

Form **990-EZ**

**Short Form
Return of Organization Exempt From Income Tax**

OMB No. 1545-1150

2009

**Open to Public
Inspection**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds and controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than \$500,000 and total assets less than \$1,250,000 at the end of the year may use this form.
▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2009 calendar year, or tax year beginning January 01, 2009, and ending December 31, 20 09

- B** Check if applicable:
- Address change
 - Name change
 - Initial return
 - Terminated
 - Amended return
 - Application pending

Please use IRS label or print or type. See Specific Instructions.

C Name of organization
Fairview Cemetery of Bethlehem PA
Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
3727 Carter Road
City or town, state or country, and ZIP + 4
Bethlehem, PA 18020

D Employer identification number
26-2983092
E Telephone number
610 419-8059
F Group Exemption Number ▶

• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

G Accounting Method: Cash Accrual
Other (specify) ▶

I Website: ▶ <http://fairviewplot.com>

J Tax-exempt status (check only one) — 501(c) (13) ◀ (insert no.) 4947(a)(1) or 527

K Check if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000. A Form 990-EZ or Form 990 return is not required, but if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6b, and 7b, to line 9 to determine gross receipts; if \$500,000 or more, file Form 990 instead of Form 990-EZ ▶ \$

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions for Part I.)

| | | 1 | 2 | 3 | 4 | 5a | 5b | 5c | 6a | 6b | 6c | 7a | 7b | 7c | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | | | | | | | | | | | | |
|------------|---|--|---|---|---|----|----|----|----|----|----|----|----|----|---|---|------|----|----|----|----|----|----|----|----|----|----|----|--|--|--|--|--|--|--|--|--|--|--|--|
| Revenue | 1 | Contributions, gifts, grants, and similar amounts received | | | | | | | | | | | | | | | 5130 | | | | | | | | | | | | | | | | | | | | | | | |
| | 2 | Program service revenue including government fees and contracts | | | | | | | | | | | | | | | 7825 | | | | | | | | | | | | | | | | | | | | | | | |
| | 3 | Membership dues and assessments | | | | | | | | | | | | | | | -0- | | | | | | | | | | | | | | | | | | | | | | | |
| | 4 | Investment income | | | | | | | | | | | | | | | -0- | | | | | | | | | | | | | | | | | | | | | | | |
| | 5a | Gross amount from sale of assets other than inventory | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b | Less: cost or other basis and sales expenses | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | c | Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 6 | Special events and activities (complete applicable parts of Schedule G). If any amount is from gaming, check here <input type="checkbox"/> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | a | Gross revenue (not including \$ _____ of contributions reported on line 1) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | b | Less: direct expenses other than fundraising expenses | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c | Net income or (loss) from special events and activities (Subtract line 6b from line 6a) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 7a | Gross sales of inventory, less returns and allowances | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b | Less: cost of goods sold | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c | Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 8 | Other revenue (describe ▶ _____) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9 | Total revenue. Add lines 1, 2, 3, 4, 5c, 6c, 7c, and 8 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Expenses | 10 | Grants and similar amounts paid (attach schedule) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 11 | Benefits paid to or for members | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 12 | Salaries, other compensation, and employee benefits | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 13 | Professional fees and other payments to independent contractors | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 14 | Occupancy, rent, utilities, and maintenance | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 15 | Printing, publications, postage, and shipping | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 16 | Other expenses (describe ▶ <u>Taxes & Insurance</u>) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 17 | Total expenses. Add lines 10 through 16 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Net Assets | 18 | Excess or (deficit) for the year (Subtract line 17 from line 9) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 19 | Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 20 | Other changes in net assets or fund balances (attach explanation) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | 21 | Net assets or fund balances at end of year. Combine lines 18 through 20 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Part II Balance Sheets. If Total assets on line 25, column (B) are \$1,250,000 or more, file Form 990 instead of Form 990-EZ.

(See the instructions for Part II.)

| | | (A) Beginning of year | (B) End of year |
|----|--|-----------------------|-----------------|
| 22 | Cash, savings, and investments | -0- | 22 827 |
| 23 | Land and buildings | -0- | 23 -0- |
| 24 | Other assets (describe ▶ <u>Life Insurance Policy on Roy Schreffler</u>) | -0- | 24 7168 |
| 25 | Total assets | | 25 7995 |
| 26 | Total liabilities (describe ▶ _____) | | 26 -0- |
| 27 | Net assets or fund balances (line 27 of column (B) must agree with line 21) | | 27 7995 |

Part V Other Information (Note the statement requirements in the instructions for Part V.)

| | | Yes | No |
|------------|--|-----|----|
| 33 | Did the organization engage in any activity not previously reported to the IRS? If "Yes," attach a detailed description of each activity | | ✓ |
| 34 | Were any changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the changes | ✓ | |
| 35 | If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, attach a statement explaining why the organization did not report the income on Form 990-T. | | |
| a | Did the organization have unrelated business gross income of \$1,000 or more or was it subject to section 6033(e) notice, reporting, and proxy tax requirements? | | ✓ |
| b | If "Yes," has it filed a tax return on Form 990-T for this year? | | |
| 36 | Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N | | ✓ |
| 37a | Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a _____ | | |
| b | Did the organization file Form 1120-POL for this year? | | ✓ |
| 38a | Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the period covered by this return? | | ✓ |
| b | If "Yes," complete Schedule L, Part II and enter the total amount involved 38b _____ | | |
| 39 | Section 501(c)(7) organizations. Enter: | | |
| a | Initiation fees and capital contributions included on line 9 39a _____ | | |
| b | Gross receipts, included on line 9, for public use of club facilities 39b _____ | | |
| 40a | Section 501(c)(3) organizations. Enter amount of tax imposed on the organization during the year under: section 4911 ▶ _____ ; section 4912 ▶ _____ ; section 4955 ▶ _____ | | |
| b | Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or is it aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I | | ✓ |
| c | Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ _____ | | |
| d | Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ _____ | | |
| e | All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T. | | ✓ |
| 41 | List the states with which a copy of this return is filed. ▶ _____ | | |
| 42a | The organization's books are in care of ▶ _____ Telephone no. ▶ _____ Located at ▶ _____ ZIP + 4 ▶ _____ | | |
| b | At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | ✓ |
| | If "Yes," enter the name of the foreign country: ▶ _____ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts . | | |
| c | At any time during the calendar year, did the organization maintain an office outside of the U.S.? | | ✓ |
| | If "Yes," enter the name of the foreign country: ▶ _____ | | |
| 43 | Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 —Check here ▶ <input type="checkbox"/> and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 _____ | | |
| 44 | Did the organization maintain any donor advised funds? If "Yes," Form 990 must be completed instead of Form 990-EZ | | ✓ |
| 45 | Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)? If "Yes," Form 990 must be completed instead of Form 990-EZ | | ✓ |

Part VI Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only. All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 46–49b and complete the tables for lines 50 and 51.

- | | Yes | No |
|--|------------|-------------------------------------|
| 46 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I | 46 | <input checked="" type="checkbox"/> |
| 47 Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II | 47 | <input checked="" type="checkbox"/> |
| 48 Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 48 | <input checked="" type="checkbox"/> |
| 49a Did the organization make any transfers to an exempt non-charitable related organization? | 49a | <input checked="" type="checkbox"/> |
| b If "Yes," was the related organization a section 527 organization? | 49b | <input checked="" type="checkbox"/> |
- 50** Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and address of each employee paid more than \$100,000 | (b) Title and average hours per week devoted to position | (c) Compensation | (d) Contributions to employee benefit plans & deferred compensation | (e) Expense account and other allowances |
|--|--|------------------|---|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

f Total number of other employees paid over \$100,000 ▶ _____

51 Complete this table for the organization's five highest compensated independent contractors who each received more than \$100,000 of compensation from the organization. If there is none, enter "None."

| (a) Name and address of each independent contractor paid more than \$100,000 | (b) Type of service | (c) Compensation |
|--|---------------------|------------------|
| | | |
| | | |
| | | |
| | | |
| | | |
| | | |

d Total number of other independent contractors each receiving over \$100,000 . . ▶ _____

Sign Here Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

▶ Roy W. Schreffler 20-Feb-2010
 Signature of officer Date

▶ **Roy W. Schreffler, President**
 Type or print name and title

Paid Preparer's Use Only

Preparer's signature ▶ _____ Date _____ Check if self-employed Preparer's identifying number (See instructions) _____

Firm's name (or yours if self-employed), address, and ZIP + 4 ▶ _____ EIN ▶ _____ Phone no. ▶ _____

May the IRS discuss this return with the preparer shown above? See instructions ▶ **Yes** **No**

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, 990-EZ, or 990-PF.

OMB No. 1545-0047

2009

Name of the organization

Employer identification number

Fairview Cemetery of Bethlehem PA

26

2983092

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(13) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note. Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II.

Special Rules

For a section 501(c)(3) organization filing Form 990 or 990-EZ that met the 33 1/3 % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), and received from any one contributor, during the year, a contribution of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, aggregate contributions of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For a section 501(c)(7), (8), or (10) organization filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year ▶ \$

Caution. An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2 of its Form 990, or check the box on line H of its Form 990-EZ, or on line 2 of its Form 990-PF, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

| | |
|--|---|
| Name of organization Fairview Cemetery of Bethlehem PA | Employer identification number 26 : 2983092 |
|--|---|

Part I Contributors (see instructions)

| (a) No. | (b) Name, address, and ZIP + 4 | (c) Aggregate contributions | (d) Type of contribution |
|------------|---|--|--|
| 1 | Roy W. Schreffler ----- 3727 Carter Road ----- Bethlehem, PA 18020 ----- | \$ 5,090 | Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| (a) No. | (b) Name, address, and ZIP + 4 ----- ----- ----- ----- | (c) Aggregate contributions \$ | (d) Type of contribution Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| (a) No. | (b) Name, address, and ZIP + 4 ----- ----- ----- ----- | (c) Aggregate contributions \$ | (d) Type of contribution Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| (a) No. | (b) Name, address, and ZIP + 4 ----- ----- ----- ----- | (c) Aggregate contributions \$ | (d) Type of contribution Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| (a) No. | (b) Name, address, and ZIP + 4 ----- ----- ----- ----- | (c) Aggregate contributions \$ | (d) Type of contribution Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| (a) No. | (b) Name, address, and ZIP + 4 ----- ----- ----- ----- | (c) Aggregate contributions \$ | (d) Type of contribution Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |
| (a) No. | (b) Name, address, and ZIP + 4 ----- ----- ----- ----- | (c) Aggregate contributions \$ | (d) Type of contribution Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.) |

Fairview Cemetery of Bethlehem, PA

History

The Fairview Cemetery of Bethlehem, PA is well over 100 years old and for the most part, is near capacity. From a public perspective, it holds some of the city's past; interred there are people of all denominations and backgrounds, as it is a community public burial ground with no restrictions, then and now. There are over 500 Veterans interred there, as the waving flags attest to every Memorial Day. There is a space there that contains the remains of some 160 plus whose remains were moved there in 1908 from a displaced cemetery a half mile away, and these stones have been mostly obscured from view with a thick growth of sod over them, waiting to be re-discovered. The memorial stones have names carved in them that match some present day street names within the city, for example, Clewell, Hottle, Klase, Ettwein, etc., and even a past Mayor of Bethlehem, Mayor H. Gordon Payrow (Mayor from 1962 to 1973).

The cemetery came into existence around 1894, and there is an inscription on a stone of one John Holzinger, that says John was the first person interred in the cemetery, and he died October 1894. At the time, the deeded owner of the property was a Sarah A. Steyer (nee Dennis), wife of Edward Steyer. Edward had just sold his brick-making business in 1891, at the age of 67, so it seems plausible that he was contemplating retirement, and by 1894 had started to inter on his wife's land. Edward's wife Sarah died a year later in 1895, and by that time it is apparent from the stones and layout of the cemetery that there had already been quite a few interments on the land. There are no early documents stating the original intention of the cemetery, nor the intended or planned physical layout, until 1896, where there is mention in a deed of some of the sections by letter, e.g. "Section A", "B" etc. Records show that Edward's son, Calphenus, was issuing deeds to plots in the cemetery in 1906, with pre-printed deed forms, indicating that the cemetery was being run in earnest as a business. When the laws in the State of Pennsylvania in 1930 required the cemetery to properly incorporate, it was so done, and became a for-profit endeavor from then on through to 1986. This whole time from 1894 through to 1986 the land and property had been owned and maintained by blood family and relatives of the Edward Steyer family. Then in 1986 it was sold under court order to others outside the Steyer family. The records show that the grounds were well maintained over the years, and when perpetual care money ran low in the late 1960's to 1970's, the cemetery land was sub-divided by the owners so that two large areas surrounding the cemetery proper could be sold off. The first parcel was sold to the nearby St. Stephens Church in 1963, and the second parcel was sold off to a condominium association about 1980, both exist there today. It appears that the proceeds from the last sale allowed the owners of the cemetery to macadam the roadways inside the cemetery property and continue to maintain the grounds up until 1986. From 1989 to 2007, the property was run as a tax exempt property by the new owners, but by September 2007, the perpetual care funds had been depleted and the care of the cemetery had fallen into a sad state of neglect, with sunken graves, toppled memorial stones, uncut grass, un-pruned trees etc.

When the cemetery property was purchased by the present owners, Roy W. and Jeffrey M. Schreffler in September 2007, there were already nearly 5000 interments estimated, with 3000 memorial stones present, and the land has become about 95% used up. There remains today space for about 300 graves as a standard vault burial.

CHARTER

The purpose of incorporating the Fairview Cemetery of Bethlehem, PA, as a State and Federal Non-Profit business entity, is so that a formal structure and means exists in the hopes of attract funding for the express purpose of the perpetual care of the cemetery property.

ARTICLES OF INCORPORATION

ARTICLE I

NAME/REGISTERED OFFICE

The name of this corporation shall be: Fairview Cemetery of Bethlehem, PA, whose registered office is located at 3727 Carter Road., Bethlehem, PA 18020

ARTICLE II PURPOSE

The corporation is organized and will be operated exclusively for charitable purposes within the meaning of 501(c)(3) of the Internal Revenue Code. Some of those “charitable” purposes are highlighted here: “erecting or maintaining public buildings, monuments, or works; lessening the burdens of government; lessening neighborhood tensions; eliminating prejudice and discrimination; defending human and civil rights secured by law; and combating community deterioration”. (All references to sections in these Articles refer to the Internal Revenue Code of 1986 as amended or to comparable sections of subsequent internal revenue laws.)

Specifically, the corporation is organized to provide a formal structure and financial means for the perpetual care of the Fairview Cemetery of Bethlehem, PA cemetery property.

In pursuance of these purposes it shall have the powers to carry on any business or other activity which may be lawfully conducted by a corporation organized under the Pennsylvania Non-stock Corporations Act, whether or not related to the foregoing purposes, and to do all things necessary, proper and consistent with maintaining tax exempt status under section 501(c)(3). within the meaning of Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended, including, for such purposes, the making of distributions to organizations that also qualify as Section 501(c)(3) exempt organizations.

To this end, the corporation shall secure funds with the express and sole purpose to be used for the direct perpetual care of the Fairview Cemetery of Bethlehem, PA. All funds, whether income or principal, and whether acquired by gift or contribution or otherwise, shall be devoted to said purposes.

ARTICLE III LIMITATIONS

At all times the following shall operate as conditions restricting the operations and activities of the corporation:

1. No part of the net earnings of the corporation shall inure to any member of the corporation not qualifying as exempt under Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended, nor to any Director or officer of the corporation, nor to any other private persons, excepting solely such reasonable compensation that the corporation shall pay for services actually rendered to the corporation, or allowed by the corporation as a reasonable allowance for authorized expenditures incurred on behalf of the corporation;
2. No substantial part of the activities of the corporation shall constitute the carrying on of propaganda or otherwise attempting to influence legislation, or any initiative or referendum before the public, and the corporation shall not participate in, or intervene in (including by publication or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office; and
3. Notwithstanding any other provision of these articles, the corporation shall not carry on any other activities not permitted to be carried on by a corporation exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986, as now enacted or hereafter amended.
4. The corporation shall not lend any of its assets to any officer or director of this corporation [unless such loan program is regularly conducted as part of the activities of the organization and the qualification of the individual to participate in same is determined by a panel comprised solely of non-Board members!!], or guarantee to any person the payment of a loan by an officer or director of this corporation.
5. The Fairview Cemetery of Bethlehem, PA shall remain open and accessible to the public at all times. The cemetery real estate (land) today is deeded to Roy Wayne Schreffler and Jeffrey Michael Schreffler, and shall remain so until they see fit to do otherwise with the real estate.
6. Grave spaces, when made available and offered for use, shall be open to the general public, and there shall be no discrimination in making interments, for any reason
7. The Fairview Cemetery of Bethlehem, PA must adhere to the Pennsylvania Consolidated Statutes titled "BURIAL GROUNDS (TITLE 9)".

ARTICLE IV DIRECTORS/MEMBERS

The corporation may (but need not) have voting members, and such membership, if any, and classes thereof, shall be as defined in the corporation's bylaws. The management and affairs of the corporation shall be at all times under the direction of a Board of Directors, whose operations in governing the corporation shall be defined by statute and by the corporation's by-laws. No member or Director shall have any right, title, or interest in or to any property of the corporation.

The corporation's first Board of Directors shall be comprised of the following natural persons: **Roy Wayne Schreffler, Jeffrey Michael Schreffler, both living presently in Bethlehem Township, Northampton County, PA.**

ARTICLE V DEBT OBLIGATIONS AND PERSONAL LIABILITY

No member, officer or Director of this corporation shall be personally liable for the debts or obligations of this corporation of any nature whatsoever, nor shall any of the property of the members, officers or Directors be subject to the payment of the debts or obligations of this corporation.

ARTICLE VI DISSOLUTION

Upon the time of dissolution of the corporation, assets shall be distributed by the Board of Directors, after paying or making provisions for the payment of all debts, obligations, liabilities, costs and expenses of the corporation, for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or the corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose. Any such assets not so disposed of shall be disposed of by a Court of Competent Jurisdiction of the county in which the principal office of the corporation is then located, exclusively for such purposes or to such organization or organizations, as said Court shall determine, which are organized and operated exclusively for such purposes.

**ARTICLE VII
INCORPORATOR**

The incorporator(s) of this corporation is(are):

**Roy Wayne Schreffler, Jeffrey Michael Schreffler, both living presently in
Bethlehem Township, Northampton County, PA.**

The undersigned incorporator(s) certify(ies) both that she/he/they execute(s) these Articles for the purposes herein stated, and that by such execution, she/he/they affirm(s) the understanding that should any of the information in these Articles be intentionally or knowingly misstated, she/he/they is/are subject to the criminal penalties for perjury set forth in applicable PA Statutes as if this document had been executed under oath.

26-May-2009 Roy W. Schreffler President signature
date

5/27/09 Jeffrey M. Schreffler Vice President signature
date

FAIRVIEW CEMETERY OF
BETHLEHEM PA
3727 CARTER RD
BETHLEHEM PA
18020-3470

Anniversary Date: February 15, 2010
Date Prepared: 02-11-2010

This statement assumes all premiums have
been paid in cash to the anniversary date.

Policy Number: 7 724 289
Insured's Name: ROY W SCHREFFLER
Plan of Insurance: Whole Life
Issue Date: 02/15/1990
Dividend Option: Paid Up Additional Insurance

Insurance Summary

| | 2010 Anniversary | 2009 Anniversary |
|---------------------------------|---------------------|---------------------|
| Basic Policy | \$ 25,000.00 | \$ 25,000.00 |
| Fully Paid Additional Insurance | 4,976.00 | 4,430.00 |
| Settlement Dividend | 193.00 | 180.00 |
| Total Insurance Coverage | \$ 30,169.00 | \$ 29,610.00 |

Cash Value Summary

| | 2010 Anniversary | 2009 Anniversary |
|---------------------------------|--------------------|--------------------|
| Basic Policy | \$ 5,790.25 | \$ 5,403.25 |
| Fully Paid Additional Insurance | 1,843.61 | 1,585.24 |
| Settlement Dividend | 193.00 | 180.00 |
| Total Cash Value | \$ 7,826.86 | \$ 7,168.49 |

Your MassMutual Representative

GREGORY B FALKENBACH, CLU
SUITE 120
65 EAST ELIZABETH AVENUE
BETHLEHEM PA 18018
TEL: (610) 974-8555

Your Servicing Agency

WALTER W WOLAK CLU CHFC
STABLER CORP CENTER
3773 CORPORATE PKWY#380
CENTER VALLEY PA 18034
TEL: (610) 798-2500 X555

MassMutual Customer

Service Center
1-800-272-2216

- See reverse side for Additional Facts -