

Return of Organization Exempt From Income Tax

2006

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

Open to Public Inspection

Department of the Treasury Internal Revenue Service

The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2006 calendar year, or tax year beginning, 2006, and ending

- B Check if applicable: Address change, Name change, Initial return, Final return, Amended return, Application pending

C Memorial Assistance Ministries, 1625 Blalock Rd., Houston, TX 77080

D Employer Identification Number: 76-0044172; E Telephone number: 713-468-4516; F Accounting method: Accrual

Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A (Form 990 or 990-EZ).

- H and I are not applicable to section 527 organizations. H(a) Is this a group return for affiliates? H(b) If 'Yes,' enter number of affiliates. H(c) Are all affiliates included? H(d) Is this a separate return filed by an organization covered by a group ruling? I Group Exemption Number. M Check if the organization is not required to attach Schedule B.

G Web site: www.maministries.org

J Organization type (check only one): 501(c) 3

K Check here if the organization is not a 509(a)(3) supporting organization and its gross receipts are normally not more than \$25,000.

L Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12: 1,452,804.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (See the instructions.)

Table with columns for Revenue, Expenses, and Net Assets. Rows include Contributions, Program service revenue, Membership dues, Interest on savings, Dividends, Gross rents, Other investment income, Gross amount from sales of assets, Special events, Gross sales of inventory, Other revenue, Total revenue, Program services, Management and general, Fundraising, Payments to affiliates, Total expenses, Excess or deficit, Net assets at beginning/end of year.

Part II Statement of Functional Expenses All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

<i>Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.</i>		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22a Grants paid from donor advised funds (attach sch) (cash \$ _____ non-cash \$ _____) If this amount includes foreign grants, check here... <input type="checkbox"/>	22a				
22b Other grants and allocations (att sch) See Stmt 3 (cash \$ <u>21,600.</u> non-cash \$ _____) If this amount includes foreign grants, check here... <input type="checkbox"/>	22b	21,600.	21,600.		
23 Specific assistance to individuals (attach schedule).....St. 4	23	485,638.	485,638.		
24 Benefits paid to or for members (attach schedule).....	24				
25a Compensation of current officers, directors, key employees, etc listed in Part V-A (attach sch).....	25a	39,000.	6,000.	24,000.	9,000.
b Compensation of former officers, directors, key employees, etc listed in Part V-B (attach sch).....	25b	0.	0.	0.	0.
c Compensation and other distributions, not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule).....	25c	0.	0.	0.	0.
26 Salaries and wages of employees not included on lines 25a, b, and c.....	26	65,534.	35,761.	4,106.	25,667.
27 Pension plan contributions not included on lines 25a, b, and c.....	27				
28 Employee benefits not included on lines 25a - 27.....	28				
29 Payroll taxes.....	29	7,997.	3,195.	2,150.	2,652.
30 Professional fundraising fees.....	30				
31 Accounting fees.....	31	12,800.		12,800.	
32 Legal fees.....	32				
33 Supplies.....	33	13,730.	7,358.	3,443.	2,929.
34 Telephone.....	34	2,785.	1,539.	1,173.	73.
35 Postage and shipping.....	35	2,056.	604.	201.	1,251.
36 Occupancy.....	36	13,376.	7,393.	5,631.	352.
37 Equipment rental and maintenance.....	37	4,790.	2,647.	2,017.	126.
38 Printing and publications.....	38	4,048.			4,048.
39 Travel.....	39				
40 Conferences, conventions, and meetings.....	40	2,584.	829.	698.	1,057.
41 Interest.....	41	47,115.	26,037.	19,838.	1,240.
42 Depreciation, depletion, etc (attach schedule).....	42	29,838.	16,489.	12,564.	785.
43 Other expenses not covered above (itemize):					
a Insurance	43a	3,427.	1,894.	1,443.	90.
b Other Expenses	43b	4,411.	135.	1,327.	2,949.
c Other professional fees	43c	18,861.	1,520.	15,876.	1,465.
d	43d				
e	43e				
f	43f				
g	43g				
44 Total functional expenses. Add lines 22a through 43g. (Organizations completing columns (B) - (D), carry these totals to lines 13 - 15).....	44	779,590.	618,639.	107,267.	53,684.

Joint Costs. Check if you are following SOP 98-2.

Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? Yes No
 If 'Yes,' enter (i) the aggregate amount of these joint costs \$ _____; (ii) the amount allocated to Program services \$ _____; (iii) the amount allocated to Management and general \$ _____; and (iv) the amount allocated to Fundraising \$ _____.

Part III Statement of Program Service Accomplishments

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

What is the organization's primary exempt purpose? Provide support to Houston families All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)	Program Service Expenses (Required for 501(c)(3) and (4) organizations and 4947(a)(1) trusts; but optional for others.)
a See Statement 5 ----- ----- ----- (Grants and allocations \$ 21,600.) If this amount includes foreign grants, check here <input type="checkbox"/>	618,639.
b ----- ----- ----- (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
c ----- ----- ----- (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
d ----- ----- ----- (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
e Other program services (Grants and allocations \$) If this amount includes foreign grants, check here <input type="checkbox"/>	
f Total of Program Service Expenses (should equal line 44, column (B), Program services)	618,639.

BAA

Part IV Balance Sheets (See the instructions.)

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.		(A) Beginning of year		(B) End of year	
ASSETS	45 Cash — non-interest-bearing	116,017.	45	59,909.	
	46 Savings and temporary cash investments.....	192,595.	46	221,379.	
	47a Accounts receivable.....	47a 19,318.			
	b Less: allowance for doubtful accounts	47b	47c	19,318.	
	48a Pledges receivable.....	48a 200,022.			
	b Less: allowance for doubtful accounts	48b	296,163.	48c 200,022.	
	49 Grants receivable.....		49		
	50a Receivables from current and former officers, directors, trustees, and key employees (attach schedule)		50a		
	b Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) (attach schedule)		50b		
	51a Other notes and loans receivable (attach schedule)	51a			
	b Less: allowance for doubtful accounts	51b	51c		
	52 Inventories for sale or use	114,663.	52	79,811.	
	53 Prepaid expenses and deferred charges	557.	53	7,402.	
	54a Investments — publicly-traded securities.....	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	54a		
	b Investments — other securities (attach sch).....	▶ <input type="checkbox"/> Cost <input type="checkbox"/> FMV	54b		
	55a Investments — land, buildings, & equipment: basis	55a			
	b Less: accumulated depreciation (attach schedule)	55b	55c		
	56 Investments — other (attach schedule)		56		
	57a Land, buildings, and equipment: basis.....	57a 3,677,656.			
	b Less: accumulated depreciation (attach schedule).....	57b 77,718.	3,614,126.	57c 3,599,938.	
58 Other assets, including program-related investments (describe ▶			58		
59 Total assets (must equal line 74). Add lines 45 through 58		4,334,121.	59	4,187,779.	
LIABILITIES	60 Accounts payable and accrued expenses	113,490.	60	34,517.	
	61 Grants payable		61		
	62 Deferred revenue		62		
	63 Loans from officers, directors, trustees, and key employees (attach schedule)		63		
	64a Tax-exempt bond liabilities (attach schedule).....		64a		
	b Mortgages and other notes payable (attach schedule).....	See Statement 7.	1,712,548.	64b 1,584,916.	
	65 Other liabilities (describe ▶	274,718.	65		
	66 Total liabilities. Add lines 60 through 65.....		2,100,756.	66	1,619,433.
NET ASSETS OR FUND BALANCES	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74.				
	67 Unrestricted	2,122,927.	67	2,508,792.	
	68 Temporarily restricted	110,438.	68	59,554.	
	69 Permanently restricted		69		
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74.				
	70 Capital stock, trust principal, or current funds		70		
	71 Paid-in or capital surplus, or land, building, and equipment fund		71		
	72 Retained earnings, endowment, accumulated income, or other funds		72		
	73 Total net assets or fund balances. Add lines 67 through 69 or lines 70 through 72. (Column (A) must equal line 19 and column (B) must equal line 21)		2,233,365.	73	2,568,346.
	74 Total liabilities and net assets/fund balances. Add lines 66 and 73		4,334,121.	74	4,187,779.

Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return (See the instructions.)

a	Total revenue, gains, and other support per audited financial statements	a	1,456,805.
b	Amounts included on line a but not on Part I, line 12:		
	1 Net unrealized gains on investments	b1	
	2 Donated services and use of facilities	b2	31,200.
	3 Recoveries of prior year grants	b3	
	4 Other (specify): _____ See Stm 8	b4	311,034.
	Add lines b1 through b4	b	342,234.
c	Subtract line b from line a	c	1,114,571.
d	Amounts included on Part I, line 12, but not on line a :		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify): _____	d2	
	Add lines d1 and d2	d	
e	Total revenue (Part I, line 12). Add lines c and d	e	1,114,571.

Part IV-B Reconciliation of Expenses per Audited Financial Statements with Expenses per Return

a	Total expenses and losses per audited financial statements	a	1,121,824.
b	Amounts included on line a but not on Part I, line 17:		
	1 Donated services and use of facilities	b1	31,200.
	2 Prior year adjustments reported on Part I, line 20	b2	
	3 Losses reported on Part I, line 20	b3	
	4 Other (specify): _____ See Stmt 9	b4	311,034.
	Add lines b1 through b4	b	342,234.
c	Subtract line b from line a	c	779,590.
d	Amounts included on Part I, line 17, but not on line a :		
	1 Investment expenses not included on Part I, line 6b	d1	
	2 Other (specify): _____	d2	
	Add lines d1 and d2	d	
e	Total expenses (Part I, line 17). Add lines c and d	e	779,590.

Part V-A Current Officers, Directors, Trustees, and Key Employees (List each person who was an officer, director, trustee, or key employee at any time during the year even if they were not compensated.) (See the instructions.)

(A) Name and address	(B) Title and average hours per week devoted to position	(C) Compensation (if not paid, enter -0-)	(D) Contributions to employee benefit plans and deferred compensation plans	(E) Expense account and other allowances
See Statement 10		60,000.	0.	0.

Part VI Other Information (continued)		Yes	No
82a	Did the organization receive donated services or the use of materials, equipment, or facilities at no charge or at substantially less than fair rental value?.....	X	
b	If 'Yes,' you may indicate the value of these items here. Do not include this amount as revenue in Part I or as an expense in Part II. (See instructions in Part III.)..... 82b		
83a	Did the organization comply with the public inspection requirements for returns and exemption applications?.....	X	
b	Did the organization comply with the disclosure requirements relating to <i>quid pro quo</i> contributions?.....	X	
84a	Did the organization solicit any contributions or gifts that were not tax deductible?.....		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?.....	N/A	
85	501(c)(4), (5), or (6) organizations. a Were substantially all dues nondeductible by members?.....	N/A	
b	Did the organization make only in-house lobbying expenditures of \$2,000 or less?.....	N/A	
	If 'Yes' was answered to either 85a or 85b, do not complete 85c through 85h below unless the organization received a waiver for proxy tax owed for the prior year.		
c	Dues, assessments, and similar amounts from members..... 85c	N/A	
d	Section 162(e) lobbying and political expenditures..... 85d	N/A	
e	Aggregate nondeductible amount of section 6033(e)(1)(A) dues notices..... 85e	N/A	
f	Taxable amount of lobbying and political expenditures (line 85d less 85e)..... 85f	N/A	
g	Does the organization elect to pay the section 6033(e) tax on the amount on line 85f?.....	N/A	
h	If section 6033(e)(1)(A) dues notices were sent, does the organization agree to add the amount on line 85f to its reasonable estimate of dues allocable to nondeductible lobbying and political expenditures for the following tax year?.....	N/A	
86	501(c)(7) organizations. Enter: a Initiation fees and capital contributions included on line 12..... 86a	N/A	
b	Gross receipts, included on line 12, for public use of club facilities..... 86b	N/A	
87	501(c)(12) organizations. Enter: a Gross income from members or shareholders..... 87a	N/A	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)..... 87b	N/A	
88a	At any time during the year, did the organization own a 50% or greater interest in a taxable corporation or partnership, or an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Part IX.....		X
b	At any time during the year, did the organization, directly or indirectly, own a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Part XI.....		X
89a	501(c)(3) organizations. Enter: Amount of tax imposed on the organization during the year under: section 4911 ▶ <u>0.</u> ; section 4912 ▶ <u>0.</u> ; section 4955 ▶ <u>0.</u>		
b	501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year or did it become aware of an excess benefit transaction from a prior year? If 'Yes,' attach a statement explaining each transaction.....		X
c	Enter: Amount of tax imposed on the organization managers or disqualified persons during the year under sections 4912, 4955, and 4958..... ▶ <u>0.</u>		
d	Enter: Amount of tax on line 89c, above, reimbursed by the organization..... ▶ <u>0.</u>		
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction?....		X
f	All organizations. Did the organization acquire a direct or indirect interest in any applicable insurance contract?.....		X
g	For supporting organizations and sponsoring organizations maintaining donor advised funds. Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?.....		X
90a	List the states with which a copy of this return is filed ▶ <u>None</u>		
b	Number of employees employed in the pay period that includes March 12, 2006 (See instructions.)..... 90b		8
91a	The books are in care of ▶ <u>Martha Macris</u> Telephone number ▶ <u>713-468-4516</u> Located at ▶ <u>1625 Blalock Rd., Houston TX</u> ZIP + 4 ▶ <u>77080</u>		
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)?.....		X
	If 'Yes,' enter the name of the foreign country ▶ _____		
	See the instructions for exceptions and filing requirements for Form TD F 90-22.1 , Report of Foreign Bank and Financial Accounts.		

Part VI Other Information (continued)

Yes No

c At any time during the calendar year, did the organization maintain an office outside of the United States? Yes No
 If 'Yes,' enter the name of the foreign country
 92 Section 4947(a)(1) nonexempt charitable trusts filing Form 990 in lieu of Form 1041 - Check here. N/A
 and enter the amount of tax-exempt interest received or accrued during the tax year. 92 N/A

Part VII Analysis of Income-Producing Activities (See the instructions.)

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclusion code	(D) Amount	
93 Program service revenue:					
a _____					
b _____					
c _____					
d _____					
e _____					
f Medicare/Medicaid payments.....					
g Fees & contracts from government agencies. . .					
94 Membership dues and assessments. . .					
95 Interest on savings & temporary cash invmnts. . .			14	6,259.	
96 Dividends & interest from securities. . .					
97 Net rental income or (loss) from real estate:					
a debt-financed property.					
b not debt-financed property.					
98 Net rental income or (loss) from pers prop.					
99 Other investment income					
100 Gain or (loss) from sales of assets other than inventory.					
101 Net income or (loss) from special events			1	55,497.	
102 Gross profit or (loss) from sales of inventory.			5	216,524.	
103 Other revenue: a _____					
b _____					
c _____					
d _____					
e _____					
104 Subtotal (add columns (B), (D), and (E))				278,280.	
105 Total (add line 104, columns (B), (D), and (E))					278,280.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes (See the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
N/A	

Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities (See the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

Part X Information Regarding Transfers Associated with Personal Benefit Contracts (See the instructions.)

a Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? Yes No
 b Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? Yes No

Note: If 'Yes' to (b), file Form 8870 and Form 4720 (see instructions).

Part XI Information Regarding Transfers To and From Controlled Entities. Complete only if the organization is a controlling organization as defined in section 512(b)(13).

	Yes	No
106 Did the reporting organization make any transfers to a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
Totals				

	Yes	No
107 Did the reporting organization receive any transfers from a controlled entity as defined in section 512(b)(13) of the Code? If "Yes," complete the schedule below for each controlled entity	<input type="checkbox"/>	<input checked="" type="checkbox"/>

	(A) Name, address, of each controlled entity	(B) Employer Identification Number	(C) Description of transfer	(D) Amount of transfer
a	----- -----			
b	----- -----			
c	----- -----			
Totals				

	Yes	No
108 Did the organization have a binding written contract in effect on August 17, 2006, covering the interest, rents, royalties, and annuities described in question 107 above?	<input type="checkbox"/>	<input checked="" type="checkbox"/>

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
	▶ _____ Signature of officer	_____ Date
	▶ _____ Type or print name and title.	

Paid Preparer's Use Only	Preparer's signature ▶ _____	Date	Check if self-employed ▶ <input checked="" type="checkbox"/>	Preparer's SSN or PTIN (See General Instruction W) N/A
	Firm's name (or yours if self-employed), address, and ZIP + 4 ▶			
	Blazek & Vetterling LLP 2900 Wesleyan, Suite 200 Houston, TX 77027-5132	EIN ▶ N/A	Phone no. ▶ (713) 439-5739	

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

**Organization Exempt Under
Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),
501(n), or 4947(a)(1) Nonexempt Charitable Trust

Supplementary Information — (See separate instructions.)

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ.**

OMB No. 1545-0047

2006

Name of the organization

Memorial Assistance Ministries

Employer identification number

76-0044172

Part I Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees
(See instructions. List each one. If there are none, enter 'None.')

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans and deferred compensation	(e) Expense account and other allowances
None				
Total number of other employees paid over \$50,000		0		

Part II – A Compensation of the Five Highest Paid Independent Contractors for Professional Services
(See instructions. List each one (whether individuals or firms). If there are none, enter 'None.')

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of others receiving over \$50,000 for professional services		0

Part II – B Compensation of the Five Highest Paid Independent Contractors for Other Services
(List each contractor who performed services other than professional services, whether individuals or firms. If there are none, enter 'None.' See instructions.)

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
None		
Total number of other contractors receiving over \$50,000 for other services		0

Part III Statements About Activities (See instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If 'Yes,' enter the total expenses paid or incurred in connection with the lobbying activities. . . . ▶ \$ <u> N/A </u> (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.)	1	X
Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking 'Yes' must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is 'Yes,' attach a detailed statement explaining the transactions.)		
See Statement 11		
a Sale, exchange, or leasing of property?	2a	X
b Lending of money or other extension of credit?	2b	X
c Furnishing of goods, services, or facilities?	2c	X
See Form 990, Part V		
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)?	2d	X
e Transfer of any part of its income or assets?	2e	X
3a Did the organization make grants for scholarships, fellowships, student loans, etc? (If 'Yes,' attach an explanation of how the organization determines that recipients qualify to receive payments.) Stmt 12	3a	X
b Did the organization have a section 403(b) annuity plan for its employees?	3b	X
c Did the organization receive or hold an easement for conservation purposes, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' attach a detailed statement	3c	X
d Did the organization provide credit counseling, debt management, credit repair, or debt negotiation services?	3d	X
4a Did the organization maintain any donor advised funds? If 'Yes,' complete lines 4b through 4g. If 'No,' complete lines 4f and 4g.	4a	X
b Did the organization make any taxable distributions under section 4966?	4b	X
c Did the organization make a distribution to a donor, donor advisor, or related person?	4c	X
d Enter the total number of donor advised funds owned at the end of the tax year ▶ _____		
e Enter the aggregate value of assets held in all donor advised funds owned at the end of the tax year ▶ _____		
f Enter the total number of separate funds or accounts owned at the end of the tax year (excluding donor advised funds included on line 4d) where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts ▶ _____		
g Enter the aggregate value of assets held in all funds or accounts included on line 4f at the end of the tax year. . . ▶ _____		

Part IV Reason for Non-Private Foundation Status (See instructions.)

I certify that the organization is not a private foundation because it is: (Please check only **ONE** applicable box.)

- 5 A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 A federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). **Enter the hospital's name, city, and state** ▶ _____
- 10 An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 An organization that normally receives: **(1) more than 33-1/3%** of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc. functions – subject to certain exceptions, and **(2) no more than 33-1/3%** of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 An organization that is not controlled by any disqualified persons (other than foundation managers) and otherwise meets the requirements of section 509(a)(3). Check the box that describes the type of supporting organization: ▶
 Type I Type II Type III-Functionally Integrated Type III-Other

Provide the following information about the supported organizations.(See instructions.)

(a) Name(s) of supported organization(s)	(b) Employer identification number (EIN)	(c) Type of organization (described in lines 5 through 12 above or IRC section)	(d) Is the supported organization listed in the supporting organization's governing documents?		(e) Amount of support
			Yes	No	
Total					0.

14 An organization organized and operated to test for public safety. Section 509(a)(4). (See instructions.)

BAA

Part IV-A Support Schedule (Complete only if you checked a box on line 10, 11, or 12.) **Use cash method of accounting.**

Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2005	(b) 2004	(c) 2003	(d) 2002	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	1,440,287.	678,386.	278,881.	232,905.	2,630,459.
16 Membership fees received					0.
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose	526,503.	478,915.	457,828.	464,957.	1,928,203.
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	1,425.	1,749.	3,058.	5,533.	11,765.
19 Net income from unrelated business activities not included in line 18					0.
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					0.
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					0.
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets					0.
23 Total of lines 15 through 22	1,968,215.	1,159,050.	739,767.	703,395.	4,570,427.
24 Line 23 minus line 17	1,441,712.	680,135.	281,939.	238,438.	2,642,224.
25 Enter 1% of line 23	19,682.	11,591.	7,398.	7,034.	

26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24 N/A . . . ▶ **26a**

b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2002 through 2005 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts ▶ **26b**

c Total support for section 509(a)(1) test: Enter line 24, column (e) ▶ **26c**

d Add: Amounts from column (e) for lines: **18** _____ **19** _____
22 _____ **26b** _____ ▶ **26d**

e Public support (line 26c minus line 26d total) ▶ **26e**

f Public support percentage (line 26e (numerator) divided by line 26c (denominator)) ▶ **26f %**

27 Organizations described on line 12:

a For amounts included in lines 15, 16, and 17 that were received from a 'disqualified person,' prepare a list for your records to show the name of, and total amounts received in each year from, each 'disqualified person.' Do not file this list with your return. Enter the sum of such amounts for each year:
 (2005) _____ 0. (2004) _____ 0. (2003) _____ 0. (2002) _____ 0.

b For any amount included in line 17 that was received from each person (other than 'disqualified persons'), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11b, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year:
 (2005) _____ 0. (2004) _____ 0. (2003) _____ 0. (2002) _____ 0.

c Add: Amounts from column (e) for lines: **15** 2,630,459. **16** _____
17 1,928,203. **20** _____ **21** _____ ▶ **27c** 4,558,662.

d Add: Line 27a total 0. and line 27b total 0. ▶ **27d** 0.

e Public support (line 27c total minus line 27d total) ▶ **27e** 4,558,662.

f Total support for section 509(a)(2) test: Enter amount from line 23, column (e) . . . ▶ **27f** 4,570,427.

g Public support percentage (line 27e (numerator) divided by line 27f (denominator)) ▶ **27g 99.74 %**

h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator)) ▶ **27h 0.26 %**

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2002 through 2005, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.

Part V Private School Questionnaire (See instructions.)
(To be completed ONLY by schools that checked the box on line 6 in Part IV)

N/A

		Yes	No
29	Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body?		
30	Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships?		
31	Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves?		
	If 'Yes,' please describe; if 'No,' please explain. (If you need more space, attach a separate statement.) ----- ----- -----		
32	Does the organization maintain the following:		
	a Records indicating the racial composition of the student body, faculty, and administrative staff?		
	b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis?		
	c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships?		
	d Copies of all material used by the organization or on its behalf to solicit contributions?		
	If you answered 'No' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
33	Does the organization discriminate by race in any way with respect to:		
	a Students' rights or privileges?		
	b Admissions policies?		
	c Employment of faculty or administrative staff?		
	d Scholarships or other financial assistance?		
	e Educational policies?		
	f Use of facilities?		
	g Athletic programs?		
	h Other extracurricular activities?		
	If you answered 'Yes' to any of the above, please explain. (If you need more space, attach a separate statement.) ----- -----		
34a	Does the organization receive any financial aid or assistance from a governmental agency?		
	b Has the organization's right to such aid ever been revoked or suspended?		
	If you answered 'Yes' to either 34a or b, please explain using an attached statement.		
35	Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev Proc 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If 'No,' attach an explanation.		

Part VI-A Lobbying Expenditures by Electing Public Charities (See instructions.)
 (To be completed **ONLY** by an eligible organization that filed Form 5768)

N/A

Check **a** if the organization belongs to an affiliated group. Check **b** if you checked 'a' and 'limited control' provisions apply.

Limits on Lobbying Expenditures		(a) Affiliated group totals	(b) To be completed for all electing organizations
(The term 'expenditures' means amounts paid or incurred.)			
36	Total lobbying expenditures to influence public opinion (grassroots lobbying)	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying)	37	
38	Total lobbying expenditures (add lines 36 and 37)	38	
39	Other exempt purpose expenditures	39	
40	Total exempt purpose expenditures (add lines 38 and 39)	40	
41	Lobbying nontaxable amount. Enter the amount from the following table —		
	If the amount on line 40 is —		
	The lobbying nontaxable amount is —		
	Not over \$500,000	20% of the amount on line 40	
	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000	
	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000	41
	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000	
	Over \$17,000,000	\$1,000,000	
42	Grassroots nontaxable amount (enter 25% of line 41)	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38	44	
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.			

4 -Year Averaging Period Under Section 501(h)

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the instructions for lines 45 through 50.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				
	(a) 2006	(b) 2005	(c) 2004	(d) 2003	(e) Total
45 Lobbying nontaxable amount					
46 Lobbying ceiling amount (150% of line 45(e))					
47 Total lobbying expenditures					
48 Grassroots non-taxable amount					
49 Grassroots ceiling amount (150% of line 48(e))					
50 Grassroots lobbying expenditures					

Part VI-B Lobbying Activity by Nonelecting Public Charities

(For reporting only by organizations that did not complete Part VI-A) (See instructions.)

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:	Yes	No	Amount
a Volunteers		X	
b Paid staff or management (Include compensation in expenses reported on lines c through h .)		X	
c Media advertisements		X	
d Mailings to members, legislators, or the public		X	
e Publications, or published or broadcast statements		X	
f Grants to other organizations for lobbying purposes		X	
g Direct contact with legislators, their staffs, government officials, or a legislative body		X	
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means		X	
i Total lobbying expenditures (add lines c through h .)			0.

If 'Yes' to any of the above, also attach a statement giving a detailed description of the lobbying activities.

Schedule B
(Form 990, 990-EZ,
or 990-PF)

Department of the Treasury
Internal Revenue Service

PUBLIC DISCLOSURE COPY
Schedule of Contributors

Supplementary Information for
line 1 of Form 990, 990-EZ and 990-PF (see instructions)

OMB No. 1545-0047

2006

Name of organization

Memorial Assistance Ministries

Employer identification number

76-0044172

Organization type (check one):

Filers of:

Form 990 or 990-EZ

Section:

- 501(c)(3) (enter number) organization
- 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation
- 527 political organization

Form 990-PF

- 501(c)(3) exempt private foundation
- 4947(a)(1) nonexempt charitable trust treated as a private foundation
- 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule – see instructions.)

General Rule –

For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

Special Rules –

For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33-1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc, purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc, purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc, contributions of \$5,000 or more during the year.) ▶ \$ _____

Caution: Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF) but they **must** check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990, Form 990-EZ, and Form 990-PF.

Schedule **B** (Form 990, 990-EZ, or 990-PF) (2006)

Name of organization

Employer identification number

Memorial Assistance Ministries

76-0044172

Part I Contributors (See Specific Instructions.)

(a) Number	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	----- ----- -----	\$ 17,500.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	----- ----- -----	\$ 94,903.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	----- ----- -----	\$ 18,256.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	----- ----- -----	\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
5	----- ----- -----	\$ 100,250.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
6	----- ----- -----	\$ 25,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Memorial Assistance Ministries

76-0044172

Statement 1
Form 990, Part I, Line 9
Net Income (Loss) from Special Events

<u>Special Events</u>	<u>Gross Receipts</u>	<u>Less Contri- butions</u>	<u>Gross Revenue</u>	<u>Less Direct Expenses</u>	<u>Net Income (Loss)</u>
Gala	216,041.	133,345.	82,696.	27,199.	55,497.
Total	<u>\$ 216,041.</u>	<u>\$ 133,345.</u>	<u>\$ 82,696.</u>	<u>\$ 27,199.</u>	<u>\$ 55,497.</u>

Statement 2
Form 990, Part I, Line 10
Gross Profit (Loss) From Sales Of Inventory

.....	\$ 527,558.
Gross Sales.....	<u>\$ 527,558.</u>
Less Returns & Allowances.....	<u>0.</u>
Net Sales.....	\$ 527,558.
Less Cost Of Goods Sold.....	311,034.
Gross Profit From Sales Of Inventory.....	<u>\$ 216,524.</u>

Statement 3
Form 990, Part II, Line 22b
Other Grants and Allocations

Cash Grants and Allocations

Class of Activity:	General Support	
Donee's Name:	Fairhaven Food Pantry	
Donee's Address:	1330 Gessner Houston, TX 77055	
Amount Given:		\$ 14,400.
Class of Activity:	General Support	
Donee's Name:	East Spring Branch Food Pantry	
Donee's Address:	7901 Westview Houston, TX 77055	
Amount Given:		7,200.
Total Grants and Allocations		<u>\$ 21,600.</u>

Statement 4
Form 990, Part II, Line 23
Specific Assistance to Individuals

Christmas project.....	\$ 8,657.
Education.....	13.
Food, Shelter and Clothing.....	327,074.
Medical, Dental and Hospital Expenses.....	58,777.
Transportation.....	27,660.

Statement 4 (continued)
Form 990, Part II, Line 23
Specific Assistance to Individuals

Utilities.....	\$ 63,457.
Total	<u>\$ 485,638.</u>

Statement 5
Form 990, Part III, Line a
Statement of Program Service Accomplishments

<u>Description</u>	<u>Grants and Allocations</u>	<u>Program Service Expenses</u>
<p>Shelter: Rental assistance helped to prevent eviction for 1,325 clients. In many cases this means that the primary wage earner will spend less time seeking assistance and more time earning a salary. Children are able to stay in the school where they are enrolled, rather than being transferred. A client receives a pledge and the funds are paid directly to the landlord. Utility (gas and water) assistance, given to prevent service from being disconnected, saved 684 clients from expensive reinstatement fees.</p> <p style="text-align: right;">Includes Foreign Grants: No</p>		246,667.
<p>Medical/Health: Of the 656 clients who received financial assistance to help pay for a doctor or dentist visit, or a prescription, many were children referred by the Spring Branch ISD. With MAM's help, children return to school sooner, adults return to work sooner. In some cases, a more serious illness is prevented by early intervention. Spring Branch ISD refers hundreds of students to MAM's I Can See program for vision testing and eyeglasses. Students do better academically with improved vision. Adults are also served when employment performance is affected by vision. MAM served 526 clients with financial assistance for vision needs.</p> <p style="text-align: right;">Includes Foreign Grants: No</p>		58,777.
<p>Food/Clothing/Household Items: Oftentimes people who come to MAM for other help may be in need of a meal. In 2006, MAM fed 1,042 hungry clients with a sack lunch. MAM's Emergency Services provided vouchers for clothing and household items in the MAM Resale Store to 2,285 people. Clothing needed for interviews and/or employment, are distributed regularly. MAM also provides household items for those who are in the process of establishing a new home, or to people in need of items that they just cannot afford. MAM's Resale Store is a program that provides a low cost source of clothing, furniture, books, toys, and household goods to the community.</p> <p style="text-align: right;">Includes Foreign Grants: No</p>	21,600.	165,465.
<p>Transportation/Other: People seeking jobs were given bus token or gasoline vouchers to go to an interview, and, in some cases, to go to work until they received a first paycheck. The same transportation assistance is given to clients needing help getting to a doctor, dentist or</p>		

Statement 5 (continued)
Form 990, Part III, Line a
Statement of Program Service Accomplishments

Description	Grants and Allocations	Program Service Expenses
<p>pharmacy. MAM served 2,937 clients this way. MAM helped 182 people pay for documents necessary to find work, enroll children in school, etc. These included driver's licenses, birth certificates, and state ID cards. 446 clients received additional miscellaneous help with things such as personal grooming aids, home care packs or vouchers to buy specialty items deemed necessary.</p> <p style="text-align: right;">Includes Foreign Grants: No</p>		27,660.
<p>MAM assisted 1,257 people seeking employment. Job openings are located and counseling on resumes and interviews is offered to men and women wishing to achieve or maintain self-sufficiency. Clients needing transportation to an interview or the first week of work are helped with bus tokens or gasoline vouchers. Vouchers for work boots are given to people who find employment requiring them. And if a client needs clothing for an interview or the early stages of work, a voucher is given for the MAM Resale Store.</p> <p>The Back To School program provided 1,949 students with required school uniforms, including shoes and undergarments. This boosts the children's self esteem and helps them to feel like they "fit in".</p> <p>The Christmas Project delivered a Merry Christmas to 126 families putting smiles on the faces of approximately 500 children.</p> <p>MAM's English School teaches English as a second language (ESL) to approximately 100 students a year, helping them to acquire better jobs, assimilate into the community, and help their children in school.</p> <p>The Board authorizes cash donations to community food banks. No estimate on the number of clients served with this assistance.</p> <p style="text-align: right;">Includes Foreign Grants: No</p>		120,070.
	<u>\$ 21,600.</u>	<u>\$ 618,639.</u>

Statement 6
Form 990, Part IV, Line 57
Land, Buildings, and Equipment

Category	Basis	Accum. Deprec.	Book Value
Furniture and Fixtures	\$ 43,797.	\$ 4,802.	\$ 38,995.
Buildings	2,843,754.	72,916.	2,770,838.
Land	790,105.		790,105.
Total	<u>\$ 3,677,656.</u>	<u>\$ 77,718.</u>	<u>\$ 3,599,938.</u>

Statement 7
Form 990, Part IV, Line 64b
Mortgages and Other Notes Payable

Other Notes Payable

Lender's Name:	Amegy Bank of Texas	
Date of Note:	4/12/2005	
Maturity Date:	4/12/2012	
Repayment Terms:	Prin & Int monthly	
Interest Rate:	6.85%	
Security Provided:	Land & building	
Purpose of Loan:	Construction costs	
Original Amount:	1,812,548.	
Balance Due:		\$ 1,584,916.
		Total <u>\$ 1,584,916.</u>

Statement 8
Form 990, Part IV-A, Line b(4)
Other Amounts

Allocation of COGS for Resale Shop.....	\$ 311,034.
Total	<u>\$ 311,034.</u>

Statement 9
Form 990, Part IV-B, Line b(4)
Other Amounts

Allocation of COGS for Resale Shop.....	\$ 311,034.
Total	<u>\$ 311,034.</u>

Statement 10
Form 990, Part V-A
List of Officers, Directors, Trustees, and Key Employees

<u>Name and Address</u>	<u>Title and Average Hours Per Week Devoted</u>	<u>Compen- sation</u>	<u>Contri- bution to EBP & DC</u>	<u>Expense Account/ Other</u>
Platt Davis 1625 Blalock Houston, TX 77080	Chairman 15	\$ 0.	\$ 0.	0.
Beverly Bowmaster 1625 Blalock Houston, TX 77080	Vice Chairman 6	0.	0.	0.

Memorial Assistance Ministries

76-0044172

Statement 10 (continued)
Form 990, Part V-A
List of Officers, Directors, Trustees, and Key Employees

Name and Address	Title and Average Hours Per Week Devoted	Compen- sation	Contri- bution to EBP & DC	Expense Account/ Other
Gordon Bing 1625 Blalock Houston, TX 77080	Secretary 10	\$ 0.	\$ 0.	\$ 0.
Carl Baucum 1625 Blalock Houston, TX 77080	Treasurer 2	0.	0.	0.
Karen Comiskey 1625 Blalock Houston, TX 77080	Director 2	0.	0.	0.
Connie Dyer 1625 Blalock Houston, TX 77080	Director 4	0.	0.	0.
Will Galtney 1625 Blalock Houston, TX 77080	Director 4	0.	0.	0.
Ira Green 1625 Blalock Houston, TX 77080	Director 6	0.	0.	0.
Greg Nelson 1625 Blalock Houston, TX 77080	Director 2	0.	0.	0.
John Ogren 1625 Blalock Houston, TX 77080	Director 4	0.	0.	0.
Ray Sauder 1625 Blalock Houston, TX 77080	Director 4	0.	0.	0.
Bob Zorich 1625 Blalock Houston, TX 77080	Director 6	0.	0.	0.
Martha Macris 1625 Blalock Houston, TX 77080	Executive Direc 40	60,000.	0.	0.
	Total	<u>\$ 60,000.</u>	<u>\$ 0.</u>	<u>\$ 0.</u>

Statement 11
Schedule A, Part III, Line 2
Transactions with Trustees, Directors, Etc.

During the year ended 12/31/06, Memorial Assistance Ministries reimbursed Martha Macris, Executive Director, \$2565 for expenses incurred on behalf of the organization under an accountable plan.

Statement 12
Schedule A, Part III, Line 3a
Qualifications of Recipients Receiving Grants or Loans

MAM periodically receives requests for assistance from other organizations. This may be assistance in the form of donations of goods (resale donations), cash or in-kind contributions such as office space or equipment. MAM may contribute to other organizations when:

1. The request is from a § 501(c)(3) charitable organization.
2. The organization making the request has a mission similar to or complementary to MAM's mission.

Procedure for all donations:

1. All donations of goods from the resale store must be approved by the Store Manager.
2. The donation of goods must be logged in to the "Donations Log Book"
3. Cash donations will be included in the board approved budget and paid by the accounts payable volunteer.

**BYLAWS
OF
MEMORIAL ASSISTANCE MINISTRIES**

January 1, 2006

HOU03:1029089.6

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Memorial Assistance Ministries
1133 West Park Street
Birmingham, Alabama 35202

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BYLAWS
OF
MEMORIAL ASSISTANCE MINISTRIES

These Amended and Restated Bylaws (the "Bylaws") govern the affairs of Memorial Assistance Ministries, a nonprofit corporation (the "Corporation") organized under the Texas Non-Profit Corporation Act (the "Act"). These Amended and Restated Bylaws shall be effective as of January 1, 2006.

ARTICLE I

OFFICES

Section 1. Principal Office. The principal office of the Corporation shall be located in the City of Houston, Texas, or such other place as the Board of Directors may determine. The Corporation may have such other offices, either in Texas or elsewhere, as the Board of Directors may determine. The Board of Directors may change the location of any office of the Corporation.

Section 2. Registered Office. The Corporation shall have and continuously maintain in the State of Texas a registered office, and a registered agent whose office is identical with such registered office, as required by the Act. The registered office may, but need not, be identical with the principal office in Texas. The registered agent and the address of the registered office may be changed from time to time by the Board of Directors as provided in the Act.

ARTICLE II

PURPOSES

The Corporation is organized exclusively for charitable, religious, and educational purposes as defined in section 501(c)(3) of the Internal Revenue Code of 1986, as amended (the "Code").

The Corporation is a voluntary coalition of religious congregations, incorporated as a non-profit organization under the laws of the State of Texas, pooling resources, material, volunteers and money, to minister to needy residents of Harris County, serving as a clearing house and referral agency, and to meet needs as the Corporation may identify and be able. The Corporation is organized and shall be operated as a ministry exclusively for the benefit of, to perform the function of, and to carry out the purposes of its member congregations, all of which are organizations exempt from federal income tax under section 501(1) of the Internal Revenue Code of 1954, as amended (the "Code"), as organizations described in section 501(c)(3) of the Code, and recognized as other private foundations under sections of the Code as set forth in the Corporation's Articles of Incorporation. The Corporation shall be operated exclusively for such purposes, and 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 such purposes, no part of its net earnings shall inure to the benefit of, or be distributable to, any

director, officer or other private person. No substantial part of the activities of the Corporation shall carry on propaganda, or otherwise attempt to influence legislation, and the Corporation shall not participate in, or intervene in (including the publishing or distributing of statements) any political campaign on behalf of or in opposition to any candidate for public office.

ARTICLE III

MEMBERS

Section 1. Members. Membership in the Corporation is limited to established religious organizations as described in Section 170(b)(1)(A)(i) of the Internal Revenue Code of 1986, as amended, and located within the boundaries of the Zip Codes served by the Corporation. Prospective Members who otherwise qualify for admission after January 1, 2006 must be approved by the Congregation Council.

Section 2. Removal. A Member may be removed, at any time, with or without cause, from membership in the Corporation by the Congregation Council.

Section 3. Membership Requirements. Requirements for membership include active support as follows:

- a) Financial Support. Each Member will make an annual monetary contribution in a minimum amount (as established from time to time by the Congregation Council) per adult contributing member of the Member congregation.
- b) Representatives. Each Member shall provide one representative to serve on the Congregation Council.
- c) Volunteers. Members shall provide volunteers to serve in capacities as needed by the Corporation.
- d) Donations. Members shall donate goods to the Corporation for sale in the Resale Shop.

The Board of Directors shall receive a written renewal of this commitment annually from each Member of the Corporation.

Section 4. Affiliate Members. The Congregation Council may select any person or entity to be an Affiliate Member of the Corporation by the Congregation Council. An Affiliate Member shall not be entitled to vote and shall not be required to satisfy the membership requirements as outlined in this Article III. The Congregation Council may remove any Affiliate Member, at any time, with or without cause.

ARTICLE IV

BOARD OF DIRECTORS

Section 1. General Powers. The Board of Directors shall have control and management of the affairs and funds of the Corporation and may exercise all such powers of the Corporation and do all such lawful acts that are not prohibited by law, the Articles of Incorporation or these Bylaws. The Board of Directors shall determine the manner in which the assets of the Corporation shall be used and administered in accordance with the Articles of Incorporation for charitable, religious, or educational purposes only. The Board of Directors shall name the persons or officers who are empowered to issue checks for and on behalf of the Corporation. In addition to the authority conferred by other provisions of these Bylaws, the Board of Directors by majority vote may promulgate such rules, regulations and orders as they deem appropriate to carry out the provisions of these Bylaws or any other laws applicable to the activities of the Corporation.

Section 2. Number of Directors. The initial number of members of the Board of Directors ("Directors") shall be twelve, excluding the non-voting seat of the Executive Director. Thereafter, the number of Directors may be increased or decreased from time to time by resolution of the Board of Directors, or by due election of that number of Directors, but no such action shall have the effect of decreasing the number of Directors below nine or increasing the number of Directors to greater than fifteen.

Section 3. Election; Term; Qualifications. The person then serving as Executive Director shall be a non-voting member of the Board of Directors. One-third of the remaining members of the Board of Directors shall be elected by the Congregation Council at each Annual Election Meeting of the Congregation Council from a slate of Director candidates submitted by the Board Development Committee and previously approved by the Board of Directors; provided, however, that the Congregation Council shall designate one member of the Board of Directors (the "CC Board Member") regardless of whether the name of the candidate was submitted by the Board Development Committee. Except as described below regarding the terms beginning January 1, 2006, each Director's term shall begin on January 1 and continue for three years or until such Director's successor has been duly elected and qualified, or until the Director's earlier death, resignation or removal. A member of the Board of Directors shall not serve as a member of the Board of Directors more than 6 years, consecutive or otherwise, unless the term limit is waived by the Congregation Council.

At least 60% of the Directors shall be members of the congregations of the Members of the Corporation. Except for the Executive Director, the terms of the members of the Board of Directors shall be so staggered that approximately one-third of the members shall be elected each year. Notwithstanding the three-year terms of the Directors described above, the terms of the remaining twelve members of the Board of Directors for the term commencing January 1, 2006, shall expire on December 31 of the year set forth opposite such Board member's name below or until such Director's successor has been duly elected and qualified, or until the Director's earlier death, resignation or removal.

<u>Name</u>	<u>Year Term Expires</u>
Beverly Bowmaster	2006
Will Galtney	2006
John Ogren	2006
Ray Sauder	2006
Gordon Bing	2007
Connie Dyer	2007
Ira Green	2007
Greg Nelson	2007
Carl Baucum	2008
Karen Comiskey	2008
Platt Davis	2008
Bob Zorich	2008

Ray Sauder is designated as the initial CC Board Member.

Section 4. Resignation. Any Director may resign at any time by giving written notice to the Chairman or the Secretary of the Corporation. Such resignation shall take effect at the time specified therein, and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

Section 5. Removal. The Board of Directors may remove any Director from his position as a Director, at any time, with or without cause, if, in its judgment, the best interests of the Corporation will be served thereby; provided, however, that the Congregation Council (not the Board of Directors) may remove the CC Board Member.

Section 6. Vacancies. In the event of a vacancy on the Board of Directors, the Board of Directors shall appoint a successor to fill the vacancy; provided, however, that the Congregation Council shall fill the vacancy arising from the death, disability, resignation or removal of the CC Board Member. Such successor shall hold office for the remaining term of the Director who he succeeded and until his successor has been duly elected and qualified, or until the Director's earlier death, resignation or removal.

Section 7. Meetings of the Board of Directors. The Board of Directors shall meet when called by the Chairman. Notice of such meetings shall be at least 5 days, and not more than 30 days, in advance of the called date. The meetings may be held at any time or place designated in the call, and a majority of the Directors shall constitute a quorum. At all meetings of the Board of Directors where a quorum is present all issues shall be resolved by a majority vote of the Directors present in person or represented by proxy, unless otherwise required by law, the Articles of Incorporation or these Bylaws. The Board of Directors shall meet not less than four times each year, one of which meetings shall not be more than 60 days following the annual meeting at which the Board of Directors was elected, and at such meeting it shall elect officers for the ensuing year.

Section 8. Actions of Directors by Written Consent in Lieu of Meeting. Any action required or permitted to be taken at any meeting of the Board of Directors or of any committee thereof may be taken without a meeting if a consent in writing, setting forth the action so taken, is signed by all of the members of the Board of Directors or committee, as the case may be. Such consent shall have the same force and effect as a unanimous vote at a meeting, and may be stated as such in any document or instrument filed with the Secretary of State of the State of Texas.

Section 9. Meetings by Conference Telephone. Members of the Board of Directors, or any committee designated by the Board of Directors, may participate in a meeting of the Board of Directors or such committee by means of conference telephone or similar communications equipment if all persons participating in the meeting can hear each other. Participation in a meeting pursuant to this Section 9 shall constitute presence in person at such meeting.

Section 10. Compensation. Except for the regular compensation of the Executive Director, each Director shall serve without compensation from the Corporation by reason of services rendered as a member of the Board of Directors.

ARTICLE V

CONGREGATION COUNCIL

Section 1. Congregation Council. The Congregation Council shall provide advice, guidance and business and educational expertise to the Board of Directors in conducting the affairs and planning the long-term strategy of the Corporation. The Congregational Council shall report to the Board when required. None of the Congregation Council, its members and its officers shall have any power, any authority or any responsibility to direct the affairs of the Corporation or act on its behalf unless specifically authorized to do so by resolution of the Board of Directors.

Section 2. Members of the Congregation Council. Each Member of the Corporation shall appoint one representative to the Congregation Council. The Chairman and Executive Director of the Corporation shall be a member of the Congregation Council. The Congregation Council shall meet at such times and at such places as may be provided by resolution of the Congregation Council. Only those members of the Congregation Council serving as representatives of a Member of the Corporation shall have a vote in any matter brought before the Congregation Council.

Section 3. Meetings of the Congregation Council. An annual meeting of the Congregation Council shall be held for the election of members of the Board of Directors in December of each year pursuant to the procedures set forth in Article IV, Section 3. At such annual meeting the Congregation Council shall elect a Board of Directors and transact such other business as may properly be brought before the meeting. All meetings of the Congregation Council shall be held at such time and place within the State of Texas as shall be designated by the President of the Congregation Council and stated in the notice of the meeting or in a duly executed waiver of notice thereof. A majority of the representatives of the Congregation Council

shall constitute a quorum. A special meeting of the Congregation Council, for any purpose or purposes, may be called by the Chairman of the Corporation, President of the Congregation Council, or a majority of the Board of Directors. At all meetings of the Congregation Council where a quorum is present, all issues shall be resolved by a majority vote of the representatives present in person or represented by proxy, unless otherwise required by law, the Articles of Incorporation or these Bylaws. Unless otherwise provided by law, the Articles of Incorporation or these Bylaws, notice of the time, date and place of each meeting of the Congregation Council shall be given not less than 10 days, and not more than 60 days, in advance of such meeting.

Section 4. Officer Positions. Officers of the Congregation Council shall be:

The President;
The Vice President; and
The Secretary.

Section 5. Election and Tenure. Each officer of the Congregation Council shall be elected by the Congregation Council at the meeting of the Congregation Council called for such purpose. Each officer shall hold office for a term of one year beginning on the date of their election to office or until a successor is duly elected and qualified, unless such officer resigns or is removed from office by the Congregation Council. A vacancy in any office may be filled by the Congregation Council for the unexpired portion of the officer's term. An individual may hold more than one office of the Congregation Council. There shall be no limit to the number of terms, consecutive or otherwise, during which a person may serve as an officer of the Congregation Council.

Section 6. Duties of Officers.

- a. President. The President shall, when present, preside at all meetings of the Congregation Council. In the event of the absence or disability of the President, the duties of the President may be performed by the Vice President. The President shall perform such other duties as the Congregation Council may assign to the President from time to time.
- b. Vice President. At the request of the President or in his or her absence or in the event of his or her inability or refusal to act, the Vice President shall perform the duties of the President, and when so acting, shall have all the powers of and be subject to all the restrictions upon the President. The Vice President shall perform such other duties and have such other powers as the Congregation Council from time to time may prescribe. If there be no Vice President, the Congregation Council shall designate the officer of the Congregation Council who, in the absence of the President or in the event of the inability or refusal of the President to act, shall perform the duties of the President, and, when so acting, shall have all the powers of and be subject to all the restrictions upon the President. Additional duties of the Vice President shall be determined by the Congregation Council.

- c. Secretary. The Secretary shall direct and supervise the keeping of all records of the Congregation Council and shall see that the minutes of each meeting and all records pertaining thereto are retained and preserved.
- d. Compensation. No officer of the Congregation Council shall be paid any salary or receive any compensation from the Corporation or Congregation Council by reason of services rendered as an officer of the Congregation Council.

ARTICLE VI

OFFICERS

Section 1. Officer Positions. Officers of the Corporation shall be:

The Chairman;
The Executive Director;
The Vice Chairman;
The Secretary;
The Treasurer; and
such other officers as the Board of Directors may direct
from time to time.

Section 2. Election and Tenure. Each officer of the Corporation must be then serving as a Director and shall be elected by a majority of the Board of Directors at the meeting of the Board of Directors called for such purpose from a slate of officers submitted by the Board Development Committee. Each officer shall hold office for a term of one year beginning on the date of their election to office or until a successor is duly elected and qualified, unless such officer resigns or is removed from office by the vote of a majority of the Board of Directors or resigns or is removed as a member of the Board of Directors. A vacancy in any office may be filled by the Board of Directors for the unexpired portion of the officer's term. An individual may hold more than one office of the Corporation. There shall be no limit to the number of terms, consecutive or otherwise, during which a person may serve as an officer; provided, however, that the officer must be a member of the Board of Directors while serving as an officer.

ARTICLE VII

DUTIES OF OFFICERS

Section 1. Chairman. The Chairman shall, when present, preside at all meetings of the Board of Directors. In the event of the absence or disability of the Chairman, the duties of the Chairman may be performed by the Vice Chairman. The Chairman shall perform such other duties as the Board of Directors may assign to the Chairman from time to time. The Board of Directors shall appoint the Chairman from the current members of the Board.

Section 2. Executive Director. The Executive Director shall perform such duties and be under such corporate surety bond as may be determined by the Board of Directors. The Executive Director shall be the Chief Executive Officer of the Corporation and have general

charge and supervision of the administration of the activities and affairs of the Corporation. The Executive Director shall present recommendations to the Board of Directors. Under the supervision of the Chairman, the Executive Director shall see that all orders and resolutions of the Board of Directors are carried out. The Executive Director shall have the responsibility for the employment of all of the employees of the Corporation as well as compensation for such persons, but in all instances the number of paid positions and the function and salary range associated with each paid position shall be determined by the Board of Directors. The Executive Director may be removed from office or discharged at any time by the Board of Directors, with or without cause, provided that removal without cause shall not prejudice the contract rights, if any, of such Executive Director.

Section 3. Vice Chairman. The Vice Chairman shall serve as the Chair-elect. At the request of the Chairman or in his or her absence or in the event of his or her inability or refusal to act, the Vice Chairman shall perform the duties of the Chairman, and when so acting, shall have all the powers of and be subject to all the restrictions upon the Chairman. The Vice Chairman shall perform such other duties and have such other powers as the Board of Directors from time to time may prescribe. If there be no Vice Chairman, the Board of Directors shall designate the officer of the Corporation who, in the absence of the Chairman or in the event of the inability or refusal of the Chairman to act, shall perform the duties of the Chairman, and, when so acting, shall have all the powers of and be subject to all the restrictions upon the Chairman. Additional duties of the Vice Chairman shall be determined by the Board of Directors.

Section 4. Secretary. The Secretary shall direct and supervise the keeping of all records of the Corporation and shall see that the minutes of each meeting and all records pertaining thereto are retained and preserved.

Section 5. Treasurer. The Treasurer shall also serve as the Chairman of the Finance Committee. The Treasurer shall manage, with the Finance Committee, the Board of Directors' review of and action related to the Board of Directors' financial responsibilities, ensure that appropriate financial reports are made available to the Board of Directors on a timely basis, prepare the annual budget and present the budget to the Board of Directors for approval, and review the annual audit and answer the Board of Directors' questions about the audit.

Section 6. Other Officers. Any other officers whose office may be created from time to time by the Board of Directors shall have such authority and duty as the Board of Directors may specify.

Section 7. Compensation. Of the named officers, only the Executive Director shall be paid any salary or receive any compensation from the Corporation by reason of services rendered as an officer of the Corporation.

ARTICLE VIII

CONFLICT

No officer or member of the Board of Directors or the Finance Committee shall enter into any contract with the Corporation in which the interest of such individual and that of the Corporation may conflict, unless such contract be approved by vote of at least two-thirds (2/3) of the members of the Board of Directors present and eligible to vote at any meeting at which a quorum is present.

ARTICLE IX

BOARD DEVELOPMENT COMMITTEE

Section 1. General Powers. The Board of Directors shall delegate to the Board Development Committee the authority to select and nominate candidates to be members of the Board of Directors and the officers of the Corporation. The names of said nominees will first be submitted to the Board of Directors for confirmation and then will be submitted for election to the Congregation Council.

Section 2. Number of Members. The initial number of the members of the Board Development Committee shall be four. Thereafter, the number of members of the Board Development Committee may be increased or decreased from time to time by resolution of the Board of Directors.

Section 3. Election; Term; Qualifications. The Chairman shall serve as the Chairman of the Board Development Committee. The Executive Director shall be a non-voting member of the Board Development Committee. The remaining members of the Board Development Committee shall be appointed by the Chairman from individuals who are then serving as members of the Board of Directors.

Each member's term shall begin on the date designated by the Chairman upon selecting such member and continue for one year or until such member's successor has been duly elected and qualified, or upon the member's earlier death, resignation or removal. Except for the requirement that each member must be then serving as a member of the Board of Directors, there shall be no limit to the number of terms, consecutive or otherwise, during which a person may serve as a member of the Board Development Committee.

Section 4. Resignation. Any member of the Board Development Committee may resign at any time by giving written notice to the Chairman or the Secretary of the Corporation. Such resignation shall take effect at the time specified therein, and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

Section 5. Removal. The Board of Directors may remove any member of the Board Development Committee from his position as a member of the Board Development Committee, at any time, with or without cause, if, in its judgment, the best interests of the Corporation will be served thereby.

Section 6. Vacancies. In the event of a vacancy on the Board Development Committee, the Chairman shall appoint a successor. Such successor shall hold office until the next annual election and until his successor has been duly elected and qualified, or until the successor's earlier death, resignation or removal.

Section 7. Meetings of the Board Development Committee. The Board Development Committee shall meet when called by the Chairman. Notice of such meetings shall be at least 5 days, and not more than 30 days, in advance of the called date. The meetings may be held at any time or place designated in the call, and a majority of the voting members of the Board Development Committee shall constitute a quorum. At all meetings of the Board Development Committee where a quorum is present all issues shall be resolved by a majority vote of the members present in person or represented by proxy, unless otherwise required by law, the Articles of Incorporation or these Bylaws.

The Board Development Committee will hold an annual meeting on or before November 1 for the purpose of nominating candidates for open positions on the Board of Directors for the succeeding year. The nominees will be presented to the Board of Directors by the Chairman at the next meeting of the Board of Directors and presented to the Congregation Council for a vote at the next called meeting of the Congregation Council. The Board of Directors may adjust this time line as it deems necessary or appropriate.

Section 8. Compensation. Except for the regular compensation of the Executive Director, the members of the Board Development Committee shall serve without compensation from the Corporation by reason of services rendered as a member of the Board Development Committee.

ARTICLE X

FINANCE COMMITTEE

Section 1. General Powers. The Board of Directors may delegate to the Finance Committee the review of and action related to the Board of Directors' financial responsibilities, financial reporting of the Corporation, the preparation of the annual budget and the presentation of the budget to the Board of Directors for approval, and review of the annual audit. The Finance Committee shall exercise all such other powers of the Corporation as are delegated to the Finance Committee by the Board of Directors and shall perform all such lawful acts relating to such matters that are not prohibited by law, the Articles of Incorporation or these Bylaws.

Section 2. Number of Members. The initial number of the members of the Finance Committee shall be four. Thereafter, the number of members of the Finance Committee may be increased or decreased from time to time by resolution of the Board of Directors.

Section 3. Election; Term; Qualifications. The Treasurer of the Corporation shall serve as the Chairman of the Finance Committee. The Chairman of the Corporation shall be a member of the Finance Committee and the Executive Director shall be a non-voting member of the Finance Committee. The remainder of the Finance Committee shall be elected by

the Board of Directors in December of each year. Each member's term shall begin on the date designated by the Board of Directors upon electing such member and continue for one year or until such member's successor has been duly elected and qualified, or upon the member's earlier death, resignation or removal. Except for the requirement that each member must be then serving as a member of the Board of Directors, there shall be no limit to the number of terms, consecutive or otherwise, during which a person may serve as a member of the Finance Committee.

Section 4. Resignation. Any member of the Finance Committee may resign at any time by giving written notice to the Chairman or the Secretary of the Corporation. Such resignation shall take effect at the time specified therein, and, unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective.

Section 5. Removal. The Board of Directors may remove any member of the Finance Committee from his position as a member of the Finance Committee, at any time, with or without cause, if, in its judgment, the best interests of the Corporation will be served thereby.

Section 6. Vacancies. In the event of a vacancy on the Finance Committee, the Board of Directors shall appoint a successor. Such successor shall hold office until the next annual election and until his successor has been duly elected and qualified, or until the successor's earlier death, resignation or removal.

Section 7. Meetings of the Finance Committee. The Finance Committee shall meet when called by the Treasurer or by any Director. Notice of such meetings shall be at least 5 days in advance of the called date. The meetings may be held at any time or place designated in the call, and a majority of the members of the Finance Committee shall constitute a quorum. At all meetings of the Finance Committee where a quorum is present all issues shall be resolved by a majority vote of the members present in person or represented by proxy, unless otherwise required by law, the Articles of Incorporation or these Bylaws.

Section 8. Compensation. Except for the regular compensation of the Executive Director, the members of the Finance Committee shall serve without compensation from the Corporation by reason of services rendered as a member of the Finance Committee.

ARTICLE XI

OTHER COMMITTEES

The Board of Directors may adopt a resolution establishing one or more committees, delegating specified authority to a committee, and appointing or removing members of a committee. The Board of Directors may establish qualifications for membership on a committee. The Board of Directors shall have power to change the membership of any such committee at any time, to fill vacancies therein and to disband any such committee, either with or without cause, at any time. The Chairman and the Executive Director shall each be ex-officio members of each committee. Each member of a committee shall serve on the committee for a period of one year or until a successor is appointed. However, the term of a committee member may terminate earlier if the committee is terminated or if the member dies, ceases to qualify,

resigns, or is removed as a member. A vacancy on a committee may be filled by an appointment made in the same manner as an original appointment. A person appointed to fill a vacancy on a committee shall serve for the unexpired portion of the terminated committee member's term.

ARTICLE XII

NOTICES

Section 1. Giving of Notice. Any notice required or permitted by the Bylaws to be given to the member or to a Director, Officer, or member of a committee or the Congregation Council of the Corporation may be given personally, by telephone, by facsimile transmission, by electronic mail, or by U.S. mail. If mailed using U.S. mail, a notice shall be deemed to be delivered when deposited in the United States mail addressed to the person at his address as it appears on the records of the Corporation, with postage prepaid. Notice given in any other manner shall be deemed to be delivered upon receipt by the addressee. A person may change his address by giving written notice to the secretary of the Corporation.

Section 2. Signed Waiver of Notice. Whenever any notice is required to be given under the provisions of the Act or under the provisions of the Articles of Incorporation or the Bylaws, a waiver in writing signed by a person entitled to receive a notice shall be deemed equivalent to the giving of the notice. A waiver of notice shall be effective whether signed before or after the time stated in the notice being waived.

Section 3. Waiver of Notice by Attendance. The attendance of a person at a meeting shall constitute a waiver of notice of the meeting unless the person attends for the express purpose of objecting to the transaction of any business because the meeting is not lawfully called or convened.

ARTICLE XIII

INDEMNIFICATION AND INSURANCE

Section 1. General. The Corporation shall indemnify and hold harmless each Indemnitee (as this and all other capitalized words are defined in this Article or in Article 1396-2.22A of the Act) to the fullest extent permitted, or not prohibited, by the Act or other applicable law as the same exists or may hereafter be amended (but in the case of any such amendment, with respect to Matters occurring before such amendment, only to the extent that such amendment permits the Corporation to provide broader indemnification rights than said law permitted the Corporation to provide prior to such amendment). The right of indemnification provided in this Article shall not be deemed exclusive of any rights to which an Indemnitee may be entitled as a matter of law or under any agreement, vote of members, or other arrangement. The provisions set forth below in this Article are provided as means of furtherance and implementation of, and not in limitation on, the obligation expressed in this Section 1.

Section 2. Advancement or Reimbursement of Expenses. The rights of the Indemnitee provided under Section 1 of this Article shall include, but not be limited to, the right to be indemnified and to have Expenses advanced (including the payment of expenses before

final disposition of a Proceeding) in all Proceedings to the fullest extent permitted, or not prohibited, by the Act or other applicable law. If the Indemnitee is not wholly successful, on the merits or otherwise, in a Proceeding, but is successful, on the merits or otherwise, as to any Matter in such Proceeding, the Corporation shall indemnify the Indemnitee against all Expenses actually and reasonably incurred by him or on his behalf relating to each such Matter. The termination of any Matter in a Proceeding by dismissal, with or without prejudice, shall be deemed to be a successful result as to such Matter. In addition, to the extent the Indemnitee is, by reason of his Corporate Status, a witness or otherwise participates in any Proceeding at a time when he is not named a defendant or respondent in the Proceeding, he shall be indemnified against all Expenses actually and reasonably incurred by him or on his behalf in connection therewith. The Indemnitee shall be advanced Expenses, within ten days after any request for such advancement, to the fullest extent permitted, or not prohibited, by Article 1396-2.22A of the Act, provided that the Indemnitee has provided to the Corporation all affirmations, acknowledgments, representations and undertakings that may be required of the Indemnitee by Article 1396-2.22A of the Act.

Section 3. Determination of Request. Upon written request to the Corporation by an Indemnitee for indemnification pursuant to these Bylaws, a determination, if required by applicable law, with respect to an Indemnitee's entitlement thereto shall be made in accordance with Article 1396-2.22A of the Act.

Section 4. Effect of Certain Proceedings. The termination of any Proceeding or of any Matter therein, by judgment, order, settlement or conviction, or upon a plea of *nolo contendere* or its equivalent, shall not (except as otherwise expressly provided in this Article) of itself adversely affect the right of the Indemnitee to indemnification or create a presumption that (a) the Indemnitee did not conduct himself in good faith and in a manner which he reasonably believed, in the case of conduct in his official capacity as a director of the Corporation, to be in the best interest of the Corporation, or, in all other cases, that at least his conduct was not opposed to the Corporation's best interest, or (b) with respect to any criminal Proceeding, that the Indemnitee had reasonable cause to believe that his conduct was unlawful.

Section 5. Expenses of Enforcement of Article. In the event that an Indemnitee, pursuant to this Article, seeks a judicial adjudication to enforce his rights under, or to recover damages for breach of, rights created under or pursuant to this Article, the Indemnitee shall be entitled to recover from the Corporation, and shall be indemnified by the Corporation against, any and all Expenses actually and reasonably incurred by him in such judicial adjudication if and only if he prevails therein. If it shall be determined in said judicial adjudication that the Indemnitee is entitled to receive part but not all of the indemnification or advancement of Expenses sought, the Expenses incurred by Indemnitee in connection with such judicial adjudication shall be reasonably prorated in good faith by counsel for the Indemnitee.

Section 6. Nonexclusive Rights. The rights of indemnification and to receive advancement of Expenses as provided by this Article shall not be deemed exclusive of any other rights to which the Indemnitee may at any time be entitled under applicable law, the Articles of Incorporation of the Corporation, these Bylaws, agreement, insurance, arrangement, a vote of shareholders or a resolution of directors, or otherwise. No amendment, alteration or repeal of this Article or any provision hereof shall be effective as to any Indemnitee for acts, events and

circumstances that occurred, in whole or in part, before such amendment, alteration or repeal. The provisions of this Article shall continue as to an Indemnitee whose Corporate Status has ceased and shall inure to the benefit of his heirs, executors and administrators.

Section 7. Invalidity. If any provision or provisions of this Article shall be held to be invalid, illegal or unenforceable for any reason whatsoever, the validity, legality and enforceability of the remaining provisions shall not in any way be affected or impaired thereby; and, to the fullest extent possible, the provisions of this Article shall be construed so as to give effect to the intent manifested by the provision held invalid, illegal or unenforceable.

Section 8. Definitions. For purposes of this Article:

“Corporate Status” means the status of a person who is or was a director, officer, partner, venturer, proprietor, trustee, employee, agent or similar functionary of the Corporation or of any other foreign or domestic corporation, partnership, joint venture, sole proprietorship, trust, employee benefit plan or other enterprise which such person is or was serving in such capacity at the request of the Corporation.

“Expenses” shall include all reasonable attorneys’ fees, retainers, court costs, transcript costs, fees of experts, witness fees, travel expenses, duplicating costs, printing and binding costs, telephone charges, postage, delivery service fees, and all other disbursements or expenses of the types customarily incurred in connection with prosecuting, defending, preparing to prosecute or defend, investigating, or being or preparing to be a witness in a Proceeding.

“Indemnitee” includes any person who is, or is threatened to be made, a witness in or a party to any Proceeding as described in Section 1 or 2 of this Article by reason of his Corporate Status.

“Matter” means a claim, a material issue, or a substantial request for relief.

“Proceeding” includes any threatened, pending or completed action, suit, arbitration, alternate dispute resolution proceeding, investigation, administrative hearing and any other proceeding, whether civil, criminal, administrative, investigative or other, any appeal in such action, suit, arbitration, proceeding or hearing, or any inquiry or investigation, whether conducted by or on behalf of the Corporation or any other party, formal or informal, that the Indemnitee in good faith believes might lead to the institution of any such action, suit, arbitration, proceeding, investigation or hearing, except one initiated by an Indemnitee pursuant to Section 5 of this Article.

Section 9. Notice. Any communication required or permitted to the Corporation under this Article shall be addressed to the Secretary of the Corporation and any such communications to the Indemnitee shall be addressed to his home address unless he specifies otherwise and shall be personally delivered or delivered by overnight mail or courier delivery.

Section 10. Insurance and Self-Insurance Arrangements. The Corporation may procure or maintain insurance and such other arrangements as are expressly authorized by the Act, at its expense, to protect itself and any Indemnitee against any expense, liability or loss

asserted against or incurred by such person, incurred by him in the capacity of or arising out of his Corporate Status as such a person, whether or not the Corporation would have the power to indemnify such person against such expense or liability.

ARTICLE XIV

GENERAL PROVISIONS

Section 1. Fiscal Year. The fiscal year of the Corporation shall commence on January 1 and end on December 31 of each year.

Section 2. Seal. The corporate seal, if any, shall be in such form as shall be adopted and approved from time to time by the Board of Directors. Such seal, if any, may be used by causing it or a facsimile thereof to be impressed or affixed or reproduced or otherwise.

Section 3. Legal Authorities Governing Construction of Bylaws. The Bylaws shall be construed in accordance with the laws of the State of Texas. All references in the Bylaws to statutes, regulations, or other sources of legal authority shall refer to the authorities cited, or their successors, as they may be amended from time to time.

Section 4. Legal Construction. If any Bylaw provision is held to be invalid, illegal, or unenforceable in any respect, the invalidity, illegality, or unenforceability shall not affect any other provision and the Bylaws shall be construed as if the invalid, illegal, or unenforceable provision had not been included in the Bylaws.

Section 5. Headings. The headings used in the Bylaws are used for convenience and shall not be considered in construing the terms of the Bylaws.

Section 6. Gender. Whenever the context requires, all words in the Bylaws in the male gender shall be deemed to include the female or neuter gender, all singular words shall include the plural, and all plural words shall include the singular.

Section 7. No Influence of Legislation or Political Activity. No Director, officer, Congregation Council member, Finance Committee member, Board Development Committee member or committee member shall, on behalf of the Corporation, devote more than an insubstantial part of his activities to attempting to influence legislation by propaganda or otherwise, or participate in or intervene in any political campaign on behalf of or in opposition to any candidate for public office. The prohibited activities include the publishing or distributing of statements and any other direct or indirect campaign activities.

Section 8. Facsimile Signatures. A telegram, telex, cablegram, or similar transmission by a Director or a member of a Committee or a photographic, photostatic, facsimile, or similar reproduction of a writing signed by a Director or a member of a Committee shall be regarded as signed by such Director or member for purposes hereof.

ARTICLE XV

AMENDMENTS

These Bylaws may be altered, changed, added to, or amended by (1) affirmative vote of the Board of Directors and (2) the affirmative vote of the Members; provided, however, that an affirmative vote shall be deemed to have occurred if a majority of the Members does not disapprove the amendment in a written notice to the Chairman within 60 days after the amendment (in the form approved by the Board of Directors) is presented in writing to the Members.

ARTICLE XVI

LIMITATION OF LIABILITY

Section 1. Limitations of Liability. Officers and Directors shall not be liable to the Corporation (or its Members) for monetary damages for an act or omission in the official capacity except that this ARTICLE XVI does not eliminate or limit the liability of such person for:

- a) a breach of a duty of loyalty to the Corporation (or its Members);
- b) an act or omission not in good faith or that involved intentional misconduct or a knowing violation of the law;
- c) a transaction from which an Officer or Director received an improper benefit, whether or not the benefit resulted from an action taken within the scope of the officer's or director's office; or
- d) an act or omission for which the liability of an Officer or Director is expressly provided for by statute.

Section 2. Amendments. Any repeal or amendment of this Article by the Board of Directors shall be prospective only, and shall not adversely affect any limitation on liability existing at the time of such repeal or amendment. In addition to the circumstances in which a person is not liable as set forth herein, such person shall not be liable to the fullest extent permitted by any provision of the statutes of Texas hereafter enacted that further limits liability.

CERTIFICATE OF SECRETARY

I certify that I am the duly elected and acting Secretary of Memorial Assistance Ministries and that the foregoing Bylaws constitute the Bylaws of the Corporation effective as of January 1, 2006. These Bylaws were duly adopted by the Members of the Corporation and the Board of Directors, as required by the previous Bylaws, on December 1, 2005, to be effective January 1, 2006.

DATED: December 1, 2005.

Ruth Visoski

Name: Ruth Visoski
Secretary of the Corporation