



**Annex A**

**RULES AND REGULATIONS TO GOVERN  
COLUMBARIUM PROJECTS**

Pursuant to Article IV, Section 5 (a), (c) and (r) of Executive Order 648 and in relation to Section 9.2A.2.3 of the Rules and Regulations for Memorial Parks and Cemeteries, the following Rules and Regulations for Columbarium Projects are hereby promulgated by the Housing and Land Use Regulatory Board (HLURB).

**RULE I  
DEFINITION AND COVERAGE**

**SECTION 1. Definition of Terms.**

- A. Ancillary Use** – use limited to the provision of resting places for cremated human remains of the religious/members of congregation, such as but not limited to priests, ministers, pastors and the like and their spouses, if applicable.
- B. Board** - shall mean the Housing and Land Use Regulatory Board
- C. Cinerary Remains/Cremaains** - shall mean the ashes resulting from cremation of a dead body.
- D. Columbarium** - shall mean a structure, either freestanding or part of another building, containing niches for the inurnment of cremated human remains.
- E. Cremation** - shall mean a process that reduces human remains to bone fragments of sand-like substance and ashes through combustion and dehydration.
- F. Interment** - shall mean the disposition of human remains by burial in the earth, entombment in a mausoleum or inurnment in a columbarium.
- G. Inurnment** - shall mean placing of cremated remains in an urn.
- H. Niche** - shall mean a compartment used as interment space. Also referred to as cinerarium or vaults in columbarium projects.
- I. Ossuary** - shall mean the interment space for the bones.
- J. Sale or sell** - shall include every disposition for a valuable consideration of a niche or vault in a columbarium project.

It shall also include a contract to sell a contract of purchase or sell, an exchange, an attempt to sell, an option of sale and purchase, a donation with an onerous cause or any offer to sell or to donate, directly or by an agent, or by a circular, letter or advertisement or otherwise.

**SECTION 2. Scope of Application.** These Rules and Regulations shall apply to all development, expansion, conversion or alteration of columbarium projects.

**SECTION 3. Who shall Apply.** Any person who wishes to construct a columbarium or make any alteration in any building for use as columbarium shall first apply for a Development Permit with this Board.

**RULE II  
MINIMUM DESIGN STANDARDS**

**SECTION 4. Design Standards and Guidelines for Columbarium Projects.**

**a. Location**

Columbarium projects shall conform with the provisions of the Comprehensive Land Use Plan (CLUP) and Zoning Ordinance (ZO) of the locality. In the absence of any provision on location of columbarium projects, the same can be located in any of the following:

1. Institutional Zone particularly in areas designated for religious structure such as church, seminary, convents and other places of worship or congregation areas.
2. Commercial Zone (C2)
3. Areas within the premises of religious structures owned by a religious congregation.

**b. Design Parameters**

**1. Design and Dimension of Niche/Vault**

- 1.a The dimension of the niche/vault must be able to house an urn or receptacle designed to hold at least 200 cubic inches of cremated human remains. For ossuary niche, such shall have a dimension that can accommodate receptacle for bone remains.
- 1.b A minimum of 2.0 m passageway shall be provided between interment structures if proposed to be in grid design.
- 1.c Ladder facility shall be provided for interment and urn retrieval purposes.
- 1.d **Materials and Construction Requirements**

All structural framework for the niches/vaults shall be of cast-in-place reinforced concrete, or of structural steel sections, or of concrete over metal decking or of such other non-porous materials, provided however, that construction of all footings, bearing walls, floor slabs and roofs shall be consistent with the construction requirements of the National Building Code of the Philippines.

Water proofing shall be required for niches constructed along a perimeter wall or garden wall.

## **2. Parking**

Parking shall be provided at a ratio of 1:50 vaults or 100 parking slots whichever is lower.

## **3. Easement**

A 5-meter non-buildable buffer shall be observed for projects to be located in commercial zone/area adjoining a residential area.

## **4. Prayer Room**

A prayer room shall be provided with a minimum area of 50 sqm.

## **5. Comfort Rooms (CR)**

Every floor shall be provided with a minimum of 2 comfort rooms: 1 for male with 2 urinals, 1 water closet and 2 lavatories and 1 for female with 3 water closets and 2 lavatories.

## **6. Elevators and Escalators**

Elevators shall be provided for projects five (5) storeys and above.

For projects provided with escalators, the angle of inclination of an escalator shall not exceed 30 degrees from the horizontal. The width between balustrades shall not be less than 560 millimeter nor more than 1.20 meters as provided for in the National Building Code.

### **c. Light and Ventilation**

Sufficient light and ventilation shall be provided pursuant to the provision on Light and Ventilation of the National Building Code of the Philippines.

**SECTION 5. Operational Procedure.** All columbarium projects shall establish detailed procedures and guidelines to govern its daily operation and maintenance.

**SECTION 6. Conversion of Existing Structures to Columbarium Projects.** Existing structures may be converted into columbarium projects upon proper application with HLURB and compliance with the requirements of these rules and standards.

## **RULE III APPROVAL OF COLUMBARIUM PLAN**

### **SECTION 7. Documentary and Other Requirements.**

#### **A. For Preliminary Columbarium Plan Approval (Optional)**

1. At least 2 sets of Site Development Plan at a scale ranging from 1:200 to 1:2000 showing the proposed layout, parking, building footprints, etc. duly signed and sealed by a licensed architect.

2. At least 2 sets of vicinity map indicating the adjoining land uses, access, as well as existing facilities and utilities at least within 500 meters from the property boundaries of the project, drawn to any convenient scale and duly signed and sealed by a licensed geodetic engineer.
3. Certified true copy of title(s) free from liens and encumbrances issued not more than one month prior to application.
4. Topographic map duly signed and sealed by a geodetic engineer, if applicable.

Approval of the preliminary columbarium development plan will be valid only for a period of 180 days from date of approval.

#### **B. For Final Columbarium Development Plan Approval**

1. All requirements for application for Preliminary Columbarium Plan approval as specified in Sec. 7.A of this Rules.
2. At least 2 sets of columbarium plan at any of the following scales: 1:50; 1:500; or any scale not exceeding 1:500 duly signed and sealed by a licensed architect:
  - 2.1 floor plan(s)
  - 2.2 sections and elevations
3. Detailed layout of vault structures
4. Building specifications and estimated cost.
5. Traffic flow management plan/sketch on special occasions to include coordination mechanism with LGUs or appropriate government agency, as may be necessary.
6. Certified true copy of Environmental Clearance Certificate (ECC) or Certificate of Non-Coverage (CNC) duly issued by the DENR, whichever is applicable.
7. Right to use or deed of sale of right-of-way for access road and other utilities when applicable.
8. One (1) copy of project study to include the following:
  - 8.1 Project profile indicating among others, the development cost, total project cost, amortization schedules, sources of financing, marketability, cash flow and work program/project time table;
  - 8.2 Duly audited balance sheet (certified copy of the original) issued and signed by the authorized official of the applicant and under the latter's authority for corporation and single proprietorship.
  - 8.3 Income Tax Return (ITR) and tax receipt for single proprietorship duly received by BIR for the last 3 preceding years;
  - 8.4 Sworn statement declaring assets and/or sources of funds to be used for the project indicating therein the nature and control over such assets and resources for newly formed corporation or single proprietorship enterprise.

- 8.5 Certificate of Registration with Securities and Exchange Commission (SEC);
  - 8.6 Articles of Incorporation or Partnership or Association, amendments thereof and existing by-laws clearly indicating the authority of the applicant to engage in real estate trade particularly in the development and selling of niches/vaults. When an applicant deviated from the intended line of business stipulated in its articles of incorporation or articles of partnership, authorization from the Securities and Exchange Commission (SEC).
  - 8.7 Corporation by-laws and all implementing amendments, and
  - 8.8 For corporations statement of capitalization and sources of income and cash flow to support work program.
9. Deed of Restriction
10. Permit to drill from NWRB or certificate of coverage from concerned local franchise holder.

The Columbarium Plan shall be approved and a Development Permit (DP) shall be issued if the project is in conformance with the Comprehensive Land Use Plan (CLUP) and Zoning Ordinance (ZO) and with these Rules, and upon payment of the prescribed processing fee.

A development permit shall be valid for a period of 3 years from date of issuance unless no physical development is introduced.

Issuance of Development Permit (DP) does not exempt the developer from securing permits and clearances from other agencies pursuant to existing laws such as Building Permit (BP) from the City/Municipal Building Official.

#### **RULE IV REGISTRATION AND LICENSING OF COLUMBARIUM PROJECTS**

##### **SECTION 8. Application for Certificate of Registration and License to Sell**

The owner of a columbarium project shall register the project with the Board by filing the following in addition to the requirements under Rule III:

- 1. Sworn registration statement
- 2. Perpetual Care Maintenance Fund indicating the sources of funds and person/entity responsible for the management of fund.
- 3. A copy of any circular, prospectus, brochure, advertisement, or communication used or to be used for public offering of subject project and for circulation upon approval by this Board.
- 4. Sample copy of Contract to Sell
- 5. Sample deed of donation with onerous cause complying with formal requirements of donation of real property, if applicable. (Suggested legal form attached as Annex A1)

6. Certificate of Ownership/Perpetual Privilege to Use (suggested legal form attached as annex a2)
7. Plan delineating columbarium niche/vault subject of sale
8. Operational procedures which shall include traffic management strategies to and from the columbarium project especially during All Saints Day and All Souls Day.
9. Deed of Restriction
10. Building Permit
11. Performance Bond in any of the following forms:
  - 11.1 A surety bond amounting to 20% of the cost of the development cost of the unfinished portion of the approved plan issued by a duly accredited bonding company (whether private or government) and acceptable to the Board; or
  - 11.2 Real Estate Mortgage to be executed by the applicant as mortgagor in favor of the Republic of the Philippines as mortgages, the latter as represented by and acting through the HLURB, over a property other than that subject of application, free from any liens and encumbrances and provided, that the value of the property, computed on the basis of the zonal valuation schedule of the Bureau of Internal Revenue, shall be at least 20% of the total development cost; or,
  - 11.3 Cash bond equivalent to 10% of the development cost of the unfinished portion of the approved plan which may be in the form of the following:
    - a. Fiduciary deposit made with the cashier and/or disbursing officer of the Board;
    - b. A certificate of guaranty deposit issued by any bank or financing institution of good standing in favor of the Board for the total development cost;
    - c. A letter from any bank of recognized standing certifying that so much has been set aside from the bank account of the applicant in favor of the Board which amount may be withdrawn by the Chief Executive Officer of the Board or his duly authorized representative, at any time the principal fails or refuses to comply with his duties and obligations under the bond contract;
  - 11.4 Any irrevocable credit line to be utilized in the development of the project from any bank of recognized standing and a refinancing re-structuring program indicating sources of funding from duly accredited funding institutions.

For pre-existing projects any of the forms of performance bond enumerated above may be availed of.

**SECTION 9. Registration of Columbarium Projects.** All columbarium projects shall be registered with the Board. Failure to register pre-existing columbarium project within 2 years from the effectivity of these rules shall be penalized in accordance with the Schedule of Fines approved by the Board.

**SECTION 10. Certificate of Registration.** Upon finding that the project may be registered in accordance with the provision of these Rules, the Board shall cause the publication at the expense of the applicant a notice of the filing of the registration statement in 2 newspapers of general circulation; one published in English and another in Pilipino, once a week for 2 consecutive weeks, reciting that a registration statement for the sale of the vaults/niches has been filed with the Board and that the aforesaid registration statement as well as papers attached thereto, are open to inspection during business hours by interested parties. In addition, a 3' x 6' billboard notice of the project shall be posted on the project site until the issuance of the license to sell.

After 2 weeks from the completion of the publication and upon submission of the affidavit of publications, the Board shall in the absence of any impediment, issue a certificate of registration upon payment of the prescribed fees. (Please see Annex A-2)

**SECTION 11. License to Sell.** No owner or dealer shall sell any disposable vault/niche in the registered columbarium project without a license to sell issued by the Board.

Upon a finding that the application complies with the above requirements, the Board shall issue a license to sell the vaults/niches in the project or portion thereof covered by the performance bond.

Upon proper application a project may be exempted from securing license to sell if the same is established as an ancillary use.

## **RULE V MISCELLANEOUS PROVISIONS**

**SECTION 12. Submission of Annual Reports on Operations.** Every owner or dealer of a registered columbarium project shall submit to the Board annual reports on operations showing the extent/status of land development, changes in corporate officers or managers and their addresses within 60 days after the end of each semester. Copies of the corporate reports to the Securities and Exchange Commission shall also be furnished to the Board.

**SECTION 13. Display of Certificate of Registration and License to Sell.** The certificate of registration and license to sell issued by the Board shall be displayed in a conspicuous place in the principal office of the owner, dealer, broker, as the case maybe and a Xerox copy thereof in all its branches and offices.

**SECTION 14. Lost or Destroyed Certificate of Registration or License to Sell.** Upon loss or destruction of a certificate of registration or license to sell a duplicate copy thereof may be issued by the Board after satisfactory proof of such loss or destruction and payment of the prescribed fee. The fact that such duplicate has been issued shall be made of record.

**SECTION 15. Advertisement.** Advertisement through print or broadcast media concerning sale of niches shall be cleared with the Board. Advertisement shall contain among others, the license to sell number of columbarium projects as approved by the Board.

**SECTION 16. Time of Completion.** Every owner or developer shall construct and provide the facilities, infrastructures, other forms of development which are offered and indicated in the approved plans, brochures, prospectus, printed matters, letters or in any

form of advertisement, within one (1) year or within such other period of time as may be fixed by the Board from the date of the issuance of license to sell.

Request for extension to complete development of a project may be granted in cases where non-completion of project is caused by fortuitous events, legal orders, or force majeure and with the written notice to columbarium niche buyers without prejudice to the exercise of their rights.

The request for extension of time for completion shall be accompanied by a revised work program duly signed and sealed by a licensed engineer or architect based on submitted time frame of the owner or developer with project costing and financing scheme therefore. In appropriate cases the Board may require for a renewal of performance bond amounting to 20% of the cost of the unfinished portion of the approved plan, cancel the license to sell if any or issue orders it may deem proper.

**SECTION 17. Transfer of Ownership or Change of Name.** Request for transfer of ownership and/or change of name may be granted only if there is a deed of absolute sale over the columbarium project sought to be transferred, with an undertaking on the part of the transferee to assume full responsibility for the completion of the development. The requirements in Section 9 of this Rule shall be observed whenever applicable.

Such request for transfer of ownership or change of name shall be published at applicant's expense in a newspaper of general circulation within the city or municipality where the project is located at least once a week for 2 consecutive weeks.

**SECTION 18. Alteration of Plan.** Request for alteration of project plan may be granted only upon presentation of written conformity or contract of the majority of the niche owners/users in the project.

**SECTION 19. Non-forfeiture of Installments/Payments.** No installment payment made by the buyer shall be forfeited in favor of the seller when the buyer, after due notice to seller desist from further payment due to the failure of the seller to develop the project according to the approved plans and within the time limit specified in the license to sell. The buyer may, at his option, be reimbursed the total amount paid including amortization interest but excluding delinquency interest thereon at the legal rate.

**SECTION 20. Fees.** The Board shall collect the fees subject to existing Schedule of Fees approved by the Board.

**SECTION 21. Conflicts Between the Owner/Developer and the Buyer.** Any conflict that may arise between the owner/developer and the buyer in relation to development, payment of obligations and maintenance shall be resolved by the Board pursuant to Sec. 5.c and r of EO 648.

**SECTION 22. Separability Clause.** The provision of these Rules are hereby declared separable, and in the event of any such provisions are declared null and void, the validity of all other provisions shall not be affected thereby.

**SECTION 23. Transitory Provisions.** Provisions on design standards shall apply to new applications and those pending upon the effectivity of this Rule.

**SECTION 24. Effectivity.** These Rules shall take effect 15 days after its publication once in any newspaper of general circulation.

**Certificate**  
**Perpetual Privilege to Use**  
(Subject to the attached Rules and Regulations)

Columbarium Vault  
Code No. \_\_\_\_\_

Bestowed unto:

\_\_\_\_\_

Name

\_\_\_\_\_

Address

\_\_\_\_\_

Date Issued

\_\_\_\_\_

President

ACCEPTED:

\_\_\_\_\_  
Registered Beneficiary

\_\_\_\_\_  
Name of Columbarium/Address/Tel. No.

# RULES AND REGULATIONS

(Attachment to the Certificate Granting Perpetual Privilege to Use Columbarium Vaults)

These rules and regulations shall cover persons granted the perpetual privilege to use (for at least 99 years or as provided in the Corporation Code), columbarium vaults located at the basement of \_\_\_\_\_.

## I. PERPETUAL PRIVILEGE TO USE

The name as appearing in the Certificate is the duly registered beneficiary/usufructuary according to the records of the columbarium office and has the sole privilege to the perpetual use of the same.

## II. EXCHANGE OF COLUMBARIUM VAULT

If the registered beneficiary/usufructuary herein wishes to exchange the columbarium vault for another unit, the Columbarium of Our Lady of Consolacion Parish may (provided that no cremated ashes have been deposited therein), exchange said columbarium vault with other similar available columbarium vault, provided such exchange shall be made within ninety (90) days from the issuance of Certificate.

## III. MAXIMUM NUMBER OF INTERMENT

The registered beneficiary/usufructuary may inter a maximum of four (4) urns in the columbarium vault provided the urn used in each interment shall not exceed the following dimensions: 0.170m in width, 0.170m in height and 0.225m in length, (0.0059cu.m. in volume). The registered beneficiary/usufructuary may opt not to inter any urn at all or less than the maximum of four (4) urns.

## IV. INTERMENT PROCEDURES

Interment request must be addressed to the Columbarium office at least THREE (3) DAYS prior to date of interment and that the registered beneficiary/usufructuary must have in the possession the Certificate as requirement for issuance of an "Interment Order" by the Columbarium office. In case the deceased is the registered beneficiary/usufructuary, the request may be made by the surviving spouse or the next of kin. Such request must include the following information:

Name of deceased  
Date of birth  
Date of death

## V. VISITATION PRIVILEGE

The registered beneficiary/usufructuary may visit the above-described columbarium vault anytime during the prescribed visiting hours of the Columbarium. Visiting hours shall be prominently displayed in the Columbarium office. A special 24-hour visitation schedule shall be available to the registered beneficiary/usufructuary every October 31, November 1 and November 2.

## VI. PERPETUAL MAINTENANCE FUND OF COLUMBARIUM

The Columbarium of Our Lady of Consolacion shall set up a Perpetual Maintenance Fund for the prudent management, care, and maintenance of the columbarium vaults. As used herein, the term "maintenance" means maintaining cleanliness in the grounds of the columbarium, cleaning of the columbarium vaults, upkeep of the chapel and garden in the columbarium, preservation of the structures in the columbarium including provisions for payment of insurance premium against fire, lightning, and earthquakes, power bills of the columbarium, telephone bills and water bills of the columbarium.

## VII. GOVERNMENT TAXES

In the event, the Columbarium is subjected to real estate taxes or any special assessment by the government, the registered beneficiary/usufructuary agrees to pay the Columbarium such taxes and special assessment computed on a pro-rata basis, taking into consideration the location of the vaults and the corresponding level.

## VIII. TRANSFERABILITY

The registered beneficiary/usufructuary may transfer or assign to another the perpetual privilege to use the columbarium vault at anytime after September 1, 2005, subject to the herein rules and regulations. All transfer taxes, if any, shall be borne by the registered beneficiary/usufructuary or by his assignee as they may agree. A corresponding transfer fee shall likewise be paid to the Columbarium for all transfers and exchanges made by the registered beneficiary/usufructuary.

## IX. PROCEDURE FOR TRANSFER

As far as the records of the Columbarium is concerned, all issued certificates remain valid and not transferred unless all of the following conditions are fulfilled:

- a) Submission of a letter of request effecting transfer;
- b) Submission of a notarized deed of assignment or transfer by the registered beneficiary/usufructuary;

- c) Submission of the current Certificate to the columbarium office for cancellation and issuance of a new one;
- d) Proof of payment of taxes, if required by any government office and transfer fee duly paid to the columbarium office; and
- e) Such other documents as may be required.

**X. ISSUANCE OF NEW CERTIFICATE**

After all the documents of transfer has been properly submitted, the Columbarium shall issue a new certificate and the following data shall be filled up by the columbarium office

This Certificate No. \_\_\_\_\_ a Grant of Perpetual Privilege to Use Columbarium Vault No. \_\_\_\_\_ issued on \_\_\_\_\_ to replace cancelled Certificate No. \_\_\_\_\_ previously issued to \_\_\_\_\_ on \_\_\_\_\_

**XI. VALIDITY OF RULES AND REGULATIONS**

These rules and regulations shall become valid and binding instruments for all registered beneficiaries/usufructuaries as listed in the Columbarium office and shall extend to and are binding upon the heirs, executors, administrators, successors and assigns of the parties therein.

ISSUED BY:

CONFORME:

Name of Columbarium

\_\_\_\_\_  
 Administrator  
 Date

\_\_\_\_\_  
 Registered beneficiary / usufructuary  
 Date  
 VAULT CODE NO.

**DEED OF DONATION****KNOW ALL MEN BY THESE PRESENTS:**

This Deed of donation made on \_\_\_\_\_ by \_\_\_\_\_

\_\_\_\_\_ of legal age, Filipino, and with residence at \_\_\_\_\_ (hereinafter referred to as the DONOR)

in favor of-

\_\_\_\_\_, a non-stock, non-profit association duly organized under the laws of the Philippines, with office address at \_\_\_\_\_, (hereinafter referred to as the DONEE)

(Name of Donee)

**WITNESSETH: That-**

WHEREAS, the \_\_\_\_\_ is in the process of establishing a "PROJECT" which consists of \_\_\_\_\_ (Name of Donee)

the construction of the facilities such as, but not limited to, a parish formation center, an adoration chapel, a baptistry, a columbarium, a mortuary, parking lots and such other facilities to meet the needs of the parishioners in \_\_\_\_\_; (Name of Parish)

WHEREAS, in order to defray the expenses to be incurred in the construction of the "PROJECT", the DONOR hereby voluntarily and freely donates in favor of the DONEE, and all its successors-in-interest, the amount of \_\_\_\_\_ (P \_\_\_\_\_);

NOW THEREFORE, for and in consideration of the foregoing premises, the parties hereby state that:

1. The DONOR hereby expressly manifests and confirms that he has full authority to donate the above-mentioned amount;
2. That the DONOR has retained and reserved for himself ownership of other properties for his support and that of his family in accordance with his social standing.
3. That this donation will not prejudice the DONOR's estate and the rights of his creditors.
4. The DONEE hereby RECEIVES AND ACCEPTS the donation and hereby expresses its profound gratitude for the kindness, benevolence and liberality of the DONOR.

IN WITNESS WHEREOF, the parties have signed this agreement this \_\_\_\_\_ day of \_\_\_\_\_ at \_\_\_\_\_

(DONOR)

(DONEE)

By: \_\_\_\_\_

Signed in the presence of: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**ACKNOWLEDGMENT**

REPUBLIC OF THE PHILIPPINES )  
\_\_\_\_\_ ) S.S.

BEFORE ME, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ at \_\_\_\_\_, personally appeared with their respective Community Tax Certificate Nos. the following:

Names	C.T.C. No.	Date / Place Issued
_____	_____	_____
_____	_____	_____

known to me and to me known to be the same persons who executed the foregoing agreement and that they acknowledged to me that the same is their free and voluntary act and deed and that of the corporation herein represented.

WITNESS MY HAND AND SEAL, the date and place first above-written

Doc. No. \_\_\_\_\_  
Page No \_\_\_\_\_  
Book No. \_\_\_\_\_  
Series of 20 \_\_\_\_\_

NOTARY PUBLIC

Republic of the Philippines  
Office Of the President  
**HOUSING AND LAND USE REGULATORY BOARD**  
Region \_\_\_\_\_

# Certificate of Registration

No. \_\_\_\_\_

BE IT KNOWN:

THAT \_\_\_\_\_  
a project covered by \_\_\_\_\_  
and located at \_\_\_\_\_  
with an area of \_\_\_\_\_ is hereby REGISTERED pursuant to \_\_\_\_\_  
and its rules and regulations.

THAT any misrepresentation or material falsehood made in connection with the application for this registration or the forgery or falsification of any of the supporting documents thereof and other legal grounds provided by law shall be valid cause for revocation of this Registration.

THAT this Certificate of Registration is NOT an authority to sell any VAULT in the abovementioned project.

AND THAT the project owner(s), \_\_\_\_\_  
and the developer(s) \_\_\_\_\_  
take the solidary responsibilities of **COMPLETING THE DEVELOPMENT OF THE SAID COLUMBARIUM AND THE DELIVERY OF VAULT TO VAULT DONORS AND IN** complying with the law and the rules and regulations for the issuance of this CERTIFICATE.

IN WITNESS WHEREOF, I have hereunto set my hand and cause the seal of this Board to be affixed at \_\_\_\_\_ this \_\_\_\_\_  
Day of \_\_\_\_\_, year \_\_\_\_\_.

**By Authority of the Board:**

\_\_\_\_\_  
Regional Director/Officer