

CLOSING CERTIFICATE OF PRESBYTERIAN HOMES OF GEORGIA, INC.

RE: \$32,840,000 Oconee County Industrial Development Authority Revenue Bonds (Presbyterian Village Athens Project) Fixed Rate Series 2018A-1 (the "Series 2018A-1 Bonds")

\$10,000,000 Oconee County Industrial Development Authority Revenue Bonds (Presbyterian Village Athens Project) Adjustable Rate Series 2018A-2 (the "Series 2018A-2 Bonds")

\$10,000,000 Oconee County Industrial Development Authority Revenue Bonds (Presbyterian Village Athens Project) Entrance Fee Series 2018A-3 (the "Series 2018A-3 Bonds")

Not to Exceed \$40,000,000 Oconee County Industrial Development Authority Revenue Bond (Presbyterian Village Athens Project) Bank Bought Construction Series 2018A-4 (the "Series 2018A-4 Bond")

Not to Exceed \$35,000,000 Oconee County Industrial Development Authority Revenue Bond (Presbyterian Village Athens Project) Bank Bought Entrance Fee Series 2018A-5 (the "Series 2018A-5 Bonds")

The undersigned is an officer of Presbyterian Homes of Georgia, Inc., a nonprofit corporation organized and existing under the laws of the State of Georgia and qualified to transact business in Georgia (the "Corporation"). In connection with the issuance of the above-referenced bonds (the "Bonds"), the undersigned hereby certifies on behalf of the Corporation that:

1. The Corporation has been formed and exists as a nonprofit corporation under the laws of the State of Georgia. Attached hereto as Exhibit A is a copy of the Articles of Incorporation of the Corporation certified by the Secretary of State of Georgia.

3. Attached hereto as Exhibit B is the Corporation's Bylaws (the "Bylaws"), as the same have been in effect on and at all times since the date of adoption of the Corporation Resolution described in Paragraph 4 hereof, through the Closing Date.

4. Attached hereto as Exhibit C is a resolution of the governing board of the Corporation (the "Corporation Resolution") authorizing the execution and delivery of the Corporation Agreements by the Corporation.

5. Attached hereto as Exhibit D is the Certificate of Existence of the Corporation from the State of Georgia.

6. The Corporation has authorized, by all necessary action, the execution, delivery, receipt, and due performance of the Corporation Agreements, and has performed or complied with all of the obligations and conditions to be performed and satisfied on its part contained in the Corporation Agreements at or prior to the date hereof (the "Closing Date").

7. The officer executing this certificate is an authorized officer of the Corporation and is authorized by the Bylaws and the Corporation Resolution and all applicable laws to execute the Corporation.

8. The following described documents have been authorized, executed, and delivered by the Corporation:

(a) Guaranty Agreement, dated as of December 1, 2018 (the “Guaranty Agreement”), from the Corporation in favor of Branch Banking and Trust Company, as master trustee (the “Master Trustee”);

(b) Liquidity Support Agreement, dated as of December 1, 2018, among the Corporation, Westminster Presbyterian Homes, Inc. (the “Borrower”), and the Master Trustee;

(c) Management Fee Subordination Agreement, dated as of December 1, 2018, among the Corporation, the Borrower, and Synovus Bank;

(d) Management Fee Subordination Agreement, dated as of December 1, 2018, among the Corporation, the Borrower, and STI Institutional and Government, Inc.; and

(e) Disclosure Dissemination Agent Agreement, dated as of December 1, 2018, among the Borrower, the Corporation, and Digital Access Certification LLC.

All of the aforesaid instruments, together with all other documents and instruments executed and delivered by, or on behalf of, the Corporation in connection with the aforesaid instruments are herein referred to as the “Corporation Agreements.”

9. The Corporation has complied with all agreements and satisfied all conditions on its part to be performed or satisfied under the Corporation Agreements at or prior to the Closing Date.

10. No event of default has occurred and is continuing, and no event has occurred and is continuing which, with the lapse of time or the giving of notice, or both, would constitute an event of default, by the Corporation pursuant to the Corporation Agreements, or, to the best of its knowledge, any other party to the Corporation Agreements.

11. There is no action, suit, proceeding, or, to the best of the officer’s knowledge, after making due inquiry with respect thereto, any inquiry or investigation at law or in equity or before or by any public board or body pending or, to its knowledge after making due inquiry with respect thereto, threatened against or affecting the Corporation or its property or, to its knowledge after making due inquiry with respect thereto, any basis therefor, wherein an unfavorable decision, ruling, or finding would adversely affect the validity or enforceability of the Corporation Agreements which have not been previously disclosed in writing to BB&T Capital Markets, a division of BB&T Securities, LLC (the “Underwriter”) and Synovus Bank and STI Institutional and Government, Inc. (collectively, the “Banks” and together with the Underwriter, the “Purchasers”) and which is not disclosed in the Preliminary Official Statement dated November 12, 2018 (the “Preliminary Official Statement”) and the Official Statement dated December 6, 2018 (the “Official Statement”) relating to the Bonds.

12. To its knowledge after making due inquiry with respect thereto, all information furnished to the Underwriter with respect to the Corporation for use in connection with the marketing of the Series 2018A-1, 2018-2 and 2018-3 Bonds and the information contained in the Preliminary Official Statement and Official Statement pertaining to the Corporation and contained in Appendix A to the Preliminary Official Statement and Official Statement were, as of the respective dates thereof, and are, as of the Closing Date, true in all material respects and do not contain any untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made therein, in light of the circumstances under which they were made, not misleading.

13. No event has occurred since the date of the Preliminary Official Statement or the Official Statement, respectively, which either makes untrue or incorrect in any material respect, as of the Closing Date, any statement or information with respect to the Corporation contained in the Preliminary Official Statement or the Official Statement, or is not reflected in the Preliminary Official Statement or the

Official Statement but should be reflected therein in order to make the statements contained therein, in light of the circumstances under which they were made, not misleading.

14. There has not been any material adverse change in the business, properties, financial position, or results of operations of the Corporation, whether or not arising from transactions in the ordinary course of business, other than as previously disclosed in writing to the Purchasers, and except in the ordinary course of business, the Corporation has not suffered or incurred any material liability, other than as previously disclosed in writing to the Purchasers.

15. No authority or proceeding for the execution of the Corporation Agreements has been repealed, revoked, rescinded, or materially amended.

16. The Corporation has duly authorized, by all necessary action, the execution, delivery, receipt, and due performance of the Corporation Agreements.

17. Neither the execution and delivery of the Corporation Agreements, the consummation of the transactions contemplated thereby nor the fulfillment of or compliance with the provisions thereof will (1) result in a breach of or conflict with any term or provision in the Articles of Incorporation or Bylaws of the Corporation, (2) require consent (which has not been heretofore received) or result in a breach of or default under any credit agreement, indenture, purchase agreement, mortgage, deed of trust, deed to secure debt, commitment, guaranty or other agreement or instrument to which the Corporation is a party or by which the Corporation or any property of the Corporation may be bound or affected, or (3) conflict with or violate any existing law, rule, regulation, judgment, order, writ, injunction or decree of any government, governmental instrumentality or court (domestic or foreign) having jurisdiction over the Corporation or any of the property of the Corporation.

18. There are no facts known to the Corporation that it has failed to disclose to the Purchasers that: (i) materially adversely affect or will materially adversely affect the operations, affairs, properties, conditions or prospects (financial or otherwise) of the Corporation; (ii) cause any of the documentation or information previously submitted to the Purchasers by the Corporation to be untrue or misleading in any material respect; or (iii) materially adversely affect the ability of the Corporation to make payments under Corporation Agreements.

19. As of the Closing Date, (i) the Corporation is an organization described in Section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code), which is exempt from federal income taxation under Section 501(a) of the Code, and which Person is not a "private foundation" within the meaning of Section 509(a) of the Code (a "Tax-Exempt Organization"), (ii) the Corporation has received a determination letter from the Internal Revenue Service to the effect that it is a Tax-Exempt Organization, a copy of which is attached as Exhibit E, (iii) the Corporation is in full compliance with all terms, conditions, and limitations, if any, contained in such determination letter, (iv) such status as a Tax-Exempt Organization has not been adversely modified, limited, or revoked, and (v) the facts and circumstances which formed the basis for the status of the Corporation, as represented to the Internal Revenue Service in the Corporation's application for a determination letter, either substantially exist for the Corporation or differ in a manner consistent with the requirements of Section 501(c)(3) of the Code.

20. The Corporation affirmatively represents, warrants and covenants that as of the Closing Date, it is an organization organized and operated: (a) exclusively for charitable purposes; (b) not for pecuniary profit; and (c) no part of the net earnings of which inure to the benefit of any person, private stockholder or individual, all within the meaning, respectively, of the Securities Act of 1933, as amended, the Securities Exchange Act of 1934, as amended, and the Trust Indenture Act of 1939, as amended.

[Signature Follows]

IN WITNESS WHEREOF, the undersigned has hereunto set his hand this 19th day of December, 2018.

PRESBYTERIAN HOMES OF GEORGIA, INC.,

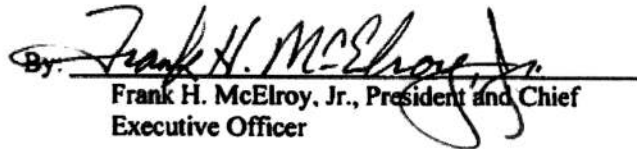
By: 
Frank H. McElroy, Jr., President and Chief
Executive Officer

EXHIBIT A
ARTICLES OF INCORPORATION

STATE OF GEORGIA

Secretary of State

Corporations Division
313 West Tower
2 Martin Luther King, Jr. Dr.
Atlanta, Georgia 30334-1530

CERTIFIED COPY

I, **Robyn A. Crittenden**, the Secretary of State of the State of Georgia, do hereby certify under the seal of my office that the attached documents are true and correct copies of documents filed with the Corporations Division of the Office of the Secretary of State of Georgia under the name of

PRESBYTERIAN HOMES OF GEORGIA, INC.
a Domestic Nonprofit Corporation

This certificate is issued pursuant to Title 14 of the Official Code of Georgia Annotated and is prima-facie evidence of the existence or nonexistence of the facts stated herein.

Docket Number : 16309744
Date Inc/Auth/Filed: 03/07/1985
Jurisdiction : Georgia
Print Date : 12/12/2018
Form Number : 215



A handwritten signature in black ink, appearing to read 'Robyn A. Crittenden'. The signature is written in a cursive style.

Robyn A. Crittenden
Secretary of State

DUPLICATE



I, Max Cleland, Secretary of State of the State of Georgia, do hereby certify that

"PEACH STATE PRESBYTERIAN HOMES, INC."

has been duly incorporated under the laws of the State of Georgia on the ^{7th} day of ~~March~~ ⁸⁵ 19 . by the filing of articles of incorporation in the office of the Secretary of State and the fees therefor paid, as provided by law, and that attached hereto is a true copy of said articles of incorporation.

IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of my office, at the Capitol, in the City of Atlanta, this ^{7th} day of ~~March~~ in the year of our Lord One Thousand Nine Hundred and ~~Eighty~~ ^{Five} and of the Independence of the United States of America the Two Hundred and ~~Five~~ ^{Five}.

Max Cleland

SECRETARY OF STATE, EX-OFFICIO CORPORATION
COMMISSIONER OF THE STATE OF GEORGIA

ARTICLES OF INCORPORATION
OF
PEACH STATE PRESBYTERIAN HOMES, INC.

I.

The name of the Corporation is:

"PEACH STATE PRESBYTERIAN HOMES, INC."

II.

The Corporation shall have perpetual duration, and is organized pursuant to the Georgia Non-Profit Corporation Code.

III.

The Corporation is organized and shall be operated exclusively for the following purposes:

(a). To establish, maintain and operate Homes in the State of Georgia, or elsewhere, for the aged and afflicted and to minister to those who by reason of affliction or of age have become incapacitated to care for themselves; to provide nursing and semi-medical care for those in need thereof and to provide every person a resident therein with an opportunity to be useful within the limitations of his or her talents and strength, and for this purpose to receive both charitable and paying guests, and income from such persons and from governmental bodies attributable to such persons.

(b). To provide management services, accounting services, purchasing services, data processing services, development services, fund raising services, communication services, training services, professional consulting services, executive management services, educational services, facility design services, professional management services, geriatric research services, nurse training services and all other services for non-profit Homes for the aged and afflicted.

(c). To solicit and receive contributions of funds and property for the aforesaid purposes, including, without limitation, from governmental bodies and agencies, charitable organizations and foundations and, particularly, church or church-related establishments, civic groups and individuals.

(d). To apply the funds and property received from the aforesaid as soon as possible after receipt thereof for the aforesaid purposes.

(e). To conduct campaigns and broad solicitations for support from church organizations, bodies and groups and from any and all other persons or organizations interested in the aforesaid purposes.

(f). To coordinate the efforts of such organizations, governmental bodies and agencies active or interested in or responsible for the operation of The Presbyterian Home, Inc., North Georgia Presbyterian Homes, Inc., or any other similar facilities, and to engage in any other charitable activities consistent and directly connected with the foregoing.

Notwithstanding the foregoing, no part of the net earnings of this Corporation shall inure to the benefit of any private shareholder or individual. No substantial part of the activities of the Corporation shall be carrying on propaganda or otherwise attempting to influence legislation. The Corporation shall not participate in or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office.

IV.

The Corporation shall have no members and no capital stock. It shall be governed by a Board of Directors (herein and in the Corporate operations to be known as "Trustees") which shall not be less than three (3) in number. Subject to such limitation, the number of Trustees shall be set by the By-Laws which shall provide for the method of their election. The By-Laws of the Corporation may authorize the number of Trustees to vary between twenty-five (25) and three (3) Trustees, and in such cases, the exact number within such maximum and minimum shall be fixed by resolution of the Trustees or by the By-Laws, but the number of Trustees may be increased or decreased from time to time. No decrease in the number shall have the effect of shortening the

term of any incumbent Trustee, and Trustees shall be elected or appointed in the manner and for the terms provided for by the By-Laws. The Trustees shall have the power and authority to amend the By-Laws from time to time. Vacancies occurring in the office of Trustee may be filled as provided in the By-Laws.

V.

The address of the initial registered office of the Corporation and the name of the Corporation's initial registered agent at such address are as follows:

Registered Office: 1850 West Screven Street
Quitman, Georgia 31643
Brooks
Registered Agent: Frank H. McElroy, Jr.

VI.

The Articles of Incorporation hereof may be amended or restated by the affirmative vote of a majority of the Trustees of the Corporation then in office at any regular or special meeting called for such purpose.

VII.

Anything in these Articles of Incorporation or the By-Laws of the Corporation to the contrary notwithstanding, during any period when this Corporation shall be treated as a private foundation, as defined in §509 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws, the following shall apply:

(a). The Corporation shall distribute its income for each taxable year at such time and in such manner as not to become subject to the tax on undistributed income imposed by §4942 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws; and

(b). The Corporation shall not engage in any act of self-dealing as defined in §4941(d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws; and

(c). The Corporation shall not retain any excess business holdings as defined in §4943(c) of the Internal Revenue

Code of 1954, or corresponding provisions of any subsequent federal tax law; and

(d). The Corporation shall not make any investments in such manner as to subject it to tax under §4944 of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws; and

(e). The Corporation shall not make any taxable expenditures as defined in §4945(d) of the Internal Revenue Code of 1954, or corresponding provisions of any subsequent federal tax laws.

VIII.

In the event of dissolution of this Corporation, to the extent allowed under applicable law, all of the assets of the Corporation shall be distributed to, or its assets shall be sold and the proceeds distributed to, another organization organized and operating for the same purposes for which this Corporation is organized and operating, or to one or more Corporations, funds or foundations organized and operating exclusively for religious, charitable, scientific, literary or educational purposes, such Corporation, fund or foundation to be selected by the Board of Directors of this Corporation. Provided, however, that any such recipient organization or organizations shall, at that time, qualify as exempt from taxation under the provisions of §501(c)(3) of the Internal Revenue Code of 1954, and shall be described in §170(c)(2) of the Internal Revenue Code of 1954, or the corresponding provisions of any subsequent law. First priority for such distribution shall be given to the Presbyteries wholly located within the State of Georgia. In no way shall any of the assets or property of this Corporation, or the proceeds of any of the assets or property, in the event of dissolution, go or be distributed to members, either for the reimbursement of any sums subscribed, donated or contributed by such members, or for any other such purpose. In the event that for any reason upon the dissolution of the Corporation the Board of Directors of the

Corporation shall fail to act in the manner herein provided within a reasonable time, the Senior Judge of the Superior Court of Brooks County, Georgia, shall make such distribution as herein provided upon the application of one (1) or more persons having a real interest in the Corporation or its assets.

IX.

The number of Directors constituting the initial Board of Directors (Trustees) shall be ~~sixteen (16)~~^{eighteen (18)}, and the name and address of each person who is to serve on the initial Board of Directors (Trustees) is as follows:

| NAME | ADDRESS |
|----------------------------|---|
| Mr. James M. Caswell, Jr. | 680 Tanglewood Trail, N.W. Atlanta, Georgia 30327 |
| Mr. James C. Conely | 204 East 57th Street Savannah, Georgia 31405 |
| Mr. H. Gordon Cunningham | 2530 Rohler Road, N.W. Atlanta, Georgia 30327 |
| Mr. Leroy B. Edwards, Sr. | 1201 Gordon Avenue Thomasville, Georgia 31792 |
| Mr. Lovett Fletcher | Route 3, Box 174 Jackson, Georgia 30233 |
| Mr. John E. Griffin | 585 Fortson Road Athens, Georgia 30605 |
| Mr. Charles L. Cowen | 1327 Peachtree Street Apt. 803 Atlanta, Georgia 30319 |
| Mr. McChesney H. Jeffries | 3051 Habersham Road, N.W. Atlanta, Georgia 30303 |
| Mr. Wilder G. Little | 564 Bouldercrest Drive, S.W. Marietta, Georgia 30064 |
| Mr. William G. Neely | Route 7, 306 Holly Trail Moultrie, Georgia 31768 |
| Mrs. James G. Parko | 613 Old Plantation Road Jekyll Island, Georgia 31520 |
| Mr. Owen O. Scott, Jr. | 702 Hart Avenue Union Point, Georgia 30669 |
| Mrs. Forrest H. Smith, Jr. | 1823 Robin Road North Augusta, South Carolina 29841 |
| Mr. J. Barnett Woodruff | P.O. Box 750 Columbus, Georgia 31902 |
| Mr. Robert H. Kimbrell | 210 University Drive Athens, Georgia 30601 |

X.

The name and address of the Incorporator is as follows:

| NAME | ADDRESS |
|-----------------------|--|
| Frank H. McElroy, Jr. | 1850 West Screven Street Quitman, Georgia 31643 |

IN WITNESS WHEREOF, the undersigned executes these Articles
of Incorporation.


F. H. McElroy, Jr., Incorporator

State of Georgia



OFFICE OF SECRETARY OF STATE

I, Max Cleland, Secretary of State of the State of Georgia, do hereby certify that

based on a diligent search of the records on file in this office, I find that the name of the following proposed domestic corporation to wit

"PEACH STATE PRESBYTERIAN HOMES, INC. "

is not identical with or confusingly similar to the name of any other existing domestic or domesticated or foreign corporation registered in the records on file in this office or to the name of any other proposed domestic or domesticated, or foreign corporation as shown by a certificate of the Secretary of State heretofore issued and presently effective.

This certificate is in full force and effective for a period of 4 calendar months from date of issuance. After such period of time, this certificate is void.



In TESTIMONY WHEREOF, I have hereunto set my hand and affixed the seal of my office, at the Capitol, in the City of Atlanta, this
24th day of January, in the year of our Lord
One thousand Nine Hundred and Eighty Five and
of the Independence of the United States of America the Two
Hundred and
Nine.

Max Cleland

85023280

SECRETARY OF STATE, EX-OFFICIO CORPORATION
COMMISSIONER OF THE STATE OF GEORGIA

ORIGINAL

AMENDMENT TO THE ARTICLES OF INCORPORATION OF
PEACH STATE PRESBYTERIAN HOMES, INC.

There being no members of the corporation and there being no capital stock in the corporation, the Board of Trustees of Peach State Presbyterian Homes, Inc., a corporation organized and existing under the Georgia Non-Profit Corporation Code, did, at a regular meeting for which proper notice of the proposed Amendment to the Articles of Incorporation was given, adopt an Amendment to the Articles of Incorporation of said corporation as follows:

"A. Paragraph III of the Articles of Incorporation of Peach State Presbyterian Homes, Inc., shall be stricken in its entirety and the following inserted in lieu thereof:

'The Corporation is primarily organized and shall be operated exclusively to carry out Religious Purposes including evangelization, that is the sharing of the Good News revealed in the Holy Scriptures and further including the Service of God through Ministry to Others as is the responsibility and duty of Christians as set out in the Holy Word and as further defined in the Book of Order of Presbyterian Church (U.S.A.), and in furtherance thereof, the corporation may carry out the following purposes under the supervision of such unit of Presbyterian Church (U.S.A.) as may be specified in the Bylaws of the Corporation:



CERTIFICATE

THIS DOCUMENT RECEIVED
AND FILED IN THE OFFICE
OF THE SECRETARY OF STATE

Janet Gibson
DATE: 5/23/88

(a). To establish, maintain and operate Homes in the State of Georgia, or elsewhere, for the aged and afflicted and to minister to those who by reason of affliction or of age have become incapacitated to care for themselves; to provide nursing and semi-medical care for those in need thereof and to provide every person a resident therein with an opportunity to be useful within the limitations of his or her talents and strength, and for this purpose to receive both charitable and paying guests, and income from such persons and from governmental bodies attributable to such persons.

(b). To provide management services, accounting services, purchasing services, data processing services, development services, fund raising services, communication services, training services, professional consulting services, executive management services, educational services, facility design services, professional management services, geriatric research services, nurse training services and all other services for non-profit Homes for the aged and afflicted.

(c). To solicit and receive contributions of funds and property for the aforesaid purposes, including, without limitation, from governmental bodies and agencies, charitable organizations and foundations and, particularly, church or church-related establishments, civic groups and individuals.

(d). To apply the funds and property received from the aforesaid as soon as possible after receipt thereof for the aforesaid purposes.

(e). To conduct campaigns and broad solicitations for support from church organizations, bodies and groups and from any and all other persons or organizations interested in the aforesaid purposes.

(f). To coordinate the efforts of such organizations, governmental bodies and agencies active or interested in or responsible for the operation of The Presbyterian Home, Inc., North Georgia Presbyterian Homes, Inc., or any other similar facilities, and to engage in any other charitable activities consistent and directly connected with the foregoing.

Notwithstanding the foregoing, no part of the net earnings of this Corporation shall inure to the benefit of any private shareholder or individual. No substantial part of the activities of the Corporation shall be carrying on propaganda or otherwise attempting to influence legislation. The Corporation

shall not participate in or intervene in (including the publishing or distributing of statements), any political campaign on behalf of any candidate for public office."

Said Amendment was adopted by a majority vote of the duly elected, qualified and serving Trustees of the corporation, pursuant to proper notice, there being fifteen (15) Trustees entitled to vote, the Trustee vote required to adopt the Amendment to the Articles of Incorporation being a majority of said Trustees pursuant to paragraph VI of the Articles of Incorporation, thirteen (13) Trustees being present at said meeting and thirteen (13) members voting affirmatively for the Amendment.

IN WITNESS WHEREOF, Peach State Presbyterian Homes, Inc., has caused these Articles of Amendment to be executed and its Corporate Seal to be affixed and has caused the foregoing to be attested, all by its duly authorized officers, on this 11th day of March, 1988.

PEACH STATE PRESBYTERIAN HOMES, INC.

By: McChesney H. Jeffries (SEAL)
McChesney H. Jeffries
Chairman of the Board of Trustees

Attest: John E. Griffin (SEAL)
John E. Griffin
Secretary to the Board of Trustees

[CORPORATE SEAL]

MAR 23 11 52 AM '88



**BUSINESS SERVICES AND REGULATION
ARTICLES OF INCORPORATION DATA ENTRY FORM
FOR GEORGIA CORPORATIONS**

MAX CLELAND
Secretary of State

H. WAYNE HOWELL
Deputy Secretary of State

| | | |
|--------------------------------|-----------------------|------------------------------|
| I. Filing Date: <u>5-23-88</u> | Code: <u>JM</u> | Docket No.: <u>88144 353</u> |
| Assigned Exam: <u>88</u> | Amt.: \$ <u>20.00</u> | By: <u>95</u> |
| Charter Number: _____ | Completed: _____ | |

DO NOT WRITE ABOVE THIS LINE - SOS USE ONLY.

NOTICE TO APPLICANT: PRINT PLAINLY OR TYPE THE REMAINDER OF THIS FORM.

II. Corporate Name: Peach State Presbyterian Home
 Mailing Address: 4503610
 City: _____ County: _____ State: _____ Zip Code: 318

III. Fees Submitted By:

| | |
|------------------------------|--------------------------------|
| Secretary of State: \$ _____ | Check No.: _____ |
| Clerk of Court: \$ _____ | Check No.: _____ County: _____ |
| Publisher: \$ _____ | Check No.: _____ Name: _____ |

IV. Incorporator:

Address: _____

City: _____ State: _____ Zip Code: _____

V. Registered Agent/Office:

Address: _____

City: _____ State: _____ Zip Code: _____

| VI. ARTICLES OF INCORPORATION FILING CHECK LIST | Applicant | Examiner |
|---|-----------|----------|
| 1. Original and two conformed copies of Articles of Incorporation | | |
| 2. Corporate name certificate enclosed and verified | | |
| 3. Publisher's and Clerk's checks enclosed and verified | | |
| 4. Consent form enclosed and verified | | |
| 5. Corporate duration and statutory authority stated | | |
| 6. Number shares, par value, minimum capital stated | | |
| 7. Number of directors and their names and addresses | | |

VII. Applicant/Attorney: _____ Telephone: _____

Address: _____

City: _____ State: _____ Zip Code: _____

NOTICE: Attach Articles of Incorporation, Secretary of State filing fee, name certificate, consent to serve as registered agent, publisher's letter and fee and clerk's fee and file with the Secretary of State at 2 Martin Luther King Jr. Dr., Suite 315, West Tower, Atlanta, Georgia 30334. For information call 404-656-2817. This form does not replace the Articles of Incorporation. I understand that the information on this form will be used in the Secretary of State Corporate data base.

Signed: _____ Date: _____



CERTIFICATE

ARTICLES OF AMENDMENT

THIS DOCUMENT RECEIVED AND FILED IN THE OFFICE OF THE SECRETARY OF STATE OF PEACH STATE PRESBYTERIAN HOMES, INC.

BY: S. G. ...

DATE: 5/27/41

TRANSACTION # 91143626

CHARTER # 1503610

There being no members of Peach State Presbyterian Homes, Inc. (hereinafter the "Corporation") and there being no capital stock in the Corporation, the Board of Trustees of the Corporation, a corporation organized and existing under the Georgia Non-Profit Corporation Code, did, at a regular meeting for which proper notice of the proposed Amendment to the Articles of Incorporation was given, adopt an Amendment to the Articles of Incorporation of said Corporation as follows:

AMENDMENT

New Paragraph XI of the Articles of Incorporation of Peach State Presbyterian Homes, Inc. shall be added with such new Paragraph XI to read as follows:

XI

"The Corporation, acting through its Board of Trustees, shall have the authority to enter into an Agreement with Presbyterian Homes, Inc. (which organization was formerly known as The Presbyterian Home, Inc.) and with North Georgia Presbyterian Homes, Inc. (both organizations having been determined by the Internal Revenue Service to be described in section 501(c)(3) of the Internal Revenue Code of 1986) with the purpose of such Agreement being to join together with such other organizations to become a self insuror for purposes of the Workers' Compensation laws of the State of Georgia. The Corporation, acting through its Board of Trustees, shall also have the authority to require Presbyterian Homes, Inc. and North Georgia Presbyterian Homes, Inc. to obligate themselves to provide the necessary funds to the Corporation to enable the Corporation to satisfy the legitimate workers' compensation claims arising out of the employment relationship

between the Corporation and its employees, North Georgia Presbyterian Homes, Inc. and its employees and Presbyterian Homes, Inc. and its employees. The Corporation, acting through its Board of Trustees, shall also have the authority to require that the Corporation be given a Deed to Secure Debt (Mortgage) on all of the real property owned by North Georgia Presbyterian Homes, Inc. and Presbyterian Homes, Inc. in order to secure North Georgia Presbyterian Homes, Inc. and Presbyterian Homes, Inc. obligation to provide funds to the Corporation to satisfy workers' compensation claims arising out of the employment relationship between the Corporation and its employees, North Georgia Presbyterian Homes, Inc. and its employees and Presbyterian Homes, Inc. and its employees."

Said Amendment to the Articles of Incorporation of the Corporation were adopted by a majority vote of the duly elected, qualified and serving Trustees of the Corporation, pursuant to proper notice; there being eighteen (18) Trustees entitled to vote; the Trustee vote required to adopt the Amendment to the Articles of Incorporation being a majority of said Trustees pursuant to paragraph VI of the Articles of Incorporation; with fifteen (15) Trustees being present at said meeting and fifteen (15) Trustees voting affirmatively for the Amendments.

Except as herein amended, the Articles of Incorporation of Peach State Presbyterian Homes, Inc., issued on the 7th day of March, 1 5, and amended on the 11th day of March, 1988, shall remain in full force and effect.

IN WITNESS WHEREOF, Peach State Presbyterian Homes, Inc. has caused these Articles of Amendment to be executed and its Corporate Seal to be affixed and has caused the foregoing to be attested, all by its duly authorized officers, on this 26th day of April, 1991.

PEACH STATE PRESBYTERIAN
HOMES, INC

By: *Walter Hampton* (SEAL)

Chairman of the Board of Trustees

Attest: *Mary Hamblen* (SEAL)

ASSISTANT Secretary to the Board of Trustees

(CORPORATE SEAL)

APR 26 1991

RECEIVED



CERTIFICATE

ARTICLES OF AMENDMENT

THIS DOCUMENT RECEIVED AND FILED IN THE OFFICE OF THE SECRETARY OF STATE

OF PEACH STATE PRESBYTERIAN HOMES, INC.

BY: Sandra Shaw DATE: 9/4/91 There being no members of Peach State Presbyterian Homes,

TRANSACTION NO. 91249305 (hereinafter the "Corporation") and there being no capital
Y 503670
CHARTER # ~~stock in the Corporation~~, the Board of Trustees of the

Corporation, a corporation organized and existing under the Georgia Non-Profit Corporation Code, did, by unanimous written consent (in lieu of a meeting) and in accordance with Section 14-3-1001 of the Official Code of Georgia Annotated and Article 2.15 of the By-Laws of the Corporation, adopt the following Amendments to the Articles of Incorporation of said Corporation as follows:

AMENDMENT ONE

Paragraph III of the Articles of Incorporation of Peach State Presbyterian Homes, Inc., as amended by Articles of Amendment of Peach State Presbyterian Homes, Inc., dated March 11, 1988, is hereby further amended by adding the following new sub-paragraph (g) thereto:

"(g) Notwithstanding any other provision of these Articles of Incorporation, this Corporation shall operate as an organization described in Section 509(a)(3) of the Internal Revenue Code of 1986 with respect to North Georgia Presbyterian Homes, Inc. and Presbyterian Homes, Inc. Accordingly, the purposes of this Corporation, as organized, are to operate exclusively for the benefit of, to perform the functions of, or to carry out the purposes of, North Georgia Presbyterian Homes, Inc. and Presbyterian Homes, Inc."

AMENDMENT TWO

Paragraph III of the Articles of Incorporation of Peach State Presbyterian Homes, Inc., as amended by Articles of Amendment of Peach State Presbyterian Homes, Inc., dated March 11, 1988, is hereby further amended by adding the following new sub-paragraph (h) thereto:

"(h) Notwithstanding any other provision of these Articles of Incorporation, the Corporation shall not carry on any activities not permitted to be carried on by an organization exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code of 1986 or the corresponding provision of any future United States Internal Revenue law."

Said Amendments to the Articles of Incorporation of the Corporation were adopted by unanimous written consent (in lieu of a meeting) of the duly elected, qualified and serving Trustees of the Corporation, pursuant to Section 14-3-1001 of the Official Code of Georgia Annotated and Article 2.15 of the By-Laws of the Corporation; there being seventeen (17) Trustees entitled to vote and with all seventeen (17) Trustees voting affirmatively for the Amendments.

Except as herein amended, the Articles of Incorporation of Peach State Presbyterian Homes, Inc., dated the 7th day of March, 1985, and amended on the 11th day of March, 1988, and on the 26th day of April, 1991, shall remain in full force and effect.

IN WITNESS WHEREOF, Peach State Presbyterian Homes, Inc. has caused these Articles of Amendment to be executed and its Corporate Seal to be affixed and has caused the foregoing to be

attested, all by its duly authorized officers, on this 3rd day of August, 1991.

PEACH STATE PRESBYTERIAN
HOMES, INC

By: [Signature] (SEAL)
President and
Chief Executive Officer

Attest: [Signature] (SEAL)
Assistant Secretary

(CORPORATE SEAL)

SEP 26 8 39 AM '91
SECRETARY OF STATE

SEP 6 9 51 AM '91
SECRETARY OF STATE

**Secretary of State
Corporations Division
Suite 315, West Tower
2 Martin Luther King Jr. Dr.
Atlanta, Georgia 30334-1530**

DOCKET NUMBER : 970640295
CONTROL NUMBER: 8503610
EFFECTIVE DATE: 02/25/1997
REFERENCE : 0064
PRINT DATE : 03/11/1997
FORM NUMBER : 611

DREW ECKL & FARNHAM/J. WILLIAM HALEY
880 WEST PEACHTREE STREET
P. O. BOX 7600
ATLANTA GA 30357-0600

CERTIFICATE OF NAME CHANGE AMENDMENT

I, Lewis A. Massey, the Secretary of State and the Corporation Commissioner of the State of Georgia, do hereby certify under the seal of my office that

**PEACH STATE PRESBYTERIAN HOMES, INC.
A DOMESTIC NONPROFIT CORPORATION**

has filed articles of amendment in the office of the Secretary of State changing its name to

PRESBYTERIAN HOMES OF GEORGIA, INC.

and has paid the required fees as provided by Title 14 of the Official Code of Georgia Annotated. Attached hereto is a true and correct copy of said articles of amendment.

WITNESS my hand and official seal in the City of Atlanta and the State of Georgia on the date set forth above.

Lewis A. Massey
LEWIS A. MASSEY
SECRETARY OF STATE



**AMENDMENT TO THE ARTICLES OF INCORPORATION OF PEACH STATE
PRESBYTERIAN HOMES, INC.
TO EFFECTUATE A CHANGE OF THE CORPORATE NAME**

I.

The name of the corporation is Peach State Presbyterian Homes, Inc.

II.

Effective the date hereof, Article I of the Articles of Incorporation of Peach State Presbyterian Homes, Inc., is amended to read as follows: The name of the corporation is Presbyterian Homes of Georgia, Inc.

III.


All other provisions of the Articles of Incorporation shall remain in full force and effect.

IV.

This Amendment was duly approved by the Board of Trustees in accordance with the provisions of 14-3-1003 (1) (D) of the Georgia Nonprofit Corporation Code, and adopted on the 11th day of December, 1996.

IN WITNESS WHEREOF, the undersigned has executed this Amendment to the Articles of Incorporation this 13th day of February, 1997.

PEACH STATE PRESBYTERIAN HOMES, INC.


By: FRANK H. McELROY, JR.
President/CEO

BSR (1)

SEP 25 4 24 PM '97

SECRETARY OF STATE

BSR (1)
MAY 10 5 21 PM '97
SECRETARY OF STATE

**CERTIFICATE REGARDING REQUEST FOR PUBLICATION
OF NOTICE OF CHANGE OF CORPORATE NAME**

The undersigned hereby certifies that a Request for Publication of Notice of Intent to change the name of "Peach State Presbyterian Homes, Inc.", a Georgia corporation, and payment therefor has been made as required by §14-3-1005.1 of the Official Code of Georgia.

IN WITNESS WHEREOF, the undersigned does hereby set his hand and seal this 3 day of February, 1997.


J. WILLIAM HALEY

(SEAL)

DEP1:522777
0746.23087

BSR (1)

MAR 10 5 32 PM '97

SECRETARY OF STATE

Secretary of State
Business Information and Services
Suite 315, West Tower
2 Martin Luther King Jr. Dr.
Atlanta, Georgia 30334-1530

RESERVATION NUMBER: 970350495
EFFECTIVE DATE : 02/04/1997
EXPIRATION DATE : 05/05/1997
LICENSE NUMBER : N/A
CONSENT ON FILE : N/A
PRINT DATE : 02/05/1997
FORM NUMBER : 506

J. WILLIAM HALEY
PO BOX 7600
ATLANTA GA 30357

NAME RESERVATION CERTIFICATE

I, the Secretary of State of the State of Georgia, do hereby certify under the seal of my office that the records of the Secretary of State have been reviewed and the name

PRESBYTERIAN HOMES OF GEORGIA, INC.

is not identical to, and appears to be distinguishable from, the name of any other existing entity on file pursuant to Title 14 of the Official Code of Georgia Annotated.

This certificate shall be valid for a nonrenewable period of ninety days from the date of this certificate. Please submit this original certificate with any subsequent formation filing.

Name reservations are not renewable after expiration of the statutory reservation period stated above.



Lewis A. Massey
LEWIS A. MASSEY
SECRETARY OF STATE

Secretary of State
Corporations Division
315 West Tower
#2 Martin Luther King, Jr. Dr.
Atlanta, Georgia 30334-1530

DOCKET NUMBER : K91920191
CONTROL NUMBER: J503610
EFFECTIVE DATE: 06/28/1999
REFERENCE : 0048
PRINT DATE : 07/09/1999
FORM NUMBER : 111

DREW ECKI. & FARNHAM, LLP
ATTN: ROBERT L. WELCH
P.O. BOX 7600
ATLANTA, GA 303570600

CERTIFICATE OF AMENDMENT

I, Cathy Cox, the Secretary of State and the Corporations
Commissioner of the State of Georgia, do hereby certify under
the seal of my office that

PREBYTERIAN HOMES OF GEORGIA, INC.
A DOMESTIC NONPROFIT CORPORATION

has filed articles of amendment in the Office of the Secretary of
State and has paid the required fees as provided by Title 14 of
the Official Code of Georgia Annotated. Attached hereto is a true
and correct copy of said articles of amendment.

WITNESS my hand and official seal in the City of Atlanta and the
State of Georgia on the date set forth above.

XXXXXXXXXXXXXXXXXXXX

XXXXXXXXXXXXXXXXXXXX



Cathy Cox

Cathy Cox
Secretary of State

07/15/2004

ARTICLES OF AMENDMENT

AMENDMENTS TO THE ARTICLES OF INCORPORATION
OF
PRESBYTERIAN HOMES OF GEORGIA, INC.

There being no members of Presbyterian Homes of Georgia, Inc. (hereinafter the "Corporation") and there being no capital stock in the Corporation, the Board of Trustees of the Corporation, a Corporation organized and existing under the Georgia Non-Profit Corporation Code, did, in accordance with Section 14-3-1001 of the Official Code of Georgia Annotated, adopt the following Amendments to the Articles of Incorporation of said Corporation as follows:

AMENDMENT ONE:

Sub-Paragraph (g) of Paragraph III of the Articles of Incorporation of Presbyterian Homes of Georgia, Inc., added to the Articles of Incorporation by Amendment dated August 3, 1991, is hereby amended to read as follows:

"(g) Notwithstanding any other provision of these Articles of Incorporation, this Corporation shall operate as an organization described in Section 509(a)(3) of the Internal Revenue Code of 1986 with respect to Presbyterian Home, Quitman, Inc., Presbyterian Village, Austell, Inc., Philips Tower, Decatur, Inc., Calvin Court, Atlanta, Inc. and Westminster Presbyterian Home, Inc.. Accordingly, the purposes of this Corporation, as organized, are to operate exclusively for the benefit of, to

perform the functions of, or to carry out the purposes of, Presbyterian Home, Quitman, Inc., Presbyterian Village, Austell, Inc., Philips Tower, Decatur, Inc., Calvin Court, Atlanta, Inc. and Westminster Presbyterian Home, Inc."

AMENDMENT TWO:

The fourth sentence within Paragraph IV of the Articles of Incorporation is amended to read as follows:

"The By-Laws of the Corporation may authorize the number of Trustees to vary between thirty-six (36) and three (3) Trustees, and in such cases, the exact number within such maximum and minimal shall be fixed by resolution of the Trustees or by the By-Laws, but the number of Trustees may be increased or decreased from time to time."

AMENDMENT THREE:

Paragraph V of the Articles of Incorporation is amended to read as follows:

"The address of the registered office of the Corporation and the name of the Corporation's registered agent at such address are as follows:

Registered Office: 3576 Tuckers Farm
Marietta, Cobb County, Georgia

Registered Agent: John P. Reale"

AMENDMENT FOUR:

Paragraph XI of the Articles of Incorporation of Presbyterian

Homes of Georgia, Inc., added by Amendment dated April 26, 1991, is amended to read as follows:

XI.

"The Corporation, acting through its Board of Trustees, shall have the authority to enter into an agreement with Westminster Presbyterian Home, Inc. (formerly known as Westminster Tower, Inc.), Presbyterian Home, Quitman, Inc. (formerly known as Presbyterian Homes, Inc.), Presbyterian Village, Austell, Inc. (formerly known as North Georgia Presbyterian Homes, Inc.), Calvin Court, Atlanta, Inc. (formerly known as Atlanta Area Presbyterian Homes, Inc.), and Philips Tower, Decatur, Inc. (formerly known as Georgia Presbyterian Homes, Inc.), each of which has been determined by the Internal Revenue Service to be exempt from taxation under section 501(c) (3) of the Internal Revenue Code of 1986, with the purpose of such Agreement being to join together with such other organizations to become a self insurer for purposes of the Workers' Compensation laws of the State of Georgia. The Corporation, acting through its Board of Trustees, shall also have the authority to require Westminster Presbyterian Home, Inc., Presbyterian Home, Quitman, Inc., Presbyterian Village, Austell, Inc., Calvin Court, Atlanta, Inc. and Philips Tower, Decatur, Inc., to obligate themselves to provide the necessary funds to the Corporation to enable the Corporation to satisfy the legitimate workers' compensation claims arising out of

the employment relationship between the Corporation and its employees, Westminster Presbyterian Home, Inc. and its employees, Presbyterian Home, Quitman, Inc. and its employees, Presbyterian Village, Austell, Inc. and its employees, Calvin Court, Atlanta, Inc. and its employees, and Philips Tower, Decatur, Inc. and its employees. The Corporation, acting through its Board of Trustees, shall also have the authority to require that the Corporation be given a Deed to Secure Debt (Mortgage) on all of the real property owned by Westminster Presbyterian Home, Inc., Presbyterian Home, Quitman, Inc., Presbyterian Village, Austell, Inc., Calvin Court, Atlanta, Inc. and Philips Tower, Decatur, Inc., in order to secure said organizations obligation to provide funds to the Corporation to satisfy workers' compensation arising out of the aforesaid workers' compensations claims."

Said Amendments to the Articles of Incorporation were adopted on April 30, 1989 by a majority vote of the duly elected, qualified and serving Trustees of the Corporation, pursuant to proper notice; there being thirty (30) Trustees entitled to vote; the Trustee vote required to adopt the Amendments to the Articles of Incorporation being a majority of said Trustees pursuant to Paragraph VI of the Articles of Incorporation; with twenty-one (21) Trustees being present at said meeting and twenty-one (21) Trustees voting affirmatively for the Amendments.

Except as herein amended, the Articles of Incorporation of

Presbyterian Homes of Georgia, Inc. shall remain in full force and effect.

IN WITNESS WHEREOF, Presbyterian Homes of Georgia, Inc. has caused these Articles of Amendment to be executed and its Corporate Seal to be affixed and has caused the foregoing to be attested, all by its duly authorized officers, on this 30th day of April, 1999.

Presbyterian Homes of Georgia, Inc.

By: Frank H. McElroy, Jr.
Frank H. McElroy, Jr.
President/CEO (SEAL)

Attest: [Signature]
Assistant Secretary (SEAL)

199228

SECRETARY OF STATE
APR 28 9 48 AM '99
BSR (3)

STATE OF GEORGIA

Secretary of State

Corporations Division

315 West Tower

#2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

CERTIFICATE OF RESTATED ARTICLES

I, **Karen C Handel**, the Secretary of State and the Corporations Commissioner of the State of Georgia, hereby certify under the seal of my office that

PRESBYTERIAN HOMES OF GEORGIA, INC.

a Domestic Non-Profit Corporation

has amended and filed duly restated articles on **05/12/2008** in the Office of the Secretary of State and has paid the required fees as provided by Title 14 of the Official Code of Georgia Annotated. Attached hereto is a true and correct copy of said restated articles.

WITNESS my hand and official seal in the City of Atlanta
and the State of Georgia on May 12, 2008



A handwritten signature in cursive script that reads "Karen C Handel".

Karen C Handel
Secretary of State

**AMENDED AND RESTATED
ARTICLES OF INCORPORATION
OF
PRESBYTERIAN HOMES OF GEORGIA, INC.**

There being no members of Presbyterian Homes of Georgia, Inc. (the "Corporation") and there being no capital stock in the Corporation, the Board of Trustees of the Corporation, on August 17, 2007, adopted these Amended and Restated Articles of Incorporation ("Articles") in accordance with the requirements of the Georgia Nonprofit Corporation Code. These Articles contain no amendments requiring approval by any person or persons other than the Board of Trustees. These Articles shall supercede and replace in their entirety all prior Articles of Incorporation and Amendments thereto.

**ARTICLE I
*Name of Charitable Organization***

The name of the organization is "Presbyterian Homes of Georgia, Inc."

**ARTICLE II
*Georgia Nonprofit Corporation***

The Corporation is organized pursuant to the provisions of the Georgia Nonprofit Corporation Code, as amended, codified at Chapter 3 of Title 14 of the Official Code of Georgia Annotated.

**ARTICLE III
*Purpose***

The Corporation shall be organized, and at all times operated, exclusively to carry out exempt Religious and Charitable Purposes within the meaning of section 501(c)(3) of the Internal Revenue Code of 1986 or any corresponding provision of any future United States internal revenue law (the "Code") Without limiting the foregoing, the activities to be conducted by the Corporation shall consist of evangelization, that is the sharing of the Good News revealed in the Holy Scriptures and the Service of God through Ministry to Others as is the responsibility and duty of Christians as set out in the Holy word and as further defined in the Book of Order of Presbyterian Church (U.S.A.), and shall also include the following:

(a) To support the establishment, maintenance, and operation of homes for the aged and afflicted in the State of Georgia and elsewhere, so long as such organizations are organized and operated exclusively for one or more charitable purposes and are exempt from Federal income tax under section 501(c)(3) of the Code ("Homes").

State of Georgia
Creation - Domestic Entity 7 Page(s)



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(b) To support the charitable activities of Homes through the following services: accounting, purchasing, data processing, development, fundraising, communications, training, professional consulting, geriatric research, nurse training, and other needed services.

(c) To solicit and receive contributions of funds and property for the foregoing purposes, including, without limitation, from governmental bodies and agencies, charitable organizations and foundations, and particularly, church or church-related establishments, civic groups, and individuals.

(d) To apply the funds and property received as soon as possible for the foregoing purposes.

(e) To conduct campaigns and broad solicitations for support from church organizations, bodies and groups and from any and all other persons or organizations interested in the aforesaid purposes.

(f) To coordinate the efforts of such organizations, governmental bodies and agencies active or interested in or responsible for the operation of the Corporation and to engage in any other charitable activities consistent and directly connected with the foregoing.

(g) To the extent a corporation organized under the Georgia Nonprofit Corporation Code may now or hereafter do, and either as a principal or agent and either alone or in connection with other persons, firms, associates or corporations, to carry on any other activity in connection with the foregoing, to do all and everything necessary, suitable, convenient or proper for, in connection with, or incident to the accomplishment of any of the purposes or the attainment of any one or more of the objectives herein enumerated or designed directly or indirectly to promote the interests of the Corporation, and to have and exercise all of the powers which a corporation formed under the Georgia Nonprofit Corporation Code may now or hereafter lawfully have.

No part of the net earnings of the Corporation shall inure to the benefit of, or be distributable to, its officers, trustees, directors, members, or other private persons, except that the Corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of its exempt purposes. No substantial part of the activities of the Corporation shall be the carrying on of propaganda, or otherwise attempting to influence local, state, or Federal legislation, and the Corporation shall not participate or intervene in (including the publishing or distribution of statements) any political campaign on behalf of or in opposition to any candidate for public office.

Notwithstanding any other provision of these Articles, the Corporation shall not carry on any activities not permitted to be carried on by a corporation exempt from Federal income tax under section 501(c)(3) of the Code. All terms and provisions of these Articles and the Bylaws of the Corporation, and all authority and operations of the Corporation, shall be construed, applied, and carried out in accordance with the Corporation's intent to have the status of an organization which is

exempt from Federal income taxation under section 501(c)(3) of the Code.

ARTICLE IV
Perpetual Duration

The Corporation shall have perpetual duration.

ARTICLE V
Dissolution of Corporation

Upon the dissolution or winding-up of the Corporation, its assets remaining after payment of, or provision for payment of, all debts and liabilities of the Corporation shall be distributed to one or more homes for the aged and afflicted so long as such organization(s) is (are) organized and operated exclusively for one or more charitable purposes and is (are) exempt from Federal income tax under section 501(c)(3) of the Code. Any such assets not so disposed of shall be disposed of by a court of competent jurisdiction of the county in which the principal office of the Corporation is then located, exclusively for such purposes or to such organization or organizations, as such court shall determine, which are organized and operated exclusively for such religious or charitable purposes.

ARTICLE VI
Members

The Corporation shall have no members. The Corporation, being organized for charitable purposes only, shall have no capital stock and no shareholders, and no dividends or pecuniary profits shall be declared or paid.

ARTICLE VII
Trustees

The Corporation shall be governed by a Board of Directors (herein and in the Corporate operations to be known as "Trustees"). The By-Laws of the Corporation may authorize the number of Trustees to vary between twenty-five (25) and three (3) Trustees, and in such cases, the exact number within such maximum and minimum shall be fixed by resolution of the Trustees or by the By-Laws, but the number of Trustees may be increased or decreased from time to time. Subject to such limitation, the number of Trustees shall be set by the By-Laws which shall provide for the method of their election.

ARTICLE VIII
Registered Office and Registered Agent

The current registered office of the Corporation is 301 East Screven Street, Quitman, Georgia 31643. The current registered agent of the Corporation at such address is Frank H. McElroy, Jr.

ARTICLE IX
Principal Office

The mailing address of the principal office of the Corporation is 301 East Screven Street, Quitman, Georgia 31643.

ARTICLE X
Liability of Trustees

(a) As further provided in the Bylaws of the Corporation and to the extent allowed by the Georgia Nonprofit Corporation Code, a Trustee of the Corporation shall not be personally liable to the Corporation for monetary damages for breach of duty of care or other duty as a Trustee, except for liability (i) for any appropriation, in violation of his or her duties, of any business opportunity of the Corporation; (ii) for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law; (iii) for any transaction from which the Trustee or related person (within the meaning of section 4946 of the Code) derived improper personal benefit; or (iv) arising out of a transaction effected or proposed to be effected by the Corporation, a subsidiary of the Corporation, or an entity controlled by the Corporation, and with respect to which transaction the Trustee has or had a conflicting interest. The above relief from liability shall not apply in any instance where such relief is inconsistent with any provision of the Code applicable to corporations described in section 501(c)(3) of the Code.

(b) Any repeal or modification of the provisions of this Article shall be prospective only, and shall not adversely affect any limitation on the personal liability of a Trustee of the Corporation with respect to any act or omission occurring prior to the effective date of such repeal or modification.

(c) In the event that any of the provisions of this Article (including any provision within a single sentence) are held by a court of competent jurisdiction to be invalid, void, or otherwise unenforceable, the remaining provisions are severable and shall remain enforceable to the fullest extent permitted by law.

ARTICLE XI
Private Foundation Status

Notwithstanding any other provision in these Articles, at all times when the Corporation is a private foundation within the meaning of section 509 of the Code, it shall be subject to the following additional restrictions:

(a) the Corporation shall not engage in any act of self-dealing as defined in section 4941(d) of the Code;

(b) the Corporation shall distribute its income for each taxable year at such time and in such manner so as not to become subject to the tax on undistributed income imposed by section 4942 of the Code;

(c) the Corporation shall not retain any excess business holdings as defined in section 4943(c) of the Code;

(d) the Corporation shall not make any investments in such manner as to subject it to tax under section 4944 of the Code; and

(e) the Corporation shall not make any taxable expenditures as defined in section 4945(d) of the Code.

ARTICLE XII

Workers' Compensation

The Corporation, acting through its Board of Trustees, shall have the authority to enter into an Agreement with Westminster Presbyterian Homes, Inc., Presbyterian Village, Austell, Inc., Presbyterian Home, Quitman, Inc., Presbyterian Home, Quitman, Retirement, Inc., Presbyterian Hospice and Palliative Care Center, Inc., Calvin Court, Atlanta, Inc., Phillips Tower, Decatur, Inc., and certain other corporations created subsequent hereto and designated by the Board of Trustees, each of which has been determined by the Internal Revenue Service to be exempt from Federal income tax under the provisions of Section 501(c)(3) of the Internal Revenue code of 1986), with the purpose of such Agreement being to join together with such other organizations to become a self insurer for purposes of the Workers' Compensation Laws of the State of Georgia. The Corporation, acting through its Board of Trustees, shall also have the authority to require Westminster Presbyterian Homes, Inc., Presbyterian Village, Austell, Inc., Presbyterian Home, Quitman, Inc., Presbyterian Home, Quitman, Retirement, Inc., Presbyterian Hospice and Palliative Care Center, Inc., Calvin Court, Atlanta, Inc., Phillips Tower, Decatur, Inc., and certain other corporations created subsequent hereto and designated by the Board of Trustees, to obligate the necessary funds to the Corporation to enable the Corporation to satisfy the legitimate workers' compensation claims arising out of the employment relationship between the Corporation and its employees, Westminster Presbyterian Homes, Inc. and its employees, Presbyterian Village, Austell, Inc. and its employees, Presbyterian Home, Quitman, Inc. and its employees, Presbyterian Hospice and Palliative Care Center, Inc., and its employees, Calvin Court, Atlanta, Inc. and its employees, Phillips Tower, Decatur, Inc. and its employees, and certain other corporations created subsequent hereto and designated by the Board of Trustees, and their employees. The Corporation, acting through its Board of Trustees, shall also have the authority require Westminster Presbyterian Homes, Inc., Presbyterian Village, Austell, Inc., Presbyterian Home, Quitman, Inc., Presbyterian Home, Quitman, Retirement, Inc., Presbyterian Hospice and Palliative Care Center, Inc., Calvin Court, Atlanta, Inc., Phillips Tower, Decatur,

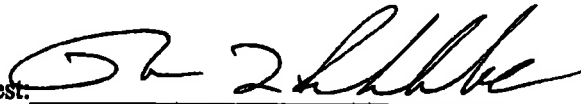
Inc., and certain other corporations created subsequent hereto and designated by the Board of Trustees, to give the Corporation a Deed to Secure Debt (Mortgage) on all of the real property owned by said corporations in order to secure said corporations' obligations to provide funds to the Corporation to satisfy workers' compensation claims.

ARTICLE XIII
Amendments

These Articles may be amended at any time and from time to time by the affirmative vote of a majority of the Trustees of the Corporation then in office at any regular or special meeting called for such purpose.

IN WITNESS THEREOF, the undersigned as incorporator duly executes these Articles of Incorporation this 7th day of May, 2008.


Frank H. McElroy, Jr., President/CEO

Attest: 
by: Thomas F. Rothenbach, Assistant Secretary

1860253.1

2008 MAY 12 PM 3:46
SECRETARY OF STATE
CORPORATIONS DIVISION



KAREN HANDEL
Secretary of State

OFFICE OF SECRETARY OF STATE
CORPORATIONS DIVISION

315 West Tower, #2 Martin Luther King, Jr. Drive
Atlanta, Georgia 30334-1530
(404) 656-2817

Registered agent, officer, entity status information via the Internet
<http://www.georgiacorporations.org>

TRANSMITTAL INFORMATION
GEORGIA PROFIT OR NONPROFIT CORPORATIONS

IMPORTANT

Remember to include your e-mail address when completing this transmittal form.

Providing your e-mail address allows us to notify you via e-mail when we receive your filing and when we take action on your filing. Please enter your e-mail address on the line below. Thank you.

E-Mail: rwelch@deflaw.com

NOTICE TO APPLICANT: PRINT PLAINLY OR TYPE REMAINDER OF THIS FORM

1.

Corporate Name Reservation Number (if one has been obtained; if articles are being filed without prior reservation, leave this line blank)

Presbyterian Homes of Georgia, Inc.

Corporate Name (List exactly as it appears in articles)

2.

Robert L. Welch

(404) 885-6405

Name of person filing articles (certificate will be mailed to this person, at address below)

Telephone Number

P.O. Box 7600

Address

Atlanta

GA

30357

City

State

Zip Code

3.

Mail or deliver the following items to the Secretary of State, at the above address:

- 1) This transmittal form
- 2) Original and one copy of the Articles of Incorporation
- 3) Filing fee of \$100.00 payable to Secretary of State. Filing fees are NON-refundable.

I certify that a Notice of Incorporation or Notice of Intent to Incorporate with a publication fee of \$40.00 has been or will be mailed or delivered to the official organ of the county where the initial registered office of the corporation is to be located. (List of legal organs is posted at web site; or, the Clerk of Superior Court can advise you of the official organ in a particular county.)

[Signature]
Authorized signature of person filing documents

5/22/07
Date

Request certificates and obtain entity information via the Internet: <http://www.georgiacorporations.org>

EXHIBIT B
BYLAWS

RESTATED BYLAWS OF PRESBYTERIAN HOMES OF GEORGIA, INC.

ARTICLE ONE

1.1 The name of the Corporation is “PRESBYTERIAN HOMES OF GEORGIA, INC.”

1.2 The principal office of the Corporation shall be in Quitman, Brooks County, Georgia, and is presently located at 301 East Screven Street, Quitman, Brooks County, Georgia.

ARTICLE TWO

TRUSTEES

2.1 The property, business and affairs of the Corporation shall be managed and controlled by its Board of Trustees, said Board of Trustees to consist of not less than three (3) nor more than seventeen (17) members, the exact number within such minimum and maximum to be fixed by resolution of the Board of Trustees from time to time; however, upon adoption of these Bylaws and until further resolution of the Board of Trustees, the number of members of the Board shall be seventeen (17). This shall remain the number of members of the Board of Trustees until altered or modified by resolution of the Board of Trustees, election of additional Trustees, or by amendment to these Bylaws. Each Trustee position shall be filled by the then sitting Board of Trustees during the last year of the term for any such position.

2.2 The Trustees shall be elected to staggered terms by the Board of Trustees as hereinafter set forth. Except for any differential in initial terms created by the Bylaws, each term of office shall be for a period of three (3) years, and unless otherwise provided herein, said term

of office to commence on the first (1st) day of January immediately following such election, or immediately, if said election is to fill an expansion office or to fill a vacancy in an unexpired term. Each Trustee shall hold office for the term for which he/she is elected and until his/her successor shall have been elected and qualified, or until his/her earlier resignation, removal from office, or death. Any mid term vacancy occurring in the Board of Trustees may be filled for the unexpired portion of the term by the affirmative vote of a majority of the remaining Trustees. Notwithstanding anything herein to the contrary, the term of office of any sitting Trustee may, by the affirmative vote of a majority of the remaining Trustees taken prior to the expiration of said Trustee's existing term, be extended for any length of time so approved. Unless a term of office is extended as provided in the preceding sentence, no Trustee shall serve more than three (3) consecutive and full three (3) year terms.

2.3 The staggered terms of the members of the Board of Trustees shall be as follows: nine (9) Trustees shall be designated as the A-Group, eight (8) Trustees shall be designated as the B-Group and eight (8) Trustees shall be designated as the C-Group. The records of the Corporation shall reflect the group in which each Trustee is elected, and the Secretary of the Corporation shall keep clear and concise records regarding the respective election dates of each Trustee. Further, each Trustee position shall be assigned a number and letter designation. Each such designated position on the Board of Trustees shall either have a specific Presbytery membership requirement or be an "At Large" position. Each Trustee with a specific Presbytery membership requirement shall be a member of a Presbyterian Church (U.S.A.) located within the specific Presbytery. At Large Trustees shall be people who share our faith in Christ, who are both knowledgeable and committed to the mission and Christian ministry of Presbyterian Homes

of Georgia. The following membership requirements for various positions of the Board of Trustees is hereby established as follows:

| <u>Trustee Designation</u> | <u>Membership Requirement</u> |
|----------------------------|-------------------------------|
| Group-A | |
| 1-A | Savannah Presbytery |
| 4-A | Flint River Presbytery |
| 7-A | At Large |
| 10-A | North East Georgia Presbytery |
| 13-A | Greater Atlanta Presbytery |
| 16-A | Cherokee Presbytery |
| 19-A | At Large |
| 22-A | Greater Atlanta Presbytery |
| 25-A | At Large (ex officio) |
| Group-B | |
| 2-B | Cherokee Presbytery |
| 5-B | Greater Atlanta Presbytery |
| 8-B | Savannah Presbytery |
| 11-B | Flint River Presbytery |
| 14-B | At Large |
| 17-B | North East Georgia Presbytery |
| 20-B | Greater Atlanta Presbytery |
| 23-B | At Large |
| Group-C | |
| 3-C | North East Georgia Presbyter |
| 6-C | At Large |
| 9-C | Cherokee Presbytery |
| 12-C | Greater Atlanta Presbytery |
| 15-C | Savannah Presbytery |
| 18-C | Flint River Presbytery |
| 21-C | At Large |
| 24-C | Greater Atlanta Presbytery |

The group-letter designation shall control the year of election or re-election for each member of that group. In the event the Board of Trustees should decide to decrease the number of serving Trustees the Board of Trustees shall make its best attempt to accomplish the decrease by the deactivation of sequentially numbered Trustee positions beginning with the last number authorized. In the event the group-letter Trustee membership requirement is not met due to

resignation, removal or death of any Trustee(s), the actions of the Board of Trustees shall be valid so long as the numerical Trustee requirement in Section 2.1 herein is otherwise met.

As of the date of the enactment of these Bylaws, the members of the Board of Trustees are as follows:

The following named Trustees have been elected for a one (3) year term beginning January 1, 2002, and thereafter shall stand for re-election in accordance with these Bylaws:

Chip Watt – Flint River Presbytery

James Powell - Cherokee Presbytery

Charlie Seaton – Savannah Presbytery

Neal Pope – Presbytery of Greater Atlanta

Kendall Zeliff – Presbytery of Greater Atlanta

Desmond Walker – Savannah Presbytery

John Conant – Presbytery of Greater Atlanta

The following named Trustees have been elected for a two (3) year term beginning January 1, 2003, and thereafter shall stand for re-election in accordance with these Bylaws:

Dell Rearden - Presbytery of Greater Atlanta

Warren Sims – Cherokee Presbytery

Tony Amos – Presbytery of Greater Atlanta

Betty Utsey – Savannah Presbytery

Jim Dalton – Presbytery of Greater Atlanta

Frank Thach - Presbytery of Greater Atlanta

The following named Trustees have been elected for a three (3) year term beginning January 1, 2004, and thereafter shall stand for re-election in accordance with these Bylaws:

Carolyn Smith – Presbytery of Greater Atlanta

Glen Doak – NE Georgia Presbytery

Jack Benedict – Flint River Presbytery

Richard Hubbard – Cherokee Presbytery

Robert Brearley – Savannah Presbytery

Bob Eskew – Presbytery of Greater Atlanta

Elizabeth Wilson – Presbytery of Greater Atlanta

Candidates for Trustee positions for which there are specific Presbytery membership requirements shall be nominated by the Nominating Committee of the Corporation during the final calendar year of the term for that Trustee position. The Nominating Committee of the Corporation will consist of the Chair of the Board of Trustees and one Trustee appointed by the Chair from each of the remaining four Presbyteries in Georgia, said Nominating Committee to consist of one Trustee from each of the five Presbyteries.

Any Trustee position which is an “At Large” position shall be filled by vote of the currently serving Board of Trustees of the Corporation at its last regularly scheduled meeting immediately prior to the December 31st expiration of any such term, or as otherwise provided herein.

2.4 Each Trustee shall be qualified to originate and take part in discussion of any subject that may properly come before any meeting of the Board of Trustees, to vote on such subjects, and hold any office in the Corporation to which he/she may be elected or appointed by the Board of Trustees.

2.5 The Board of Trustees shall have all of the powers of the Corporation, subject to the Articles of Incorporation thereof. Without limiting the generality of its power, it shall have the complete and general charge, control and management of the property, affairs and funds of the Corporation; and power and authority to do and perform all acts and functions necessary or appropriate in connection therewith.

2.6 No Trustee shall be entitled or empowered to vote by proxy.

2.7 Each member of the Board of Trustees shall be a natural person who is eighteen (18) years of age or older, and shall be a member of a Presbyterian Church (U.S.A.) located within the Presbytery from which he/she is approved to serve on the Board of Trustees. Each member of the Board of Trustees designated as an “At Large” member shall be a natural person eighteen (18) years of age or older, and shall be people who share our faith in Christ, who are both knowledgeable and committed to the mission and Christian ministry of Presbyterian Homes of Georgia.

2.8 A member of the Board of Trustees who resigns may postpone the effectiveness of his/her resignation to a future date or upon the occurrence of a future event specified in a written tender of resignation. A vacancy shall be deemed to exist at the time of such tender; and the remaining members of the Board of Trustees may, then or thereafter, elect or appoint a successor to take office when the resignation, by its terms, becomes effective.

2.9 The Board of Trustees shall be authorized to name to the honorary position of “Life Member Trustee” any previously serving member of the Board of Trustees in order to honor that Trustee’s prior service and dedication to the ministry and mission of the Corporation. Life Member Trustees shall not be entitled to vote on matters before the Board of Trustees, but shall be welcomed to attend the regular meetings of the Board of Trustees, shall receive the minutes of the regular meetings of the Board of Trustees, and shall be honored at least annually at a meeting of the Board of Trustees. There shall be no minimum or maximum number of Life Member Trustees.

2.10 The regular annual meetings of the Board of Trustees shall be held quarterly on the fourth (4th) Friday of each February, on the fourth (4th) Friday of each April, on the fourth (4th) Friday of each July and on the fourth (4th) Friday of each October. The time and location for said meeting shall be determined by the Chair of the Board of Trustees or by the President of the Corporation. In the event that any regular meeting cannot be held on the date specified

herein, each member of the Board of Trustees shall be notified of the change in said meeting and shall be notified of the date, time and place of such rescheduled meeting of the Board of Trustees.

2.11 Meetings of the Board of Trustees, including special meetings, may be called by the Chair of the Board, by the President, or by any five (5) members of the Board of Trustees. Special meetings of the Board of Trustees called as herein stated shall generally state the purposes for which said meeting is to be held.

2.12 At all meetings of the Board of Trustees or of any committee designated by the Board, the presence of one-half (1/2) of the total number of currently serving Trustees or committee members then in office shall constitute a quorum for the transaction of business, unless otherwise specified in the Bylaws of the Corporation. In the event that the number of currently serving Trustees or committee members then in office shall not be evenly divisible by two (2), then one (1) additional Trustee or committee member shall be required to constitute a quorum for the transaction of the business of the Corporation. The vote of a majority of the members present at the time of the vote, if a quorum is present at such time, shall be the act of the Board of Trustees.

2.13 Members of the Board of Trustees, or any committee designated by the Board, may participate in any meeting of the Board or committee by means of conference telephone or other similar communications equipment by means of which all persons participating in the meeting can hear each other, and participate in the meeting by means of such communications equipment, and such participation shall constitute presence in person at such meeting of the Board or committee.

2.14 Any action which is required or which may be taken at a meeting of the Trustees of the Corporation or of a committee appropriately designated by the Trustees of such corporation, may be taken without a meeting, if written consent, setting forth the actions so

taken, shall be signed by all of the Trustees or all of the members of the committee, as the case may be. Such written consent shall be filed with the Minutes of the proceedings of the Board or of the committee. Such consent shall have the same force and effect as a unanimous vote.

2.15 Written or printed notice of each meeting, whether regular or special, shall be given to each Trustee at least five (5) days before the meeting. Notice of a meeting of the Board of Trustees need not be given to any Trustee who signs a waiver of notice, either before or after the meeting. Attendance by a Trustee at a meeting shall constitute a waiver of notice of such meeting and a waiver of any and all objections to the place of the meeting, the time of the meeting, or the manner in which it has been called or convened, except when a Trustee states at the beginning of the meeting any such objections prior to the transaction of business.

2.16 The location of all meetings of the Board of Trustees, whether regular or special, shall be determined by the Chair of the Board of Trustees, or by the President of the Corporation, and announced in accordance with the notice provisions in Article 2.15 herein. Each newly elected Board of Trustees shall meet at the first regularly scheduled annual meeting during each calendar year for the purpose of election of officers and committees. The Board of Trustees shall elect, at the regularly scheduled annual meeting in February of each year, a Chair of the Board of Trustees, 1st and 2nd Vice Chair of the Board of Trustees, a President of the Corporation, a Secretary of the Corporation and a Treasurer of the Corporation; and any other officers which the Board of Trustees feels are necessary to the operation of business of the Corporation. All officers so elected shall serve at the pleasure of the Board of Trustees, and may be removed or replaced by a majority vote of the full Board of Trustees only, at any time, with or without cause. Unless otherwise specified herein, all officers elected or appointed by the Board may or may not be members of the Board of Trustees. All Officers may hold one (1) or more offices at the pleasure of the Board of Trustees, except that the offices of the Chair of the Board, President, 1st and 2nd Vice Chair and Secretary, or any combination thereof, may not be held by the same

person. In the event of vacancy in any such office, except Chair of the Board, the Chair of the Board may appoint a successor, and such person so appointed shall discharge the duties of the office until such vacancy may be filled by action of the Board of Trustees at a regular or special meeting held thereafter. Any Trustee may be removed from office, with or without cause, only by affirmative vote of two—thirds (2/3) of the members of the full number of the then serving Board of Trustees.

2.17 The compensation, including salaries and bonuses, of all officers of the Corporation, shall be fixed, from time to time, by the Board of Trustees or by a committee appointed by them. Also, the Board of Trustees or a committee appointed by them, shall have the authority to fix the compensation of Trustees for services in any capacity, including reimbursement for expenses.

2.18 The Board of Trustees may, by resolution adopted by a majority of the entire Board, designate an Executive Committee with a minimum of six (6) and a maximum of ten (10) of its members. The Chair of the Board of Trustees, the 1st and 2nd Vice Chair of the Board of Trustees, the President of the Corporation, the Secretary and the Treasurer of the Corporation shall be ex officio members of the Executive Committee and shall represent the Presbytery in which the Church each is a member is located. The additional members shall be elected by majority vote of the full Board of Trustees. Additional members shall be elected in order that all five Presbyteries are represented by at least one member of the Executive Committee. Any “At Large” member of the Board of Trustees who is not a member of a Presbyterian Church may be elected to the Executive Committee so long as the requirement that all five (5) Presbyteries are represented by at least one (1) member is otherwise met. Each member of the Executive Committee shall be a member of the Board of Trustees and shall hold office until the first annual meeting of the Board of Trustees in each year, and until his/her successor member of the Executive Committee is elected, or until his/her death, resignation or removal, or until he/she

shall cease to be a Trustee, or until the authority of the Executive Committee to operate shall be revoked by a majority of the entire Board of Trustees.

In the event such an Executive Committee is designated by the Board of Trustees, such Executive Committee shall meet as needed to transact the business of the Corporation upon the call of the Chair of the Board of Trustees or upon the call of the President of the Corporation. Such called meetings of the Executive Committee are to be held at a location selected by the Chair of the Board of Trustees and the President of the Corporation or the 1st and 2nd Vice Chair of the Board of Trustees and the President of the Corporation. Notice of the time and place of such called meetings of the Executive Committee shall be mailed to each member of the Executive Committee at least five (5) days prior to each such called meeting, unless there are exigent or emergency circumstances requiring a meeting without written notice.

2.19 The Executive Committee shall have and may exercise all of the authority of the Board of Trustees; however, the Executive Committee shall not have the authority and power to amend or repeal any resolution of the Board of Trustees which by its terms shall not be subject to amendment or repeal by the Executive Committee; and furthermore, the Executive Committee shall not have the authority of the Board of Trustees with reference to the following:

1. Amending the Articles of Incorporation or the Bylaws of the Corporation.
2. Adopting a plan of merger or consolidation.
3. The sale, lease, exchange, or other disposition of all or substantially all the property and assets of the Corporation.
4. A voluntary dissolution of the Corporation or a revocation thereof.
5. Removal of any officers of the Corporation.
6. Any matter specifically reserved to the full Board of Trustees by these Bylaws.

2.20 The Executive Committee shall act by a majority vote of its members present, and the meetings of the Executive Committee shall be presided over by the Chair of the Board of Trustees, who shall always be a member of the Executive Committee ex officio. In the event of

the absence or inability of the Chair of the Board of Trustees to preside, the meetings of the Executive Committee shall be presided over by the 1st and 2nd Vice Chair of the Board of Trustees, who shall always be a member of the Executive Committee ex officio. In the event of the absence or inability of the Chair of the Board of Trustees or the 1st and 2nd Vice Chair of the Board of Trustees to preside, the meetings of the Executive Committee shall be presided over by the President of the Corporation, who shall always be a member of the Executive Committee ex officio. In the event of any tie vote during a meeting of the Executive Committee, the matter being acted upon shall be referred to the entire Board of Trustees.

2.21 The delegation of authority by the Board of Trustees to the Executive Committee shall not operate to relieve the Board of Trustees, or any member thereof, of any responsibility imposed by Law.

2.22 The Executive Committee shall have no authority to elect or discharge an officer or Trustee of the Corporation. The Executive Committee shall have the authority to authorize the borrowing of funds up to Five Hundred Thousand Dollars (\$500,000.00) in a single principal amount, and a total cumulative principal amount of One Million Dollars (\$1,000,000.00). During each interim period between regular meetings of the Board of Trustees, the Executive Committee shall have the authority to execute all documents and instruments relating to and concerning the acquisition of real property with an aggregate purchase price of Five Hundred Thousand Dollars (\$500,000.00) or less, a complete report and history of such transactions to be provided to the Board of Trustees at its next regular meeting.

2.23 The Executive Committee shall meet from time to time on the call of the Chair of the Board or on call of the President or on call of any two (2) or more members of the Executive Committee. The meetings of the Executive Committee may be held at such place or places as the Executive Committee shall determine or as may be specified or fixed in the notice of such meetings, if such notice is required. The Executive Committee may fix its own rules of

procedure, including provisions for notice of its meetings and the Executive Committee may or may not establish regular meeting times for which no notice is required.

2.24 The Executive Committee shall keep Minutes of each meeting indicating the actions taken by the Executive Committee on behalf of the Board; and such Minutes shall be kept in a bound Minute Book and shall be available for inspection by all members of the Board of Trustees at the general offices of the Corporation.

2.25 The entire Board of Trustees shall have the power, upon a majority vote of all elected and serving Trustees, at any time, to remove any member of the Executive Committee, with or without cause, and to fill vacancies in the Executive Committee and to dissolve the Executive Committee. The removal of any member of the Executive Committee who is automatically a member of such Committee because of office held in the Corporation shall require the simultaneous removal of said Trustee from the office which places the Trustee upon the Executive Committee automatically.

2.26 The Trustees shall have the power to establish any other committees, standing or special, that the Trustees may, from time to time, deem appropriate, and with such powers and authority as the Trustees may from time to time give to these committees.

2.27 The provisions hereinabove stated with regard to quorum shall apply unless a greater vote or action by the full Board of Trustees is elsewhere herein required for a particular action.

ARTICLE THREE

OFFICERS AND THEIR DUTIES

3.1 The Board of Trustees of the Corporation, at its first (1st) annual meeting in each calendar year, shall elect, the following officers in accordance with Section 2.16 hereof: A Chair of the Board, a 1st and 2nd Vice Chair of the Board, a President, a Secretary and a Treasurer.

The Board of Trustees, at any time and from time to time, may appoint such other officers as it shall deem necessary, including, but not limited to, Vice Presidents, Assistant Vice Presidents, Assistant Treasurers and Assistant Secretaries, who shall hold their offices for such terms as shall be determined by the Board of Trustees and shall exercise such powers and perform such duties as may be set forth in these Bylaws, or as shall be determined from time to time by the Board of Trustees or the Chair of the Board.

3.2 Any person may hold any two (2) or more offices, except that no person may hold simultaneously the office or offices of Chair of the Board, President, and Secretary, or any combination thereof.

3.3 Each officer of the Corporation shall hold office for a term of office running from the time of appointment until the first regularly scheduled annual meeting of the Board of Trustees in the calendar year immediately following the calendar year of the appointment. Each officer of the Corporation shall hold office until his/her successor is chosen or until his/her earlier resignation, death or removal, or the termination of his/her office. Any officer of the Corporation may be removed by a two-thirds (2/3) vote of the full number of the then serving Board of Trustees, at any time, with or without cause.

3.4 The Chair of the Board shall call to order and preside over all meetings of the Board of Trustees. The Chair shall further sign all resolutions of the Board of Trustees, and the Chair of the Board shall have authority to call meetings of the Board of Trustees and of the Executive Committee of the Board of Trustees.

3.5 In the event of the death or disability or absence of the Chair of the Board, the 1st and 2nd Vice-Chair of the Board of Trustees shall have the powers and perform the duties of the Chair of the Board. The 1st and 2nd Vice-Chair of the Board of Trustees shall also have such powers and perform such duties as are specifically imposed upon him/her by Law and as may be assigned to him/her by the Board of Trustees or the Chair of the Board.

3.6 The Chair of the Board of Trustees shall preside over all meetings of the Executive Committee, and in the event of his/her death, disability or absence, such meetings of the Executive Committee shall be presided over by the President of the Corporation. The Chair of the Board, or, upon authorization of the Board of Trustees, the President, Chief Financial Officer and/or Chief Operating Officer, shall execute all documents and instruments relating to and concerning the conveyance, transfer, leasing, or in any way pertaining to the disposal, either temporarily or permanently, of the Corporation's real property (excluding cemetery lots), or the acquisition of real property (excluding cemetery lots), either temporarily or permanently, with an aggregate purchase price in excess of Five Hundred Thousand Dollars (\$500,000.00) or the lease of real property requiring annual aggregate lease payments in excess of Fifty Thousand Dollars (\$50,000.00). The Chair of the Board, or, upon authorization of the Board of Trustees, the President, Chief Financial Officer and/or Chief Operating Officer, shall also execute any documents pertaining to or relating to the borrowing of money in excess of Five Hundred Thousand Dollars (\$500,000.00) in an individual principal amount in behalf of the Corporation. The borrowing of funds in excess of Five Hundred Thousand Dollars (\$500,000.00) in an individual principal amount, or in excess of the One Million Dollar (\$1,000,000.00) cumulative authorization for the borrowing of funds granted herein to the Executive Committee, shall receive prior approval by the Board of Trustees. The Chair, or, upon authorization of the Board of Trustees, the President, Chief Financial Officer and/or Chief Operating Officer, shall also execute all contracts relating to the sale or encumbrance of real property. The Chair shall execute any and all documents relating to the borrowing of funds in excess of the limits set herein at the direction of the Board of Trustees.

3.7 The 1st and 2nd Vice-Chair shall, during the Chair's absence or inability to serve, perform his duties. The 1st and 2nd Vice-Chair shall also perform such other duties as may from time to time be assigned to him/her by the Board of Trustees or Executive Committee

thereof. Relative to the execution of documents and instruments relating to and concerning the conveyance, transfer, leasing or in any way pertaining to the disposal, either temporarily or permanently, of the Corporation's real property (excluding cemetery lots), or the acquisition of real property (excluding cemetery lots), either temporarily or permanently, with an aggregate purchase price in excess of Five Hundred Thousand Dollars (\$500,000.00) or the lease of real property requiring annual aggregate lease payments in excess of Fifty Thousand Dollars (\$50,000.00), and the execution of instruments and documents relating to the borrowing of funds in excess of Five Hundred Thousand Dollars (\$500,000.00) in a single principal amount, in the absence of the Chair or inability of the Chair to serve, said documents may be executed by any Vice-Chair, or, upon authorization of the Board of Trustees, the President, Chief Financial Officer and/or Chief Operating Officer.

3.8 All deeds of conveyance of the Corporation's real property shall be authorized by the Board of Trustees and executed by the Chair or any Vice-Chair, or, upon authorization of the Board of Trustees, the President, Chief Financial Officer and/or Chief Operating Officer, and attested by the Secretary or an Assistant Secretary. All other instruments required to be executed by the Corporation under its corporate seal, may be signed by the Chair, any Vice-Chair or President, for and in the name of the Corporation, and attested by the Secretary or any Assistant Secretary, except in such cases as the Board of Trustees shall otherwise order.

3.9 The President shall be the Chief Executive Officer of the Corporation and shall have general and active management of the business of the Corporation and shall see that all orders and resolutions of the Board of Trustees and Executive Committee are carried into effect. The President and Chief Executive Officer shall have general management and control of the business of this Corporation to purchase and to pay for goods and do anything else necessary to carry on the business of the Corporation, to employ and to pay for such help as he may need in the management of the business of the Corporation, and to do and perform all other acts

necessary for carrying on the business of the Corporation, except such things as are specifically reserved to the Chair of the Board or other officers by these Bylaws. The President of the Corporation shall be ex officio a member of the Board of Trustees. Unless otherwise limited herein, the President and Chief Executive Officer of the Corporation shall have the power and authority to execute, on behalf of the Corporation, any and all necessary contracts and agreements relative to the carrying out of the business of the Corporation. The President of the Corporation shall have the authority to execute any and all necessary documents and encumber the assets of the Corporation, and to borrow money on behalf of the Corporation in individual principal amounts of less than Three Hundred Thousand Dollars (\$300,000.00), a complete report and history of such borrowings to be provided to the Executive Committee of the Corporation at their next meeting. The President of the Corporation shall be able to encumber the assets of the Corporation, in a total cumulative amount of Five Hundred Thousand Dollars (\$500,000.00), subject to approval of the Executive Committee. It shall be the duty of the President to submit to the Board of Trustees and the Executive Committee of the Board, if any, at their respective regular meetings, a report on the business of the Corporation from the time of the last meeting preceding that meeting of the Board of Trustees and/or the Executive Committee, such report to inform the Board and/or Executive Committee of his/her acts and doings, and his/her acts and doings should be approved or disapproved by the Board of Trustees and/or the Executive Committee. It shall be the duty of the President to respond to all questions submitted to him/her regarding the business of the Corporation at the meetings of the Board of Trustees or Executive Committee. During each interim period between regular meetings of the Board of Trustees, the President shall have the authority to execute all documents and instruments relating to and concerning the acquisition of real property, either temporarily or permanently, with an aggregate purchase price of One Hundred Thousand Dollars (\$100,000.00) or less, and the lease of real property requiring annual aggregate lease payments of Fifty

Thousand Dollars (\$50,000.00) or less, a complete report and history of such transactions to be provided to the Board of Trustees and the Executive Committee of the Corporation at their next respective regular meetings. The President shall at all times have the authority to execute all documents and instruments relating to and concerning the acquisition, receipt or disposition of cemetery lots, and the President shall have no reporting obligation to the Board of Trustees or the Executive Committee of the Corporation, other than is required by law, relating to and concerning the acquisition, receipt or disposition of cemetery lots.

3.10 For all monies and funds borrowed, the note of the Corporation shall be given under seal, signed by the Chair of the Board, any Vice-Chair of the Board or President, and the Secretary or any Assistant Secretary of the Corporation. The borrowing of any funds shall be approved by the Board of Trustees or the Executive Committee, except as otherwise stated herein. The President may execute, on behalf of the corporation, any and all such promissory notes or instruments necessary to borrow funds, and any such promissory notes or instruments shall be attested by the Secretary or any Assistant Secretary with the seal of the Corporation placed thereon.

3.11 The President shall have full and complete authority to invest any and all assets of the Corporation in whatever manner and under whatever terms shall be deemed by him/her to be favorable to the Corporation.

3.12 The Treasurer shall have charge of and be responsible for receiving and disbursing, under the direction of the Board of Trustees or Executive Committee, all monies belonging to and coming to the Corporation, keeping full, regular and true accounts of all receipts and disbursements; and the Treasurer shall make or cause to be made detailed reports of the same to the Trustees of the Corporation. All monies and other valuable effects shall be deposited in such banks, trust companies or other depositories as shall, from time to time, be selected by the Board of Trustees, the Executive Committee or the President. These monies or

securities of the Corporation shall be kept in solvent Banks, or other safe depositories, and shall be withdrawn only by checks signed by the President, or by such other officers, directors or employees of the Corporation that shall be designated from time to time by the President, the Board of Trustees or Executive Committee thereof. The Board of Trustees or Executive Committee thereof shall have authority, from time to time, to designate or approve a mechanical method of signing and/or countersigning checks of the Corporation. The Board of Trustees may require any officer or employee to give bond for such sums as they may deem proper, conditioned upon the faithful performance of their duties and the safekeeping of the Corporation's funds. Premiums of all bonds are to be paid by the Corporation.

3.13 The Secretary of the Corporation shall attend all meetings of the Board of Trustees, and shall record or cause to be recorded the Minutes of their proceedings in suitable books to be provided for that purpose, of which he/she shall be the custodian. He/she shall give, or cause to be given, any notice required to be given of the meetings of the Board of Trustees, and shall perform such other duties as may be prescribed by the Board of Trustees or the Executive Committee, or as requested by the Chair of the Board. The Secretary shall take charge of all reports, resolutions and papers after they have been acted upon, and he/she shall be the custodian of the seal of the Corporation, and it shall be his/her duty to affix the same to such proper instruments as the Board of Trustees may order, or as may be required by these Bylaws or by Law. The Assistant Secretary or Assistant Secretaries shall, in the absence or disability of the Secretary, or at his/her request, perform his/her duties and exercise his/her powers and authority, with the approval of the Board of Trustees or Executive Committee.

3.14 In the case of the absence of an officer of the Corporation, or for any reason, the Board of Trustees or Executive Committee may delegate the powers and duties of one (1) officer of the Corporation to any other officer of the Corporation temporarily and for a specified time, and for a specified act.

3.15 Upon the election of the Board of Trustees, the office of Secretary and the office of Treasurer may be held by the same individual.

3.16 No Trustee, Officer or Executive of the Corporation shall be personally liable for monetary damages for any action taken or failure to take any action unless such person has breached or failed to perform the duties of his office pursuant to the standards set forth in O.C.G.A. §14-3-851 for directors or §14-3-856 for Officers and Executives, provided, however, that the foregoing provision shall not eliminate or limit the liability of the Trustee, Officer or Executive (i) for any responsibility or liability of such Trustee, Officer or Executive pursuant to any criminal statute, or (ii) for any liability of a Trustee, Officer or Executive for the payment of taxes pursuant to local, State or Federal law. Any repeal or modification of this Section by the Board of Trustees shall be prospective only, and shall not adversely affect any limitation on the personal liability of a Trustee, Officer or Executive of the Corporation existing at the time of such repeal or modification.”

3.17 Each person who is or was an Officer, Executive or Trustee of the Corporation or who, at the request of the Corporation is serving or has served as an officer, director, or trustee of another entity, trust or other enterprise, and who, by reason of his/her association with the Corporation, is or was a party to or is threatened to be made a party to any threatened, pending or completed action, suit or proceeding, whether civil, criminal, administrative or investigative, shall be indemnified and held harmless by the Corporation against expenses, including attorneys’ fees, reasonably incurred by such person in connection with such action, suit, or proceeding to the fullest extent now or hereafter permitted by Georgia law. Unless such indemnification is ordered by a court, upon the written request of each such person seeking indemnification from the Corporation, the Corporation shall determine, or cause to be determined, in the manner provided under Georgia law, whether indemnification is proper under the circumstances because the person claiming such indemnification has met the applicable standards of conduct set forth in

the Georgia Nonprofit Corporation Code; and, to the extent it is so determined that such indemnification is proper, the person claiming such indemnification shall be indemnified to the fullest extent now or hereafter permitted by Georgia law, including without limitation, the right to advancement or reimbursement of reasonable expenses incurred by such person in connection therewith.

The indemnification provided for herein shall not be deemed exclusive of any other rights to which those seeking indemnification may be entitled under the Articles of Incorporation or Bylaws of the Corporation, or any agreement, vote of disinterested Trustees, or otherwise, both as to action in the person's official capacity and as to action in another capacity while holding such office, and shall continue as to a person who has ceased to be a Trustee, Executive or Officer, and shall inure to the benefit of the heirs, executors, and administrators of such a person.

3.18 The Corporation may create a fund of any nature, which may, but need not be, under the control of a Trustee, or otherwise secure or insure in any manner its indemnification obligations, whether arising under or pursuant to these Bylaws or otherwise.

3.19 To the extent permitted by Georgia law, the Corporation may purchase and maintain insurance on behalf of any person who is or was a Trustee, Officer, or Executive of the Corporation, or is or was serving at the request of the Corporation as a Trustee, Executive or Officer of another corporation, domestic or foreign, non-profit or for profit, partnership, joint venture, trust or other enterprise. Notwithstanding the foregoing, the Corporation shall have no obligation to purchase insurance on behalf of any such person, and such insurance may be provided by the Corporation at the sole discretion of the Board of Trustees.”

ARTICLE FOUR

CORPORATE SEAL

4.1 The corporate seal of the Corporation shall consist of a circle, bearing the words “PRESBYTERIAN HOMES OF GEORGIA, INC.” in the upper part of the seal and the words “QUITMAN, GEORGIA” in the lower part thereof, with the word “SEAL” in the center.

4.2 The Secretary shall be the custodian of the corporate seal, and when, as directed by special or general resolution of the Board of Trustees, by these Bylaws, or by Law, the Secretary may and shall impress such corporate seal upon the documents, indentures and obligations of the Corporation; and shall impress such corporate seal upon such documents as the day—to—day operation of the Corporation may require. The corporate seal may also be impressed by the Assistant Secretary or Secretaries as may be designated and appointed.

ARTICLE FIVE

MISCELLANEOUS

5.1 Fiscal Year. The fiscal year of the Corporation shall begin on the first (1st) day of January of each year.

5.2 Amendment of the Bylaws. The Bylaws may be amended by the unanimous vote of all members of the Board of Trustees, or by the majority vote of a quorum of Trustees present at any meeting, regular or special, if notice of the proposed amendment and of the time and place of the meeting at which the amendment is to be considered, shall have been given in writing to each member of the Board of Trustees at least five (5) days prior to the holding of such meeting. Notwithstanding the above, there shall be no amendment of the Bylaws of the Corporation which affects or changes the method of election of members of the Board of Trustees as set forth herein without the prior approval of a majority of the five (5) Presbyteries located within the State of Georgia.

Presbytery Executives

Russell B. Gladding, Savannah Presbytery
Rebecca M. Blackwell, Cherokee Presbytery
Paul Luthman, Flint River Presbytery
Edith C. Covert, (Acting General Presbyter) Northeast Georgia Presbytery
Penny Hill, Presbytery of Greater Atlanta

President, CEO

Frank H. McElroy, Jr.

EXHIBIT C
RESOLUTION

**RESOLUTIONS OF THE BOARD OF DIRECTORS
OF
PRESBYTERIAN HOMES OF GEORGIA, INC.**

October 26, 2018

WHEREAS, Presbyterian Homes of Georgia, Inc. (the “Corporation”) related to the request of Westminster Presbyterian Homes, Inc. (“Westminster”) to the Oconee County Industrial Development Authority (the “Issuer”) to assist Westminster by issuing its revenue bonds, in one or more series (the “Series 2018 Bonds”), which, together with other funds of the Westminster (with the support of the Corporation, as contemplated herein), will be used to (i) finance the costs of acquiring, constructing, furnishing and equipping certain real property and improvements thereon that will be a continuing care retirement community to be known as “Presbyterian Village Athens,” expected to include 186 independent living units, 30 assisted living units, 30 memory care units, and 40 skilled nursing beds, along with common and administrative areas (the “Project”), with the Project to be located on an approximately 70.4 acre site at 8021 Macon Highway in Oconee County, Georgia. (ii) fund interest during the construction and fill-up of the Project, (iii) fund reserves, (iv) fund working capital, and (v) pay the costs of issuance of the Series 2018 Bonds (collectively, the “Project Costs”);

WHEREAS, the Corporation now desires to adopt these resolutions to enter into, execute, deliver and perform its obligations under all documents related to its financial and management support of Westminster’s obligations related to the Project and the Series 2018 Bonds and are necessary to complete the financing of the Project, and to approve certain documents to which it will not be a party (collectively, the “Financing Documents”), including, but not limited to (all bracketed document dates shall be subject to modification consistent with the completion of the transactions contemplated herein):

1. Guaranty Agreement, dated as of December 1, 2018, from the Corporation to Branch Bank and Trust, as the master trustee (the “Master Trustee”);
2. Management Fee Subordination Agreement, dated as of December 1, 2018 among the Corporation, Westminster, and Synovus Bank (“Synovus”);
3. Management Fee Subordination Agreement, dated as of December 1, 2018 among the Corporation, Westminster and STI Institutional & Governmental, Inc., (the “SunTrust Lender”);
4. Management Agreement dated November [1], 2018 between the Corporation and Westminster;
5. Liquidity Support Agreement dated November [1]. 2018 between the Corporation, Westminster, and the Master Trustee;
6. Various closing certificates and documents, including validation pleadings; and

WHEREAS, the Corporation desires to authorize the President, Vice President and Assistant Secretary of the Corporation (the “Authorized Officers”), either acting solely, to

approve the final form of the Financing Documents, and all other documents, financial and otherwise, necessary to assist Westminster in obtaining approvals for the issuance of the Series 2018 Bonds.

NOW, THEREFORE, BE IT RESOLVED, that the Authorized Officers are authorized to approve the final form of the Financing Documents and all other documents, financial and otherwise, necessary or desirable in order for the Issuer to issue the 2018 Bonds and lend the proceeds thereof to Westminster and Westminster to use the proceeds from the 2018 Bonds to finance the Project Costs;

FURTHER RESOLVED, that the authority given hereby is subject to (i) the aggregate principal amount of the Series 2018 Bonds not exceeding \$155,000,000, (ii) the interest rate on tax-exempt Series 2018 Bonds not exceeding 8% per annum and the interest rate on taxable Series 2018 Bonds not exceeding 12% per annum, and (ii) the terms of the Series 2018 Bonds not exceeding 40 years;

FURTHER RESOLVED, that the Authorized Officers, either solely or with the attestation of the Secretary or Assistant Secretary of the Corporation, be and each of them is hereby fully authorized, empowered and directed, without further action or direction by the Board, to make, execute and deliver the Financing Documents and all other documents, financial and otherwise, in the name of and on behalf of the Corporation, subject to such changes, insertions or omissions as the Authorized Officers executing the same shall deem necessary or appropriate and to take any and all further actions and to execute, acknowledge, seal and file any and all instruments and documents deemed necessary or proper in connection therewith to effect the transactions or changes contemplated thereby;

FURTHER RESOLVED, the Authorized Officers are hereby authorized and directed to prepare and furnish to the purchaser or purchasers, when the 2018 Series Bonds are issued, certified copies of all the proceedings and records of the Corporation relating to the 2018 Series Bonds, and such other affidavits and certificates as may be required to show the facts relating to the legality and marketability of the 2018 Series Bonds as such facts appear from the books and records in such officers' custody and control or as otherwise known to them; and all such certified copies, certificates and affidavits, including any heretofore furnished, shall constitute representations to the Issuer as to the truth of all statements contained therein;

FURTHER RESOLVED, that the Authorized Officers are hereby authorized to take such further actions as are deemed necessary or appropriate by any of them to carry out the terms of the foregoing resolutions, including, without limitation, the execution of such instruments and documents that such officers deem necessary or appropriate, all upon such terms and conditions as such officers deem necessary or appropriate;

FURTHER RESOLVED, all acts and doings of the Authorized Officers of the Corporation that are in conformity with the purposes and intents of these resolutions and in the furtherance of the issuance of the 2018 Series Bonds and the execution, delivery, and performance of the Financing Documents shall be, and the same hereby are, in all respects approved and confirmed; and

FURTHER RESOLVED, if any one or more of the provisions herein contained shall be held contrary to any express provision of law or contrary to the policy of express law, though not expressly prohibited, or against public policy, or shall for any reason whatsoever be held invalid, then such covenants, agreements or provisions shall be null and void and shall be deemed separable from the remaining agreements and provisions and shall in no way affect the validity of any of the other agreements and provisions hereof or Financing Documents related to the 2018 Series Bonds.

These Resolution shall take effect immediately upon adoption at the meeting held on the date hereof and the Secretary of the Corporation is instructed to place it into the records of the Corporation.

ADOPTED this 26th day of October, 2018.

PRESBYTERIAN HOMES OF GEORGIA, INC.

{SEAL}

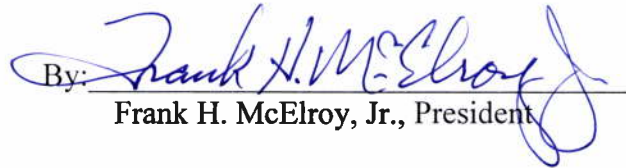
By: 
Frank H. McElroy, Jr., President

EXHIBIT D

**CERTIFICATE OF EXISTENCE
FROM THE STATE OF GEORGIA**

STATE OF GEORGIA

Secretary of State

Corporations Division

313 West Tower

2 Martin Luther King, Jr. Dr.

Atlanta, Georgia 30334-1530

CERTIFICATE OF EXISTENCE

I, **Robyn A. Crittenden**, the Secretary of State of the State of Georgia, do hereby certify under the seal of my office that

PRESBYTERIAN HOMES OF GEORGIA, INC.

a Domestic Nonprofit Corporation

was formed in the jurisdiction stated below or was authorized to transact business in Georgia on the below date. Said entity is in compliance with the applicable filing and annual registration provisions of Title 14 of the Official Code of Georgia Annotated and has not filed articles of dissolution, certificate of cancellation or any other similar document with the office of the Secretary of State.

This certificate relates only to the legal existence of the above-named entity as of the date issued. It does not certify whether or not a notice of intent to dissolve, an application for withdrawal, a statement of commencement of winding up or any other similar document has been filed or is pending with the Secretary of State.

This certificate is issued pursuant to Title 14 of the Official Code of Georgia Annotated and is prima-facie evidence that said entity is in existence or is authorized to transact business in this state.

Docket Number : 16309718
Date Inc/Auth/Filed: 03/07/1985
Jurisdiction : Georgia
Print Date : 12/12/2018
Form Number : 211



A handwritten signature in black ink, appearing to read "Robyn A. Crittenden".

Robyn A. Crittenden
Secretary of State

EXHIBIT E
DETERMINATION LETTER

Internal Revenue Service
District Director

Department of the Treasury

P. O. Box 2508
Cincinnati, OH 45201

Date: 806 04 1991

Presbyterian Homes of Georgia, Inc.
PO Box 407
Quitman, Ga. 31643

Person to Contact:
D. Downing
Telephone Number:
513-241-5199
Fax Number
513-684-5936
Federal Identification Number:
58-1944849

Dear Sir or Madam:

This letter is in response to your request for a copy of your organization's determination letter. This letter will take the place of the copy you requested.

Our records indicate that a determination letter issued in January of 1992 granted your organization exemption from federal income tax under section 501(c)(3) of the Internal Revenue Code. That letter is still in effect.

We further classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in section 509(a)(3).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

-2-

Presbyterian Homes of Georgia, Inc.
58-1944849

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

Please direct any questions to the person identified in the letterhead above.

This letter affirms your organization's exempt status.

Sincerely,



C. Ashley Bullard
District Director