

TABLE OF CONTENTS

IFDA Procedures

Procedure for Using Association Attorney(s).....	2
Association Procedure for Reporting Deaths of Members and Immediate Family Of Members.....	3

IFDA Bylaws

Chapter I: Membership.....	4
Chapter II: Dues.....	4
Chapter III: Nomination and Election of Officers.....	4
Chapter IV: Duties of Officers.....	5
Chapter V: Standing and Special Committees.....	6
Chapter VI: Indemnification.....	7
Chapter VII: Antitrust Policy Statement.....	8
Chapter VIII: Fiscal Year.....	9
Chapter IX: Rules of Order.....	9
Chapter X: Amendments.....	9

IFDA Articles of Incorporation

Article I: Name and Place of Business.....	10
Article II: Purpose.....	10
Article III: Membership.....	10
Article IV: Annual Meeting.....	11
Article V: Officers.....	12
Article VI: Board of Governors.....	13
Article VII: Termination or Resignation of Membership and Change of Membership Category.....	15
Article VIII: Distribution of Assets on Dissolution.....	15
Article IX: Bylaws.....	15
Article X: Amendments.....	15
Article XI: Personal Exemption from Corporation Debts.....	16

FSI Bylaws

Article I: Offices.....	17
Article II: Shareholders.....	17
Article III: Board of Directors.....	19
Article IV: Officers.....	20
Article V: Written Instruments, Loans and Deposits.....	22
Article VI: Certificates for Shares and Their Transfer.....	22
Article VII: Dividends.....	22
Article VIII: Seal.....	23
Article IX: Voting of Shares Owned by Corporation.....	23
Article X: Waiver of Notice.....	23
Article XI: Amendments.....	23
Article XII: Relief from Liability of Officers and Directors.....	23
Article XIII: Indemnification of Directors Officers and Agents.....	24

PROCEDURE FOR USING ASSOCIATION ATTORNEY(S)

1. All matters requiring possible legal action involving members of the IFDA should first be brought to the attention of the IFDA Office. When receiving a request for legal assistance, the Executive Director will confer with the Association President who shall decide whether or not the matter is of such importance that the Executive Committee shall be consulted as to the action required. The Executive Director shall take action as directed by the Executive Committee who shall keep the Board of Governors informed.
2. The IFDA Office will initiate a request for specific information on behalf of the Association with such request going directly to the Association attorney(s).
3. Only matters involving the entire state, profession as a whole, or policy that may have future importance shall be the responsibility of the Iowa Funeral Directors Association and at Association expense.
4. The Association will not become involved, or financially responsible for, matters concerning a certain funeral home, funeral director/embalmer, cemetery or private corporation or partnership. Members are expected to handle individual problems at the local level at their own expense.

The Board of Governors of the Iowa Funeral Directors Association hereby adopts the above procedure for use as Association Policy. Adopted on April 18, 1986.

KEEP THIS IFDA INSTRUCTION AVAILABLE FOR QUICK REFERENCE.

ASSOCIATION PROCEDURE AND GUIDELINES FOR REPORTING DEATHS OF INTEREST TO IFDA MEMBERS

In an effort to ensure that

1. The death of a member or a death in the immediate family of a member should be reported to the IFDA Office as soon as possible, giving full details of all funeral arrangements.

Immediate family means: spouse of a current or deceased member, who belonged at the time of death, and the spouse, child, parent, sibling, grandparent, and corresponding in-law.

Information needed: a. full name; b. age; c. date of birth; d. time, date and place of visitation; e. time, date and place of service; f. funeral director in charge; g. place of interment; h. name, relationship and address of next of kin; and i. memorials established.

2. If the decedent is a current member or an immediate family member as outlined above, IFDA will communicate the death notice via e-mail, fax, website, and Communiqué to all members in a timely manner.

3. If the decedent is anyone else who is deemed by the Executive Director as important to funeral service in Iowa, IFDA will communicate the death notice via e-mail, website, and Communiqué.

GUIDELINES FOR THE CELEBRATION OF LIFE

Any deceased individual recognized by IFDA via a death notice to the members will receive proper recognition at the IFDA's Celebration of Life, provided sufficient notice is given to the IFDA Office.

GUIDELINES FOR MEMORIALS

For the death of each member or immediate family member – as outline above - , the IFDA staff will arrange for a contribution of \$50 from the IFDA Account to the IFDA Scholarship Fund in the deceased's name. IFDA staff will also notify the family of such contribution in a sympathy card.

GUIDELINES FOR SYMPATHY CARDS

IFDA will send a sympathy card for the death when the memorial contribution is made to the Scholarship Fund in the deceased's name. In other cases, sympathy cards will be sent at the discretion of the IFDA Executive Director.

THE BOARD OF GOVERNORS OF THE IOWA FUNERAL DIRECTORS ASSOCIATION ADOPTED THIS POLICY ON MARCH 22, 2006. THE POLICY WAS REVIEWED ON SEPTEMBER 18, 2007.

**REVISED CONSTITUTION AND BYLAWS OF THE
IOWA FUNERAL DIRECTORS ASSOCIATION**

**CHAPTER I
MEMBERSHIP**

SECTION 1: Application for membership shall be made on blanks furnished by the Association, signed by the applicant and accompanied by membership fees. The form and content of the membership blank shall be determined by the Board of Governors.

SECTION 2: The matter of renewal from year to year of the memberships in this Corporation shall be within the exclusive jurisdiction and control of the Board of Governors.

SECTION 3: All applicants for membership shall be referred to the Membership Committee, who shall examine the applicants as to their qualifications as defined in the Bylaws of this Corporation.

SECTION 4: Unless otherwise provided in this Constitution and these Bylaws, all members in good standing shall be eligible to attend all meetings, vote and hold office.

SECTION 5: Category of membership may change during the year based on change of residency and circumstances of employment.

**CHAPTER II
DUES**

SECTION 1: Membership dues shall be established by the Board of Governors using the classification found in Article III, Section 2 of the Articles of Incorporation. Dues shall be payable on or before January 1 of each year and payment is for that calendar year.

SECTION 2: Every member failing to pay his/her dues within thirty (30) days from the due date shall be sent a notice in writing that their dues are delinquent. If such delinquent dues are not paid on or before February 1, the membership shall be terminated. No member shall be permitted to exercise any right or privilege of membership while his/her membership is suspended.

SECTION 3: Any member dropped for non-payment of dues may be reinstated, subject to the provisions of the Articles of Incorporation relative to the election of membership.

**CHAPTER III
NOMINATION AND ELECTION OF OFFICERS**

SECTION 1: The Board of Governors shall not less than ninety (90) days prior to the Annual Meeting of the Corporation nominate one (1) or more members of the Association for the offices of President-elect, Secretary/Treasurer and Policy Board Representative. Notice of the nominations so made by the Board shall be given by ordinary mail to the members of the Corporation by the Secretary/Treasurer within fifteen (15) days thereafter.

SECTION 2: The Board of Governors shall nominate a Past President for the office of Policy Board Representative. In the absence of a nominee from the Past Presidents, a current officer may be nominated for the office of Policy Board Representative.

SECTION 3: Additional nominations to any of said offices may be made by a petition signed by not less than twenty-five (25) voting members of the Corporation and filed with the Secretary/Treasurer not less than sixty (60) days prior to the Annual Meeting. Notice of the nominations so made by petition shall be given in advance of the Annual Meeting by ordinary mail.

SECTION 4: The election of officers shall be held at the Annual Meeting on printed ballots provided through the mail to the membership no less than fifteen (15) days prior to the opening of the Annual Session. The marked ballot must be received in the IFDA Office by the day preceding the opening of the Annual Meeting. If they are not returned to the IFDA Office the

ballots must be delivered into the hand of the election tellers at the desk of the Annual Meeting no later than one-half (1/2) hour before the beginning of the business session on the day designated for the election.

CHAPTER IV DUTIES OF OFFICERS

SECTION 1: It shall be mandatory to be a member of the National Funeral Directors Association for an individual to become an officer of the Iowa Funeral Directors Association.

SECTION 2: President. The President shall:

1. Serve as chief executive officer of the Association and preside at all meetings of the Association, the Board of Governors and the Executive Committee. Shall be a member of the Board of Governors and act as its Chair. Shall be an ex officio member of all committees.
2. Appoint necessary committees and their members, with the consent of the Executive committee, except as otherwise provided in the Constitution and these Bylaws.
3. See that all lawful orders and resolutions of the members of the Association, the Board of Governors and the Executive Committee are carried out.
4. Report on the affairs of the Association and offer such recommendations as he/she deems proper at the Annual Meeting.
5. Perform such other duties as may be directed by the Board of Governors. In addition, the President shall perform all such duties as custom and parliamentary usage requires.
6. With the consent of the majority of the Board of Governors, the President shall have power to call meetings of the Association.
7. The President shall be the custodian of the bonds of the officers and the agents of the Association, and in the absence of the Secretary/Treasurer shall have the authority to sign Association drafts.

SECTION 3: President-elect. The President-elect shall:

1. Assist the President in the performance of his/her duties.
2. Preside at meetings of the Association, the Board of Governors and the Executive Committee in the absence of the President.
3. At least thirty (30) days before taking office as President, appoint committees, with the consent of the Executive Committee, which will serve during his/her term as President, unless otherwise provided in the Constitution and these Bylaws.
4. Become acting President in the event of a vacancy in that office.
5. After having served one (1) year, become President, unless removed.

SECTION 4: Secretary/Treasurer. The Secretary/Treasurer shall:

1. Subject to the order of the Board of Governors, be responsible for the custody of all moneys, securities, deeds and records belonging to the Association.
2. Be a member of the Ways and Means Committee.
3. Keep minutes of the Annual Meetings, Board of Governors meetings and Executive Committee meetings.
4. Give notice of the meetings to the members of the Association and meetings of the Board of Governors when required herein or in the Constitution.
5. Be a member of the Funeral Services of Iowa, Inc. Board of Directors.
6. Perform such other duties as may be directed by the Board of Governors.

SECTION 5: Policy Board Representative. The Policy Board Representative shall:

1. Serve as a representative from the State Association to the NFDA Policy Board.
2. Report on the affairs of the NFDA Policy Board to the Board of Governors and the membership.

3. Perform such other duties as may be directed by the Board of Governors.

SECTION 6: Immediate Past President. The Immediate Past President shall:

1. Serve as chair of the Past Presidents Advisory Council.

2. Perform an annual review of the bylaws and preside as chair during a bylaws review meeting of the Past Presidents Advisory Council.

3. Perform such other duties as may be directed by the Board of Governors.

SECTION 7: The Executive Committee shall consist of the President, President-elect, Secretary/Treasurer, Immediate Past President and the Policy Board Representative of the Association. During the intervals between meetings of the Board of Governors, the Executive Committee, unless restricted by resolution of the Board, shall act on any matter brought before it, including, but not limited to, statements of policy, employment and discharge of personnel, fixing salaries and other similar matters. All action taken by the Executive Committee shall be reported in writing to the Board of Governors and shall be subject to revision or rescission by the Board of Governors. In every case, the affirmative vote of a majority of the members of the Executive Committee shall be necessary for the approval of any action. The Committee shall meet at the call of the President or any three (3) members thereof and shall keep a written record of all actions taken by it.

REMOVAL FROM OFFICE

In the event that an Officer does not accept the responsibility of the office that is expected of him/her, that Officer may be removed from office by the Board of Governors. Upon complaint from the membership or the Board of Governors, the matter will be brought to the Board of Governors and Executive Committee where a panel of two (2) Governors and two (2) Officers will investigate such complaint(s) and issue a written warning. If the Officer does not comply with the warning, the panel may recommend removal to the Board of Governors. The removal will be accomplished by a two-thirds (2/3) vote of the Board of Governors present at a formally called meeting. The unexpired term to be completed by the next Officer in succession with the office of Secretary-Treasurer filled by appointment by the Board of Governors and the office of the Immediate Past President to remain vacant until election at the next annual meeting of the Association.

CHAPTER V

STANDING AND SPECIAL COMMITTEES

SECTION 1: The following Standing Committees shall be appointed: Education, Legislative, Membership, and Past Presidents Advisory Council

SECTION 2: The Education Committee shall consist of at least six (6) members. The committee shall make available such programs and information suitable for schools, seminars, district meetings and the Annual Convention. The President-elect of the Iowa Funeral Directors Association shall be the chair and in charge of exhibits. The members of the committee shall serve for a term of one (1) year following their appointment and until their successors have been appointed. Subject to the specific approval of the Board of Governors, this committee shall have jurisdiction and authority over all matters pertaining to the Annual Meeting of the Association.

SECTION 3: The Legislative Committee shall have charge of all matters pertaining to legislation affecting the funeral directors of this State. It shall function under the direction of the Board of Governors. This committee shall consist of at least six (6) members whose terms shall be for three (3) years and two (2) members shall be replaced each year.

SECTION 4: The Membership Committee shall investigate all applicants for membership as to their standing in the profession and their qualification for membership in this Association and shall, if satisfied as to the eligibility of the applicant, certify said applicant to the Board of

Governors with a favorable recommendation of admission. This committee shall consist of at least three (3) members whose terms shall be for three (3) years and one (1) member shall be replaced each year. A member of the Board of Governors shall be an ex officio member.

SECTION 5: The Past Presidents Advisory Council shall serve as a resource and in any capacity as requested by the President. The Committee shall be responsible for reviewing the Association's Constitution and Bylaws on an annual basis. This committee shall consist of five (5) Immediate Past Presidents and be chaired by the Immediate Past President of the IFDA. The last member shall be replaced each year with the incoming Past President. A full term shall be five (5) years.

SECTION 6: Unless the Bylaws otherwise specifically provide, each standing and special committee shall consist of three (3) or more licensed members, each of whom shall serve for a term or until the adjournment of the Annual Meeting following his/her appointment, and from whom the President may designate a Chair and a District Governor as an ex officio member. Honorary members may be appointed by the President to serve on committees.

SECTION 7: No recommendations of any committee for action by the Association shall be considered until they are first presented to the Board of Governors and approved by it or authorization given to present same to the Association.

SECTION 8: Meetings of each committee shall be held upon call of its chair and approval of the President.

CHAPTER VI INDEMNIFICATION

The Association shall indemnify any person who was or is a party or is threatened to be made a part to any threatened, pending or completed action, suit or proceeding, other than an action by or in the right of the Association, whether civil, criminal, administrative, or investigative, by reason of the fact that such person is or was a director or officer of the Association, or is or was serving at the request of the Association as a director, trustee, officer, employee, or another corporation, domestic or foreign, nonprofit or for-profit, partnership, joint venture, trust or other enterprise, against expenses, including attorneys' fees, judgments, fines and amounts paid in settlement, actually and reasonably incurred by such person in connection with such action, suit or proceeding, to the extent and under the circumstances permitted by the Iowa Nonprofit Corporation Law. Such indemnification (unless ordered by a court) shall be made as authorized in a specific case upon a determination that indemnification of the director or officer is proper in the circumstances because such person has met the applicable standards of conduct set forth in Iowa Nonprofit Corporation Law. Such determination shall be made (1) by the Board of Governors of the Association by a majority vote of a quorum consisting of members of the Board of Governors who were not, and are not, parties to or threatened by any such action, suit or proceeding, or (2) if such a quorum is not obtainable, or if a majority vote of a quorum of disinterested directors so directs, in a written opinion by independent legal counsel meeting the requirements of independence prescribed by the Iowa Nonprofit Corporation Law, or (3) by the members, or (4) by a court of competent jurisdiction or the court in which such action, suit or proceeding was brought.

The foregoing right of indemnification shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under the Constitution, these Bylaws, any agreement, vote of members of disinterested directors, or otherwise, and shall continue as to a person who has ceased to be a director or officer and shall inure to the benefit of the heirs, executors and administrators of such a person.

The Association may pay expenses, including attorneys' fees, incurred by defending any action, suit or proceeding referred to above, in advance of the final disposition of such action,

suit or proceeding as authorized by the Board of Governors in the specific case, upon receipt of an undertaking by or on behalf of the director or officer to repay such amount, unless it shall ultimately be determined that such person is entitled to be indemnified by the Association as authorized in the Chapter VI.

The Association may purchase and maintain insurance on behalf of any person who is or was a director, officer or employee of the Association, or is or was serving at the request of the Association as a director, trustee, officer or employee or another corporation, domestic or foreign, nonprofit or for profit, partnership, joint venture, trust or other enterprise against any liability asserted against such person and incurred by such person in any such capacity, or arising out of this statute as such, whether or not the Association would have the power to indemnify him against such liability under this Chapter VI.

CHAPTER VII

ANTITRUST POLICY STATEMENT

Mindful that contracts, combinations and conspiracies in restraint of trade or commerce are illegal, and that unfair methods of competition and unfair or deceptive acts in or affecting commerce are likewise unlawful, the Board of Directors of the Iowa Funeral Directors Association (IFDA) hereby adopts this Policy Statement:

1. It is the policy of IFDA not to violate any of the antitrust laws of the United States, the State of Iowa or any other state.
2. The only authorized meetings of IFDA are meeting: of duly appointed and authorized committees, the various Districts as they may be constituted from time to time, the Board of Governors and the House of Delegates. All meetings shall be regularly scheduled.
3. IFDA shall not engage in any form of price-fixing or restricting of advertising of prices. The following topics of discussion shall be avoided at all meetings:
 - a. Past, current or future prices.
 - b. What constitutes a “fair” profit level.
 - c. Possible increases or decreases in prices.
 - d. Standardization or stabilization of prices.
 - e. Pricing procedures.
 - f. Cash discounts.
 - g. Credit terms.
 - h. Control of sales.
 - i. Allocation of markets.
 - j. Refusal to deal with a person or company because of pricing or distribution practices.
 - k. Whether or not the pricing practices of any member are unethical or constitute an unfair trade practice.
4. Members shall not make any agreement, formal or informal, to divide business or territories.
5. Membership criteria shall be fairly established in the Bylaws, with the intent not to deny membership except on the narrow grounds set forth therein.
6. No member shall be disciplined or expelled without due process of law and without justifiable grounds.
7. IFDA shall not adopt any policy which restricts the ability of any member to compete.
8. IFDA shall not restrict members from dealing with nonmembers.
9. Member participation in a statistical reporting program shall be voluntary. Such programs shall be conducted in a manner which will not violate any antitrust laws.

10. Any service of the IFDA which is of competitive benefit shall be available to nonmembers upon request at a reasonably higher price than that charged members.

**CHAPTER VIII
FISCAL YEAR**

The fiscal year of the Association shall end on the 31st day of December in each year or on such other date as may be fixed from time to time by the Board of Directors.

**CHAPTER IX
RULES OF ORDER**

SECTION 1: "Robert's Rules of Order," newly revised, shall be the guide and authority in all parliamentary matters arising in the meetings of the Corporation, Board of Governors and committees not provided for in these Bylaws.

**CHAPTER X
AMENDMENTS**

These Bylaws may be amended by two-thirds (2/3) vote of the members present and voting at any regular meeting or special meeting called for the purpose, provided notice of such amendment has been given by mail to each member at least ten (10) days before the time set for the meeting.

**THE PRECEDING CONSTITUTION AND BYLAWS WERE AMENDED
AND ADOPTED MAY 11, 2010,
130TH IFDA ANNUAL CONVENTION
AMES, IOWA.**

Current as of May 2010

**ARTICLES OF INCORPORATION
IOWA FUNERAL DIRECTORS ASSOCIATION**

**ARTICLE I
NAME AND PLACE OF BUSINESS**

The name of this corporation is the IOWA FUNERAL DIRECTORS ASSOCIATION. The principal place of business of this Corporation shall be at Des Moines, Polk County, Iowa, but its meetings, either annual or special, shall be held at such time and place in the State of Iowa and in such a manner as its Bylaws provide.

**ARTICLE II
PURPOSE**

SECTION 1: The Iowa Funeral Directors Association in the public interest and for the enhancement of the profession will: seek, create and adopt programs and policies to mark appropriately the passage of persons' lives with dignity and proper ceremony and to meet the needs of those who survive.

Strive continuously for excellence in the technical aspects of funeral service, seeking and implementing those methods and procedures required for proper care of the dead.

Act and respond aggressively to the demands of a changing society by educating and training funeral service professionals to perform their appropriate responsibilities during times of dying, death and bereavement with the highest principles and dignity.

Research, write, publish, disseminate materials and assist in the development, enactment and enforcement of legislation for the protection of its members and the general public to further the above mentioned goals.

SECTION 2: This Corporation shall have the power to purchase, lease or otherwise acquire, hold, sell or otherwise dispose of such real or personal property as may be necessary or convenient for carrying out the objectives for which it is organized; it may take by gift, purchase, devise or bequest real and personal property for purposes appropriate to its creation.

SECTION 3: In addition to the express and implied powers hereinbefore granted, this Corporation assumes all their statutory powers granted to bodies corporate under and by virtue of the laws of the State of Iowa, applicable to corporations not for pecuniary profit; and shall have all the powers necessary or incident to the convenient carrying out of the purposes for which it is organized.

**ARTICLE III
MEMBERSHIP**

SECTION 1: Any funeral director licensed by the State of Iowa may become a member of this Corporation under the following classifications and upon recommendation of the Membership Committee and approval of the Board of Governors.

SECTION 2: Membership shall be in one of the following classifications:

A. Firm Members: Any owner/operator holding an Iowa funeral directors license who is a resident of Iowa may become a FIRM MEMBER of the Iowa Funeral Directors Association by paying the Firm Membership dues. These dues shall consist of individual dues and firm assessments. Firm Members shall be entitled to all benefits of membership in the Association.

B. Affiliate Member: Any Iowa resident holding an Iowa funeral directors license employed by a member firm may become an AFFILIATE MEMBER of the Iowa Funeral Directors Association. Such members shall receive all benefits of membership.

C. Individual Member: Any Iowa resident holding an Iowa funeral directors license and who is employed by a firm that is not a Member Firm of the Association may become an INDIVIDUAL MEMBER of the Iowa Funeral Directors Association, provided that they and/or the members of their immediate family (spouse, children, parents, brothers and sisters) do not hold a total of more than five (5) percent ownership in the employing firm. Individual members shall be entitled to all benefits of membership in the Association.

D. Associate Member: Any Iowa resident holding an Iowa funeral directors license who is not employed as a funeral director may become an ASSOCIATE MEMBER of the Association. Associate members shall receive all the benefits of membership, except that of holding office.

E. Out of State Members: Nonresident membership may be held by an individual or firm residing in and engaged in practice in another state, provided that the applicant for membership in this category is a member of the state association in the state of residence and does not own or is not employed by or is not affiliated with a firm located in Iowa. The nonresident member shall not be entitled to vote or hold office but shall receive all other benefits of membership.

F. Honorary Members:

1. Retired: A member who has reached the age of 62, is duly licensed and not affiliated with a funeral home may become a RETIRED MEMBER of the Association under the Retired category. Such member shall not be entitled to hold office, but may vote and receive all other benefits of membership. This retired category will be charged dues in accordance with the rate set out by the IFDA.

2. Honorary: Persons who have been in good standing with the IFDA after reaching retirement or ill health, and no longer receives continuing education hours, may become HONORARY MEMBERS of the Association. Such members may not hold office, but shall be entitled to vote and receive all other benefits of membership.

G. Intern Member: Prospective Iowa licensees presently employed as funeral director trainees of a member funeral home may become an INTERN MEMBER of the Iowa Funeral Directors Association for a period not to exceed 12 months. Intern members may not vote or hold office, but shall be entitled access to online publications.

H. Student Member: Prospective Iowa licensees presently enrolled on a full-time basis in a mortuary science program may become a STUDENT MEMBER of the Iowa Funeral Directors Association. Student members may not vote or hold office, but shall be entitled access to online publications.

I. Allied Member: Any individual who is not a licensee, or any firm, which is not a funeral establishment, that provides merchandise or supplies relating to the business of IFDA members and the funeral service industry as a whole shall be eligible for Allied Membership in IFDA. Allied members shall not be entitled to vote or hold office.

ARTICLE IV ANNUAL MEETING

SECTION 1: The Association shall hold an annual meeting each year at such time and place as shall be selected by the Board of Governors.

SECTION 2: Fifty (50) members entitled to vote shall constitute a quorum for the transaction of business.

ARTICLE V OFFICERS

SECTION 1: The officers of this Association shall be a President, President-elect, Secretary/Treasurer, Immediate Past President and Policy Board Representative.

SECTION 2: The officers, except President, Immediate Past President, and Policy Board Representative, shall be elected annually by the members in good standing, voting at any annual meeting and shall serve from the adjournment of such annual meeting until the adjournment of the next annual meeting or until their respective successors shall be elected or appointed and qualified. Nominations to office shall be made only in such manner as may be provided in the Bylaws of this Corporation.

SECTION 3: No member of this Corporation shall hold more than one (1) office at the same time. No officer shall hold the same office for more than two (2) years in succession, except that the Policy Board Representative shall serve for a three (3) year term commencing at the conclusion of the NFDA Annual Convention and terminating at the conclusion of the third proceeding NFDA Annual Convention; and, unless completing an unexpired term, shall serve no more than two (2) full three (3) year terms or to conform to Policy Board Representative term limits set by NFDA Bylaws.

SECTION 4: No member of the Board of Mortuary Science Examiners of the State of Iowa shall hold an elective office of this Corporation.

SECTION 5: The Board of Governors in its discretion may appoint an Assistant Secretary/Treasurer as necessary.

SECTION 6: The officers of the Association shall reside in the state of Iowa.

ARTICLE VI BOARD OF GOVERNORS

SECTION 1: (A) The business of this Corporation shall be conducted by a Board of Governors, the official membership of which shall consist of the Governor elected in each district together with the officers of this Corporation. No member of the Board of Governors shall hold more than one (1) elective office at the same time. Each District governor shall not serve more than one (1) successive three (3) year term unless having fulfilled an unexpired term. Governors shall be replaced on a three (3) year rotation, with three (3) governors replaced each of the first two (2) years and two (2) Governors replaced in the third year.

(B) Any of the Iowa Funeral Directors Association may attend a District Meeting that is not within his/her own District. That member may question, discuss and vote on any IFDA business that has been presented at the meeting. That member may not vote for District Officers in the District he/she is visiting.

SECTION 2: (A) There shall be Board of Governors districts as follows:

District 1 shall consist of the following counties: Howard, Winneshiek, Allamakee, Chickasaw, Bremer, Fayette, Clayton, Blackhawk, Buchanan, Delaware and Dubuque.

District 2 shall consist of the following counties: Tama, Benton, Linn, Jones, Jackson, Iowa, Johnson, Cedar, Clinton, Scott and Muscatine.

District 3 shall consist of the following counties: Keokuk, Washington, Louisa, Lucas, Monroe, Wapello, Jefferson, Henry, Des Moines, Wayne, Appanoose, Davis, Van Buren and Lee.

District 4 shall consist of the following counties: Pottawattamie, Cass, Adair, Madison, Mills, Montgomery, Adams, Union, Clarke, Fremont, Page, Taylor, Ringgold and Decatur.

District 5 shall consist of the following counties: Woodbury, Ida, Sac, Calhoun, Monona, Crawford, Carroll, Greene, Harrison, Shelby, Audubon and Guthrie.

District 6 shall consist of the following counties: Boone, Story, Marshall, Dallas, Polk, Jasper, Poweshiek, Warren, Marion and Mahaska.

District 7 shall consist of the following counties: Lyon, Osceola, Dickinson, Emmet, Sioux, O'Brien, Clay, Palo Alto, Plymouth, Cherokee, Buena Vista and Pocahontas.

District 8 shall consist of the following counties: Kossuth, Winnebago, Worth, Mitchell, Hancock, Cerro Gordo, Floyd, Humboldt, Wright, Franklin, Butler, Webster, Hamilton, Hardin and Grundy.

Upon recommendation of the Board of Governors, any district may be divided and new districts created by a majority vote at any meeting of this Association.

(B) The Board of Governors shall attend annual meetings and conduct and transact all business of this Association not in these Articles assigned to one of the standing committees or by motion or resolution especially referred to a special or standing committee.

(C) The Board of Governors shall fix and approve a budget for the Association each year and shall have complete control over and supervise all matters pertaining to the expenditures and disbursements of funds of the Association in such manner and by such means as it shall from time to time determine but not in a manner inconsistent with the Articles of Incorporation or Bylaws of this Association.

(D) It shall be the duty of the Board of Governors to take charge of and arrange for the programs for the annual conventions. It may employ an Executive Director, who need not be a licensed funeral director, and shall be empowered to contract for the services of a legal counsel who shall represent the Association at all times. All matters pertaining to the welfare of the Association shall be referred to the Board of Governors.

(E) After the meetings of the Association have adjourned, the Board of Governors shall have full powers to transact any and all business of the Association.

(F) In case a vacancy occurs in the office of President-elect, Secretary/Treasurer or Policy Board Representative, the vacancy shall be filled by appointment of the Board of Governors. A vacancy in the office of Immediate Past President shall remain vacant until the next annual meeting of the Association.

(G) The Board of Governors may have the accounts of the Secretary/Treasurer audited annually or more often if deemed necessary and shall make an annual report of the Association's financial condition at the annual meeting.

(H) Should any vacancy occur on the Board of Governors, other than an officer, such vacancy shall be filled by the Lt. Governor of that district. If no successor is available, the District shall meet to elect a new Governor.

(I) The Board of Governors shall meet at any time upon timely notice of the members by the President or Secretary/Treasurer.

(J) The regular meeting of the Board of Governors shall be held at the time of the annual meeting of this Association. Such meetings of the Board may be held on the timely call of the President or upon request of any four (4) Board members filed with the Secretary/Treasurer and upon filing such a request, the Secretary/Treasurer shall at once issue a call for such special meeting to be held not less than two (2) or no more than fourteen (14) days thereafter. If the call be through a request of members, then the purpose of the meeting shall be stated in the request of such call.

(K) The Board of Governors shall require bonds from the Executive Committee and all full-time employees. The Board may also require like bonds from any other officers or employees. The premium of such bonds shall be paid by the Association.

(L) Seven (7) members of the Board of Governors shall constitute a quorum to transact business.

SECTION 3: The Governor's duties shall include the following:

1. The duly elected Governor of each District shall be the contact person between the Association Office and the membership of the District which he/she represents. The Governor is therefore the voting member on the Board of Governors for his/her District.
2. It will be expected that the Governor will attend all meetings of the Board of Governors and Officers as they are scheduled. If unable to attend, the Lt. Governor must be in attendance or a representative of the District.
3. Arrange for flowers to be sent in the Association's name to funerals of District members or spouses. Inform the IFDA Office of this action and send a copy of the obituary to the office.
4. The Governor will be responsible to hold at least three (3) meetings annually within his/her district, or in conjunction with one or more other Districts, and whenever possible, will offer a minimum of one (1) hour credit of continuing education. The three (3) meetings shall be held one per quarter. In addition, the purpose of said District meeting shall be to serve as a link between the Association activities and the membership and provide an opportunity to enjoy the fellowship of each other. Agendas and handouts are helpful to convey information.
5. Serve on Standing Committees as appointed by the President.
6. In concert with other Board of Governor members, determine Association policy.
7. Advise and assist the Officers of the Association in carrying out their duties.
8. Support and defend all policies of the Association as stated in the Articles of Incorporation and the Bylaws and/or adopted by the Board of Governors.
9. Perform special assignments upon the request of the President or Board of Governors.

REMOVAL FROM OFFICE

In the event that a duly elected District Governor does not accept the responsibility of the office that is expected of him/her, that Governor may be removed from office. Upon complaint from the District or the Board of Governors, the Executive Committee would investigate such complaints(s) and issue a written warning. If the Governor does not comply with the warning, the Executive Committee may recommend removal to the Board of Governors. The removal will be accomplished by a two-thirds (2/3) vote of the Board of Governors present at a formally called meeting. The Lt. Governor would then fulfill the unexpired term. In the event of vacancy of the Governor position and the Lt. Governor does not hold an office, the Board of Governors will call a meeting within that District to elect a Governor and Lt. Governor.

EXPENSES

1. Recognizing that certain expenses are incurred while serving as District Governor, the Governor, with the majority of approval of his/her District, may impose a fee payable by member firms for the purpose of meeting said expenses.
2. It shall be the responsibility of the District Secretary/Treasurer to monitor these funds and provide an annual report to District members.
3. These funds would be used for such items as providing an honorarium to an invited speaker and any such items as the District Governor, Lt. Governor and Secretary/Treasurer might deem appropriate.

TO ENCOURAGE INTERESTED PERSONS

Interested persons should contact the District Governor, and if this has not been done, the Governor must seek out a successor. Personal contact must be made with the candidate(s) and permission received from the individual to have his/her name placed in nomination for the office

of District Governor. The actions and responsibilities of the position of Governor should be explained to the candidate.

The transition will be made more smoothly if the Governor would meet with the Governor-elect and exchange information, handouts, minutes, etc.

Governors must be made aware that as the information link between the Board of Governors, office and the members, their position is vital for the life of the Association.

ARTICLE VII
TERMINATION OR RESIGNATION OF MEMBERSHIP AND
CHANGE OF MEMBERSHIP CATEGORY

SECTION 1: Termination - Membership in the Association may be terminated by action of the Board of Governors:

- (1) for failure to pay dues on or before March 1 of the current fiscal year.
- (2) for revocation of license of a member by the Board of Mortuary Science Examiners of Iowa or similar state board; or
- (3) by a vote of not less than three-fourths(3/4) of the members of the Board of Governors present at any meeting of the Board of Governors after due consideration based on information received, and after an opportunity to appear before the Board of Governors has been provided to the member.

SECTION 2: Resignation - If a member of the Association desires to resign, such member shall deliver a written resignation to the Board of Governors.

SECTION 3: changes from an Iowa residency or an employment category will result in a change of membership category.

ARTICLE VIII
DISTRIBUTION OF ASSETS ON DISSOLUTION

SECTION 1: Distribution of Assets - Upon the dissolution of the Association, the assets of the Association shall be applied and distributed as follows:

- (1) All liabilities and obligations of the Association shall be paid, satisfied and discharged, or adequate provision shall be made therefore;
- (2) All assets held by the Association upon condition requiring return, transfer or conveyance, which condition occurs by reason of the dissolution, if any, shall be returned, transferred or conveyed in accordance with such requirements; and
- (3) All other assets of the Association shall be transferred to one (1) or more domestic or foreign corporations, societies or organizations engaged in activities substantially similar to those of the Association, pursuant to plan of distribution of assets adopted by the Board of Directors as provided for by law.

SECTION 2: Prohibition - In no event shall the assets of the Association be distributed to the members upon dissolution of the Association.

ARTICLE IX
BYLAWS

This Corporation shall have Bylaws, not inconsistent with these Articles of Incorporation, for the governance, control and direction of the business and deliberations of this Corporation, its officers and committees. They may be adopted, amended or repealed at an annual or special meeting of the Corporation by a two-thirds (2/3) vote of the members of the Corporation present and voting.

ARTICLE X

AMENDMENTS

These Articles of Incorporation, except Article X, may be amended by two-thirds (2/3) vote of the members present and voting at any regular meeting or special meeting called for the purpose, provided notice of such amendment has been given by mail to each member at least thirty (30) days before the time set for the meeting.

ARTICLE XI

PERSONAL EXEMPTION FROM CORPORATION DEBTS

The members of this Corporation and their property shall be exempt from all corporate debts of this Corporation.

**THE PRECEDING ARTICLES OF INCORPORATION WERE AMENDED
AND ADOPTED MAY 11, 2010
130TH IFDA ANNUAL CONVENTION
AMES, IOWA.**

BYLAWS OF FUNERAL SERVICES OF IOWA, INC.

ARTICLE I OFFICES

The principal office of the Corporation in the State of Iowa shall be located in the City of Des Moines, County of Polk. The Corporation may have such other offices, either within or without the State of Iowa, as the Board of Directors may designate or as the business of the Corporation may from time to time require. The registered office of the Corporation required by the Iowa Business Corporation Act to be maintained in the State of Iowa may be, but need not be, identical with the principal office in the State of Iowa, and the address of the registered office may be changed from time to time by the Board of Directors.

ARTICLE II SHAREHOLDERS

SECTION 1: Annual Meeting. The annual meeting of the shareholders shall be held on the date and time determined by the Board of Directors each year beginning with the year 1985, for the purpose of electing directors and for the transaction of such other business as may come before the meeting. If the day fixed for the annual meeting shall be a legal holiday, such meeting shall be held on the next succeeding business day. If the election of directors shall not be held on the day designated herein for any annual meeting of the shareholders, or at any adjournment thereof, the Board of Directors shall cause the election to be held at a special meeting of the shareholders as soon thereafter as conveniently may be.

SECTION 2: Special Meetings. Special meetings of the shareholders, for any purpose or purposes, unless otherwise prescribed by statute, may be called by the President or by the Board of Directors, and shall be called by the President at the request of the holders of not less than one-tenth (1/10th) of all the outstanding shares of the Corporation entitled to vote at the meeting.

SECTION 3: Place Of Shareholder's Meeting. The Board of Directors may designate any place, either within or without the State of Iowa, as the place of meeting for any annual meeting or for any special meeting called by the Board of Directors.

SECTION 4: Notice Of Meeting. Written or printed notice stating the place, day and hour of the meeting and, in case of a special meeting, the purpose or purposes for which the meeting is called, shall be delivered not less than ten (10) nor more than fifty (50) days before the date of the meeting, either personally or by mail, by or at the direction of the President, the Secretary, or the officer or persons calling the meeting, to each shareholder or record entitled to vote at the meeting. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail, addressed to the shareholder at this address as it appears on the stock transfer books of the Corporation, with postage thereon prepaid.

SECTION 5: Closing Of Transfer Books Or Fixing The Record Date. For the purpose of determining shareholders entitled to notice of or to vote at any meeting of shareholders or any adjournment thereof, or shareholders entitled to receive payment of any dividend, or in order to make a determination of shareholders for any other proper purpose, the Board of Directors of the Corporation may provide that the stock transfer books shall be closed for a stated period but not to exceed, in any case, fifty (50) days. If the stock transfer books shall be closed for the purpose of determining shareholders entitled to notice of or to vote at a meeting of shareholders, such books shall be closed for at least ten (10) days immediately preceding such meeting. In lieu of closing the stock transfer books, the Board of Directors may fix in advance a date as the record date for any such determination of shareholders, such date in any case to be not more than fifty (50) days and, in case of a meeting of shareholders, not less than ten (10) days prior to the date on which the particular action, requiring such determination of shareholders is to be taken. If the

stock transfer books are not closed and no record date is fixed for the determination of shareholders entitled to notice of or to vote at a meeting of shareholders, or shareholders entitled to receive payment of a dividend, the date on which notice of the meeting is mailed or the date on which the resolution of the Board of Directors declaring such dividend is adopted, as the case may be, shall be the record date for such determination of shareholders. When a determination of shareholders entitled to vote at a meeting of shareholders has been made as provided in this section, such determination shall apply to any adjournment thereof.

SECTION 6: Voting Lists. The officer or agent having charge of the stock transfer books for shares of the Corporation shall make at least ten (10) days before each meeting of shareholders, a complete list of the shareholders entitled to vote at such meeting, or any adjournment thereof, arranged in alphabetical order, with the address of and the number of shares held by each, which list, for a period of ten (10) days prior to such meeting, shall be kept on file at the registered office of the Corporation and shall be subject to inspection to any shareholder at any time during usual business hours. Such list shall also be produced and kept open at the time and place of the meeting and shall be subject to the inspection of any shareholder during the whole time of the meeting. The original stock transfer book shall be prima facie evidence as to who are the shareholders entitled to examine such list or transfer books or to vote at any meeting of shareholders.

SECTION 7: Quorum. A majority of the outstanding shares of the Corporation entitled to vote, represented in person or by proxy, shall constitute a quorum at a meeting of shareholders. If less than a majority of the outstanding shares are represented at a meeting, a majority of the shares so represented may adjourn the meeting from time to time without further notice. At such adjourned meeting at which a quorum shall be present or represented, any business may be transacted which might have been transacted at the meeting as originally notified. The shareholders present at a duly organized meeting may continue to transact business until adjournment, notwithstanding the withdrawal of enough shareholders to leave less than a quorum.

SECTION 8: Proxies. At all meetings of the shareholders, a shareholder may vote by proxy executed in writing by the shareholder or by his duly authorized attorney in fact. Such proxy shall be filed with the secretary of the Corporation before or at the time of the meeting. No proxy shall be valid after eleven (11) months from the date of its execution, unless otherwise provided in the proxy.

SECTION 9: Voting Of Shares. Each outstanding share entitled to vote shall be entitled to one (1) vote upon each matter submitted to a vote at a meeting of shareholders.

SECTION 10: Voting Of Shares By Certain Holders. Shares standing in the name of another corporation may be voted by such officer, agent or proxy as the bylaws of such corporation may prescribe, or, in the absence of such provision, as the Board of Directors of such corporation may determine.

Shares held by an administrator, executor, guardian or conservator may be voted by him/her, either in person or by proxy, without a transfer of such shares into his/her name. Shares standing in the name of a trustee may be voted by him/her, either in person or by proxy, but no trustee shall be entitled to vote shares held by him/her without a transfer of such shares into his/her name.

Shares standing in the name of a receiver may be voted by such receiver, and shares held by or under the control of a receiver may be voted by such receiver without the transfer thereof into his/her name if authority to do so be contained in an appropriate order of the court by which such receiver was appointed.

A shareholder whose shares are pledged shall be entitled to vote such shares until the shares have been transferred into the name of the pledges, and thereafter the pledge shall be entitled to vote the shares so transferred.

SECTION 11: Information Action By Shareholders. Any action required to be taken at a meeting of the shareholders, or any other action which may be taken at a meeting of the shareholders, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the shareholders entitled to vote with respect to the subject matter thereof.

SECTION 12: Meeting Of All Shareholders. If all of the shareholders shall meet at any time and place, either within or without the State of Iowa, and consent to the holding of a meeting at such time and place, such meeting shall be valid without call or notice, and at such meeting any corporate action may be taken.

SECTION 13: Voting By Ballot. Voting by shareholders on any question or in any election may be viva voce unless the presiding officer shall order, or any shareholder shall demand, that voting be by ballot.

SECTION 14: Sale Of Stock. It shall be agreed by the stockholders that upon the occasion or in the event that any stockholder determines to dispose of any or all of the stock he/she possesses, he/she shall give the remaining stockholders the option of buying those shares which he/she has elected to sell at the current market price, the selling stockholder is free to dispose of his/her shares in any manner he/she elects.

ARTICLE III BOARD OF DIRECTORS

SECTION 1: General Powers. The business and affairs of the Corporation shall be managed by its Board of Directors. The Board of Directors may authorize any officer or officers, agent or agents, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation, and such authority may be general or confined to specific instances.

SECTION 2: Number, Tenure And Qualifications. The number of directors of the Corporation shall be not less than five (5). Each director shall hold office until the next annual meeting of shareholders and until his successor shall have been elected and qualified. Directors need not be residents of the State of Iowa or shareholders of the Corporation. No director shall serve for more than six (6) consecutive one-year terms, unless this restriction is waived by the affirmative vote of two-thirds (2/3) of the directors not affected by the restriction. After an absence of one (1) year from the Board of Directors, an individual shall become eligible again for election to the Board of Directors. The IFDA Executive Director shall serve as a Director and be exempt from term limit restrictions.

SECTION 3: Regular Meetings. A regular meeting of the Board of Directors shall be held without other notice than this Bylaw immediately after, and at the same place as, the annual meeting of shareholders. The Board of Directors may provide, by resolution, the time and place, either within or without the State of Iowa, for the holding of additional regular meetings without other notice than such resolution.

SECTION 4: Special Meetings. Special meetings of the Board of Directors may be called by or at the request of the President or any two (2) directors. The person or persons authorized to call special meetings of the Board of Directors may fix any place, either within or without the State of Iowa, as the place for holding any special meeting of the Board of Directors called by him/her or them.

SECTION 5: Notice. Notice of any special meeting of the Board of Directors shall be given at least two (2) days previously thereto by written notice delivered personally or mailed to each director at his/her business address, or by telegram. If mailed, such notice shall be deemed to be delivered when deposited in the United States mail so addressed, with postage thereon prepaid. If notice be given by telegram, such notice shall be deemed to be delivered when the telegram is delivered to the telegraph company. Any director may waive notice of any meeting. The

attendance of a director at a meeting shall constitute a waiver of notice of such meeting, except where a director attends a meeting for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened. Neither the business to be transacted at, nor the purpose of, any regular or special meeting or the Board of Directors need be specified in the notice or waiver of notice of such meeting.

SECTION 6: Quorum. A majority of the number of directors shall constitute a quorum for the transaction of business at any meeting of the Board of Directors, but if less than such majority is present at a meeting, a majority of the directors present may adjourn the meeting from time to time without further notice.

SECTION 7: Manner Of Acting. The set of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board of Directors.

SECTION 8: Vacancies. Any vacancy occurring in the Board of Directors may be filled by the affirmative vote of a majority of the remaining directors though less than a quorum of the Board of Directors. A director elected to fill a vacancy shall be elected for the unexpired term of this predecessor in office. Any directorship to be filled by the reason of an increase in the number of directors shall be filled by election at an annual meeting or at a special meeting of shareholders called for that purpose.

SECTION 9: Compensation. By resolution of the Board of Directors, the directors may be paid their expenses, if any, of attendance at each meeting of the Board of Directors, and may be paid a fixed sum for attendance at each meeting of the Board of Directors or a stated salary as director. No such payment shall preclude any director from serving the Corporation in any other capacity and receiving compensation therefore.

SECTION 10: Presumption Of Assent. A director of the Corporation who is present at a meeting of the Board of Directors at which action on any corporate matter is taken shall be presumed to have assented to the action taken unless his/her dissent shall be entered in the minutes of the meeting or unless he/she shall file his/her written dissent by registered or certified mail to the Secretary of the Corporation immediately after the adjournment of the meeting. Such right to dissent shall not apply to a director who voted in favor of such action.

SECTION 11: Informal Action By Directors. Any action required to be taken at a meeting of the directors, or any other action which may be taken at a meeting of the directors, may be taken without a meeting if a consent in writing, setting forth the action so taken, shall be signed by all of the directors entitled to vote with respect to the subject matter thereof.

SECTION 12: Executive Committee. Optional provision relating to Executive Committee of the Board of Directors may be included in Bylaws pursuant to Sec. 39 IBCA and may define or limit the extent of the authority of such committee.

SECTION 13: Emeritus Directors. Past directors and individuals leaving the Board due to the term limit restriction, shall be offered Emeritus Director status. Emeritus Directors may be present at any and all meetings of the Board of Directors, and shall be provided notice of such meetings in the same manner as the Board of Directors. Emeritus Directors shall not be considered members of the Board of Directors. Emeritus Directors shall not have a vote in the Board of Directors' management of the Corporation, and their presence, or lack thereof, shall not count towards the quorum of the Board of Directors. By resolution of the Board of Directors, the Emeritus Directors may be paid their expenses, if any, of attendance at each meeting of the Board of Directors.

ARTICLE IV OFFICERS

SECTION 1: Number. The officers of the Corporation shall be a President, one (1) or more Vice Presidents (the number thereof to be determined by the Board of Directors,) a Secretary and

a Treasurer, each of whom shall be elected by the Board of Directors. In addition, upon completion of the President's term, said President shall hold the office of Immediate Past President for one (1) year. Such other officers, assistant officers and acting officers as may be deemed necessary may be elected or appointed by the Board of Directors. Any two (2) or more offices may be held by the same person.

SECTION 2: Election And Term Of Office. The officers of the Corporation to be elected by the Board of Directors shall be elected annually by the Board of Directors at the first meeting of the Board of Directors held after each annual meeting of shareholders. If the election of officers shall not be held at such meeting, such election shall be held as soon thereafter as conveniently may be. Each officer shall hold office until his/her successor shall have been duly elected and shall have qualified or until his/her death or until he/she shall resign or shall have been removed in the manner hereinafter provided. In addition, upon completion of the President's term, the President shall hold the office of Immediate Past President for one (1) year. The President, Vice-President(s) and Treasurer may not serve in any of these offices for more than six (6) consecutive one-year terms, unless this restriction is waived by the affirmative vote of two-thirds (2/3) of the Board of Directors. After an absence of one (1) year from being an officer, an individual shall become eligible again for election as an officer.

SECTION 3: Removal. Any officer or agent elected or appointed by the Board of Directors may be removed by the Board of Directors whenever in its judgment the best interests of the Corporation would be served thereby, but such removal shall be without prejudice to the contract rights, if any, of the person so removed.

SECTION 4: Vacancies. A vacancy in the office because of death, resignation, removal, disqualification or otherwise, may be filled by the Board of Directors for the unexpired portion of the term.

SECTION 5: President. The President shall be the principal executive officer of the Corporation and, subject to the control of the Board of Directors, shall in general supervise and control all of the business and affairs of the Corporation. He/she shall, when present, preside at all meetings of the shareholders and of the Board of Directors. He/she shall in general perform all duties incident to the office of President and such other duties as may be prescribed by the Bylaws for by the Board of Directors from time to time.

SECTION 6: Vice President. In the absence of the President or in the event of his/her death, inability or refusal to act, the Vice President (or, in the event there be more than one Vice President, the Vice Presidents in the order designated at the time of their election, or, in the absence of any designation, then in the order of their election) shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to all the restrictions upon the President; and in addition thereto, shall perform such other duties as may be assigned to him/her by the President or by the Board of Directors or prescribed by the Bylaws.

SECTION 7: Secretary. The Secretary shall: (a) keep the minutes of the shareholders and of the Board of Directors meetings in one (1) or more books provided for that purpose; (b) see that all notices are duly given in accordance with the provisions of these Bylaws or as required by law; (c) be custodian of the corporate records and of the seal of the Corporation and see that the seal of the Corporation is affixed to all documents, the execution of which on behalf of the Corporation under its seal is duly authorized; (d) keep a register of the post office address of each shareholder which shall be furnished to the Secretary by such shareholder; (e) have general charge of stock transfer books of the Corporation; and (f) in general perform all duties incident to the office of Secretary and such other duties as from time to time may be assigned to him/her by the President or by the Board of Directors.

SECTION 8: Treasurer. If required by the Board of Directors, the Treasurer shall give a bond for the faithful discharge of his/her duties in such sum and with such surety or sureties as the

Board of Directors shall determine. He/she shall: (a) have charge and custody of and be responsible for all funds and securities of the Corporation; receive and give receipts for monies due and payable to the Corporation from any source whatsoever, and deposit all such monies in the name of the Corporation in such banks, trust companies or other depositories as shall be selected in accordance with the provision of Article V of these bylaws; and (b) in general, perform all of the duties incident of the office of Treasurer and such other duties as from time to time may be assigned to him/her by the President or by the Board of Directors.

SECTION 9: Immediate Past President. The Immediate Past President is an officer who shall: (a) Serve as a resource and in any capacity as requested by the President; (b) Perform an annual review of the bylaws and preside as chair during any bylaws review meetings; and (c) Perform such other duties as may be directed by the Board of Directors.

SECTION 10: Other Assistants And Acting Officers. The Board of Directors shall have the power to appoint any person to act as assistant to any officer, or to perform the duties of such officer whenever, for any reason, it is impracticable for such officer to act personally, and such assistant or acting officer so appointed by the Board of Directors shall have the power to perform all the duties of the office to which he/she is so appointed to be assistant, or as to which he/she is so appointed to act, except as such power may be otherwise defined or restricted by the Board of Directors.

SECTION 11: Salaries. The salaries of the officers shall be fixed from time to time by the Board of Directors, and no officer shall be prevented from receiving such salary by reason of the fact that he/she is also a director of the Corporation.

ARTICLE V

WRITTEN INSTRUMENTS, LOANS AND DEPOSITS

SECTION 1: Written Instruments. Subject always to the specific directions of the Board of Directors, all deeds and mortgages made by the Corporation and all other written contracts and agreements to which the Corporation shall be a party shall be executed in its name by the President or one of the Vice Presidents and attested by the Secretary or an Assistant Secretary.

SECTION 2: Loans. No loans shall be contracted on behalf of the Corporation and no evidence of indebtedness shall be issued in its name unless authorized by a resolution of the Board of Directors. Such authority may be general or confined to specific instances.

SECTION 3: Checks, Drafts, Etc. All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Corporation, shall be signed by such officer or officers, agent or agents, of the Corporation and in such manner as shall from time to time be determined by resolution of the Board of Directors.

SECTION 4: Deposits. All funds of the Corporation not otherwise employed shall be deposited from time to time to the credit of the Corporation in such banks, trust companies or other depositories as the Board of Directors may select.

SECTION 5: Depository. The depository bank shall be initially designated as Hawkeye Capital Bank & Trust.

ARTICLE VI

CERTIFICATES FOR SHARES AND THEIR TRANSFER

SECTION 1: Certificates For Shares. Certificates representing shares of the Corporation shall be in such form as shall be determined by the Board of Directors. Such certificates shall be signed by the President, Vice President, Secretary and Treasurer. All certificates for shares shall

be consecutively numbered or otherwise identified. The name and address of the person to whom the shares represented thereby are issued, with the number of shares and the date of issue, shall be entered on the stock transfer books of the Corporation. All certificates surrendered to the Corporation for transfer shall be cancelled, and no new certificate shall be issued until the former certificates for a like number of shares shall have been destroyed or mutilated. A new certificate may be issued therefore upon such terms and indemnity to the Corporation as the Board of Directors may prescribe.

SECTION 2: Transfer Of Shares. Transfer of shares of the Corporation shall be made only on the stock transfer books of the Corporation by the holder of record thereof or by his/her legal representative, who shall furnish proper evidence of authority to transfer, or by his/her attorney thereunto authorized by power of attorney duly executed and filed with the Secretary of the Corporation, and on surrender for cancellation of the certificate for such shares. The person in whose name shares stand on the books of the Corporation shall be deemed by the Corporation to be the owner thereof for all purposes.

SECTION 3: Stock Regulations. The Board of Directors shall have the power and authority to make all such further rules and regulations not inconsistent with the statutes of Iowa as they may deem expedient concerning the issue, transfer and registration of certificates representing shares of the Corporation.

ARTICLE VII DIVIDENDS

The Board of Directors may from time to time declare, and the Corporation may pay, dividends on its outstanding shares in the manner and upon the terms and conditions provided by law and its articles of incorporation.

ARTICLE VIII SEAL

The Corporation shall not have or be required to have a seal.

ARTICLE IX VOTING OF SHARES OWNED BY CORPORATION

Subject always to the specific directions of the Board of Directors, any share or shares of stock issued by any other Corporation and owned or controlled by the Corporation may be voted at any shareholders' meeting of such other Corporation by the President of the Corporation if he/she be present, or, in his/her absence, by any Vice President of the Corporation who may be present. Whenever, in the judgment of the President, or in his/her absence, of any Vice Presidents, it is desirable for the Corporation to execute a proxy or give a shareholder's consent in respect to any share or shares of stock issued by any other Corporation and owned by the Corporation, such proxy or consent shall be executed in the name of the corporation by the President or one of the Vice Presidents of the corporation and shall be attested by the Secretary or an Assistant Secretary of the Corporation under the Corporate seal without necessity of any authorization by the Board of Directors. Any person or persons designated in the manner above stated as the proxy or proxies of the Corporation shall have full right, power and authority to vote the share or shares of stock issued by such other Corporation and owned by the Corporation the same as such share or shares might be voted by the Corporation.

ARTICLE X WAIVER OF NOTICE

Whenever any notice is required to be given to any shareholder or director of the Corporation under the provisions of the Articles of Incorporation or under the provisions of the Iowa Business Corporation Act, a waiver thereof in writing, signed by the person or persons entitled to such notice, whether before or after the time stated therein, shall be deemed equivalent to the giving of such notice.

ARTICLE XI AMENDMENTS

These Bylaws may be altered, amended or repealed and new Bylaws may be adopted by the Board of Directors at any regular or special meeting of the Board of Directors.

ARTICLE XII RELIEF FROM LIABILITY OF OFFICERS AND DIRECTORS

No contract or other transaction between the Corporation and any other Corporation shall be affected or invalidated by the fact that any one or more of the directors or officers of this Corporation is or are interested in, or is a director or officer of such other Corporation; and any director or officer individually or jointly, may be a party or parties to or may be interested in any contract or transaction of this Corporation or in which this Corporation is interested; and no contract, act or transaction of this Corporation with any person or persons, firm or association, shall be affected or invalidated by the fact that any director or directors of this Corporation is a party, or are parties to, or interested in, such contract, act or transaction, or in any way connected with such person or persons, firm or association, and each and every person who may become a director or officer of the Corporation is hereby relieved from any liability that might otherwise exist from contracting with the Corporation for the benefit of himself/herself or any firm or corporation in which he/she may be in anywise interested, except for fraud or intentional wrong to the Corporation.

ARTICLE XIII INDEMNIFICATION OF DIRECTORS, OFFICERS AND AGENTS

This Corporation shall indemnify and hold harmless its directors, officers, employees and agents, and each director of this Corporation who is serving, or who has served, at the request of this Corporation, as a director, officer, partner, trustee, employee or agent of another corporation, partnership, joint venture, trust, other enterprise or employee benefit plan to the fullest extent possible against expenses, including attorneys' fees, judgments, fines, settlements and reasonable expenses, actually incurred by such director or person relating to his/her conduct as a director of the Corporation or as a director, officer, partner, trustee, employee or agent of another Corporation, partnership, joint venture, trust, other enterprise or employee benefit plan, except that the mandatory indemnification required by this sentence shall not apply (i) to a breach of a director's duty of loyalty to the Corporation or its stockholders, (ii) for acts of omissions not in good faith or which involve intentional misconduct or knowing violation of the law, (iii) for a transaction from which a director derived an improper personal benefit, or (iv) to liability under Section 496A.44 of the Iowa Business Corporation Act.

Current as of January 2012.