CODE OF ETHICS for the INDIANA CEMETERY ASSOCIATION, INC.

The Indiana Cemetery Association, Inc. is an association of cemetery owners and administrators which exists to serve its members and represents Indiana cemeteries in matters of legislative and public interest. As members of the Association, we are dedicated to maintaining our cemeteries as places of sacred memories of the dead and of comfort for the living.

To this end the members of the Indiana Cemetery Association, Inc. agree to the following principles:

We recognize that the burial of the dead is a religious rite and we shall conduct our operations in such a manner as to be worthy of participating in these religious rites.

We shall abide by all laws and regulations of the State of Indiana and any and all other laws and regulations pertaining to the operations of cemeteries.

We pledge that our rules and regulations shall, at all times, be reasonable, in the best interest of our lot owners, and freely available to the general public.

It shall be our practice to educate the public as to the benefits of prearrangement and memorialization and to encourage families in our community to purchase cemetery products and services in advance of need.

We shall refrain from using any misrepresentations in any advertising, public relations, or sales activities.

We shall, at all times, deal fairly and honestly with those we contact whether customer, supplier, competitor or operator of an allied service.

All charges and fees shall be applied equally to all.

We shall always strive to operate on a sound financial basis, incurring only those obligations that can be properly discharged.

We accept, as our responsibility and duty, the management of our endowment care funds and escrow accounts as sacred trusts. We shall endeavor to maintain and increase our endowment care fund in the hope that the income therefrom shall help to provide adequate maintenance and care in perpetuity.

Remembering the sacred trust of our services, we shall endeavor to manage our cemeteries and conduct ourselves in such a manner as to be worthy of the trust placed in us, and to be a credit to our community and our profession.