II. Activities and Operational Information (Must be completed by all applicants)

- 1** Provide a detailed narrative description of all the activities of the organization—past, present, and planned. Do not merely refer to or repeat the language in the organizational document. List each activity separately in the order of importance based on the relative time and other resources devoted to the activity. Indicate the percentage of time for each activity. Each description should include, as a minimum, the following: **(a)** a detailed description of the activity including its purpose and how each activity furthers your exempt purpose; **(b)** when the activity was or will be initiated; and **(c)** where and by whom the activity will be conducted.

In 1927 a group of men, all members of Congregation Keneseth Israel of Allentown, PA joined together to incorporate a non-profit cemetery to have perpetual existence. To insure perpetuity they established a permanent lot care fund. A 5.5 acre piece of farmland was purchased, A plot plan was developed and needed roadways were installed.

This cemetery was established and operates in accordance with the fundamental principles of Reform Judaism for the burial of members of Congregation Keneseth Israel of Allentown, PA, their families and other persons of the Jewish faith and their families. The rabbi of Congregation Keneseth Israel of Allentown, PA oversees the religious precepts of its operation. A volunteer Board of Directors oversees the management of both the cemetery and its perpetual lot care fund. No part of the net earnings of the cemetery inures to the benefit of any individual.

The cemetery sells Burial Rights allowing for the use of specific plots by the purchaser and the purchaser's family members. From time to time, when called upon by local Jewish organizations representing indigent deceased, the cemetery provides burial plots at no charge.

The Board of Directors directs the maintenance of the cemetery's grounds, maintains records of purchases and burials and, as needed, updates the rules and regulations for the operation of the cemetery.

- 2** List the organization's present and future sources of financial support, beginning with the largest source first.

Presently, the sale of Burial Rights and then investment income. In the future, once all Burial Rights have been sold, income from the investment of the Perpetual Lot Care Fund will be the source of financial support.

Part II. Activities and Operational Information *(continued)***3** Give the following information about the organization's governing body:

a Names, addresses, and titles of officers, directors, trustees, etc.	b Annual compensation
Kenneth N Kirshner, president - 1455 Brentwood Ct., Allentown, PA 18104	-0-
Martha Segel, vice-president - 3728 Highland St., Allentown, PA 18104	-0-
Leonard Glazier, treasurer - 940 N. 24th St., Allentown, PA 18104	-0-
Ferne Kushner, director - 3051 Livingston St., Allentown, PA 18104	-0-
Zachary Cohen, director - 5516 Meadow Dr., Orefield, PA 18069	-0-
Jonathan Epstein, director - 782 N. 38th St., Allentown, PA 18104	-0-

- 4** If the organization is the outgrowth or continuation of any form of predecessor, state the name of each predecessor, the period during which it was in existence, and the reasons for its termination. Submit copies of all papers by which any transfer of assets was effected.

N/A. The Keneseth Israel Cemetery Association is the original entity and not the successor to another organization. Prior to the existence of the cemetery, the land was farm land.

- 5** If the applicant organization is now, or plans to be, connected in any way with any other organization, describe the other organization and explain the relationship (for example, financial support on a continuing basis; shared facilities or employees; same officers, directors, or trustees).

Connected with Congregation Keneseth Israel of Allentown, PA (a 501(c)(3) organization, EIN 23-1489807) in that Directors of the Keneseth Israel Cemetery Association must be members of the Congregation; the voting members of the Cemetery Association are the same as the members of the Congregation; the Cemetery and the Congregation are both Named Insureds on the insurance policies. However, there is no financial inter-relatedness between the Congregation and the Cemetery, nor does either organization have control over the finances or directors of the other, except the Congregation is reimbursed by the Cemetery Association for its insurance coverage, accounting and office services.

- 6** If the organization has capital stock issued and outstanding, state: **(1)** class or classes of the stock; **(2)** number and par value of the shares; **(3)** consideration for which they were issued; and **(4)** if any dividends have been paid or whether your organization's creating instrument authorizes dividend payments on any class of capital stock.

N/A. The organization has not issued any capital stock and therefore there are no outstanding shares; nor any class of stock; nor any par value; nor any consideration for which they were issued; and therefore, no dividends have been paid. The creating document specifically states that, "This corporation shall have no capital stock."

- 7** State the qualifications necessary for membership in the organization; the classes of membership (with the number of members in each class); and the voting rights and privileges received. If any group or class of persons is required to join, describe the requirement and explain the relationship between those members and members who join voluntarily. Submit copies of any membership solicitation material. Attach sample copies of all types of membership certificates issued.

There is only a single class of membership and the only membership qualification is membership in Congregation Keneseth Israel of Allentown, PA. The number of members varies between approximately 350 and 450. The membership votes on the election of the Directors of the Cemetery Association and any proposed amendments to the By-laws.

- 8** Explain how your organization's assets will be distributed on dissolution.

Please see attached By-Laws Article IX on page 8. and Exhibit A to the 1/18/2018 Amendment to the Articles of Incorporation (page 8).

Part II. Activities and Operational Information *(continued)*

- 9** Has the organization made or does it plan to make any distribution of its property or surplus funds to shareholders or members? ☐ Yes ☒ No

If "Yes," state the full details, including: (1) amounts or value; (2) source of funds or property distributed or to be distributed; and (3) basis of, and authority for, distribution or planned distribution.

- 10** Does, or will, any part of your organization's receipts represent payments for services performed or to be performed? ☒ Yes ☐ No

If "Yes," state in detail the amount received and the character of the services performed or to be performed.

The Cemetery Association is not paid a fee to perform any services for any other organization or individual. However, included in the one-time purchase price of Burial Rights is the perpetual care of the graves and grounds, Please see the Attachment for the current pricing schedule.

- 11** Has the organization made, or does it plan to make, any payments to members or shareholders for services performed or to be performed? ☐ Yes ☒ No

If "Yes," state in detail the amount paid, the character of the services, and to whom the payments have been, or will be, made.

- 12** Does the organization have any arrangement to provide insurance for members, their dependents, or others (including provisions for the payment of sick or death benefits, pensions, or annuities)? ☐ Yes ☒ No

If "Yes," describe and explain the arrangement's eligibility rules and attach a sample copy of each plan document and each type of policy issued.

- 13** Is the organization under the supervisory jurisdiction of any public regulatory body, such as a social welfare agency, etc.? ☐ Yes ☒ No

If "Yes," submit copies of all administrative opinions or court decisions regarding this supervision, as well as copies of applications or requests for the opinions or decisions.

- 14** Does the organization now lease or does it plan to lease any property? ☐ Yes ☒ No

If "Yes," explain in detail. Include the amount of rent, a description of the property, and any relationship between the applicant organization and the other party. Also, attach a copy of any rental or lease agreement. (If the organization is a party, as a lessor, to multiple leases of rental real property under similar lease agreements, please attach a single representative copy of the leases.)

- 15** Has the organization spent or does it plan to spend any money attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization? ☐ Yes ☒ No

If "Yes," explain in detail and list the amounts spent or to be spent in each case.

- 16** Does the organization publish pamphlets, brochures, newsletters, journals, or similar printed material? ☐ Yes ☒ No

If "Yes," attach a recent copy of each.

Part III. Financial Data (Must be completed by all applicants)

Complete the financial statements for the current year and for each of the 3 years immediately before it. If in existence less than 4 years, complete the statements for each year in existence. **If in existence less than 1 year, also provide proposed budgets for the 2 years following the current year.**

A. Statement of Revenue and Expenses

Revenue	(a) Current Tax Year From 7/1/2017 To 6/30/2018	3 Prior Tax Years or Proposed Budget for Next 2 Years			(e) Total
		(b) 6/30/2017	(c) 6/30/2016	(d) 6/30/2015	
1 Gross dues and assessments of members	0	0	0	0	0
2 Gross contributions, gifts, etc.	0	0	0	0	0
3 Gross amounts derived from activities related to the organization's exempt purpose (attach schedule) (Include related cost of sales on line 9.)	16,699	24,130	12,000	23,750	76,579
4 Gross amounts from unrelated business activities (attach schedule)	0	0	0	0	0
5 Gain from sale of assets, excluding inventory items (attach schedule)	7,270	1,335	(4,712)	37,510	41,403
6 Investment income (see instructions)	15,022	14,874	12,148	13,686	55,730
7 Other revenue (attach schedule)	0	0	0	0	0
8 Total revenue (add lines 1 through 7)	38,991	40,339	19,436	74,946	173,712
Expenses					
9 Expenses attributable to activities related to the organization's exempt purposes	11,887	17,284	11,841	16,372	57,384
10 Expenses attributable to unrelated business activities	0	0	0	0	0
11 Contributions, gifts, grants, and similar amounts paid (attach schedule)	0	0	0	0	0
12 Disbursements to or for the benefit of members (attach schedule)	0	0	0	0	0
13 Compensation of officers, directors, and trustees (attach schedule)	0	0	0	0	0
14 Other salaries and wages	0	0	0	0	0
15 Interest	0	0	0	0	0
16 Occupancy	4,839	309	1,914	1,877	8,939
17 Depreciation and depletion	0	0	0	0	0
18 Other expenses (attach schedule)	1,577	0	2,200	0	3,777
19 Total expenses (add lines 9 through 18)	18,303	17,593	15,955	18,249	70,100
20 Excess of revenue over expenses (line 8 minus line 19)	20,688	22,746	3,481	56,697	103,612

B. Balance Sheet (at the end of the period shown)

Assets		Current Tax Year as of 6/30/2018	
1 Cash		1	2,559
2 Accounts receivable, net		2	0
3 Inventories		3	0
4 Bonds and notes receivable (attach schedule)		4	0
5 Corporate stocks (attach schedule)		5	0
6 Mortgage loans (attach schedule)		6	0
7 Other investments (attach schedule)		7	0
8 Depreciable and depletable assets (attach schedule)		8	0
9 Land		9	9,738
10 Other assets (attach schedule)		10	577,178
11 Total assets		11	589,475
Liabilities			
12 Accounts payable		12	0
13 Contributions, gifts, grants, etc., payable		13	0
14 Mortgages and notes payable (attach schedule)		14	0
15 Other liabilities (attach schedule)		15	0
16 Total liabilities		16	0
Fund Balances or Net Assets			
17 Total fund balances or net assets		17	589,475
18 Total liabilities and fund balances or net assets (add line 16 and line 17)		18	589,475

If there has been any substantial change in any aspect of the organization's financial activities since the end of the period shown above, check the box and attach a detailed explanation ☐

Schedule H Organizations described in section 501(c)(13) (Cemeteries, crematoria, and like corporations)**1** Attach the following documents.

- a** Complete copy of sales contracts or other documents, including any "debt" certificates, involved in acquiring cemetery or crematorium property.
- b** Complete copy of any contract your organization has that designates an agent to sell its cemetery lots.
- c** A copy of the appraisal (obtained from a disinterested and qualified party) of the cemetery property as of the date acquired.

- 2** Does your organization have, or does it plan to have, a perpetual care fund? ☒ Yes ☐ No
If "Yes," attach a copy of the fund agreement and explain the nature of the fund (cash, securities, unsold land, etc.).

The Cemetery Association's perpetual lot care fund is invested in trust with the Lehigh Valley Jewish Foundation, a subsidiary of the Lehigh Valley Jewish Federation, EIN 23-6396949. The assets consist of cash and securities currently managed by Goldman Sachs and are invested with a view to perpetual protection.

- 3** If your organization is claiming exemption as a perpetual care fund for an organization described in section 501(c)(13), has the cemetery organization, for which funds are held, established exemption under that section? ☐ Yes ☒ No
If "No," explain.

The Keneseth Israel Cemetery Association perpetual lot care fund is held by a separate organization which is already exempt under 501(c)3. Please see comments to Item 2, above, and the attached agreement.

Application for Recognition of Exemption Under Section 501(a)

Keneseth Israel Cemetery Association

2227 W. Chew St., Allentown, PA 18104

EIN: 26-1208242

Part I, Item 8a Certificate of Incorporation with Amendments (8 pages) and By-Laws (9 pages)

Part II, Item 10

Burial Rights pricing as of July 1, 2016:

<u># of Graves</u>	<u>Member Price</u>	<u>Non-member Price</u>
1	910	1,400
2	1,515	2,300
4	2,425	3,700
8	4,550	6,900

Part III, A.

Year End: 6/30/2018 6/30/2017 6/30/2016 6/30/2015

Line 3

Burial Plots	14,674	22,705	10,175	22,350
Sodding Fees	2,025	1,425	1,825	1,400
Total	16,699	24,130	12,000	23,750

Line 5

Realized Gains/Losses 7,270 1,335 (4,712) 37,510
(from Permanent Lot Care Fund, agreement attached for Schedule H, Items 2 and 3)

Line 18

CPA Reports	1,500	0	2,200	0
Bank Charges	3	0	0	0
Legal	74	0	0	0
Total	1,577	0	2,200	0

Part III, B.Line 10

Our funds are invested jointly with those of many other non-profit organizations in a fund managed by the Lehigh Valley Jewish Federation. That combined fund is invested in numerous stocks, bonds, and other investment vehicles. Please see the Agreement as the final attachment to this application.

Schedule HItem 1

a. Please see attached Indenture of September 21, 1927 (2 pages).

b. N/A. The volunteer members of the Board of Directors conduct the sale of burial rights. A sample of a Burial Rights Certificate is attached. (1 page)

Application for Recognition of Exemption Under Section 501(a)

Keneseth Israel Cemetery Association

2227 W. Chew St., Allentown, PA 18104

EIN: 26-1208242

c. The Lehigh County (Pennsylvania) Assessment Office reports that there were no land assessments dating to the land purchase in 1927. However, please see the attached February 24, 2012 Preliminary Notice of Property Assessment which states that, "Your property is currently exempt from real estate taxes (County, Municipality and School District)." (1 page)

Items 2 and 3

Keneseth Israel Cemetery Association Special Fund agreement (5 pages).

KENESETH ISRAEL CEMETERY ASSOCIATION
2227 W. CHEW ST.
ALLENTOWN PA 18104 (PART 1, 8a)

EIN 26-1208242 33

April, A. D. 1874, and the supplements thereto; and that the purposes of the proposed corporation appear to be lawful and not injurious to the community.

It is therefore, on motion of Harold W. Helfrich, Esq., on behalf of the petitioners, ordered and decreed that the charter of 'SLAVISH HOME ASSOCIATION OF ALLENTOWN, PA., be and the same is hereby approved and that upon the recording of the said Charter and this Order, the subscribers thereto and their associates and successors shall be a corporation for the purposes, upon the terms, and under the name therein stated.

BY THE COURT:

Claude T. Reno.

P.J.

Entered Sep 7, 1927 at 2:45 P.M.

M.P.

IN RE: APPLICATION FOR INCORPORATION OF "KENESETH ISREAL CEMETERY ASSOCIATION".

IN THE COURT OF COMMON PLEAS OF LEHIGH COUNTY

In re-Application for)

Incorporation of KENESETH)

No. 83, Sept. Term, 1927

ISRAEL CEMETERY ASSOCIATION)

CERTIFICATE OF INCORPORATION

BE IT KNOWN, that the subscriber, citizens of the Commonwealth of Pennsylvania, having associated themselves for the purpose and upon the terms and by the name hereinafter set forth, and being desirous of becoming incorporated and agreeably to the provisions of the Act of General Assembly of the Commonwealth of Pennsylvania, entitled "An Act to Provide for the Incorporation and Regulation of Certain Corporations", approved the 29th day of April, 1874, and its supplements, do hereby declare, set forth and certify that the following are the purposes, articles and conditions of their said Association and for and upon which they desire to be incorporated.

1. The name of this corporation shall be "KENESETH ISRAEL CEMETERY ASSOCIATION".
2. The purpose of this corporation shall be to conduct and maintain a cemetery or burial ground in the Township of South Whitehall, Lehigh County, Pennsylvania.
3. The business of this corporation shall be transacted in the City of Allentown, County of Lehigh, and State of Pennsylvania.
4. This corporation shall have perpetual existence.
5. The names and residences of the subscribers to this Certificate of Incorporation are

NAMES	ADDRESSES
S. M. Herrman	127 South 13th St., Allentown, Pa.
I. Philips	1311 Hamilton St., Allentown, Pa.
M. H. Kauffman	40 North 8th St., Allentown, Pa.
David Kins	210 South 16th St., Allentown, Pa.
Maurice Kemp	128 South Madison St., Allentown, Pa.

6. This corporation shall have no capital stock. The members of this corporation shall consist of the owners of plots in the said cemetery and burial grounds; the holder of each plot to be entitled to one membership, provided, however, that no member shall be entitled to any additional rights or privileges in the management of the corporation, by reason of his ownership of more than one cemetery plot.

7. This corporation shall be managed by a Board of five Directors, to be elected

I, Andrea E. Naugle, Clerk of Judicial Records, hereby
CERTIFY that this is a true and correct copy of the original
document recorded in the Recorder of Deeds Division
of Lehigh County, Pennsylvania
by: *Naugle* 4-26-18
Deputy

by the owners of the respective cemetery plots for three years; provided that no person shall be elected to the Board of Directors who is not a member of Keneseth Israel Congregation of Allentown, Pennsylvania.

8. The names and residences of the Directors who are chosen for the first year are as follows:-

NAMES	ADDRESSES
S. M. Herrman	127 South 13th St., Allentown, Pa.
I. Philips	1311 Hamilton St., Allentown, Pa.
M. H. Kauffman	40 North 8th St., Allentown, Pa.
David Kins	210 South 16th St., Allentown, Pa.
Maurice Kemp	128 South Madison St., Allentown, Pa.

9. This corporation shall place, in a permanent trust fund, all moneys donated or bequeathed to it, to which shall be added, from year to year, so much of the funds arising from the sale of lots in said cemetery or burial grounds, and all other moneys received, as the financial condition of the corporation may warrant, and the income arising from said funds shall be used to keep the graves and tombstones on said cemetery in good repair.

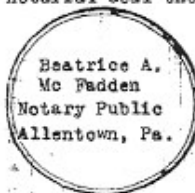
WITNESS our hands and seals the 4th day of August, 1927.

Signed, sealed and delivered	S. M. Herrman (SEAL)
in the presence of	I. Philips (SEAL)
Beatrice A. McFadden	M. H. Kauffman (SEAL)
Raven H. Ziegler	David Kins (SEAL)
	Maurice Kemp (SEAL)

STATE OF PENNSYLVANIA)
COUNTY OF LEHIGH)

On the 4th day of August, 1927, before me, the subscriber, a Notary Public in and for the County and State aforesaid, personally appeared the above named S. M. Herrman, I. Philips, M. H. Kauffman, David Kins and Maurice Kemp, and acknowledged the foregoing Certificate of Incorporation to be their act and deed, and desired that the same might be recorded as such.

WITNESS my hand and notarial seal the day and year aforesaid.



Beatrice A. McFadden
Notary Public
My commission expires at the end
of the next session of the senate.

OFFICE OF THE
SECRETARY OF THE COMMONWEALTH OF PENNSYLVANIA.

Pennsylvania, ss:

Harrisburg, July 30, 1927

I DO HEREBY CERTIFY, That the name, title or designation "KENESETH ISRAEL CEMETERY ASSOCIATION" was this day filed and recorded in this office as the title of a proposed corporation of the first class in accordance with the provisions of the Act, entitled "An Act to provide for the registration and protection of names, titles or designations of associations, societies, orders, foundations, federations, organizations and corporations, of the first class," approved May 16th, 1923, and that a search of the records of this office fails to disclose any conflict between the aforesaid title and any other

name, title or designation heretofore registered under the provisions of the said Act.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the Secretary's Office to be affixed the day and year above written.

Secretary
of the
Commonwealth
Pennsylvania,

Geo. D. T. Horne

Deputy Secretary of the Commonwealth.

Entered Sept. 10, 1927 at 2:49 A.M.

LI

IN RE APPLICATION FOR INCORPORATION OF KENESETH ISRAEL CEMETERY ASSOCIATION
IN THE COURT OF COMMON PLEAS OF LEHIGH COUNTY

In re-Application for)
Incorporation of KENESETH) No. 83, September Term, 1927.
ISRAEL CEMETERY ASSOCIATION)

DECREE

Now, this Sixth day of September, A.D. 1927, the within certificate of incorporation having been presented to me, a Law Judge of said County, accompanied by due proof of publication of notice of this application as required by the Act of Assembly and the rule of this Court in such cases made and provided, I certify that I have examined and perused the said writing and I have found the same to be in proper form and within the purposes named within the first class specified in the Second Section of the Act of General Assembly of Pennsylvania, entitled "An Act to provide for the Incorporation and Regulation of certain Corporations", approved the 28th day of April 1874, and the supplements thereto, and the same appearing to be lawful and not injurious to the community I do hereby on motion of Henry B. Friedman, Esq., in behalf of the petitioners, order and direct that the said charter of Keneseth Israel Cemetery Association aforesaid, be and the same is hereby approved and that upon the recording of the same and of this order, the subscribers thereto and their associates shall be a corporation by the name of Keneseth Israel Cemetery Association for the purposes and upon the terms therein stated.

By the Court:

Claude T. Reno P.J.

CHARTER NOTICE

In the Court of Common Pleas of Lehigh County, No. 83, September Term, 1927.

Notice is hereby given that an application will be made to the above Court on Tuesday September 8th, 1927 at 10 o'clock A.M., under the corporation Act of 1874, of the Commonwealth of Pennsylvania, and the supplements thereto, for a Charter for an intended corporation to be called "KENESETH ISRAEL CEMETERY ASSOCIATION," the Character and object of which is to conduct and maintain a cemetery and burial ground in the Township of South Whitehall, Lehigh County, Pennsylvania, and for these purposes to have, possess and enjoy all the rights, benefits and privileges of the said Act of Assembly and its supplements. The proposed Charter is now on file in the Prothonotary's Office at Allentown, Pa.

HENRY B. FRIEDMAN

Attorney,

303 Allentown Trust Building, Allentown, Pa.

PENNSYLVANIA DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS

Entity# : 185982
Date Filed : 03/31/2017
Pedro A. Cortés
Secretary of the Commonwealth

☒ Return document by mail to:
Kenneth Kirshner
Name
2227 W Chew St
Address
Allentown PA 18104
City State Zip Code
☐ Return document by email to: _____

Articles of Amendment
Domestic Corporation



TML170405JM0832

Read all instructions prior to completing. This form may be submitted online at <https://www.corporations.pa.gov/>.

Fee: \$70

Check one: ☐ Business Corporation (§ 1915) ☒ Nonprofit Corporation (§ 5915)

In compliance with the requirements of the applicable provisions (relating to articles of amendment), the undersigned, desiring to amend its articles, hereby states that:

1. The name of the corporation is:

Keneseth Israel Cemetery Association

2. The (a) address of this corporation's current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is:
(Complete only (a) or (b), not both)

(a) Number and Street	City	State	Zip	County
2227 West Chew Street	Allentown	PA	18104	Lehigh

(b) Name of Commercial Registered Office Provider County

c/o: _____

3. The statute by or under which it was incorporated: County Orphan

4. The date of its incorporation: 09/10/1927

(MM/DD/YYYY)

5. Check, and if appropriate complete, one of the following:

☒ The amendment shall be effective upon filing these Articles of Amendment in the Department of State.

_____ The amendment shall be effective on: _____ at _____
Date (MM/DD/YYYY) Hour (if any)

PA DEPT. OF STATE

MAR 31 2017

6. Check one of the following:

☐ The amendment was adopted by the shareholders or members pursuant to 15 Pa.C.S. § 1914(a) and (b) or § 5914(a).

☒ The amendment was adopted by the board of directors pursuant to 15 Pa. C.S. § 1914(c) or § 5914(b).

7. Check, and if appropriate complete, one of the following:

☒ The amendment adopted by the corporation, set forth in full, is as follows

The members of the corporation shall be the voting members in good standing of Congregation Keneseth Israel.

☐ The amendment adopted by the corporation is set forth in full in Exhibit A attached hereto and made a part hereof.

8. Check if the amendment restates the Articles:

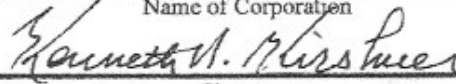
☒ The restated Articles of Incorporation supersede the original articles and all amendments thereto.

IN TESTIMONY WHEREOF, the undersigned corporation has caused these Articles of Amendment to be signed by a duly authorized officer thereof this

27th day of March, 2017

Keneseth Israel Cemetery Association

Name of Corporation

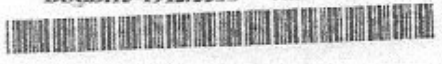


Signature

President

Title

PENNSYLVANIA DEPARTMENT OF STATE
BUREAU OF CORPORATIONS AND CHARITABLE ORGANIZATIONS

<input checked="" type="checkbox"/> Return document by mail to: Congregation of Keneseth Israel - Attn: Kenneth Kirshner Name 2227 W. Chew St. Address Allentown PA 18104 City State Zip Code <input type="checkbox"/> Return document by email to: _____	Articles of Amendment Domestic Corporation DSCB:15-1915/5915 (rev 7/2015)  TML180119JF1840
--	--

Read all instructions prior to completing. This form may be s

Fee: \$70

Check one: ☐ Business Corporation (§ 1915) ☒ Nonprofit Corporation (§ 5915)

In compliance with the requirements of the applicable provisions (relating to articles of amendment), the undersigned, desiring to amend its articles, hereby states that:

1. The name of the corporation is: Keneseh Israel Cemetery Association				
2. The (a) address of this corporation's current registered office in this Commonwealth or (b) name of its commercial registered office provider and the county of venue is: (Complete only (a) or (b), not both)				
(a) Number and Street	City	State	Zip	County
2227 W. Chew St.	Allentown	PA	18104	Lehigh
(b) Name of Commercial Registered Office Provider				County
c/o:				
3. The statute by or under which it was incorporated: County Orphan				
4. The date of its incorporation: 09/10/1927 (MM/DD/YYYY)				
5. Check, and if appropriate complete, one of the following: <input checked="" type="checkbox"/> The amendment shall be effective upon filing these Articles of Amendment in the Department of State. _____ The amendment shall be effective on: _____ at _____ Date (MM/DD/YYYY) Hour (if any)				

PA DEPT. OF STATE

JAN 18 2018

DSCB:15-1915/5915-2

6. Check one of the following:

☐ The amendment was adopted by the shareholders or members pursuant to 15 Pa.C.S. § 1914(a) and (b) or § 5914(a).

☒ The amendment was adopted by the board of directors pursuant to 15 Pa. C.S. § 1914(c) or § 5914(b).

7. Check, and if appropriate complete, one of the following:

☐ The amendment adopted by the corporation, set forth in full, is as follows

☒ The amendment adopted by the corporation is set forth in full in Exhibit A attached hereto and made a part hereof.

8. Check if the amendment restates the Articles:

☐ The restated Articles of Incorporation supersede the original articles and all amendments thereto.

IN TESTIMONY WHEREOF, the undersigned corporation has caused these Articles of Amendment to be signed by a duly authorized officer thereof this

20th day of December, 2017

Keneseth Israel Cemetery Association

Name of Corporation

Kenneth Kirsner

Signature

President

Title

Exhibit A

Amendment to Articles of Incorporation of Keneseth Israel Cemetery Association

The following new Article shall be appended to the existing Articles:

Dissolution. Upon the dissolution of the corporation, the Board of Directors shall, after making provision for payment of all of the liabilities of the corporation, dispose of all the assets of the corporation in such manner, or to such other organization(s) organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization(s) under section 501(c)(3) of the Internal Revenue Code of 1954 (or corresponding successor provision of any future United States internal revenue law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of Lehigh County, exclusively for such purposes as said Court shall determine, or to organization(s) which are organized and operated for such purposes.

KENESETH ISRAEL CEMETERY ASSOCIATION
2227 W. CHEW ST.
ALLENTOWN, PA 18104

EIN: 26-1208242

BY-LAWS
OF

(Part 1, 8a)

KENESETH ISRAEL CEMETERY ASSOCIATION
OF
ALLENTOWN, PENNSYLVANIA

The KENESETH ISRAEL CEMETERY ASSOCIATION of Allentown, Pennsylvania is a non-profit corporation organized and existing under the laws of the Commonwealth of Pennsylvania. These By-Laws are adopted by KENESETH ISRAEL CEMETERY ASSOCIATION of Allentown, Pennsylvania and are supplemental to the Pennsylvania Nonprofit Corporation Law of 1988, as the same shall from time to time be in effect.

ARTICLE I

NAME AND LOCATION

Section 1. The name of this organization shall be "KENESETH ISRAEL CEMETERY ASSOCIATION" (hereinafter referred to as the "KI Cemetery").

Section 2. The location and post office address of its registered office in this Commonwealth is 2227 West Chew Street, Allentown, PA 18104.

Section 3. The location of the KI Cemetery is in South Whitehall Township, Pennsylvania, west of the intersection of Filbert and Coolidge Streets.

ARTICLE II

INCORPORATION, PURPOSE AND OTHER LEGAL REQUIREMENTS

Section 1. The primary purpose for which the KI Cemetery is formed as a non-profit corporation is to conduct and maintain a cemetery or burial ground for the burial of members of Congregation Keneseth Israel of Allentown, Pennsylvania and their families and other persons of the Jewish faith and their families. The KI Cemetery shall be conducted in accordance with the fundamental principles of Reform Judaism, not contemplating pecuniary gain or profit incidental or otherwise to its members.

Section 2. The term for which the KI Cemetery is to exist shall be perpetual.

Section 3. All funds arising from sale of burial rights in the KI Cemetery, interment fees, sodding fees, any other income and any endowment gifts, shall be set apart for perpetual care, preservation, repair, renewal and capital expenditures of the buildings and property of the KI Cemetery.

Section 4. All net sums of the KI Cemetery shall be invested in a manner determined by the Board of Directors.

ARTICLE III

MEMBERSHIP

Section 1. All persons who are voting members in good standing of Congregation Keneseth Israel in Allentown, Pennsylvania shall be members of the KI Cemetery.

Section 2. Membership in the KI Cemetery is personal and not a property right. Membership shall not be transferable by assignment, sale, bequest, devise, or inheritance.

ARTICLE IV

DUES

Section 1. There shall be no dues charged for membership in the KI Cemetery.

ARTICLE V

BOARD OF DIRECTORS

Section 1. The management and administration of the affairs of the KI Cemetery shall be vested in a Board of Directors consisting of not less than six (6) nor more than twelve (12) persons. Members of the Board of Directors shall be members of Congregation Keneseth Israel who are at least twenty-one (21) years of age. Each member of the Board of Directors shall serve for a three-year term, insofar as possible, so that the terms of one-third (1/3) of the members of the Board of Directors shall expire each year. There is no limit on the number of terms a Director may serve, consecutive or otherwise. In addition, the Rabbi of Congregation Keneseth Israel shall serve as a non-voting, ex-officio member of the Board of Directors and the president of Congregation Keneseth Israel shall serve as a voting, ex-officio member of the Board of Directors.

Section 2. All members, upon the recommendation of the Nominating Committee of the KI Cemetery, shall by a majority of those present at the Cemetery's annual meeting and voting, elect persons to serve on the Board of Directors. The Nominating Committee shall report its slate of candidates to the members at least thirty (30) days prior to the date of the annual meeting.

Section 3. Nomination for any Director may also be made by petition of twenty-five (25) members in good standing, provided said nominations are filed with the Board of Directors at least twenty (20) days prior to the annual meeting. The Association will then send out the petition to the members no later than fifteen (15) days before the meeting. No nominations will be accepted from the floor during the meeting.

Section 4. The Board of Directors of the KI Cemetery shall by a majority of those present and voting, elect from among the Directors a President, a Vice President, a

Secretary, a Treasurer and such additional officers as the Board of Directors may deem necessary.

Section 5. In the event that the office of an officer or member of the Board of Directors shall become vacant, the remaining members of the Board of Directors shall immediately fill such vacancy for the unexpired term.

Section 6. The Board of Directors of the KI Cemetery shall have the following powers and duties, to:

- (a) manage the affairs of the KI Cemetery;
- (b) employ such person(s) as may be deemed necessary for the successful prosecution of the purposes of the KI Cemetery;
- (c) provide reports and updates from time to time to the Board of Trustees of Congregation Keneseth Israel at its regularly scheduled board meetings; and to provide to the members a financial statement each year, as prepared in accordance with generally accepted accounting principles.
- (d) establish rates for the purchase of burial rights for both members and non-members of Congregation Keneseth Israel;
- (e) enter into contracts, debts and obligations in connection with the operation, maintenance and improvement of the KI Cemetery;
- (f) as deemed appropriate by the KI Cemetery, provide grants to Congregation Keneseth Israel annually to defray the Congregation's incremental costs of insurance for the KI Cemetery, bookkeeping services provided on behalf of the KI Cemetery and other administrative costs provided by the Congregation to the KI Cemetery.
- (g) appoint financial advisors and/or agents and to approve the investment strategy of the KI Cemetery, as the Board of Directors deems appropriate.

ARTICLE VI

QUORUM AND MAJORITY VOTE

Section 1. A quorum for the purpose of holding any meeting of the Board of Directors shall be a majority of the members of the Board of Directors entitled to vote. A quorum for the purpose of holding any meeting of the general membership shall be the lesser of seventy-five (75) members entitled to vote or fifty-one (51) percent of the general membership entitled to vote.

Section 2. A majority of the members present shall be required to pass any motion at any meeting of the members or Board of Directors, unless otherwise provided.

ARTICLE VII

GRAVES AND BURIAL RESTRICTIONS

Section 1. Only Jews, whether or not they are members of Congregation Keneseth Israel, may purchase burial rights certificates in the KI Cemetery. For the purchase of a single grave only a Jewish person may be buried in such grave. For the purchase of a family plot, non-Jewish family members of the Jewish owner of burial rights, regardless of the degree of separation from such owner, may be buried in the owner's family plot. Should there be a question as to the qualification for such burial the Rabbi of Congregation Keneseth Israel shall make the determination to permit or not permit burial in the KI Cemetery.

Section 2. The Rabbi or other clergy of Congregation Keneseth Israel shall perform all religious services at the KI Cemetery, unless the family requests other Jewish clergy. Jewish laymen may participate in burials or other religious services at the KI Cemetery, but only after consultation with the clergy of Congregation Keneseth Israel. Clergy or laymen of other faiths may participate in burials or other religious services regarding non-Jewish family members of a Jewish burial rights owner, but only with the guidance and presence of Jewish clergy.

Section 3. All burials shall be in accordance with accepted Jewish practices, as determined by the Rabbi of Congregation Keneseth Israel. Burials may not take place on Shabbat or other Jewish holy days.

Section 4. Each grave must be identified with a permanent monument, the purchase, installation and maintenance of which is the responsibility of the plot owner. The KI Cemetery Association must approve the design of such monument.

Section 5. No Christological symbols or those of any faith other than Jewish are permitted in the KI Cemetery. This rule extends to but is not limited to monuments.

Section 6. No living or inanimate object(s) shall be erected or placed on any grave or plot(s) except the monuments as approved by the KI Cemetery Association. Specifically prohibited, without limitation, are flowers, urns, shrubs, trees, objects d'art or the like.

Section 7. Separate sections of the Cemetery, which may be used for such burials, shall be set aside for cremated remains and those children who die within one year of birth.

Section 8. The KI Cemetery shall establish the rules and regulations, from time to time, governing the burial conditions, erection of monuments and maintenance requirements for the graves and burial rights, and/or such other matters relevant to the Cemetery, and will distribute such rules and regulations at the time of plot purchases to the purchaser as an integral part of the Certificate of Rights issued.

ARTICLE VIII

**PERSONAL LIABILITY OF DIRECTORS
AND INDEMNIFICATION OF
DIRECTORS, OFFICERS AND OTHER PERSONS**

Section 1. Personal Liability of Directors.

(a) A director of the KI Cemetery shall not be personally liable for monetary damages as such for any action taken, or any failure to take any action, unless:

(1) the director has breached or failed to perform the duties of his or her office under 15 Pa. Cons. Stat. Ann. Section 5712 (which, as amended from time to time, is hereafter called Section 5712); and

(2) the breach or failure to perform constitutes self-dealing, willful misconduct or recklessness.

(b) This Section shall not limit a director's liability for monetary damages to the extent prohibited by the provisions of the Pennsylvania Nonprofit Corporation Law of 1988.

Section 2. Mandatory Indemnification of Directors, Officers and Other Persons. The KI Cemetery shall, to the fullest extent permitted by applicable law, indemnify its directors, officers, employees or agents of the KI Cemetery who were or are a party or are threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative (whether or not such action, suit or proceeding arises or arose by or in the right of the KI Cemetery or other entity) by reason of the fact that such director, officer, employee or agent is or was a director, officer, employee or agent of the KI Cemetery or is or was serving at the request of the KI Cemetery as a director, officer, employee, general partner, agent or fiduciary of another corporation, partnership, joint venture, trust or other enterprise (including service with respect to employee benefit plans), against expenses (including, but not limited to, reasonable attorneys' fees and costs), judgments, fines (including excise taxes assessed on a person with respect to any employee benefit plan) and amounts paid in settlement actually and reasonably incurred by such director, officer, employee or agent in connection with such action, suit or proceeding, except as otherwise provided in Section 4 hereof. A director, officer, employee or agent of the KI Cemetery entitled to indemnification under this Section 2 is hereafter called a "person covered by Section 2 hereof."

Section 3. Expenses. Expenses incurred by a person covered by Section 2 hereof in defending a threatened, pending or completed civil or criminal action, suit or proceeding shall be paid by the KI Cemetery in advance of the final disposition of such action, suit or proceeding upon receipt of an undertaking by or on behalf of such person to repay such amount if it shall ultimately be determined that such person is not entitled to be indemnified by the KI Cemetery, except as otherwise provided in Section 4.

Section 4. Exceptions. No indemnification under Section 2 or advancement or reimbursement of expenses under Section 3 shall be provided to a person covered by Section 2 hereof:

(a) if a final unappealable judgment or award establishes that such director, officer, employee or agent engaged in self-dealing, willful misconduct or recklessness;

(b) for expenses or liabilities of any type whatsoever (including, but not limited to, judgments, fines, and amounts paid in settlement) which have been paid directly to such person by an insurance carrier under a policy of officers' and directors' liability insurance maintained by the KI Cemetery or other enterprise; or

(c) for amounts paid in settlement of any threatened, pending or completed action, suit or proceeding without the written consent of the KI Cemetery, which written consent shall not be unreasonably withheld.

The Board of Directors of the KI Cemetery is hereby authorized, at any time by resolution, to add to the above list of exceptions from the right of indemnification under Section 2 or advancement or reimbursement of expenses under Section 3, but any such additional exception shall not apply with respect to any event, act or omission which has occurred prior to the date that the Board of Directors in fact adopts such resolution. Any such additional exception may, at any time after its adoption, be amended, supplemented, waived or terminated by further resolution of the Board of Directors of the KI Cemetery.

Section 5. Continuation of Rights. The indemnification and advancement or reimbursement of expenses provided by, or granted pursuant to, this Article VIII shall continue as to a person who has ceased to be a director, officer, employee or agent of the KI Cemetery, and shall inure to the benefit of the heirs, executors and administrators of such person.

Section 6. General Provisions.

(a) The term "to the fullest extent permitted by applicable law," as used in this Article VIII, shall mean the maximum extent permitted by public policy, common law or statute. Any person covered by Section 2 hereof may, to the fullest extent permitted by applicable law, elect to have the right to indemnification or to advancement or reimbursement of expenses, interpreted, at such person's option:

(1) on the basis of the applicable law on the date this Article VIII was adopted; or

(2) on the basis of the applicable law in effect at the time of the occurrence of the event or events giving rise to the action, suit or proceeding; or

(3) on the basis of the applicable law in effect at the time indemnification is sought.

(b) The right of a person covered by Section 2 hereof to be indemnified or to receive an advancement or reimbursement of expenses pursuant to Section 3:

(1) may also be enforced as a contract right pursuant to which the person entitled thereto may bring suit as if the provisions hereof were set forth in a separate written contract between the KI Cemetery and such person, and

(2) shall continue to exist after the rescission or restrictive modification (as determined by such person) of this Article VIII with respect to events, acts or omissions occurring before such rescission or restrictive modification is adopted.

(c) If a request for indemnification or for the advancement or reimbursement of expenses pursuant hereto is not paid in full by the KI Cemetery within thirty (30) days after a written claim has been received by the KI Cemetery together with all supporting information reasonably requested by the KI Cemetery, the claimant may at any time thereafter bring suit against the KI Cemetery to recover the unpaid amount of the claim (plus interest at the prime rate announced from time to time by the KI Cemetery's primary banker) and, if successful in whole or in part, the claimant shall be entitled also to be paid the expenses (including, but not limited to, attorney's fees and costs) of prosecuting such claim. Neither the failure of the KI Cemetery (including its Board of Directors or its independent legal counsel) to have made a determination prior to the commencement of such action that indemnification of or the advancement or reimbursement of expenses to the claimant is proper in the circumstances, nor an actual determination by the KI Cemetery (including its Board of Directors or its independent legal counsel) that the claimant is not entitled to indemnification or to the reimbursement or advancement of expenses, shall be a defense to the action or create a presumption that the claimant is not so entitled.

(d) The indemnification and advancement or reimbursement of expenses provided by, or granted pursuant to, this Article VIII shall not be deemed exclusive of any other rights to which those seeking indemnification or advancement or reimbursement of expenses may be entitled under any law that is not inconsistent with Pennsylvania law, bylaw, agreement, vote of the members or directors or otherwise, both as to action in such director's, officer's, employee's or agent's official capacity and as to action in another capacity while holding that office or position. Nothing contained in this Article VIII shall be construed to limit the rights and powers the KI Cemetery possesses under Subchapter D of the Pennsylvania Nonprofit Corporation Law of 1988 (as amended from time to time), the directors' Liability Act, or otherwise, including, but not limited to, the powers to purchase and maintain insurance, create funds to secure or insure its indemnification obligations, and any other rights or powers the KI Cemetery may otherwise have under applicable law.

The provisions of this Article VIII may, at any time (and whether before or after there is any basis for a claim for indemnification or for the advancement or reimbursement of expenses pursuant hereto), be amended, supplemented, waived, or terminated, in whole or in part, with respect to any person covered by Section 2 hereof by a written agreement signed by the KI Cemetery and such person. The KI Cemetery shall have the right to appoint the attorney for a person covered by Section 2 hereof, provided such appointment is not unreasonable under the circumstances.

Section 7. Optional Indemnification. The KI Cemetery may, to the fullest extent permitted by applicable law, indemnify and advance or reimburse expenses for persons in all situations other than that covered by this Article VIII.

ARTICLE IX

DISSOLUTION

Section 1. Upon the dissolution of the corporation, the Board of Directors shall, after making provision for payment of all of the liabilities of the corporation, dispose of all the assets of the corporation in such manner, or to such other organization(s) organized and operated exclusively for charitable, educational, religious, or scientific purposes as shall at the time qualify as an exempt organization(s) under section 501(c)(3) of the Internal Revenue Code of 1954 (or corresponding successor provision of any future United States internal revenue law), as the Board of Directors shall determine. Any such assets not so disposed of shall be disposed of by the Court of Common Pleas of Lehigh County, exclusively for such purposes as said Court shall determine, or to organization(s) which are organized and operated for such purposes.

ARTICLE X

PROHIBITED TRANSACTIONS

Section 1. The KI Cemetery shall not engage in any transaction prohibited by the laws of the Commonwealth of Pennsylvania or the United States and, in particular, it shall not engage in any transaction prohibited by the Internal Revenue Code. The KI Cemetery shall not accumulate income contrary to the laws of the Commonwealth of Pennsylvania or the laws of the United States, and particularly, it shall not accumulate income contrary to applicable provisions of the Internal Revenue Code.

ARTICLE XI

AMENDMENTS

Section 1. These Bylaws may be amended as follows:

(a) Any proposed amendment must be approved by a majority of the Board of Directors of the KI Cemetery present and voting at a properly called meeting.

(b) When such proposed amendment has been approved by the KI Cemetery Board of Directors, it shall be presented to the Board of Trustees of Congregation Keneseth Israel for comment prior to being presented to the members for approval.

(c) When such proposed amendment has been approved by the KI Cemetery Board, and as may be revised after taking into consideration any comments received from the Board of Trustees of Congregation Keneseth Israel, it shall be

presented at the next Annual Meeting, or at a special meeting of the members called for that purpose. Written notice of any proposed amendment shall be given to each member fourteen (14) days prior to the meeting called for the purpose of acting on the amendment. Such proposed amendment shall become valid upon acceptance by a two-thirds (2/3) vote of the members present and voting at such meeting.

ARTICLE XII

ADOPTION OF BYLAWS

Section 1. These Bylaws shall be adopted by a majority vote of the members present and voting at the time of its proposal by the Directors for ratification.

Section 2. These Bylaws shall be in full force and effect immediately upon their adoption as set forth in Section 1.

Adopted June 6, 2018.

This Indenture,

JOHN W. ECKERT &
JENNIE S. ECKERT

TO
KENNESETH ISRAEL CEMETERY
ASSOCIATION

Made the Twenty-first day of
SEPTEMBER in the year of our Lord
One thousand nine hundred and twenty-seven (1927).
BETWEEN JOHN W. ECKERT AND JENNIE S. ECKERT, his
wife, of the City of Allentown, County of Lehigh
and State of Pennsylvania PARTIES OF THE FIRST
PART; AND KENNESETH ISRAEL CEMETERY ASSOCIATION,
a corporation duly organized and existing under the
Laws of the State of Pennsylvania, PARTY OF THE
SECOND PART.

of the second part, WITNESSETH that the said parties of the first part, for and in consideration of the sum of
ONE DOLLAR lawful money of
the United States of America, unto them well and truly paid by the said part V of the second part, at or before the
sealing and delivery of these presents, the receipt whereof is hereby acknowledged, have
granted, bargained, sold, aliened, enfeoffed, released, conveyed and confirmed, and by these presents do
grant, bargain, sell, alien, enfeoff, release, convey and confirm unto the said part V of the second part its SUCCESSORS
heirs and assigns forever.

ALL THAT CERTAIN tract or piece of land, situate in the Township of South White-
hall, County of Lehigh and State of Pennsylvania, bounded and described as follows,
to wit:-

BEGINNING at a stone set for a corner in line of land of Grand View Cemetery
Association, and in line of otherlands of the grantors herein; thence along the line
of land of the Grand View Cemetery Association, south thirteen degrees and twelve
minutes East, three hundred and ninety-five and eighty-seven one-hundredths (395.87)
feet to a point; thence North eighty-eight degrees and thirty-seven minutes East,
five hundred and ninety and thirty-nine one-hundredths (590.39) feet to a post;
thence along line of land of Fernwood owned by Senger and Satowski, North three
degrees and four and one-half minutes West, three hundred and eighty-seven and fifty-
nine one-hundredths (387.59) feet to a point; thence along other land of the said
grantors, South eighty-eight degrees and thirty-seven minutes West, six hundred and
sixty and ten one-hundredths (660.10) feet to the place of BEGINNING.

CONTAINING five and five thousand six hundred and five ten-thousandths (5.5505)
Acres of land.

BEING A PART of the same premises which Henry Kratzer et al. by Deed dated
April 20th, 1899, and recorded in the office for the recording of Deeds in and for
the County of Lehigh, at Allentown, Penna. in deed-book Volume No. 155 page 81 etc.
granted and conveyed unto John W. Eckert, grantor herein, in fee.

I, Andrea E. Naugle, Clerk of Judicial Records, hereby
CERTIFY that this is a true and correct copy of the original
document recorded in the Recorder of Deeds Division
of Lehigh County, Pennsylvania

by Andrea E. Naugle 4-20-18
Deputy

KENNESETH ISRAEL CEMETERY ASSOCIATION
2227 W. CHERRY ST.
ALLENTOWN PA 18104
(Scribble, Item 1)

FIN: 26-1208242

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TOGETHER with all and singular, the improvements, ways, waters, water-courses, rights, liberties, privileges, hereditaments and appurtenances, whatsoever thereto belonging or in any wise appertaining, and the reversions and remainders, rents, issues and profits thereof; and all the estate, right, title, interest, property, claim and demand whatsoever of the said parties of the first part, in law, equity or otherwise, howsoever, in and to the same and every part thereof. To HAVE AND TO HOLD the said described tract or piece of land, the

hereditaments and premises hereby granted, or mentioned, and intended so to be, with the appurtenances, unto the said party of the second part, its successors, heirs and assigns, to and for the only proper use and behoof of the said party of the second part, its successors, heirs and assigns FOREVER.

AND the said JOHN W. ECKERT AND JENNIE S. ECKERT, his wife the said party 1st of the first part, for themselves, their heirs, executors and administrators, do by these presents covenant, grant and agree to and with the said party of the second part, its successors, heirs and assigns, that they the said party 1st of the first part, the heirs, all and singular the hereditaments and premises heretofore described and granted, or mentioned, and intended so to be, with the appurtenances, unto the said party of the second part, its successors, heirs and assigns, against them the said parties of the first part, and their heirs, and against all and every other person or persons whomsoever, lawfully claiming or to claim the same or any part thereof.

Shall and well Warrant and further Defend

In WITNESS WHEREOF, The said party 1st of the first part, have to these presents set their hands and seals. Dated the day and year first above written.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF

Jessie M. Straub

Anna I. Rabenold

John W. Eckert (Seal)

Jennie S. Eckert (Seal)

Witness, the day of the date of the above Indenture, of the above named

COMMONWEALTH
STATE OF PENNSYLVANIA
COUNTY OF LEHIGH

ON THE 21st day of September Anno Domini 1927, before me, the subscriber, a Notary Public in and for said State, residing in the City of Allentown

personally appeared the above named JOHN W. ECKERT AND JENNIE S. ECKERT, his wife

and in due form of law acknowledged the above Indenture to be their and each of their act and deed, and desired the same might be recorded as such.

Witness my hand and notarial seal the day and year aforesaid.

Jessie M. Straub Notary Public

My Commission Expires April 12th 1931.

THIS DEED WAS ENTERED Sept. 21, 1927 at 10.59 A.M.

Jessie M. Straub
Notary Public
Allentown, Pa.

KENESETH ISRAEL CEMETERY ASSOCIATION
2227 W. CHEW ST
ALLENTOWN, PA 18104

EIN: 26-1208242

(SCHED H, ITEM L, b)

KENESETH ISRAEL CEMETERY ASSOCIATION	
ALLENTOWN, PA	Certificate No.....
.....19.....	
This Certifies, that	
of	has this day paid to the Treasurer of KENESETH ISRAEL
CEMETERY ASS'N, the sum of	Dollars,
in consideration of which he is hereby granted for himself, his heirs and assigns, the right or privilege of	
burial and perpetual care in Lot No..... Subject, however, to all the rules and regulations	
of the Keneseth Israel Cemetery Ass'n now in force or that may hereafter be passed by the said Association;	
no transfer or transfers of said Lot or rights of burial therein shall be binding upon the said Cemetery Asso-	
ciation unless properly approved by and noted on the Books of the Association. No planting of any kind	
allowed.	
Keneseth Israel Cemetery Association	
....., President	
....., Treasurer	

0005-114

PRELIMINARY NOTICE OF PROPERTY ASSESSMENT



**THIS IS NOT A BILL
PLEASE RETAIN FOR YOUR RECORDS**

February 24, 2012



90433 - 1086

PIN: 548766819241 PARNUM: 1
* COOLIDGE ST



KENESETH ISRAEL CEM ASSOC
2227 W CHEW ST
ALLENTOWN PA 18104-5547

CONTROL ID: R21ALZY

EIN: 26-1208242 (Sched H, Item 1, c.)

The Lehigh County Board of Commissioners has directed that all properties in the County be reassessed and given a new property value. The bottom of this page shows the preliminary new value given to your property. It is important for you to review this new value and to understand the following points:

- Pennsylvania law requires that all taxes be uniform, which requires that real estate be valued fairly. The last time Lehigh County revalued all real estate was in 1991. Real estate values have changed dramatically and unevenly during the last 21 years.
- A reassessment itself does not generate additional revenue for the taxing bodies. Taxing authorities are required to adjust their millage rates after a reassessment to reflect the change in total tax base. Existing laws limit the amount of a tax increase that a school district, county or municipality can add during a reassessment year.
- The assessed value of your property determines the amount that you pay in real estate taxes to the county, school district and municipality. Your new value may raise or lower what you pay in real estate taxes. Fifty-five percent of the properties in Lehigh County will pay less in taxes. Forty-five percent of properties will pay more.
- The Lehigh County Board of Commissioners has also changed how the assessed value of property is presented. It is now shown as 100 percent of the value instead of the previous 50 percent.
- The Preliminary valuation for your property is set forth here, with the current value and the change to 100 percent for the current value for your reference.

Current 1991 Assessed Value (50%)	Current 1991 Assessed Value (100%)	2013 Preliminary Assessed Value (100%)
45,350	90,700	134,400

Your property is currently exempt from real estate taxes (County, Municipality and School District).

For more information on reassessment, to view your property record, and to see what the projected tax changes are for your property, go to www.mylehighcountyproperty.com and enter the CONTROL ID listed above.

Your new property value will not be effective until 2013. You will have the right to question and appeal the new value of your property. Informal reviews will occur from March to mid-June. For more information or to request an informal review, please follow the instructions on the next page. Results of the informal review will be sent to you as a Final Notice of Property Assessment on or before July 1, 2012. If you do not wish to request an informal review, you will be sent a Final Notice of Property Assessment on or before July 1, 2012. You will have the right to appeal to the Board of Assessment Appeals following your receipt of the Final Notice.



KENESETH ISRAEL CEMETERY ASSOCIATION
2227 W. CHEW ST. ALLENTOWN, PA 18104
SPECIAL FUND

EIN: 26-1208242
(SCHED H, ITEMS 2+3)

The Jewish Federation of the Lehigh Valley
702 N. 22nd Street
Allentown, PA 18104

KENESETH ISRAEL CEMETERY ASSOCIATION (hereinafter "ASSOCIATION") by action approved by its Board of Directors will transfer to The Jewish Federation of the Lehigh Valley (hereinafter "Federation") assets, including cash and securities, subject to the following terms and conditions:

1. The assets so transferred (hereinafter "Fund") shall be held for the ASSOCIATION by The Lehigh Valley Jewish Foundation (hereinafter "FOUNDATION") which has been created within the structure of the Federation to carry out the Endowment Fund program of the Federation. The assets shall be held in the name of the FOUNDATION or in the name of a nominee of the FOUNDATION.

2. The current bylaws of the FOUNDATION describe the Special Fund category in Section 5.2 (d) as follows:

"Each individual fund is held by the LVJF as an agent fiduciary for another charitable entity with powers of investment and management only. The LVJF shall have no responsibility for initiating distributions of income and principal from a special fund and shall make distributions only on written instructions from the other entity. If the other entity is no longer in existence or is in the process of dissolution and the other charitable entity made no provision for distributions, the LVJF shall make distributions in such a manner as to effectuate most clearly the charitable purposes of the other entity and the LVJF may transfer such special fund to a restricted fund."

3. The current Statement of Policy, Procedures, and Guidelines describes Special Funds in Section 2.05 as follows:

"Each individual fund is held by the LVJF as an agent fiduciary for another charitable entity with powers of investment and management only. The LVJF shall have no responsibility for initiating distributions of income and principal from a special fund and shall make distributions only on written instructions from the other entity. If the other entity is no longer in existence or is in the process of dissolution and the other charitable entity made no provision for distributions, the LVJF shall make distributions in such a manner as to effectuate most clearly the charitable purposes of the other entity and the LVJF may transfer such special fund to a restricted fund."

4. The Federation may receive from time to time additional transfers of assets from the ASSOCIATION to be added to the Fund, and to be held subject to the provisions hereof.

5. The Federation shall have all powers necessary or in its sole discretion desirable to carry out the purposes of the Fund, including, but not limited to, any investment restriction, statutory, or judicial, which would otherwise be applicable to it as a fiduciary, and the power to commingle the assets of the Fund with those of other funds for investment purposes. No person dealing with the Federation shall be required to inquire into its authority to act.

6. Any reference to Federation in this document shall also mean FOUNDATION and it is understood that the FOUNDATION has been authorized to act on behalf of the Federation.

7. The Fund shall be held by the FOUNDATION as an agent fiduciary for the ASSOCIATION with powers of investment and management only.

8. The ASSOCIATION has the right to require distribution of any part or all of the Fund's income and principal to anyone or to any entity at any time or from time to time by written instructions to the FOUNDATION.

9. Written instructions from the ASSOCIATION to the Federation and FOUNDATION shall be co-signed with two signatures, one signature by the President or such other officer designated in writing by the ASSOCIATION Board of Directors and the second signature by the Treasurer or Financial Committee Chairman or such other person designated in writing by the ASSOCIATION Board of Directors. The aforesaid designations shall be made by resolution adopted at any meeting of the ASSOCIATION Board of Directors and a copy of such resolution shall be certified by the Secretary of the ASSOCIATION and sent to the Executive Director of the Jewish Federation of the Lehigh Valley.

In lieu of a written letter, an email request shall be acceptable as long as the sender has been designated in writing by the ASSOCIATION Board of Directors and the Federation has been informed of this designation ahead of time. An email request from the ASSOCIATION for a distribution of funds will be honored only if payment is to be made to the Keneseth Israel Cemetery Association and is to be sent to the ASSOCIATION's office at 2227 W. Chew Street, Allentown, PA 18104.

10. The Fund shall bear its proportional share of costs including but not limited to investment, management, custodial, and brokerage fees as reasonably determined by the FOUNDATION, including direct administrative expenses.

11. The ASSOCIATION may select one of its members to attend the FOUNDATION'S Investment Committee meetings and the Federation agrees to invite such person to FOUNDATION Investment Committee meetings, if requested.

12. The FOUNDATION shall keep proper records of all transactions in the Fund and furnish the ASSOCIATION with periodic (but at least quarter-annual) itemized statements of all receipts and disbursements during the period and a listing of assets held at the end of said period showing market value and book value.

13. Requests for withdrawals of principal and income shall be acted upon by the FOUNDATION as expeditiously as possible. However, the ASSOCIATION recognizes that the problems of liquidation of some assets in order to avoid losses in value of the assets may cause delay in making principal distribution.

14. A. The ASSOCIATION, its officers, directors and governing body, hereby agree that the Federation and FOUNDATION, their officers, directors and governing body, shall not be liable, jointly or severally, for any loss, damage, claim or liability incurred or sustained by the ASSOCIATION in connection with the management, investment performance or custody or any assets transferred by the ASSOCIATION to the Federation. Any claims which may be asserted under the Federal securities laws shall be deemed waived only to the extent permitted by Federal law.

B. The ASSOCIATION further agrees to reimburse the Federation and FOUNDATION for any legal or other expenses reasonably incurred by the Federation and FOUNDATION in connection with any claim or legal action the Federation and FOUNDATION may initiate or any loss, damage, claim or liability involving ASSOCIATION assets.

C. The ASSOCIATION agrees to indemnify and hold harmless the Federation and FOUNDATION, its officers, directors, governing body, employees and agents against any loss, claim, damage or liability, joint or several, asserted by any other parties in connection with the management, investment performance or custody of any assets transferred by the

ASSOCIATION to the Federation. Indemnification for claims arising under the Federal securities laws shall be required only to the extent permitted by Federal law.

D. The ASSOCIATION further agrees to reimburse the Federation and FOUNDATION for any legal or other expenses reasonably incurred by the Federation or FOUNDATION in connection with any claim or legal action brought against the Federation and FOUNDATION for any loss, damage, claim or liability involving ASSOCIATION assets.

E. The Foundation and Federation will notify the Association prior to the commencement of any legal action by the Foundation or Federation and will notify the Association promptly of any legal action against the Foundation or Federation.

15. The Statement of Policy, Procedures and Guidelines for The Lehigh Valley Jewish FOUNDATION provides in Section 3.10 as follows:

"All funds unless exempted shall be part of an investment pool as governed by an investment committee of LVJF. "Shares" in the pooled fund shall be determined based upon the market value of any fund and its relationship to the total market value of the fund and its relationship to the total market value of the fund. The percentage value of each fund shall be determined no less than quarterly and preferably monthly to account for fluctuations of capital contributions or distributions. Each fund shall share in dividend and interest earnings, capital gains or losses, and any general charges that might be applied from time to time by the LVJF."

16. The Statement of Policy, Procedures and Guidelines for The Lehigh Valley Jewish FOUNDATION provides in Section 4.10 as follows:

"The LVJF is duly authorized to maintain and care for the investment and reinvestment of funds coming into its possession or control, to invest said funds with the advice and recommendations of an Investment Committee, and if determined by the LVJF, with the advice and recommendations of professional investment counsel. The funds of the LVJF may be commingled but the LVJF shall have no obligation to commingle the funds for investment purposes and may, in its discretion, retain the assets of any fund as a separate entity for investment purposes. The LVJF may retain any assets received. Any investments or reinvestments shall be made only in such investments as would be appropriate for investments by a fiduciary."

17. This Agreement, when accepted by you, represents the entire agreement between us and no oral promise or representation shall be binding upon the parties. This agreement can only be changed or modified by a written agreement signed by the parties hereto.

18. This Agreement may be terminated by either party by written notice sent to the other party to the effect that termination shall occur on a date not earlier than three (3) months after the date of the written notice.

19. This Agreement will be governed by the laws of the Commonwealth of Pennsylvania.

20. Kindly indicate below your acceptance of the ASSOCIATION Special Fund, subject to the foregoing terms and conditions.

Sincerely,

KENESETH ISRAEL CEMETERY ASSOCIATION

BY: Kenneth Shuman

ITS: president

Date: 11/2/07

The KENESETH ISRAEL CEMETERY ASSOCIATION Special Fund is hereby accepted and the terms and conditions set forth above are agreed to.

THE LEHIGH VALLEY JEWISH FOUNDATION

BY: [Signature]

ITS: Director, Planned Giving & Endowments

Date: 11/5/07

THE JEWISH FEDERATION OF THE LEHIGH VALLEY

BY: Mark L. Gerecht

ITS: EXECUTIVE DIRECTOR

Date: 11/5/2007

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