

Walker Mortuary Inc.

Member of
National Funeral Directors Association



Member of
Ohio Funeral Directors Association

Pre-need Funeral Services Available

333 W. Main
Napoleon, OH 43545

REX WALKER & SCOTT WALTER, Directors

Phone (419) 592-6015
Fax (419) 592-4435

CERTIFIED COPY OF A CORPORATION RESOLUTION

Comes now Barb A. Walker, and being duly sworn upon her oath and says as follows:

1. That she is the duly elected, qualified, and acting Secretary of Walker Mortuary Inc., corporation organized and existing under the laws of the State of Ohio.

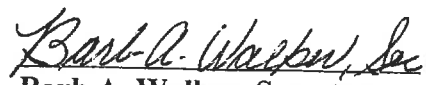
2. That on November 25, 1998, the following resolution was adopted by the Board of Directors and that the same is the most current resolution.

RESOLVED, that Rex Walker is an administrative agent of Walker Mortuary Inc., and as such employee is hereby authorized to make all necessary and proper actions and is hereby authorized to conduct business of Walker Mortuary Inc. to specifically include all that is necessary to transact business.

3. That the above and foregoing resolution is a true, correct and accurate copy of a resolution duly introduced and adopted at the meeting of the Board of Directors of Walker Mortuary Inc., as set out above.

4. Affiant further says nothing.

WALKER MORTUARY INC.


Barb A. Walker, Secretary