

**TRADEMARK ASSIGNMENT**

Electronic Version v1.1  
 Stylesheet Version v1.1

|                       |                |
|-----------------------|----------------|
| SUBMISSION TYPE:      | NEW ASSIGNMENT |
| NATURE OF CONVEYANCE: | MERGER         |
| EFFECTIVE DATE:       | 04/08/2010     |

**CONVEYING PARTY DATA**

| Name                                   | Formerly | Execution Date | Entity Type                     |
|--|----------|----------------|---------------------------------|
| International Order of the Golden Rule |          | 04/08/2010     | INC. ASSOCIATION: MISSOURI      |
| International Order of the Golden Rule |          | 04/08/2010     | INC. ASSOCIATION: UNITED STATES |

**RECEIVING PARTY DATA**

|                 |   |
|-----------------|---|
| Name:           | International Order of the Golden Rule  |
| Also Known As:  | AKA IOGR; Order of the Golden Rule; OGR |
| Street Address: | 3520 Executive Center Dr., Suite 300    |
| City:           | Austin                                  |
| State/Country:  | TEXAS                                   |
| Postal Code:    | 78731                                   |
| Entity Type:    | INC. ASSOCIATION: UNITED STATES         |

**PROPERTY NUMBERS Total: 1**

| Property Type        | Number  | Word Mark                              |
|----------------------|---------|--|
| Registration Number: | 2329561 | INTERNATIONAL ORDER OF THE GOLDEN RULE |

**CORRESPONDENCE DATA**

Fax Number: (512)334-5514  
*Correspondence will be sent via US Mail when the fax attempt is unsuccessful.*  
 Phone: 512-334-5504  
 Email: dhughes@ogr.org  
 Correspondent Name: Dianne Hughes  
 Address Line 1: 3250 Executive Center Dr., Suite 300  
 Address Line 4: Austin, TEXAS 78731

|                    |               |
|--------------------|---------------|
| NAME OF SUBMITTER: | Dianne Hughes |
|--------------------|---------------|

**900170185**

**TRADEMARK  
 REEL: 004266 FRAME: 0780**

**OP \$40.00 2329561**

|  |                 |
|--|-----------------|
| Signature:   | /dianne hughes/ |
| Date:  | 08/25/2010      |
| <p>Total Attachments: 28</p> <p>source=S35C-110082511010#page1.tif<br/>source=S35C-110082511010#page2.tif<br/>source=S35C-110082511010#page3.tif<br/>source=S35C-110082511010#page4.tif<br/>source=S35C-110082511010#page5.tif<br/>source=S35C-110082511010#page6.tif<br/>source=S35C-110082511010#page7.tif<br/>source=S35C-110082511010#page8.tif<br/>source=S35C-110082511010#page9.tif<br/>source=S35C-110082511010#page10.tif<br/>source=S35C-110082511010#page11.tif<br/>source=S35C-110082511010#page12.tif<br/>source=S35C-110082511010#page13.tif<br/>source=S35C-110082511010#page14.tif<br/>source=S35C-110082511010#page15.tif<br/>source=S35C-110082511010#page16.tif<br/>source=S35C-110082511010#page17.tif<br/>source=S35C-110082511010#page18.tif<br/>source=S35C-110082511010#page19.tif<br/>source=S35C-110082511010#page20.tif<br/>source=S35C-110082511010#page21.tif<br/>source=S35C-110082511010#page22.tif<br/>source=S35C-110082511010#page23.tif<br/>source=S35C-110082511010#page24.tif<br/>source=S35C-110082511010#page25.tif<br/>source=S35C-110082511010#page26.tif<br/>source=S35C-110082511010#page27.tif<br/>source=S35C-110082511010#page28.tif</p> |                 |

RECEIVED

MAY 03 2010

Albert Y. Lin  
direct 512-703-5726  
fax 512-480-5023  
e-mail [alin@mailbmc.com](mailto:alin@mailbmc.com)

April 30, 2010

Comptroller of Public Accounts  
Exempt Organizations Section  
P.O. Box 13528  
Austin, Texas 78711-3528

Re: International Order of the Golden Rule  
Texas Taxpayer Number 32040529482

Dear Sir or Madam:

International Order of the Golden Rule was a Missouri nonprofit corporation, originally formed in 1998. This entity is tax-exempt under Section 501(c)(6). This entity's offices recently moved to Texas.

Because Missouri law does not have simple "re-domestication" provisions, in order to change its charter to Texas, a shell Texas nonprofit corporation was created on October 20, 2009.

The Missouri nonprofit corporation was merged into the Texas nonprofit corporation, pursuant to both Texas and Missouri law. The Texas nonprofit corporation retains the same employer identification number (EIN) of the original Missouri nonprofit corporation, pursuant to the articles of merger.

Attached as substantiation for the Texas application for exemption from franchise tax are the following:

1. Copy of June 11, 1999 exemption letter for I.O.G.R. d/b/a International Order of the Golden Rule.
2. Copy of August 9, 1999 Missouri Articles of Amendment showing the change in name from former "I.O.G.R." to the full name "International Order of the Golden Rule."
3. Copy of Missouri merger documents dated April 8, 2010 (including Agreement and Plan of Merger outlining carryover of federal employer identification number).

Comptroller of Public Accounts  
Exempt Organizations Section  
April 30, 2010  
Page 2

4. Copy of Texas merger documents dated April 8, 2010.
5. Copy of Texas formation documents for International Order of the Golden Rule dated October 20, 2009.

Thank you for your assistance in this matter.

Very truly yours,



Albert Lin

Enclosures

cc:

Dianne Hughes  
3520 Executive Center Drive, Suite 300  
Austin, Texas 78731

# TEXAS APPLICATION FOR EXEMPTION – FEDERAL AND ALL OTHERS

• Remove All Staples • TYPE OR PRINT • Do NOT write in shaded areas.

1. Organizations applying for exemption under one of the categories listed below should check the appropriate box and complete this application.

Our publication, *Guidelines to Texas Tax Exemptions (96-1045)*, includes a description of the additional documentation required for each category of exemption. For the category you select, be sure to read the requirements listed in the publication. If you send in an application without including the documentation described in the publication, we will return the application to you with a request for additional information. We are unable to process incomplete applications.

- |   |   |
|---|---|
| <input checked="" type="checkbox"/> Federal Exemption under qualifying Internal Revenue Code Section 501(c)                     | <input type="checkbox"/> Credit Unions - Federal  |
| <input type="checkbox"/> Cemetery Corporations  | <input type="checkbox"/> Credit Unions - State  |
| <input type="checkbox"/> Certain Insurance Corporations for Farm Mutuals, Local Mutual Aid Associations and Burial Associations | <input type="checkbox"/> Development Corporations   |
| <input type="checkbox"/> Certain Insurance Corporations Licensed as Title Insurance Companies and Title Insurance Agents        | <input type="checkbox"/> Electric Cooperatives  |
| <input type="checkbox"/> Certain Corporations Subject to the Insurance Code   | <input type="checkbox"/> Emergency Medical Service Corporations   |
| <input type="checkbox"/> Chambers of Commerce   | <input type="checkbox"/> Farmers Cooperative Societies  |
| <input type="checkbox"/> Convention and Tourist Promotional Agencies  | <input type="checkbox"/> Health Facility Development Corporations   |
| <input type="checkbox"/> Cooperative Associations   | <input type="checkbox"/> Hospital Laundry Cooperative Associations  |
| <input type="checkbox"/> Cooperative Credit Associations  | <input type="checkbox"/> Housing Finance Corporations   |
| <input type="checkbox"/> Corporations Exempted by Another Law   | <input type="checkbox"/> Local Organizing Committees  |
| <input type="checkbox"/> Corporations with Business Interest In Solar Energy Devices  | <input type="checkbox"/> Lodges   |
| <input type="checkbox"/> Corporations Organized for Agricultural Purposes   | <input type="checkbox"/> Marketing Associations   |
| <input type="checkbox"/> Corporations Organized for Conservation Purposes   | <input type="checkbox"/> Nonprofit Water Supply Corporations  |
| <input type="checkbox"/> Corporations Involved with City Natural Gas Facility   | <input type="checkbox"/> Open-End Investment Companies  |
| <input type="checkbox"/> Corporations Organized to Provide Cooperative Housing  | <input type="checkbox"/> Corporations Organized to Promote County, City or Another Area (Public Interest Organizations) |
| <input type="checkbox"/> Corporations Organized to Provide Convalescent Homes for Elderly                                       | <input type="checkbox"/> Railway Terminal Corporations  |
| <input type="checkbox"/> Corporations Organized for Student Loan Funds or Student Scholarship Purposes                          | <input type="checkbox"/> Recycling Operations   |
|   | <input type="checkbox"/> Telephone Cooperatives   |
|   | <input type="checkbox"/> Volunteer Fire Departments   |
|   | <input type="checkbox"/> Youth Athletic Organizations   |

2. ORGANIZATION NAME

(Legal name as provided on Articles of Incorporation, or if unincorporated, the governing document.)

International Order of the Golden Rule

3. ORGANIZATION MAILING ADDRESS

Street number, P.O. Box or rural route and box number

3520 Executive Center Drive, Suite 300

|                       |                             |                          |   |
|-----------------------|-----------------------------|--------------------------|---|
| City<br><b>Austin</b> | State/Province<br><b>TX</b> | ZIP Code<br><b>78731</b> | County (or country, if outside the U.S.)<br><b>Travis</b> |
|-----------------------|-----------------------------|--------------------------|---|

4. Texas taxpayer number (if applicable) ..... **3 2 0 4 0 5 2 9 4 8 2**

5. Federal Employer Identification Number (EIN) (Required if applying for exemption on the basis of a federal exemption) ..... **4 3 1 8 2 8 4 3 2**

6. a) Enter filing information issued by the Texas Secretary of State:

File Number ..... **0 8 0 1 1 8 4 3 4 5** File Date ..... **1 0 2 0 2 0 0 9**

OR

b)  Check this box if this organization is not registered with the Texas Secretary of State.

7. Contact information of the person submitting this application

Name **Albert Lin** E-mail Address **alin@mailbmc.com**

Firm or Company Name **Brown McCarroll LLP** Daytime Phone (Area code and number) **(5 1 2) 7 0 3 - 5 7 2 6** Extension

Address **111 Congress Avenue, Suite 1400** City **Austin** State **Texas** ZIP Code **78701**

We will notify you by e-mail when the exemption has been added to let you know where the exemption can be verified online. If an e-mail address is not provided, indicate where our response should be mailed:  organization's mailing address or  mailing address of the submitter.

**TRADEMARK**

**REEL: 004266 FRAME: 0784**

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

Date: JUN 11 1999

I.O.G.R. d/b/a International  
Order Of The Golden Rule  
c/o Marietta B. Gaden  
13523 Lakefront Drive  
Bridgeton, MO 63045

Employer Identification Number:  
43-1828432  
Internal Revenue Code:  
501(c)(6)  
Contact Person:  
Mr. Carter C. Hull  
Toll Free Contact Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Form 990 Required:  
Yes

Dear Applicant:

Based on the information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from federal income tax under section 501(a) of the Internal Revenue Code as an organization described in the section indicated above.

Please notify the Ohio EP/EO Customer Service office if there is any change in your name, address, sources of support, purposes, or method of operation. If you amend your organizational document or bylaws, please send a copy of the amendment to the Ohio EP/EO Customer Service office. The mailing address for that office is Internal Revenue Service, EP/EO Customer Service, P.O. Box 2508, Cincinnati, OH 45201.

Unless specifically excepted, you are liable for taxes under the Federal Insurance Contributions Act (social security taxes) for each employee to whom you pay \$100 or more during the calendar year. Unless excepted, you are also liable for tax under the Federal Unemployment Tax Act for each employee to whom you pay \$50 or more during a calendar quarter if, during the current or preceding calendar year, you had one or more employees at any time in each of 20 calendar weeks or you paid wages of \$1,500 or more in any calendar quarter.

In the heading of this letter we have indicated whether you must file Form 990, Return of Organization Exempt from Income Tax. If "Yes" is indicated, you are required to file Form 990 only if your gross receipts each year are normally more than \$25,000. If your gross receipts each year are not normally more than \$25,000, we ask that you establish that you are not required to file Form 990 by completing Part I of that Form for your first year. Thereafter, you will not be required to file a return until your gross receipts exceed the \$25,000 minimum. For guidance in determining if your gross receipts are "normally" not more than the \$25,000 limit, see the instructions for the Form 990. If a return is required, it must be filed by the 15th day of the fifth month after the end of your annual accounting period. A penalty of \$20 a day is charged when a return is filed late, unless there is reasonable cause for the delay. The maximum penalty charged cannot exceed \$10,000 or 5 percent of your gross receipts for the year, whichever is less. For organizations with gross receipts exceeding \$1,000,000 in any year, the penalty is \$100 per day per return, unless there is reasonable cause for the delay. The maximum penalty for an organization with gross receipts exceeding \$1,000,000 shall not exceed \$50,000. This penalty may also be charged if a return is not complete, so please be sure your return is complete before you file it. Form 990 should be filed with the Ogden Service Center, Ogden, UT 84201-0027.

You are required to make your annual return available for public inspection for three years after the return is due. You are also required to make available a copy of your exemption application, any supporting documents, and this exemption letter. Failure to make these documents available for public

TRADEMARK  
REEL: 004266 FRAME: 0785

I.O.G.R. d/b/a International Order Of The Golden Rule

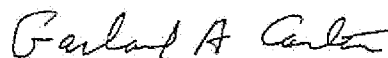
inspection may subject you to a penalty of \$20 per day for each day there is a failure to comply (up to a maximum of \$10,000 in the case of an annual return).

You are not required to file federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T, Exempt Organization Business Income Tax Return. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Contributions to your organization are not deductible by donors under section 170(c)(2) of the Code. Under section 6113, any fund-raising solicitation (including a solicitation for membership dues payment) you make must include an express statement (in a conspicuous and easily recognizable format) that contributions and gifts are not deductible as charitable contributions for federal income tax purposes. Section 6113 does not apply, however, if your annual gross receipts are normally \$100,000 or less, or if your solicitations are made to no more than ten persons during a calendar year. The law provides penalties for failure to comply with this requirement, unless the failure is due to reasonable cause. See Internal Revenue Service Notice 88-120, 1988-2 C.B. 454, for additional information.

Please use the employer identification number indicated in the heading of this letter on all returns you file and in all correspondence with the Internal Revenue Service. Because this letter could help resolve any questions about your exempt status, you should keep it in your permanent records. If you have any questions about this letter, or about filing requirements, excise, employment, or other federal taxes, please contact the Ohio EP/EO Customer Service office at 877-829-5500 (a toll free number) or send correspondence to Internal Revenue Service, EP/EO Customer Service, P.O. Box 2508, Cincinnati, OH 45201.

Sincerely yours,



Garland A. Carter  
Chief, Exempt Organizations  
Technical Branch 2



# State of Missouri

Rebecca McDowell Cook, Secretary of State  
P. O. Box 778, Jefferson City, MO 65102  
Corporation Division

FILED AND CERTIFICATE  
ISSUED

AUG 09 1999

## Articles of Amendment for a Nonprofit Corporation

(Submit in duplicate with filing fee of \$10.00)

The undersigned corporation, for the purpose amending its articles of incorporation, hereby executes the following articles of amendment:

*Rebecca McDowell Cook*  
SECRETARY OF STATE

(1) The name of corporation is: I. O. G. R.

(2) The text of the amendment(s) and the date(s) of adoption are as follows:

Article (1) is hereby changed as of January 4, 1999 as follows:

The name of the corporation is International Order of the Golden Rule.

(3) If approval of members was not required, and the amendment(s) was approved by a sufficient vote of the board of directors or incorporators, check here and skip to number (5):

(4) If approval by members was required, check here and provide the following information: \_\_\_\_\_

A. Number of memberships outstanding: \_\_\_\_\_

B. Complete either i or ii.

i. Number of votes for and against the amendment(s) by class was:

| Class: | Number entitled to vote: | Number voting for: | Number voting against: |
|--------|--------------------------|--------------------|------------------------|
| _____  | _____                    | _____              | _____                  |
| _____  | _____                    | _____              | _____                  |
| _____  | _____                    | _____              | _____                  |

ii. Number of undisputed votes cast for the amendment(s) was sufficient for approval, and was:

| Class: | Number voting undisputed: |
|--------|---------------------------|
| _____  | _____                     |
| _____  | _____                     |
| _____  | _____                     |

The number of votes cast in favor of the amendment(s) by each class was sufficient for approval by that class.

(5) If approval of the amendment(s) by some person(s) other than the members, the board or the incorporators was required pursuant to section 355.606, check here to indicate that approval was obtained: \_\_\_\_\_

In affirmation of the facts stated above,

*Marietta B. Gaden*  
(Authorized signature of officer or chairman of the board)

December 31, 1998  
(Date of signature)

Corp. #53A (6-95)

Marietta Gaden

President

TRADEMARK

REEL: 004266 FRAME: 0787



# STATE OF MISSOURI



**Rebecca McDowell Cook**  
**Secretary of State**

CORPORATION DIVISION  
CERTIFICATE OF AMENDMENT  
OF A  
MISSOURI NONPROFIT CORPORATION

WHEREAS,

INTERNATIONAL ORDER OF THE GOLDEN RULE

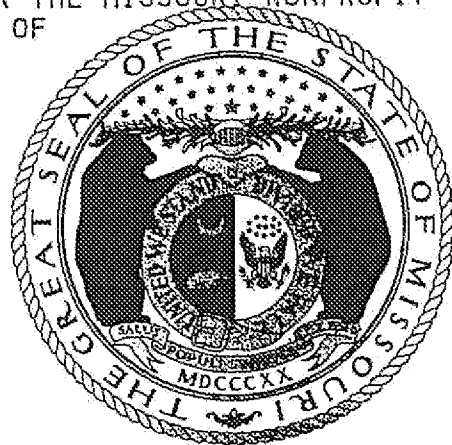
FORMERLY,

I.O.G.R.

A CORPORATION ORGANIZED UNDER THE MISSOURI NONPROFIT CORPORATION LAW HAS DELIVERED TO ME DUPLICATE ORIGINALS OF ARTICLES OF AMENDMENT OF ITS ARTICLES OF INCORPORATION AND HAS IN ALL RESPECTS COMPLIED WITH REQUIREMENTS OF LAW GOVERNING THE AMENDMENT OF ARTICLES OF INCORPORATION UNDER THE MISSOURI NONPROFIT CORPORATION LAW, AND THAT THE ARTICLES OF INCORPORATION OF SAID CORPORATION ARE AMENDED IN ACCORDANCE THEREWITH.

IN TESTIMONY WHEREOF, I HAVE SET MY HAND AND IMPRINTED THE GREAT SEAL OF THE STATE OF MISSOURI, ON THIS, THE 9TH DAY OF AUGUST, 1999.

*Rebecca McDowell Cook*  
Secretary of State



\$10.00

# STATE OF MISSOURI



Robin Carnahan  
Secretary of State

## CERTIFICATE OF MERGER FOREIGN ENTITY SURVIVING

WHEREAS, Articles of Merger of the following entities:

***INTERNATIONAL ORDER OF THE GOLDEN RULE -- N00059862***

***INTO:***

***INTERNATIONAL ORDER OF THE GOLDEN RULE -- A Texas corporation not qualified***

Organized and existing under the laws of Missouri and Texas have been received, found to conform to law, and filed.

NOW, THEREOF, I, ROBIN CARNAHAN, Secretary of State of the State of Missouri, issue this Certificate of Merger, certifying to the foregoing and certifying that the merger of the aforementioned with

***INTERNATIONAL ORDER OF THE GOLDEN RULE -- A Texas corporation not qualified***

as the survivor, shall be effective on the date on which the same becomes effective in the State of Texas.

Effective date: *April 8, 2010*

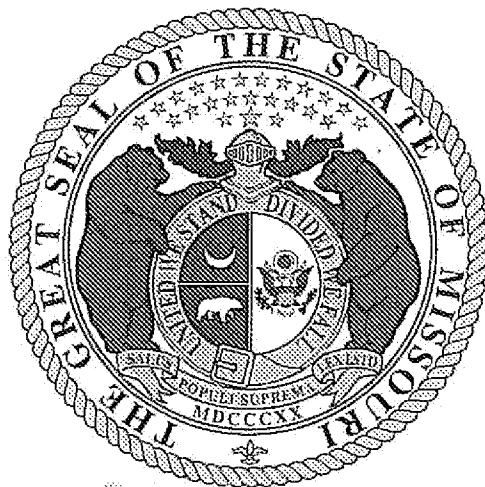
IN TESTIMONY WHEREOF, I hereunto

set my hand and cause to be affixed the  
GREAT SEAL of the State of Missouri.

Done at the City of Jefferson, this  
16th day of April, 2010.

Handwritten signature of Robin Carnahan in cursive script.

Secretary of State



File Number:

Date Filed: 04/16/2010

Effective Date: 04/08/2010

Robin Carnahan

Secretary of State

**ARTICLES OF MERGER**  
**INTERNATIONAL ORDER OF THE GOLDEN RULE**  
**A MISSOURI NONPROFIT CORPORATION**  
**(DISAPPEARING ENTITY)**  
**INTO**  
**INTERNATIONAL ORDER OF THE GOLDEN RULE**  
**A TEXAS NONPROFIT CORPORATION**  
**(SURVIVING ENTITY)**

Pursuant to the provisions of the Missouri Nonprofit Corporation Act, the undersigned corporations certify the following:

1. That International Order of the Golden Rule, charter number N00059862 of Missouri ("*MisCo*") and International Order of the Golden Rule, filing number 801184345 of Texas ("*TexCo*"), are hereby merged and that the above named TexCo, filing number filing number 801184345, is the surviving corporation.
2. The Agreement and Plan of Merger is attached hereto as Attachment A.
3. Approval of the members of TexCo was not required and the plan of merger was approved by a sufficient vote of the board of directors of TexCo.
4. Approval by the members with voting rights of MisCo was required, and the Agreement and Plan of Merger (the "*Plan*") was approved by the following amounts per class:

| CLASS                | TOTAL ELIGIBLE | FOR        | AGAINST/NO RESPONSE | PERCENTAGE    |
|----------------------|----------------|------------|---------------------|---------------|
| Regular Membership   | 552            | 486        | 66                  | 88.04%        |
| Affiliate Membership | 296            | 259        | 37                  | 87.50%        |
| <b>TOTAL</b>         | <b>848</b>     | <b>745</b> | <b>103</b>          | <b>87.85%</b> |

The number of votes cast for the Plan by each class of the Members of MisCo was sufficient for approval by the class. The Plan was approved by a sufficient vote of the board of directors of MisCo.

5. No approval by some person other than the Board of Directors of TexCo and the Board of Directors and the Members of MisCo was required pursuant to subdivision (3) of subsection 1 of Missouri Revised Statutes §355.626.
6. Neither TexCo nor MisCo has any shareholders, thus no approval by any shareholders was required.



7. There are no amendments or changes to the articles of TexCo, and the articles of TexCo shall be the articles of incorporation.
8. The effective date of this document is the date of filing.

SIGNED this 7th day of April, 2010.

INTERNATIONAL ORDER OF THE GOLDEN  
RULE, A MISSOURI NONPROFIT CORPORATION  
(MisCo)

By:   
Koven L. Brown, CFSP  
President

INTERNATIONAL ORDER OF THE GOLDEN  
RULE, A TEXAS NONPROFIT CORPORATION  
(TexCo)

By:   
Koven L. Brown, CFSP  
President

**ATTACHMENT A**  
**AGREEMENT AND PLAN OF MERGER**

## AGREEMENT AND PLAN OF MERGER

This Merger Agreement, dated as of April 7, 2010 (this "*Agreement*"), is entered into by and among International Order of the Golden Rule, a Missouri nonprofit corporation ("*MisCo*"), and International Order of the Golden Rule, a Texas nonprofit corporation ("*TexCo*").

### RECITALS

A. MisCo is a nonprofit corporation duly organized and existing under the laws of the State of Missouri. MisCo has no shares of stock.

B. TexCo is a nonprofit corporation duly organized and existing under the laws of the State of Texas. TexCo has no shares of stock.

C. The respective boards of directors of each of MisCo and TexCo have determined that the merger (the "*Merger*") of MisCo into TexCo upon the terms and conditions set forth in this Agreement is advisable, and has approved and adopted this Agreement. The members of MisCo approved and adopted this Agreement and approve the merger following execution of this Agreement. TexCo currently has no members with voting rights, therefore, the approval of the members of TexCo was not required.

**NOW, THEREFORE**, in consideration of the premises and the respective representations, warranties, covenants and agreements set forth in this Agreement, Parent, Merger Sub and the Company agree as follows:

### I. THE MERGER

1.1 **Merger.** In accordance with the provisions of this Agreement, the Missouri Revised Statutes (the "*MRS*"), and the Texas Business Organizations Code (the "*BOC*"), at the Effective Time, MisCo will be merged with and into TexCo, MisCo's separate existence will cease and TexCo will be the surviving corporation in the Merger. TexCo, as the surviving corporation after the Merger is herein sometimes referred to as the "*Surviving Corporation*."

1.2 **Filing and Effectiveness.** As promptly as practicable following the date of this Agreement, the parties will cause a Certificate of Merger (the "*Certificate of Merger*") in meeting the requirements of the BOC, to be executed, acknowledged and filed with the Secretary of State of the State of Texas. Additionally, as promptly as practicable following the date of this Agreement, the parties will cause Articles of Merger (the "*Articles of Merger*") meeting the requirements of the MRS, to be executed, acknowledged and filed with the Secretary of State of the State of Missouri. The Merger will become effective at the time specified in the Certificate of Merger (the "*Effective Time*").

### 1.3 Effects of the Merger.

(a) General. The Merger will have the effects specified in Chapter 10 of the BOC.

(b) Certificate of Formation and Bylaws. TexCo's Certificate of Formation as in effect immediately prior to the Effective Time will be the Surviving Corporation's Certificate of Formation until thereafter amended in accordance with the provisions thereof and applicable law. TexCo's Bylaws as in effect immediately prior to the Effective Time will be the Surviving Corporation's Bylaws until thereafter amended in accordance with the provisions thereof and applicable law.

(c) Directors and Officers. The directors of the Surviving Corporation following the Effective Time will be the individuals set forth on Exhibit A hereto, until their respective successors are duly elected or appointed and qualified or until their earlier death, resignation, retirement, disqualification or removal in accordance with applicable law and the Surviving Corporation's Certificate of Formation and Bylaws. The officers of TexCo immediately prior to the Effective Time will be the officers of the Surviving Corporation following the Effective Time, until their respective successors are duly elected or appointed and qualified or until their earlier death, resignation, retirement, disqualification or removal in accordance with applicable law and the Surviving Corporation's Certificate of Formation and Bylaws.

(d) Effect on Membership Interests of MisCo At and as of the Effective Time, without any action on the part of TexCo or MisCo, as the case may be, or of any Member of MisCo or TexCo, the Membership Interests of MisCo will be converted as follows:

(i) Conversion of MisCo Membership Interests into TexCo Membership Interests. Each class of membership interest of MisCo immediately prior to the Effective Time will be converted into and exchanged for an equivalent membership interest of the same title and class in TexCo.

(e) Effect on Federal Employer Identification Number of MisCo At and as of the Effective Time, without any action on the part of TexCo or MisCo, as the case may be, or of any Member of MisCo or TexCo, the Federal Employer Identification Number of MisCo shall be adopted by and become the Federal Employer Identification Number of TexCo

1.4 **Taking of Necessary Action; Further Action.** Prior to the Effective Time, MisCo and TexCo shall take all such action as shall be necessary or appropriate to effectuate the Merger. If, at any time after the Effective Time, any such further action is necessary or desirable to carry out the purposes of this Agreement and to vest the Surviving Corporation with full right, title and possession to all assets, property, rights, privileges, powers, and franchises of MisCo, the officers and directors of the Surviving Corporation are fully authorized, in the name of and on behalf MisCo, to take all such lawful and necessary action.



## II. REPRESENTATIONS AND WARRANTIES OF MISCO

MisCo represents and warrants to TexCo as follows:

2.1 **Due Organization.** MisCo (a) is duly organized, validly existing and in good standing under the laws of the jurisdiction of its incorporation, (b) is duly authorized to conduct its business and is in good standing under the laws of each jurisdiction where such qualification is required, (c) has the requisite corporate power and authority necessary to own or lease its properties and to carry on its businesses as currently conducted, and (d) is not in breach or violation of, or default under, any provision of its organizational documents. There is no pending or, to MisCo's knowledge, threatened action or other proceeding for its dissolution, liquidation, insolvency or rehabilitation.

2.2 **Authorization; Enforceability.** MisCo has the relevant power and authority necessary to execute and deliver this Agreement and to consummate the Merger. MisCo has taken all action necessary to authorize the execution and delivery of this Agreement and the performance of its obligations hereunder, and the consummation by MisCo of the Merger. This Agreement has been duly authorized, executed and delivered by MisCo and is enforceable against MisCo in accordance with its terms, except as such enforceability may be subject to the effects of bankruptcy, insolvency, reorganization, moratorium or other laws relating to or affecting the rights of creditors generally and general principles of equity (the "*Enforceability Exceptions*").

## III. REPRESENTATIONS AND WARRANTIES OF TEXCO

TexCo represents and warrants to MisCo as follows:

3.1 **Due Organization.** TexCo (a) is duly organized, validly existing and in good standing under the laws of the jurisdiction of its formation, (b) is duly authorized to conduct its business and is in good standing under the laws of each jurisdiction where such qualification is required, (c) has the requisite corporate power and authority necessary to own or lease its properties and to carry on its businesses as currently conducted, and (d) is not in breach or violation of, or default under, any provision of its organizational documents. There is no pending or, to TexCo's knowledge, threatened action or other proceeding for the dissolution, liquidation, insolvency or rehabilitation of TexCo.

3.2 **Authorization; Enforceability.** TexCo has the relevant power and authority necessary to execute and deliver this Agreement and to consummate the Merger. TexCo has taken all action necessary to authorize the execution and delivery of this Agreement and the performance of its obligations hereunder, and the consummation by TexCo of the Merger. This Agreement has been duly authorized, executed and delivered by TexCo and is enforceable against TexCo in accordance with its terms, except as such enforceability may be subject to the *Enforceability Exceptions*.

3.3 **TexCo Formation.** TexCo has been formed for the sole purpose of effecting the Merger and, except as contemplated by this Agreement, TexCo has not conducted any business activities and does not have any material liabilities.

#### IV. GENERAL

4.1 **Termination.** TexCo and MisCo, by mutual written agreement, may terminate this Agreement as to all parties and the Merger may be abandoned for any reason whatsoever, at any time prior to the Effective Time.

4.2 **No Third Party Beneficiaries.** There are no third party beneficiaries having rights under or with respect to this Agreement.

4.3 **Governing Law.** This Agreement will be governed by and construed in accordance with the laws of the State of Texas, without giving effect to any choice of law principles.

4.4 **Amendments.** This Agreement may not be amended or modified except by a writing signed by all of the parties.

4.5 **Entire Agreement.** This Agreement, together with the Exhibits hereto, constitutes the entire agreement and understanding of the parties in respect of its subject matter and supersedes all prior understandings, agreements or representations by or among the parties, written or oral, to the extent they relate in any way to the subject matter hereof.

4.6 **Counterparts.** This Agreement may be executed in two or more counterparts, each of which will be deemed to be an original and all of which together will constitute one and the same instrument.

4.7 **Execution by Electronic Transmission.** This Agreement may be executed by facsimile, telecopy, or other reproduction, and such execution shall be considered valid, binding, and effective for all purposes.

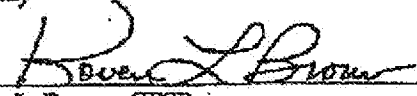
*[Remainder of page intentionally blank; signature page follows.]*

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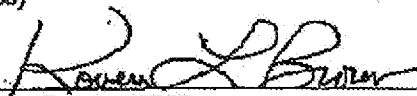
P. 004

IN WITNESS WHEREOF, the parties have caused this Agreement to be executed by their authorized representative as of the date stated in the introductory paragraph of this Agreement.

International Order of the Golden Rule  
(MisCo)

By:   
Koven L. Brown, CFSP  
Title: President

International Order of the Golden Rule  
(TexCo)

By:   
Koven L. Brown, CFSP  
Title: President

*Mergor Agreement  
Signature Page*

4339323.1  
58551.2

**EXHIBIT A**

**DIRECTORS OF THE SURVIVING CORPORATION  
AFTER THE EFFECTIVE TIME**

1. Koven L. Brown, CFSP
2. Donald. I. Green.
3. Kevin Opsahl
4. John M. Kreidler
5. Jeffrey S. Wages
6. Cari Spence
7. Michael S. Lewis
8. J. Tyler Pray
9. Cathie Tattrie



## Office of the Secretary of State

### CERTIFICATE OF MERGER

The undersigned, as Secretary of State of Texas, hereby certifies that a filing instrument merging

International Order of the Golden Rule  
Foreign Nonprofit Corporation  
Missouri, USA  
[Entity not of Record, Filing Number Not Available]

Into

INTERNATIONAL ORDER OF THE GOLDEN RULE  
Domestic Nonprofit Corporation  
[File Number: 801184345]

has been received in this office and has been found to conform to law.

Accordingly, the undersigned, as Secretary of State, and by the virtue of the authority vested in the secretary by law, hereby issues this certificate evidencing the acceptance and filing of the merger on the date shown below.

Dated: 04/08/2010

Effective: 04/08/2010



A handwritten signature in black ink, appearing to read "Hope Andrade".

Hope Andrade  
Secretary of State

APR 08 2010

Corporations Section

CERTIFICATE OF MERGER  
INTERNATIONAL ORDER OF THE GOLDEN RULE  
A MISSOURI NONPROFIT CORPORATION  
(DISAPPEARING ENTITY)  
INTO  
INTERNATIONAL ORDER OF THE GOLDEN RULE  
A TEXAS NONPROFIT CORPORATION  
(SURVIVING ENTITY)

ARTICLE 1  
PARTIES TO THE MERGER

The name, organizational form, state of incorporation or organization, and file number, if any, issued by the Secretary of State for each organization that is a party to the merger are as follows:

1. *Party 1.*
  - a. The name of Party 1 is **International Order of the Golden Rule**
  - b. The organization is a **nonprofit corporation**.
  - c. It is organized under the laws of **Missouri, United States of America**.
  - d. The charter number is **N00059862**.
  - e. Its principal place of business is **13523 Lakefront Drive, Earth City, Missouri 63045**.
  - f. Party 1 **will not** survive the merger.
  
2. *Party 2.*
  - a. The name of Party 2 is **International Order of the Golden Rule**
  - b. The organization is a **nonprofit corporation**.
  - c. It is organized under the laws of **Texas, United States of America**.
  - d. The charter number is **801184345**.
  - e. Its principal place of business is **3520 Executive Center Drive, Suite 300, Austin, Texas 78731**.
  - f. Party 2 **will** survive the merger.

**ARTICLE 2**  
**PLAN OF MERGER**

Each entity certifies that:

1. A signed plan of merger is on file at the principal place of business of each surviving, acquiring, or new domestic entity or non-code organization that is named in this Certificate of Merger as a party to the merger or an organization created by the merger.

2. On written request, a copy of the plan of merger will be furnished without cost by each surviving, acquiring, or new domestic entity or non-code organization to any owner or member of any domestic entity that is a party to or created by the plan of merger.

**ARTICLE 3**  
**AMENDMENTS**

No amendments to the Certificate of Formation of any filing entity that is a party to the merger are effected by the merger.

**ARTICLE 4**  
**ORGANIZATIONS CREATED BY MERGER**

No new entities are created pursuant to the plan of merger.

**ARTICLE 5**  
**APPROVAL OF THE PLAN OF MERGER**

The approval of the Plan of Merger was duly authorized by all action required by the laws under which each party to the Merger is incorporated and by its constituent documents.

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P. 003

**ARTICLE 7**  
**EFFECTIVENESS OF FILING**


This document becomes effective as of the date of filing.

SIGNED this 7<sup>th</sup> day of April, 2010.

INTERNATIONAL ORDER OF THE GOLDEN  
RULE, A MISSOURI NONPROFIT CORPORATION  
(PARTY 1)

By:   
Koven L. Brown, CFSP  
President

INTERNATIONAL ORDER OF THE GOLDEN  
RULE, A TEXAS NONPROFIT CORPORATION  
(PARTY 2)

By:   
Koven L. Brown, CFSP  
President





## Office of the Secretary of State

October 21, 2009

Brown McCarroll, L.L.P.  
111 Congress Ave., Ste. 1400  
Austin, TX 78701 USA

RE: INTERNATIONAL ORDER OF THE GOLDEN RULE  
File Number: 801184345

It has been our pleasure to file the certificate of formation and issue the enclosed certificate of filing evidencing the existence of the newly created nonprofit corporation.

Nonprofit corporations do not automatically qualify for an exemption from federal and state taxes. Shortly, the Comptroller of Public Accounts will be contacting the corporation at its registered office for information that will assist the Comptroller in setting up the franchise tax account for the corporation. Information about franchise tax, and contact information for the Comptroller's office, is available on their web site at <http://window.state.tx.us/taxinfo/franchise/index.html>. For information on state tax exemption, including applications and publications, visit the Comptroller's Exempt Organizations web site at <http://window.state.tx.us/taxinfo/exempt/index.html>. Information on exemption from federal taxes is available from the Internal Revenue Service web site at [www.irs.gov](http://www.irs.gov).

Nonprofit corporations do not file annual reports with the Secretary of State, but do file a report not more often than once every four years as requested by the Secretary. It is important for the corporation to continuously maintain a registered agent and office in Texas as this is the address to which the Secretary of State will send a request to file a periodic report. Failure to maintain a registered agent or office in Texas, failure to file a change to the agent or office information, or failure to file a report when requested may result in the involuntary termination of the corporation. Additionally, a nonprofit corporation will file documents with the Secretary of State if the corporation needs to amend one of the provisions in its certificate of formation. If we can be of further service at any time, please let us know.

Sincerely,

Corporations Section  
Business & Public Filings Division  
(512) 463-5555  
Enclosure

Come visit us on the internet at <http://www.sos.state.tx.us/>



## Office of the Secretary of State

### CERTIFICATE OF FILING OF

INTERNATIONAL ORDER OF THE GOLDEN RULE  
File Number: 801184345

The undersigned, as Secretary of State of Texas, hereby certifies that a Certificate of Formation for the above named Domestic Nonprofit Corporation has been received in this office and has been found to conform to the applicable provisions of law.

ACCORDINGLY, the undersigned, as Secretary of State, and by virtue of the authority vested in the secretary by law, hereby issues this certificate evidencing filing effective on the date shown below.

The issuance of this certificate does not authorize the use of a name in this state in violation of the rights of another under the federal Trademark Act of 1946, the Texas trademark law, the Assumed Business or Professional Name Act, or the common law.

Dated: 10/20/2009

Effective: 10/20/2009



A handwritten signature in black ink, appearing to read "Hope Andrade".

Hope Andrade  
Secretary of State

**COPY**

**CERTIFICATE OF FORMATION  
OF  
INTERNATIONAL ORDER OF THE GOLDEN RULE**

**FILED**  
In the Office of the  
Secretary of State of Texas

OCT 20 2009

**Corporations Section**

**ARTICLE 1  
ENTITY NAME AND TYPE**

The filing entity being formed is a nonprofit corporation ("Corporation"). The name of the entity is:

**INTERNATIONAL ORDER OF THE GOLDEN RULE**

**ARTICLE 2  
REGISTERED AGENT AND REGISTERED OFFICE**

The initial registered agent is an individual resident of the state whose name is set forth below:

Dianne Hughes

The business address of the registered agent and the registered office address is:

3520 Executive Center Dr., Suite 300  
Austin, TX 78731

**ARTICLE 3  
DIRECTORS**

The management of the affairs of the Corporation is vested in the board of directors. The number of directors constituting the initial board of directors is nine (9) and the names and addresses of the persons who are to serve as directors until their successors are elected and qualified are as follows:

Koven L. Brown, CFSP  
322 Nisbet St. N.W.  
Jacksonville, AL 36265

Donald I. Green  
3511 Main St.  
Munhall, PA 15120

Kevin Opsahl  
601 W. 21<sup>st</sup> St.  
Yankton, SD 57078

John M. Kreidler  
314 N. 10<sup>th</sup> St.  
McAllen, TX 78501

Jeffrey S. Wages  
1031 Lawrenceville Hwy  
Lawrenceville, GA 30046

Cari Spence  
2697 Columbus St.  
Grove City, OH 43123

Michael S. Lewis  
6405 Hwy. 90  
Milton, FL 32570

J. Tyler Pray  
401 W. Seminary  
Charlotte, MI 48813

Cathie Tattrie  
8 Schoolhouse Rd.  
Warren, RI 02885

**ARTICLE 4**  
**MEMBERS**

The Corporation will have members. The rights of the members shall be as stated in the Bylaws of the Corporation.

**ARTICLE 5**  
**PURPOSE**

The purposes of the Corporation are as follows: (1) to promote the welfare of the funeral profession and the public whom the Corporation serves; (2) to provide the opportunity for the exchange of information through discussion, study, and publication; (3) to conduct or participate in meetings and conferences of interest to funeral directors and others within the profession; (4) to develop and encourage the practice of high personal and professional conduct among funeral directors; (5) to establish and maintain good relations between members and other funeral directors, and the people in their respective communities, (6) to provide funeral directors with information, counsel, and assistance on all matters relating to the practice of funeral directing consistent with the public interest; (7) to cooperate with other groups or individuals in or related to the practice in the common endeavor to advance funeral service as a profession, and (8) to increase the ability of independent funeral homes to compete with the class of publicly owned funeral homes. These activities shall be carried out to the extent and in such manner that they further business league purposes within the meaning of Section 501(c)(6) of the Internal Revenue Code of 1986, as amended or superseded from time to time ("Code").

The Corporation may do all and everything necessary and proper for the accomplishment of the purposes stated herein. The foregoing paragraph shall be construed as enumerating both objectives and purposes of the Corporation, and it is hereby expressly provided that the foregoing enumeration of specific purposes shall not be held to limit or restrict in any manner the purposes of the Corporation otherwise permitted by law.

**ARTICLE 6**  
**MANNER OF DISTRIBUTION**

Upon the dissolution of the Corporation, after payment or provision for payment of the Corporation's liabilities has been made, the Corporation's remaining assets shall

not be transferred to private ownership, but shall be distributed exclusively to a Qualified Recipient or Recipients (as hereinafter defined).

A "Qualified Recipient" shall mean either (i) an organization that is existing and qualified as exempt from federal income taxation under Section 501(a) of the Code as an organization described in Section 501(c)(3), (c)(4), or (c)(6) of the Code and organized exclusively for the tax-exempt purposes as set forth in this Certificate (or such other tax-exempt purposes as may lawfully be conducted by an organization described in Section 501(c)(3), (c)(4), or (c)(6) of the Code); (ii) a federal, State or local government, exclusively for such government's public purpose; or (iii) any entity which has been declared, by court order in a duly authorized court of competent jurisdiction, as an entity which shall best accomplish the general purposes for which the Corporation was organized.

ARTICLE 7  
ACTION BY WRITTEN CONSENT

Action required by the Texas Business Organizations Code to be taken at a meeting of the Corporation's directors or an action that may be taken at a meeting of the directors or a committee may be taken without a meeting if a written consent, stating the action to be taken, is signed by the number of directors or committee members necessary to take that action at a meeting at which all of the directors or committee members are present and voting. The consent must state the date of each director's or committee member's signature.

ORGANIZER

The name and address of the organizer is:

Dianne Hughes  
3520 Executive Center Dr., Suite 300  
Austin, TX 78731

EFFECTIVENESS OF FILING

This document becomes effective when the document is filed by the Secretary of State.

*[Remainder of page intentionally left blank. Signature page follows.]*

EXECUTION

DATED this 19 day of October, 2009.

ORGANIZER:

  
\_\_\_\_\_  
Dianne Hughes