



Green Lawn Abbey Preservation Plan
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Green Lawn Abbey Preservation Association
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Ohio History Connection

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Green Lawn Abbey Preservation Association is a 503(c)(3) founded in 2008 and registered with the State of Ohio. Its Mission is to restore the Abbey to its status as an outstanding architectural edifice, operate the Abbey again as a functioning mausoleum accepting cremated remains, and establish the Abbey as an economic asset and cultural destination by partnering with individuals and entities in the creative community to provide and/or host programs that celebrate art, architecture and history.

The Vision of the Green Lawn Abbey Preservation Association is that the Abbey and its grounds will be a lovely destination, known for its elegance, array of programs and activities, and accessible to all.

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TABLE OF CONTENTS

1. Introduction	Pages 1 - 6
a. Statement of Intent	
b. Neighborhood Context	
c. Methodology	
d. Vision	
2. History	Pages 7 - 22
a. Historic Context	
b. Architectural Significance	
3. Proposed Uses	Pages 23-26
a. Program of Requirements	
b. Conceptual Images	
c. Building Standards	
4. Condition Assessment & Recommendations	Pages 27 - 52
a. Civil	
b. Site	
c. Exterior Envelope	
d. Interior Finishes	
e. Furnishings	
f. Code & Accessibility Analysis	
g. Drawings	
5. Implementation Plan	Pages 53 - 60
a. Phases for renovation & cost estimate	
b. Maintenance Plan	
c. Development & Operational Performance	
d. Marketing strategies	
e. Fund Raising strategies	
f. In-kind donation strategies	

Green Lawn Abbey Preservation Plan

6. Outline Specifications

Section 04 61 00	Exterior Masonry Cleaning
Section 05 90 01	Bronze Door Restoration
Section 05 90 02	Bronze Gate Restoration
Section 07 32 12	Clay Tile Roofing
Section 07 53 23	EDPM Roofing
Section 08 89 00	Stained Glass Restoration
Section 09 75 00	Interior Stone Restoration

7. Appendixes

- Appendix A: Master Plan (2011)
- Appendix B: Business Plan (2010)
- Appendix C: Landscaping Plan (2012)
- Appendix D: Listing on the National Register of Historic Places (2007)
- Appendix E: Marble Damage Documentation (2013)
- Appendix F: Mortar Analysis (2010)
- Appendix G: Abbey Residents (Compiled in 2012)
- Appendix H: Historic Preservation Covenant

CHAPTER 1 - INTRODUCTION

It is the mission as well as the passion of the Columbus Cemetery Association and the Green Lawn Abbey Preservation Association to renovate the magnificent and stately historic mausoleum known as Green Lawn Abbey. These two entities – the building owner and nonprofit advocate respectively – are working collaboratively to ensure the longevity of this historic structure by 1) returning it to its former grandeur through thoughtful restoration and 2) creating opportunities to utilize the site in creative yet respectful ways.



A. Statement of Intent

The Green Lawn Abbey Preservation Committee comprised of representatives of each entity and other volunteers undertook the task of developing this comprehensive Preservation Plan for the Abbey. The document that follows is the result of their work. The purpose of this Plan is to:

- Document the fabric, measurements, and conditions of the structure, and
- Develop a thoughtful, systematic approach to renovation of the structure that includes establishment of preservation hierarchies, a planned approach to comprehensive renovation, estimated construction costs, and a multi-year prioritization of construction work components.

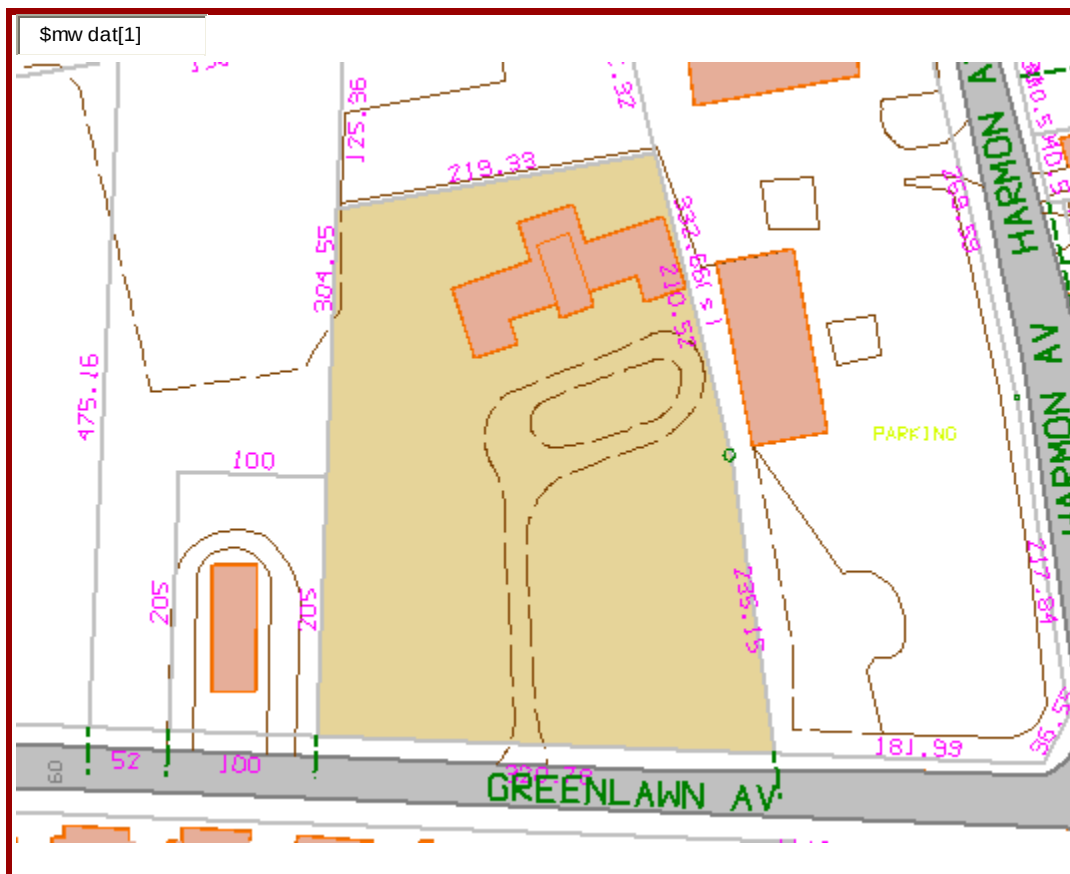
Once complete, the Plan will serve as an important guide as restoration progresses, taking the Abbey from its current state to a restored and magnificent structure, as stunning and inspiring as it was at its unveiling in 1929.

B. Neighborhood Context

Green Lawn Abbey is located at 700 Greenlawn Avenue, only two miles from downtown Columbus. Construction began in 1927 and it was dedicated in 1929. When completed, the Abbey's setting was nothing short of pastoral. Sited on twenty acres, the Abbey was surrounded by sweeping lawn. Though largely outside the city's core, the Abbey sat prominently as visitors drove by going to and from Green Lawn Cemetery.

Green Lawn Abbey is technically in Franklin Township, a local municipality designation separate from Columbus which surrounds it. As often is the case, development within the township is mostly commercial, industrial, and lower income housing. Such is the case with the Abbey's location, and

sadly over the decades commercial development, mostly industrial in nature, has come to dominate the area. In 2009, Franklin County and the City of Columbus together published the Southwest Area Plan in recognition of the lack of thoughtful development in the area and the dearth of simple amenities like green space and sidewalks that make an area attractive for residential development and commercial investment. Of the many recommendations, the Southwest Plan specifically calls for increased parks and attractive open areas. Ironically this citation identifies one of the most significant hurdles to successful redevelopment of the Abbey while simultaneously providing opportunity to increase the recognition of the Abbey as a community asset, one that helps address a critical need in this area of the City.



Boundary Justification

The boundary includes the mausoleum and remaining land which has historically been part of the Green Lawn Abbey property. Parcels of the original property to the immediate north and east extending to Harmon Avenue which were sold are excluded as they have been developed commercially by others.

C. Methodology

Early in the effort to rescue the Abbey, the Green Lawn Abbey Preservation Association (GLAPA) with support from the Columbus Foundation, completed two important planning documents – a **Business Plan** and a **Master Site Plan**.

Business Plan: GLAPA engaged the L. F. Sloane Consulting Group, experts in the planning and development of facilities in historic cemeteries. With a critical eye, Sloane assessed the financial viability and sustainability of operating the Abbey as a functioning mausoleum. Indeed Sloane concluded that operation of the Abbey as a mausoleum is viable and sustainable via a business plan that includes offering a full range of price points and entering into operating and sales agreements with key entities in the industry. GLAPA accepted Sloane’s recommendations and is working on implementation. See Appendix A for the Business Plan, and Chapter 5 – Implementation.

Master Site Plan: The Columbus Foundation also supported development of a **Master Site Plan** showing transformation of the grounds into a formal garden stylistically compatible to the building and revenue producing through creation of scatter gardens and installation of columbaria. GLAPA engaged Franklin Park Conservatory to develop a vision and guided the group through feasibility/planning and implementation, including hiring a landscape architect and production of a conceptual site plan. See Appendix B for the Master Site Plan.

As enthusiasm for the project grew, GLAPA began to seek funding for various projects through local fund-raisers and grants. It became obvious that a Preservation Plan was needed to permit an organized approach to preservation and rehabilitation of the Abbey, which will undoubtedly require years to complete. GLAPA assembled a team of preservationists, both professional and non-professional, architects, engineers, designers, horticulturists and contractors, all of whom are well-versed in historic restoration. The group developed this Preservation Plan to outline specific design guidance to be used by the team throughout the course of the project. This guidance is the direct result of the physical and academic research conducted by the Green Lawn Abbey Preservation Association over the past five years.

Preservation Zones: To respect the historic fabric of the building and to facilitate the proposed space uses and design concept, Preservation Zones have been created. The guidelines for each zone should be used in close concert with the space program and the Secretary of the *Interior’s Standards for Rehabilitation* to develop final design documents. Strict adherence to the guidelines will ensure that the finished restoration project respects the historic integrity and significance of the Abbey, deals sensitively with the introduction of modern systems into the building and prepares this monument for its next century of use.

This Preservation Plan is intended to act as a long-term “building” or “zoning” code for the Abbey. Its usefulness does not expire when the currently envisioned project is complete, but rather the plan should continue to guide future proposals to make adjustments to the building.

The Preservation Zones are hierarchical; the lowest numbered zones are the most conservative and restoration-oriented; higher numbered zones are more flexible.

Zone 1 – Primary Significance

Zone 1 includes spaces and elements most significant artistically and architecturally; whose use has not changed significantly, which have a high degree of integrity, are of greatest visual interest and which are most strongly character-defining. These spaces should be restored to original condition with as little alteration as possible. Where alterations are necessary, they shall be executed such that they are reversible. An example might be the central parlors on the ground and upper floors.

Zone 2 – Secondary Significance

Zone 2 spaces and elements are those which retain a high level of integrity and have experienced a minimal level of alteration, but which were somewhat secondary in character when designed and executed. The surviving elements of such spaces should be retained and treated sensitively (missing components do not necessarily have to be replaced.) The original plan configuration should be kept largely intact, however, some modifications are permitted if the overall character is kept intact. Improvements however, should as reversible as possible. An example might be the east and west halls and crypt areas on the ground and upper levels.

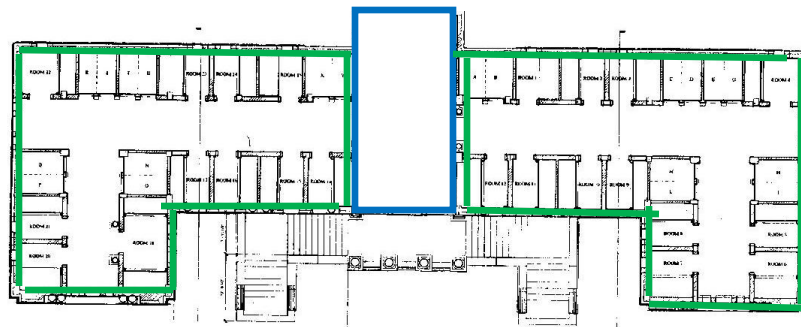
Zone 3 – Tertiary Significance

Zone 3 includes spaces and elements originally intended as support space, and thus these spaces were designed with little decoration or special architectural treatments. In spaces where historic elements were employed, however, this zoning category advocates their retention during rehabilitation. An example might be the vestibule on the ground level and the Restroom(s).

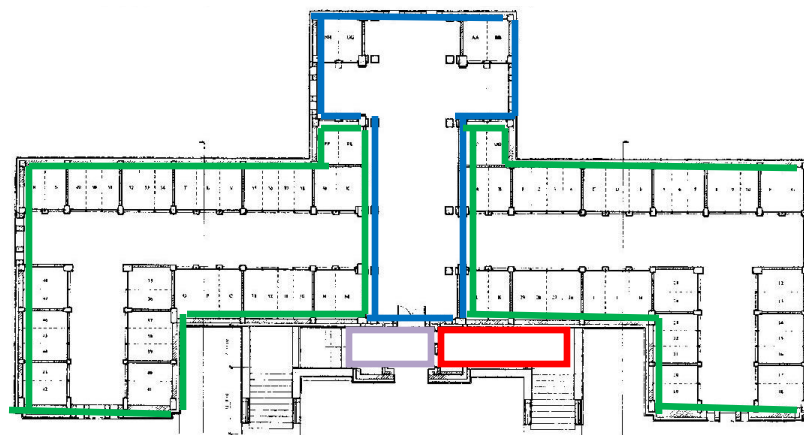
Zone 4 – Minimal Significance

Zone 4 includes spaces which have retained no ornamentation or architectural character and spaces designed as non-public work spaces which have no historic or architectural significance. These spaces may be removed, altered, or updated in any manner. An example might be the basement and the interior stair leading to it.

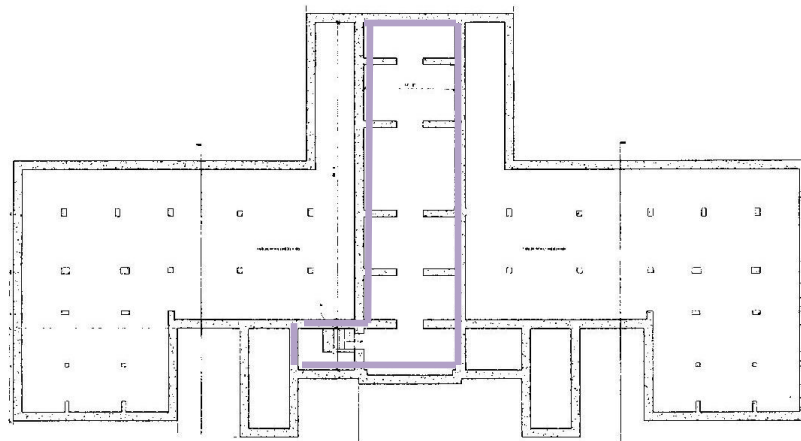
The diagrams on the following page illustrate the proposed Preservation Zones.



Upper Floor



Ground Floor



Basement



D. Vision

Once renovation is complete, Green Lawn Abbey will have the appearance appropriate to that of an aged, well-maintained structure. Much of the building's historic fabric is still intact and will require only minor refurbishing. In many cases, historic elements are missing and must be recreated. Since no photos of the building when first completed are known to exist, many renovation decisions must be made based on materials and finishes appropriate to similar projects of the same period and style.

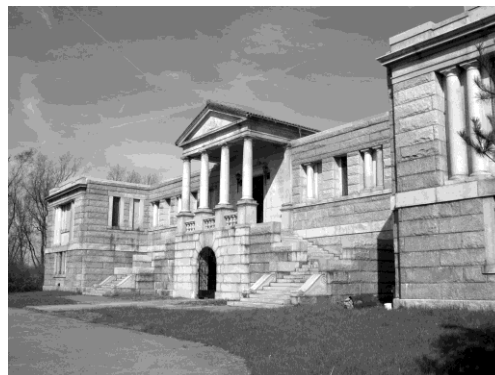
It is the vision of the Green Lawn Abbey Preservation Association that the outcome of its work will ensure that the Abbey will be;

- a financially viable, self-sustaining entity,
- restored to a condition equal to that of a well-maintained 1929 building, exhibiting the work of fine artisans and craftsmen and highest quality materials,
- an asset to the community,
- well known throughout Columbus and beyond as an exemplary mausoleum.

CHAPTER 2 – HISTORY

A. **Historic Context** *(Refer to numbered photos on the pages 14-22.)*

Green Lawn Abbey is a large 570 crypt, 2-story neoclassical mausoleum (approx. 150 feet wide by 77 feet deep (Photo #1). Each floor has its own separate entrance. The upper center of the building is a classic pedimented temple form with four Tuscan columns on pedestals and a set of balustrades between pedestals (Photo #2). The L-shaped wings on either side of the central bay are symmetrical with flat roofs (Photo #3). Located just outside the City of Columbus in Franklin Township, the surrounding area is a combination of residential and commercial properties. The Abbey sits upon a slight rise with large grassy frontage. A small wooded area is to the west. No other buildings are on the property.



The Abbey today

Green Lawn Abbey was placed on the National Register of Historic Places in 2007, as a significant example of early 20th century funerary architecture in the neoclassical style. It has a commanding presence from the street of an otherwise mixed commercial and residential area. Significantly larger than other mausoleums in the area, Green Lawn Abbey's full featured neoclassical two-story design, its quality of construction, and extensive use of fine materials make it an exceptional specimen of its kind in Franklin and surrounding counties.

Exterior

Modern neoclassical design of the era is typically symmetrical and often made of stone or other material made to look like stone. Pediments, entablatures, porticoes, colonnades, and moldings at doors and windows based on ancient designs are common. Roman influences can be found in the orders of columns as well as arched fenestrations. Roofs are tiled, flat, and hipped. The Abbey has all these features.

On the exterior, the 1½' thick walls are veneered with Mt. Airy, North Carolina granite and are rusticated and coursed in large blocks with small ¼" to 3/8" mortar joints. The granite of the central façade is of smooth large blocks. The roof of the wings is low-sloped rubber membrane and gravel with small metal parapets at the cornice/roof edge to contain the gravel. The roof cornice has granite brackets spaced every 4-5' creating a soffit under the cornice line. The central portico has a pitched roof roughly 5:12 with Spanish tile. The rubber membrane and an additional layer of gravel were added to the previous layers of roofing in the late 1990s. The foundation and basement are cast-in-place concrete.

The ground floor front façade faces south-southeast and features a centrally located arched entry with granite voussoirs (Photo #4). An arched iron swinging gate added at a later time (decade unknown) leads to a recessed area with two small rooms on the east (storage and a primitive lavatory) and one door on the west (leads to the basement steps). Deeply recessed bronze 3-panel double doors once had glass inserts. The ground floor wings each have three-triple-paneled stained glass windows (front, side and alcove of each side). Some stained glass has been repaired with squares of rippled colored glass or replaced with brick when extensively damaged. The rear wall of the parlor features two single-panel stained glass windows. The windows are protected by later additions (date unknown) of metal mesh, iron bars and/or plexiglas to prevent vandalism.



Ground Floor Entry

The upper floor exterior features a central prostylos tetrastylus portico in the Tuscan style. The molded gabled pediment features an inscription of the year “1927” with stylized doves on either side. “Green Lawn Abbey” is carved into the frieze (Photo #5). Two flanking stairs come up to the piano nobile under the Portico (Photo #6). The portico floor is terrazzo. A raised design and flanking bronze lanterns adorn the upper floor entrance (Photos #7 & 8) Swinging iron gates protect the bronze 3-panel double doors which are only slightly recessed. The wings either side of the central portico are also two storied and contain niches with small Tuscan colonettes and stained glass windows in the front. Triple and single width stained glass windows punctuate other sides on the upper floor but do not feature the stunted columns. The upper floor does not include the rear extension as the ground floor (no alcoves).

Interior

The interior walls are a ¾” thick white marble veneer from Vermont and the floors are pink marble from Tennessee (Menduni). Most of the ceilings are plaster with neoclassical framing of stylized lilies, also of plaster (Photo #9). The plaster ceilings have all deteriorated over time due to the lack of environmental controls in the building. Loose plaster veneer was recently removed for safety reasons.

The burial locations in the walls have white marble fronts with names and dates engraved in the panels. A number of panels have bronze gates in front of them with attractive neoclassical designs (Photos #10 & 11). In 2009 most of the gates from the lower level were stolen from the building.



Bronze gate at the Sells crypt

As a result, the upper level gates were stored off-site until security measures could be put in place. Recently the upper level gates were returned to their original locations.

The stained glass symbolism seems to be Christian and is of good quality. The windows are marked from the Rossbach Art Glass Studios of Columbus, Ohio (Photos #12–14). A window restoration program began recently with the restoration of four windows which were in very poor condition on the upper level. These four windows were restored by Studio Arts & Glass of North Canton, OH, and reinstalled in May 2013 with a protective layer of Lexan on the exterior. Additional fund raising efforts are underway to continue this effort. Eventually all windows will be restored and have an exterior protective coverant .



Rossbach Art Glass

The center of the lower floor features a large foyer with another formal room (parlor) beyond a set of plain square columns (Photo #15). Similar columns mark the entrances to the wings and alcoves (Photo #16 and #17). A white marble pulpit is near the north wall, flanked by two stained glass windows. The footprint of the second floor is like the first but without the alcoves. Floors, walls and ceilings of the second floor are similar to the first except the second floor features white marble ceilings in the foyer, parlor and individual crypt “rooms” (Photo #18). Simple raised laurel wreaths are found high on the east and west foyer walls. The foyer and parlor on the piano nobile (2nd floor) are notable for well-proportioned solid marble columns and pilasters (Photos #19 and #20). The parlor has small pseudo-fireplaces (which served as heat registers for the coal furnace in basement) with mantels, centered on the east and west walls (Photo #21). Raised marble scrollwork is found above the entrances to the wings. Small family crypt rooms (set off by bronze gates) line either side of the wings and feature one or two stained glass windows depending on size. Some original ceiling and wall light fixtures are present (Photos #22 and #23). Of those featuring domes, the domes are mostly missing or damaged. Numerous pieces of original furniture remain including hardwood benches and chairs (Photos #24 and #25). The furniture is carved oak in the Arts & Crafts style. Several pieces of high quality statuary remain but only two appear to be intact (Photos #26). Two of the original crypt lifters are still in the building (Photo #27). Other parts and pieces that have been damaged have been gathered and securely stored off-site for future use in the restoration (Photos #28 - 39).

B. Architectural Significance

Green Lawn Abbey has been placed on the National Register of Historic Places under Criterion C as a locally significant example of early 20th century Neo-Classical style architecture. This property meets Criteria Exception D because it derives its primary significance from its architectural design. Reflecting the emphasis on historical precedent, unity of design, balance, symmetry and drawing upon classical sources, the temple-front mausoleum has a Doric portico, monumental stairs,

flanking wings, raised basement with rusticated stonework and marble interior featuring coffered ceilings, marble columns and other classical details. These classical features reflect the early 20th century interest in Italian Renaissance styles, especially the work of 16th century Italian architect Andrea Palladio, who was in turn inspired by ancient Roman architecture.

At the turn of the 20th century American architecture, in part in response to what was seen as the excessiveness of late 19th century Victorian-era architecture and styles, returned to a more formal, classical expression, with emphasis upon craftsmanship and quality of materials. Architects trained by the formal Ecole des Beaux Arts approach created designs borrowing from classical architecture of ancient Rome and Greece and the Italian Renaissance. Monumental expressions of public architecture showed the influence of the classical and ordered Court of Honor at the 1893 World's Columbian Exposition in Chicago. Grand single classical buildings or more broad formal approaches to city planning that came to be known as the City Beautiful Movement embraced neo-Classical architectural style and formal, classically-influenced landscape plans.

The 1920's were banner years for new construction, both private and public. Wealthy industrialists and bankers poured money into their favorite civic institutions. The high tax revenues of those booming times also allowed governments to "make their marks in stone" with new courthouses and university buildings (Baughman 87-88). While neoclassical architecture had been extremely popular for every conceivable type of building across America, it reaffirmed its appeal as the *civic* style of preference at the turn of the 20th century and continued its influence even up until the 1940s (i.e. John Russell Pope's Jefferson Memorial, Washington). Ancient buildings such as the Parthenon and Erechtheion on the Acropolis in Athens resonated for architects and patrons with an air of permanence and spirituality befitting civic buildings, monuments and mausoleums. It was to these ancient monuments that Henry Bacon, for example, looked for his design of the Lincoln Memorial in Washington completed shortly before the Abbey was built in 1922 (Baughman 32).

In Columbus, this early 20th century emphasis on classical design and form can be seen in a number of public spaces and buildings dating from the late 19th century into the 1930's. An early example was the former classical Beaux Arts style Union Depot designed by Chicago architect Daniel Burnham in 1897. The first decade of the 20th century includes the building of several major public buildings including the Neo-classical style Franklin County Memorial Hall in 1902-03 and the 2nd Renaissance Revival style Columbus Main Library in 1906, the work of Columbus architect Wilbur Mills. During this same period, funerary architecture in Columbus' Green Lawn Cemetery displays the influence of the classical revival with Green Lawn Cemetery Chapel and the private mausoleum designed for the Hayden Family, both in 1902 in the Neo-Classical style. Both buildings, as well as the Franklin County Memorial Hall were designed by Columbus architect Frank L. Packard. Columbus city planning reflects the classical City Beautiful Movement, beginning in 1908 and culminating with the Civic Center, a group of Neo-Classical style civic buildings and bridges along the Scioto River in downtown Columbus including the 1925 Central High School, Columbus City Hall in 1926, the former Police Station and Jail, 1928 and the Ohio Department of State building completed in 1932. The Neo-classical style Columbus Gallery of Fine Arts, by Richards, McCarty & Bulford was completed in 1931.

The Green Lawn Abbey mausoleum is an example of Neo-classical design that borrows directly from the classical architecture of 16th century architect Andrea Palladio whose work greatly influenced 18th, 19th, and 20th century classicism, and was replicated in architectural designs and documented

in pattern books.

Much of the inspiration for Green Lawn Abbey's Neo-classical design comes from the Palladian Movement of 18th century Britain. William Kent's Holkam Hall (1734), Colen Campbell's Houghton Hall (1721), and Lord Burlington's Chiswick House (1729) among other designs (see *Vitruvius Britannicus*, 1725) were clearly sources for the Abbey (Wikipedia.org, Greatbuildings.com). The Abbey's five-part massing (central temple, wings, and wing ends) is a common Neo-classical form popularized by Palladio's villas including the Villa Barbaro and Villa Emo near Venice (Boglewood.com). The most notable feature of Green Lawn Abbey is its imposing two story temple portico or central bay. This classic temple design features four free-standing columns supporting an entablature and pediment on the piano nobile over an arched entryway with voussairs on the ground floor. The Abbey also makes use of variously dressed stone, featuring rusticated granite for most of the building but a smoother dressed stone for the central bay. The stairs with 90-degree turns flanking both sides of the portico can be found on villas of Palladio and subsequent neoclassical designs especially of the early to mid 18th century in Britain. Other Neo-classical features at Green Lawn Abbey include pilasters, balustrades, and Roman details in the tympanum or central part of the gable, and a red Spanish-tiled roof. The interior of the Abbey makes generous use of marble in keeping with its Roman and Greek temple predecessors and the eternal and spiritual nature of cemeteries.

While displaying direct stylistic influences from Italian and British interpretations of classical architecture, the Green Lawn Abbey is also architecturally significant as showing the popular influence of early 20th century Neo-classicism in America. The Abbey's architectural distinctiveness reflects the growing popularity and recognition of classical architecture, particularly in association with monumental public and civic buildings and as this classical approach to architecture is translated into standardized plans.

The entrepreneurial spirit of the 1920's made commercial buildings a favorite vehicle for investment (Baughman 87). After private mausoleums fell out of favor due to their high cost, community mausoleums became very popular in the 1920's for those who favored above ground burial (Keister). The Columbus Mausoleum Company operated between 1923 and 1959 as "Designers & Builders of Community Mausoleums" (Polk). Usually they would buy property on the fringe of other cemeteries and build mausoleums with one to several hundred crypts (Menduni). Built in 1927 as the "showcase" of the Columbus Mausoleum Company, Green Lawn Abbey was the finest and largest privately-owned community mausoleum in the area. It featured all the amenities offered by the company including: thick granite walls; fine marble interior; many stained glass windows; faux-fireplaces; coal furnace; decorative wall reliefs (both interior and exterior); original marble statuary and fine wood furniture. It should be noted that the design architect of the mausoleum is unknown, however that is not an unusual situation for mausoleums of this era.

The Columbus Cemetery Association, comprised of shareholders (crypt owners), took over ownership and operation after their incorporation on December 12, 1928. They successfully sold crypts until all but two remained, but the stock market crash of 1929 depleted the association's reserves. In 1964 and again in 1988 portions of the Abbey's acreage were sold for operating funds. In 1999 a sale of even more acreage was underway when stopped by intervention of a county commissioner (Aschinger).

In its day Green Lawn Abbey was the premier burial spot in Columbus. Its most notable occupant is the internationally renowned magician Howard Thurston. Other important citizens include George Karb (former Franklin County police commissioner and five-time mayor of Columbus) and Charles Foster Johnson (one of the first real estate titans in the area). A special family crypt room holds members of the Sells family. The Sells family owned and operated the second largest traveling circus in America from 1871-1905. Other interesting residents include James K. Polk Barker, who was the oldest living veteran of the Civil War in Franklin County before he passed, and Herbert Rice Penney, brother of J.C. Penney of department store fame, IJ Collins, founder of Anchor Hocking in Lancaster, Ohio, and Ed & Rollin Swisher, two of the four brothers who owned the Swisher Brother Cigar Company (still operating in Jacksonville, FL, although no longer under family management). The remaining crypts are doctors, lawyers, judges, government officials, and business leaders and their spouses (Long 49-50 and Miller).

None of the community mausoleums in the area rival Green Lawn Abbey in size or quality. Mausoleums in Ohio which can definitely be attributed to Columbus Mausoleum Company include: Amarenth Abbey (Union Cemetery, Columbus), Otterbein Mausoleum (Otterbein Cemetery, Westerville), Crestview Garden Mausoleum (Forest Rose Cemetery, Lancaster), Winchester Abbey (Arlington Cemetery, Canal Winchester), Wesley Chapel (Wesley Chapel Cemetery, Hilliard), Pleasant Mausoleum (Pleasant Cemetery, Mt. Sterling), Reber Hill Mausoleum (Reber Hill Cemetery, Ashville) and the Delaware Mausoleum (Delaware Cemetery, Delaware County - now razed). Only a few of these are of notable significance. Amarenth Abbey is the largest (about 600 crypts), uses similar materials and shares some of the neoclassical design elements as the Abbey, however, it is a one-story rectangular mausoleum with no columns or portico. The Otterbein Mausoleum (290 crypts) and Crestview Garden Mausoleum (400 crypts) are nearly identical Egyptian Revival mausoleums of Bedford stone. The Otterbein Mausoleum was listed in the National Register in November of 1979. The other mausoleums of the same builder are much smaller with fewer features.

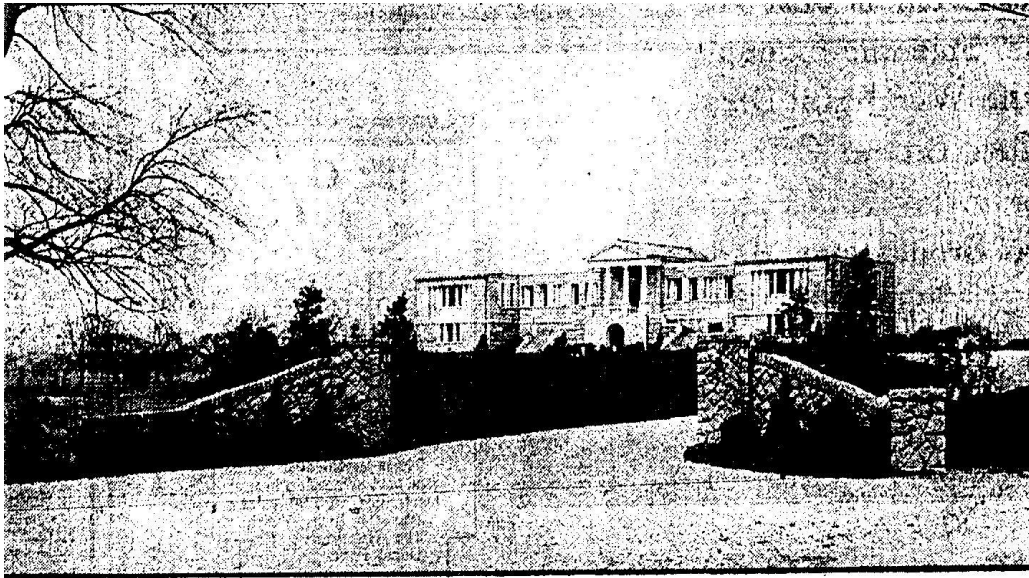
Other area community mausoleums of the same era are scattered in and around Franklin County and are of 150-400 crypt size. These mausoleums are often of sandstone or limestone construction and flat roofed with few design elements. Several feature one or two stained glass windows or a full/partial mosaic tile floor. Several other neoclassical mausoleums around the state have also received NRHP designation (i.e. Bucyrus and Fostoria Mausoleums). These mausoleums are in the 200-400 crypt size and Green Lawn Abbey compares very favorably with them.

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Original 1929 Advertisement for the Opening and Dedication of the Green Lawn Abbey.



The Columbus Mausoleum Co.

Announce

*the dedication services of
Columbus' most beautiful Mausoleum*

Green Lawn Abbey

*Located on Green Lawn Ave., at Harmon Ave.,
on Sunday, May 19, at 2:30 P. M.*

This wonderful structure is now open for public inspection and a most cordial invitation is extended to all to view this modern institution of burial.

The Columbus Mausoleum Co.

AD. 9554

Offices: 802 Buckeye Building
42 E. Gay St.



Photo #1

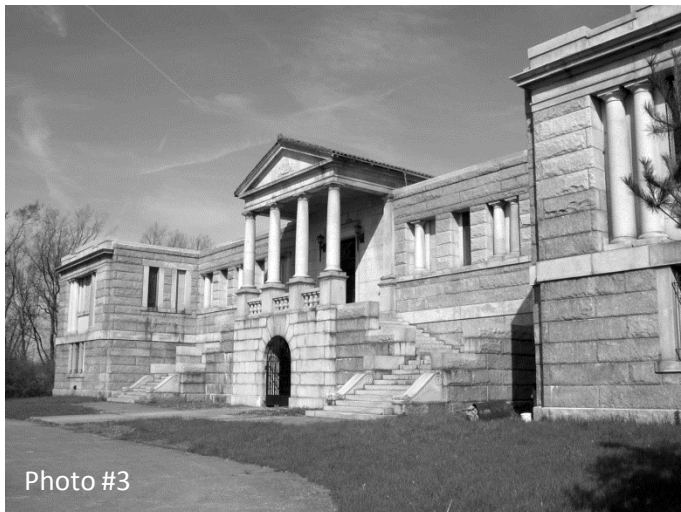


Photo #3



Photo #5

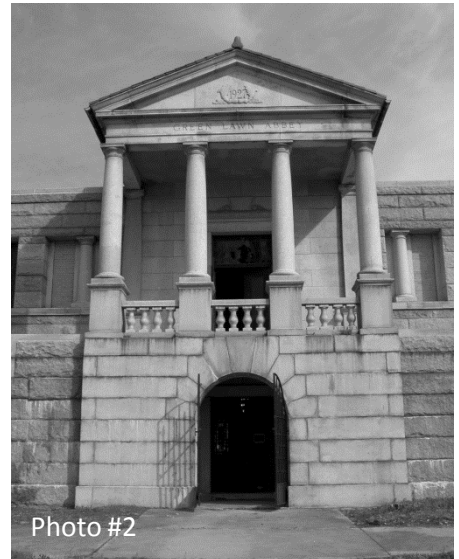


Photo #2



Photo #4



Chapter 2 – History



Photo #6



Photo #8

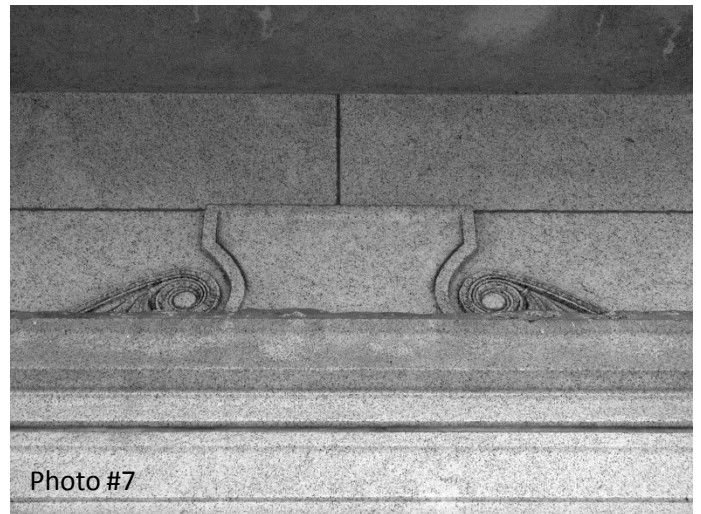


Photo #7



Photo #9



Photo #10



Photo #11

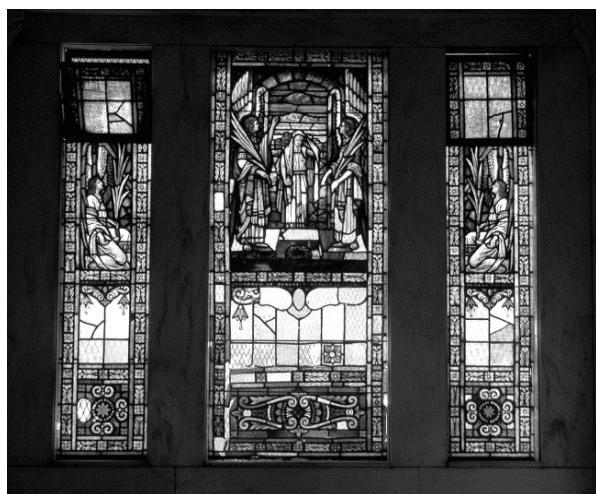


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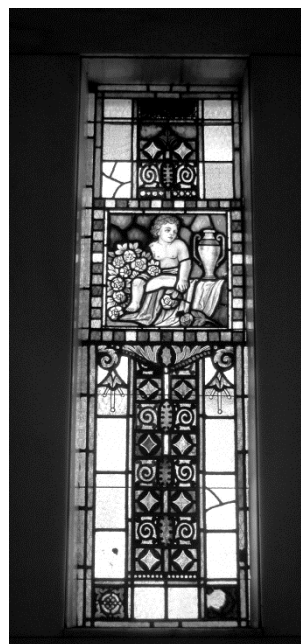


Photo #13



Photo #14

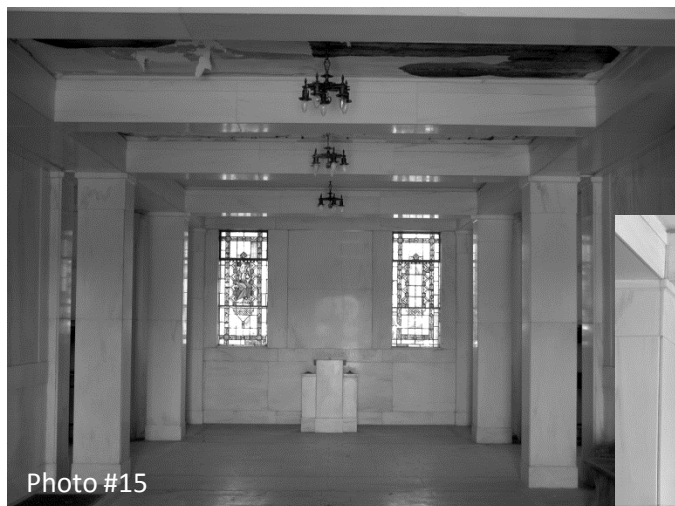


Photo #15



Photo #16



Photo #17



Photo #18









Photo #28 - Plaster Medallion



Photo #29 - Candelabra



Photo #30 - Statuary Part #1



Photo #31 - Statuary Part #2



Photo #32 – Statuary Parts



Photos #33 – Light Fixture part



Photo #34 – Pendant Light Fixture



Photo #35 – Pendant Light Fixture



Photo #36 – Light Fixture Part



Photo #37 – Light Fixture Globe, Qty: 2



Photo #38 – Light Fixture Globe



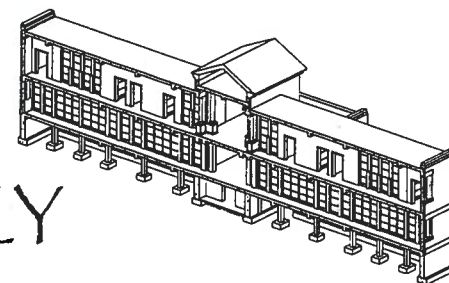
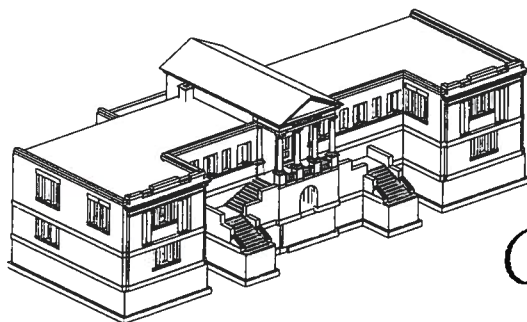
Photo #39 – Light Fixture Globe



Lecturn
2nd Floor



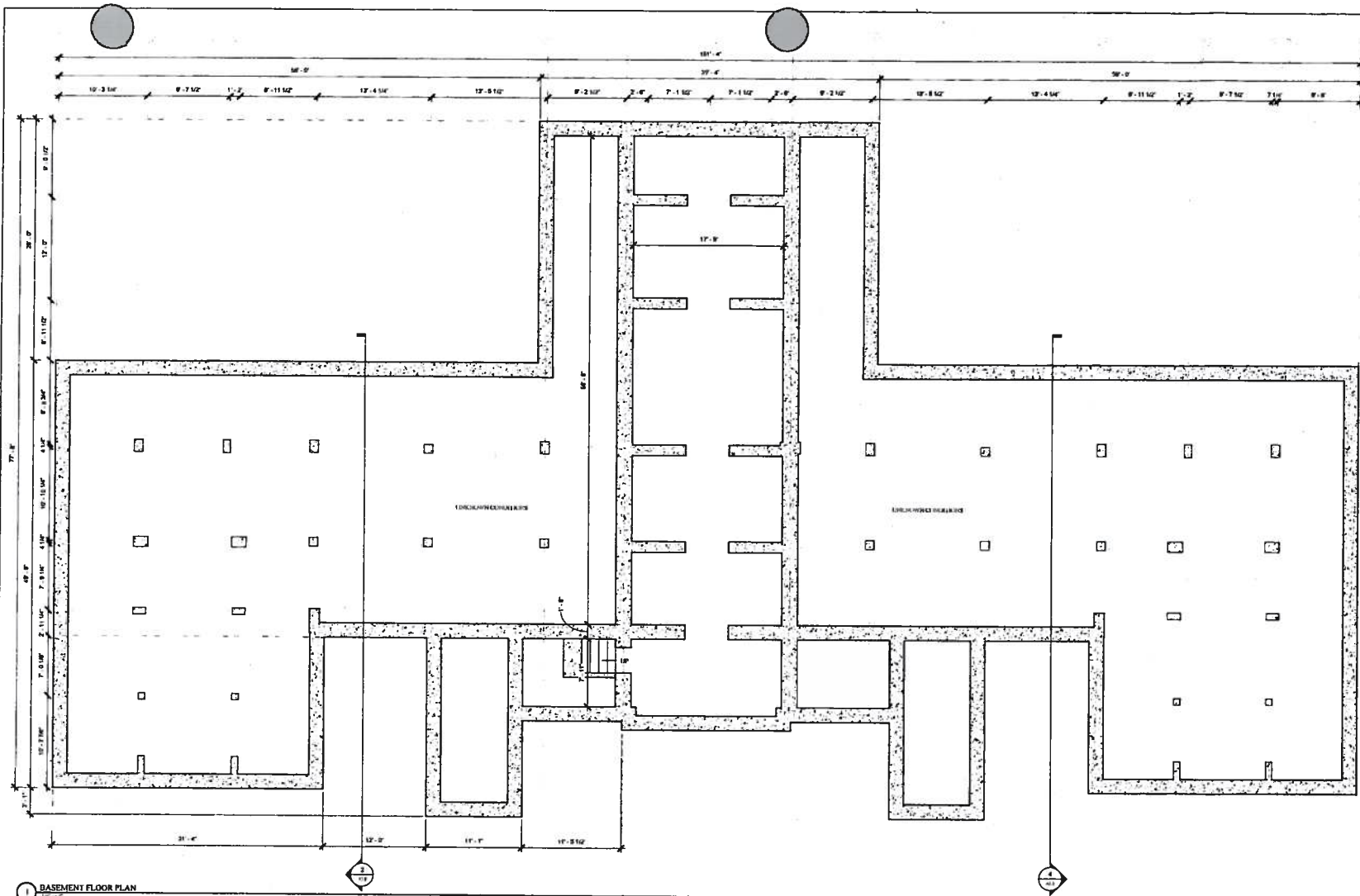
Lecturn
1st Floor



GREEN LAWN ABBEY

EXISTING CONDITIONS DRAWINGS
700 GREENLAWN AVENUE COLUMBUS, OHIO 43223

DONATED BY TIM VELAZCO TO THE GREENLAWN ABBEY PRESERVATION ASSOCIATION ON MAY 1ST 2013
EMAIL: TVELAZCO@GMAIL.COM | MOBILE: 740.262.2763



1 BASEMENT FLOOR PLAN

EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DESIGNED BY THE VILLAGE
THE GREENLAWN ABBEY PRESERVATION ASSOCIATION
MAY 2013

A1.1

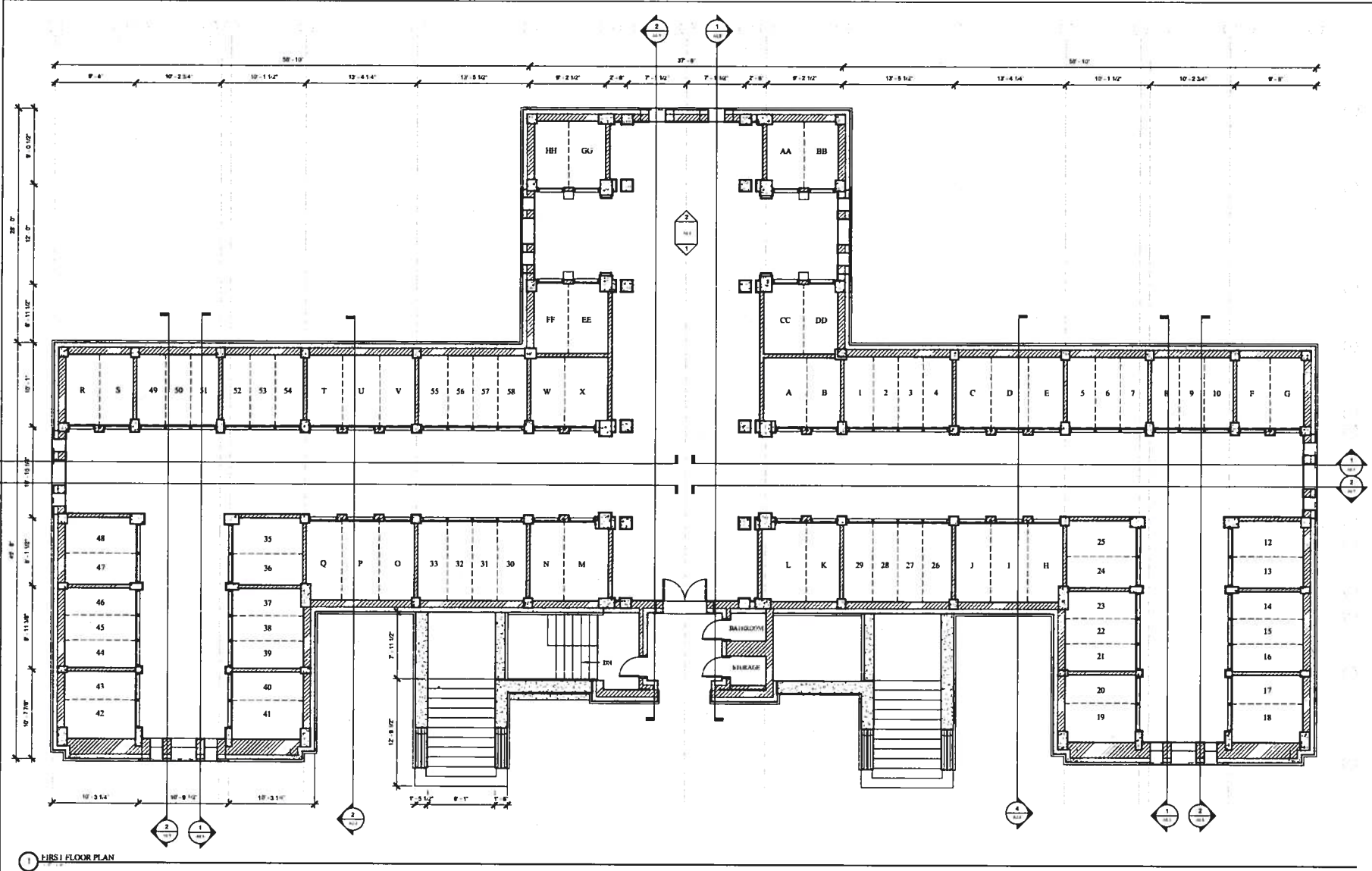
GREENLAWN ABBEY

GREENLAWN ABBEY

EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DESIGNED BY: A. L. LEO
DRAWN BY: J. L. LEO
THE GREENLAWN ABBEY PRESERVATION ASSOCIATION
MAY 2011

A1.2



EXISTING CONDITIONS NOTES:

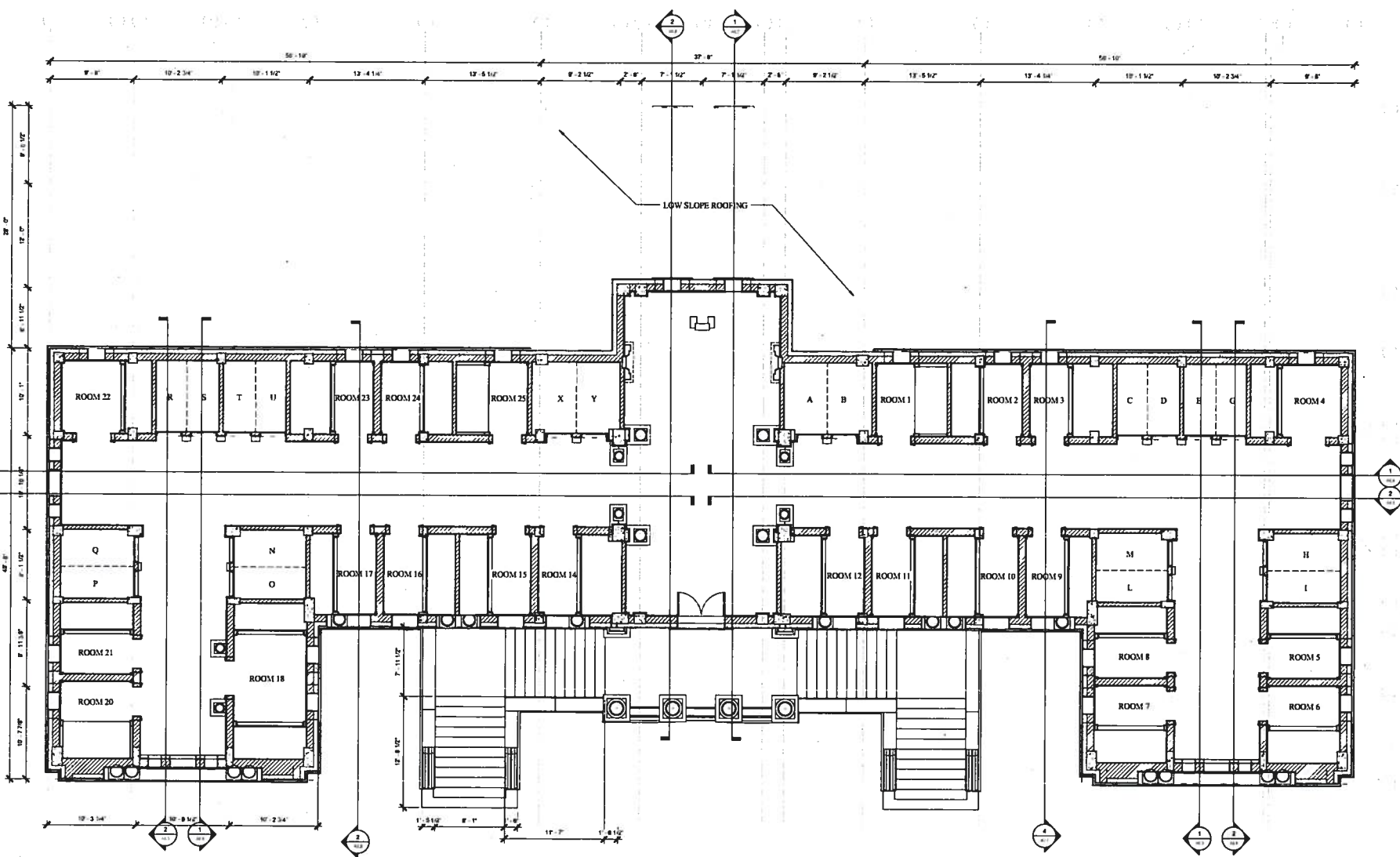
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- 2) ALL CONDITIONS AND DIMENSIONS SHALL BE VERIFIED PRIOR TO FUTURE CONSTRUCTION.
- 3) THE STRUCTURAL FRAMEWORK IS INDICATED BY CHASE, LUTAL, AND MUST BE VERIFIED PRIOR TO FUTURE CONSTRUCTION.
- 4) TOP OF FINISHES ARE GENERAL, AND TO BE USED AS BASE DRAWING ONLY. DETAIL TO BE DETERMINED BY THE OWNER/ARCHITECT RELATIVE TO ANY FUTURE WORK.

GREENLAWN ABBEY

EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DRAWN BY: J. W. VILARDO
THE GREENLAWN ABBEY PRESERVATION ASSOCIATION
MAY 2013

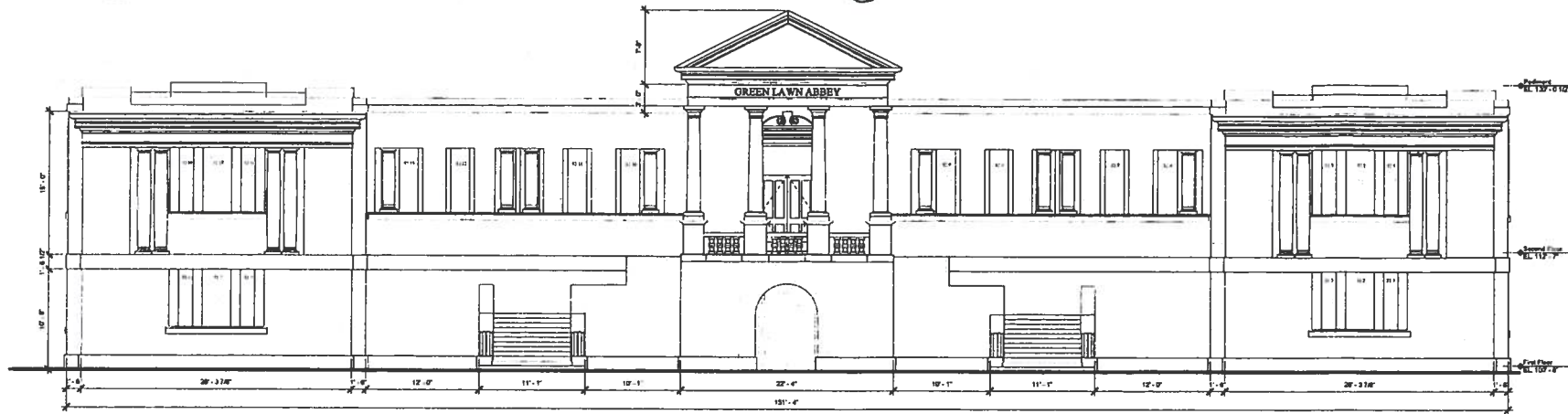
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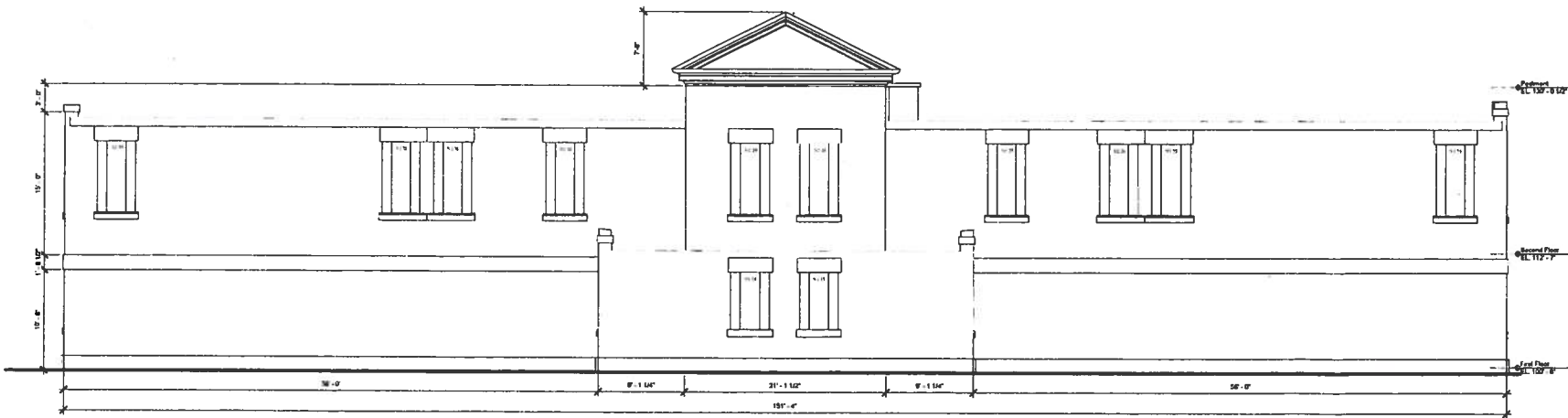
1 SECOND FLOOR PLAN

EXISTING CONDITIONS NOTES:

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- 2) ALL CONDITIONS AND DIMENSIONS SHALL BE VERIFIED PRIOR TO FUTURE CONSTRUCTION.
- 3) THE STRUCTURAL FRAMING INDICATED IN CONSULTATION AND SHALL BE VERIFIED PRIOR TO FUTURE CONSTRUCTION.
- 4) THE DRAWINGS ARE GENERAL, AND TO BE USED AS A BASE DRAWING ONLY. DETAILED DIMENSIONS SHALL BE OBTAINED RELATIVE TO ANY FUTURE SCOPE OF WORK.



1 SOUTH ELEVATION



2 NORTH ELEVATION

EXISTING CONDITIONS NOTES:

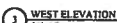
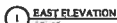
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- 2) ALL GROUNDWORK AND DRAINAGE SHALL BE RE-CONSTRUCTED FOR CORROSION PROTECTION.
- 3) ALL EXISTING CURBS AND SIDEWALKS SHALL BE RE-CONSTRUCTED FOR CORROSION PROTECTION.
- 4) FOR ALL DRAWINGS AND CLARIFICATION, AND FOR ALL REVISIONS, DRAWINGS SHALL BE RE-CONSTRUCTED FOR CORROSION PROTECTION.

GREENLAWN ABBEY

EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DRAWN BY: J. W. KELLEY
DATE: 10/1/2011
THE GREENLAWN ABBEY FOUNDATION
MAY 2011

A2.1

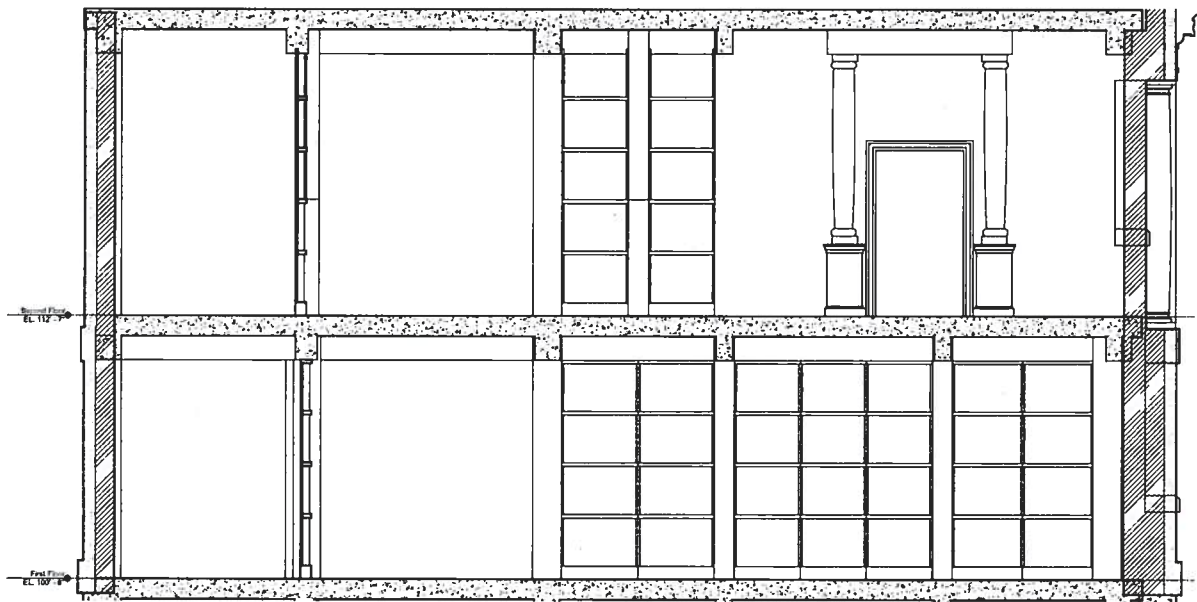


EXISTING CONDITIONS DRAWINGS FOR
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700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

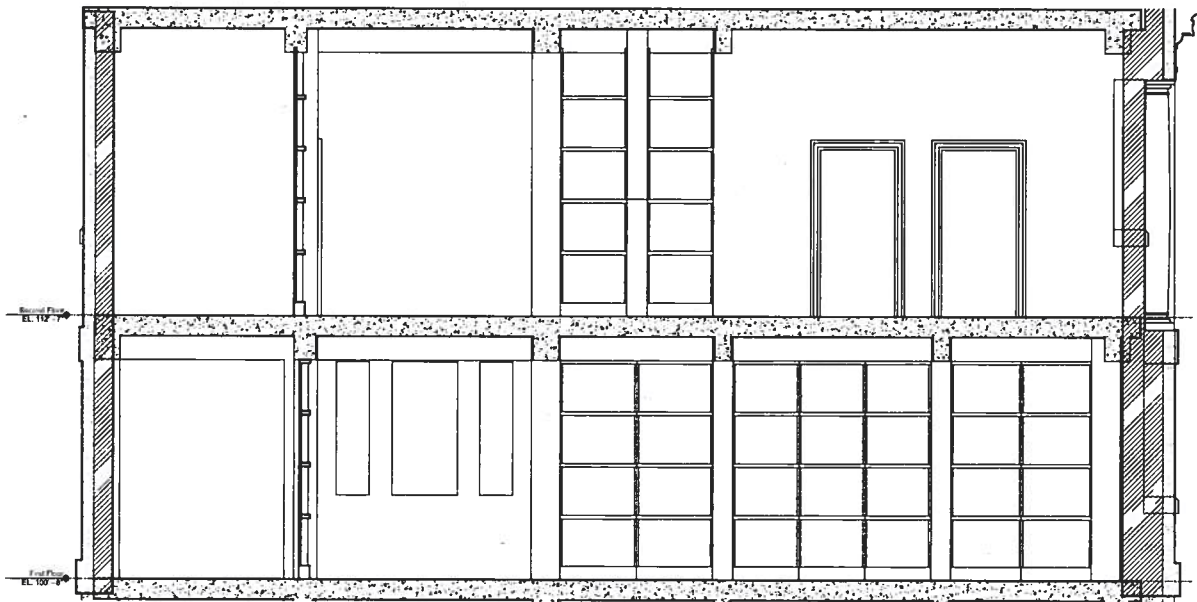
DONATED BY TIM VILAZZO
TO
THE GAIL M. LEVIN ARMY PROSTATE TUMOR ASSOCIATION
ON
MAY 1ST 2015

EXISTING CONDITIONS NOTES:

- [illegible]



1 SECTION/ELEVATION - LOOKING EAST, WEST CORRIDOR



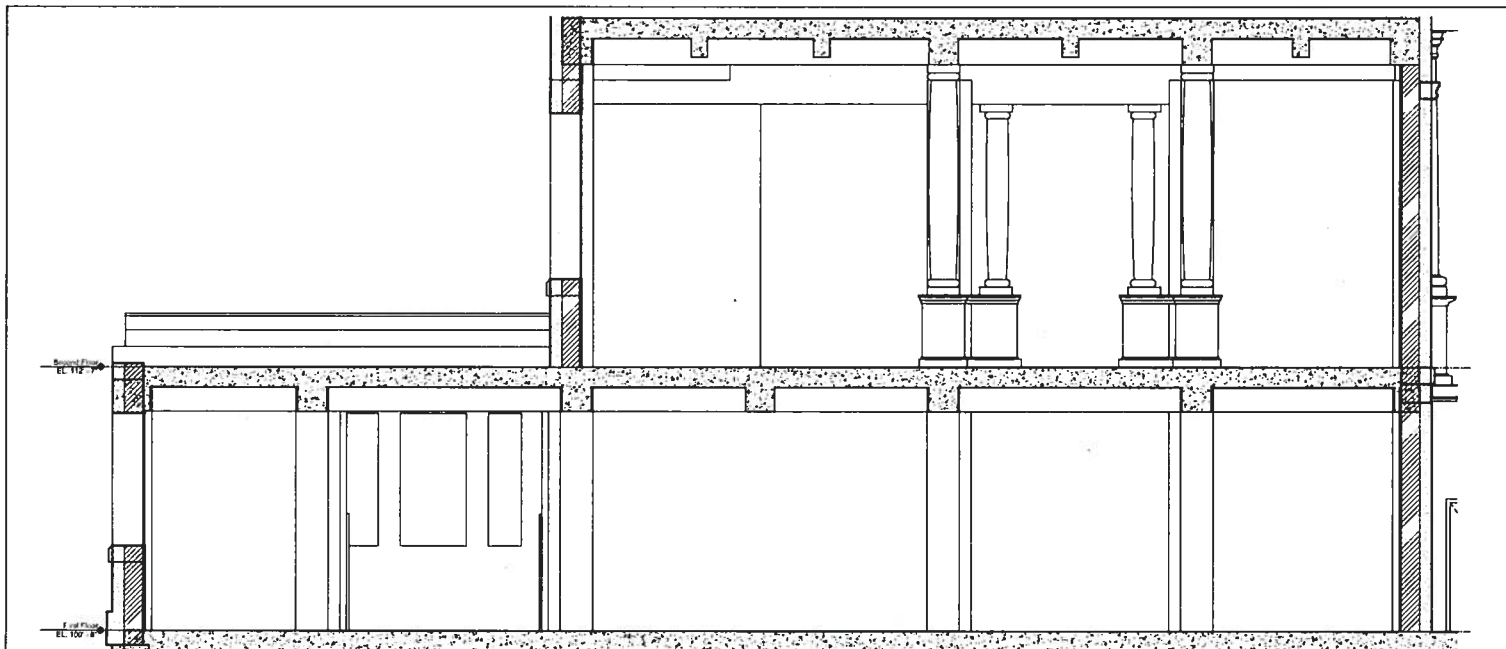
2 SECTION/ELEVATION - LOOKING EAST, EAST CORRIDOR

GREENLAWN ABBEY

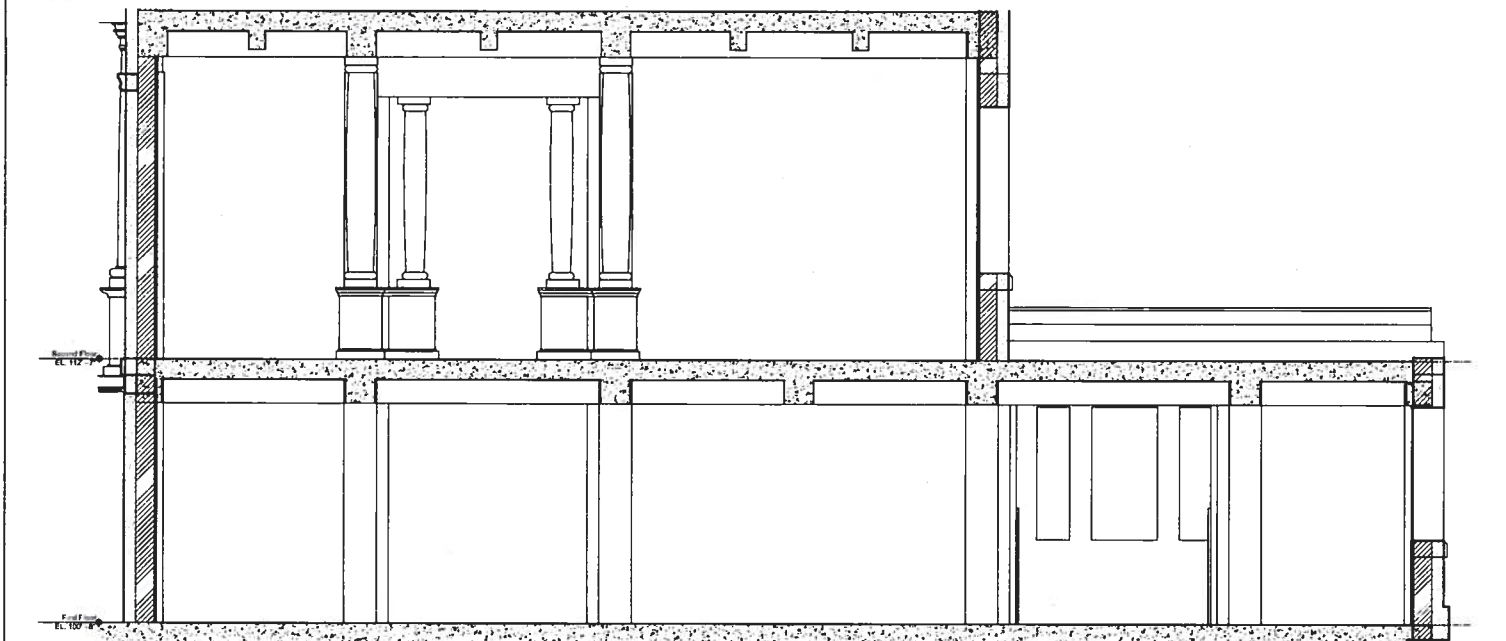
EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DRAWN BY: TBA V&A CO
THE GREENLAWN ABBEY PRESERVATION ASSOCIATION
MAY 1ST 2011

A8.1



1 SECTION ELEVATION - LOOKING EAST, CENTRAL CORRIDOR



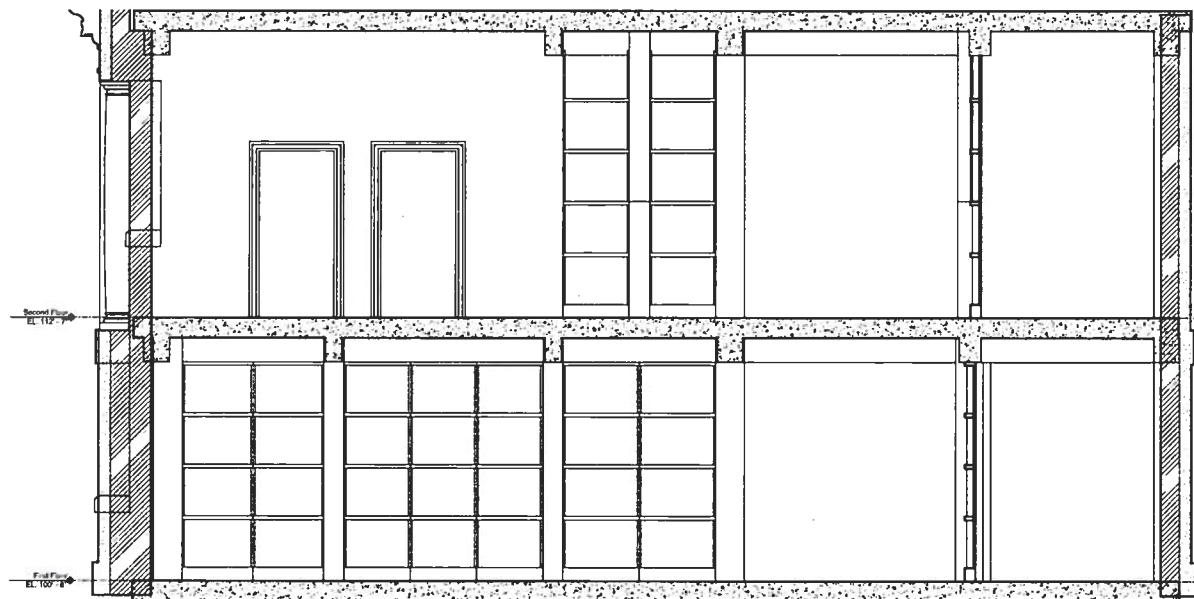
2 SECTION ELEVATION - LOOKING WEST, CENTRAL CORRIDOR

GREENLAWN ABBEY

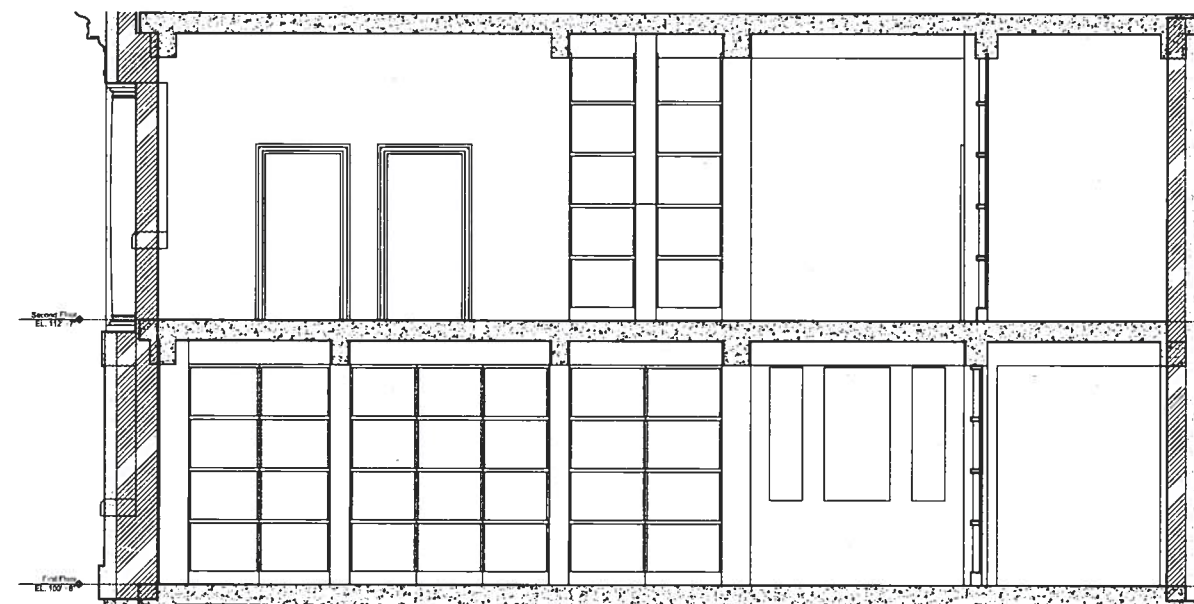
EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DRAWN BY: TBA VILLAGE
THE GREENLAWN ABBEY PRESERVATION ASSOCIATION
MAY 1 ST 2011

A8.2



1 SECTION/ELEVATION - LOOKING WEST, EAST CORRIDOR



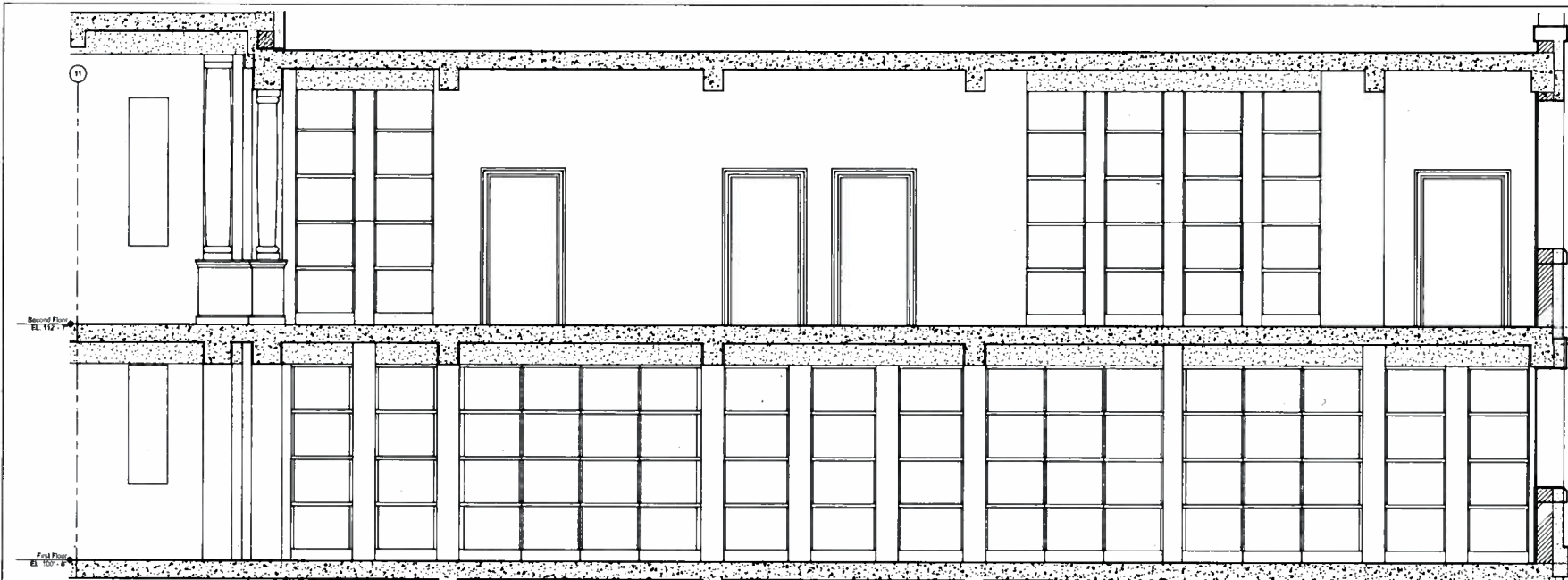
2 SECTION/ELEVATION - LOOKING WEST, WEST CORRIDOR

GREENLAWN ABBEY

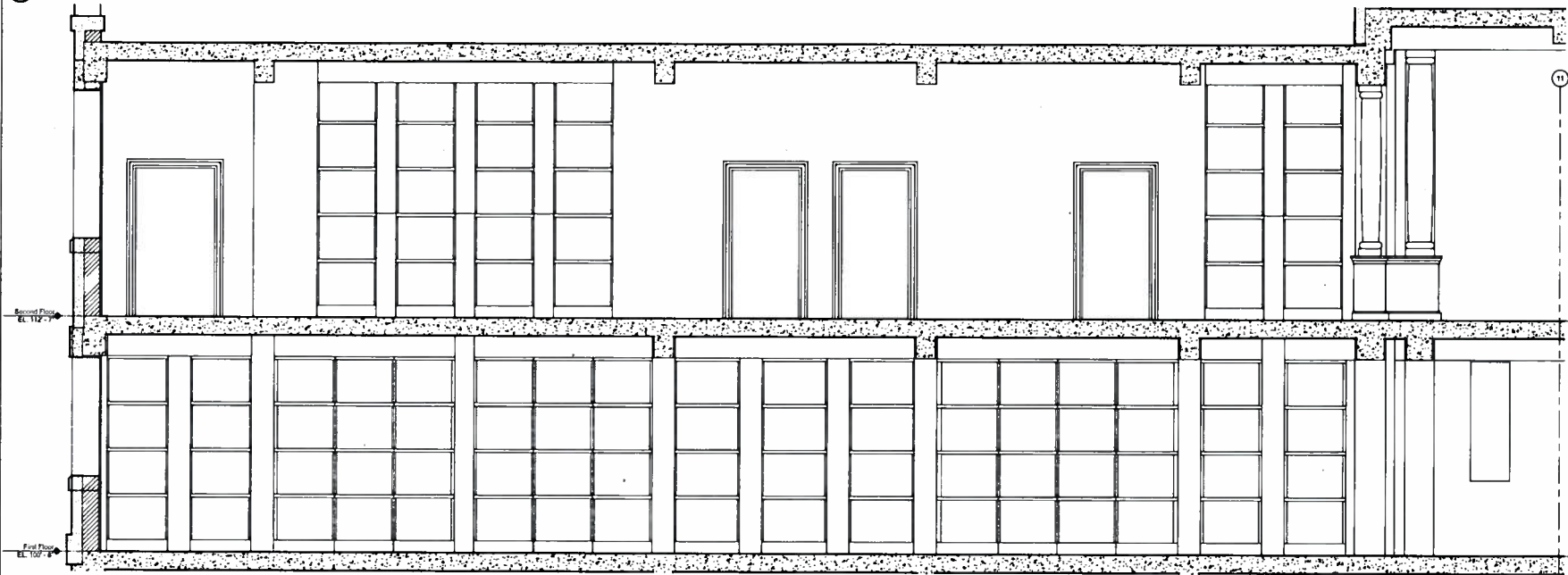
EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DRAWN BY TIM VELAZO
THE GREENLAWN ABBEY PRESERVATION SOCIETY
MAY 2013

A8.3



1 SECTION ELEVATION - LOOKING NORTH, EAST CORRIDOR



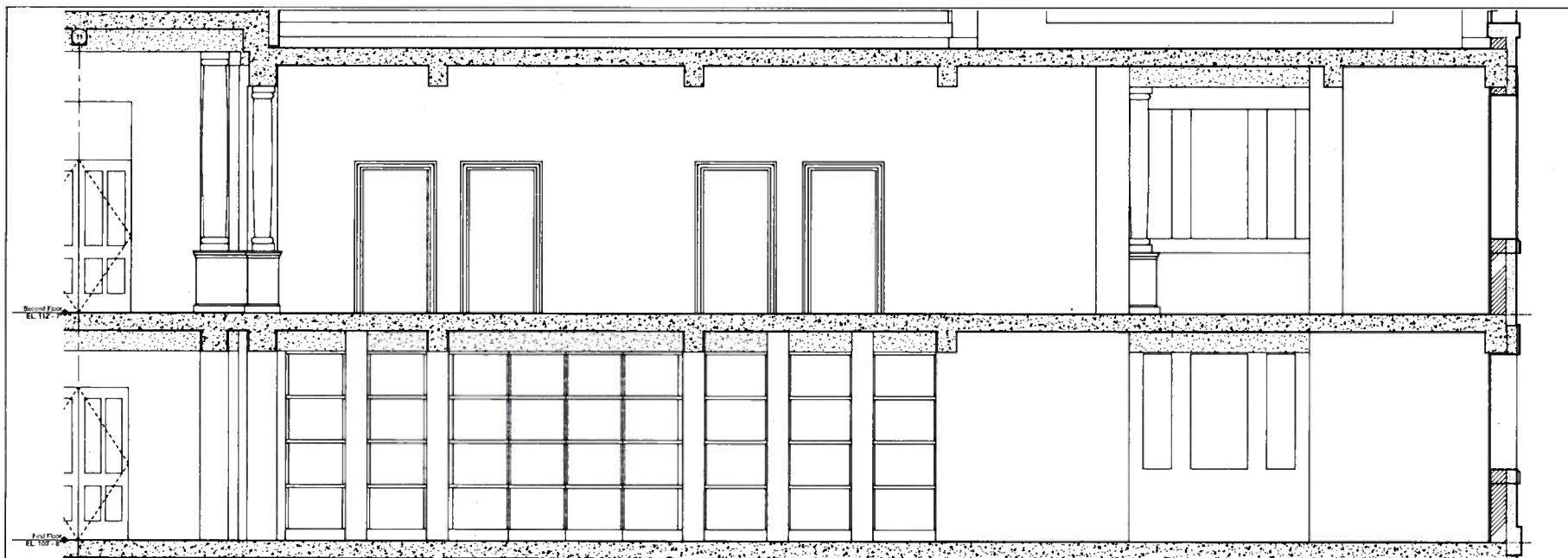
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GREENLAWN ABBEY

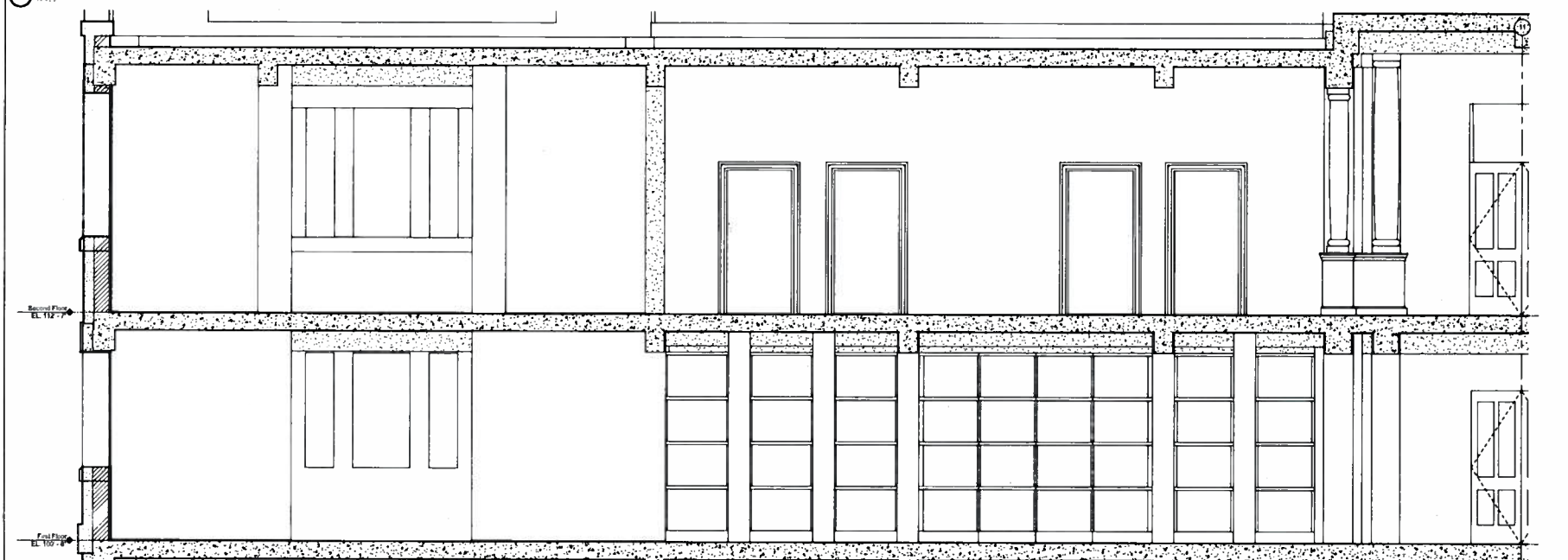
EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DRAWN BY: J. M. VILASCO
THE GREENLAWN ABBEY PRESERVATION ASSOCIATION
MAY 1ST 2011

A8.4



1 SECTION ELEVATION - LOOKING SOUTH, WEST CORRIDOR



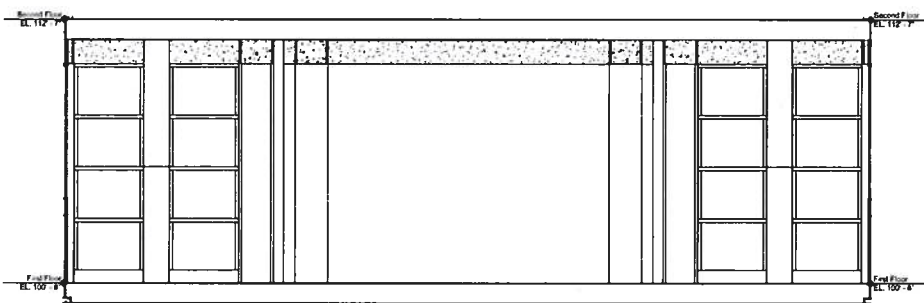
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GREENLAWN ABBEY

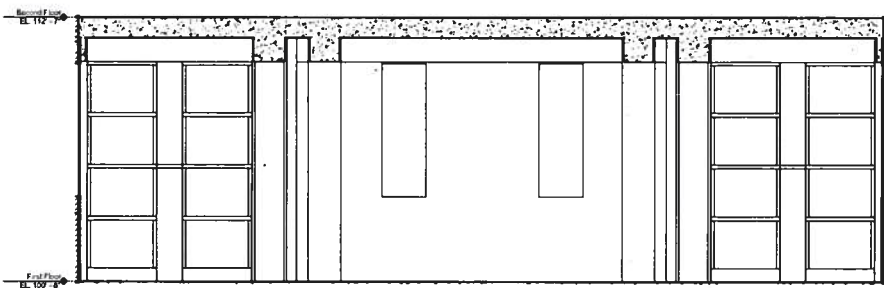
EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DONATED BY THE VILLAGE
THE GREENLAWN ABBEY PRESERVATION ASSOCIATION
MAY 1ST 2011

A8.5



1 SECTION/ELEVATION - LOOKING SOUTH, CENTRAL CORRIDOR



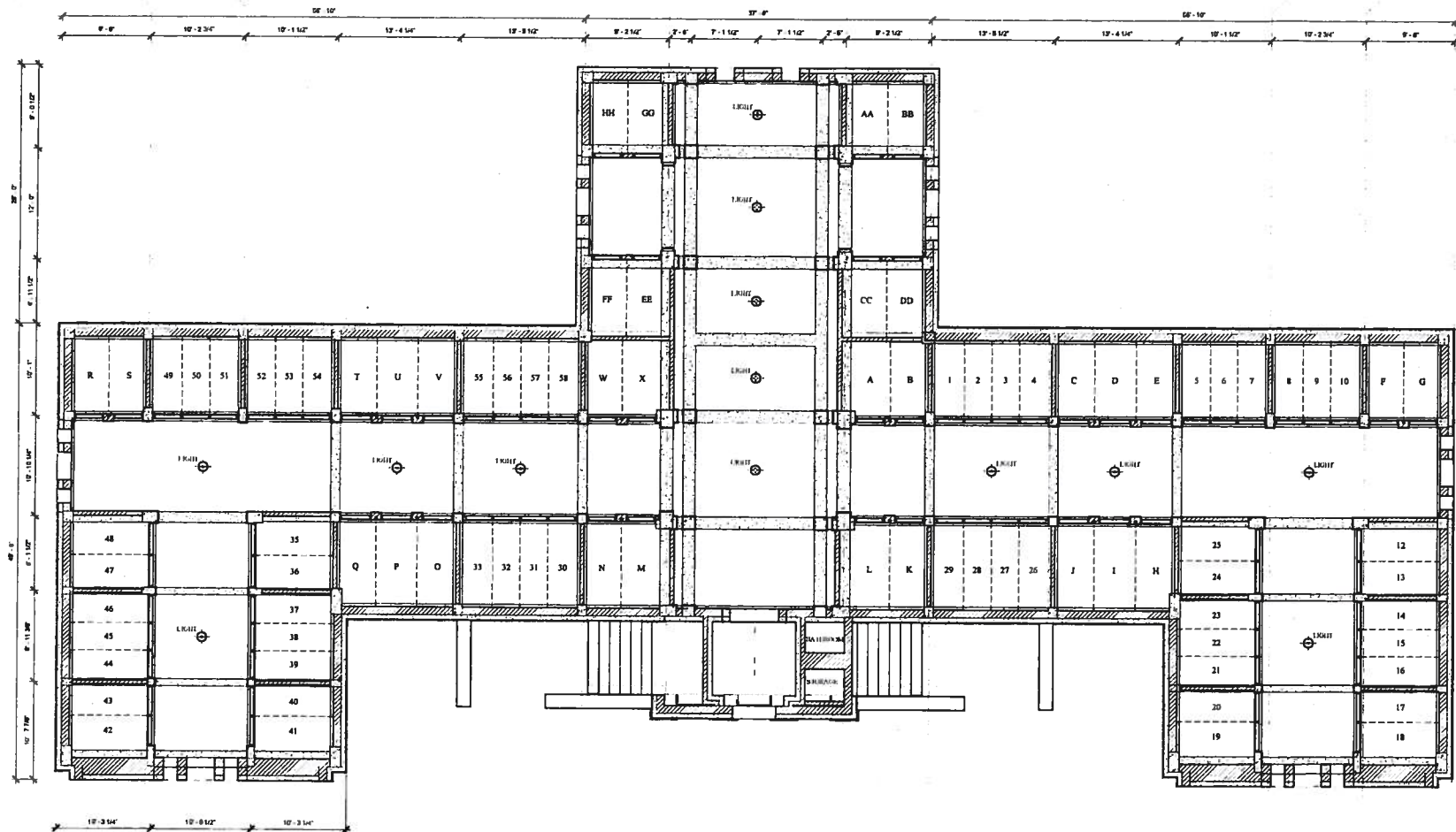
2 SECTION/ELEVATION - LOOKING NORTH, CENTRAL CORRIDOR

GREENLAWN ABBEY

EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DRAWN BY: JIM VELAZCO
THE GREENLAWN ABBEY PRESERVATION ASSOCIATION
MAY 1ST 2013

A8.6



1 EXISTING FIRST FLOOR REFLECTED CEILING PLAN

EXISTING CONDITIONS NOTES:

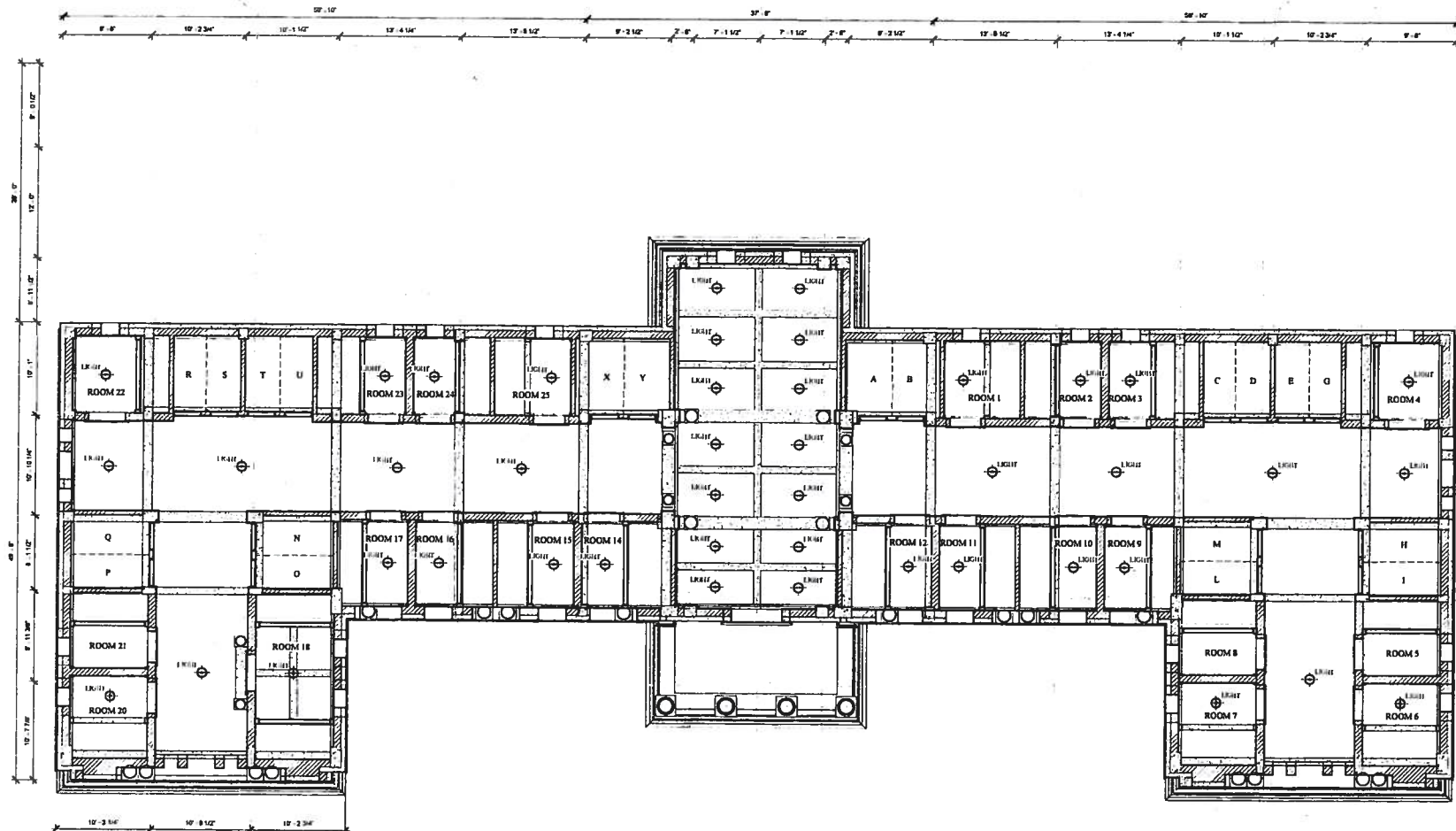
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- 2) ALL ROOMS DRAWING IS AS SHOWN. ALL ROOMS ARE TO BE REMOVED. ALL ROOMS ARE TO BE REMOVED. ALL ROOMS ARE TO BE REMOVED.
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EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DESIGNED BY: JIM VILLAGO
THE GREENLAWN ABBEY
MAY 2013

A9.1

GREENLAWN ABBEY



1 EXISTING SECOND FLOOR REFLECTED CEILING PLAN

EXISTING CONDITIONS NOTES:

1. ALL EXISTING CONDITIONS ARE SHOWN AS THEY EXIST. ALL NEW CONDITIONS ARE SHOWN IN RED.
2. ALL EXISTING CONDITIONS ARE SHOWN AS THEY EXIST. ALL NEW CONDITIONS ARE SHOWN IN RED.
3. ALL EXISTING CONDITIONS ARE SHOWN AS THEY EXIST. ALL NEW CONDITIONS ARE SHOWN IN RED.
4. ALL EXISTING CONDITIONS ARE SHOWN AS THEY EXIST. ALL NEW CONDITIONS ARE SHOWN IN RED.

GREENLAWN ABBEY

EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

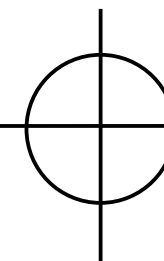
DESIGNED BY THE VILLAGE
THE GREENLAWN ABBEY PRESERVATION ASSOCIATION
MAY 2010

A9.2



GREEN LAWN ABBEY

LANDSCAPE MASTER PLAN



PREPARED BY:
McGill Smith Punshon, Inc.
3700 Park 42 Drive,
Suite 190B
Cincinnati, OH 45241
513.759.0004

MSP# 10464.00
May 2011



ACKNOWLEDGMENTS

Presented by the
Green Lawn Abbey Preservation Association

Board of Trustees

Janice Loebbaka, President
Tamara Evans, Secretary
Holly Clemens, Treasurer
Lu Shimer, Vice President for Public Affairs
Kate Matheny, Vice President for Preservation

David Byers	Theresa Carstensen
Chris Keller	George Lekorenos
Brian Osborne	Kara Prem
Mike Sanderson	

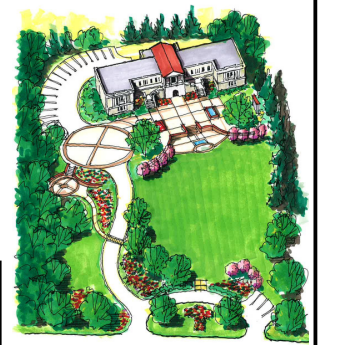
Master Landscape Plan Workgroup

Chair, Kate Matheny	Chris Keller
Janice Loebbaka	Fritz Harding
Laura Stehle Matney	George Lekorenos
William Reddington	Mike Sanderson

Support provided by:
Garry Clarke
Director of Planning and New Business
Franklin Park Conservatory

Advisor – David Shanteau, Director, Ohio Cemetery Foundation

This project funded by the Columbus Foundation





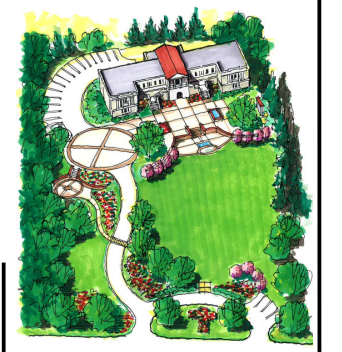
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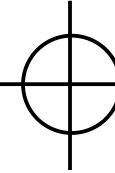
Project Overview

Project Context

The Design Process

- Phase 1: Site Analysis
- Phase 2: Visioning Workshop
- Phase 3: Preliminary Design Concepts
- Phase 4: Review Session
- Phase 5: Landscape Master Plan
 - Landscape Master Plan Concept Rendering
 - Landscape Master Plan Phasing Plan





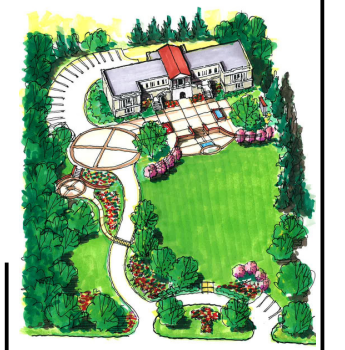
Existing Site Aerial

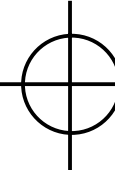
Project Overview

Responding to the need of providing unique and functional outdoor spaces within the Green Lawn Abbey property, a master planning effort was conducted. The Green Lawn Abbey Preservation Association formed a stakeholders group with a mission of transforming the under utilized Green Lawn Abbey site into a functional and unique facility.

To achieve this mission the master planning process revolved around the following principles:

- ◆ create a design that compliments the Abbey's history and unique character
- ◆ provide a variety of burial options within the outdoor spaces
- ◆ maintain and enhance the "park-like" setting
- ◆ provide functional outdoor space
- ◆ utilize sustainable design principles
- ◆ improve vehicular and pedestrian access





Project Context

The Green Lawn Abbey is a historic mausoleum near Green Lawn Cemetery located south of downtown Columbus. The site is accessible from I-71 via the Greenlawn Avenue exit. The Green Lawn Abbey Preservation Association's goal is to upgrade the facility and site to benefit the community, while creating space and product for operation of the mausoleum.





The Design Process



The design process was created to assist the Green Lawn Abbey Preservation Association Board of Trustees in developing a comprehensive landscape master plan that supports the mission and capitalizes on the site assets

The design process began with an analysis of the site, and evolved through 5 phases:

PHASE 1: SITE ANALYSIS

Determine the site's opportunities and constraints by conducting a site analysis

PHASE 2: VISIONING WORKSHOP / DESIGN CHARETTE

Conduct a visioning session with stakeholders to set goals and objectives

PHASE 3: PRELIMINARY DESIGN CONCEPTS

Develop alternate designs based on the stakeholder's input from the visioning session.

PHASE 4: REVIEW WORKSHOP

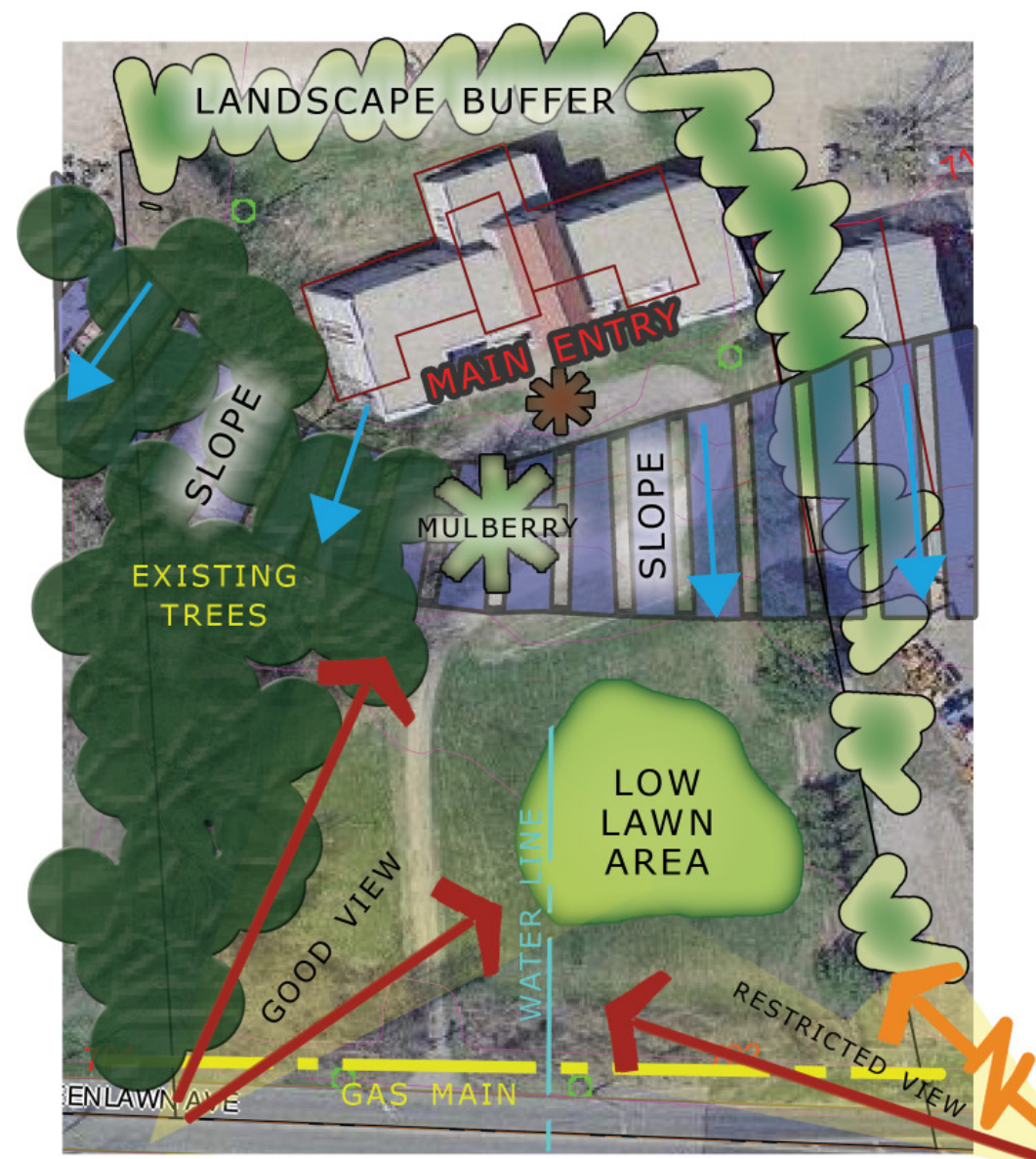
Conduct a review workshop to form consensus and determine strategies for implementation and phasing.

PHASE 5: LANDSCAPE MASTER PLAN

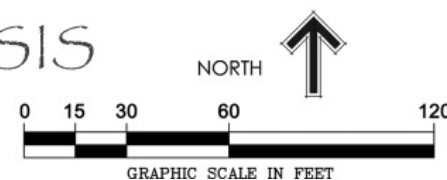
Formulate a Landscape Master Plan that provides general design guidelines that support the goals of the stakeholders. In addition, the master plan includes a logical phasing plan and opinion of probable construction cost.

This comprehensive process involved a variety of stakeholders that provided valuable input throughout the process, and represented a wide spectrum of the community.





SITE ANALYSIS



Phase 1: Site Analysis

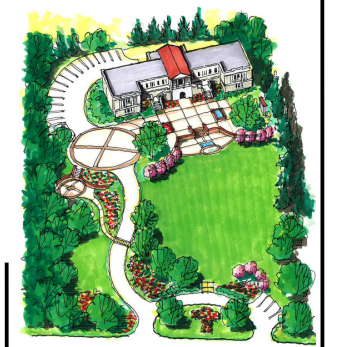
In addition to analyzing the overall content of the area, a key aspect to any development is to determine what the site has to offer. As part of the Design Process, the design team conducted a site analysis to formulate a clear understanding of the site's limitations and opportunities. This valuable information will assist in creating a development that is feasible and will be able to fulfill the intended objective.

Limitations

- ◆ Restricted views into the site
- ◆ Limited area to the rear of the mausoleum
- ◆ Sloped area bisects property
- ◆ Limited parking
- ◆ Close proximity to adjacent property and industrial structures

Design Opportunities

- ◆ Historical mausoleum with unique architectural features
- ◆ Existing wooded area along west property line
- ◆ Large front lawn area





Phase 2: Visioning Workshop

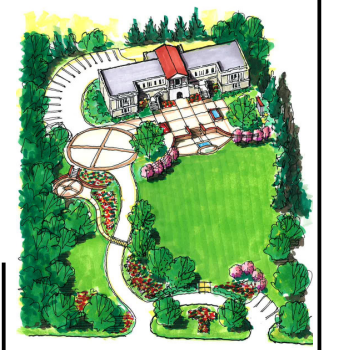
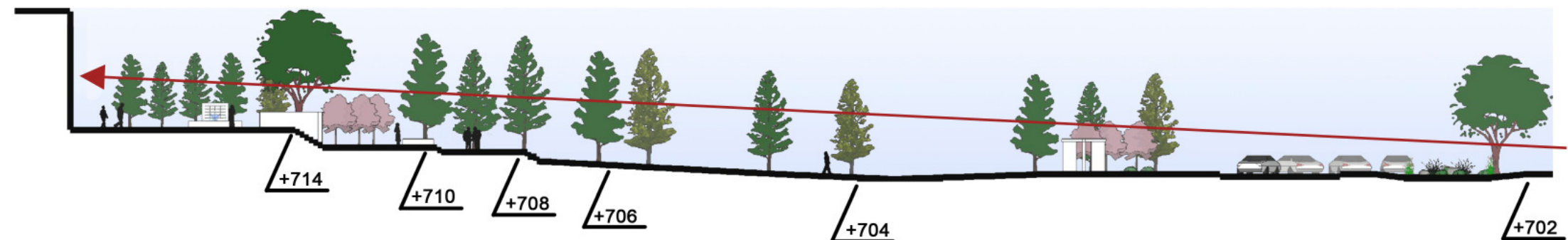
Client and stakeholder input is a key element in the success of any planning effort. The quality of the plan is only as good as the quality of input and involvement of the stakeholders.

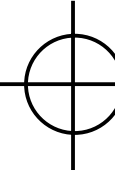
During the interactive work session, the site limitations and opportunities were reviewed, project goals were developed and verified, and development strategies were discussed based on the core principles.

The following project elements were developed and verified during this session, and include the following:

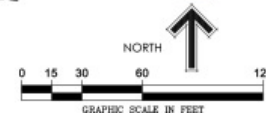
Project Elements:

- ◆ Provide Adequate Vehicular and Pedestrian Circulation
- ◆ Provide Adequate Parking and Better Access
- ◆ Landscape Screening
- ◆ Multi-Purpose Structures/Facilities/Areas
- ◆ Lighting and Security
- ◆ Accent Gardens
- ◆ Provide Cemetery Products, such as:
 - Niche Features
 - Niche Walls
 - Scattering Gardens

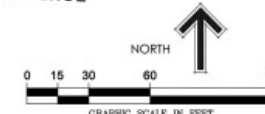




Concept A



Concept B



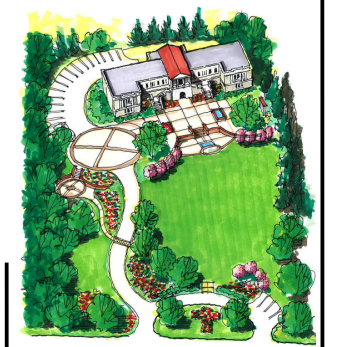
Phase 3: Preliminary Design Concepts

As a result of the Visioning Session and the site's limitations and opportunities, two design options were developed. These design options supported the project goals, but provided different design philosophies.

The designs considered the placement, size, and form of each component in the context of the site's unique features, and respected the surrounding elements.

Factors Used to Evaluate Two Concepts

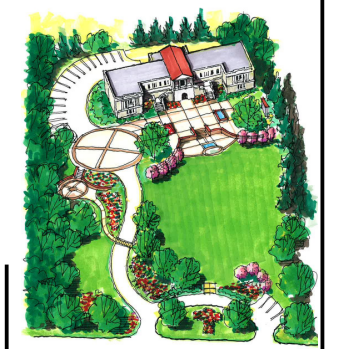
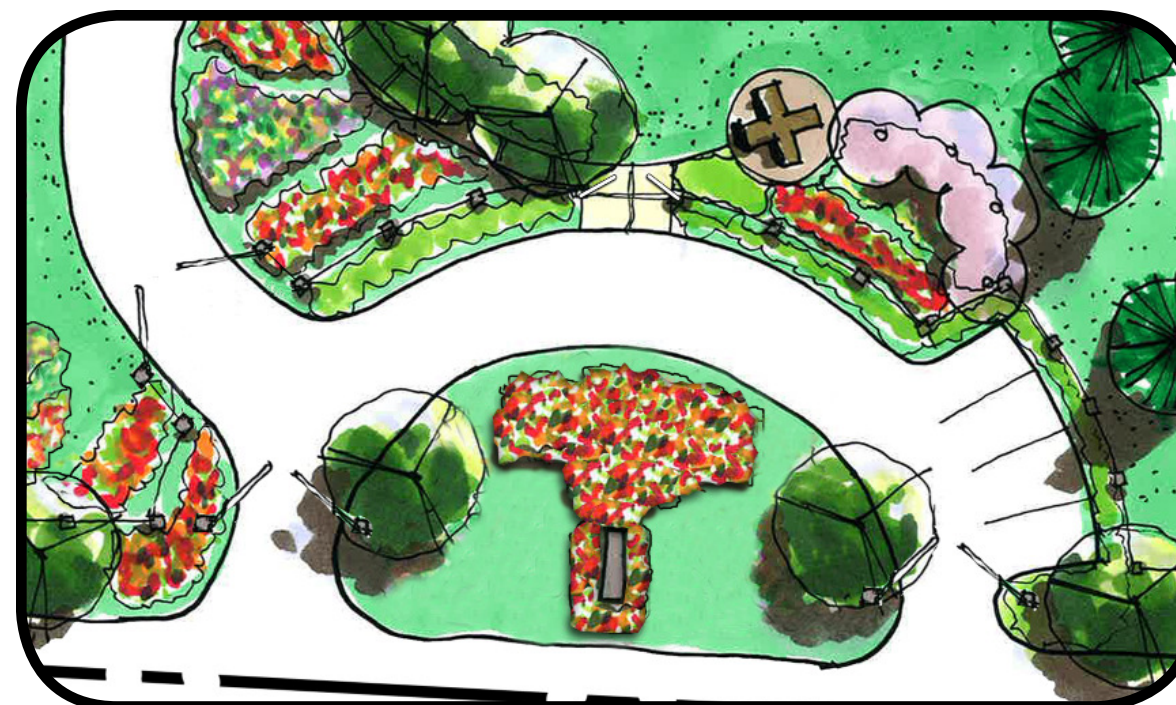
- ◆ Effective plan layout
 - Branding / First impression
 - Gateway / Landscaping areas / Green space
 - Vehicular circulation and access
 - Structure / Wall placements
 - Utilization of topography
- ◆ Cost effective layout
 - Effective use of land
 - Effective circulation layout
- ◆ Phasing to promote effective development
- ◆ Product location

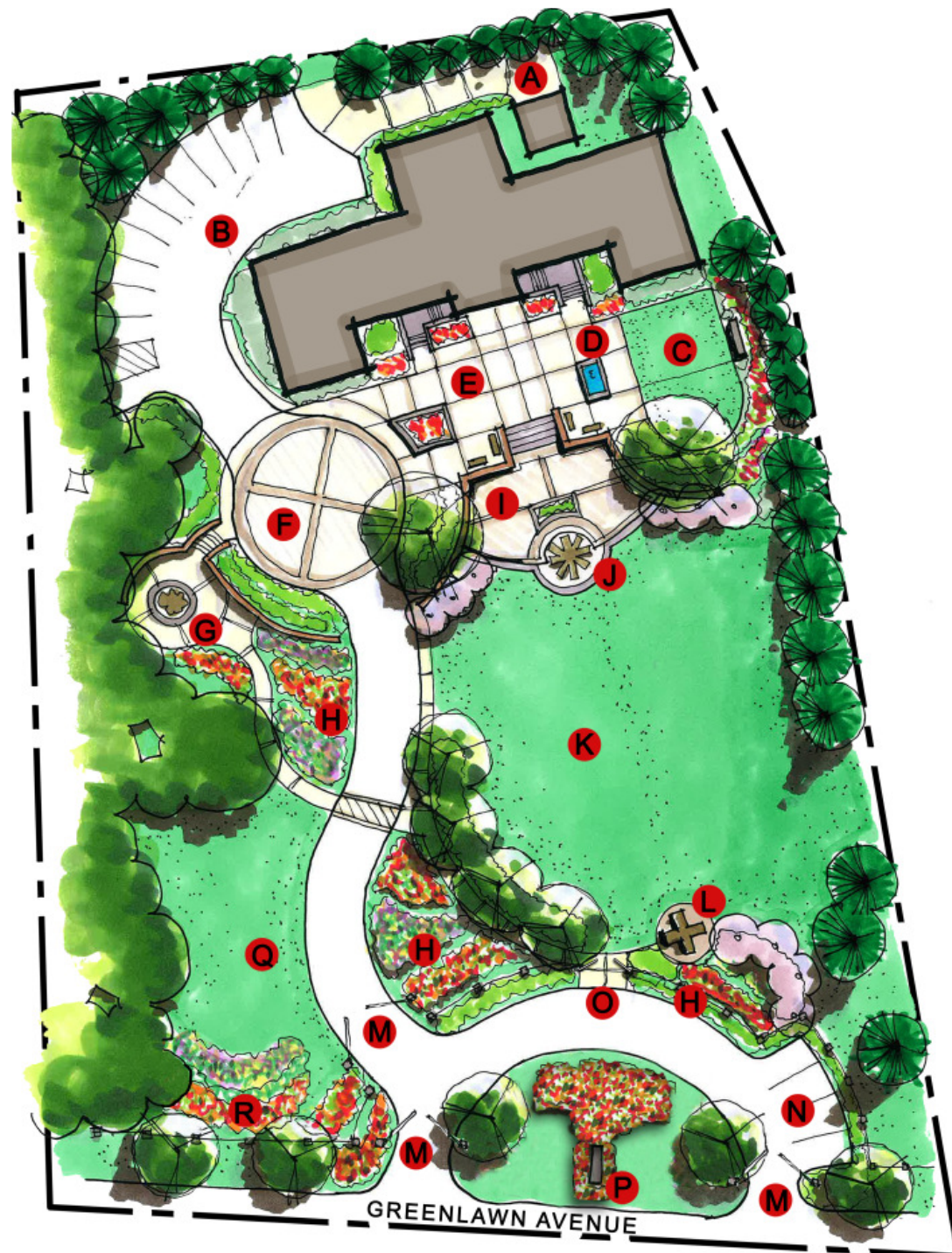




Phase 4: Review Session

In order to form consensus, a Review Session was conducted with the project stakeholders. This interactive workshop analyzed each design alternative's strengths and weaknesses as they related to the project goals and the site's limitations and opportunities. Through stakeholder input, a design alternative was selected based on the plan's flexibility and response to the project goals and site opportunities.





Phase 5: Landscape Master Plan

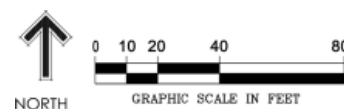
Based on the cumulative input throughout the design process, a Landscape Master Plan was developed that best addresses the project goals and objectives.

The plan is dimensionally accurate, and incorporates agreed upon elements. This plan will be the basis for formulating a strategy for development and communicating the stakeholder's intent to the market and community.

LEGEND

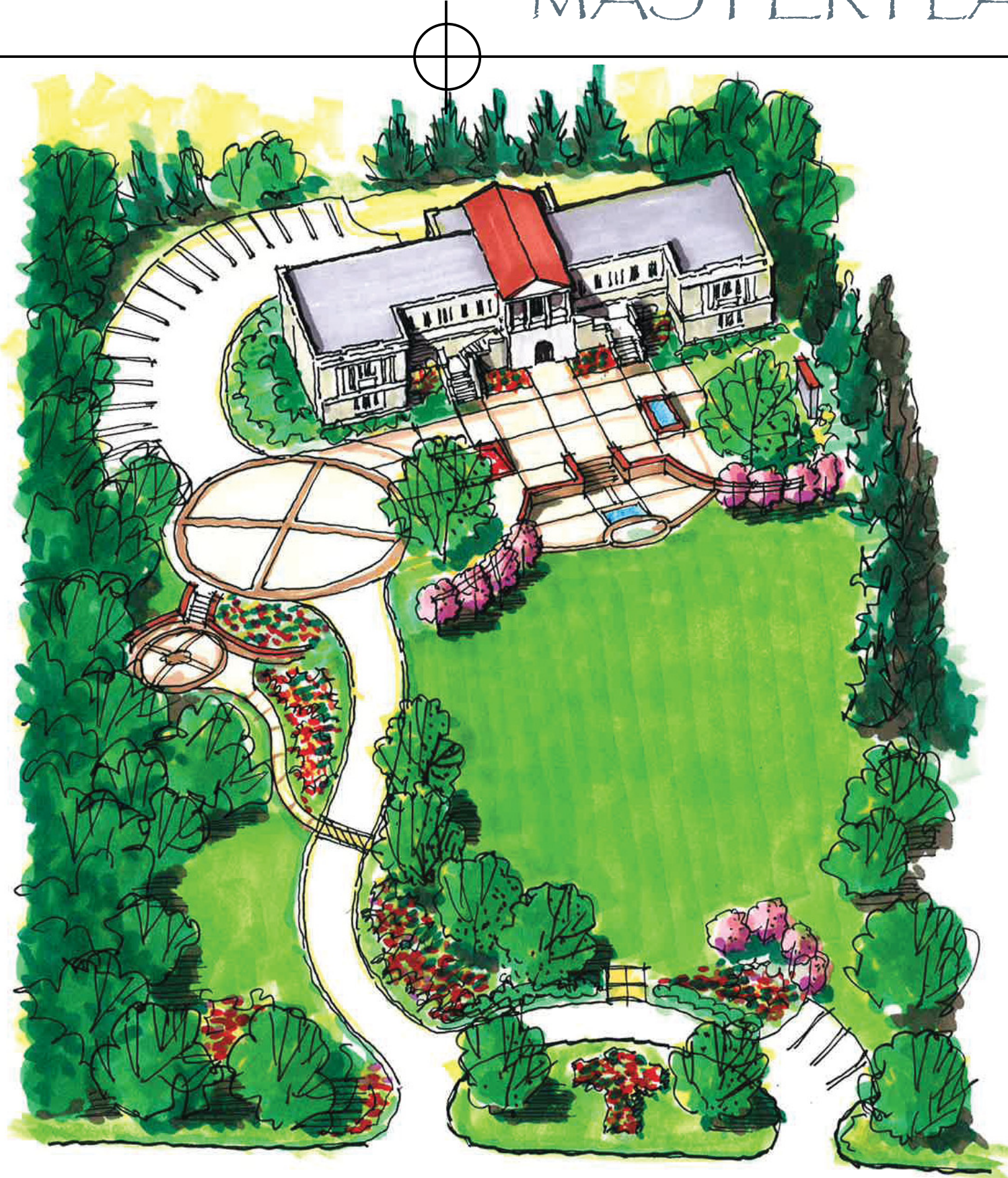
- | | |
|--|-------------------------------------|
| A STORAGE BUILDING / ACCESS DRIVE | J FEATURE |
| B PARKING | K OPEN LAWN AREA |
| C FORMAL LAWN WITH INGROUND AND WALL NICHES | L ENTRY NICHE FEATURE |
| D WATER FEATURE | M VEHICULAR GATE AND FENCE |
| E UPPER PLAZA WITH CURB NICHES | N EVERYDAY PARKING |
| F MEMORIAL PLAZA / DROP OFF AREA | O PEDESTRIAN GATE |
| G WALL NICHES / NICHE FEATURE | P MAIN SIGN AND ENTRY GARDEN |
| H SCATTERING GARDENS | Q LAWN / OVERFLOW PARKING |
| I LOWER PLAZA WITH WALL NICHES | R RAIN GARDEN |

MSP# 10464.00
May 2011





Master Plan Concept Rendering



Landscape Master Plan: Phasing Plan

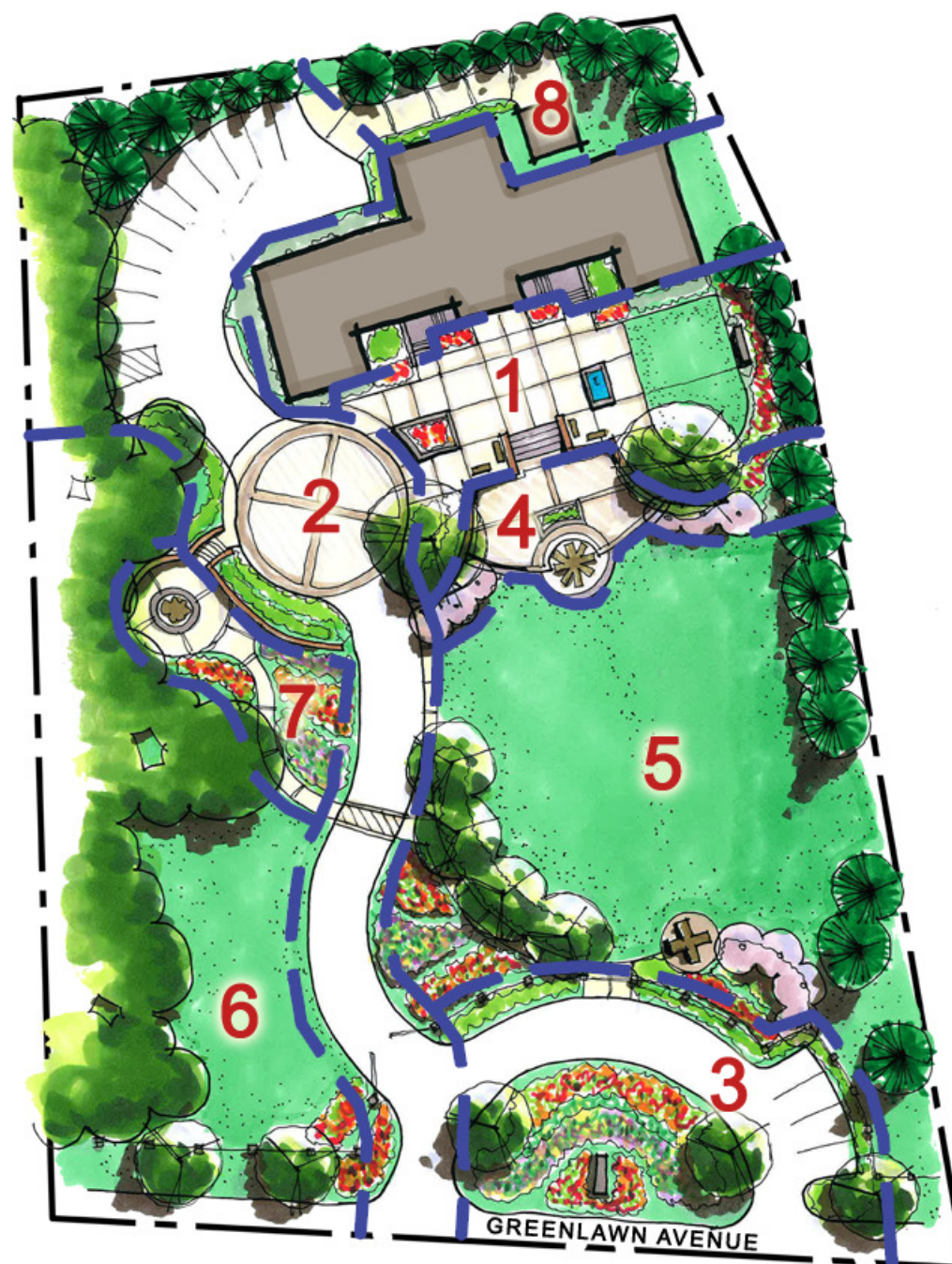
In its approach, the Landscape Master Plan must be both achievable and incremental. Therefore, it's important that the Landscape Master Plan can be implemented in a series of phases. To address this, a Phasing Plan has been developed to focus on implementation. The Phasing Plan is organized so that each phase suggests a clear and predictable pattern of development, all of which reflect the goals and opportunities of the Landscape Master Plan.

Initial Phase:

A key component to the final implementation of this project will be the quality of the first phase.

Future Phase:

Future phases, regardless of the order, should continue to follow the design guidelines established. The Landscape Master Plan has built-in flexibility, and shall be adjusted as the market changes. The project's core components will allow the project to be flexible to changes in the market, and still maintain the intended goals and objectives.



LEGEND

Phase 1 - Upper Plaza: New pedestrian plaza that is accessible from the proposed parking and drop-off area. The plaza includes a variety of product types and can accommodate public gatherings.

Phase 2 - Entry Drive and Parking: The main entry drive and parking will provide adequate access to vehicles and pedestrians. The parking area will be located in the rear to help promote the park-like setting.

Phase 3 - Entry: The entry loop will provide quick access and parking to the property while the remaining property is maintained secure. Signage and sustainable elements will be part of this phase.

Phase 4 - Lower Plaza: This area will be developed to provide access to niche walls and access to the open lawn area.

Phase 5 - Lawn and Scattering Gardens: The lawn area is a multipurpose space that provides a foreground to the mausoleum as well as provides an area for gathering, gardens, and product.

Phase 6 - Lawn and Rain Garden: This area serves as a buffer as well as an overflow parking area.

Phase 7 - Niche Feature Area: This area, located within the wooded area, will provide additional niche product opportunity.

Phase 8 - Storage Building: Located next to the parking area and in the rear of the site, the service area is screened but provides support for the property.

MSP is committed to community and quality service. We have built our reputation on a pledge of excellence which has been the cornerstone of our past and a foundation for the future.



3700 Park 42 Drive, Suite 190B, Cincinnati, Ohio 45241-2097
(office) 513.759.0004 (fax) 513.563.7099
www.mcgillsmithpunshon.com

Preliminary Opinion of Probable Construction Cost

Prepared by McGill Smith Punshon, Inc. for Green Lawn Abbey

Landscape Master Plan

(Based on Conceptual Level Sketch)

Project #: 10464.00

Revised Date: 04/18/11

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Cost</u>	<u>Totals</u>
1	UPPER PLAZA					
	Earthwork	1	LS	\$ 10,000.00	\$ 10,000.00	
	Demolition	1	LS	\$ 8,000.00	\$ 8,000.00	
	Decorative Concrete Pavers	3,650	SF	\$ 12.00	\$ 43,800.00	
	Retaining Wall without Niches	50	EA	\$ 100.00	\$ 5,000.00	
	Retaining Wall with Niches (+/-75 Niche units)	1	LS	\$ 140,000.00	\$ 140,000.00	
	Curb Niche Wall (+/- 30 Niche units)	48	LF	\$ 100.00	\$ 4,800.00	
	In ground Niches (+/- 100 Niche units)	1	LS	\$ 5,000.00	\$ 5,000.00	
	Wall Niche at Formal Lawn (+/- 48 Niche units)	1	LS	\$ 12,000.00	\$ 12,000.00	
	Water Feature (100 SF)	1	LS	\$ 10,000.00	\$ 10,000.00	
	Utilities	1	LS	\$ 5,000.00	\$ 5,000.00	
	Concrete Steps (6 steps @ 20 LF)	1	LS	\$ 4,000.00	\$ 4,000.00	
	Seeding	1	LS	\$ 2,000.00	\$ 2,000.00	
	Shade Tree	2	EA	\$ 350.00	\$ 700.00	
	Shrubs, Groundcover, Perennials	1	LS	\$ 10,000.00	\$ 10,000.00	
	Irrigation	1	LS	\$ 2,000.00	\$ 2,000.00	
	Lighting	1	LS	\$ 4,000.00	\$ 4,000.00	
	Site Amenities (benches, trash receptacles, etc...)	1	LS	\$ 8,000.00	\$ 8,000.00	
	SECTION TOTAL					\$ 274,300.00
	TOTAL WITH 20% CONTINGENCY					\$ 329,160.00
2	ENTRY DRIVE AND PARKING					
	Earthwork	1	LS	\$ 10,000.00	\$ 10,000.00	
	Memorial Plaza / Drop-Off Area	2,100	SF	\$ 8.00	\$ 16,800.00	
	Retaining Wall without Niches	88	EA	\$ 100.00	\$ 8,800.00	
	Retaining Wall with Niches (+/-200 Niche units)	1	LS	\$ 70,000.00	\$ 70,000.00	
	Concrete Steps (6 steps @ 8 LF)	1	LS	\$ 2,000.00	\$ 2,000.00	
	Shrubs, Groundcover, Perennials	1	LS	\$ 8,000.00	\$ 8,000.00	
	Vehicular Gate	1	LS	\$ 5,000.00	\$ 5,000.00	
	Utilities	1	LS	\$ 3,000.00	\$ 3,000.00	
	Irrigation	1	LS	\$ 500.00	\$ 500.00	
	Lighting	1	LS	\$ 8,000.00	\$ 8,000.00	
	SECTION TOTAL					\$ 132,100.00
	TOTAL WITH 20% CONTINGENCY					\$ 158,520.00
3	ENTRY					
	Earthwork	1	LS	\$ 5,000.00	\$ 5,000.00	
	Asphalt Pavement	450	SY	\$ 28.00	\$ 12,600.00	
	Concrete Walks (8' width)	1,700	SF	\$ 5.00	\$ 8,500.00	
	Shade Tree	5	EA	\$ 350.00	\$ 1,750.00	
	Entry Garden and Plantings	1	LS	\$ 10,000.00	\$ 10,000.00	
	Seeding	1	LS	\$ 2,000.00	\$ 2,000.00	
	Fence	350	LF	\$ 40.00	\$ 14,000.00	
	Vehicular Gates	2	EA	\$ 5,000.00	\$ 10,000.00	
	Pedestrian Gate	1	EA	\$ 1,000.00	\$ 1,000.00	
	Signage	1	LS	\$ 3,000.00	\$ 3,000.00	
	Irrigation	1	LS	\$ 1,000.00	\$ 1,000.00	
	Lighting	1	LS	\$ 6,000.00	\$ 6,000.00	
	Site Amenities (benches, trash receptacles, etc...)	1	LS	\$ 3,000.00	\$ 3,000.00	
	SECTION TOTAL					\$ 77,850.00
	TOTAL WITH 20% CONTINGENCY					\$ 93,420.00

Preliminary Opinion of Probable Construction Cost

Prepared by McGill Smith Punshon, Inc. for Green Lawn Abbey

Landscape Master Plan

(Based on Conceptual Level Sketch)

Project #: 10464.00

Revised Date: 04/18/11

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Cost</u>	<u>Totals</u>
4 LOWER PLAZA						
	Earthwork	1	LS	\$ 3,000.00	\$ 3,000.00	
	Niches within retaining wall (+/-250 Niche units)	1	LS	\$ 5,000.00	\$ 5,000.00	
	Decorative Concrete Pavers	3,650	SF	\$ 12.00	\$ 43,800.00	
	Concrete Steps (2 steps @ 150 LF)	1	LS	\$ 8,000.00	\$ 8,000.00	
	Feature	1	LS	\$ 50,000.00	\$ 50,000.00	
	Ornamental Trees	6	EA	\$ 250.00	\$ 1,500.00	
	Shrubs, Groundcover	1	LS	\$ 2,000.00	\$ 2,000.00	
	Utilities	1	LS	\$ 1,500.00	\$ 1,500.00	
	Irrigation	1	LS	\$ 500.00	\$ 500.00	
	Lighting	1	LS	\$ 1,000.00	\$ 1,000.00	
	Site Amenities (benches, trash receptacles, etc...)	1	LS	\$ 2,000.00	\$ 2,000.00	
	SECTION TOTAL					\$ 118,300.00
	TOTAL WITH 20% CONTINGENCY					\$ 141,960.00
5 OPEN LAWN AND SCATTERING GARDEN						
	Shade Tree	4	EA	\$ 350.00	\$ 1,400.00	
	Evergreens	8	EA	\$ 250.00	\$ 2,000.00	
	Ornamentals	4	EA	\$ 250.00	\$ 1,000.00	
	Feature	1	LS	\$ 35,000.00	\$ 35,000.00	
	Scattering Gardens (+/- 2000 s.f.)	1	LS	\$ 10,000.00	\$ 10,000.00	
	Shrubs, Groundcover, Perennials	1	LS	\$ 5,000.00	\$ 5,000.00	
	Mulching / Soil	1	LS	\$ 3,000.00	\$ 3,000.00	
	Seeding	1	LS	\$ 1,500.00	\$ 1,500.00	
	Irrigation	1	LS	\$ 1,000.00	\$ 1,000.00	
	Lighting	1	LS	\$ 3,000.00	\$ 3,000.00	
	Site Amenities (benches, trash receptacles, etc...)	1	LS	\$ 3,000.00	\$ 3,000.00	
	SECTION TOTAL					\$ 65,900.00
	TOTAL WITH 20% CONTINGENCY					\$ 79,080.00
6 LAWN / RAIN GARDEN / OVERFLOW PARKING						
	Shrubs, Groundcover, Perennials	1	LS	\$ 1,000.00	\$ 1,000.00	
	Mulching / Soil	1	LS	\$ 2,000.00	\$ 2,000.00	
	Seeding	1	LS	\$ 1,000.00	\$ 1,000.00	
	Rain Garden	1	LS	\$ 10,000.00	\$ 10,000.00	
	Soil Stabilization for Parking	1	LS	\$ 10,000.00	\$ 10,000.00	
	SECTION TOTAL					\$ 24,000.00
	TOTAL WITH 20% CONTINGENCY					\$ 28,800.00
7 NICHE FEATURE AREA						
	Entry Niche Feature (+/- 160 Niche units)	1	LS	\$ 50,000.00	\$ 50,000.00	
	Concrete Walks (8' width)	1,700	SF	\$ 5.00	\$ 8,500.00	
	Earthwork	1	LS	\$ 2,000.00	\$ 2,000.00	
	Scattering Gardens (+/- 1200 s.f.)	1	LS	\$ 10,000.00	\$ 10,000.00	
	Shrubs, Groundcover, Perennials	1	LS	\$ 1,000.00	\$ 1,000.00	
	Mulching / Soil	1	LS	\$ 2,000.00	\$ 2,000.00	
	Irrigation	1	LS	\$ 1,000.00	\$ 1,000.00	
	Lighting	1	LS	\$ 1,000.00	\$ 1,000.00	
	Site Amenities (benches, trash receptacles, etc...)	1	LS	\$ 1,500.00	\$ 1,500.00	
	SECTION TOTAL					\$ 77,000.00
	TOTAL WITH 20% CONTINGENCY					\$ 92,400.00

Preliminary Opinion of Probable Construction Cost

Prepared by McGill Smith Punshon, Inc. for Green Lawn Abbey

Landscape Master Plan

(Based on Conceptual Level Sketch)

Project #: 10464.00

Revised Date: 04/18/11

<u>Item</u>	<u>Description</u>	<u>Quantity</u>	<u>Unit</u>	<u>Unit Price</u>	<u>Cost</u>	<u>Totals</u>
8	STORAGE BUILDING					
	Storage Building	1	LS	\$ 25,000.00	\$ 25,000.00	
	Earthwork	1	LS	\$ 1,000.00	\$ 1,000.00	
	Concrete Walks (12' width)	1,100	SF	\$ 5.00	\$ 5,500.00	
	Evergreens	12	EA	\$ 250.00	\$ 3,000.00	
	Shrubs, Groundcover, Perennials	1	LS	\$ 2,000.00	\$ 2,000.00	
	Seeding	1	LS	\$ 500.00	\$ 500.00	
	Utilities	1	LS	\$ 2,000.00	\$ 2,000.00	
	Lighting	1	LS	\$ 1,000.00	\$ 1,000.00	
SECTION TOTAL						\$ 40,000.00
TOTAL WITH 20% CONTINGENCY						\$ 48,000.00

Item 1: Upper Plaza Total	\$ 329,160.00
Item 2: Entry Drive and Back Parking Total	\$ 158,520.00
Item 3: Entry Total	\$ 93,420.00
Item 4: Lower Plaza	\$ 141,960.00
Item 5: Open lawn and Scattering Gardens Total	\$ 79,080.00
Item 6: Overflow Parking Grounds Total	\$ 28,800.00
Item 7: Niche Feature Area Total	\$ 92,400.00
Item 8: Storage Building Total	\$ 48,000.00

TOTAL OF ALL SECTIONS ** A/E Fees not included	\$ 971,340.00
---	----------------------

THIS IS NOT A COST ESTIMATE. In providing opinions of probable construction cost, the Client understands that the Design Professional has no control over costs or the price of labor, equipment or materials, or over the Contractor's method of pricing, and that the opinions of probable construction costs provided herein are to be made on the basis of the Design Professional's qualifications and experience. The Design Professional makes no warranty, expressed or implied, as to the accuracy of such opinions as compared to bid or actual costs.

**OPERATING PLAN
FOR
THE GREEN LAWN ABBEY
COLUMBUS, OHIO**

MARCH, 2010

**PREPARED BY:
L. F. SLOANE CONSULTING GROUP, INC.**

TABLE OF CONTENTS

	PAGE
I. INTRODUCTION	3
II. FACTUAL INFORMATION	5
III. MARKET AREA DATA	7
IV. MORTALITY DATA, MORTALITY TRENDS	9
V. AREA CEMETERY SURVEY	20
VI. PARTNERSHIP OPTIONS	22
VII. PRODUCTS AND SERVICES	23
VIII. PHYSICAL PLANNING PROGRAM	29
IX. ECONOMIC MODEL	31
X. CONCLUSIONS AND RECOMMENDATIONS	35

APPENDICES:

B-A	GLOSSARY OF TERMS
B-B	AREA CEMETERIES
B-C	AREA FUNERAL HOMES
B-D	AREA CREMATORIES
B-E	FORMS, TAX OPINION LETTER
B-F	RULES AND REGULATIONS
B-G	CONSULTANT'S CREDENTIALS

I. INTRODUCTION

The Green Lawn Abbey is an historic landmark building. The facility was built as a standalone chapel mausoleum. The facility has been allowed to go into disrepair. The goals of the organization now in control of the historic building and grounds are to restore the building, enhance the grounds and maintain and preserve the landmark over time.

The purpose of this plan is to develop a program to generate revenues for these purposes by, again, operating the Abbey as an active cemetery. The plan will provide for products and services for prospective client families selecting cremation as a step in the funeral and memorial process.

The initial question and a critical question is, "Can the Abbey attract families as a memorial center as an appropriate and relevant place to be remembered?". What we know is the majority of families selecting cremation does not now select a cemetery for the permanent placement of cremated remains. The general belief is the prospective customer does not see a local cemetery as relevant. "Who will visit? Our kids live in Seattle and Tampa, not Columbus." "We chose cremation to save money so why do we need a cemetery lot, marker and all the fees?" "We prefer a space in our church's memorial garden". "Dad just wanted to be scattered. We didn't think about having cremated remains and didn't discuss this before my husband died. I just don't know what to do."

Can the Abbey be a relevant place? What are the potential advantages of the Green Lawn Abbey over the existing cemeteries and scattering on a golf course? These "marketing" points could include:

1. Green Lawn Abbey is an historic landmark.
2. The site is a human scale, not 200 or 300 acres of winding roads and lawns.
3. It is easily accessible on Greenlawn Avenue from both east-west and north-south expressways.
4. As a 501(c)(3) foundation, purchases at the Abbey may be partially or wholly tax deductible and is a charitable organization.
5. The client is helping to preserve an historic landmark.
6. The garden is inviting, innovative and provides a space for a memorial service.

7. Fees at the Abbey range from very affordable to rather expensive for unique options.
8. The Abbey and its garden will be utilized for other community events and area residents will see our memorial.
9. The grounds of the Abbey and its garden are a bird sanctuary and include identified specimen plants.
10. The Abbey and its grounds include educational displays for history, architecture, horticulture and birds.
11. The organization is linked to other important Columbus charities.

An additional component of the plan is to develop alliances with cremation providers as a marketing arm for the Abbey. Such alliances and this vision must appear sustainable for the plan to succeed, as customer confidence is a critical element.

II. FACTUAL INFORMATION

A new not-for-profit charitable corporation, the Green Lawn Abbey Preservation Association (GLAPA), has been formed by concerned citizens with the goal of repairing the facilities of the Greenwood Abbey Mausoleum through donations and grants.

The community mausoleum has 550 crypt spaces on two levels. The crypts at one time were all sold. Today, approximately 100 spaces are unoccupied.

Green Lawn Abbey is an imposing two-story, neo-classical mausoleum. The exterior of the building is gray granite with four Tuscan columns on the second floor. The stonework needs repointing and cleaning. The tile roof in the central section of the building has been recently restored. Some additional roofing work remains before the building will be fully watertight. Sixty high-quality stained glass windows adorn the building, some in need of restoration or replacement. The building has considerable visual impact.

The interior of the building is white marble. The building has electrical service which needs upgraded and the building is unheated. One "vintage" restroom facility is on the first floor, although water is turned off during winter months. Both floors are accessible from the outside. The upper floor is not ADA accessible. A small "gathering space" is in the center area of both floors. Neo-classically-styled bronze gates set off some crypts and rooms on the second floor.

Although we did not inspect the records, we were advised the records are incomplete. Additional existing financial resources are minimal. The cemetery association which owns the mausoleum has only one remaining trustee.

The exterior grounds are open. The entry and entry road need to be rebuilt. An open rectangular parcel affords the opportunity for additional development. The neighboring property uses are such that all four sides of the parcel need screening with landscape.

The site itself has excellent access off I-71 freeway at the Greenlawn Avenue exit/entry. Just west of the Abbey is historic Green Lawn Cemetery. Green Lawn is a large, 320-acre parcel with nearly 80 undeveloped acres.

This organization is principally interested in preserving the Abbey for its architectural and historical value. The organization wishes to both preserve the building and make it a viable resource to the community. The site has been placed on the National Register of Historic places for its architectural value. The

purpose of this plan is to develop a revenue stream from the Abbey and its grounds to defray operating expenses and provide an endowment for its long-term care.

To accomplish this plan, the organization will likely need to accept ownership of the Abbey to control the entire facility and the accompanying real property.

III. MARKET AREA DATA

The City of Columbus and Franklin County provide an excellent market area being the State capitol and the home of the Ohio State University. The population in the City and County in 2006 was as follows:

Demographic Data for Columbus and Franklin County

	CITY OF COLUMBUS		FRANKLIN COUNTY	
Population	718,477		1,095,662	
Median Age	32.5		34.5	
Median Household Income	\$40,074		\$45,803	
Households	306,930		451,532	
Owner-Occupied Households	155,004	50.5%	265,547	58.8%
Households w/Person >65	47,591	15.5%	79,138	17.5%

Source: 2006 American Community Survey

Both the City and County are relatively diverse. The City has just over 35% of its population who are Black, Hispanic or Asian.

Race/Ethnicity Data for Columbus and Franklin County

	White		Black		Asian		Hispanic	
Columbus	464,241	64.6%	198,261	27.6%	30,645	4.3%	29,541	4.1%
Franklin County	799,153	72.9%	221,005	20.2%	42,889	3.9%	38,357	3.5%

Source: 2006 American Community Survey

Note: Hispanics may be of any race so percentages may not total 100%.

**Columbus, Ohio
Overall Age Breakdown**

Age Range	Population
15 – 19	49,587
20 – 24	68,121
25 – 34	127,551
35 – 44	109,975
45 – 54	94,764
55 – 59	36,328
60 – 64	27,878
65 – 74	33,409
75 – 84	21,607
85+	8,360

Source: 2006– 2008 American Community Survey 3-Yr Estimates

IV. MORTALITY DATA, MORTALITY TRENDS

The mortality rate and actual deaths in Franklin County has been essentially static from 2000 to 2006 as the chart below illustrates. The actual number of deaths will increase significantly over the next two decades as the "baby boom" generation ages.

**Mortality Data for Franklin County
Actual Number of Deaths by Residents by Year**

Year	Franklin County
2006	8,244
2005	8,456
2004	8,237
2003	8,339
2002	8,349
2001	8,118
2000	8,097

Source: 2006 American Community Survey

This may, in part, be explained by the growth of cremation as a step in the funeral and memorial process. The Cremation Association of North America has proven to have very accurate data. The chart below is for Ohio as a whole and we would expect Columbus to have cremation rates in excess of the State as a whole.

**STATE OF OHIO
CURRENT / PROJECTED CREMATION RATE**

Current		
1995	18,083	17.08%
1996	18,639	17.72%
1997	19,989	18.96%
1998	18,687	18.42%
1999	20,002	19.08%
2000	21,248	20.29%
2001	21,462	19.85%
2002	24,447	22.38%
2003	25,454	23.34%
2004	25,787	24.38%
2005	29,168	26.10%
2006	30,112	28.20%
Projected		
2010		31.32%

Source: Cremation Association of North America (CANA)



Cremation Association of North America

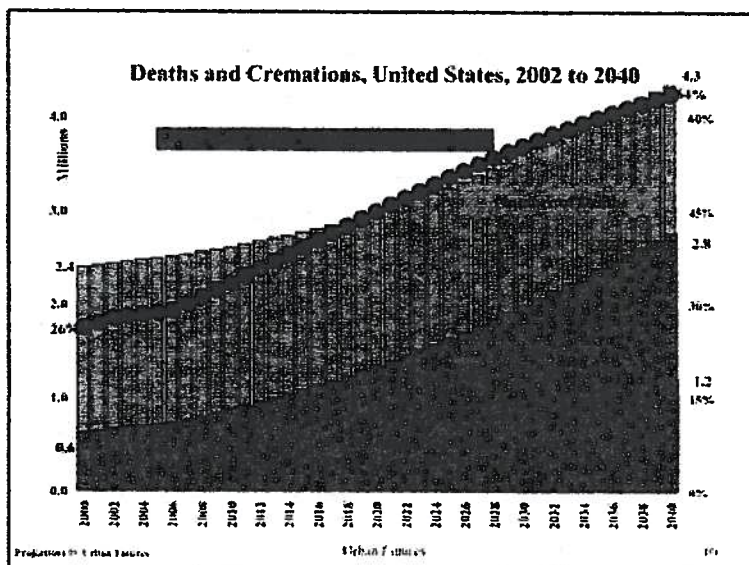


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Deaths and Cremations - US



This chart shows for USA:

1. (Circles) the percentage of cremations from 2000 projected to 2040.
2. Total number of deaths each year, 2000 projected to 2040 (3 colors).
3. The increase in cremation trends in both percentages and numbers from 2002 to 2040 (middle color).
4. Cremation rate if it were to remain constant. 2000-2040 in number of cremations and percentages.



Cremation Association of North America



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Life Expectancy

Table A and Table B summarize life expectancy and survival by age, race, and sex. Life expectancy at birth for 2002 represents the average number of years, that a group of infants would live if the infants were to experience throughout life the age-specific death rates prevailing in 2002. In 2002 life expectancy at birth was 77.3 years, increasing by 0.1 year from 77.2 years in 2001. This increase is typical of the average yearly changes that occurred during the last 30 years in the United States. Throughout the past century, the trend in U.S. life expectancy was one of gradual improvement that has continued into the new century.

Life expectancy was 74.5 years for males, increasing by 0.1 year from 74.4 years in 2001. Life expectancy for females in 2002 was 79.9 years, increasing by 0.1 year from 79.8 years in 2001. The increase in life expectancy between 2001 and 2002 for females was primarily the result of decreases in mortality from heart disease, cancer, homicide, cerebrovascular disease, and chronic lower respiratory disease. The increase in life expectancy for females could have been greater were it not for the offsetting effect of increases in mortality from accidents, Alzheimer's disease, pneumonia, perinatal conditions, and septicemia. For males, life expectancy increased primarily because of decreases in mortality from heart disease, homicide, cancer, cerebrovascular disease, and HIV disease. The increase in life expectancy for males could have been greater were it not for the offsetting increases in mortality from accidents, diabetes, septicemia, perinatal conditions, and Alzheimer's disease.

The difference in life expectancy between the sexes was 5.4 years in 2002, unchanged from the previous year. From 1900 to 1975, the difference in life expectancy between the sexes increased from 2.0 to 7.8 years. The increasing gap during these years is attributed to increases in male mortality due to ischemic heart disease and lung cancer, both of which increased largely as the result of men's early and widespread adoption of cigarette smoking. Since 1979 the difference in life expectancy between the sexes has narrowed from 7.8 years to 5.4 years, reflecting proportionately greater increases in lung cancer mortality for women than for men and proportionately larger decreases in heart disease mortality among men.

Between 2001 and 2002, life expectancy for the black population rose 0.1 year to 72.3 years. For the total white population, life expectancy remained at 77.7 years. The difference in life expectancy between the white and black populations was 5.4 years in 2002, a historically record low level. The white-black difference in life expectancy narrowed from 14.6 years in 1900 to 5.7 years in 1982, but increased to 7.1 years in 1993 before beginning to decline again in 1994 (7.0 years). The increase in the gap from 1983 to 1993 was largely the result of increases in mortality among the black male population due to HIV infection and homicide.

Among the four race-sex groups, white females continued to have the highest life expectancy at birth (80.3 years), followed by black females (75.6 years), white males (75.1 years), and black males (68.8 years). Between 2001 and 2002, life expectancy increased 0.2 years for black males (from 68.6 in 2001 to 68.8 in 2002). Black males experienced an unprecedented decline in life expectancy every year for 1984-89, but annual increases in 1990-92 and 1994-2002. From 2001 to 2002, life expectancy for black females increased from 75.5 years to 75.6 years, an increase of 0.1 year. Life expectancy for white males rose 0.1 year, from 75.0 years in 2001 to 75.1 years in 2002. White female life expectancy increased during the same period by 0.1 year from 80.2 to 80.3 years. Overall, gains in life expectancy between 1980 and 2002 were 5.0 years for black males, 4.4 years for white males, 3.1 years for black females, and 2.2 years for white females.

The 2002 life table may be used to compare life expectancy at any age from birth onward. On the basis of mortality experienced in 2002, a person aged 65 years could expect to live an average of 18.2 more years for a total of 83.2 years, and a person age 100 years could expect to live an additional 2.7 years on average (table A). Life expectancy at 100 years of age, particularly for the black population, should be interpreted with caution as these figures may be affected somewhat by age misreporting.

Table A. Percent change in death rates and age-adjusted death rates between 2001 and 2002 by age, race, and sex: United States

Age	All Races			White			Black		
	Both			Both			Both		
	sexes	Male	Female	sexes	Male	Female	sexes	Male	Female
0.....	77.3	74.5	79.9	77.7	75.1	80.3	72.3	68.8	75.6
1.....	76.8	74.1	79.4	77.2	74.6	79.7	72.4	68.8	75.6

5.....	72.9	70.2	75.4	73.3	70.7	75.6	68.5	65.0	71.7
10.....	67.9	65.3	70.5	68.3	65.7	70.8	63.6	60.1	66.8
15.....	63.0	60.3	65.5	63.4	60.8	65.9	58.7	55.2	61.8
20.....	58.2	55.6	60.7	58.6	56.1	61.0	53.9	50.5	57.0
25.....	53.5	51.0	55.8	53.8	51.4	56.1	49.3	46.0	52.1
30.....	48.7	46.3	51.0	49.0	46.7	51.2	44.7	41.6	47.4
35.....	44.0	41.6	46.1	44.3	42.0	46.4	40.1	37.1	42.7
40.....	39.3	37.0	41.4	39.6	37.4	41.6	35.6	32.8	38.1
45.....	34.8	32.6	38.7	35.0	32.9	36.9	31.3	28.5	33.7
50.....	30.3	28.3	32.2	30.5	28.5	32.4	27.3	24.6	29.5
55.....	26.1	24.1	27.7	26.2	24.3	27.9	23.4	21.0	25.4
60.....	22.0	20.2	23.5	22.1	20.3	23.6	19.9	17.6	21.6
65.....	18.2	16.6	19.5	18.2	18.6	19.5	16.8	14.6	18.0
70.....	14.7	13.2	15.8	14.7	13.3	15.8	13.5	11.8	14.7
75.....	11.5	10.3	12.4	11.5	10.3	12.3	10.9	9.5	11.7
80.....	8.8	7.8	9.4	8.7	7.7	9.3	8.6	7.5	9.2
85.....	6.5	5.7	6.9	6.4	5.7	6.8	6.6	5.8	7.0
90.....	4.8	4.2	5.0	4.7	4.1	4.9	5.1	4.5	5.3
95.....	3.6	3.2	3.7	3.4	3.0	3.5	3.9	3.8	4.0
100.....	2.7	2.5	2.8	2.4	2.3	2.5	3.0	2.9	3.0

Table B. Number of survivors by age, out of 100,000 born alive, by race and sex: United States 2002 (Race categories are consistent with the 1977 Office of Management and Budget guidelines)

Age	All Races			White			Black		
	Both			Both			Both		
	sexes	Male	Female	sexes	Male	Female	sexes	Male	Female
0.....	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
1.....	99,303	99,236	99,373	99,421	99,358	99,488	98,568	98,461	98,678
5.....	99,180	99,097	99,267	99,311	99,234	99,391	98,384	98,249	98,524
10.....	99,105	99,014	99,199	99,241	99,157	99,328	98,279	98,131	98,433
15.....	99,008	98,900	99,120	99,151	99,052	99,255	98,144	97,986	98,328
20.....	98,672	98,436	98,922	98,823	98,605	98,054	97,740	97,368	98,125
25.....	98,204	97,746	98,888	98,368	97,972	98,834	97,024	96,283	97,792
30.....	97,740	97,092	98,424	97,972	97,367	98,597	96,192	95,040	97,325
35.....	97,196	96,367	98,064	97,477	96,726	98,278	95,230	93,760	96,686
40.....	96,419	95,381	97,500	96,766	95,822	97,772	93,890	92,049	95,657
45.....	95,255	93,929	96,627	95,690	94,455	96,990	91,987	89,758	94,070
50.....	93,563	91,809	95,364	94,131	92,483	95,853	89,075	86,201	91,783
55.....	91,188	86,850	93,572	91,934	88,738	94,214	85,023	81,124	88,664
60.....	87,711	84,637	90,826	88,636	85,742	91,621	79,540	74,381	84,326
65.....	82,607	78,556	86,680	83,707	79,874	87,624	72,354	65,695	78,492

70.....	75,335	70,087	80,556	76,551	71,514	81,638	63,388	55,463	70,856
75.....	65,310	58,880	71,800	68,534	60,070	72,949	52,292	43,295	60,482
80.....	52,178	44,370	59,621	53,271	45,546	60,712	39,458	30,229	47,789
85.....	36,304	28,478	43,542	37,049	29,218	44,342	28,315	18,192	33,611
90.....	20,052	13,925	25,411	20,339	14,178	25,741	14,458	8,704	19,514
95.....	8,028	4,715	10,737	7,915	4,648	10,571	6,143	3,186	8,688
100.....	2,095	1,005	2,954	1,882	901	2,631	1,849	829	2,671

❖ Key Trends Affecting Cremation

1. People are dying older and choosing cremation for themselves.
2. Migration to retirement locations is increasing.
3. Cremation has become acceptable.
4. Environmental considerations are becoming more important.
5. Level of education is rising.
6. Ties to tradition are becoming weaker.
7. Regional differences are diminishing.
8. Religious restrictions are diminishing.
9. Greater flexibility in memorialization services.

❖ Primary Reasons for Choosing Cremation

Random Survey of 371 individuals: Wirthlin Group, 2005

1. Saves money (30%)
2. Saves land (13%)
3. Simpler (8%)
4. Body not in earth (6%)
5. Preference (6%)

Note: This survey is conducted every five years by the Wirthlin Group as part of the 2005 study of American Attitudes Towards Ritualization & Memorialization.

AGE AT CREMATION			
Average	Minimum	Median*	Maximum
70 years	0 years	74 years	105 years

RELIGIOUS AFFILIATION		
Religion	Percent Cremated	Religious Affiliation in U. S., 2001*
**Protestant	62.5%	54.0%
Catholic	32.3%	25.9%
Jewish	1.7%	1.4%
Buddhist	2.3%	0.5%
Hindu	1.2%	0.4%

*Figures from Wikipedia online encyclopedia. The total will not equal 100 percent due to other religions not listed.

**Protestant includes all non-Catholic Christian religions.

The preliminary number of cremations in the United States during 2005 was 778,025. A total of 185 surveys were returned, representing 5,535 cremations. Throughout the rest of the report, the percentages derived from these cremations calculate the number of cremations based on the total cremations in the United States in 2005—778,025.

DIRECT CREMATION OR NO SERVICE		
Direct Cremation	Percent	Cremations
Yes	61.2%	476,151
No	38.8%	301,874
Total	100.0%	778,025

PRE-NEED CREMATION		
Pre-Need Cremation	Percent	Cremations
Yes	16.0%	124,484
No	84.0%	653,541
Total	100.0%	778,025

VIEWING, IDENTIFYING OF BODY AT CREMATORY		
Body Viewed/Identified	Percent	Cremations
Yes	37.5%	291,759
No	62.5%	486,266
Total	100.0%	778,025

FUNERAL SERVICE PRIOR TO CREMATION		
Funeral Service	Percent	Cremations
Yes	21.0%	163,385
No	79.0%	614,640
Total	100.0%	778,025

In 1997, 33 percent of respondents reported there was a funeral service prior to cremation.

If "Yes", was the body present?

Body Present at Funeral Service	Percent	Cremations
Yes	90.4%	147,700
No	9.6%	15,685
Total	100.0%	163,385

SOURCE OF CREMATED BODY		
Cremated In	Percent	Cremations
No Container	1.5%	11,670
In Cloth Covered Casket	5.0%	38,901
In Wood Casket	9.2%	71,578
In Metal Casket	0.2%	1,556
In Body Bag	1.6%	12,448
With Body Wrappings	0.9%	7,002
**In Cremation Container	81.7%	635,646
Total	100.0%	778,025

**Cardboard or other material (e.g. pressboard, etc.) specifically made for cremation.

RENTAL CASKETS		
Rental Casket	Percent	Cremations
Yes	9.8%	76,246
No	90.2%	701,779
Total	100.0%	778,025

If "Yes", what was it?

TYPE OF RENTAL CASKET		
	Percent	Cremations
Wood	94.8%	72,281
Metal	4.8%	3,660
Other	0.4%	305
Total	100.0%	76,246

PURCHASE OF KEEPSAKE ITEMS		
Keepsake Items Purchased	Percent	Cremations
Yes	6.3%	49,016
No	93.7%	729,009
Total	100.0%	778,025

If "Yes", what were they?

Type of Keepsake Items Purchased	Percent	Cremations
Jewelry	25.9%	12,695
Keepsake Urn	56.6%	27,743
Other	6.9%	3,382
Total	**	**

**Total will not equal 100 percent because multiple responses were permitted.

PERCENTAGE OF URNS PURCHASED, SUPPLIED		
Urn	Percent	Cremations
Purchased (at time of cremation)	47.7%	371,118
Supplied (pre-purchased)	13.0%	101,143
Neither (temporary urn)	39.3%	305,764
Total	100.0%	778,025

TYPE OF URN PURCHASED, SUPPLIED		
Type of Urn	Percent	Cremations
Ceramic/Glass	6.2%	29,280
Cloisonne	4.1%	19,363
Marble/Stone	19.6%	92,563
Metal	36.9%	174,264
Wood	33.2%	156,791
Total	100.0%	472,261

TYPE OF RETURNED REMAINS IN A TEMPORARY CONTAINER		
Temporary Container	Percent	Cremations
Cardboard	28.2%	86,225
Plastic	68.0%	207,920
Wood	0.5%	1,529
Other	3.3%	10,090
Total	100.0%	305,764

DISPOSITION OF CREMATED REMAINS FROM FUNERAL HOMES WITH CREMATORIES	
Remains will be:	Percent
Returned to Family	79.6%
Delivered to Cemetery	18.7%
Not Picked Up	1.7%
Total	100.0%

DISPOSITION OF CREMATED REMAINS FROM CEMETERIES WITH CREMATORIES	
Buried at Cemetery	8.4%
Placed in Columbarium	2.8%
Placed in Common Grave	0.3%
Scattered at Cemetery	0.3%
Delivered to Funeral Home/Society	77.5%
Returned to Family	10.4%
Not Picked Up	0.3%
Total	100.0%

The total percentage of cremated remains placed in cemeteries is 15.8 percent or 122,928 cremations.

The total percentage of cremated remains not picked up is 1.1 percent or 8,558 cremations. In 1997, this figure was 6 percent.

RETURNED FAMILY REMAINS (Includes funeral homes with crematories only)		
Remains will be:	Percent	Cremations
Kept at Home	38.7%	239,672
Scattered at family's discretion	21.7%	134,390
Buried in Cemetery	36.6%	226,667
Placed in Columbarium	3.1%	19,199
Total	100.0%	619,308

CEMETERY REMAINS (Includes funeral homes with crematories only)		
Remains will be:	Percent	Cremations
Scattered	1.7%	2,473
Buried	79.3%	115,374
Placed in Columbarium	10.6%	15,422
Placed in Common Grave (*ossuary)	8.4%	12,221
Total	100.0%	145,491

*A vault for holding the burned bones of the dead.

REMAINS NOT PICKED UP (Includes funeral homes with crematories)		
Remains not picked up:	Percent	Cremations
Placed in storage at funeral home	59.0%	7,803
Placed in permanent vault at cemetery	2.6%	344
Will be disposed in proper and legal way	38.5%	5,092
Total	100.0%	13,226

LOCATION OF SCATTERED REMAINS (Includes funeral homes with crematories)		
Remains scattered on:	Percent	Cremations
Land	40.0%	53,756
Water	60.0%	80,634
Total	100.0%	134,390

In 1997, 73 percent of scattered remains were scattered on water.

MEMORIAL SERVICE HELD AFTER CREMATION		
Memorial Service	Percent	Cremations
Yes	57.2%	445,030
No	42.8%	332,995
Total	100.0%	778,025

In 1997, 44 percent reported there was a memorial service after the cremation.

SITE OF MEMORIAL SERVICE		
Location of memorial service:	Percent	Cremations
Cemetery	15.8%	70,315
In Funeral Home	33.8%	150,420
In Family Home	8.0%	35,602
Religious Site	36.7%	163,326
Other	5.8%	25,812
Total	100.0%	445,030

V. SURVEY OF COMPETING CEMETERIES

We identified four major competitors for the marketshare in the Green Lawn market area. The following charts compare the four cemeteries with Green Lawn for pertinent data. The survey is done by telephone and not all the information was fully ascertained. We also have included Google maps of each of the properties to provide a visual of the cemeteries' development.

CEMETERY	ADDRESS/PHONE	DATE FOUNDED	STRUCTURE
Union Cemetery	3348 Olentangy River Road Columbus, OH 43607 614-267-4611	1806	Not-For-Profit Association (600 burials per year)
Sunset Cemetery	6957 W Broad St Galloway, OH 43119 614-878-4672	1922	SCI
Forest Lawn Memorial Gardens	5600 E Broad St Columbus, OH 43813 614-866-0200	1928	SCI
Catholic Cemeteries of Columbus	6440 S. High St Lockbourne, OH 43137 614-491-2751	1865	Religious Diocese of Columbus
Green Lawn	1000 Greenlawn Columbus, OH 43223 614-444-1123	1848	Not-For-Profit Association (600 burials per year)

CEMETERY	OPENING/ CLOSING	LOT PRICES	CRYPT PRICES	NICHE PRICES
Union	\$765	\$1,500 - \$2,250	Chapel \$2,950 - \$13,625; Garden \$2,350 - \$3,950	Chapel \$1,200 - \$2,200; Garden \$800 - \$1,500
Sunset	\$1,145	\$1,195 - \$1,995	Chapel \$4,400 - \$12,000;	\$495 - \$2,000
Forest Lawn	\$1,245	\$895 - \$2,395	Chapel SBS L4 \$10,895; Garden TC L4 \$8,695	Chapel \$895 - \$1,195; Garden \$2,085 - \$2,535
Catholic Cemeteries	\$800	\$725 LL \$975 Bevel \$2,550- \$2,950 Monument/ 2 grave min	Garden Single \$3,650 - \$5,100; Garden Companion \$7,000 - \$10,000	Singles \$1,800; Companions \$3,500
Green Lawn	\$895	\$680 - \$1,650; Monuments \$1,830 - \$3,700	Garden Single \$3,300 - \$4,000	Garden Niches \$870 - \$1,075

CEMETERY	CREMATORY	COLLOCATED FUNERAL HOME	COLUMBARIUM
Union	No	No	Yes
Sunset	No	No	Yes
Forest Lawn	No	No	Yes
Catholic Cemeteries	No	No	Yes
Green Lawn	No	No	Yes

CEMETERY	TOTAL ACRES	DEVELOPED ACREAGE	UNDEVELOPED ACREAGE
Union	128		
Sunset			
Forest Lawn	100*		
Catholic Cemeteries	**		
Green Lawn	360	280	80

*Forest Lawn has only 23,000 burials since its founding.

**St. Joseph has space for 234 more years according to its manager.
Mt. Calvary is sold out.

VI. PARTNERSHIP OPTIONS

The preferred approach to operate the Green Lawn Abbey as a columbarium and urn garden is to seek partners to avoid the fixed cost of an internal staff for operations, maintenance, sales and marketing, and record keeping.

As the physical and business plans are developed, such alliances and/or business relationships can be explored. The options for record keeping, maintenance and operations may include:

- (a) Union Cemetery, a not-for-profit cemetery, reasonably well funded in Columbus;
- (b) Green Lawn Cemetery, a not-for-profit cemetery operated by StoneMor Partners which is almost contiguous with the Abbey property.

These entities could also offer the Abbey burial options together with their existing offerings with a revenue sharing formula. This sales concept can also be offered to one or more large providers of cremation services in greater Columbus. Such a firm would be Schoedinger's Mortuaries and Crematory.

The concept of partnerships may be applied in a variety of ways with other area charitable groups. Historic and architectural groups may wish to suggest the Abbey as a relevant place for their members and supporters to be remembered and be a space where they can do displays and tours or speaker services open to the public.

This concept may also be applicable to garden groups and the Audubon Society and other environmental organizations.

The Abbey and its grounds becomes a multipurpose, shared facility. Further, the revenue stream envisioned by the new memorial options is shared with the partners providing services. Every piece of the puzzle adds to the credibility of the entire plan, which adds to the prospect of a successful execution of the business model.

VII. PRODUCTS AND SERVICES

The Green Lawn Abbey will be reopened as an active cemetery, however, the products and services will be limited to those client families who include or intend to include cremation as a step in the funeral and memorial process. The options for memorials and the permanent disposition of cremated remains will include, yet may not be limited to:

1. As a low-cost option, the Abbey will provide the permanent placement of cremated remains with other cremated remains in a crypt. The records of the person's life will be in the records of the Abbey. The remains can be retrieved should the family wish to secure an urn garden lot or a niche in the future. Many families selecting cremation have not thought about a suitable memorial or the disposition of the remains. The permanent placement provides a low-cost solution for such families.
2. A cenotaph memorial can be erected to permit the inscription of the name and dates of birth and death for individuals placed in the permanent placement crypt. Cenotaphs can be planned in the interior of the Abbey. This can be a bronze plaque on which name scrolls can be added over time. Specific pricing can be established based upon the costs. A cenotaph can also be placed in the garden. This can be granite and the inscriptions can be engraved.

This price point should be less than \$1,000 for the placement and the cenotaph inscription. The disposition of the remains may be priced at \$250. The inscription is likely to be priced at approximately \$500. The Abbey, with 100± empty crypts has a very large capacity for the permanent placement program. We recommend a total of ten crypt spaces be reserved for this purpose.

3. The remaining crypts can be designated as "family niches". A family can place up to six cremated remains in the crypt and inscribe the deceaseds' names on the marble crypt front. The facility may have as many as ninety family niche units. The units would sell for an average of \$10,000 in a range of \$8,000 to \$12,000, based upon location. The capital expense for this product would be replacement marble crypt fronts. The units would also generate service fees for inurnments and inscriptions.
4. In the exterior space, a garden would be designed and built to include a variety of memorial options for families with cremated remains. The options would include, yet may not be limited to:

- (a) Niche Benches A bench made of granite in which two (2) cremated remains can be placed.
- (b) Niche Boulders A natural stone appearance designed in conjunction with a water feature for one or two inurnments.
- (c) Urn Garden Lots A plotted area with 3'-0 x 3'-0 lots with preinstalled lawn-level memorials in a planted area. The plantings would frame the overall urn garden. The memorials would be 2'-0 x 1'-0 Barre gray granite. Rooms of landscape can be set aside for future urn garden lots as demand dictates.
- (d) Garden Niche Banks Niche banks, pre-assembled and placed on a permanent foundation can be added as sales occur. The niche banks are available in a variety of materials and styles.

These products are illustrated on the pages that follow.



Simon Kroll

● *Memorials*

COMMEMORATION OPTIONS

Mount Auburn provides many different ways to mark a burial site and commemorate a life within our carefully planned grounds. Some people select an upright or flat marker that they purchase, have inscribed and own; others choose a shared memorial that has been carefully designed and is owned by the Cemetery. In all cases the Cemetery has regulations regarding the design, materials and size of memorials that protect the aesthetic quality of the historic landscape. Before making any arrangements to purchase a memorial, be sure to check with us first.

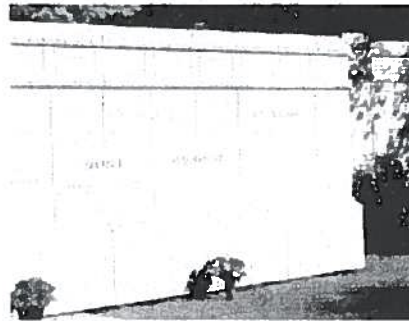
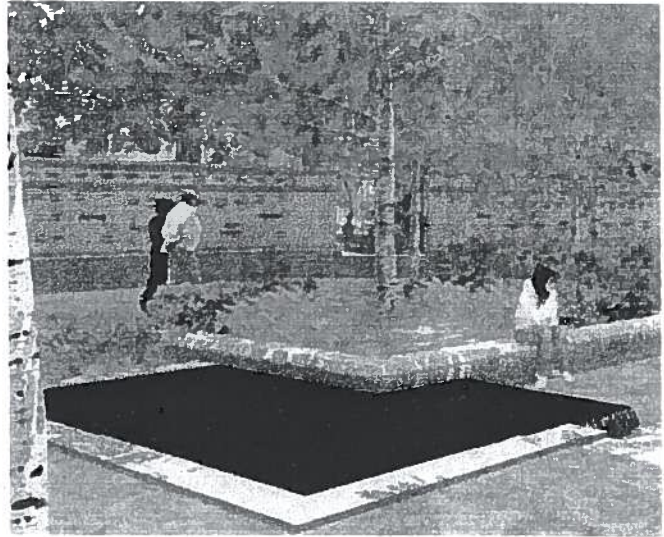


Nyssa Path

Shared Memorials

Shared memorials are thoughtfully designed to conserve our beautiful open landscape. Each of these memorials has been designed to enhance the surrounding landscape and fit in with existing memorials, balancing the need to continue to provide burial space for the dead while at the same time preserving Mount Auburn's landscape for the living.

An advantage of selecting interment space at one of Mount Auburn's shared memorials or crypt buildings is that you do not have to purchase a memorial on your own and pay for its installation. Each shared memorial or crypt provides inscription space for names and dates, the size varying with the particular memorial. Examples of these shared memorials, the work of nationally known designers and landscape architects, can be seen throughout Mount Auburn. Although many of these memorials are no longer available, the Cemetery is continually having new ones designed, each one different and tailored to the particular site.



*Birch Gardens,
Halvorson Design
Partnership*

Birch Gardens

Mount Auburn's newest shared memorial landscape provides burial space for either caskets or cremated remains. Nine elegantly detailed granite panels, 16 inches thick and seven feet tall, weave through a new garden landscape that includes a reflecting pool. Connected by iron fencing that includes detailing similar to the historic fence at the entrance to the Cemetery, the panels provide spaces of different sizes for personal inscriptions, and the burials take place in the ground immediately in front of the inscribed names and dates.



Asa Gray Garden

● *Special Memorials* BENCH AND TREE PLAQUES

Special Memorials provide an opportunity to commemorate a life by making a tax-deductible endowment gift to the horticultural program of Mount Auburn that will be recognized by having a commemorative plaque engraved with the name and dates of the deceased put on a bench or a canopy or ornamental tree. These plaques will be kept in place for a specified amount of time (ten, twenty or fifty years) which can be extended with another gift. There is no requirement that the deceased be interred at Mount Auburn. This option thus gives those families who bury a loved one or scatter the cremated remains elsewhere a tangible way to commemorate someone in a beautiful place that will be permanently protected, providing a place to visit with children and grandchildren.

These product options will have variable retail values based upon the final design and actual costs. The retail price ranges would be as follows:

- | | | |
|-----|-----------------|---|
| (a) | Niche Benches | \$2,000 to \$5,000 |
| (b) | Niche Boulders | \$1,000 to \$3,000 |
| (c) | Urn Garden Lots | \$1,500 to \$2,500
(depending on what is included
in the overall package) |
| (d) | Garden Niches | \$1,800 to \$5,000 |

The site is not large yet should yield a significant amount of inventory.

VIII. PHYSICAL PLAN

The following is a program for the design team to have as elements of a garden design. We are not architects or landscape architects and we are not trying to preempt the design or design innovation. These are extended as ideas from our marketing prospective.

- (1) On Greenlawn Avenue, the Abbey can have a monument entry and sign with the frontage fenced in a traditional, permanent manner. Inside the fence will be landscape to soften the fence, add color and to screen the property across Greenlawn Avenue.
- (2) The entry road needs to be improved and parking designed into the plan. The parking can be both parallel on the entry road and perpendicular in a parking lot.
- (3) The east and west edges need to be planted with a tall landscape screen.
- (4) For marketing purposes, it would be ideal if the plan can include moving water and a small pond. Pedestrians can cross the water over a decorative bridge.
- (5) The burial areas would be accessed by a walkway circulating throughout the garden with landscaped rooms for urn garden lots, niche bench locations, boulders along the small creek and pond and locations for garden columbaria.

The design goals will be to create a space perceived as tranquil, natural, environmentally pleasing, colorful, and NOT a cemetery. The design needs to also attempt to set off the exterior of the Abbey as a landmark building. The building interior will be basically unchanged with new crypt fronts and improvements to the trim, floor and ceilings.

The interior and exterior will include memorial locations for the cenotaph plaques and monument. The cenotaph and permanent placement has a very large capacity in the thousands. The family niches have 90± units. The garden is not yet planned, however, we can target capacities as follows.

Niche Benches	50
Niche Boulders	100
Urn Garden Lots	1,000 – 1,200
Garden Niches	700 – 800

In our view, it is important the design incorporate non-cemetery additions relating to Columbus/Ohio history, trees and horticulture, birds and perennial flower displays. Such elements can create a space for school class tours and other community group tours.

Ideally, the garden will include a partially enclosed space fore gatherings, be it an individual memorial service or a charitable organization event.

IX. ECONOMIC MODEL

Regrettably, before any revenue can be generated from this plan, the capital will be needed to improve the site and for Phase I cremation burial option development. As of this date, there is not yet a specific plan for such development nor is there a capital budget. We can have a budget for such planning as a tool in the process and as a basis for considering the proposed business model.

A Phase I development may include the following budget line items and suggested budget amounts.

1.	Green Lawn Avenue Fence, Landscape	\$	50,000 - \$	60,000	
2.	Green Lawn Avenue Entry, Signage	\$	40,000 - \$	50,000	
3.	Utilities Work (water)	\$	20,000 - \$	25,000	
4.	Entry Road, Parking (paved)	\$	60,000 - \$	75,000	
5.	East and West Edge Plantings	\$	20,000 - \$	40,000	
6.	Pond Development, Fill, Site Grading (Tied to road / parking costs)	\$	30,000 - \$	50,000	
	Subtotal	\$	220,000 - \$	300,000	
7.	Exterior (front) Building Improvements	\$	50,000 - \$	60,000	— To low
8.	Stained Glass Windows	\$	250,000 - \$	300,000	— To low
9.	Building Entry Improvements • Electric — • Interior finish —	\$	35,000 - \$	40,000	
	Subtotal	\$	385,000 - \$	400,000	
11.	Garden Walkway	\$	80,000 - \$	100,000	
12.	Garden Pavilion (gathering area)	\$	150,000 - \$	200,000	
13.	Cenotaph Memorial Wall	\$	70,000 - \$	100,000	
14.	Urn Garden Lots, Landscape	\$	20,000 - \$	30,000	
15.	General Landscape	\$	100,000 - \$	120,000	
16.	Web Site, Printed Materials	\$	50,000 - \$	60,000	
	Subtotal	\$	470,000 - \$	610,000	
TOTAL			\$1,075,000 - \$1,310,000		

Professional Fees for Architects, Engineers and the like are not included above.

This assumes no interior niches nor any garden niches would be included in Phase I. Niche benches would be purchased and placed upon purchase by a client. The family niches would be available for sale. The permanent placement program and cenotaph option would be available for sale. Additionally, the urn garden lots and memorials would be an available option.

The model assumes the Abbey has a partner, probably Green Lawn Cemetery, to:

- (a) Maintain the financial records
- (b) Provide burial services
- (c) Install memorials

The fees collected for these services would be passed through (100%) to Green Lawn Cemetery. If sold before need, the amounts would be placed in the Green Lawn Cemetery escrow trust.

The sales agents, hopefully Schoedinger Mortuaries and other entities would receive a percentage of the burial rights sale as a fee. For planning purposes, we are putting the fee at 25% of such burial rights.

The market goal would be to serve families with up to 400 cremation burial options both before need and at immediate need in a calendar year. We project 50% of these families would select the permanent placement option and 200 would select a family niche, niche bench, or urn garden space. We also assume, of the 200 in permanent placement, 150 would opt for the cenotaph inscription.

If the sales have an average retail cost of \$250 for placement, \$500 for an inscription and \$2,500 on average for the other options, the annual burial rights revenue would total \$625,000.

Revenues

Burial rights, Memorials	\$625,000
Burial Services (200 @ \$500)	\$100,000
Installation Fees (100 @ \$150)	\$ 15,000
Total	\$740,000
Fees to Manager	\$115,000
Subtotal	\$625,000
Fees to Sales Agents (25%)	\$156,250

Subtotal	\$468,750
Cost of Goods Sold	
Memorials (100 @ \$200)	\$ 20,000
Niche Bench	\$ 10,000
Inscriptions (150 @ \$200)	\$ 30,000
Total	\$ 60,000
Subtotal	\$408,750
Operating Expenses	
Garden Maintenance	\$ 30,000
General Maintenance	\$ 10,000
Cleaning	\$ 6,000
Security	\$ 24,000
Utilities	\$ 12,000
Insurance	\$ 30,000
Other	\$ 8,000
Total	\$120,000
Subtotal	\$288,000
Net Income in Model	<u>\$288,000</u>

Within this concept, the Abbey has no employees. The Abbey contracts with multiple sales agents, a cemetery like Green Lawn for burial services, memorial installations and general maintenance. The Abbey contracts with a landscape firm, a security firm and cleaning service to maintain the garden and interior of the building.

The net income can be utilized to:

- (a) Potentially pay debt service
- (b) Add inventory
- (c) Make repairs to the building not funded in Phase I
- (d) Place in an endowment fund

If the Foundation with its 501(c)(3) tax status is the Seller, it is practical to have a portion of the purchase price of burial rights at the Abbey to be tax deductible for the Purchaser.

When a family makes a purchase for a grave, cenotaph or niche, they are not buying any real property but rather the burial rights designated to the location. Therefore, the purchase is termed a donation amount and in some instances will be greater than the value of the benefits received. A simple way of understanding this concept is to use the purchase of a dinner at a charity event as an example, since this is a fairly common practice. For example, if the donation for the charity dinner is \$100 and the cost (value) of the dinner is \$35, then the donor is notified that \$65 of the donation is tax-deductible. Applying this concept to the Abbey, if two burial rights in a \$5,000 niche are chosen, the value per the appraisal would be, say, \$2,500 which would result in a tax deductible donation (Gift Amount) of \$2,500. The service fees for opening and closing the niche and the marker or monument are not deductible in any amount.

A legal opinion obtained by the Roman Catholic Diocese of Oakland is an appendix to this plan to further amplify on the concept.

X. CONCLUSIONS AND RECOMMENDATIONS

In summary we have recommended:

1. The Abbey be a cemetery, however, that it only serve families where cremation is part of the overall funeral plan.
2. The cremation burial rate options be offered with both low cost, moderate cost and high cost options in as wide a range as possible.
3. The empty crypt spaces, if we are able to reclaim them, would be utilized as places for permanent placement of cremated remains and as family niches. The building, both on the exterior and interior would be restored. The available wall space within the facility would be utilized for niche spaces in future phases.
4. The open property in front of the Abbey will be developed as a garden with a gathering space and various forms of burial rights.
5. The Abbey would seek a partnership with any area cemetery to operate the Abbey. The partner would receive service fees and have the ability to sell burial rights for a fee as well. Green Lawn Cemetery is the most logical option for this role.
6. The Abbey would employ other sales agents as well as Schoedinger Funeral Services and so on. The sales agents receive a percentage fee on sales. Therefore, the Abbey is spending no funds for sales or operations unless sales occur or burials are scheduled.
7. Other functions (i. e. garden maintenance, cleaning, etc. will also be outsourced or staffed by volunteers.
8. Should sales reach a velocity of selling 400 burial rights per year (half of which are the low-cost permanent placement), the Abbey could net \$250,000 to be utilized for debt service, capital improvements, future inventory development or placed in an endowment fund.
9. To make sale reach the velocity, we recommend a structure be in place to allow a portion of the burial rights cost to be deductible as a charitable contribution. This is an important marketing tool.

10. To implement the plan, Phase I development must be designed and built. As a budget for such a Phase I development, we believe capital of \$1,300,000 will be needed.
11. Capital sources would include governmental grants, private grants, private fundraising amongst individuals and corporations and, possibly, borrowing from a local / regional financial institution.

APPENDIX B-A

GLOSSARY OF TERMS

GLOSSARY OF TERMS

Burial is the disposition of human remains, traditionally, below ground.

Care is the general maintenance of the Cemetery and of the lots, graves, crypts and niches therein within the sole discretion of the Cemetery; including cutting a trimming of lawn, keeping in repair the drains, water lines, roads, building, fences and other structures, in keeping with a well-maintained cemetery; also, overhead expense necessary for such purposes, including maintenance of machinery, tools and equipment for such care; compensation of employees, payment of insurance premiums, reasonable payments for employees' benefit plans and maintaining necessary records of ownership, transfers and burials.

Casket or coffin is a rigid container designed for the encasement of human remains and customarily constructed of wood or metal, ornamented and lined with fabric.

Cemetery is the Cemetery Corporation in its entirety.

Certificate of Ownership (Interment Rights) or Deed for Interment Rights is the document by which the Cemetery conveys a right of interment, entombment or inurnment in an Interment Space.

Columbarium is an arrangement of niches that may include an entire building, a room, a series of special indoor alcoves, a bank along a corridor or part of an outdoor garden setting. (Plural of columbarium --columbaria)

Community Mausoleum is a structure, above ground, containing niches and crypts used or intended for use by members of the general public.

Community Niche is a common area where several cremation containers may be placed.

Companion or Double Lawn Crypts is an Interment Space in the Cemetery that contains a pre-constructed, pre-buried vault capable of holding two or more caskets.

Companion Lawn Niche is a space in an urn garden designed to accommodate two cremated remains.

Companion Lawn Urn is a receptacle into which two cremated remains may be placed made of bronze, bronze plate, durable plastic or a combination thereof.

Companion Mausoleum Crypt is a space in a mausoleum capable of holding two caskets.

Companion Columbarium Niche is a space in a Columbarium designed to accommodate the cremated remains of two persons.

Contractor is any person, firm or corporation or anyone engaged in placing, erecting or repairing any memorial or performing any work in the Cemetery's grounds, other than an employee of the Cemetery.

Cremated Remains is what remains after the cremation process is completed.

Cremation Vault is a container for an urn made of concrete, metal, fiberglass or durable plastic.

Crypt is a casket space in a mausoleum used for or intended to be used for the entombment of human remains.

Endowment Care Fund is a fund that contains a portion of the monies collected from the sale of interment spaces and memorial. The net income from this fund is used to defray expenses and maintain the Cemetery.

Entombment is the placement of human remains into a crypt.

Family Mausoleum is a private, aboveground structure containing crypts purchased by one family.

Family Burial Estate is an area of lots restricted to a group of persons related by blood or marriage.

Foundation is the base (granite or concrete) on which a memorial is installed.

Garden is a section of the Cemetery containing Interment Spaces that may be identified by a particular name or number and/or by the type of memorial authorized.

Given Name is the first name of an individual.

Grave is a space of land in the Cemetery used for or intended to be used for the burial of human remains.

Individual Memorial is a memorial for one person.

Interment is the burial or entombment of human remains or the inurnment of cremated human remains.

Interment Space is a grave, crypt, niche or plot.

Installation and Maintenance is the preparation of the earth to place a memorial, the placement of the memorial and the future maintenance of same.

Lawn Crypt is an Interment Space in the Cemetery that contains a pre-constructed and pre-buried vault capable of holding a casket.

Lawn Niche is an interment space in an urn garden in the Cemetery used for or designated to be used for the burial of cremated remains.

Lawn Space is the grave space in the Cemetery used for or designated to be used for the burial of human remains.

Lawn Urn is a receptacle designated for burial into which the cremated human remains of one person are placed, usually made of bronze, bronze plate, durable plastic or a combination thereof.

Lawn Vase is a receptacle for the placement of flowers on a grave, lawn crypt, lawn niche or memorial.

Liner is a container made of concrete, fiberglass or steel with or without a bottom to be used for the burial of a casket.

Lot is a grave, crypt or niche.

Maintenance is the maintenance of the Cemetery as defined under Care.

Mausoleum is a structure, aboveground, for interment of human remains; it may contain a combination of crypts, niches or columbaria.

Mausoleum Crypt is a space in a mausoleum capable of holding a casket.

Mausoleum Niche is a space in a mausoleum or columbarium used or designated to be used for inurnment of cremated human remains in an urn.

Mausoleum Vase is a receptacle for the placement of flowers on or a crypt or niche.

Memorial is a monument, tombstone, grave marker or headstone identifying a grave or graves or a nameplate with inscription identifying a crypt or niche.

Memorialization (Cremation) is the placement of cremated remains in an Interment Space or scattering in a Scattering Garden within the cemetery with a marker or cenotaph for nameplates.

Monument is an upright memorial made principally of stone.

Niche is a space in a mausoleum or columbarium used or intended to be used for the inurnment of cremated human remains.

Owner/s is the person or persons to whom the Cemetery has conveyed a burial right or rights or a person or persons who have acquired such rights by transfer in accordance with the rules of the Cemetery or a person or persons who hold such burial right or rights by inheritance.

Plot is two or more adjoining graves, crypts or niches.

Pre-Construction Mausoleum is a mausoleum on which construction has not commenced or is not completed.

Pre-Need is purchasing cemetery property in advance of actual need. The property may be developed or undeveloped.

Scattering Garden is an area of the Cemetery or mausoleum for the scattering of cremated remains in a non-recoverable manner in a common area.

Special Care is the care of a lot in accordance with specific instructions on the basis of any annual charge or to the extent of income derived from a special trust fund created by an Owner.

Surname is a person's last name.

Temporary marker is a form of identification placed on an Interment Space at the time of burial but not maintained thereafter.

Urn is a container used for cremated remains.

Urn Garden is an outdoor area in a Cemetery used for or designated to be used for the underground burial of cremated human remains in an urn.

Vault is any container or enclosure made of concrete, fiberglass or steel that encloses the casket and is placed in a grave to prevent the collapse of the grave and to protect the casket.

APPENDIX B-B

AREA CEMETERIES

COLUMBUS, OHIO AREA CEMETERIES

1. Catholic Cemeteries of Columbus
6440 S High St
Lockbourne, OH 43137
614-491-2751
2. Forest Lawn Memorial Gardens
5600 E Broad St
Columbus, OH 43213
614-866-0200
3. Franklin Hills Memory Garden
5802 Elder Road
Canal Winchester, OH 43110
614-837-2309
4. Green Lawn Cemetery
1000 Greenlawn Ave
Columbus, OH 43223
614-444-1123
5. Kingwood Memorial Park
8230 Columbus Pike
Lewis Center, OH 43035
740-548-5509
6. Sunset Cemetery
6959 W Broad St
Galloway, OH 43119
614-878-4692
7. Union Cemetery
3349 Olentangy River Road
Columbus, OH 43202
614-267-5471
8. Amaranth Cemetery
316 W Dodridge St
Columbus, OH 43202
614-267-8624
9. Jewish Cemetery
2565 Performance Way
Columbus, OH 43207
614-444-3440
10. Violet Cemetery
256 E State St
Columbus, OH 43215
614-837-4137
11. Wesley Chapel Cemetery
3225 Dublin
Hilliard, OH 43026
614-876-2236
12. Grove City Cemetery
3605 Grove City Road
Grove City, OH 43123
614-875-3682
13. Walnut Grove Cemetery
5561 Milton Avenue
Worthington, OH 43085
614-885-5933
14. Fernwood Cemetery
460 Rowe Road
Lockbourne, OH 43137
614-491-3421
15. Silent Home Cemetery
1576 Lancaster Ave
Reynoldsburg, OH 43068
614-759-1447
16. Concord Cemetery
6244 Hoover Road
Orient, OH 43146
614-875-0271
17. Northlawn Memory Gardens
7060 N State Street
Westerville, OH 43081
614-877-9582
18. Lithopolis Cemetery
4365 Cedar Hill Road NW
Canal Winchester, OH 43110
614-837-4535

APPENDIX B-C

AREA FUNERAL HOMES

FUNERAL HOMES IN COLUMBUS, OHIO

- | | |
|--|---|
| 1. Diehl-Whittaker Funeral Services
720 E Long Street
Columbus, OH 43203
614-258-9549 | 2. Brooks Owens Funeral Home
1631 Parsons Ave
Columbus, OH 43207
614-235-0071 |
| 3. Caliman Funeral Services
3700 Refugee Road
Columbus, OH 43232
614-338-1965 | 4. Egan-Ryan East Chapel
4019 E Livingston Ave
Columbus, OH 43227
614-235-8000 |
| 5. Egan-Ryan Funeral Directors
403 E Broad Street
Columbus, OH 43215
614-221-6665 | 6. Egan-Ryan Northwest Chapel
4661 Kenny Road
Columbus, OH 43220
614-451-5900 |
| 7. Epstein Memorial Chapel
3232 E Main St
Columbus, OH 43213
614-235-3232 | 8. Gary, Marlan Funeral Home
Chapel of Peace
2500 Cleveland Ave
Columbus, OH 43211
614-267-8310 |
| 9. Gary, Marlan Funeral Director
5873 Little Brook Way
Columbus, OH 43232
614-759-2883 | 10. Graumlich & Son Funeral Home
1351 S High Street
Columbus, OH 43207
614-444-7854 |
| 11. John Quint Treboni Funeral Home
1177 W 5 th Avenue
Columbus, OH 43212
614-294-2045 | 12. Maeder-Quint Tiberi Funeral
1068 S High St
Columbus, OH 43206
614-444-1185 |
| 13. McNabb Funeral Home
823 E Long Street
Columbus, OH 43203
614-372-1927 | 14. Newcomer Funeral Homes
3047 E Dublin Granville Road
Columbus, OH 43231
614-818-1188 |
| 15. Porter-Qualls Funeral Home
2500 Cleveland Ave
Columbus, OH 43211
614-267-1194 | 16. Rodman Funeral Services
5464 N High Street
Columbus, OH 43214
614-840-0900 |
| 17. Rutherford Funeral Home
2383 N High St
Columbus, OH 43202
614-299-1153 | 18. Rutherford-Shroyer Funeral
1278 W Broad St
Columbus, OH 43222
614-274-1161 |
| 19. Schoedinger Funeral Cleveland Ave Chapel
2741 Cleveland Ave
Columbus, OH 43224
614-224-6105 | 20. Schoedinger Funeral East Chap
5360 E Livingston Ave
Columbus, OH 43232
614-224-6105 |

- | | | | |
|-----|---|-----|---|
| 21. | Schoedinger Funeral Hilltop Chapel
3030 W Broad Street
Columbus, OH 43204
614-224-6105 | 22. | Schoedinger Funeral Midtown
229 E State Street
Columbus, OH 43215
614-224-6105 |
| 23. | Schoedinger Funeral North Chapel
5554 Karl Road
Columbus, OH 43229
614-224-6105 | 24. | Schoedinger Funeral Northwest
1740 Zollinger Road
Columbus, OH 43221
614-224-6105 |
| 25. | Shaw Davis Funeral Home
34 W 2 nd Avenue
Columbus, OH 43201
614-299-4155 | 26. | Skunza Funeral Services
5528 Cleveland Ave
Columbus, OH 43231
614-895-3200 |
| 27. | Spears, Jerry Funeral Service
2693 W Broad St
Columbus, OH 43204
614-274-5092 | 28. | Wayne T. Lee Funeral Svcs
1370 E Main Street
Columbus, OH 43205
614-253-7944 |
| 29. | Weir-Arend Funeral Home
4221 N High St
Columbus, OH 43214
614-268-3593 | 30. | Woodyard East Funeral Chapel
2300 E Livingston Ave
Columbus, OH 43209
614-237-6345 |
| 31. | Allmon Dugger & Hively
304 S 2 nd St
Columbus, OH 43215
614-627-2121 | 32. | Edwards Funeral Service
1166 Parsons Ave
Columbus, OH 43206
614-252-1555 |
| 33. | Long Funeral Service
5528 Cleveland Ave
Columbus, OH 43231
614-891-1199 | 34. | Evans Funeral Home
4171 E. Livingston
Columbus, OH 43227
614-237-2553 |
| 35. | J W Ross Funeral Home
2154 E Main
Columbus, OH 43209
614-268-3104 | 36. | O'Shaughnessy Funeral Home
405 E Town Street
Columbus, OH 43215
614-221-2311 |
| 37. | Deyo-Davis Funeral Service
1578 W First Avenue
Columbus, OH 43212
614-486-2445 | 38. | Southwick-Good & Fortkamp
3100 N High St
Columbus, OH 43202
614-267-0362 |
| 39. | Gary Memorial Chapel
867 S James
Columbus, OH 43227
614-235-4279 | 40. | C. D. White & Son
1217 Mount Vernon
Columbus, OH 43203
614-258-1514 |
| 41. | Shaw Davis Funeral Home
4341 N High
Columbus, OH 43214
614-262-2600 | 42. | Novak Funeral Home
4476 N High
Columbus, OH 43202
614-299-1153 |

APPENDIX B-D

AREA CREMATORIES

COLUMBUS, OHIO AREA CREMATORIES

Capital Support Services
P. O. Box 82173
Columbus, OH 82173

Rutherford-Corbin
2383 North High Street
Columbus, OH 43202

Schoedinger & Company
229 East State Street
Columbus, OH 43215

Shaw Davis
34 West 2nd Avenue
Columbus, OH 43201

APPENDIX B-E

FORM, TAX OPINION LETTER

LICENSE AGREEMENT

THIS AGREEMENT made this _____ day of _____, _____, by and between GREEN LAWN ABBEY of Columbus, Ohio, as Licensor ("The Abbey"), and

Name: _____ ("PURCHASER")

Telephone Number: _____

Address: _____
STREET CITY STATE ZIP CODE

Name(s) on Certificate: _____

- 1) **License:** The Purchaser hereby purchases and accepts a license, and The Abbey hereby agrees to license the use, subject to all the terms and conditions set forth in this Agreement and the Rules and Regulations of The Abbey, now or hereafter in effect, the following:

A. Niche Space(s): Columbarium _____	Type _____	Level _____
Niche number(s) _____	Quantity _____ @ _____	\$ _____
B. Cenotaph: Level _____	No(s) _____	Quantity _____ @ _____
		\$ _____
	TOTAL	\$ _____

- 2) **Designation of Use of Spaces:**

1. _____
2. _____
3. _____
4. _____

- 3) **Validity and Effective Date:** This Agreement shall not be valid unless and until it is executed and delivered by both the Purchaser and The Abbey and the Purchaser has paid the Price in full. This Agreement shall be effective as of the later to occur of the date the Purchaser and The Abbey execute this Agreement.

In Witness Whereof, the Purchaser and The Abbey have executed this Agreement to be effective as of the later to occur of the date the Purchaser and The Abbey execute this Agreement; the Purchaser acknowledges receipt of an executed copy of this Agreement.

THE ABBEY

PURCHASER(S)

By: _____

By: _____

Date: _____

Date: _____

- 4) ***Condition Precedent to Ownership Rights – Payment of Price.*** With respect to the rights being purchased and sold hereunder, inurnment may be made, no memorials may be placed, and no right of possession or any other rights shall pass to the Purchaser until the Price, including all installment payments related thereto, have been paid in full, unless The Abbey grants the Purchaser prior written permission with respect to same.
- 5) ***Ownership of Rights – Time of Passage and Issuance of Certificate.*** Upon payment in full of the Price, the rights of use and possession with respect to the Rights shall pass to the Purchaser and The Abbey will thereafter issue to the Purchaser a Certificate registered in the name of the Purchaser evidencing the Rights purchased and sold hereunder.
- 6) ***Design Limitations.*** The Abbey specifically reserves the right to limit and approve the size, type and kind of memorials, and the size, type and kind of urns and the size, type, style and content of any lettering, emblems, floral tributes, photographs or any other object affixed to or placed upon the burial spaces or niches in the columbarium in accordance with its Rules and Regulations in force from time to time.
- 7) ***Timely Performance.*** If the timely performance of any obligation, the compliance with any term of condition, or the delivery of any goods or services to be delivered by The Abbey under this Agreement becomes impossible or impractical because of a war, riot, insurrections, strikes or other labor difficulties, shortages of labor, materials or equipment, governmental regulations, adverse climatic conditions, Acts of God, or any other cause beyond the control of The Abbey, The Abbey shall not be required to perform such obligation, comply with such term of condition or deliver such goods or services, as the case may be, during the duration of such cause, but, in the event of such cause, the Purchaser shall have the right, but not the obligation, to accept some reasonable substitute for strict performance, compliance or delivery in accordance with the terms of this Agreement.
- 8) ***Standard of Care; Discretion for Inurnment; Waiver of Liability.*** The Purchaser agrees that any inurnment with respect to the rights will be performed in private by employees or agents of The Abbey. The Abbey reserves the right to inurn the remains of the human dead committed to it for inurnment with respect to the rights in such a manner as it deems, in its reasonable and good faith discretion, to be appropriate, necessary and practical in light of the circumstances, which discretion shall include, without limitation, the realignment of urns within a niche or the relocation of the columbarium within The Abbey grounds to a remote site at the discretion of The Abbey and, moreover, the Purchaser agrees to indemnify and hold The Abbey harmless from any claims or liability which may arise because of the use of such discretion described herein paragraph eight. The Rights granted hereunder are subject to the rights of any secured parties or lien holders of The Abbey. The Purchaser waives any claim against The Abbey now or hereafter arising by reason of error or acts of vandalism, trespass, or otherwise, absent gross negligence. The Abbey's liability hereunder shall not, in any event, exceed the Price.

- 9) ***Use of Rights.*** The Purchaser hereby represents and warrants to The Abbey that the rights are being acquired solely for use by the undersigned and not for speculation and not with a view to the resale, redistribution or assignment. Such resale or assignment is expressly prohibited.
- 10) ***Completion of Structures; Unavailability of Space for Rights.*** In the event that the garden or structure relative to such Rights is not available at the time of death, the Purchaser or the person designated by the Purchaser to use such Rights shall have the right, but not the obligation, to receive, at the Purchaser's discretion, one of the following:
- a. A refund of all monies paid by the Purchaser hereunder and the Rights shall be returned to The Abbey with no claims thereafter.
 - b. A full credit of all monies paid by the Purchaser hereunder toward the purchase of a completed columbarium niche.
- 11) ***Miscellaneous.***
- a. ***Entire Agreement.*** This Agreement constitutes the entire agreement and understanding of the parties hereto with respect to the subject matter hereof.
 - b. ***Governing Law.*** This Agreement shall be governed by and construed in accordance with the laws of the State of Ohio. Any dispute hereunder shall be arbitrated by a single arbitrator chosen by the Purchaser and The Abbey and conducted in Columbus, Ohio.

THE ROMAN CATHOLIC CEMETERIES

OF THE

DIOCESE OF OAKLAND

DISCUSSION OF INCOME TAX CONSEQUENCES

OF

**ABOVE-MARKET ARRANGEMENTS FOR BURIAL WITH THE ROMAN CATHOLIC
CEMETERIES OF THE DIOCESE OF OAKLAND**

January 1, 2010

This memorandum is intended for use by The Roman Catholic Cemeteries of the Diocese of Oakland (“RCC”), a California nonprofit religious corporation, and an affiliate of The Roman Catholic Bishop of Oakland, a California corporation sole (“RCBO”), in connection with the above-market burial arrangements described below (the “Arrangements”) for the purchase of the right to be interred in a grave, a crypt or niche (an “Interment Space”)¹ located in a cemetery operated by RCC (a “Cemetery”). The individual appointed from time to time by the papal See as the Bishop of Oakland serves as the Incumbent of RCBO. RCBO administers on behalf of the Roman Catholic Church the temporal affairs of the Diocese of Oakland, California (“Diocese”).

This memorandum is a summary of certain applicable provisions of existing federal income tax law relevant to the Arrangements and is intended for use by purchasers of an Interment Space. It is not binding on the Internal Revenue Service (“Service”) which may disagree with the analysis set forth as to any particular transaction. Each prospective purchaser of an Interment Space should consult his or her own income tax advisor as to the proper income tax treatment of payments for an Interment Space.

¹ For ease of reference, the right to use a grave, crypt or niche for interment purposes is referred to in this memorandum an Interment Space. In accordance with industry practice in California, a purchaser of an Interment Space does not acquire a fee interest in real estate. Rather, the purchaser acquires only the right to be interred in the grave, crypt, niche.

Description of the Arrangements

RCC will make available to certain Roman Catholics and their families, and others and their families, the right to be interred in an Interment Space located in a Cemetery. Generally, the price of an Interment Space will be in excess of the appraised fair market value of the Interment Space as determined by an independent appraisal firm, as described below.

At the time of the commitment, RCC and the purchaser/donor will enter into a written agreement ("Agreement") pursuant to which the purchaser/donor will have the right on payment in full as described below to be interred in the Interment Space for the cost of interment.

The Agreement will clearly express the intention of RCC to solicit a gift to RCC in connection with the purchase of the Interment Space and the intention of the purchaser/donor to make a charitable contribution to RCC in the amount of the excess of the purchase price of the Interment Space over the appraised fair market value of the Interment Space.² The amount paid under the Agreement for the Interment Space and the amount of the charitable contribution may be paid over a period of time as provided in the Agreement. The purchaser/donor will not have the right to be interred in the Interment Space until all amounts agreed to be paid under the Agreement, including the charitable donation component of the Arrangement, are paid in full. Accordingly, the Agreement will provide that the first amounts paid will be the charitable donation portion of the arrangement and the amount attributable to the cost of the Interment Space will be deemed made only after the charitable donation component of the Arrangement has been fully funded. In effect, there are three components to an Arrangement: one, the charitable donation; two, the purchase of the Interment Space; and three, the cost of interment. The amounts allocable to the purchase of the Interment Space and the cost of interment will not be deductible as a charitable contribution.

RCC will engage an independent appraiser qualified to determine by appraisal the fair market value of an Interment Space. Appraisals will be updated periodically, at least every three years. Although RCC believes the appraisals will accurately establish the fair market value of an Interment Space, the value determined by the appraisals is not binding on the Service and there is no assurance the Service will not

² The charitable contribution portion of the purchase price will be used to further the charitable purposes of RCC.

assert that the actual fair market value of the Interment Space is greater than that established by the appraisals. Further, there is no assurance that the Service will not prevail in such an assertion.

Law and Analysis

Section 170³ permits a federal income tax deduction for a contribution or gift to or for the use of certain qualifying organizations, including, but not limited to, corporations, such as RCC, organized exclusively for religious purposes.⁴ Such a gift must be a voluntary transfer of money or property made by a donor without receipt or expectation of a financial benefit commensurate with the money or property transferred.⁵

The Service has recognized that certain donations to charitable organizations, such as RCC, may have a dual character comprised of two fundamental components. One component consists of consideration in exchange for a valued benefit or privilege, that is, a purchase and sale. The other component is a gift to the organization without any expectation of receiving a benefit. The Service set forth the income tax treatment of these types of dual component donations in Revenue Ruling 67-246⁶ clarifying how and when donations made to a charitable organization, in connection with receiving a valued benefit from such organization, would be deductible by an individual making the donation.

In Revenue Ruling 67-246, the Service discusses the deductibility of charitable contributions under section 170 when payments are made in excess of the value of the benefit received, such as payments for the Interment Space. The Service described situations where a fundraising activity planned by a charitable organization involves solicitation of payments intended to be part gift to that organization and part purchase price for some benefit or privilege received by the donor. The Service requires the organization conducting the fundraising program to clarify that a gift is being solicited in connection with the sale of a benefit and to expressly notify potential donors of the portion of the charitable contribution that represents the gift.

³ All references to "Section" in this memo are to sections of the Internal Revenue Code of 1986, as amended.

⁴ See §§ 170(a)(1), (c) and (c)(2)(B).

⁵ See Treas. Reg. § 1.170A-1(c)(5).

⁶ 1967-2 C. B. 104 (1967).

The person who makes the donation has the burden of overcoming the presumption that no gift has been made when that person receives something of value in partial consideration for a charitable contribution. In order to overcome this presumption, the donor must satisfy a two-part test: 1) the donor must establish that the portion of the charitable contribution which is considered a gift represents the excess of the total amount paid over the value of the consideration received; and 2) the donor must have made the payment of that excess amount with the intention of making a gift to the charitable organization.⁷

To satisfy the first part of the test, donor can establish that the payment exceeds the fair market value of the benefit received by comparing the benefit received to other benefits of similar character or by having an independent person appraise the benefit. In satisfying the second part of the test, a donor's intent at the time of making the gift can be inferred from the surrounding circumstances and plays an important role in overcoming doubt in cases where a question exists as to whether an amount was paid as a purchase price or gift. So long as a donor can demonstrate that the donation given exceeds the fair market value of the benefit received, the portion of the payment in excess of the fair market value will be treated as a gift to the charitable organization provided that the donor gave with the intent of making a gift.

In the present situation, RCC will initiate a fundraising program in which it will solicit donations from members of the Catholic community in exchange for the Interment Space. Similar to the donations solicited in excess of fair market value of the benefit received discussed in Revenue Ruling 67-246, RCC contemplates that the donation will be in excess of the fair market value of the Interment Space because the donation amounts sought generally will exceed the fair market value of the Interment Space purchased.

Because the fair market value for the Interment Space generally will be less than the anticipated contributions solicited for the Interment Space, a purchaser/donor should be able to establish that his or her contribution actually and intentionally exceeds the fair market value of the Interment Space purchased and thus satisfy the tests described in Revenue Ruling 67-246 and codified in Treasury Regulation section 170A-1(h).

⁷ Treas. Reg. § 170A-1(h)

Like the situations described in Revenue Ruling 67-246 where charitable organizations solicited donations in excess of the fair market value of the benefit received and notified donors that the donation solicited was in fact in excess of the fair market value of the benefit received, RCC intends to inform each purchaser/donor before he or she commits to purchasing an Interment Space that the donation solicited exceeds the fair market value of the Interment Space. RCC will accomplish this by having each purchaser/donor discuss the purchase and gift amounts with a representative of RCC and by entering into an Agreement with each purchaser/donor that will state the expected total contribution, the fair market value of the Interment Space (as determined by an independent appraisal), the gift component and the cost of interment. Because the Agreement will express the intent of a purchaser/donor to make a gift to RCC, the second part of the test described in Revenue Ruling 67-246 should be satisfied. The cost of interment is not deductible.

In satisfying both parts of the relevant test, RCC and purchaser/donor should have rebutted the presumption that a purchaser/donor is not making a charitable gift to RCC when he or she makes a contribution in consideration of the Interment Space with an added gift component represented by the excess amount paid over the fair market value of the Interment Space.⁸

This memorandum discusses only the likely most relevant federal income tax aspects of the Arrangements. Many income tax matters, such as treatment under State income tax law, other Code restrictions and limitations on the deductibility of charitable contributions by individuals and the alternative minimum tax, are not addressed. Each potential purchaser/donor is STRONGLY ADVISED to seek advice from his/her own income tax advisor as to the proper income tax treatment of payments made under an Agreement.

TO ENSURE COMPLIANCE WITH INTERNAL REVENUE SERVICE CIRCULAR 230, WE INFORM YOU THAT (I) THIS ADVICE WAS WRITTEN TO SUPPORT THE PROMOTION OR MARKETING OF THE ARRANGEMENTS AND MATTER(S) ADDRESSED HEREIN; (II) ANY

⁸ In 2001, the Service also issued Private Letter Ruling 200213021 (the "PLR") essentially confirming the analysis set forth above. However, because no person other than the person to whom a private letter ruling is issued may rely on the PLR for income tax purposes, the PLR is not precedent for any purchase pursuant to the Arrangements. Further, RCC understands that the National Office of the Service now believes on procedural, not substantive legal, grounds that the PLR should not have been issued and has considered revoking it.

U.S. FEDERAL TAX ADVICE CONTAINED IN THIS COMMUNICATION IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED, FOR THE PURPOSE OF AVOIDING PENALTIES UNDER THE INTERNAL REVENUE CODE; AND (III) EACH POTENTIAL PURCHASER/DONOR SHOULD SEEK ADVICE BASED ON HIS OR HER PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

APPENDIX B-F

RULES AND REGULATIONS

The following are draft Rules and Regulations governing the Cemetery as a whole, cremation options, floral tributes, memorials and the like. The draft is to allow for a policy discussion for the principals to appreciate the scope of the potential issues.

RULES AND REGULATIONS

GREEN LAWN ABBEY

Purpose

The following rules and regulations have been adopted as a guide to the use and management of the cemetery. The rules and regulations will help protect all who have interest here. All lot owners of interment rights, visitors and contractors performing work within the cemetery shall be subjected to said rules and regulations, amendments or alterations as shall be adopted by Green Lawn Abbey from time to time.

General Rules and Regulations

1. Rules and Regulations of the cemetery and prices for burial rights and services are made by the cemetery and become effective upon approval by the management of the cemetery.

The cemetery may, and it hereby expressly reserves the right, at any time, with or without notice to lot owners, to adopt new rules and regulations or to amend, alter and/or repeal any rule, regulation and/or article, section or paragraph in these Rules and Regulations. Special cases may arise in which the literal enforcement of the rule may impose unnecessary hardship. The cemetery, therefore, reserves the right, without notice, to make exceptions, suspensions or modifications in any of the Rules and Regulations when, in its judgment, the same appear advisable, and such temporary exceptions, suspensions or modifications shall in no way be construed as affecting the general application of such.

2. The cemetery retains to itself, for the benefit of all interment right owners, full and complete supervision, control and management of the land, buildings, improvements, roads, walks, utilities, development, books and records, and the full and complete authority, rights and privileges to make, change administer and enforce all rules and regulations and restrictions not inconsistent with the laws of this State wherein this cemetery is located.
3. All burial rights in the cemetery are sold in accordance with the provisions of the laws of the State of Ohio and shall not be used for any other purpose than as a burial place for dead human beings.

4. Burial rights must be paid in full before a burial is made. Full purchase price must be paid before a certificate is issued.
5. Visiting hours are from 8:00 a.m. to 8:00 p.m., Monday through Saturday from April 1 through October 31. Visiting hours are 9:00 a.m. to 8:00 p.m. on Sundays and holidays from April 1 through October 31.

Visiting hours are from 8:00 a.m. to 4:30 p.m., Monday through Saturday from November 1 through March 31. Visiting hours are from 9:00 a.m. to 4:30 p.m. on Sundays and holidays from November 1 through March 31. Any person found on the cemetery grounds after closing will be considered a trespasser.

6. The cemetery issues to each owner of the rights of burial for its crypts or niches a Certificate of Ownership describing the location and naming the owner or owners of the said location. The naming of more than one owner is indicative of joint ownership in common with rights of survivorship.

The issuance of such certificate is the cemetery's sole form of recognition of ownership. Possession of the certificate by a person whom is not listed on the certificate is not in itself evidence of ownership. Purchasers of crypts or niches simply acquire the right of burial.

7. The owner of interment rights hereunder may dispose of same by will or, should the owner die in testate, such interment rights shall pass according to laws of this State governing intestacy provided, however, the cemetery shall not be bound by such transfers unless and until an exemplification of record of same has been presented to it and such change has been recorded on the books and records of the cemetery. Any crypt or niche in which there are no burials or inurnments may be transferred to a new owner, providing the original Certificate of Ownership is submitted to the cemetery together with proper transfer agreement, upon payment of transfer fee in accordance with the cemetery's established schedule of charges.
8. In the event of loss or destruction of a Certificate of Ownership and upon the presentation of a written request, accompanied by a properly executed affidavit by the owner setting forth the circumstances of the loss or destruction, the cemetery will prepare a duplicate Certificate from its records.
9. Burial rights owners are prohibited from allowing interments to be made for compensation.
10. If a lot owner sells or transfers title to his or her lot, as provided by these regulations, he or she must pay any and all indebtedness due the cemetery before such transfer of title will be allowed.
11. All lot owners are required to notify the cemetery of any change of address. All notices required to be sent shall be sent to the last recorded address and such notices shall be deemed adequate.
12. No person, other than employees of the cemetery, shall be allowed to perform any work within the cemetery without permission from the cemetery.

13. The cemetery shall direct all improvements within the grounds.
14. Charges for work and services performed by the cemetery or for materials purchased from the cemetery will be at rates as approved by management of the cemetery.
15. The cemetery will take all reasonable precautions to protect burial rights owners and their property within the cemetery from loss, damage or injury but it shall not be responsible for any loss, damage or injury.
16. The right to use automobiles or other vehicles in the cemetery is authorized solely and exclusively for the purpose of transporting persons to visit burial areas. The speed limit within the cemetery is fifteen (15) miles per hour. Parking and/or driving on any gardens or grassy areas are prohibited for purposes other than those obtained from the cemetery.
17. Bicycles, skates, motorcycles, horses, etc., may not be used on cemetery lands except with the approval of the cemetery. Dogs are not permitted except when kept on a leash or in a vehicle.
18. Bringing alcoholic beverages or illegal drugs into the cemetery is strictly prohibited.
19. No signs, notices or advertisements of any kind shall be allowed in the cemetery unless placed by the cemetery.
20. Peddling of any kind or soliciting the sale of any commodity, other than by the cemetery, is prohibited within the confines of the cemetery.

Interment & Funeral Regulations

21. Funerals are to be at the cemetery by 3:30 p.m., Monday through Friday and by 2:00 p.m. on Saturday.
22. No disinterment will be allowed without permission of next of kin, the lot owner, the cemetery and the proper authorities.
23. The cemetery shall in no way be liable for any container, receptacle or urn of cremated remains placed in any lot or niche. A permanent type of urn or vault is required for ground interment of cremated remains. The scattering of cremated remains is prohibited.

Flower & Decoration Regulations

24. The cemetery reserves the right to remove all flowers, wreaths or other decorations from lots as soon as they become unsightly. The grounds will be cleared of decorations twice a year. Spring cleanup begins March 1, and Fall cleanup begins October 1. In order for a family to save any decorations, the decoration should be removed prior to these dates. New decorations may be placed beginning April 1 and November 1 respectively.

25. Fresh flower arrangements are allowed.
26. Wreaths are allowed as winter decorations from November 1 until the Spring cleanup beginning March 1.
27. Items not allowed to be placed on a lot within the cemetery include, but are not limited to, the following: plants, plantings, standup decorations, coping, curbing, decorative rocks, fencing, hedging, borders or enclosures without the permission of the Cemetery. No decorations of any type are permitted in trees or cemetery plantings.
28. The cemetery shall have the right to remove all objects whose appearance and condition warrant removal and/or violate the cemetery's rules and regulations. The cemetery also will not be liable for any flower or decoration removed or lost by any cause.

Memorials

29. All markers and monuments must be made of the highest quality granite as approved by the cemetery.
30. The cemetery shall have the authority to reject any memorial that, on account of its size, type, design, inscription, quality, color or method of construction is unsuitable for the particular lot or grave on which it is to be placed. The cemetery reserves the right to prevent the placing or to remove any marker or other objects that do not comply with the standards of the cemetery. Also, the cemetery reserves the right to require the purchase of any and all markers from the cemetery or approved producers or retail dealers.
31. The cemetery may, at its own expense, without any liability, correct any error that may occur in the placing of a memorial.
32. Photographs and porcelain material may be incorporated into any memorial, upon approval by the cemetery.
33. All inurnments must be performed by regular employees of the cemetery.
34. The cemetery will provide all inscriptions, lettering or plates on the niche fronts to ensure uniformity.
35. The cemetery reserves the right to limit floral tributes. Only one floral tribute per niche is allowed unless an additional vase has been placed on the niche front.
36. All niche spaces are intended for an individual inurnment. A container of suitable material is required.

APPENDIX B-G

CONSULTANT'S CREDENTIALS

L. F. SLOANE CONSULTING GROUP, INC.

MANAGEMENT • MARKETING • ADVERTISING • PUBLIC RELATIONS
CONSULTANTS

Serving Religious, Not-For-Profit, Private and
Public Companies Primarily Within the
Cemetery/Funeral Service Industry

40 Folmsbee Drive
Albany, NY 12204
Telephone (518) 463-1736
Facsimile (518) 463-1927

lfsloane@aol.com

LAWRENCE F. SLOANE PRESIDENT

Lawrence F. Sloane, the firm's founder and President, is a fourth generation cemeterian with a unique blend of experience as a practical, everyday cemetery manager, service in the public sector and as a consultant.

A graduate of Syracuse University, Larry served as administrator and sales manager for Oakwood Cemeteries in Syracuse, New York for eleven years. The company included the historic monumented Oakwood, a turn of the century Garden Cemetery, Morningside and a memorial park, White Chapel. The cemeteries also operated nine religious cemeteries for the Jewish Community in Syracuse.

During this same period, Larry worked for the New York State Senate. His role was as Director of Operations for first the Senate Committee on Corporations, Authorities and Commissions and later the Senate Committee on Insurance. His work for the Senate spanned seven legislative sessions.

In 1981, Larry established his firm and has served the industry as a management, marketing and public affairs consultant for over two decades. He is the former president of the New York State Association of Cemeteries (NYSAC). He has addressed the NYSAC and The International Cemetery and Funeral Association's (I.C.F.A.) Spring and Fall conventions on numerous occasions, as well as many state and regional groups.

Larry served as a member of the I.C.F.A. Government and Legal Affairs Committee and as Chairman of the organizations Committee on State Associations and Legislation.

The firm, under Larry's leadership relocated to Albany, New York from Syracuse in 1984. Committed to this service industry, Larry continues to seek improved and innovative ways to assist his clients in achieving excellence. The growth of the public companies and combination funeral home-cemeteries has resulted in the firm's increased work with funeral homes as well as cemeteries over the last decade.

NATIONAL ASSOCIATION MEMBERSHIPS

International Cemetery, Cremation and Funeral Association
National Catholic Cemetery Conference
Cremation Association of North America

As members in good standing of these associations,
we subscribe to and uphold their respective codes of ethics & good cemetery practices

CAPABILITIES

BUSINESS PLANNING

• Inventory analysis and projections • Pricing and product mix analysis • Columbarium and mausoleum planning and financial models • Cash flow analysis • Personnel needs and compensation • Competition and demographic reports • Overall active life projections • Trust fund development planning and investment vehicles • New cemetery and funeral home planning and financing

SALES & MARKETING

• Sales planning and projections • Marketing strategies • Sales programming and terms of sale • Sales management and memorial advisor recruiting/training • Supervision with continuing training • Total sales contracts where appropriate

ADMINISTRATION & OPERATIONS

• Automation and computerization • Office operations and procedure manuals • Personnel needs and job descriptions • New products and services development • Capital budgeting and equipment reviews • Collection systems, consumer relations • Form development and implementation • Rules and regulations and by-law reviews • Section layout and development • Mapping services • Overall administration and operational reviews

PUBLIC RELATIONS SERVICES

• Strategies concept and implementation • News articles concept and copy • Release placements • Event, conference and meeting planning • Newsletter copy /implementation

CEMETERY & FUNERAL HOME EVALUATIONS

• Evaluations in conjunction with corporate financing, estate planning and succession planning • Business brokerage of cemetery and funeral service firms

CURRENT & FORMER CLIENTS

Acacia Park Cemetery, North Tonawanda, NY	Cheviot Cemetery, Cheviot, OH
AccuRecords LLC, Glenmont, NY	Church at Rocky Peak, Chatsworth, CA
Adat Shalom Memorial Park, Livonia, MI	City of Billings, MT
Albany Rural Cemetery, Albany, NY	City of Bowie, MD
American Bronze Craft, Judsonia, AR	City of Boca Raton, FL
Archdiocese of Atlanta, GA	City of Burleson, TX
Archdiocese of Boston, MA	City of Coppel, TX
Archdiocese of San Francisco, CA	City of Elgin, IL
Archdiocese of Los Angeles, CA	City of Elmira, NY
Archdiocese of Miami, FL	City of Grand Prairie, TX
Arlington Cemetery, Philadelphia, PA	City of Grand Rapids, MI
Arlington Memorial Park, Milwaukee, WI	City of Grand Haven, MI
Assumption Cemetery, Syracuse, NY	City of Herdan, VA
Austin/Alexander Project, Austin, TX	City of Jackson, MI
Ave Maria Catholic Church, Parker, CO	City of Lansing, MI
	City of Longview, TX
Banc of America, Costa Mesa, CA	City of Muskegon, MI
BancorpSouth Bank, Lewisville, MS	City of New Britain, CT
Bank One, Columbus, OH	City of New York, NY
Battle Creek Memorial Park, Battle Creek, MI	City of Norfolk VA
Beasley Wilson Allen Main & Crow, Montgomery, AL	City of Ocoee, FL
Bellefontaine Cemetery, St. Louis, MO	City of Pleasanton, CA
Beth El Memorial Park, Livonia, MI	City of Santa Monica, CA
Bogner, David Family Mortuary, North Ridgeville, OH	Cloverdale Memorial Park, Boise, ID
Boyd-Veigel, McKinney, TX	Clover Hill Park Cemetery Royal Oak, MI
Bradshaw Group, St. Paul, MN	Collins Funeral Home, IN
Brandenberg Properties, San Jose, CA	Community Church of Joy, Glendale, AZ
Brookside Cemetery, Watertown, NY	Covington Memorial Funeral Home, Fort Wayne, IN
Buchanan Group, Inc., Indianapolis, IN	Covington Memorial Gardens, Fort Wayne, IN
	Crown Hill Memorial Park, Utica, NY
Canajoharie Falls Cemetery, Canajoharie, NY	Dale Cemetery, Ossinging, NY
Cedar Hill Cemetery, Newburgh, NY	Dann Pecar Newman & Kleiman, P.C. Indianapolis, IN
Cedar Hill Cemetery, Suitland, MD	Daniels Chapel of Roses, Santa Rosa, CA
Cedar Lawn Cemetery, Paterson, NJ	Dansville Cemetery, Kilgore, TX
Celebris, Montreal, Quebec, Canada	Dennison Cemetery, Kingston, PA
Cemetery Development Company, South Amboy, NJ	DePree Bickford, Chicago, IL
Chapel Hill Associates, Grand Rapids, MI	Detroit Water and Sewer Authority, MI
Chapel Hill Cemetery, Freeland, MI	Diocese of Albany, NY
Chapel Hill Cemetery, Freeland, MI	Diocese of Cleveland, OH
Chapel Hill Funeral Home, Osceola, IN	Diocese of Erie, PA
Chapel Hill Memorial Gardens, Osceola, IN	Diocese of Joliet, IL
Chapman University, Orange, CA	Diocese of Memphis, TN
Chestnut Grove Cemetery, Herndon, VA	Diocese of Norwich, CT
	Diocese of Oakland, CA
	Diocese of Rockford, IL

Diocese of Sacramento, CA
Diocese of Saginaw, MI
Diocese of San Jose, CA
Donelson, Sewell & Matthews Mortuary,
Hillsboro, OR
Dulaney Valley Memorial Gardens
Timonium, MD

EDAW Design Group, Seattle, WA
Elkins Funeral Home, Florence, AL
Elmlawn Cemetery, Kenmore, NY
Elmwood Cemetery, Detroit, MI
Episcopal Diocese of Long Island,
Garden City, NY
Evergreen Cemetery, Evergreen, IL
Evergreen Cemetery,
Kewanee, IL
Evergreen Services, LLC
Cleveland, TN

Fair Lawn Memorial Cemetery,
Fair Lawn, NY
Fairview Cemetery, Lincoln, NE
Fairmont Cemetery, Newark, NJ
Faith Community Church,
Orange County, CA
Fenton Corporation, Fenton, MI
Ferncliff Cemetery, Hartsdale, NY
First Presbyterian Church, Plymouth, MI
Flanner & Buchanan Funeral Homes
Indianapolis, IN
Floral Park Cemetery Association,
Indianapolis, IN
Fluehr Funeral Home, Philadelphia, PA
Flushing Cemetery, Flushing, NY
Forest Home Cemetery, Chicago, IL
Forest Home Cemetery, Milwaukee, WI
Forest Lawn Cemetery, Gresham, OR
Forest Lawn Cemetery, Buffalo, NY
Forest Lawn Cemetery, Macomb, IL
Forest Lawn Memorial Chapel,
Greenwood, IN
Forest Lawn Memory Gardens
Greenwood, IN
Fort Hill Cemetery, East Hampton, NY
Frederick Memorial Gardens,
Gaffney, SC

Garden View Funeral Home, Muncie, IN
Gardens of Gethsemane,
West Roxbury, MA
Gardens of Memory, Muncie, IN
Georgia Marble Company, Kennasaw, GA
Gill Funeral Home, Washington, IN

Ginghamsberg United Methodist
Church, Tipp City, OH
Glen Eden Memorial Park, Livonia, MI
Goolsby Olson & Proctor, P.C.,
Norman, OK
Graceland Cemetery, Albany, NY
Graceland Cemetery, Chicago, IL
Graceland East Memorial Park,
Simpsonville, SC
Graceland/Fairlawn Cemetery,
Decatur, IL
Grandstaff-Hentgen Funeral Home,
Wabash, IN
Green Cemetery, Glastonbury, CT
Green Lawn Abbey, Columbus, OH
Green Lawn Cemetery,
Columbus, OH
Green-Wood Cemetery, The
Brooklyn, NY
Greenmount Cemetery, York, PA
Greenwood Cemetery, Petoskey, MI

Haley, Purchio, Sakai & Smith,
Hayward, CA
Harleigh Cemetery, Tinton Falls, NJ
Heritage Hills, Springboro, OH
Highland Cemetery, South Bend, IN
Highland Memorial Park, Johnston, RI
Highland Memorial Park, Beloit, OH
Hillside Memorial Park, Akron, OH
Hollywood Memorial Park, Union, NJ
Hollywood Cemetery, Union, NJ
HMIS Software, Nashua, NH

Iles Funeral Homes, Des Moines, IA

Jackson Group, Boca Raton, FL
Jones, Day, Reavis & Pogue,
New York, NY
J. Stuart Todd Architects, Dallas, TX

Kensico Cemetery, Valhalla, NY
Kenwood Convent of the Sacred Heart
Albany, NY
Kitchen, Judkins, Simpson & High,
Tallahassee, FL

La Casa de Cristo Lutheran Church,
Phoenix, AZ
Lake View Cemetery, Cleveland, OH
Lake View Cemetery, Lavon, TX
Lakeside Cemetery, Hamburg, NY
Lakewood Park Cemetery,
Rocky River, OH
Lee Memorial Park, Tupelo, MS

Lee, Robert E. Memorial Association
 Stratford, VA
 Lincoln Memorial Park, Suitland, MD
 Lincoln Memory Gardens,
 Whitestown, IN
 Linden Grove Cemetery, Covington, KY
 Linwood Cemetery, Haverhill, MA
 Locustwood Cemetery, Camden, NJ
 Lodi Memorial Park & Cemetery,
 Lodi, CA
 Loewen Group, Inc.
 Lord of Life Lutheran Church,
 Ramsey, MN
 Lorraine Park Cemetery, Baltimore, MD
 Lutheran Church of the Redeemer
 Birmingham, MI

 Magner Management Company,
 Danbury, CT
 Malkoff and Associates
 Villa Park, CA
 Matt Funeral Services, Utica, NY
 Mayfield Cemetery, Cleveland Hgts, OH
 McCarthy & Smith Construction,
 Farmington Hills, MI
 Meierhoffer Family Funeral Homes,
 St. Joseph, MO
 Meisner & Associates, Cincinnati, OH
 Memorial Lawn Cemetery, Wabash, IN
 Memorial Park Cemetery, Sioux City, IA
 Memory's Garden, Albany, NY
 Mission Hills Memorial Chapel,
 Niles, MI
 Mound Grove Cemetery, Kankakee, IL
 Mount Hope Cemetery, Rochester, NY
 Mount Calvary Association, Buffalo, NY
 Mt. Eden Cemetery, Mt. Pleasant, NY

 Navarre Funeral Home, Baytown, TX
 New Hope Funeral Home and Cemetery
 Sunnyvale, TX
 New Jersey Association of Cemeteries
 New York Times, New York, NY
 Niagara Falls Memorial Park,
 Niagara Falls, NY
 North Shore Memory Gardens,
 Benton Harbor, MI
 Nowell Funeral Home, Louisville, MS

 Oak Woods Cemetery, Chicago, IL
 Oak Ridge/Glen Oak Cemeteries,
 Hillside, IL
 Oakdale Cemetery, Davenport, Iowa
 Oaklawn Memorial Gardens,
 Galesburg, IL

Oakwood Cemetery, Troy, NY
 Oakwood Cemeteries, Syracuse, NY
 O'Connor Laguna Hills Mortuary,
 Laguna Hills, CA
 Onadaga Valley Cemetery, Syracuse, NY

 Palatine Bridge Cemetery,
 Palatine Bridge, NY
 Parker Evangelical Presbyterian Church,
 Parker, CO
 Pawtucket Memorial Park, Warwick, RI
 Pinelawn Memorial Park,
 Farmingdale, NY
 Pleasanton Memorial Cemetery
 Pleasanton, CA
 Poughkeepsie Rural Cemetery,
 Poughkeepsie, NY
 Princeton Memorial Park, Allentown, NJ

 Progressive Construction Management,
 Armada, MI
 Prospect Hill Cemetery, York, PA

 Quality Marble Imports, Judsonia, AR

 RMR Enterpirces, Inc., Memphis, TN
 Rader Funeral Home, Kilgore, TX
 Redwood Micro Fund, Carefree, AZ
 Resthaven Memory Gardens, Avon, OH
 Reynolds Plantation, Greensboro, GA
 Resurrection Cemetery, Danville, IL
 Right Star Group, Honolulu, HI
 Ridout Brown Services, Birmingham, AL
 Ridgewood United Methodist Church,
 Ridgewood, NJ
 Riverhurst Memorial Assn., Endicott, NY
 Riverside Cemetery, Rochester, NY
 Riverside Cemetery, Macon, GA
 Roberts, Ralph R. Real Estate
 Rocha's Mortuary, Lodi, CA
 Rolling Oaks Cemetery
 Port St. Lucie, FL
 Rosehill Cemetery, Chicago, IL
 Rose Hill Memorial Park,
 Putnam Valley, NY
 Rose, Sundstrom & Bentley,
 Tallahassee, FL
 Roth Funeral Chapel,
 Paducah, KY
 Rowan Memorial Park
 Salisbury, NC
 Royal Oak Memorial Gardens, Brookville,
 OH

Sacramento Memorial Lawn,
 Sacramento, CA
 Saddleback Valley Community Church,
 Mission Viejo, CA
 Salem Field & Beth El Cemeteries,
 Brooklyn, NY
 Santa Fe Trust, Santa Fe, NM
 Service Corporation International,
 Houston, TX
 Sheppard Mullin Richter & Hampton, LLC
 Costa Mesa, CA
 Shuford-Hatcher Funeral Home,
 Gaffney, SC
 Sierra View Memorial Park, Mortuary
 & Crematory, Olivehurst, CA
 Signature Properties, Pleasanton, CA
 Skyline Wesleyan Church, San Diego, CA
 Smith Family, Bellville, TX
 Smith, Vondel & Son Funeral Home,
 Oklahoma City, OK
 Somerset Hills Memorial Park,
 Basking Ridge, NJ
 Stich Associates, Hartford, CT
 St. Bernard's Cemetery, Bernardsville, NJ
 St. David's Episcopal Church Cemetery,
 Radnor, PA
 St. Hugo of the Hills, Bloomfield Hills, MI
 St. James Cemetery, Glastonbury, CT
 St. John's Church, Cornwall, NY
 St. Joseph Valley Memorial Park,
 Granger, IN
 St. Joseph's Church and Cemetery,
 Yonkers, NY
 St. Marcus Cemetery, St. Louis, MO
 St. Mary's Cemetery, Oneonta, NY
 St. Mary's Cemetery, Randolph, MA
 St. Mary's Cemetery,
 North Tewksbury, MA
 St. Michael's Cemetery, Passaic, NJ
 St. Michael's Cemetery,
 East Elmhurst, NY
 St. Patrick's Cemetery, Lowell, MA
 St. Patrick's Parish, White Lake, MI
 St. Thomas of Canterbury Episcopal
 Church, Temecula, CA
 Stewart Enterprises, Inc.,
 New Orleans, LA
 StoneMor Partners LP, Bristol, PA
 Stout Risius Ross, Farmington Hills, MI
 Sunset Hills Memorial Park,
 Jamestown, NY
 Swan Point Cemetery, Providence, RI
 Temple Israel Cemetery,
 Hasting-on-Hudson, NY

Tri-Cities Memorial Gardens,
 Florence, AL
 Trinity Church and Cemetery,
 New York, NY
 Trinity Church, Monroe, MI
 Trinity Memorial Gardens,
 Tarpon Springs, FL
 Tulocay Cemetery, Napa, CA
 Utica Cemetery Association, Utica, NY
 Vail, CO, Town of
 Vale Cemetery, Schenectady, NY
 Valhalla Memorial Park, Godfrey, IL
 Valhalla Garden of Memory, Belleville, IL
 Vestal Hills Memorial Park, Vestal, NY
 Wachovia Bank, Charlotte, NC
 Wade-Trim, Detroit, MI
 Walnut Grove/Flint Cemetery,
 Worthington, OH
 Washington Park Cemetery East,
 Indianapolis, IN
 Washington Cemetery, Brooklyn, NY
 Washington Memorial Park, Coram, NY
 Washington Cemetery, Washington, NJ
 Washington National Memorial Park,
 Suitland, MD
 Washington State Division of Veterans
 Affairs, Olympia, WA
 West Hartford, CT, Town of
 West Laurel Hill Cemetery,
 Bala Cynwyd, PA
 Western Roses Memorial Park,
 Midland, TX
 Westlawn Cemetery, Chicago, IL
 Westlawn Cemetery Association,
 Westland, MI
 White Chapel Memorial Cemetery,
 Troy, MI
 White Chapel Memorial Park, Dewitt, NY
 White Sulphur Springs Cemetery,
 White Sulphur Springs, NY
 Wiltwyck, Cemetery, Kingston, New York
 Windridge Funeral Home, Cary, IL
 Windridge Memorial Park & Nature
 Sanctuary, Cary, IL
 Wisconsin Department of Veterans
 Affairs, Madison, WI
 Wisconsin Memorial Park, Milwaukee, WI
 Woodbury Memorial Park,
 Woodbridge, NJ
 Woodlands Cemetery, The

Philadelphia, PA
Woodlawn Cemetery, The, Bronx, NY
Woodlawn Cemetery, Everett, MA
Woodlawn Cemetery, Milwaukee, MI

Woodlawn Cemetery, Syracuse, NY
Woodlawn Cemetery, Toledo, OH
Wyuka Cemetery, Lincoln, NE

**OPERATING PLAN
FOR
THE GREEN LAWN ABBEY
COLUMBUS, OHIO**

MARCH, 2010

PREPARED BY:

L. F. SLOANE CONSULTING GROUP, INC.

TABLE OF CONTENTS

	PAGE
I. INTRODUCTION	3
II. FACTUAL INFORMATION	5
III. MARKET AREA DATA	7
IV. MORTALITY DATA, MORTALITY TRENDS	9
V. AREA CEMETERY SURVEY	20
VI. PARTNERSHIP OPTIONS	22
VII. PRODUCTS AND SERVICES	23
VIII. PHYSICAL PLANNING PROGRAM	29
IX. ECONOMIC MODEL	31
X. CONCLUSIONS AND RECOMMENDATIONS	35

APPENDICES:

- A. GLOSSARY OF TERMS**
- B. AREA CEMETERIES**
- C. AREA FUNERAL HOMES**
- D. AREA CREMATORIES**
- E. FORMS, TAX OPINION LETTER**
- F. RULES AND REGULATIONS**
- G. CONSULTANT'S CREDENTIALS**

I. INTRODUCTION

The Green Lawn Abbey is an historic landmark building. The facility was built as a standalone chapel mausoleum. The facility has been allowed to go into disrepair. The goals of the organization now in control of the historic building and grounds are to restore the building, enhance the grounds and maintain and preserve the landmark over time.

The purpose of this plan is to develop a program to generate revenues for these purposes by, again, operating the Abbey as an active cemetery. The plan will provide for products and services for prospective client families selecting cremation as a step in the funeral and memorial process.

The initial question and a critical question is, "Can the Abbey attract families as a memorial center as an appropriate and relevant place to be remembered?". What we know is the majority of families selecting cremation does not now select a cemetery for the permanent placement of cremated remains. The general belief is the prospective customer does not see a local cemetery as relevant. "Who will visit? Our kids live in Seattle and Tampa, not Columbus." "We chose cremation to save money so why do we need a cemetery lot, marker and all the fees?" "We prefer a space in our church's memorial garden". "Dad just wanted to be scattered. We didn't think about having cremated remains and didn't discuss this before my husband died. I just don't know what to do."

Can the Abbey be a relevant place? What are the potential advantages of the Green Lawn Abbey over the existing cemeteries and scattering on a golf course? These "marketing" points could include:

1. Green Lawn Abbey is an historic landmark.
2. The site is a human scale, not 200 or 300 acres of winding roads and lawns.
3. It is easily accessible on Greenlawn Avenue from both east-west and north-south expressways.
4. As a 501(c)(3) foundation, purchases at the Abbey may be partially or wholly tax deductible and is a charitable organization.
5. The client is helping to preserve an historic landmark.
6. The garden is inviting, innovative and provides a space for a memorial service.

7. Fees at the Abbey range from very affordable to rather expensive for unique options.
8. The Abbey and its garden will be utilized for other community events and area residents will see our memorial.
9. The grounds of the Abbey and its garden are a bird sanctuary and include identified specimen plants.
10. The Abbey and its grounds include educational displays for history, architecture, horticulture and birds.
11. The organization is linked to other important Columbus charities.

An additional component of the plan is to develop alliances with cremation providers as a marketing arm for the Abbey. Such alliances and this vision must appear sustainable for the plan to succeed, as customer confidence is a critical element.

II. FACTUAL INFORMATION

A new not-for-profit charitable corporation, the Green Lawn Abbey Preservation Association (GLAPA), has been formed by concerned citizens with the goal of repairing the facilities of the Greenwood Abbey Mausoleum through donations and grants.

The community mausoleum has 550 crypt spaces on two levels. The crypts at one time were all sold. Today, approximately 100 spaces are unoccupied.

Green Lawn Abbey is an imposing two-story, neo-classical mausoleum. The exterior of the building is gray granite with four Tuscan columns on the second floor. The stonework needs repointing and cleaning. The tile roof in the central section of the building has been recently restored. Some additional roofing work remains before the building will be fully watertight. Sixty high-quality stained glass windows adorn the building, some in need of restoration or replacement. The building has considerable visual impact.

The interior of the building is white marble. The building has electrical service which needs upgraded and the building is unheated. One "vintage" restroom facility is on the first floor, although water is turned off during winter months. Both floors are accessible from the outside. The upper floor is not ADA accessible. A small "gathering space" is in the center area of both floors. Neo-classically-styled bronze gates set off some crypts and rooms on the second floor.

Although we did not inspect the records, we were advised the records are incomplete. Additional existing financial resources are minimal. The cemetery association which owns the mausoleum has only one remaining trustee.

The exterior grounds are open. The entry and entry road need to be rebuilt. An open rectangular parcel affords the opportunity for additional development. The neighboring property uses are such that all four sides of the parcel need screening with landscape.

The site itself has excellent access off I-71 freeway at the Greenlawn Avenue exit/entry. Just west of the Abbey is historic Green Lawn Cemetery. Green Lawn is a large, 320-acre parcel with nearly 80 undeveloped acres.

This organization is principally interested in preserving the Abbey for its architectural and historical value. The organization wishes to both preserve the building and make it a viable resource to the community. The site has been placed on the National Register of Historic places for its architectural value. The

purpose of this plan is to develop a revenue stream from the Abbey and its grounds to defray operating expenses and provide an endowment for its long-term care.

To accomplish this plan, the organization will likely need to accept ownership of the Abbey to control the entire facility and the accompanying real property.

III. MARKET AREA DATA

The City of Columbus and Franklin County provide an excellent market area being the State capitol and the home of the Ohio State University. The population in the City and County in 2006 was as follows:

Demographic Data for Columbus and Franklin County

	CITY OF COLUMBUS		FRANKLIN COUNTY	
Population	718,477		1,095,662	
Median Age	32.5		34.5	
Median Household Income	\$40,074		\$45,803	
Households	306,930		451,532	
Owner-Occupied Households	155,004	50.5%	265,547	58.8%
Households w/Person >65	47,591	15.5%	79,138	17.5%

Source: 2006 American Community Survey

Both the City and County are relatively diverse. The City has just over 35% of its population who are Black, Hispanic or Asian.

Race/Ethnicity Data for Columbus and Franklin County

	White		Black		Asian		Hispanic	
Columbus	464,241	64.6%	198,261	27.6%	30,645	4.3%	29,541	4.1%
Franklin County	799,153	72.9%	221,005	20.2%	42,889	3.9%	38,357	3.5%

Source: 2006 American Community Survey

Note: Hispanics may be of any race so percentages may not total 100%.

**Columbus, Ohio
Overall Age Breakdown**

Age Range	Population
15 – 19	49,587
20 – 24	68,121
25 – 34	127,551
35 – 44	109,975
45 – 54	94,764
55 – 59	36,328
60 – 64	27,878
65 – 74	33,409
75 – 84	21,607
85+	8,360

Source: 2006– 2008 American Community Survey 3-Yr Estimates

IV. MORTALITY DATA, MORTALITY TRENDS

The mortality rate and actual deaths in Franklin County has been essentially static from 2000 to 2006 as the chart below illustrates. The actual number of deaths will increase significantly over the next two decades as the "baby boom" generation ages.

**Mortality Data for Franklin County
Actual Number of Deaths by Residents by Year**

Year	Franklin County
2006	8,244
2005	8,456
2004	8,237
2003	8,339
2002	8,349
2001	8,118
2000	8,097

Source: 2006 American Community Survey

This may, in part, be explained by the growth of cremation as a step in the funeral and memorial process. The Cremation Association of North America has proven to have very accurate data. The chart below is for Ohio as a whole and we would expect Columbus to have cremation rates in excess of the State as a whole.

**STATE OF OHIO
CURRENT / PROJECTED CREMATION RATE**

Current		
1995	18,083	17.08%
1996	18,639	17.72%
1997	19,989	18.96%
1998	18,687	18.42%
1999	20,002	19.08%
2000	21,248	20.29%
2001	21,462	19.85%
2002	24,447	22.38%
2003	25,454	23.34%
2004	25,787	24.38%
2005	29,168	26.10%
2006	30,112	28.20%
Projected		
2010		31.32%

Source: Cremation Association of North America (CANA)

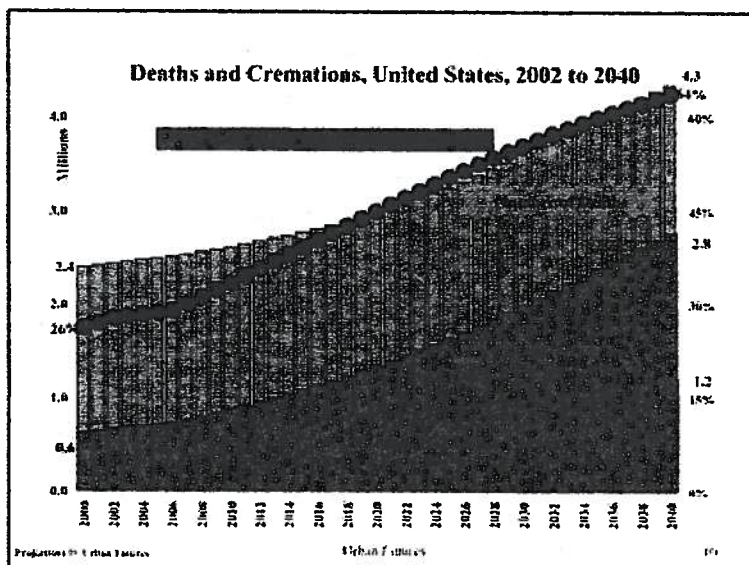


Cremation Association of North America



User Account

Deaths and Cremations - US

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This chart shows for USA:

1. (Circles) the percentage of cremations from 2000 projected to 2040.
2. Total number of deaths each year, 2000 projected to 2040 (3 colors).
3. The increase in cremation trends in both percentages and numbers from 2002 to 2040 (middle color).
4. Cremation rate if it were to remain constant. 2000-2040 in number of cremations and percentages.



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Life Expectancy

Table A and Table B summarize life expectancy and survival by age, race, and sex. Life expectancy at birth for 2002 represents the average number of years, that a group of infants would live if the infants were to experience throughout life the age-specific death rates prevailing in 2002. In 2002 life expectancy at birth was 77.3 years, increasing by 0.1 year from 77.2 years in 2001. This increase is typical of the average yearly changes that occurred during the last 30 years in the United States. Throughout the past century, the trend in U.S. life expectancy was one of gradual improvement that has continued into the new century.

Life expectancy was 74.5 years for males, increasing by 0.1 year from 74.4 years in 2001. Life expectancy for females in 2002 was 79.9 years, increasing by 0.1 year from 79.8 years in 2001. The increase in life expectancy between 2001 and 2002 for females was primarily the result of decreases in mortality from heart disease, cancer, homicide, cerebrovascular disease, and chronic lower respiratory disease. The increase in life expectancy for females could have been greater were it not for the offsetting effect of increases in mortality from accidents, Alzheimer's disease, pneumonia, perinatal conditions, and septicemia. For males, life expectancy increased primarily because of decreases in mortality from heart disease, homicide, cancer, cerebrovascular disease, and HIV disease. The increase in life expectancy for males could have been greater were it not for the offsetting increases in mortality from accidents, diabetes, septicemia, perinatal conditions, and Alzheimer's disease.

The difference in life expectancy between the sexes was 5.4 years in 2002, unchanged from the previous year. From 1900 to 1975, the difference in life expectancy between the sexes increased from 2.0 to 7.8 years. The increasing gap during these years is attributed to increases in male mortality due to ischemic heart disease and lung cancer, both of which increased largely as the result of men's early and widespread adoption of cigarette smoking. Since 1979 the difference in life expectancy between the sexes has narrowed from 7.8 years to 5.4 years, reflecting proportionately greater increases in lung cancer mortality for women than for men and proportionately larger decreases in heart disease mortality among men.

Between 2001 and 2002, life expectancy for the black population rose 0.1 year to 72.3 years. For the total white population, life expectancy remained at 77.7 years. The difference in life expectancy between the white and black populations was 5.4 years in 2002, a historically record low level. The white-black difference in life expectancy narrowed from 14.6 years in 1900 to 5.7 years in 1982, but increased to 7.1 years in 1993 before beginning to decline again in 1994 (7.0 years). The increase in the gap from 1983 to 1993 was largely the result of increases in mortality among the black male population due to HIV infection and homicide.

Among the four race-sex groups, white females continued to have the highest life expectancy at birth (80.3 years), followed by black females (75.6 years), white males (75.1 years), and black males (68.8 years). Between 2001 and 2002, life expectancy increased 0.2 years for black males (from 68.6 in 2001 to 68.8 in 2002). Black males experienced an unprecedented decline in life expectancy every year for 1984-89, but annual increases in 1990-92 and 1994-2002. From 2001 to 2002, life expectancy for black females increased from 75.5 years to 75.6 years, an increase of 0.1 year. Life expectancy for white males rose 0.1 year, from 75.0 years in 2001 to 75.1 years in 2002. White female life expectancy increased during the same period by 0.1 year from 80.2 to 80.3 years. Overall, gains in life expectancy between 1980 and 2002 were 5.0 years for black males, 4.4 years for white males, 3.1 years for black females, and 2.2 years for white females.

The 2002 life table may be used to compare life expectancy at any age from birth onward. On the basis of mortality experienced in 2002, a person aged 65 years could expect to live an average of 18.2 more years for a total of 83.2 years, and a person age 100 years could expect to live an additional 2.7 years on average (table A). Life expectancy at 100 years of age, particularly for the black population, should be interpreted with caution as these figures may be affected somewhat by age misreporting.

Table A. Percent change in death rates and age-adjusted death rates between 2001 and 2002 by age, race, and sex: United States

Age	All Races			White			Black		
	Both			Both			Both		
	sexes	Male	Female	sexes	Male	Female	sexes	Male	Female
0.....	77.3	74.5	79.9	77.7	75.1	80.3	72.3	68.8	75.6
1.....	76.8	74.1	79.4	77.2	74.6	79.7	72.4	68.8	75.6

5.....	72.9	70.2	75.4	73.3	70.7	75.6	68.5	65.0	71.7
10.....	67.9	65.3	70.5	68.3	65.7	70.8	63.6	60.1	66.8
15.....	63.0	60.3	65.5	63.4	60.8	65.9	58.7	55.2	61.8
20.....	58.2	55.6	60.7	58.6	56.1	61.0	53.9	50.5	57.0
25.....	53.5	51.0	55.8	53.8	51.4	56.1	49.3	46.0	52.1
30.....	48.7	46.3	51.0	49.0	46.7	51.2	44.7	41.6	47.4
35.....	44.0	41.6	46.1	44.3	42.0	46.4	40.1	37.1	42.7
40.....	39.3	37.0	41.4	39.6	37.4	41.6	35.6	32.8	38.1
45.....	34.8	32.6	38.7	35.0	32.9	36.9	31.3	28.5	33.7
50.....	30.3	28.3	32.2	30.5	28.5	32.4	27.3	24.6	29.5
55.....	26.1	24.1	27.7	26.2	24.3	27.9	23.4	21.0	25.4
60.....	22.0	20.2	23.5	22.1	20.3	23.6	19.9	17.6	21.6
65.....	18.2	16.6	19.5	18.2	18.6	19.5	16.8	14.6	18.0
70.....	14.7	13.2	15.8	14.7	13.3	15.8	13.5	11.8	14.7
75.....	11.5	10.3	12.4	11.5	10.3	12.3	10.9	9.5	11.7
80.....	8.8	7.8	9.4	8.7	7.7	9.3	8.6	7.5	9.2
85.....	6.5	5.7	6.9	6.4	5.7	6.8	6.6	5.8	7.0
90.....	4.8	4.2	5.0	4.7	4.1	4.9	5.1	4.5	5.3
95.....	3.6	3.2	3.7	3.4	3.0	3.5	3.9	3.8	4.0
100.....	2.7	2.5	2.8	2.4	2.3	2.5	3.0	2.9	3.0

Table B. Number of survivors by age, out of 100,000 born alive, by race and sex: United States 2002 (Race categories are consistent with the 1977 Office of Management and Budget guidelines)

Age	All Races			White			Black		
	Both			Both			Both		
	sexes	Male	Female	sexes	Male	Female	sexes	Male	Female
0.....	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
1.....	99,303	99,236	99,373	99,421	99,358	99,488	98,568	98,461	98,678
5.....	99,180	99,097	99,267	99,311	99,234	99,391	98,384	98,249	98,524
10.....	99,105	99,014	99,199	99,241	99,157	99,328	98,279	98,131	98,433
15.....	99,008	98,900	99,120	99,151	99,052	99,255	98,144	97,986	98,328
20.....	98,672	98,436	98,922	98,823	98,605	98,054	97,740	97,368	98,125
25.....	98,204	97,746	98,888	98,368	97,972	98,834	97,024	96,283	97,792
30.....	97,740	97,092	98,424	97,972	97,367	98,597	96,192	95,040	97,325
35.....	97,196	96,367	98,064	97,477	96,726	98,278	95,230	93,760	96,686
40.....	96,419	95,381	97,500	96,766	95,822	97,772	93,890	92,049	95,657
45.....	95,255	93,929	96,627	95,690	94,455	96,990	91,987	89,758	94,070
50.....	93,563	91,809	95,364	94,131	92,483	95,853	89,075	86,201	91,783
55.....	91,188	86,850	93,572	91,934	88,738	94,214	85,023	81,124	88,664
60.....	87,711	84,637	90,826	88,636	85,742	91,621	79,540	74,381	84,326
65.....	82,607	78,556	86,680	83,707	79,874	87,624	72,354	65,695	78,492

70.....	75,335	70,087	80,556	76,551	71,514	81,638	63,388	55,463	70,856
75.....	65,310	58,880	71,800	68,534	60,070	72,949	52,292	43,295	60,482
80.....	52,178	44,370	59,621	53,271	45,546	60,712	39,458	30,229	47,789
85.....	36,304	28,478	43,542	37,049	29,218	44,342	28,315	18,192	33,611
90.....	20,052	13,925	25,411	20,339	14,178	25,741	14,458	8,704	19,514
95.....	8,028	4,715	10,737	7,915	4,648	10,571	6,143	3,186	8,688
100.....	2,095	1,005	2,954	1,882	901	2,631	1,849	829	2,671

❖ Key Trends Affecting Cremation

1. People are dying older and choosing cremation for themselves.
2. Migration to retirement locations is increasing.
3. Cremation has become acceptable.
4. Environmental considerations are becoming more important.
5. Level of education is rising.
6. Ties to tradition are becoming weaker.
7. Regional differences are diminishing.
8. Religious restrictions are diminishing.
9. Greater flexibility in memorialization services.

❖ Primary Reasons for Choosing Cremation

Random Survey of 371 individuals: Wirthlin Group, 2005

1. Saves money (30%)
2. Saves land (13%)
3. Simpler (8%)
4. Body not in earth (6%)
5. Preference (6%)

Note: This survey is conducted every five years by the Wirthlin Group as part of the 2005 study of American Attitudes Towards Ritualization & Memorialization.

AGE AT CREMATION			
Average	Minimum	Median*	Maximum
70 years	0 years	74 years	105 years

RELIGIOUS AFFILIATION		
Religion	Percent Cremated	Religious Affiliation in U. S., 2001*
**Protestant	62.5%	54.0%
Catholic	32.3%	25.9%
Jewish	1.7%	1.4%
Buddhist	2.3%	0.5%
Hindu	1.2%	0.4%

*Figures from Wikipedia online encyclopedia. The total will not equal 100 percent due to other religions not listed.

**Protestant includes all non-Catholic Christian religions.

The preliminary number of cremations in the United States during 2005 was 778,025. A total of 185 surveys were returned, representing 5,535 cremations. Throughout the rest of the report, the percentages derived from these cremations calculate the number of cremations based on the total cremations in the United States in 2005—778,025.

DIRECT CREMATION OR NO SERVICE		
Direct Cremation	Percent	Cremations
Yes	61.2%	476,151
No	38.8%	301,874
Total	100.0%	778,025

PRE-NEED CREMATION		
Pre-Need Cremation	Percent	Cremations
Yes	16.0%	124,484
No	84.0%	653,541
Total	100.0%	778,025

VIEWING, IDENTIFYING OF BODY AT CREMATORY		
Body Viewed/Identified	Percent	Cremations
Yes	37.5%	291,759
No	62.5%	486,266
Total	100.0%	778,025

FUNERAL SERVICE PRIOR TO CREMATION		
Funeral Service	Percent	Cremations
Yes	21.0%	163,385
No	79.0%	614,640
Total	100.0%	778,025

In 1997, 33 percent of respondents reported there was a funeral service prior to cremation.

If "Yes", was the body present?

Body Present at Funeral Service	Percent	Cremations
Yes	90.4%	147,700
No	9.6%	15,685
Total	100.0%	163,385

SOURCE OF CREMATED BODY		
Cremated In	Percent	Cremations
No Container	1.5%	11,670
In Cloth Covered Casket	5.0%	38,901
In Wood Casket	9.2%	71,578
In Metal Casket	0.2%	1,556
In Body Bag	1.6%	12,448
With Body Wrappings	0.9%	7,002
**In Cremation Container	81.7%	635,646
Total	100.0%	778,025

**Cardboard or other material (e.g. pressboard, etc.) specifically made for cremation.

RENTAL CASKETS		
Rental Casket	Percent	Cremations
Yes	9.8%	76,246
No	90.2%	701,779
Total	100.0%	778,025

If "Yes", what was it?

TYPE OF RENTAL CASKET		
	Percent	Cremations
Wood	94.8%	72,281
Metal	4.8%	3,660
Other	0.4%	305
Total	100.0%	76,246

PURCHASE OF KEEPSAKE ITEMS		
Keepsake Items Purchased	Percent	Cremations
Yes	6.3%	49,016
No	93.7%	729,009
Total	100.0%	778,025

If "Yes", what were they?

Type of Keepsake Items Purchased	Percent	Cremations
Jewelry	25.9%	12,695
Keepsake Urn	56.6%	27,743
Other	6.9%	3,382
Total	**	**

**Total will not equal 100 percent because multiple responses were permitted.

PERCENTAGE OF URNS PURCHASED, SUPPLIED		
Urn	Percent	Cremations
Purchased (at time of cremation)	47.7%	371,118
Supplied (pre-purchased)	13.0%	101,143
Neither (temporary urn)	39.3%	305,764
Total	100.0%	778,025

TYPE OF URN PURCHASED, SUPPLIED		
Type of Urn	Percent	Cremations
Ceramic/Glass	6.2%	29,280
Cloisonne	4.1%	19,363
Marble/Stone	19.6%	92,563
Metal	36.9%	174,264
Wood	33.2%	156,791
Total	100.0%	472,261

TYPE OF RETURNED REMAINS IN A TEMPORARY CONTAINER		
Temporary Container	Percent	Cremations
Cardboard	28.2%	86,225
Plastic	68.0%	207,920
Wood	0.5%	1,529
Other	3.3%	10,090
Total	100.0%	305,764

DISPOSITION OF CREMATED REMAINS FROM FUNERAL HOMES WITH CREMATORIES	
Remains will be:	Percent
Returned to Family	79.6%
Delivered to Cemetery	18.7%
Not Picked Up	1.7%
Total	100.0%

DISPOSITION OF CREMATED REMAINS FROM CEMETERIES WITH CREMATORIES	
Buried at Cemetery	8.4%
Placed in Columbarium	2.8%
Placed in Common Grave	0.3%
Scattered at Cemetery	0.3%
Delivered to Funeral Home/Society	77.5%
Returned to Family	10.4%
Not Picked Up	0.3%
Total	100.0%

The total percentage of cremated remains placed in cemeteries is 15.8 percent or 122,928 cremations.

The total percentage of cremated remains not picked up is 1.1 percent or 8,558 cremations. In 1997, this figure was 6 percent.

RETURNED FAMILY REMAINS (Includes funeral homes with crematories only)		
Remains will be:	Percent	Cremations
Kept at Home	38.7%	239,672
Scattered at family's discretion	21.7%	134,390
Buried in Cemetery	36.6%	226,667
Placed in Columbarium	3.1%	19,199
Total	100.0%	619,308

CEMETERY REMAINS (Includes funeral homes with crematories only)		
Remains will be:	Percent	Cremations
Scattered	1.7%	2,473
Buried	79.3%	115,374
Placed in Columbarium	10.6%	15,422
Placed in Common Grave (*ossuary)	8.4%	12,221
Total	100.0%	145,491

*A vault for holding the burned bones of the dead.

REMAINS NOT PICKED UP (Includes funeral homes with crematories)		
Remains not picked up:	Percent	Cremations
Placed in storage at funeral home	59.0%	7,803
Placed in permanent vault at cemetery	2.6%	344
Will be disposed in proper and legal way	38.5%	5,092
Total	100.0%	13,226

LOCATION OF SCATTERED REMAINS (Includes funeral homes with crematories)		
Remains scattered on:	Percent	Cremations
Land	40.0%	53,756
Water	60.0%	80,634
Total	100.0%	134,390

In 1997, 73 percent of scattered remains were scattered on water.

MEMORIAL SERVICE HELD AFTER CREMATION		
Memorial Service	Percent	Cremations
Yes	57.2%	445,030
No	42.8%	332,995
Total	100.0%	778,025

In 1997, 44 percent reported there was a memorial service after the cremation.

SITE OF MEMORIAL SERVICE		
Location of memorial service:	Percent	Cremations
Cemetery	15.8%	70,315
In Funeral Home	33.8%	150,420
In Family Home	8.0%	35,602
Religious Site	36.7%	163,326
Other	5.8%	25,812
Total	100.0%	445,030

V. SURVEY OF COMPETING CEMETERIES

We identified four major competitors for the marketshare in the Green Lawn market area. The following charts compare the four cemeteries with Green Lawn for pertinent data. The survey is done by telephone and not all the information was fully ascertained. We also have included Google maps of each of the properties to provide a visual of the cemeteries' development.

CEMETERY	ADDRESS/PHONE	DATE FOUNDED	STRUCTURE
Union Cemetery	3348 Olentangy River Road Columbus, OH 43607 614-267-4611	1806	Not-For-Profit Association (600 burials per year)
Sunset Cemetery	6957 W Broad St Galloway, OH 43119 614-878-4672	1922	SCI
Forest Lawn Memorial Gardens	5600 E Broad St Columbus, OH 43813 614-866-0200	1928	SCI
Catholic Cemeteries of Columbus	6440 S. High St Lockbourne, OH 43137 614-491-2751	1865	Religious Diocese of Columbus
Green Lawn	1000 Greenlawn Columbus, OH 43223 614-444-1123	1848	Not-For-Profit Association (600 burials per year)

CEMETERY	OPENING/ CLOSING	LOT PRICES	CRYPT PRICES	NICHE PRICES
Union	\$765	\$1,500 - \$2,250	Chapel \$2,950 - \$13,625; Garden \$2,350 - \$3,950	Chapel \$1,200 - \$2,200; Garden \$800 - \$1,500
Sunset	\$1,145	\$1,195 - \$1,995	Chapel \$4,400 - \$12,000;	\$495 - \$2,000
Forest Lawn	\$1,245	\$895 - \$2,395	Chapel SBS L4 \$10,895; Garden TC L4 \$8,695	Chapel \$895 - \$1,195; Garden \$2,085 - \$2,535
Catholic Cemeteries	\$800	\$725 LL \$975 Bevel \$2,550- \$2,950 Monument/ 2 grave min	Garden Single \$3,650 - \$5,100; Garden Companion \$7,000 - \$10,000	Singles \$1,800; Companions \$3,500
Green Lawn	\$895	\$680 - \$1,650; Monuments \$1,830 - \$3,700	Garden Single \$3,300 - \$4,000	Garden Niches \$870 - \$1,075

CEMETERY	CREMATORY	COLLOCATED FUNERAL HOME	COLUMBARIUM
Union	No	No	Yes
Sunset	No	No	Yes
Forest Lawn	No	No	Yes
Catholic Cemeteries	No	No	Yes
Green Lawn	No	No	Yes

CEMETERY	TOTAL ACRES	DEVELOPED ACREAGE	UNDEVELOPED ACREAGE
Union	128		
Sunset			
Forest Lawn	100*		
Catholic Cemeteries	**		
Green Lawn	360	280	80

*Forest Lawn has only 23,000 burials since its founding.

**St. Joseph has space for 234 more years according to its manager.
Mt. Calvary is sold out.

VI. PARTNERSHIP OPTIONS

The preferred approach to operate the Green Lawn Abbey as a columbarium and urn garden is to seek partners to avoid the fixed cost of an internal staff for operations, maintenance, sales and marketing, and record keeping.

As the physical and business plans are developed, such alliances and/or business relationships can be explored. The options for record keeping, maintenance and operations may include:

- (a) Union Cemetery, a not-for-profit cemetery, reasonably well funded in Columbus;
- (b) Green Lawn Cemetery, a not-for-profit cemetery operated by StoneMor Partners which is almost contiguous with the Abbey property.

These entities could also offer the Abbey burial options together with their existing offerings with a revenue sharing formula. This sales concept can also be offered to one or more large providers of cremation services in greater Columbus. Such a firm would be Schoedinger's Mortuaries and Crematory.

The concept of partnerships may be applied in a variety of ways with other area charitable groups. Historic and architectural groups may wish to suggest the Abbey as a relevant place for their members and supporters to be remembered and be a space where they can do displays and tours or speaker services open to the public.

This concept may also be applicable to garden groups and the Audubon Society and other environmental organizations.

The Abbey and its grounds becomes a multipurpose, shared facility. Further, the revenue stream envisioned by the new memorial options is shared with the partners providing services. Every piece of the puzzle adds to the credibility of the entire plan, which adds to the prospect of a successful execution of the business model.

VII. PRODUCTS AND SERVICES

The Green Lawn Abbey will be reopened as an active cemetery, however, the products and services will be limited to those client families who include or intend to include cremation as a step in the funeral and memorial process. The options for memorials and the permanent disposition of cremated remains will include, yet may not be limited to:

1. As a low-cost option, the Abbey will provide the permanent placement of cremated remains with other cremated remains in a crypt. The records of the person's life will be in the records of the Abbey. The remains can be retrieved should the family wish to secure an urn garden lot or a niche in the future. Many families selecting cremation have not thought about a suitable memorial or the disposition of the remains. The permanent placement provides a low-cost solution for such families.
2. A cenotaph memorial can be erected to permit the inscription of the name and dates of birth and death for individuals placed in the permanent placement crypt. Cenotaphs can be planned in the interior of the Abbey. This can be a bronze plaque on which name scrolls can be added over time. Specific pricing can be established based upon the costs. A cenotaph can also be placed in the garden. This can be granite and the inscriptions can be engraved.

This price point should be less than \$1,000 for the placement and the cenotaph inscription. The disposition of the remains may be priced at \$250. The inscription is likely to be priced at approximately \$500. The Abbey, with 100± empty crypts has a very large capacity for the permanent placement program. We recommend a total of ten crypt spaces be reserved for this purpose.

3. The remaining crypts can be designated as "family niches". A family can place up to six cremated remains in the crypt and inscribe the deceaseds' names on the marble crypt front. The facility may have as many as ninety family niche units. The units would sell for an average of \$10,000 in a range of \$8,000 to \$12,000, based upon location. The capital expense for this product would be replacement marble crypt fronts. The units would also generate service fees for inurnments and inscriptions.
4. In the exterior space, a garden would be designed and built to include a variety of memorial options for families with cremated remains. The options would include, yet may not be limited to:

- (a) Niche Benches A bench made of granite in which two (2) cremated remains can be placed.
- (b) Niche Boulders A natural stone appearance designed in conjunction with a water feature for one or two inurnments.
- (c) Urn Garden Lots A plotted area with 3'-0 x 3'-0 lots with preinstalled lawn-level memorials in a planted area. The plantings would frame the overall urn garden. The memorials would be 2'-0 x 1'-0 Barre gray granite. Rooms of landscape can be set aside for future urn garden lots as demand dictates.
- (d) Garden Niche Banks Niche banks, pre-assembled and placed on a permanent foundation can be added as sales occur. The niche banks are available in a variety of materials and styles.

These products are illustrated on the pages that follow.

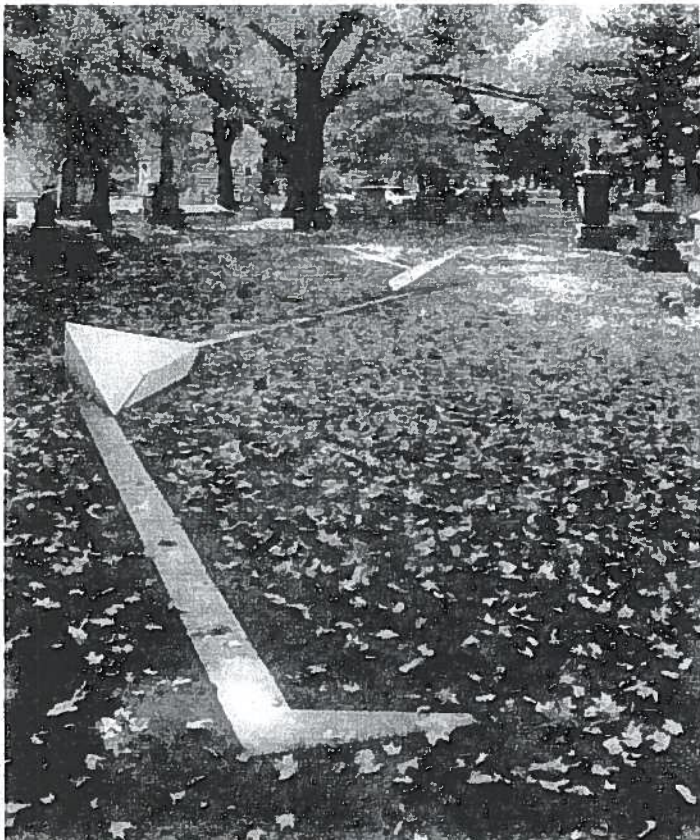


Simon Smith

● *Memorials*

COMMEMORATION OPTIONS

Mount Auburn provides many different ways to mark a burial site and commemorate a life within our carefully planned grounds. Some people select an upright or flat marker that they purchase, have inscribed and own; others choose a shared memorial that has been carefully designed and is owned by the Cemetery. In all cases the Cemetery has regulations regarding the design, materials and size of memorials that protect the aesthetic quality of the historic landscape. Before making any arrangements to purchase a memorial, be sure to check with us first.

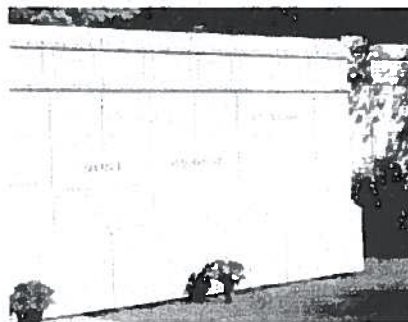
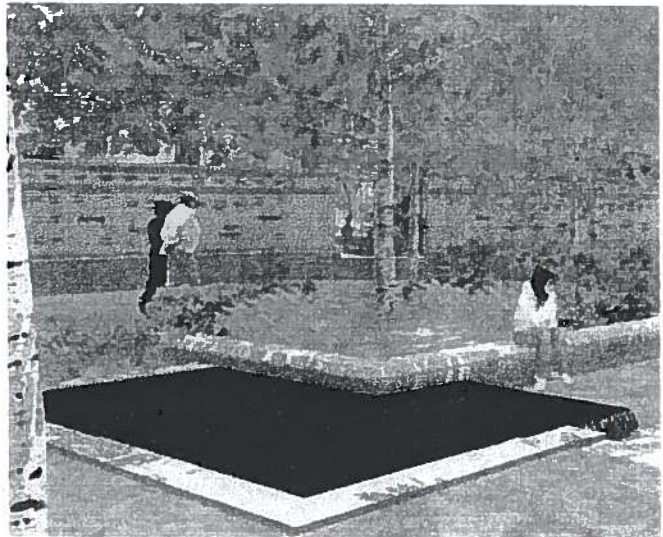


Nyssa Path

Shared Memorials

Shared memorials are thoughtfully designed to conserve our beautiful open landscape. Each of these memorials has been designed to enhance the surrounding landscape and fit in with existing memorials, balancing the need to continue to provide burial space for the dead while at the same time preserving Mount Auburn's landscape for the living.

An advantage of selecting interment space at one of Mount Auburn's shared memorials or crypt buildings is that you do not have to purchase a memorial on your own and pay for its installation. Each shared memorial or crypt provides inscription space for names and dates, the size varying with the particular memorial. Examples of these shared memorials, the work of nationally known designers and landscape architects, can be seen throughout Mount Auburn. Although many of these memorials are no longer available, the Cemetery is continually having new ones designed, each one different and tailored to the particular site.



*Birch Gardens,
Halvorson Design
Partnership*

Birch Gardens

Mount Auburn's newest shared memorial landscape provides burial space for either caskets or cremated remains. Nine elegantly detailed granite panels, 16 inches thick and seven feet tall, weave through a new garden landscape that includes a reflecting pool. Connected by iron fencing that includes detailing similar to the historic fence at the entrance to the Cemetery, the panels provide spaces of different sizes for personal inscriptions, and the burials take place in the ground immediately in front of the inscribed names and dates.



Asa Gray Garden

● *Special Memorials* BENCH AND TREE PLAQUES

Special Memorials provide an opportunity to commemorate a life by making a tax-deductible endowment gift to the horticultural program of Mount Auburn that will be recognized by having a commemorative plaque engraved with the name and dates of the deceased put on a bench or a canopy or ornamental tree. These plaques will be kept in place for a specified amount of time (ten, twenty or fifty years) which can be extended with another gift. There is no requirement that the deceased be interred at Mount Auburn. This option thus gives those families who bury a loved one or scatter the cremated remains elsewhere a tangible way to commemorate someone in a beautiful place that will be permanently protected, providing a place to visit with children and grandchildren.

These product options will have variable retail values based upon the final design and actual costs. The retail price ranges would be as follows:

- | | | |
|-----|-----------------|---|
| (a) | Niche Benches | \$2,000 to \$5,000 |
| (b) | Niche Boulders | \$1,000 to \$3,000 |
| (c) | Urn Garden Lots | \$1,500 to \$2,500
(depending on what is included
in the overall package) |
| (d) | Garden Niches | \$1,800 to \$5,000 |

The site is not large yet should yield a significant amount of inventory.

VIII. PHYSICAL PLAN

The following is a program for the design team to have as elements of a garden design. We are not architects or landscape architects and we are not trying to preempt the design or design innovation. These are extended as ideas from our marketing prospective.

- (1) On Greenlawn Avenue, the Abbey can have a monument entry and sign with the frontage fenced in a traditional, permanent manner. Inside the fence will be landscape to soften the fence, add color and to screen the property across Greenlawn Avenue.
- (2) The entry road needs to be improved and parking designed into the plan. The parking can be both parallel on the entry road and perpendicular in a parking lot.
- (3) The east and west edges need to be planted with a tall landscape screen.
- (4) For marketing purposes, it would be ideal if the plan can include moving water and a small pond. Pedestrians can cross the water over a decorative bridge.
- (5) The burial areas would be accessed by a walkway circulating throughout the garden with landscaped rooms for urn garden lots, niche bench locations, boulders along the small creek and pond and locations for garden columbaria.

The design goals will be to create a space perceived as tranquil, natural, environmentally pleasing, colorful, and NOT a cemetery. The design needs to also attempt to set off the exterior of the Abbey as a landmark building. The building interior will be basically unchanged with new crypt fronts and improvements to the trim, floor and ceilings.

The interior and exterior will include memorial locations for the cenotaph plaques and monument. The cenotaph and permanent placement has a very large capacity in the thousands. The family niches have 90± units. The garden is not yet planned, however, we can target capacities as follows.

Niche Benches	50
Niche Boulders	100
Urn Garden Lots	1,000 – 1,200
Garden Niches	700 – 800

In our view, it is important the design incorporate non-cemetery additions relating to Columbus/Ohio history, trees and horticulture, birds and perennial flower displays. Such elements can create a space for school class tours and other community group tours.

Ideally, the garden will include a partially enclosed space fore gatherings, be it an individual memorial service or a charitable organization event.

IX. ECONOMIC MODEL

Regrettably, before any revenue can be generated from this plan, the capital will be needed to improve the site and for Phase I cremation burial option development. As of this date, there is not yet a specific plan for such development nor is there a capital budget. We can have a budget for such planning as a tool in the process and as a basis for considering the proposed business model.

A Phase I development may include the following budget line items and suggested budget amounts.

1.	Green Lawn Avenue Fence, Landscape	\$	50,000 - \$	60,000	
2.	Green Lawn Avenue Entry, Signage	\$	40,000 - \$	50,000	
3.	Utilities Work (water)	\$	20,000 - \$	25,000	
4.	Entry Road, Parking (paved)	\$	60,000 - \$	75,000	
5.	East and West Edge Plantings	\$	20,000 - \$	40,000	
6.	Pond Development, Fill, Site Grading (Tied to road / parking costs)	\$	30,000 - \$	50,000	
	Subtotal	\$	220,000 - \$	300,000	
7.	Exterior (front) Building Improvements	\$	50,000 - \$	60,000	— To low
8.	Stained Glass Windows	\$	250,000 - \$	300,000	— To low
9.	Building Entry Improvements • Electric — • Interior finish —	\$	35,000 - \$	40,000	
	Subtotal	\$	385,000 - \$	400,000	
11.	Garden Walkway	\$	80,000 - \$	100,000	
12.	Garden Pavilion (gathering area)	\$	150,000 - \$	200,000	
13.	Cenotaph Memorial Wall	\$	70,000 - \$	100,000	
14.	Urn Garden Lots, Landscape	\$	20,000 - \$	30,000	
15.	General Landscape	\$	100,000 - \$	120,000	
16.	Web Site, Printed Materials	\$	50,000 - \$	60,000	
	Subtotal	\$	470,000 - \$	610,000	
TOTAL			\$1,075,000 - \$	1,310,000	

Professional Fees for Architects, Engineers and the like are not included above.

This assumes no interior niches nor any garden niches would be included in Phase I. Niche benches would be purchased and placed upon purchase by a client. The family niches would be available for sale. The permanent placement program and cenotaph option would be available for sale. Additionally, the urn garden lots and memorials would be an available option.

The model assumes the Abbey has a partner, probably Green Lawn Cemetery, to:

- (a) Maintain the financial records
- (b) Provide burial services
- (c) Install memorials

The fees collected for these services would be passed through (100%) to Green Lawn Cemetery. If sold before need, the amounts would be placed in the Green Lawn Cemetery escrow trust.

The sales agents, hopefully Schoedinger Mortuaries and other entities would receive a percentage of the burial rights sale as a fee. For planning purposes, we are putting the fee at 25% of such burial rights.

The market goal would be to serve families with up to 400 cremation burial options both before need and at immediate need in a calendar year. We project 50% of these families would select the permanent placement option and 200 would select a family niche, niche bench, or urn garden space. We also assume, of the 200 in permanent placement, 150 would opt for the cenotaph inscription.

If the sales have an average retail cost of \$250 for placement, \$500 for an inscription and \$2,500 on average for the other options, the annual burial rights revenue would total \$625,000.

Revenues

Burial rights, Memorials	\$625,000
Burial Services (200 @ \$500)	\$100,000
Installation Fees (100 @ \$150)	\$ 15,000
Total	\$740,000
Fees to Manager	\$115,000
Subtotal	\$625,000
Fees to Sales Agents (25%)	\$156,250

Subtotal	\$468,750
Cost of Goods Sold	
Memorials (100 @ \$200)	\$ 20,000
Niche Bench	\$ 10,000
Inscriptions (150 @ \$200)	\$ 30,000
Total	\$ 60,000
Subtotal	\$408,750
Operating Expenses	
Garden Maintenance	\$ 30,000
General Maintenance	\$ 10,000
Cleaning	\$ 6,000
Security	\$ 24,000
Utilities	\$ 12,000
Insurance	\$ 30,000
Other	\$ 8,000
Total	\$120,000
Subtotal	\$288,000
Net Income in Model	<u>\$288,000</u>

Within this concept, the Abbey has no employees. The Abbey contracts with multiple sales agents, a cemetery like Green Lawn for burial services, memorial installations and general maintenance. The Abbey contracts with a landscape firm, a security firm and cleaning service to maintain the garden and interior of the building.

The net income can be utilized to:

- (a) Potentially pay debt service
- (b) Add inventory
- (c) Make repairs to the building not funded in Phase I
- (d) Place in an endowment fund

If the Foundation with its 501(c)(3) tax status is the Seller, it is practical to have a portion of the purchase price of burial rights at the Abbey to be tax deductible for the Purchaser.

When a family makes a purchase for a grave, cenotaph or niche, they are not buying any real property but rather the burial rights designated to the location. Therefore, the purchase is termed a donation amount and in some instances will be greater than the value of the benefits received. A simple way of understanding this concept is to use the purchase of a dinner at a charity event as an example, since this is a fairly common practice. For example, if the donation for the charity dinner is \$100 and the cost (value) of the dinner is \$35, then the donor is notified that \$65 of the donation is tax-deductible. Applying this concept to the Abbey, if two burial rights in a \$5,000 niche are chosen, the value per the appraisal would be, say, \$2,500 which would result in a tax deductible donation (Gift Amount) of \$2,500. The service fees for opening and closing the niche and the marker or monument are not deductible in any amount.

A legal opinion obtained by the Roman Catholic Diocese of Oakland is an appendix to this plan to further amplify on the concept.

X. CONCLUSIONS AND RECOMMENDATIONS

In summary we have recommended:

1. The Abbey be a cemetery, however, that it only serve families where cremation is part of the overall funeral plan.
2. The cremation burial rate options be offered with both low cost, moderate cost and high cost options in as wide a range as possible.
3. The empty crypt spaces, if we are able to reclaim them, would be utilized as places for permanent placement of cremated remains and as family niches. The building, both on the exterior and interior would be restored. The available wall space within the facility would be utilized for niche spaces in future phases.
4. The open property in front of the Abbey will be developed as a garden with a gathering space and various forms of burial rights.
5. The Abbey would seek a partnership with any area cemetery to operate the Abbey. The partner would receive service fees and have the ability to sell burial rights for a fee as well. Green Lawn Cemetery is the most logical option for this role.
6. The Abbey would employ other sales agents as well as Schoedinger Funeral Services and so on. The sales agents receive a percentage fee on sales. Therefore, the Abbey is spending no funds for sales or operations unless sales occur or burials are scheduled.
7. Other functions (i. e. garden maintenance, cleaning, etc. will also be outsourced or staffed by volunteers.
8. Should sales reach a velocity of selling 400 burial rights per year (half of which are the low-cost permanent placement), the Abbey could net \$250,000 to be utilized for debt service, capital improvements, future inventory development or placed in an endowment fund.
9. To make sale reach the velocity, we recommend a structure be in place to allow a portion of the burial rights cost to be deductible as a charitable contribution. This is an important marketing tool.

10. To implement the plan, Phase I development must be designed and built. As a budget for such a Phase I development, we believe capital of \$1,300,000 will be needed.
11. Capital sources would include governmental grants, private grants, private fundraising amongst individuals and corporations and, possibly, borrowing from a local / regional financial institution.

APPENDIX A

GLOSSARY OF TERMS

GLOSSARY OF TERMS

Burial is the disposition of human remains, traditionally, below ground.

Care is the general maintenance of the Cemetery and of the lots, graves, crypts and niches therein within the sole discretion of the Cemetery; including cutting a trimming of lawn, keeping in repair the drains, water lines, roads, building, fences and other structures, in keeping with a well-maintained cemetery; also, overhead expense necessary for such purposes, including maintenance of machinery, tools and equipment for such care; compensation of employees, payment of insurance premiums, reasonable payments for employees' benefit plans and maintaining necessary records of ownership, transfers and burials.

Casket or coffin is a rigid container designed for the encasement of human remains and customarily constructed of wood or metal, ornamented and lined with fabric.

Cemetery is the Cemetery Corporation in its entirety.

Certificate of Ownership (Interment Rights) or Deed for Interment Rights is the document by which the Cemetery conveys a right of interment, entombment or inurnment in an Interment Space.

Columbarium is an arrangement of niches that may include an entire building, a room, a series of special indoor alcoves, a bank along a corridor or part of an outdoor garden setting. (Plural of columbarium --columbaria)

Community Mausoleum is a structure, above ground, containing niches and crypts used or intended for use by members of the general public.

Community Niche is a common area where several cremation containers may be placed.

Companion or Double Lawn Crypts is an Interment Space in the Cemetery that contains a pre-constructed, pre-buried vault capable of holding two or more caskets.

Companion Lawn Niche is a space in an urn garden designed to accommodate two cremated remains.

Companion Lawn Urn is a receptacle into which two cremated remains may be placed made of bronze, bronze plate, durable plastic or a combination thereof.

Companion Mausoleum Crypt is a space in a mausoleum capable of holding two caskets.

Companion Columbarium Niche is a space in a Columbarium designed to accommodate the cremated remains of two persons.

Contractor is any person, firm or corporation or anyone engaged in placing, erecting or repairing any memorial or performing any work in the Cemetery's grounds, other than an employee of the Cemetery.

Cremated Remains is what remains after the cremation process is completed.

Cremation Vault is a container for an urn made of concrete, metal, fiberglass or durable plastic.

Crypt is a casket space in a mausoleum used for or intended to be used for the entombment of human remains.

Endowment Care Fund is a fund that contains a portion of the monies collected from the sale of interment spaces and memorial. The net income from this fund is used to defray expenses and maintain the Cemetery.

Entombment is the placement of human remains into a crypt.

Family Mausoleum is a private, aboveground structure containing crypts purchased by one family.

Family Burial Estate is an area of lots restricted to a group of persons related by blood or marriage.

Foundation is the base (granite or concrete) on which a memorial is installed.

Garden is a section of the Cemetery containing Interment Spaces that may be identified by a particular name or number and/or by the type of memorial authorized.

Given Name is the first name of an individual.

Grave is a space of land in the Cemetery used for or intended to be used for the burial of human remains.

Individual Memorial is a memorial for one person.

Interment is the burial or entombment of human remains or the inurnment of cremated human remains.

Interment Space is a grave, crypt, niche or plot.

Installation and Maintenance is the preparation of the earth to place a memorial, the placement of the memorial and the future maintenance of same.

Lawn Crypt is an Interment Space in the Cemetery that contains a pre-constructed and pre-buried vault capable of holding a casket.

Lawn Niche is an interment space in an urn garden in the Cemetery used for or designated to be used for the burial of cremated remains.

Lawn Space is the grave space in the Cemetery used for or designated to be used for the burial of human remains.

Lawn Urn is a receptacle designated for burial into which the cremated human remains of one person are placed, usually made of bronze, bronze plate, durable plastic or a combination thereof.

Lawn Vase is a receptacle for the placement of flowers on a grave, lawn crypt, lawn niche or memorial.

Liner is a container made of concrete, fiberglass or steel with or without a bottom to be used for the burial of a casket.

Lot is a grave, crypt or niche.

Maintenance is the maintenance of the Cemetery as defined under Care.

Mausoleum is a structure, aboveground, for interment of human remains; it may contain a combination of crypts, niches or columbaria.

Mausoleum Crypt is a space in a mausoleum capable of holding a casket.

Mausoleum Niche is a space in a mausoleum or columbarium used or designated to be used for inurnment of cremated human remains in an urn.

Mausoleum Vase is a receptacle for the placement of flowers on or a crypt or niche.

Memorial is a monument, tombstone, grave marker or headstone identifying a grave or graves or a nameplate with inscription identifying a crypt or niche.

Memorialization (Cremation) is the placement of cremated remains in an Interment Space or scattering in a Scattering Garden within the cemetery with a marker or cenotaph for nameplates.

Monument is an upright memorial made principally of stone.

Niche is a space in a mausoleum or columbarium used or intended to be used for the inurnment of cremated human remains.

Owner/s is the person or persons to whom the Cemetery has conveyed a burial right or rights or a person or persons who have acquired such rights by transfer in accordance with the rules of the Cemetery or a person or persons who hold such burial right or rights by inheritance.

Plot is two or more adjoining graves, crypts or niches.

Pre-Construction Mausoleum is a mausoleum on which construction has not commenced or is not completed.

Pre-Need is purchasing cemetery property in advance of actual need. The property may be developed or undeveloped.

Scattering Garden is an area of the Cemetery or mausoleum for the scattering of cremated remains in a non-recoverable manner in a common area.

Special Care is the care of a lot in accordance with specific instructions on the basis of any annual charge or to the extent of income derived from a special trust fund created by an Owner.

Surname is a person's last name.

Temporary marker is a form of identification placed on an Interment Space at the time of burial but not maintained thereafter.

Urn is a container used for cremated remains.

Urn Garden is an outdoor area in a Cemetery used for or designated to be used for the underground burial of cremated human remains in an urn.

Vault is any container or enclosure made of concrete, fiberglass or steel that encloses the casket and is placed in a grave to prevent the collapse of the grave and to protect the casket.



Green Lawn Abbey Landscaping Plan

Proposed by:
Jayne Vandenburg, GLAPA Board Member
And
Mark A. Miller, Ph.D., Horticulturist

June 2012

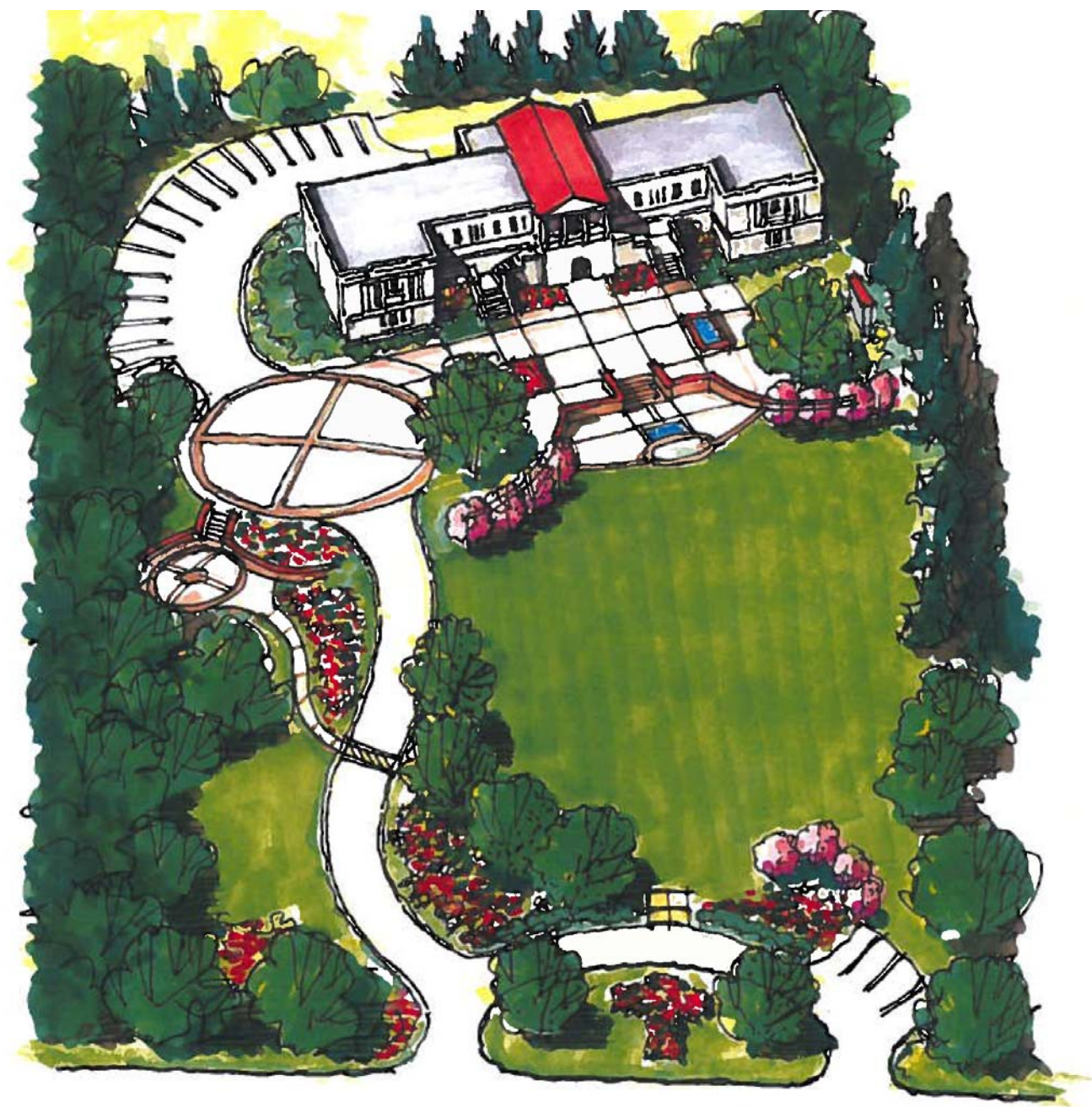


Goals:

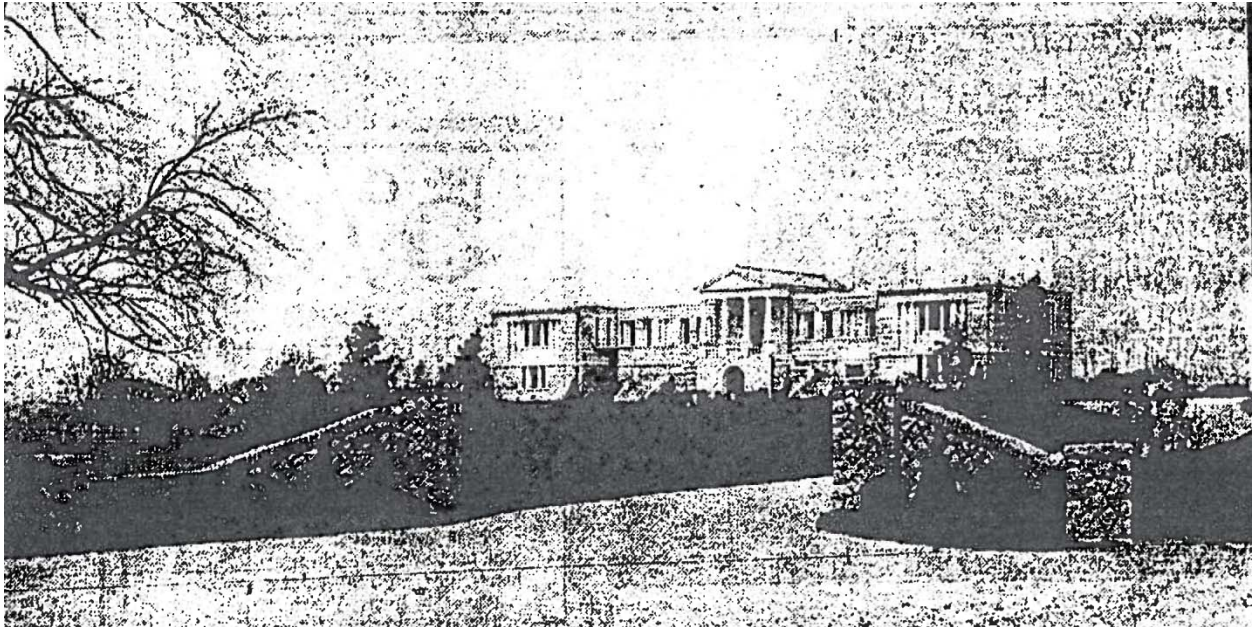
- With the site master plan in mind, develop a phased landscaping plan to begin making improvements to the site, particularly with regards to clearing out unwanted plants and getting new perimeter planting started.
- Identify low-cost tasks that can be implemented by volunteers.
- Select a few key plants to be used on the site –mass these plants for maximum dramatic impact. Add variety later.
- Select plants that require low maintenance.
- Use perennials wherever possible - to avoid repetitive costs of annuals. Annuals to be added as accents when needed.

Consider:

- Consider flowering shrubbery with 3-season interest, such as Viburnum or Fothergilla.
- Consider “Deer-resistant” plantings.
- No water feature due to ongoing maintenance.



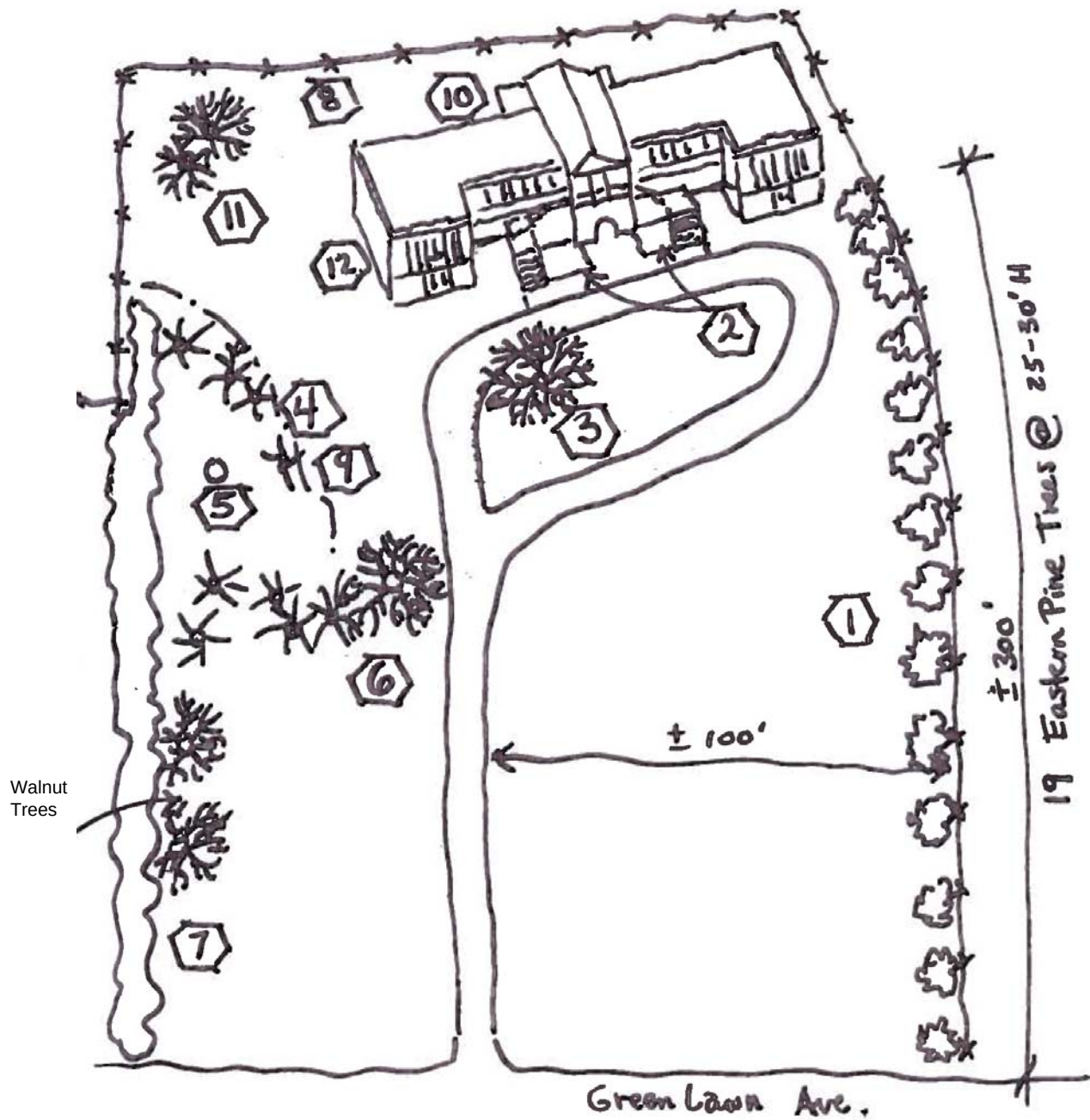
Master Plan



Historic photo from 1927

- Simplify drive on the west side to mimic the original.
- Consider entry gate with stone to reference original.
- Consider using open pavers for water infiltration.
- Avoid water features in this climate and to keep maintenance costs down.

Alternative Master Plan Ideas



Existing Landscaping & Proposed Work

Coded Notes:

1. Approx. 19 existing Eastern White Pine trees at 25-30' high along the east fence. Good screen, but they don't screen view of the 8' fence and equipment beyond. Add lower evergreens in staggered line in front of existing pines - growth to 15' high with branches to the ground. Consider mix of spruces, junipers & arborvitae. Variety good to guard against disease. Add groups of lilacs in front of evergreens - various types and colors for succession of blooms - they like full sun.
2. Remove raised beds. Kill weeds in entire area. Plant one Korean Dogwood on each side, (branches to the ground / full sun / white blooms / cost \$75 ea),. Alternative ideas are Japanese Umbrella Pines or Southern Magnolias. Consider boxwood and 3" deep mulch around the center trees. Or consider ground cover(?)
3. Remove existing Mulberry Tree.
4. Remove Mulberry Trees and select Hackberry trees in poor condition.
5. Remove dead Elm Tree. Clear out fallen trees and Low Doc Weed. Lower area to become a sunken garden.
6. Remove Tree of Heaven. Keep Walnut Trees. (Leaves are similar but bark and leaf color are different). Consider removal of Honey Locust Tree (has thorns).
7. Asian Honeysuckle with Wild Grape Vines - eventually remove and replace. Add lilacs along west edge - various types and color for succession of blooms - they like full sun.
8. Plant evergreen vine at fence - English Ivy or Euonymus (?) Must trim periodically to contain it. Eventually plant vertical Taxus.
9. Plant shade plants along the edge of the ravine - Lenten Rose / Lamium, Acanthus or Hostas (Note that deer eat hostas). Eventually, a retaining wall and steps will be needed down to the sunken garden.
10. Plant Rosey Glow Barberry along back of the building - a thorny bush as a deterrent to vandals. Grows to 8' high.
11. Existing Mulberry Trees - leave for now - remove when parking & shrubbery go in.
12. Plant old-fashion Spiraea along building (dark green leaf / grows to 8' h.)

Existing Landscaping - Proposed Work



Eastern White Pine Trees

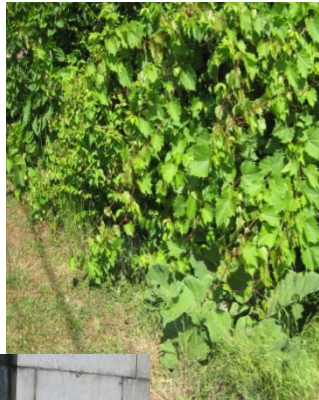


Walnut Trees

Keepers



Selected Hackberry
Trees & Tree of Heaven



Asian Honeysuckle w/
Wild Grape vine and
Low Doc Weed



Raised beds

Removal Suggested



Mulberry Trees

Existing Plants



Acanthus



Hostas



Lenten Rose

Part-shade plants for west site



English Ivy



Euonymus



Vertical Taxus in future

Fence Creepers for NW corner

Proposed Plants



Arborvitae



Lilacs – variety of types
& color for succession
of blooms

Low evergreens
along east fence
line w/ blooming
shrubbery in front
intermittently



Korean Dogwood in 2
front beds



Rosy Glow Barberry at
rear to deter vandals



Old fashion Spiraea
along building edge –
white blooms in early
summer

Add Color

Proposed Plants

Propose Work Plan & Resources

1. Summer 2012

- Tag trees for removal – obtain consensus.
- Small group of volunteers to remove trees
- Volunteer clean up of trees and brush removal.
- Obtain trees & shrubs on sale at end of summer – “heal” them in at home and save them until fall planting season.

2. Fall 2012

- Plant vines on back fence (English ivy or Euonymus donated by JMV)
- Plant spiraea along side of building (donated by JMV)
- Remove raised beds in front and plant Korean Dogwood, with boxwood, ground cover or mulch. (Cost of Dogwoods = \$70/each)

3. Spring 2013

- Supplement ground cover and other plants with more of the same.

Proposed Phasing of Master Plan

1. Volunteer landscaping clean-up and plantings
(See previous pages).
2. Grading to establish gravel entry drive, appropriate drainage along street, and paved upper plaza
(retaining wall with crypts?)
3. Pavement added on drive and parking.
4. Gates, signage and site furniture
(Establish a standard / Offer naming opportunities – “In Loving Memory of....”)
5. Install stairs to sunken garden.
6. Add trees and shrubbery (on sale) along the way.
Consider naming opportunities for monumental trees.



July 16, 2007

William Aschinger, Trustee
Columbus Cemetery Association
4401 Equity Dr.
Columbus, Ohio 43228

Dear Mr. Aschinger:

Congratulations on the recent listing of your property into the National Register of Historic Places!

The National Park Service, United States Department of the Interior listed the **Green Lawn Abbey** at 700 Greenlawn Ave. in Columbus, Ohio on June 27, 2007. The nomination was made in connection with a state plan to identify and document prehistoric and historic places in Ohio that qualify for National Register status under provisions of the National Historic Preservation Act of 1966 as amended.

The Ohio Historic Preservation Office (OHPO) is available to advise you in maintaining the historic character of your property. As you know from previous mailings received from this office, there are no restrictions placed on your property following the National Register listing. However, the OHPO strongly encourages owners of historic properties to consider all options before completing work that could damage the structure or impair its historic integrity. Careful planning can facilitate the sensitive incorporation of contemporary alterations with the historic fabric. The OHPO provides free information on how to sensitively rehabilitate and repair historic properties, upon request.

Thank you for your interest in historic preservation and the National Register of Historic Places.

Sincerely,

Barbara A. Powers
Department Head
Inventory and Registration

Cc: Janice Loebbaker, Nomination Author
Mayor Michael Coleman, City of Columbus
Senator Ray Miller, District #15
Representative Dan Stewart, District #25
Tim Guiton, Chair, Franklin County Commissioners
Randy Black, Historic Preservation Officer, City of Columbus
Mid-Ohio Regional Planning Commission
Paul Graham, Ohio Department of Transportation

OHIO HISTORICAL SOCIETY

Ohio Historic Preservation Office

567 East Hudson Street, Columbus, Ohio 43211-1030 ph: 614.298.2000 fx: 614.298.2037

www.ohiohistory.org

Green Lawn Abbey
Marble Damage
Documentation

June 2013

On June 22, 2013, a walk-through of the Abbey was conducted. All damage to existing interior marble was photographed and identified on floor plans and elevations.

- The majority of the damage is the result of vandalism, when bronze gates were torn out with little regard for the marble surrounds.
- Nine (9) shutters at vaults are missing, although there are several stored in the basement. Research is required to determine where these belong. Two existing shutters at vaults each have a hole in the center.
- While some marble slabs may require replacement, many can be repaired using a polyester resin (See specifications.)
- There is a small inventory of marble pieces stored in the Abbey basement.

Photos 1 ~ 55 are keyed to the floor plans and elevations which follow.



1



2 (Cracks at ceiling beam & pilaster)



3



4



5



6

Interior Marble Damage – Refer to plans & elevations for exact location.

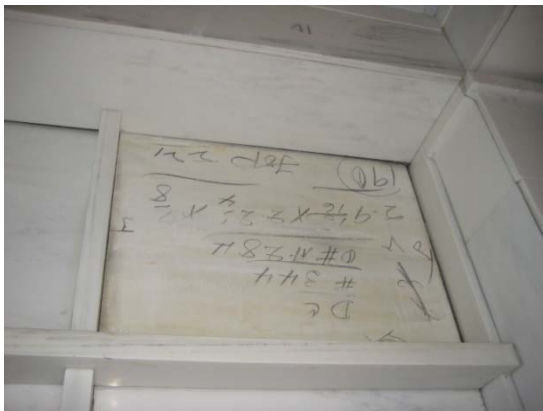
June 22, 2013



7



8



9



10 (Holes to anchor grill are broken.)



11



12 (Marble around grill opening is broken.)

Interior Marble Damage – Refer to plans & elevations for exact location.

June 22, 2013



13



14



15



16



17



18

Interior Marble Damage – Refer to plans & elevations for exact location.

June 22, 2013



19



20



21



22



23



24

Interior Marble Damage – Refer to plans & elevations for exact location.

June 22, 2013



25



26



27 (Holes to anchor grill are broken.)



28 (Holes to anchor grill are broken.)



29



30

Interior Marble Damage – Refer to plans & elevations for exact location.

June 22, 2013



31 (Cracks at pilaster & beam.)



32



33



34



35



36

Interior Marble Damage - Refer to plans & elevations for exact location.

June 22, 2013



37



38



39



40



41



42

Interior Marble Damage – Refer to plans & elevations for exact location.

June 22, 2013



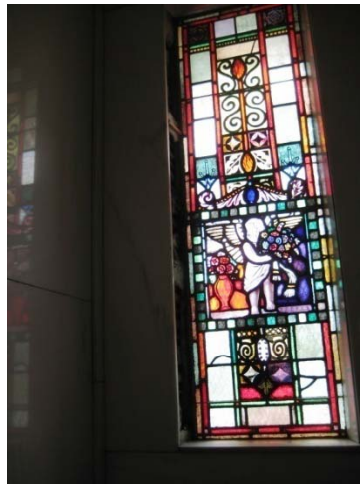
43



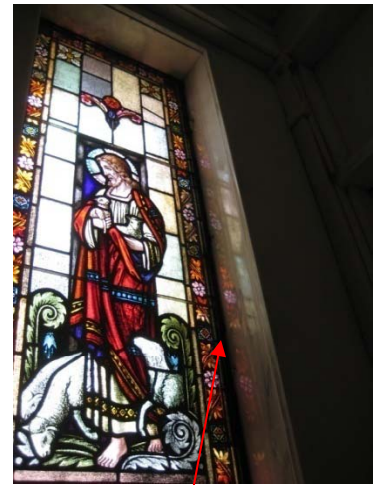
44



45



46 (Left jamb missing)



47 (5 holes each jamb)



48



Detail @ 47

Interior Marble Damage – Refer to plans & elevations for exact location.

June 22, 2013



49



50



51



52



53



54



55

Interior Marble Damage – Refer to plans & elevations for exact location.

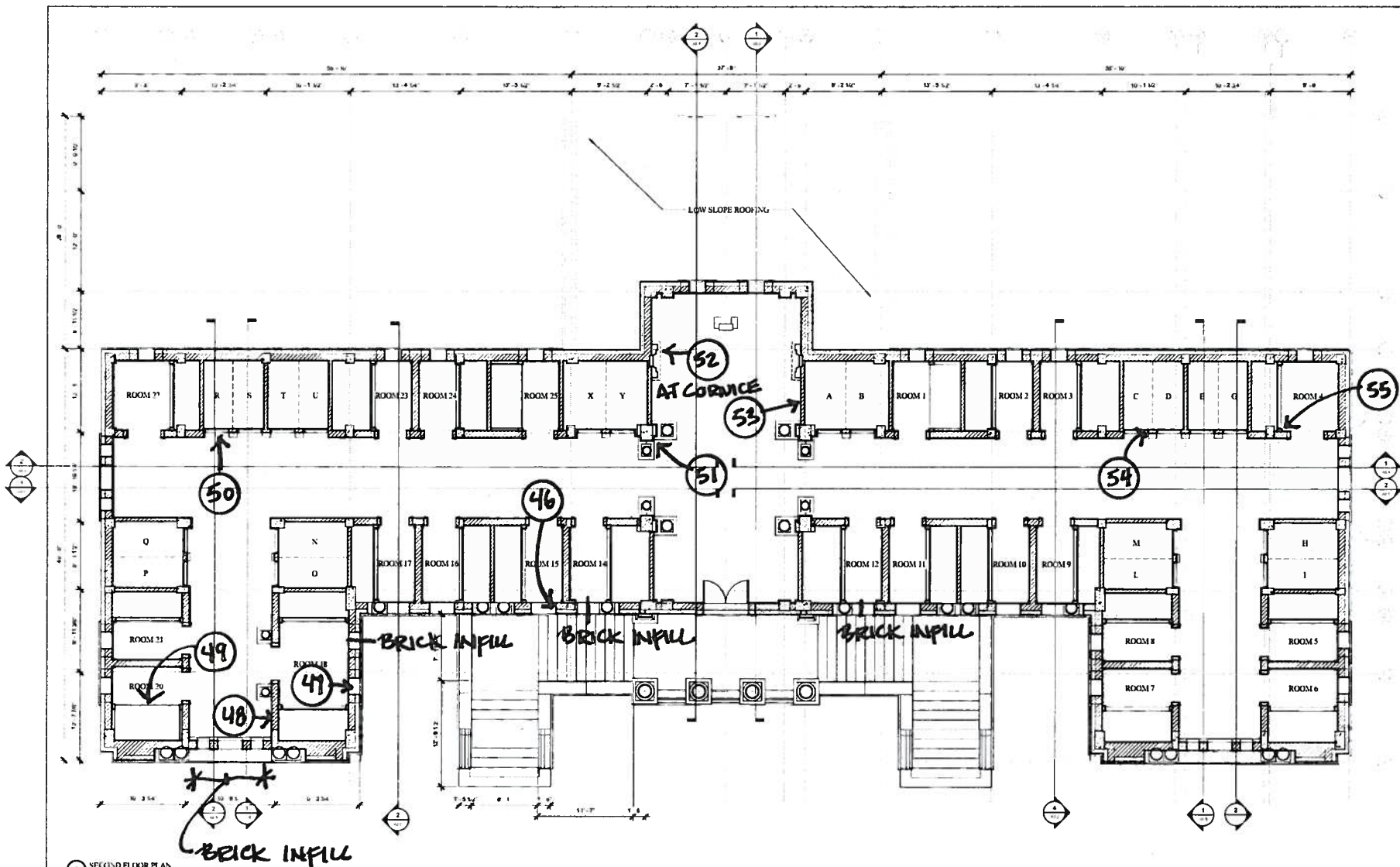
June 22, 2013

GREENLAWN ABBEY

EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DESIGNED BY TPAI, ARCHT
100 GREENLAWN AVENUE COLUMBUS, OHIO 43223
DATE: 05/2013

A1.3



1 SECOND FLOOR PLAN

SECOND FLOOR

REFER TO ELEVATIONS & PHOTOS

DAMAGED MARBLE
JUNE 2013

EXISTING CONDITIONS NOTES:

1. ALL EXISTING MARBLE IS TO BE REPAIRED OR REPLACED WITH MARBLE.
2. ALL EXISTING MARBLE IS TO BE REPAIRED OR REPLACED WITH MARBLE.
3. THE EXISTING MARBLE IS TO BE REPAIRED OR REPLACED WITH MARBLE.
4. THE EXISTING MARBLE IS TO BE REPAIRED OR REPLACED WITH MARBLE.
5. THE EXISTING MARBLE IS TO BE REPAIRED OR REPLACED WITH MARBLE.

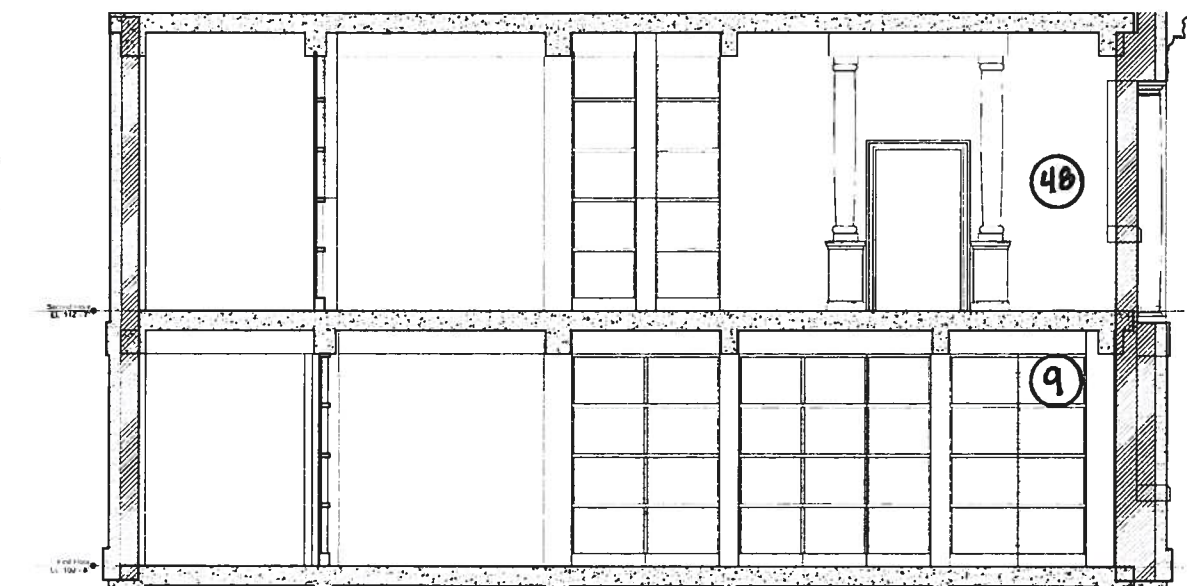
GREENLAWN ABBEY

EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

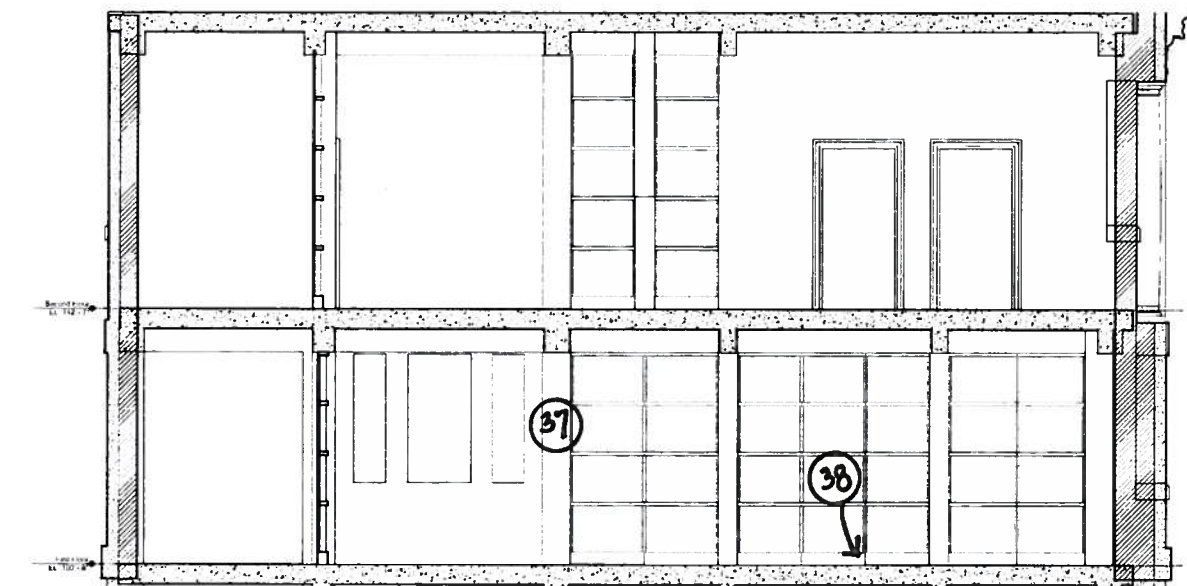
DRAWN BY TRAVIS LACRO
IN
THE GREENLAWN ABBEY PROJECT
MAY 15, 2013

A8.1

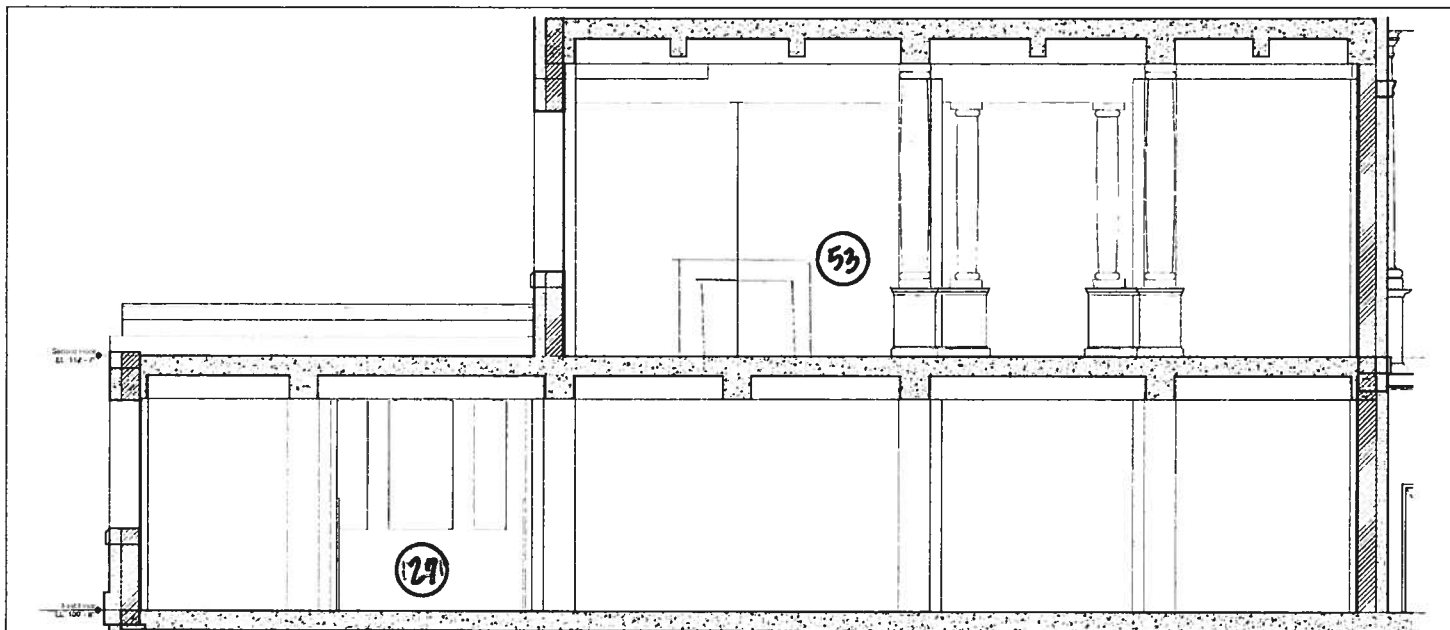
DAMAGED MARBLE
JUNE 2013



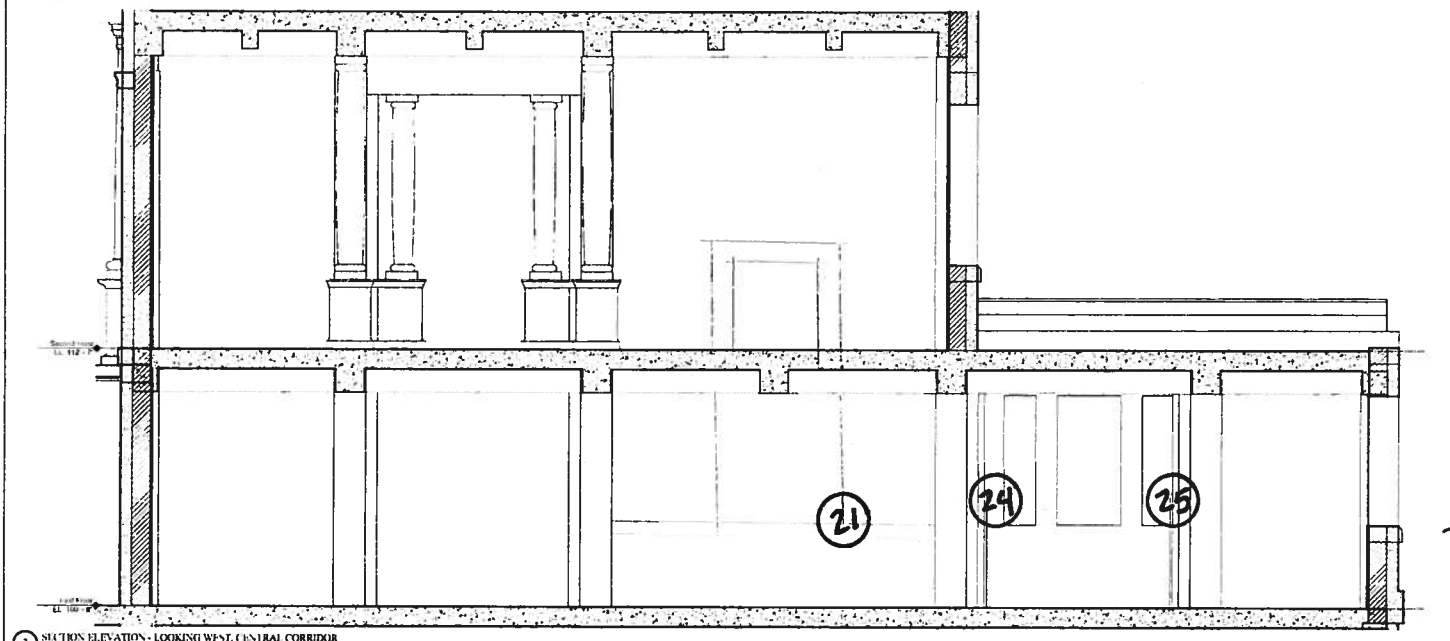
1 SECTION ELEVATION - LOOKING EAST, WEST CORRIDOR



2 SECTION ELEVATION - LOOKING EAST, EAST CORRIDOR



1 SECTION ELEVATION - LOOKING EAST, CENTRAL CORRIDOR



2 SECTION ELEVATION - LOOKING WEST, CENTRAL CORRIDOR

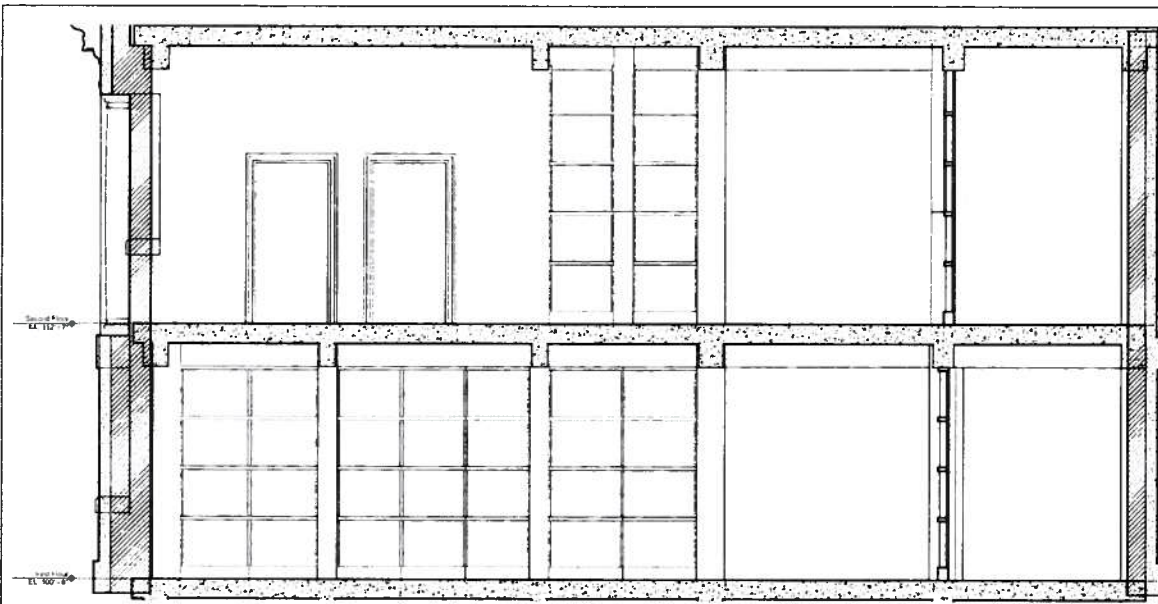
DAMAGED MARBLE
JUNE 2013

GREENLAWN ABBEY

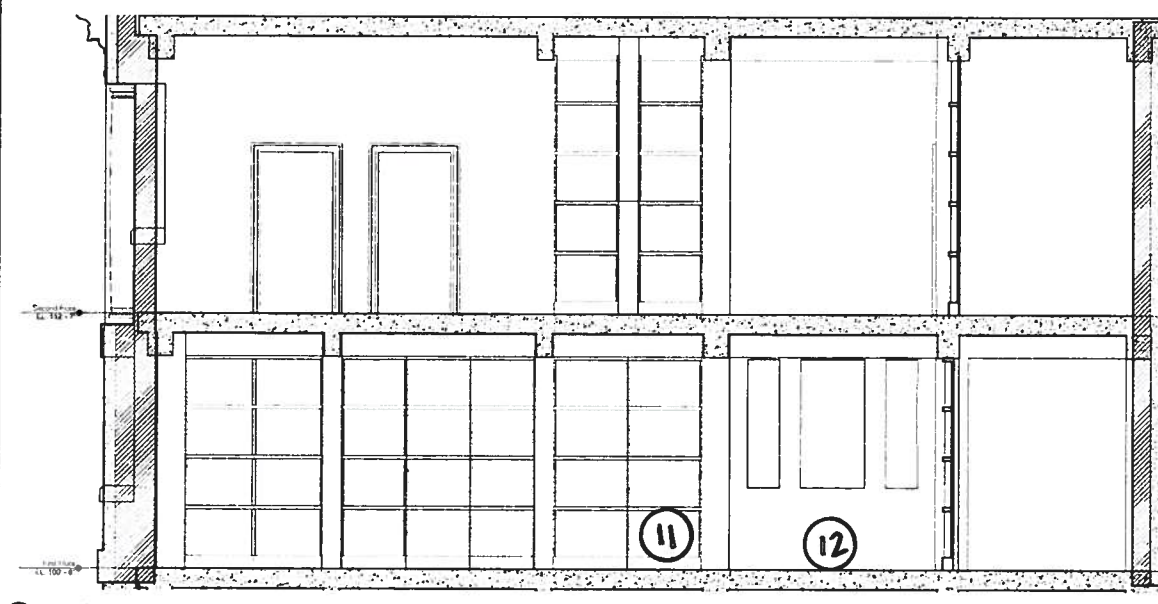
EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DESIGNED BY: J. L. LUTZ
18 GREENLAWN AVENUE, COLUMBUS, OHIO 43223
MAY 15, 2013

A8.2



1 SECTION ELEVATION - LOOKING WEST, EAST CORRIDOR



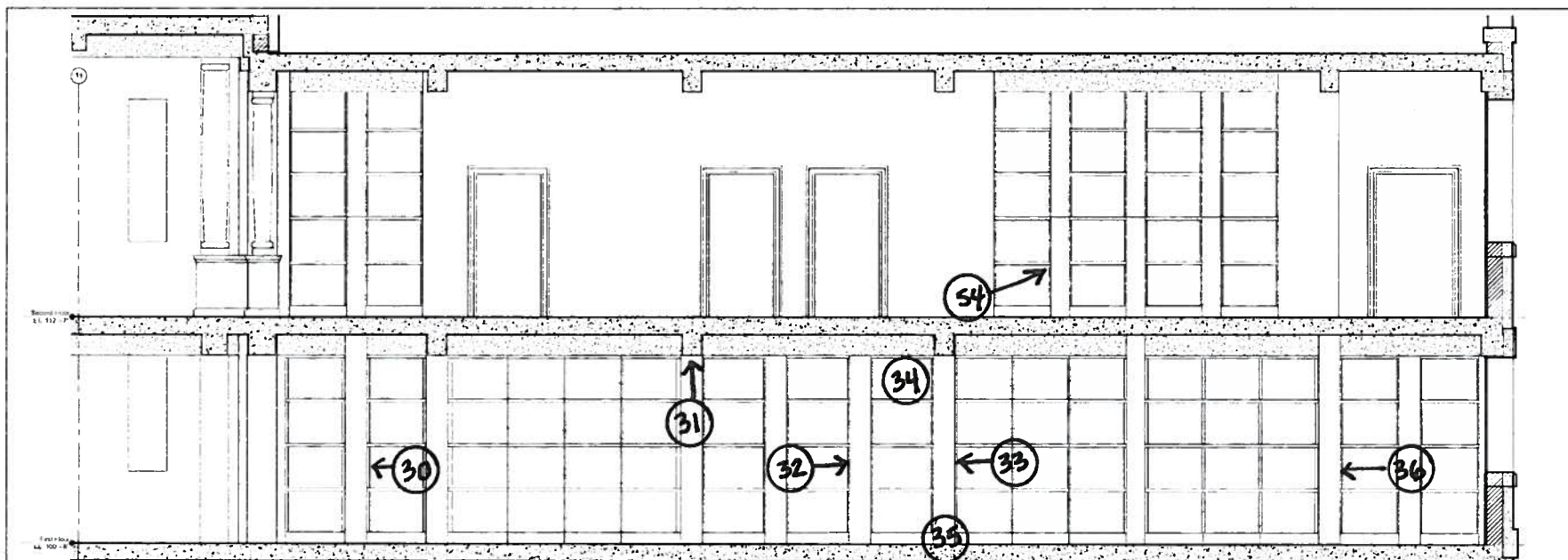
2 SECTION ELEVATION - LOOKING WEST, WEST CORRIDOR

DAMAGED MARBLE
JUNE 2013

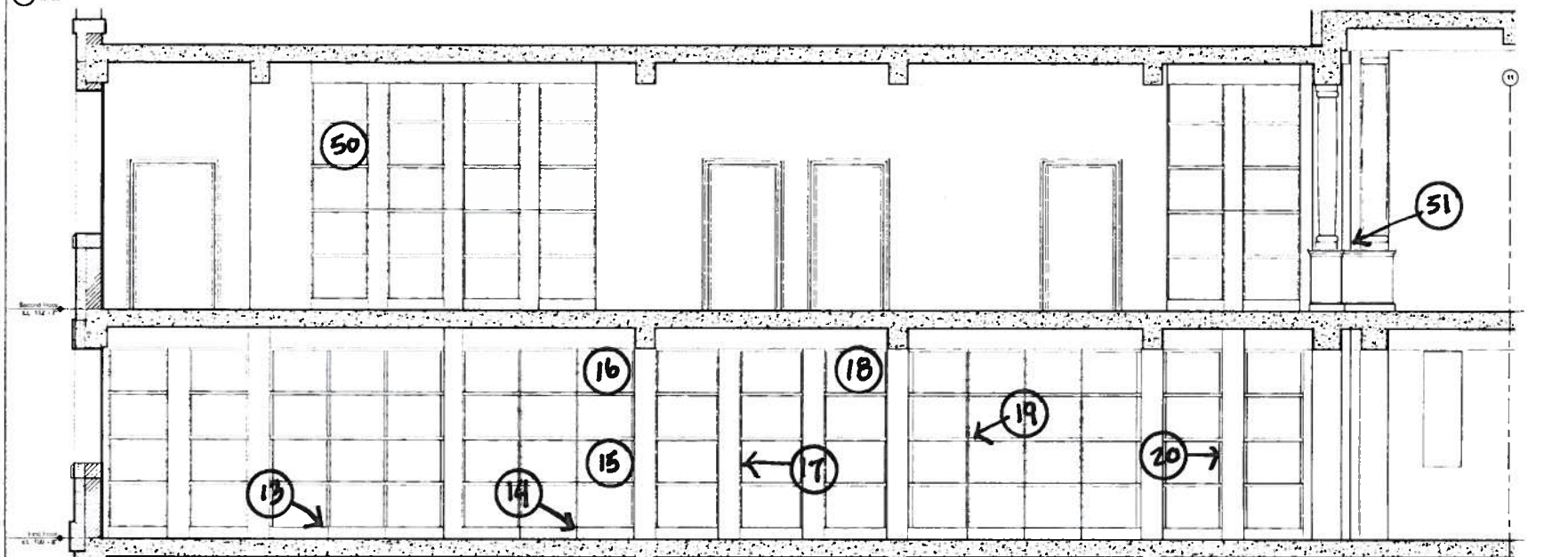
GREENLAWN ABBEY

EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DESIGNED BY TIA V. LARIT
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE
COLUMBUS, OHIO 43223
JUNE 2013



1 SIDE ELEVATION - LOOKING NORTH, EAST CORRIDOR



2 SIDE ELEVATION - LOOKING NORTH, WEST CORRIDOR

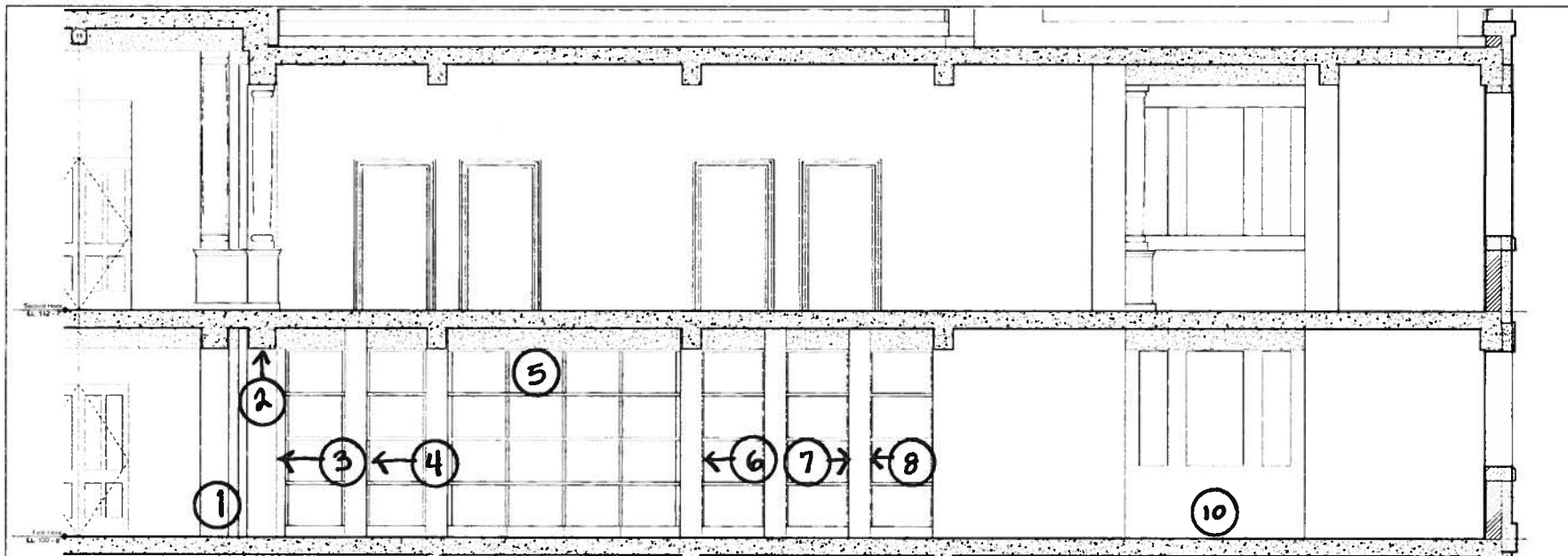
GREENLAWN ABBEY

EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

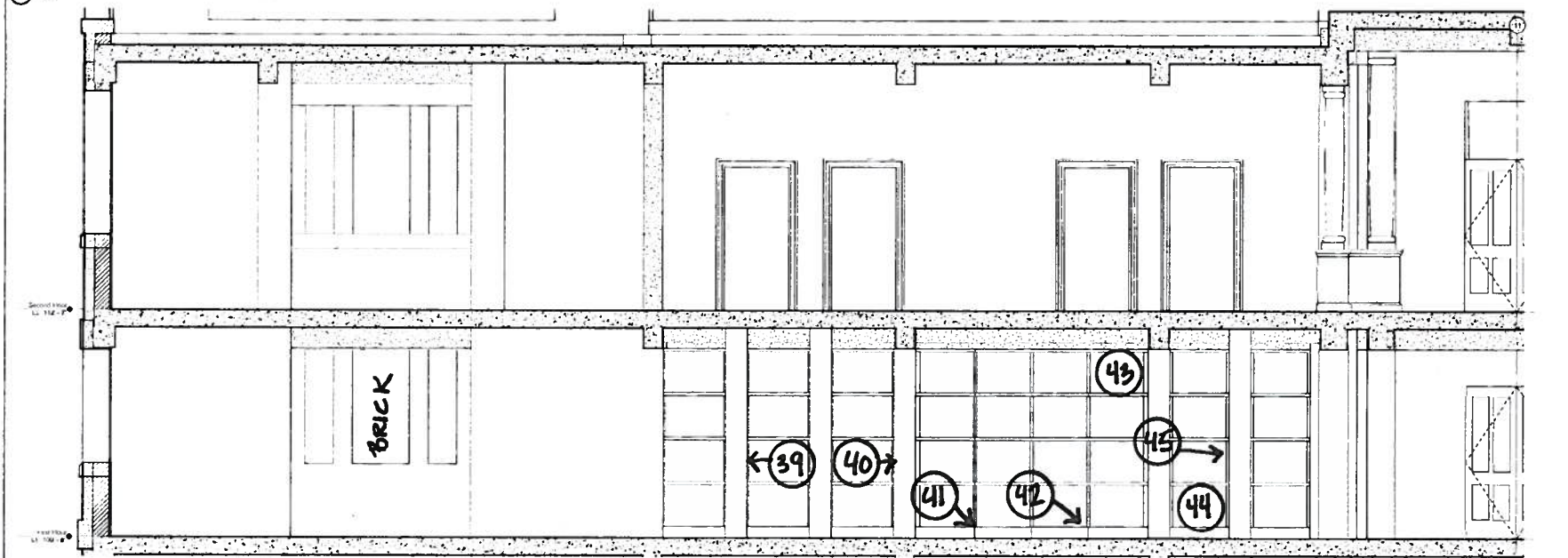
DESIGNED BY: JAVIER L. GUTIERREZ
BY: JAVIER L. GUTIERREZ
THE GREENLAWN ABBEY
JAN 13, 2013

A8.4

DAMAGED MARBLE
JUNE 2013



SECTION II ELEVATION - LOOKING SOUTH, WEST CORRIDOR



SECTION III ELEVATION - LOOKING SOUTH, EAST CORRIDOR

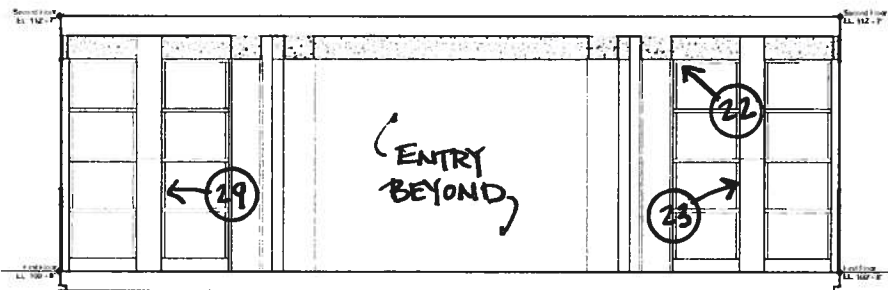
GREENLAWN ABBEY

EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

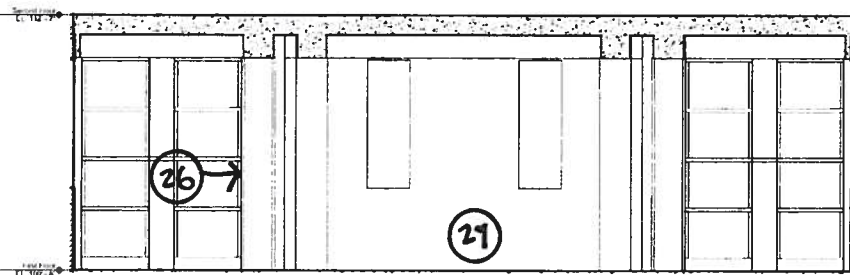
DESIGNED BY JAMES L. LAY
BY JAMES L. LAY
THE LARSEN ARCHITECTURE FIRM
MAY 23, 2013

A8.5

DAMAGED MARBLE
JUNE 2013



1 SECTION ELEVATION - LOOKING SOUTH, CENTRAL CORRIDOR



2 SECTION ELEVATION - LOOKING NORTH, CENTRAL CORRIDOR

CHAPEL

DAMAGED MARBLE
JUNE 2013

GREENLAWN ABBEY

EXISTING CONDITIONS DRAWINGS FOR
THE GREENLAWN ABBEY
700 GREENLAWN AVENUE COLUMBUS,
OHIO 43223

DESIGNED BY: JIN YI LIAO
THE GREENLAWN ABBEY PRESERVATION ASSOCIATION
MAY 1997

A8.6

Mortar Analysis

Test Report No. 3736.

Green Lawn Abbey, Columbus, Ohio.

Construction Mortar.

One sample of original bedding and pointing mortar dating from 1927 (53.5g), taken from the south elevation at approx 1650mm has been analysed chemically and microscopically.

Laboratory Observations:

Dry sample. Fully carbonated (phenolphthalein carbonation test). Discrete hard (fragments could not be broken by hand nor crumbled in fingers; disrupted using pestle with moderate difficulty) cream-white/pale grey mortar pieces. Apparent water permeability low. Well-mixed. Aggregate principally semi-rounded/sub-angular (<4mm). Calcareous/dolomitic particles not observed. Hair/fibre reinforcement not present. Grey surface dirt/pollution staining noted in some places extending to a depth of circa 5mm.

Reaction Comments:

Moderately vigorous effervescence with 10% HCl.

Chemical 'Dissolution' Analysis (% dry mass) to BS4551:2005.

% Moisture (oven @ 105°C)	1.5
% Total Calcium as CaO (titrimetric method)	22.80
% Total Magnesium as MgO (titrimetric method)	3.16
% Soluble SiO ₂ (gravimetric method)	3.11
% Acid-soluble sulphate as SO ₃ (gravimetric method)	0.177
% Total Acid Insolubles	48.2

BINDER

The binder in this sample is hydraulic as confirmed by the soluble SiO₂ results, and indicates the (primary) binder to be cement. The CaO:SiO₂ ratio and MgO result indicates the presence of either carbonated dolomitic lime or dolomitic limestone, although this was not observed. Gypsum is not present.

AGGREGATE

Insoluble particle size range: 4.10mm to 63µm (87.01%) : < 63µm (12.99%)

The insoluble residue is a medium-coarse sand comprising:

Cream/grey Quartz
Semi-rounded particles of various mineral type
Brown clay/ silt (in significant proportion)

(cont.)

TEST REPORT 3736 (page 2)

MORTAR BY VOLUME

Acid-soluble calcareous/dolomitic aggregate particles were not observed to be present and no allowance has therefore been made. The results after allowance for typical bulk density, indicate a calculated volumetric mix of **approximately:**

1 part Cement
2.5 parts Dolomitic lime
5 parts Combined Aggregate.

Although dolomitic aggregate was not observed, if it is present it would mean that this mortar would have had a lower lime proportion and a higher aggregate proportion.

NOTES:

1. Sample mixes must always be prepared to ensure suitability and an accurate colour and texture match.
2. Aggregates with a particle size and grading appropriate for the intended use must be selected. Sands conforming to the relevant Standard must be used.
3. Manufacturers recommended application mix proportions and 'Best Practice' guides must be complied with.
4. It should be remembered that mortars change over time. When analysing an aged material, one is ascertaining what it now is and looking for evidence for what it originally was. Calcium hydroxide carbonates to form Calcium carbonate, and Calcium silicate hydrates, the principal hydraulic reaction products in cements, hydraulic limes and pozzolanic limes themselves react over time with atmospheric CO₂ to produce calcium carbonate, hydrated silica and silico-aluminate gels and only limited calcium silicate hydrate gel.

02.11.2010

Peter Ellis

Historic Buildings Consultancy

A trading division of Rose of Jericho Ltd. Reg No 3909243

0044 (0)1935 83676

info@rose-of-jericho.demon.co.uk

REPORT ON THE LABORATORY EXAMINATION AND EXTRACTION / ANALYSIS OF A
SAMPLE OF HISTORIC MORTAR FROM:

GREEN LAWN ABBEY
700 Greenlawn Avenue, Columbus, Ohio, USA.

Laboratory Batch Reference: HT/10-3043/PE

Report Reference: ROJ/3509

31st October 2010

APPENDIX

Sample Ref 3736 – GREENLAWN ABBEY - MORTAR

PHOTOGRAPHS OF THE EXTRACTED INSOLUBLE AGGREGATE, SAND AND SILT AND CLAY / FINES COMPONENTS OF THE HISTORIC MORTAR SAMPLE

*Photographs were taken under lighting of colour temperature 5000°K
(daylight).*

*A specimen of extracted insoluble residue ('Sand and Aggregate' and 'Silt
and Clay / Fines') component of each mortar sample is available for
sourcing and matching purposes, and for archive.*

**EXTRACTED INSOLUBLE SAND, AGGREGATE, AND FINES COMPONENT OF
HISTORIC MORTAR SAMPLES**

Photographs taken under lighting of colour temperature 5000°K (daylight).

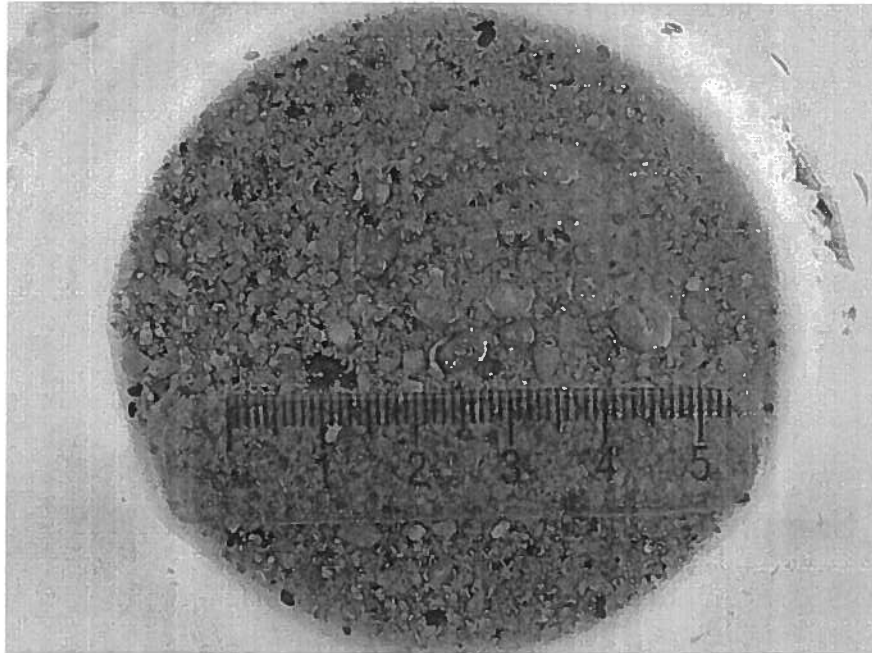


Figure A1: Sample 3736 – Extracted sand and aggregate; moist condition.

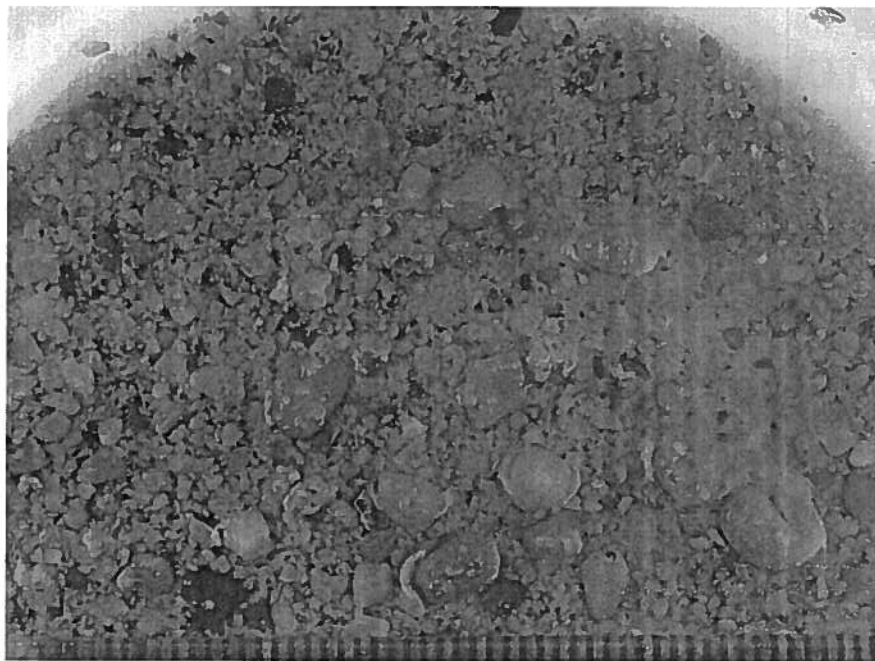


Figure A2: Sample 3736 – Extracted sand and aggregate; moist condition.

**EXTRACTED INSOLUBLE SAND, AGGREGATE, AND FINES COMPONENT OF
HISTORIC MORTAR SAMPLES**

Photographs taken under lighting of colour temperature 5000°K (daylight).

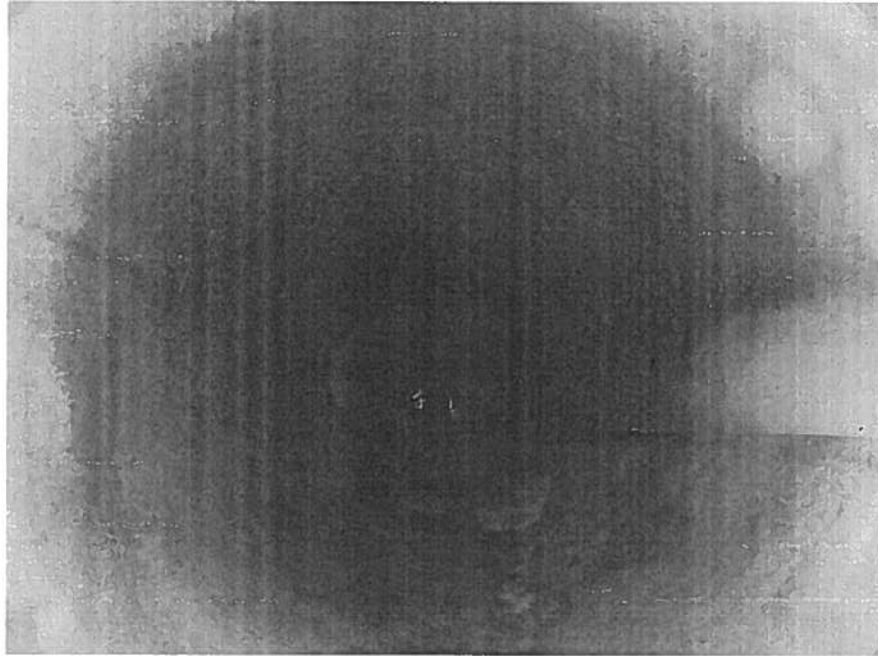


Figure A3: Sample 3736 – Extracted silt and clay / fines; moist condition.

**EXTRACTED INSOLUBLE SAND, AGGREGATE, AND FINES COMPONENT OF
HISTORIC MORTAR SAMPLES**

Photographs taken under lighting of colour temperature 5000°K (daylight).



Figure A4: Sample 3736 – Greater than 2.00 mm fraction of extracted and sieved sand, aggregate, and fines; dry condition.

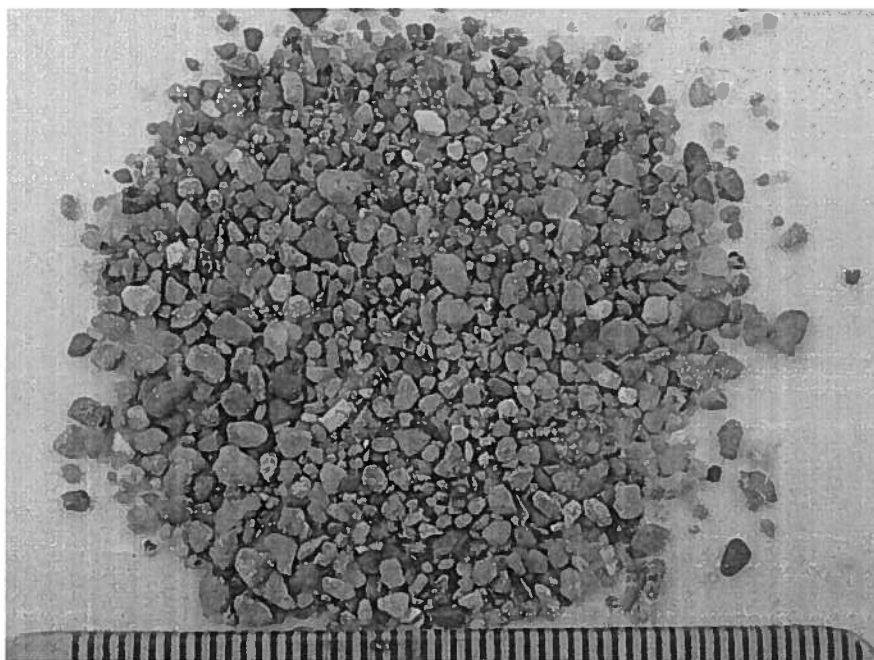


Figure A5: Sample 3736 – 0.500 mm to 2.00 mm fraction of extracted and sieved sand, aggregate, and fines; dry condition.

**EXTRACTED INSOLUBLE SAND, AGGREGATE, AND FINES COMPONENT OF
HISTORIC MORTAR SAMPLES**

Photographs taken under lighting of colour temperature 5000°K (daylight).

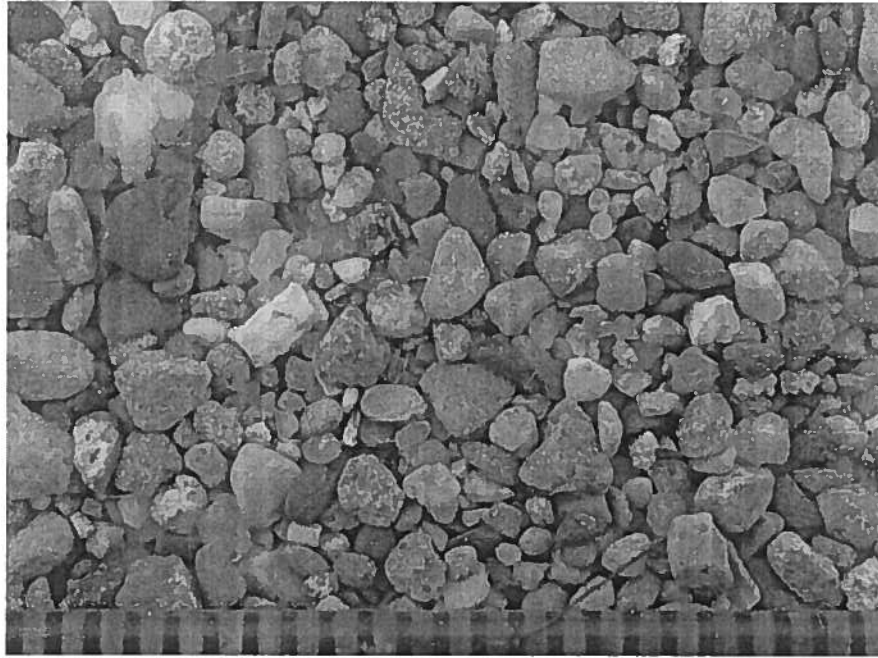


Figure A6: Sample 3736 – 0.500 mm to 2.00 mm fraction of extracted and sieved sand, aggregate, and fines; dry condition.

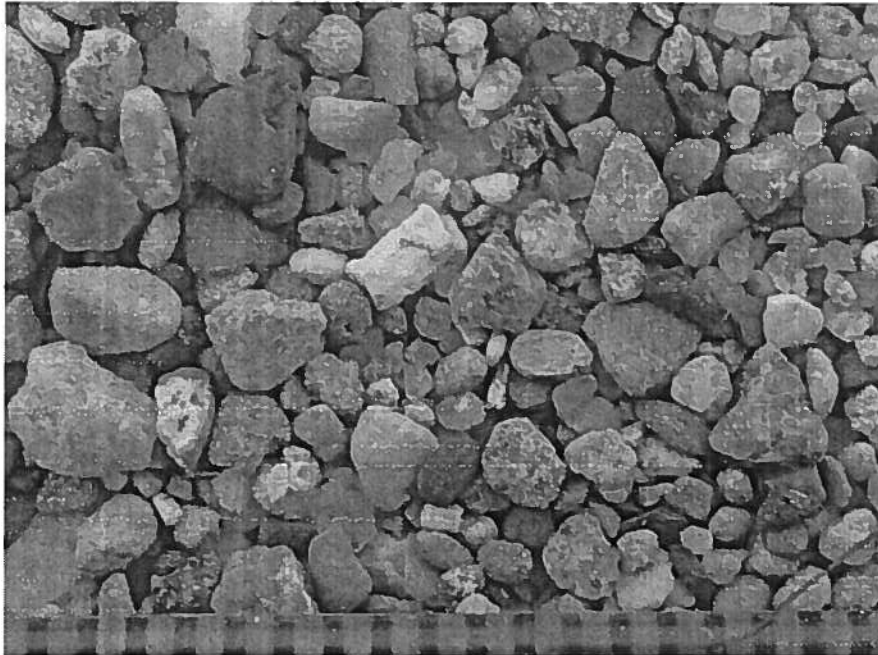


Figure A7: Sample 3736 – 0.500 mm to 2.00 mm fraction of extracted and sieved sand, aggregate, and fines; dry condition.

**EXTRACTED INSOLUBLE SAND, AGGREGATE, AND FINES COMPONENT OF
HISTORIC MORTAR SAMPLES**

Photographs taken under lighting of colour temperature 5000°K (daylight).

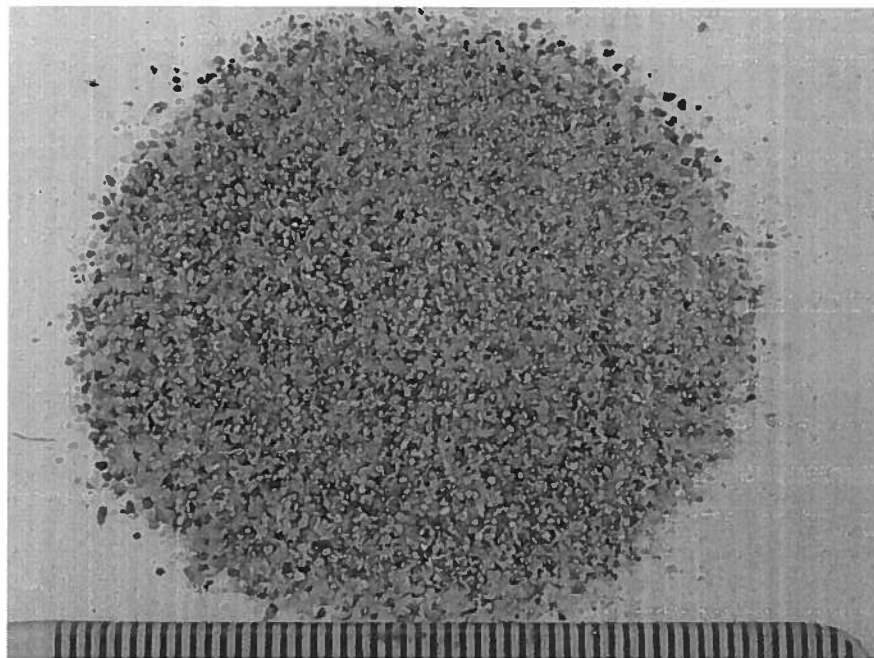


Figure A8: Sample 3736 – 0.063 mm to 0.500 mm fraction of extracted and sieved sand, aggregate, and fines; dry condition.

**EXTRACTED INSOLUBLE SAND, AGGREGATE, AND FINES COMPONENT OF
HISTORIC MORTAR SAMPLES**

Photographs taken under lighting of colour temperature 5000°K (daylight).

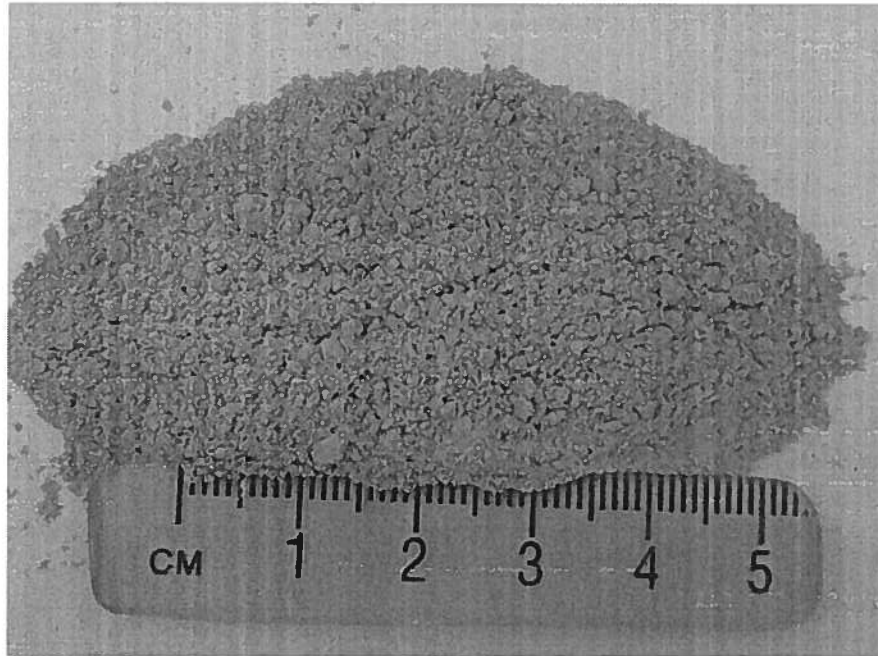


Figure A9: Sample 3736 – Less than 0.063 mm (silt and clay / fines) fraction of extracted and sieved sand, aggregate, and fines; dry condition.

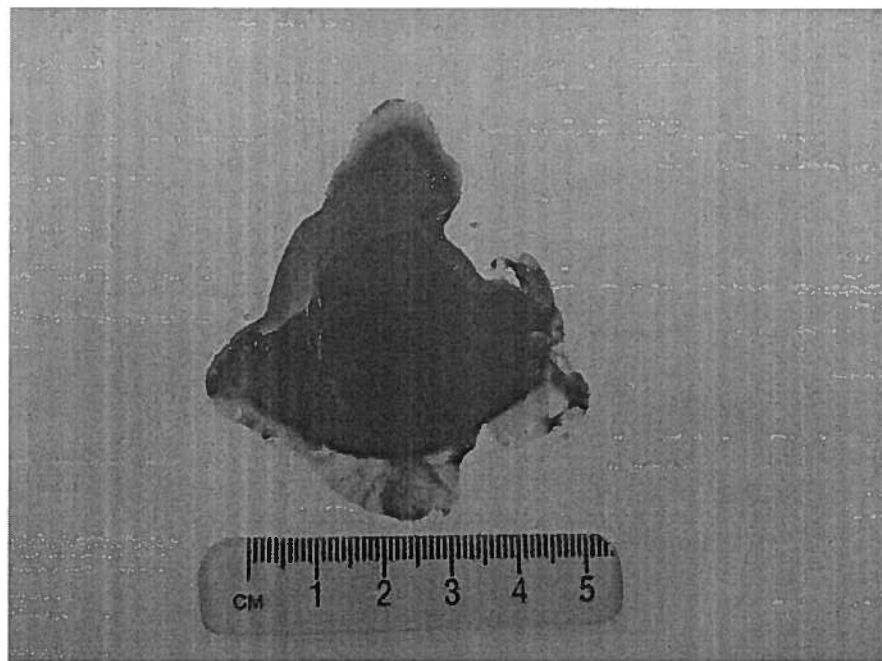


Figure A10: Sample 3736 – Less than 0.063 mm (silt and clay / fines) fraction of extracted and sieved sand, aggregate, and fines; moist condition.

**EXTRACTED INSOLUBLE SAND, AGGREGATE, AND FINES COMPONENT OF
HISTORIC MORTAR SAMPLES**

Photographs taken under lighting of colour temperature 5000°K (daylight).

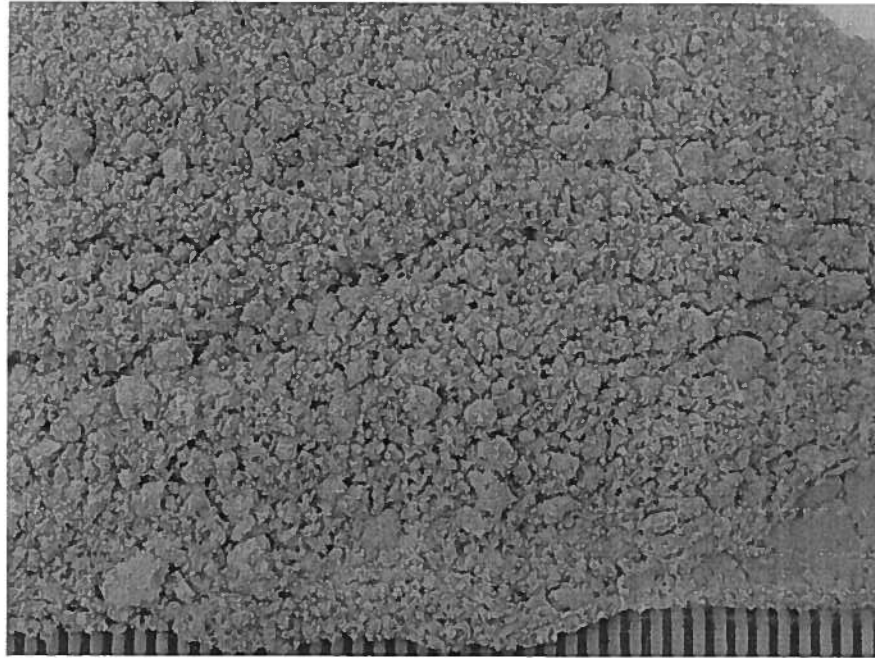


Figure A11: Sample 3736 – Less than 0.063 mm (silt and clay / fines) fraction of extracted and sieved sand, aggregate, and fines; dry condition.

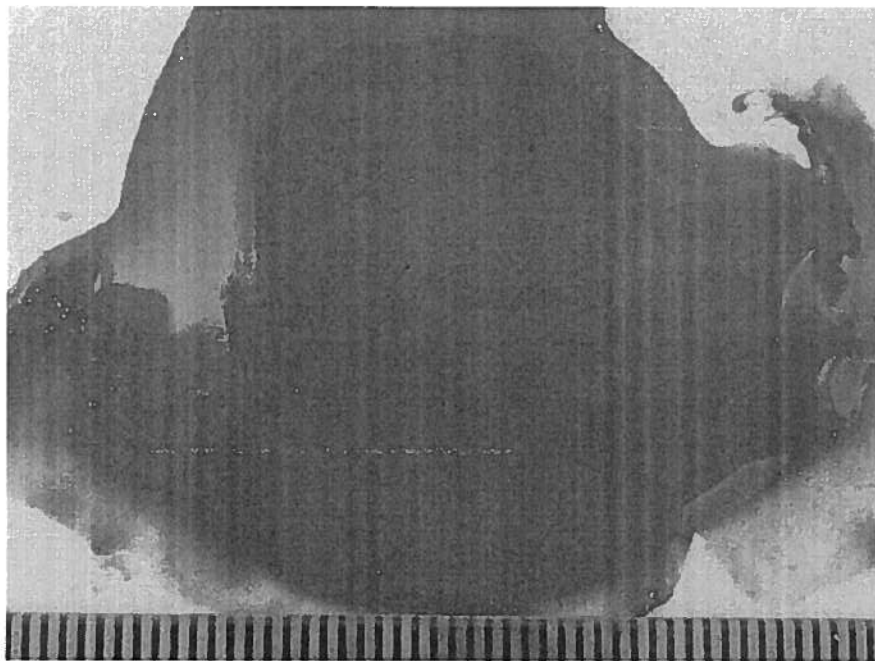


Figure A12: Sample 3736 – Less than 0.063 mm (silt and clay / fines) fraction of extracted and sieved sand, aggregate, and fines; moist condition.

EXTRACTED INSOLUBLE SAND COMPONENT OF HISTORIC MORTAR
SAMPLES – UNDER MAGNIFICATION
Photographs taken under polarized lighting.

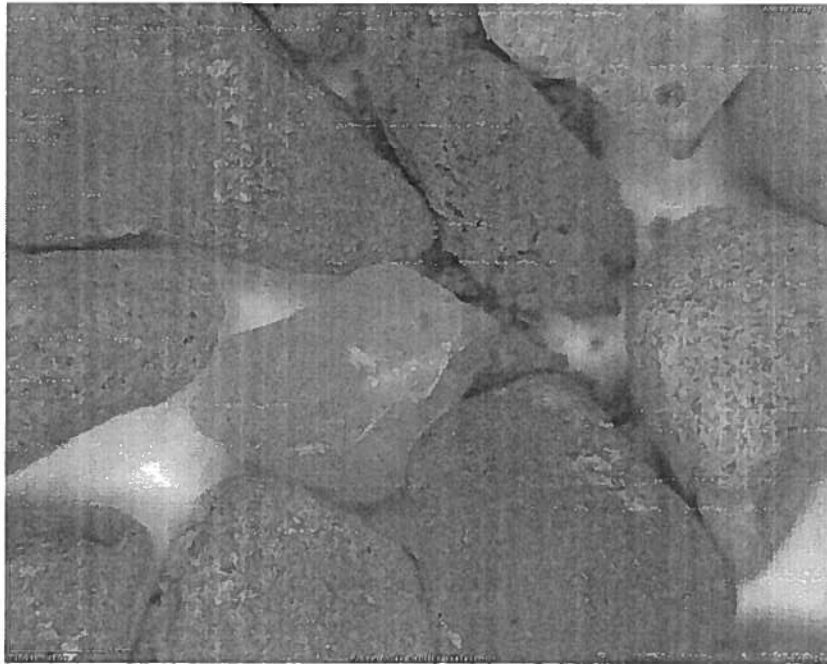


Figure A13: Sample 3736 – Greater than 2.00 mm fraction of extracted and sieved sand, aggregate, and fines; dry condition, x57 magnification.

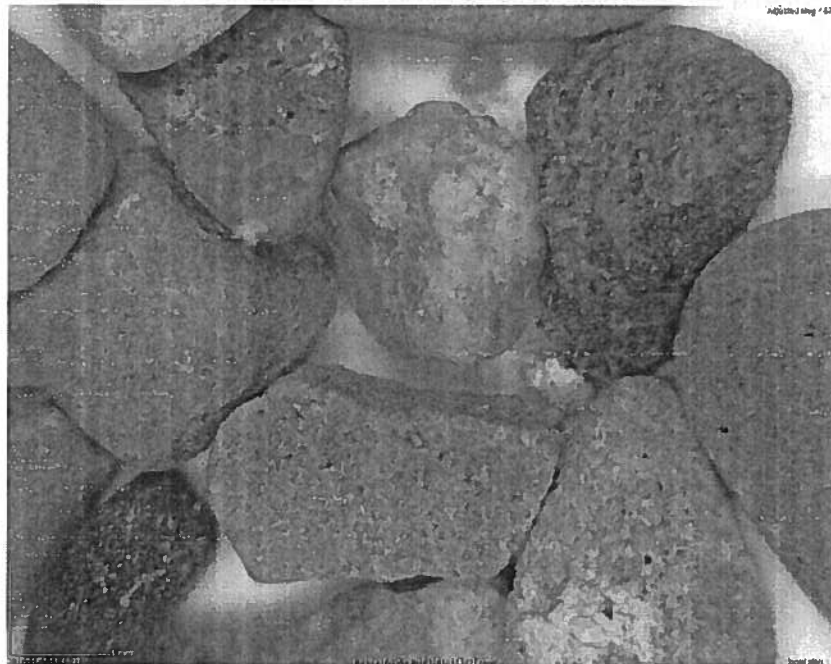


Figure A14: Sample 3736 – Greater than 2.00 mm fraction of extracted and sieved sand, aggregate, and fines; dry condition, x57 magnification.

**EXTRACTED INSOLUBLE SAND COMPONENT OF HISTORIC MORTAR
SAMPLES – UNDER MAGNIFICATION**

Photographs taken under polarized lighting.

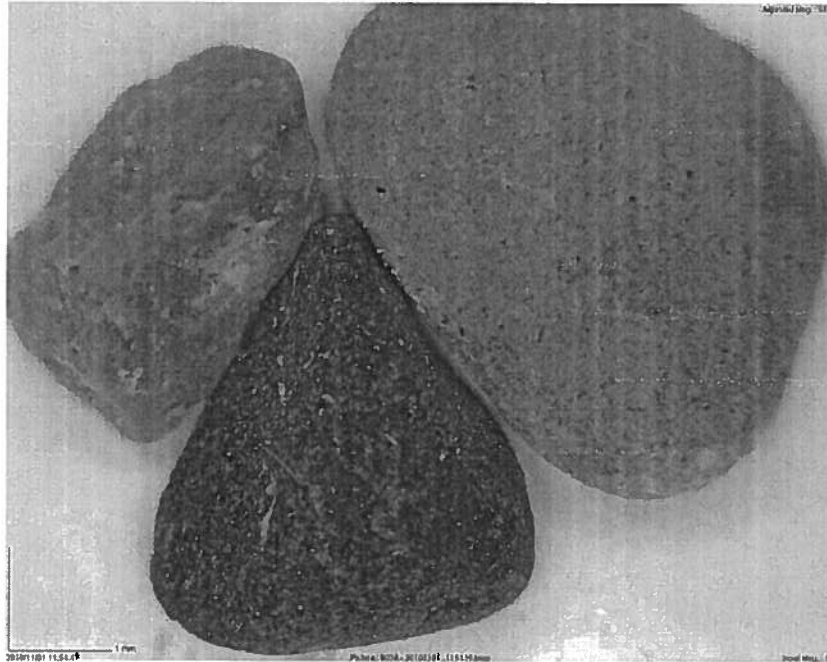


Figure A15: Sample 3736 – Selected aggregate particles from ‘greater than 2.00 mm’ fraction of extracted and sieved sand, aggregate, and fines; dry condition, x61 magnification.

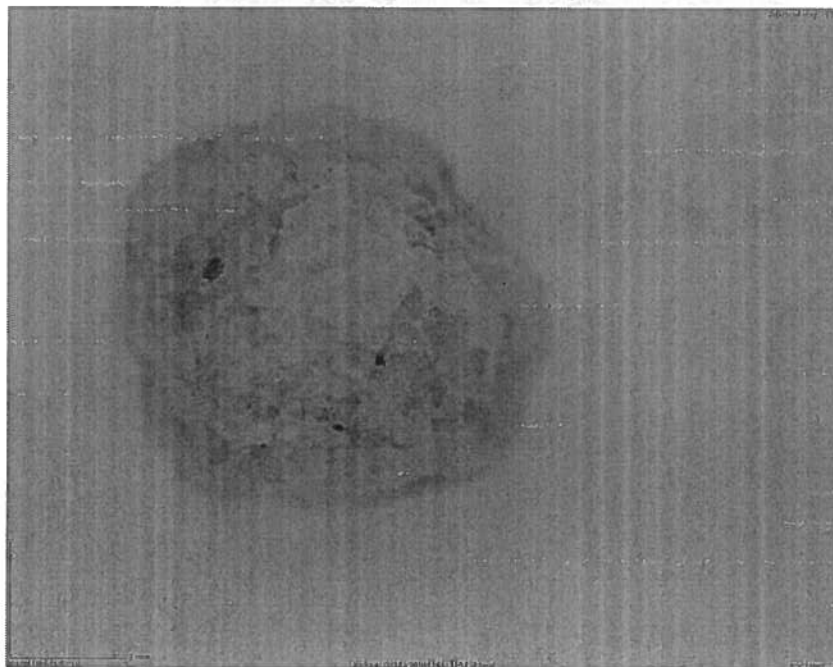


Figure A16: Sample 3736 – Aggregate particle from ‘greater than 2.00 mm’ fraction of extracted and sieved sand, aggregate, and fines; dry condition, x69 magnification.

**EXTRACTED INSOLUBLE SAND COMPONENT OF HISTORIC MORTAR
SAMPLES – UNDER MAGNIFICATION**

Photographs taken under polarized lighting.

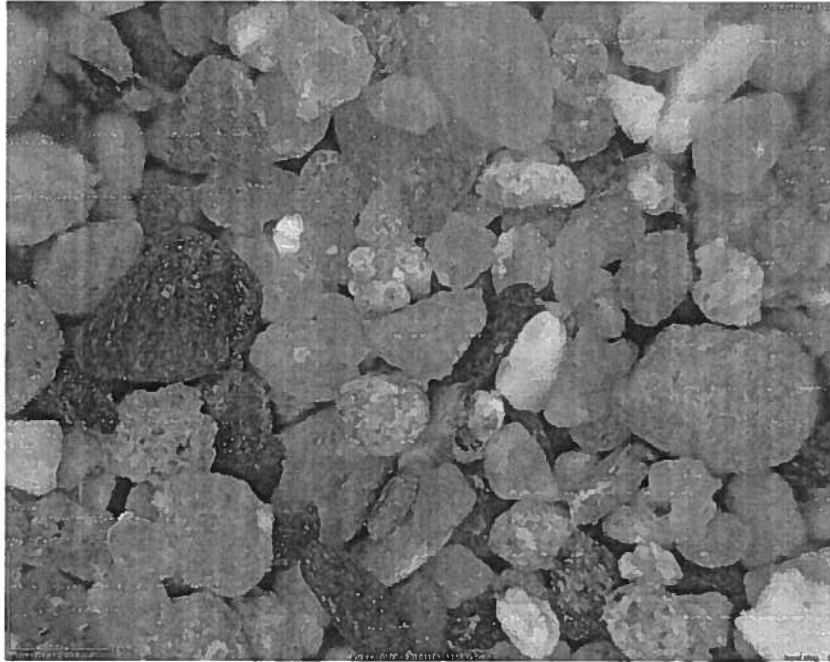


Figure A17: Sample 3736 – 0.500 to 2.00 mm fraction of extracted and sieved sand, aggregate, and fines; dry condition, x59 magnification.

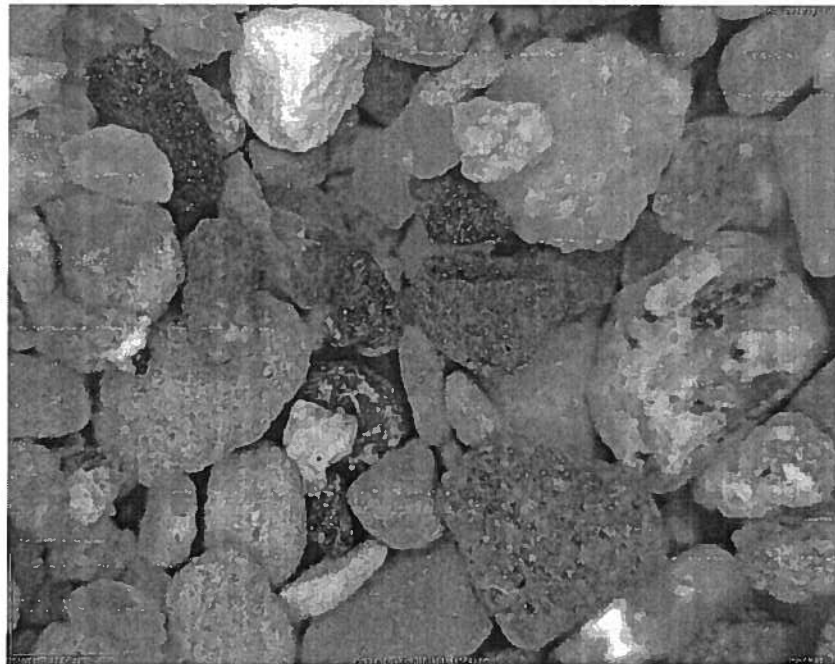


Figure A18: Sample 3736 – 0.500 to 2.00 mm fraction of extracted and sieved sand, aggregate, and fines; dry condition, x60 magnification.

**EXTRACTED INSOLUBLE SAND COMPONENT OF HISTORIC MORTAR
SAMPLES – UNDER MAGNIFICATION**

Photographs taken under polarized lighting.

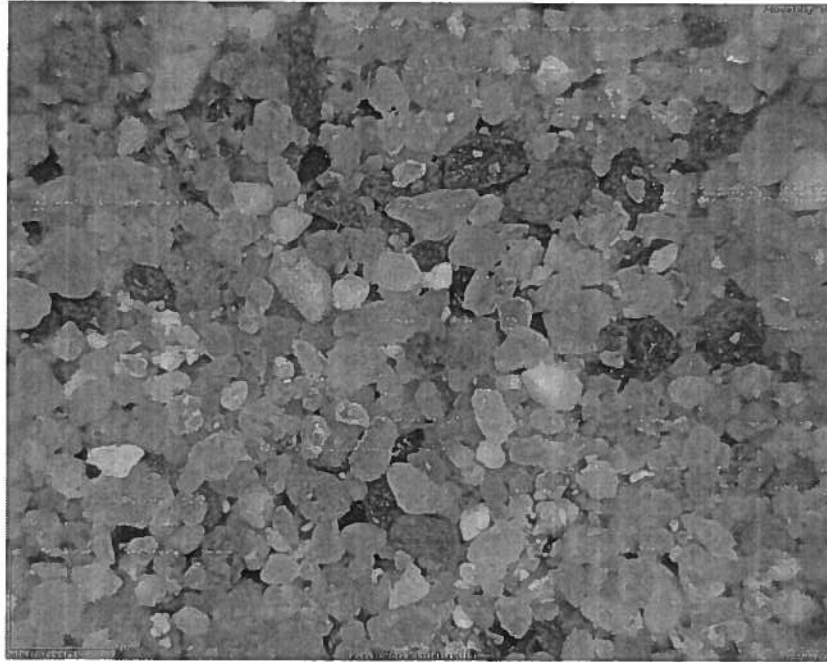


Figure A19: Sample 3736 – 0.063 to 0.500 mm fraction of extracted and sieved sand, aggregate, and fines; dry condition, x61 magnification.

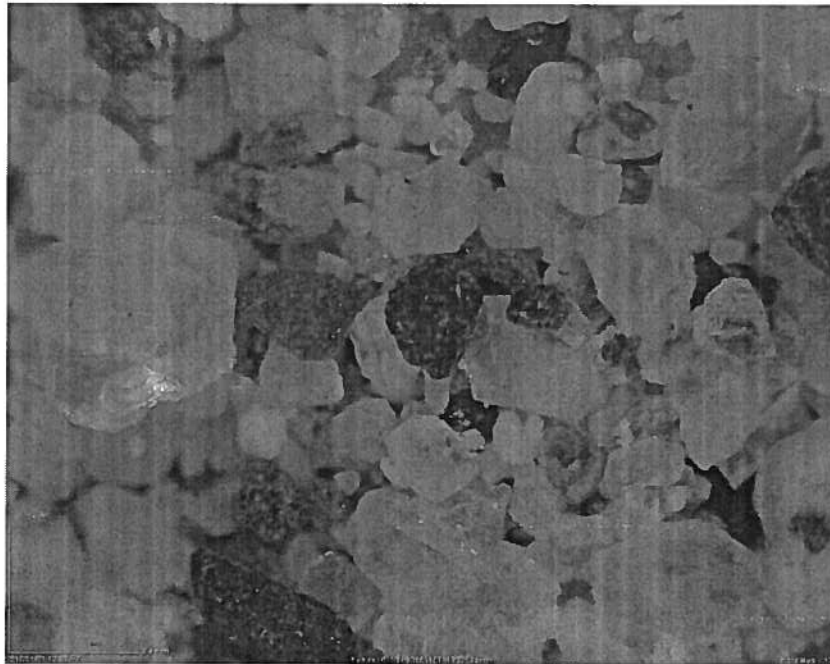


Figure A20: Sample 3736 – 0.063 to 0.500 mm fraction of extracted and sieved sand, aggregate, and fines; dry condition, x191 magnification.

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Abbott	DeVerne		18--	9/6/1958	1	G	2	Dr., DDS
Abbott	Fred		1880	3/31/1971	1	G	1	
Abbott	Lydia		1854	6/30/1939	1	G	3	Mother
Achtmeyer	Adelaide	Jean	8/28/1923	9/15/2010	2	V	2	
Adams	Arma	Hutchinson	7/21/1879	2/1/1977	1	FF	4	
Adams	Irma (Erma)	F.	2/2/1918	4/6/1959	2	A	1	"In Loving Memory of Our Wife and Mother"
Adams	William	Lewis	1875	1927	1	FF	3	
Annen	Anna	Z.	1873	7/18/1961	2	T	2	
Annen	Edward	C.	1873	11/5/1934	2	T	3	
Armstrong	Almor	Corey	1862	12/12/1932	2	22	5	chk spelling of Almor (Almer?)
Armstrong	Julia	Cole	1868	3/9/1949	2	22	4	
Aschinger	Florence (Bette)	Elizabeth	1920	1944	1	EE	1	"Wife of Ralph E. Aschinger"
Aschinger	Katherine	A.	1882	3/2/1980	1	EE	3	
Aschinger	William	Frederick	1880	5/13/1963	1	EE	4	
Athey	Alice		1857	1/17/1944	1	9	1	
Bair	Francis		1899	12/4/1959	1	HH	2	Dr., DDS
Bair Lybarger	Lorine		1901	4/15/1973	1	HH	1	gate broken
Baldwin	Earl	S.	1893	1/19/1960	1	FF	1	
Baldwin	Geraldine		1923	3/2/1978	1	FF	2	
Baldwin	Millie	A.	6/14/1893	8/7/1979	1	FF	2	
Barker	James	K. Polk	1847	2/24/1946	1	E	3	Co.F 15th Reg. O. V. I.
Barker	Mary		1862	1935	1	E	4	cross betwn birth & date of death
Barnes	Josephine	Mae	1884	11/19/1979	1	T	3	
Barnes	William	Fleming	1881	12/17/1971	1	T	4	
Barry	Donald	S.	1905	1966	2	I	2	
Barry	Gertrude	M.	1906	1968	2	I	2	
Beavers	Daisy	F.	1880	9/26/1947	1	V	2	
Beavers	Leslie	E.	1880	5/9/1943	1	V	3	
Beck	Carl	F.	1874	5/8/1936	1	51	1	
Beck	Katrina		1878	11/16/1954	1	50	1	
Beery	Frankie	Blair	1863	1944	2	V	4	
Beery	Joseph	E.	1861	1/13/1951	2	V	5	Dr., Masonic Symbol
Bethel	Hattie	M.	1861	1953	1	13	2	
Bethel	Louis	P.	1859	1/16/1936	1	12	2	Dr., DDS
Birchfield	Madga		-	1/22/1939	1	57	3	
Birchfield	Mark	Austin	9/18/1874	1/27/1953	1	55	3	
Bobb	George	William	8/18/1871	8/12/1938	1	4	2	

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Bobb	Nellie	A.	1873	10/26/1962	1	3	2	
Borgman	Elta	M.	1871	1950	1	22	3	
Borgman	Henry	W.	1867	8/1/1944	1	23	3	
Boss	Igerna	M.	1895	2/26/1929	1	39	4	
Bostwick	Estella	Myers	1886	11/6/1967	1	47	2	
Bostwick	Homer	Z.	1876	8/10/1952	1	48	2	Judge
Bower	Lewis	Sells	12/18/1913	2/16/1970	2	18a	1	
Bower	Marie	Hadley	10/7/1911	4/6/1979	2	18a	2	Dr.
Brown	Elizabeth	Heil	1888	1959	1	C	3	
Brown	Lewis	John	1891	1/11/1940	1	C	4	
Buck	Louis	Bethel	1889	1973	1	14	2	
Buck	Ralph	H.	1891	1982	1	15	2	
Cherryholmes	Charles	C.	1867	6/8/1940	1	41	3	Dr.
Cherryholmes	Nellie		1864	8/17/1936	1	40	3	
Cherryholmes	Stella		1868	1952	1	38	4	
Clark	Fred	S.	1876	12/9/1935	1	56	2	Dr.
Clark	Martha	A.	1847	2/25/1939	1	57	2	
Cole	Charles	Harrison	1841	12/12/1931	2	22	3	
Cole	Mary	Gabriel	1846	3/13/1930	2	22	2	
Collins	Isaac	J.	1874	8/22/1975	2	Q	5	
Collins	Lillian	F.	1877	2/26/1969	2	Q	4	
Cones	George	W.	3/17/1858	1/15/1936	2	21	5	
Cones	Ida	J.	10/5/1862	1/4/1948	2	21	4	
Cones	Robert	Baker	7/26/1903	5/17/1958	2	21	3	
Consaul	John	A.	-	1948	1	N	3	Dr., DDS
Consaul	Myrtle			3/16/1930	1	M	3	
Corzilius	Catherine		1851	1929	1	57	1	
Corzilius	Leo	G.	1879	1942	1	56	1	Dr., DDS
Cowley	Mary	D.	1884	11/1/1975	2	8	1	engraved cross
Cross	Harry	G.	1/1/1872	1/9/1926	2	18b	5	
Cross	Myda	Luciel	11/22/1880	11/5/1926	2	18b	3	
Crossen	Caroline	W.	-	3/23/1945	1	45	2	
Crossen	Samuel	R.	-	2/12/1931	1	46	2	
Culver	Knight	K.	1878	2/3/1953	2	P	4	disinterred
Culver	Laura	M.	1880	9/18/1932	2	P	3	disinterred
Curry	Kathleen			1989	2	R	1	not confirmed full-noseal-cremains obit
Demarest	Oda	Dice		7/22/1990	1	29	4	

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Demarest	Roy	H.	1889	4/22/1971	1	29	2	
Demarest	Susie	Burdell	1891	3/3/1939	1	29	3	
Derby	Sylvia		1908	1933	1	22	1	
Dern	Harry	W.	1875	2/11/1943	1	W	2	
Dern	Josephine		-	1966	1	W	1	
deVore	Helen		-	11/29/1961	1	47	1	
Dickerson	Elizabeth		-	1/23/1956	1	I	3	
Dickerson	Walker	T.	1872	1952	1	I	4	
Dickinson	Ellen	E.	1887	8/13/1962	2	H	1	
Dickinson	Frank	W.	1877	8/8/1944	2	H	2	Masonic Symbol
Dierdorff	Frances	H.	1874	5/12/1945	1	AA	1	
Dierdorff	Joseph	F.	9/3/1876	8/3/1925	1	AA	2	
Dillow	Harriett	A.	1866	5/25/1955	1	21	3	
Donaldson	Iva	R.	1879	6/5/1956	1	51	2	
Donaldson	R.	Lester	1877	2/25/1942	1	51	3	
Dorn	Charles	P.	1873	2/26/1933	1	10	3	
Dorn	Myrtle		1869	1931	1	9	3	
Douglass	Carrie	A.	1877	12/5/1951	1	H	2	
Douglass	Elmer	H.	1875	7/29/1948	1	H	1	Rev.
Druckemiller	C.	Edward	6/12/1880	8/26/1959	2	5	3	
Druckemiller	Emily	E.	4/13/1883	7/20/1970	2	5	2	
Druckemiller	John	Franklin	1868	1/25/1939	1	20	2	
Druckemiller	Nancy	Smith	1870	10/27/1928	1	19	2	
Dunkle	David	F.	4/20/1871	10/30/1936	1	Q	2	
Dunkle	Mary	P.	12/29/1871	4/12/1955	1	Q	1	
Dyer	Joseph	H.	1865	4/6/1933	1	44	4	
Dyer	Nelle	P.	1874	5/22/1947	1	44	3	
Dyer	Rebekah		1902	3/24/1914	1	44	2	
Eberlein	Arno		1862	11/16/1932	1	50	4	
Eberlein	Justina		1845	6/16/1937	1	49	4	
Eberly	Mary	Shuler	-	4/5/1955	1	47	4	
Edmonds	Lena	Mooney	8/22/1858	2/19/1931	1	24	3	
Edmonds	Eugene	P.	9/12/1855	2/9/1936	1	25	3	
Elderidge	Florence	E.	1888	1974	2	V	1	
Elford	Harold		1895	1949	1	K	4	disinterred
Ellis	Emma	G.	1867	1/6/1960	2	10	3	
Ellis	Fred	M.	1870	1946	2	10	4	

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Emrich	Clarence	L.	7/3/1908	1/12/1930	1	11	2	
Emrich	Jacob	Marion	8/3/1870	5/25/1951	1	11	4	
Emrich	Margaret	M.	5/5/1876	11/23/1951	1	11	3	
Emrich	Marion	S.	5/27/1900	5/4/1972	1	11	1	
Emrich	Vera	C.	5/3/1892	9/23/1966	1	10	1	
Esper	Jacob	D.	1865	7/25/1938	1	Q	4	
Esper	Minnie	H.	1869	4/24/1931	1	Q	3	
Essig	Lawrence	W.	1868	3/27/1941	1	33	2	
Essig	Lula		1874	1947	1	32	2	
Evans	Eliza	A.	1860	5/9/1940	1	43	3	
Evans	May	F.	5/1/1895	1/27/1963	1	12	4	
Farmer	Mildred	Lida	10/5/1900	3/16/1990	1	35	1	
Fisher	Margaret	W.	1881	1943	1	48	1	
Fitzgerald	Lucy	A.	-	9/1/1959	1	M	2	
Fitzgerald	M.	A.	-	9/25/1943	1	N	4	
Fitzgerald	Mary	E.	-	11/5/1945	1	M	4	
Fitzgerald	Mollie	G.	-	12/30/1970	1	M	1	
Fitzgerald	Myrtle	E.	-	3/16/1930	1	M	3	Consaul
Fitzgerald	William	H.	-	3/1/1954	1	N	2	
Friend	Mary	Tom	-	3/24/1943	1	42	1	
Furniss	John	Franklin	1868	9/14/1942	1	33	1	can't read remarks, 33rd Mason
Gaal	Alexander		9/1/1880	7/12/1932	1	R	2	
Gaal	Katherine		7/25/1889	5/27/1976	1	R	1	
Gaal	Mary	M.	1/25/1910	8/27/1977	1	S	2	
Gaskins	Don	C.	1893	1953	2	D	2	
Gaskins	Emma	K.	1890	1947	2	C	2	
Gehring	Benjamin	R.		1988	1	F	3	
Geigele	Amelia	Burkley	4/25/1894	10/5/1984	1	L	1	
Geigele	Anna	Marie	1889	1927	1	L	3	
Geigele	Dorothy	Helen	1909	1909	1	L	4	
Geigele	Walter	Jacob	1885	1953	1	L	2	
Giffin	George	Ellis	na	11/18/1931	1	A	1	
Giffin	Nellie	Burris	3/1/1876	9/18/1931	1	A	2	
Giffin	Schuyler	Osborne		6/3/1933	1	A	3	Dr., name on obit/gate, confirmed full
Gilliland	Mabel	J.	-	5/14/1971	1	22	2	
Gilliland	Samuel	W.	1861	4/24/1929	1	23	2	
Gilliam	David	Tod	4/3/1844	10/2/1923	1	CC	4	Dr.

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Gilliam	David	Botimer	10/25/1893	7/5/1952	1	DD	2	Dr.
Gilliam	Earl	M.	1867	12/22/1943	1	DD	4	Dr.
Gilliam	Louise	Ellen	1900	9/22/1990	1	DD	1	
Gilliam	Lucinda	E.	1847	2/18/1931	1	CC	3	
Gilliam	Maude	B.	1868	11/11/1960	1	DD	3	
Ginn	Howard	Cole	8/1/1892	12/19/1955	2	V	3	
Grimm	Arletta		1854	7/15/1922	1	37	2	
Grimm	Florence	E	1894	12/14/1962	1	39	2	
Grove	Frances	D.	1904	5/22/1964	1	AA	4	
Haines	Myrtle	A.	1885	12/12/1962	1	K	1	disinterred
Haines	Orten	G.	1883	1/15/1951	1	K	2	disinterred
Hall	Eugene	H.	1876	12/22/1945	1	33	4	Dr., DDS
Halliday	Albert	Osborne	1870	1/5/1935	2	X	5	
Halliday	Mary	F.	1880	7/27/1960	2	X	4	
								"Dedicated Father & Mother" possibly 2 bodies?
Harber			-	-	2	7	2	- no seal?
Hauer	Arthur	M.	8/28/1881	1956	1	4	1	Dr.
Hauer	Nell	B.	1886	6/22/1930	1	3	1	
Hebble	Clyde	H.	1883	1956	2	X	3	Dr., DDS
Henderson	Charles	A.	-	12/11/1937	1	13	4	
Hertenstein	Mary	A.	2/18/1857	1/2/1937	1	45	4	
Hertenstein	Michael		2/22/1856	12/25/1939	1	46	4	
Hill	Ralph	D.	9/13/1886	8/8/1938	1	D	2	
Hill	Richard	H.	8/22/1922	6/29/1944	1	D	1	
Hobstetter	Clara	-	1873	1944	1	2	1	"His Wife"
Hoenig	Emmaline		4/4/1871	6/27/1954	1	17	3	
Hoenig	Karl	Henry	10/17/1865	2/1/1944	1	18	3	
Holden	Elizabeth	Giffin	1887	4/26/1919	1	A	4	
Hollander	Henry	C.	1880	1935	1	25	1	
Hollander	Maude	Cora	1880	12/7/1954	1	24	1	
Hunt	William	H.(W?)	1894	1940	2	4	1	
Hunt	William	Edward	1921	1/26/1999	2	4	1	MD
Huston	Fannie	Wheeler	3/14/1865	7/16/1932	1	P	1	
Inglis	Alice	C.	1876	1962	2	Y	2	disinterred
Inglis	John	C.	1903	1957	2	Y	5	D.D. - disinterred
Inglis	William	D.	1874	1969	2	Y	3	MD - disinterred
Inglis	William	D.	1905	1939	2	Y	4	JR - disinterred

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Ingram	Charles	E.	4/13/1894	9/22/1969	2	O	3	confirmed full
Jackson	Jessie	P.	1867	1949	1	3	4	
Jackson	Millie	L.E.	1857	1937	1	21	2	
Jackson	Samuel	S.	1866	1953	1	4	4	
Johnson	Charles	Foster	10/14/1879	7/20/1975	2	N	2	
Johnson	Mary	Pinney	1881	6/17/1978	2	N	1	
Johnson-Woodbury	Mary	Kathryn	1906	1955	2	N	3	
Jones	Dorothy	C.	6/23/1906	7/10/1987	1	F	2	
Jones	George	G.	2/7/1911	9/4/1998	1	F	1	Jr
Jones	George	G.	12/5/1872	11/13/1946	1	U	4	Shriner
Jones	Harland	F.	11/4/1894	4/10/1935	1	6	1	
Jones	Harriette	S.	1875	1948	1	16	3	
Jones	Jean	R.	1/17/1880	3/16/1972	1	U	2	
Jones	Laura	Wood	10/30/1866	6/17/1937	1	7	1	
Jones	Mabel	J.	5/20/1902	11/8/1969	1	U	1	"Daughter"
Jones	Ruth	Armstrong	1895	1969	2	22	1	
Jones	Thomas	W.	11/27/1867	9/29/1934	1	8	1	
Jones	William	M.	1874	1945	1	15	3	
Kaiser	Clara	K.	1872	3/16/1942	1	H	3	
Kaiser	George	H.	11/7/1878	-	1	46	1	Capt. Fire Dept., confirmed full
Kaiser	John	W.	1867	2/13/1941	1	H	4	
Kaiser	Katherine	E.	1882	1971	2	L	4	
Kaiser	Margaret	E.	-	-	1	45	1	confirmed full
Kaiser	Mildred	K.	1910	8/23/1968	2	L	3	
Kaiser	Oscar	T.	1881	7/1/1959	2	L	5	
Karb	George	J.	1858	5/16/1937	2	20	2	
Karb	Kate	M.	1857	8/2/1939	2	20	1	
Karr	Minnie	E.	1879	1966	1	38	2	
Kautz	Abram	H.	1885	2/4/1960	2	8	3	
Kautz	Beulah	A.	1887	9/5/1975	2	8	2	
Kautz	George	E.	1869	7/26/1930	1	53	1	
Kautz	William	H.	1872	1934	1	2	1	
Kemmler	Charles		10/2/1847	10/11/1933	2	M	4	
Kemmler	Emma		4/7/1856	7/12/1934	2	M	3	
Kemmler	Katherina		1853	1901	2	M	5	
Kern	Blanche	M.	1882	6/13/1958	1	21	4	
Kern	Frank	C.	1858	1945	1	23	4	

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Kern	Mary	G.	1859	1937	1	22	4	check DOB listed as 1959 on sheet
Kibler	infant		1919	1919	2	2	1	
Kibler	Corinne	Houk	1888	10/2/1953	2	2	2	
Kibler	George	Edward	1877	6/13/1962	2	2	3	
Kimmey	Charles	Rannels	1878	11/8/1936	2	7	4	Masonic Symbol
Kimmey	Ola	Bella	1882	4/1/1971	2	7	3	
								"Dedicated Father & Mother" possibly 2 bodies?
Kimme			-	-	2	7	1	No seal?
Kincaid	Rebecca	J.	12/30/1903	4/19/1997	2	C	4	chk year of death
Kincaid	Robert	M.	9/30/1902	4/16/1972	2	C	5	
Kindle	William	A.	8/7/1892	7/18/1930	1	16	4	
Kinner	Bertha	M.	1879	6/4/1961	1	45	3	
Kinner	Willis	C.	1874	2/14/1928	1	46	3	MD
Kirkendall	Edward	T.	11/2/1891	7/19/1952	2	N	5	Dr.
Kirkendall	Elizabeth		1878	6/25/1934	1	52	4	
Kirkendall	Frank	E.	1873	7/17/1944	1	53	4	
Kline	Cora	E.	1874	6/22/1966	2	23	4	
Kline	Edith	C.	3/8/1876	11/6/1958	1	31	4	Dr.
Kline	Jerome	A.	1872	1959	2	23	3	
Kline	Mary	E.	7/18/1884	8/15/1973	1	31	3	
Kull	Bertha	L.	1882	4/11/1969	1	J	3	
Kull	Carl	F.	6/7/1908	3/12/1912	1	J	2	
Kull	Charles	G.	1877	10/11/1943	1	J	4	
Kull	Clarence		3/8/1904	3/12/1904	1	J	2	
Kull	Edward		1879	1955	1	27	2	
Kull	Katherine		1879	12/29/1958	1	26	2	
Larimore	Fredricca	C.	-	11/1/1931	1	13	3	
Larimore	William	E.	-	1947	1	12	3	
Laubach	Clara	Trimble	-		2	A	4	confirmed full
Laubach	Clarence	A.	-	1959	2	A	5	
Laywell	Ada	E.	1876	1930	1	19	4	E.S.
Laywell	Milton	C.	1865	9/4/1930	1	20	4	Masonic Symbol
Lerch	Addie	M.	1866	1947	2	4	4	
Lerch	Catherine	A.	1854	12/30/1939	2	4	5	
Lerch	Edward	E.	2/21/1867	8/21/1932	2	4	3	
Lerch	John	E.	1892	1934	2	4	2	

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Linick	Helen	Bromberg	1/26/1882	1/14/1953	2	8	5	"Wife of Manfred M. Linick, Mother of Herbert, Melitta, Edwin"
Linick	Manfred	M.	4/26/1881	11/15/1961	2	8	4	"Husband of Helen Bromberg Linick, Father of Herbert, Melitta, Edwin"
Linton	Edward		9/18/1865	6/26/1939	1	23	1	
Love	Eloise	N.	10/28/1913	7/6/1993	1	52	1	
Love	Melvin	T.	1908	1961	1	52	2	
Lum	D.	Tod G.	3/5/1899	1/10/1984	1	26	3	
Lum	Myrtle	Gilliam	1871	1945	1	CC	2	
Lum	William	Thomas	1870	1949	1	CC	1	
Maholm	Flora	A.	4/14/1846	11/18/1925	2	Q	1	
Mako	Joseph	P.	1880	9/24/1952	2	9	5	
Mako	Meri		2/14/1888	9/25/1970	2	9	4	
Marsh	Dorothy		1900	1/25/1961	1	8	3	
Martin	Donald	K.	1888	9/31/1968	1	55	2	
Martin	Ed	M.	1886	5/29/1960	1	7	2	
Martin	Frank	M.	1859	8/14/1931	1	25	2	
Martin	Kate	M.	1861	1949	1	24	2	
McClure	Ina	D.	1863	1947	1	50	2	
McClure	James	A.	1855	9/9/1943	1	50	3	Dr.
McCafferty	Edith	H.	8/1/1878	2/20/1965	2	O	4	
McCafferty	John	W.	1/11/1871	7/22/1958	2	O	5	
McIntyre	Milton	C.	7/9/1872	11/1/1928	1	18	4	Masonic Symbol
McIntyre	Nina	O.	9/23/1877	1/4/1936	1	17	4	E.S.
McNary	Lulu	Clifford	1876	8/7/1966	1	1	3	
McNary	Thomas	C.	1866	7/19/1943	1	2	3	Rev.
Meese	Marjorie	Baldwin	1918	-	1	FF	2	confirmed full
Mehle	Marian	Lerch Hunt	9/20/1897	8/15/1980	2	4	1	
Merion	Charles		2/24/1857	1928	1	2	4	state legislature
Merion	Emma	-	1861	8/8/1943	1	1	4	
Miller	Frank		1862	1/5/1942	2	14	5	
Miller	Fred	J.	1891	5/13/1960	2	14	3	Judge
Miller	Lena	F.	1867	3/22/1941	2	14	4	
Miller	Louis	J.	1861	2/11/1941	1	43	2	
Miller	Mary	K.	1858	1935	2	24	4	
Miller	Rose	M.	1868	1950	1	42	2	
Millholland	Joseph	W.	8/13/1882	1/4/1972	1	T	1	

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Millholland	Nellie	B.	5/20/1883	7/26/1970	1	T	2	
Monroe	Carl	Collins	1878	7/4/1938	2	17	2	
Monroe	Charles	Asbury	1853	1906	2	17	5	
Monroe	Clara	Collins	1852	9/12/1930	2	17	4	
Monroe	Edwin	Harrington	1882	1928	2	17	3	
Mosel	Gertrude	R.	1885	3/6/1984	2	I	1	
Mosel	Joseph	H.	1885	7/12/1944	2	I	2	
Moss	Lourah	Alice		1975	1	8	2	full, Harry O. Marsh deed crypt to Moss
Murphy	John	A.	3/19/1930	9/1/1947	1	O	4	Jr
Murphy	John	A.	2/15/1905	12/3/1985	1	O	4	
Murphy	Leroy	Rorick	6/10/1895	5/25/1918	1	O	1	"Dedicated"
Murphy	Mary	E.	1/12/1906	12/14/1995	1	O	4	
Murphy	Nellie	Rorick	2/25/1872	2/22/1940	1	O	2	check on middle name for both nellie and leroy
Murphy	William	David	6/1/1870	5/12/1946	1	O	3	Dr.
Noggle	Corinne		1884	3/6/1930	1	49	1	
Oberer	Mae	Dillon	1881	9/30/1960	2	I	4	
Oberer	William	T.	1867	12/9/1939	2	I	5	
Osborne *	Albert							name of gate
Osborne	Elaine	Calore	1945	1985	2	15	3	disinterred per family
Osborne	Lewis	K.	1885	1950	2	15	5	disinterred per family
Osborne	Lloyd	Lawson	1915	1982	2	15	2	disinterred per family
Osborne	Maude	Rebecca	1889	1985	2	15	4	disinterred per family
Otto	Louis		1860	12/21/1940	1	36	2	
Otto	Mary		1865	1951	1	35	2	
Padula	Nickolas		6/24/1883	3/5/1932	1	7	4	
Parker	Mary	Sells	12/25/1892	1/30/1952	2	18a	3	
Patterson	Alice	Annetta	1885	7/2/1930	1	58	3	
Patterson	Clara	Isabelle	1864	1939	1	58	1	
Patterson	Francis	M.	1873	10/13/1961	1	28	4	
Patterson	Herbert	E.	1886	1951	1	58	4	
Patterson	Jeanne	Carolyn	1916	1936	1	58	2	
Patterson	Josephine		1874	1958	1	28	3	
Patterson	Samuel	T.	1861	5/24/1939	1	58	4	
Pausch	Carl	H.	9/6/1895	1981/2	1	33	3	
Pausch	Margaret	D.	9/16/1895	8/25/1985	1	32	3	
Payne *	William	L		1/12/1961	1	F		name on gate
Pembroke	Andrew	J.	1864	1950	2	B	4	

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Pembroke	Clara	S.	1879	8/5/1965	2	B	3	
Penfield	Clare	J.	1877	8/31/1952	2	G	3	
Penfield	Nancy	Ellen	1892	8/12/1960	2	G	2	
Penney *	Herbert	Rice	3/22/1886	3/2/1966	2	3		
Phillips	Florence	J.	7/16/1885	1/30/1962	1	43	1	
Piercy	Charles	G.	1858	1933	1	W	4	
Piercy	Margaret	C.	1859	1933	1	W	3	
Poyser	Harriet			1980	1	N	1	
Price	Frank	H.	1874	1929	1	10	2	
Price	Sara	J.	1869	1931	1	9	2	
Prout	Andrew	W.	3/24/1885	4/14/1948	1	P	2	MD
Prout	Frank	J.	6/20/1930	7/23/1977	1	P	4	II
Prout	Marion	Huston	8/27/1891	4/13/1962	1	P	3	
Prout	Robert	Huston	12/4/1961	12/30/1961	1	P	4	
Pryor	Myrna			2/ /1990				unknown location
Rabourn	Allan		8/12/1892	2/21/1930	1	31	2	
Rasor	Frances	J.	12/22/1905	8/4/1993	1	6	3	
Rasor	Frank	B.	1/17/1902	1/21/1974	1	7	3	Dr., DDS
Rasor	Frank	Benson	5/12/1934	2/21/1948	1	U	3	"Grandson" also II
Raynolds	Kate	Tatum	1857	6/26/1935	1	35	4	
Raynolds	Robert	Ludlow	1847	10/30/1934	1	36	4	
Redman	Nettie	B.	1870	1948	2	9	2	
Reed	Addie	May	-	11/4/1935	1	1	1	
Reese	Lena		-	4/9/1927	1	BB	2	
Reeves	Ella	Burdell	1856	6/18/1937	1	54	3	conf. full, no marble, scratched into sealer
Reeves	Frank	R.	1854	11/12/1922	1	54	4	
Reeves	Maude			2/28/1995	1	54	1	conf. full, unmarked, in obit
Reeves	Walter	B.	12/21/1891	11/29/1973	1	54	2	Dr., DDS
Reinert	Cora	L.	1903	1/5/1991	1	X	2	
Reinert	Edward		1873	4/30/1944	1	X	4	Dr
Reinert	Mamie	S.	1876	4/5/1968	1	X	3	
Reinert	Raymond	S.	1900	2/18/1974	1	X	2	
Richter	Carrie		9/11/1861	7/23/1931	1	15	1	
Richter	Charles		1/10/1858	8/27/1931	1	14	1	
Richter	Eleanor	M.	8/29/1889	1/14/1959	1	16	1	
Riehl	Lawrence	L.	1885	1945	1	25	4	
Riehl	Violet	B.	1883	9/11/1963	1	24	4	

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Rife	Fanchon		1877	1946	1	47	3	"Wife of Geo. A. Rife"
Rife	George	A.	1860	11/22/1928	1	48	3	
Rife	Neil		1898	6/20/1967	1	52	3	
Rigdon	Helen	Bartlit	1881	2/8/1929	1	40	2	
Rigdon	Ross	Blair	12/16/1874	2/17/1936	1	41	2	year of both dates first
Ringler	Frances	R.	1872	3/15/1958	2	9	1	Dr.
Ringler	Sanford		1876	6/20/1959	1	G	4	Dr.
Ritter	Ernest	E.	1883	8/18/1975	2	R	5	
Ritter	Mary	Breese	-	12/13/1947	2	R	4	
Ritter	William	McClellan	1919	1963	2	R	3	
Rogers	Charles	M.	1854	11/11/1929	1	10	4	Judge
Rogers	Cora	Drayer	1867	4/16/1960	1	17	1	
Rogers	Joseph	C.	1851	1934	1	18	1	
Rogers	Minnie	B.	1863	1961	1	9	4	
Royer	Edna		1883	1973	1	32	1	teapot on two books w/flame above spout
Ruth	Frank	E.	3/14/1882	7/30/1936	2	Q	3	Judge
Ruth	Grace	T.	3/6/1884	3/9/72	2	Q	2	
Samuel	Edna	Ethel	6/22/1885	1978	1	S	4	
Samuel	John	Emlyn	5/29/1886	7/30/1950	1	S	3	
Sands	Jennie	M.	1881	1946	1	27	1	
Sands	William	M.	1875	1/14/1941	1	28	1	
Saylor	Stella	May	1870	1956	1	53	2	
Saylor	William	A.	1864	6/11/1929	1	53	3	
Schatzman	Nell		-	3/10/1944	1	42	3	
Scheibach	Alma	D.	1/5/1897	2/28/1979	2	24	1	Amla (sp?) Alma?
Scheibach	Otto	J.		1971	2	24	2or3	
Schimel	Glenna		7/29/1897	4/20/1960	1	30	1	
Schimel	Lawrence			1964	1	31	1	confirmed full, probably L Schimel
Schmitt	Arthur	Louis	9/29/1880	11/8/1939	1	38	3	
Schmitt	Ben	J.	1875	11/9/1946	2	D	1	
Schmitt	Ida	C.	1879	10/16/1954	2	C	1	
Schmitt	Mabel	Smith	4/20/1885	9/13/1994	1	39	3	
Schmitt	Margaret	Billikam	12/22/1854	4/13/1938	1	37	3	
Schroth	Jessie		1869	1955	1	51	4	
Schuman	Minnie	G.	1858	12/23/1930	2	B	5	
Schuman	Walter	E.	1884	8/30/1961	2	10	5	
Scott	Alice	J.	1/12/1849	4/6/1947	1	43	4	

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Seabrook	Edna	Wildermuth	1879	1939	2	E	3	disinterred
Seegar	Grover	C.	1895	9/5/1958	1	19	1	
Seegar-Houdayer	Martha	Marie	1900	1931	1	20	1	
Selbach	Elizabeth	K.	-	2/8/1937	1	BB	3	
Selbach	Isabelle	A.	1883	3/22/1963	1	BB	1	
Selbach	Julius	J.	1870	1948	1	BB	4	
Sells	Lewis		11/12/1841	9/5/1907	2	18a	5	
Sells	Rhoda	Jane	1/27/1862	11/15/1930	2	18a	4	obit
Seybold	Virginia	Penfield	1916	9/24/1966	2	G	4	obit
Shannon	Laura	L.	1/16/??	10/14/1947?	2	9	3	confirmed full
Sharp	Almeda	R.	-	1/18/1952	1	55	4	
Sharp	William	H.	1865	10/11/1942	1	56	4	
Shepard	Charles	J.	1870	1950	1	B	4	MD
Shepard	Mabel	Holbrook	1874	1951	1	B	3	
Sheppard	James	T.	1870	1948	1	GG	3	
Sheppard	Jane	B.	1871	1956	1	GG	4	
Sherman	Benjamin	L.	12/5/1885	7/21/1955	1	36	1	
Simpson	Bertha	Drobisch	-	-	1	17	2	confirmed full
Simpson	Robert	Dale	-	-	1	18	2	confirmed full
Skinner	Kathryn	R.	1885	12/21/1966	1	13	1	
Skinner	Walter	W.	3/10/1886	4/15/1968	1	12	1	
Smith	Adele	Green	9/20/1880	6/22/1965	2	11	4	
Smith	Anna	M.	1879	1956	1	37	1	
Smith	Anna	E.	11/8/1880	3/10/1952	1	44	1	
Smith	Charles		1908	1973	2	O	1	
Smith	George	V.	1874	1928	1	38	1	shiner symbol
Smith	George	Willard	12/25/1860	11/22/1948	2	11	5	
Smith	Melvina	Eitel	10/2/1840	3/29/1930	1	35	3	
Smith	Rosetta	E.	-	3/4/1943	1	55	1	
Smith	Ruth	T.	3/28/1910	5/26/2000	2	O	2	
Smith-Osborne	Dorothy	Maxine	1921	-	2	15	1	moved to Union
Spain	Lee	Earl	7/25/1888	2/4/1963	1	37	4	
Starr	Calvin	R.	1857	7/11/1942	1	27	4	
Starr	Lizzie	B.	1859	9/18/1942	1	27	3	
Stearn	Lelia		1884	3/15/1962	2	I	3	"Lelia wife of Max Stearn"
Stearn	Max		1873	9/26/1944	2	H	3	"His life was gentle....nature might stand up and say to all the world, "this was a man.""

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Steube	Freda (Fredicca)		1886	8/8/1946	2	C	3	
Stevens	Edward	Moling	2/2/1901	1/10/1943	1	2	2	
Stevens	Isabel	K.	11/30/1909	8/28/1980	1	1	2	
Stewart	Irene	Boyle	1874	1949	1	S	1	
Stoltz	James	F.	1853	1/23/1929	1	41	4	
Stoltz	Louise	C.	1871	1946	1	40	4	
Swisher	Dan		4/17/1885	7/20/1885	2	6	1	
Swisher	Edward	W.	1/21/1853	1/29/1932	2	6	5	
Swisher	Ganell		5/16/1892	11/16/1895	2	6	2	
Swisher	Mabel		4/17/1886	11/23/1891	2	6	3	
Swisher	Margaret	H.	1866	2/27/1940	2	H	4	
Swisher	Rollin		1857	1948	2	H	5	
Swisher	Susan	M.	2/29/1864	12/24/1927	2	6	4	
Thacker	Margaret		1868	1956	1	HH	4	
Thacker	Orrin		1849	8/18/1944	1	HH	3	
Thompson	Ben	Sells						in Amarenth?
Thompson	Catherine	Pinney	1878	1932	2	N	4	
Thompson	Florence		1911	1996	2	I	2	
Thompson	Robert	L.	1911	1955	2	I	2	
Thompson	William	H.	7/27/1869	12/13/1934	2	T	5	
Thorpe	Emma	Mary	1877	1953	2	D	4	
Thorpe	Forest	H.	1875	1956	2	D	5	
Thurston	Harry	E.	1873	1941	1	30	2	
								Magician; inscription on black feather plaque "A loving tribute to our friend and fellow member Howard Thurston Society of Osiris Magicians Inc. Baltimore Maryland"
Thurston	Howard		7/20/1869	4/13/1936	1	6	4	
Tilton	Jean	Beery-Ginn	11/4/1895	11/7/1995	2	V	5	
Tonjes	Margorie	B.	3/1/1916	9/16/1983	2	18b	4	
Tracht	Jessie	G.	1/19/1897	3/24/1954	2	5	4	
Tracht	Karl	F.	11/23/1893	7/2/1978	2	5	5	
Trautman	Emma		4/15/1866	12/12/1945	1	R	3	
Trautman	William	G.	11/1/1861	7/19/1946	1	R	4	
Trumbo	Medora		1869	1952	1	8	4	
Trump	Augustus	C.	1871	1939	1	20	3	
Trump	Harriett	R.	1878	1955	1	19	3	
Valente	Dominick	J.	1912	1/4/1980	1	V	4	

GreenLawn Abbey Residents - May 28, 2012

Last Name	First Name	Middle	Year Born	Year Died	Floor	Column	Row	Special Notes
Valente	Helen			1986	1	V	1	confirmed full, no marble
Walters	H.	B.	1869	1934	1	21	1	
Webb	Frances	Bailey	1865	1936	2	25	4	
Webb	Scott	Anderson	1861	3/24/1928	2	25	5	
Wegener	Helen	U.	-	5/14/1939	1	D	3	
Wegener	Theodore	A.	-	1934	1	D	4	
Weinman	Henrietta		9/9/1869	2/25/1957	2	16	4	
Weinman	William	N.	6/4/1868	6/17/1958	2	16	5	d.o.d. 1950 or 58?
White	Elnora		1861	1/31/1941	1	3	3	
White	Hiram	S.	1861	4/23/1932	1	4	3	
Wildermuth	Alice	Potter	11/21/1878	4/28/1944	2	1	5	? not confirmed
Wildermuth	Edward	LaFayette	1906	1907	2	S	3	disinterred
Wildermuth	Emma		7/12/1868	2/23/1938	2	1	3	? not confirmed
Wildermuth	Goldie	Johnson	1884	1965	2	S	4	disinterred
Wildermuth	Harry	J.	1870	1951	2	1	4	disinterred
Wildermuth	John	Wesley	1855	1934	2	E	1	disinterred
Wildermuth	Roy	L.						?
Wildermuth	Sarah	Wagner	1855	1936	2	E	2	disinterred
Willie	Eleanor	D.	12/4/1902	5/28/1985	1	AA	3	
Winkler	Kathleen			1985	1	48	4	confirmed full, probably K. Winkler
Winkler	Louis	G.	9/15/1890	10/29/1980	1	42	4	
Wiseman	Adah	Viola	10/25/1883	7/9/1969	1	32	4	
Wiseman	Bruce	Kenneth	3/1/1897	3/15/1960	2	G	1	MD
Wiseman	Clara	V.	12/12/1858	12/21/1928	1	30	3	
Wiseman	Samuel	J.	6/1/1857	12/7/1935	1	30	4	
Wood	Adelaine				1	E	1	unmarked,full, presume Charles wife
Wood	Charles	E.	-	2/25/1936	1	E	2	
Woodward	Estelle		6/22/1925	1/1/1950	1	14	3	
Woodward	Nat		5/19/1873	11/20/1942	1	14	4	



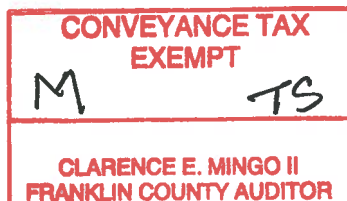
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Robert G. Montgomery
Franklin County Recorder

TRANSFER
NOT NECESSARY

APR 02 2010

CLARENCE E. MINGO II
AUDITOR
FRANKLIN COUNTY, OHIO



HISTORIC PRESERVATION COVENANT

This agreement is made on the day of 18th day of February, 2010, by the Columbus Cemetery Association hereafter referred to as the "Owner") and in favor of the State acting through the Ohio Historical Society (hereafter referred to as the "Grantee") for the purpose of the preservation of a certain Property known as the Green Lawn Abbey, located at 700 Green Lawn Avenue, City of Columbus, Franklin County, Ohio, which is listed on the National Register of Historic Places.

The Property is comprised essentially of grounds, collateral, appurtenances, and improvements and is known at the Green Lawn Abbey. The Property is more particularly described in Attachment A, to be added by the Owner [Include county reference, consisting of repository, book and page number(s).]

In consideration of the cumulative sum of \$ 10,500 received in grants-in-aid assistance through the Society from the U. S. Department of the Interior, National Park Service, Certified Local Government grant program, the Owner hereby agrees to the following for a period of five (5) years:

1. The Owner agrees to assume the cost of continued maintenance and repair of said Property so as to preserve the architectural, historical, or archaeological integrity of the same in order to protect and enhance those qualities that made the Property eligible for listing in the National Register of Historic Places.
2. The Owner agrees that no visual or structural alteration will be made to the Property without prior written permission from the Ohio Historical Society.
3. The Owner agrees to maintain flood insurance coverage for said property for the term of the covenant and will provide proof of said insurance to the Grantee on an annual basis throughout the term of the covenant.
4. The Owner agrees that the Grantee, its agents, and designees shall have the right to inspect the property at all reasonable times in order to ascertain whether or not the conditions of this agreement are being observed.
5. The Owner agrees to provide public access to view the grant-assisted work or property no less than 12 days a year on an equitably spaced basis. At the Owner's option, the property may also be open at other times by appointment, in addition to the scheduled 12 days a year. Nothing in this agreement will prohibit a reasonable nondiscriminatory admission fee, comparable to fees charged at similar facilities in the area.
6. The Owner agrees to comply with Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000 (d)), the Americans with Disabilities Act (42 U.S.C. 12204), and with Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794). These laws prohibit discrimination on the basis of race, religion, national origin, or disability. In implementing public access, reasonable accommodation to qualified disabled persons shall be made in consultation with the Ohio Historic Preservation Office of the Ohio Historical Society.

7. The Owner further agrees that when the Property is not open to the public on a continuing basis, and when the improvements assisted with Historic Preservation Fund grants are not visible from the public way, notification will be published in newspapers of general circulation in the community area in which the Property is located giving dates and times when the Property will be open. Documentation of such notice will be furnished annually to the State Historic Preservation Officer of the Ohio Historical Society during the term of the covenant.
8. The Owner further agrees that when the Property is not open to the public on a continuing basis, and when the improvements assisted with Historic Preservation Fund grants are not visible from the public way, notification will be published in newspapers of general circulation in the community area in which the Property is located giving dates and times when the Property will be open. Documentation of such notice will be furnished annually to the State Historic Preservation Officer of the Ohio Historical Society during the term of the covenant.
9. The Owner will comply with the Ohio Historical Society's biennial covenant monitoring program by completing the requisite form and providing photos showing the current status of the Property.
10. This covenant shall be enforceable in specific performance by a court of competent jurisdiction.
11. It is understood and agreed by the parties hereto that if any part, term, or provision of this agreement is held to be illegal by the courts, the validity of the remaining portions or provisions shall not be affected, and the rights and obligations of the parties shall be construed and enforced as if the contract did not contain the particular part, term, or provision held to be invalid.



Lox A. Logan, Jr.
State Historic Preservation Officer

March 25, 2010

Date

Signed and acknowledged in the presence of:

State of Ohio

County of Franklin

The foregoing instrument was acknowledged before me the 25th day of March, 2010

By Lox A. Logan



Barbara J. Cordle, Notary Public, State of Ohio

My commission expires: 11-3-2014

BARBARA J. CORDLE
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES 11-3-2014

Owner to attach copy of covenant filing with property deed indicating county reference, repository, book and page number.



Chip Aschinger
Columbus Cemetery Association

3/31/2010

Date

Owner Signature Witnessed by Notary Public

State of Ohio
County of Franklin

On this 31st day of March, 2010, before me, a notary public in and for said County, personally appeared

Chip Aschinger, the Owner in the foregoing Historic
Preservation Covenant, and acknowledged the signing thereof to be a voluntary act and deed.

In Witness Whereof, I have hereunto subscribed my name and affixed my official seal on the day and year last above
written.



CYNTHIA A. PIPER
NOTARY PUBLIC, STATE OF OHIO
MY COMMISSION EXPIRES 08-28-10

Document prepared by: Judith M. Krasniewski
Ohio Historic Preservation Office

EXHIBIT "A"

Situated in the County of Franklin, in the State of Ohio, partly in the Township of Franklin and partly in the City of Columbus, being, a part of Survey No. 422 Virginia Military Lands, and being a part of Lot No. One (1) of Wm. L. Miner's Subdivision of a part of Survey No. 422 as the same is numbered and delineated upon the recorded plat thereof, of record in Plat Book No. 2, Page 180, Recorder's Office, Franklin County Records, bounded and described as follows:

Beginning at an iron pin at the intersection of the centerlines of Green Lawn and Harmon Avenues; thence with the center line of Green Lawn Avenue, north 89 degrees and 30 minutes west, 549.40 feet to an iron pin; thence north 30 minutes east (passing an iron pin at 30 feet) 509.60 feet to an iron pin; thence north 77 degrees and 54 minutes east 183.40 feet to an iron pin; thence south 15 degrees and 53 minutes east 60 feet to an iron pin; thence south 77 degrees and 54 minutes east (passing an iron pin set at 200 feet) 225 feet to an iron pin in the centerline of Harmon Avenue; thence with said centerline south 15 degrees and 53 minutes east 268.90 feet to an iron pin at an angle in said Avenue; thence continuing with said centerline south 11 degrees east 269.25 feet to the place of beginning and containing 5.91 acres of land.

EXCEPTING THEREFROM THE FOLLOWING:

Being situated in the State of Ohio, County of Franklin, Township of Franklin, and being a part of Lot Number One (1) William L. Miner's Subdivision of part of Survey #422, Virginia Military Lands, as the same is of record in Plat Book 2, Page 180, Recorder's Office, Franklin County, Ohio, and also being a part of the Columbus Cemetery Association 5.91 acre tract (D.B. 912, Page 407), and being more particularly described as follows:

Commencing at a point in the centerline of Harmon Avenue, said point being the southeast corner of the Schodorf Truck Body and Equipment Co. 6.21 acre tract (D.B. 1747, Page 336), said point also being the southeast corner of The Schodorf Truck Body and Equipment Co. 0.31 acre tract (D.B. 2536, Page 540);

Thence south 78 degrees 10 minutes West, along the north line of the Schodorf 0.31 acre tract and the south line of Schodorf's 6.21 acre tract, a distance of 225.00 feet to an iron pin, the true point of beginning of this description, (said pin being also the northwest corner of the Schodorf's 0.31 acre tract) (and a northeasterly corner of the Columbus Cemetery Association 5.91 acre tract);

Thence, south 78 degrees 10 seconds west, continuing along the south line of the Schodorf 6.21 acre tract and the north line of the Columbus Cemetery Association 5.91 acre tract, a distance of 183.40 feet to an iron pin; said iron pin being the northwest corner of the Columbus Cemetery Association 5.91 acre tract, and the northeast corner of the R.H. Noltemeyer 1.299 acre tract (D.B. 2193, Page 289);

Thence south 00 degrees 47 minutes West, along the East line of the Noltemeyer 1.299 acre tract and the west line of the Columbus Cemetery Association 5.91 acre tract, a distance of 61.35 feet to an iron pin;

Thence north 78 degrees 10 minutes east across said Columbus Cemetery Association 5.91 acre tract, and parallel to the north line of said tract and the south line of said Schodorf 6.21 acre tract, a distance of 200.71 feet to an iron pin, said iron pin being the southwest corner of the Schodorf 0.31 acre tract;

Thence north 15 degrees 34 seconds west, along the west line of said Schodorf 0.31 acre tract, and parallel to the centerline of Harmon Avenue, a distance of 60.0 feet to the place of beginning, containing 0.260 acres of land, subject, however, to all legal highways and easements of record, and of record in respective utility offices.

FURTHER EXCEPTING THEREFROM THE FOLLOWING:

Situated in the Township of Franklin and in the City of Columbus, being a part of survey No. 422, Virginia Military Lands, and being a part of Lot No. One (1) and Lot No. Two (2) of Wm. L. Miner's Subdivision as the same is numbered and delineated upon the recorded plat thereof, of record in Plat Book No. 2, Page 180, Recorder's Office, and being a part of the 5.91 acre tract conveyed to Columbus Cemetery Association and shown of record in Deed Book 912, Page 507, Recorder's Office, Franklin County, Ohio, and more particularly described as follows:

Beginning at the intersection of the centerline of Greenlawn Avenue (60 feet in width) with the centerline of Harmon Avenue (50 feet in width);

Thence north 89 degrees 57 minutes 07 seconds west along the centerline of Greenlawn Avenue a distance of 228.64 feet to a point;

Thence, north 10 degrees 50 minutes 53 seconds west across the said 5.91 acre tract, a distance of 235.15 feet to an iron pin set (passing an iron pin set at 30.55 feet in the northerly line of Greenlawn Avenue);

Thence, continuing north 16 degrees 20 minutes 53 seconds west, a distance of 272.66 feet to an iron pin set;

Thence, north 77 degrees 20 minutes 07 seconds east along the northerly line of the said 5.91 acre tract, a distance of 225.00 feet to a point in the centerline of Harmon Avenue (passing an iron pin found at 200.00 feet in the west line of Harmon Avenue);

Thence, south 15 degrees 20 minutes 53 seconds east along the centerline of Harmon Avenue, along the easterly line of the said 5.91 acre tract, a distance of 268.90 feet to a point;

Thence, south 10 degrees 50 minutes 53 seconds east continuing along the centerline of Harmon Avenue, along the easterly line of the said 5.91 acre tract, a distance of 289.25 feet to the place of beginning, containing 2.747 acres, more or less, subject to highway rights-of-way and other easements of record.

FURTHER EXCEPTING THEREFROM THE FOLLOWING

Situated in the Township of Franklin, being a part of Survey No. 422, Virginia Military Lands, and being a part of Lot No. One (1) and Lot No. Two (2) of Wm. L. Miner's Subdivision as the same is numbered and delineated upon the recorded plat thereof, of record in Plat Book No. 2, Page 180, Recorder's Office, and being a part of the 5.91 acre tract conveyed to Columbus Cemetery Association and shown of record in Deed Book 912, Page 507, Recorder's Office, Franklin County, Ohio, and more particularly described as follows:

Beginning at the intersection of the centerline of Greenlawn Avenue (60 feet in width) with the centerline of Harmon Avenue (50 feet in width);

Thence, north 89 degrees 57 minutes 07 seconds along the centerline of Greenlawn Avenue, a distance of 228.64 feet to a point;

Thence, north 10 degrees 50 minutes 53 seconds west across the said 5.91 acre tract, a distance of 235.15 feet to an iron pin set (passing an iron pin set at 30.55 feet in the northerly line of Greenlawn Avenue);

Thence, continuing north 16 degrees 20 minutes 53 seconds west, a distance of 210.52 feet to an iron pin set, located at the southeasterly corner of this 0.564 acre tract and being the true place of beginning;

Thence, south 77 degrees 20 minutes 07 seconds west, a distance of 219.33 feet to an iron pin set in the westerly line of the said 5.91 acre tract;

Thence, north 0 degrees 29 minutes 11 seconds east along the westerly line of the said 5.91 acre tract, a distance of 125.36 feet to an iron pin found at the northwesterly corner;

Thence, north 77 degrees 20 minutes 07 seconds east along the northerly line of the said 5.91 acre tract, a distance of 182.94 feet to punch hole set in concrete;

Thence, south 16 degrees 20 minutes 53 seconds east, a distance of 122.32 feet to an iron pin set located at the true place of beginning, containing 0.564 acres, more or less, subject to highway rights-of-way and other easements of record.