

**NEBRASKA ZEN CENTER
CORPORATE BYLAWS**

ARTICLE I
NAME

1.01 Name

The name of this corporation will be Nebraska Zen Center.

ARTICLE II
PURPOSES AND POWERS

2.01 Purpose

Nebraska Zen Center has been formed for the purposes set forth in the Articles of Incorporation, for the practice, realization, and transmission of Zen Buddhism. This practice comprises zazen, study, and engagement, all within the spirit and in furtherance of the stated mission of Nebraska Zen Center.

The name of Nebraska Zen Center will not be used for any purpose not related to the policies and stated mission of Nebraska Zen Center, as determined by the Board of Directors.

Nebraska Zen Center is organized exclusively for charitable, religious, educational, and scientific purposes pursuant to section 501(c)(3) of the United States Internal Revenue Code.

2.02 Powers

The corporation will have the power, directly or indirectly, alone or in conjunction with others, to do any and all lawful acts which may be necessary or convenient to effect the charitable purposes for which the corporation is organized, and to aid or assist other organizations or persons whose activities further or accomplish such purposes. The powers of the corporation may include, but not be limited to, the acceptance of contributions from the public and private sectors, whether financial or in-kind contributions.

2.03 Nonprofit Status and Exempt Activities Limitation.

- a) Nonprofit Legal Status. Nebraska Zen Center is a Nebraska non-profit public benefit corporation, recognized as tax exempt under Section 501(c)(3) of the United States Internal Revenue Code.
- b) Exempt Activities Limitation. Notwithstanding any other provision of these Bylaws, no director, officer, employee, member, or representative of this corporation will take any action or carry on any activity by or on behalf of the corporation not permitted to be taken or carried on by an organization exempt under Section 501(c)(3) of the Internal Revenue Code as it now exists or may be amended, or by any organization contributions to which are deductible under Section 170(c)(2) of the Code and related regulations. No part of the net earnings of the corporation will inure to the benefit or be distributable to any director, officer, member, or other private person, except that the corporation will be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes set forth in the Articles of Incorporation and these Bylaws.

2.04 Distribution upon Dissolution.

- a) Upon termination or dissolution of Nebraska Zen Center, any assets lawfully available for distribution will be distributed to one or more qualifying organizations described in Section 501(c)(3) of the Internal Revenue Code, which have a charitable purpose at least generally similar to the Nebraska Zen Center.
- b) The organization to receive the assets of the Nebraska Zen Center will be selected by the discretion of a majority of the Board of Directors, and if its members cannot so agree, the Board will seek mediation by a mutually agreed upon third party.
- c) In the event the dispute is not resolved by mediation, then the Board will direct the distribution of its assets lawfully available for distribution to the Treasurer of the State of Nebraska to be added to the general fund.

ARTICLE III MEMBERSHIP

3.01 Membership Classes

Nebraska Zen Center may establish one or more classes of membership, which may include both voting and non-voting members. The members of any class of membership will be determined pursuant to Section 3.02 below, and such members will receive all rights and privileges granted to them, respectively, by the bylaws or otherwise by the Board of Directors.

3.02 Qualification of Members

Qualification for each class of membership will be established by the Board of Directors and the Guiding Teacher from time to time and clearly communicated in writing and electronic means to all interested parties. The Board and the Guiding Teacher will provide membership applications to be completed by applicants. All completed applications will be held in confidence by the Directors and Guiding Teacher.

ARTICLE IV BOARD OF DIRECTORS

4.01 Number of Directors

Nebraska Zen Center will have a Board of Directors consisting of at least three and no more than nine Directors. Within these limits, the Board may increase or decrease the number of Directors serving on the Board, including for the purpose of staggering the terms of Directors.

4.02 Powers

All corporate powers will be exercised by or under the authority of the Board and the affairs of the Nebraska Zen Center will be managed under the direction of the Board, except as otherwise provided by these bylaws.

4.03 Terms

- a) All Directors will be elected to serve three-year terms, except where a Director position becomes vacant before the three-year term ends. In that case the newly elected Director will serve the balance of the vacating Director's term.
- b) Director terms will be staggered so that approximately one third of the Directors will end their terms in any given year.
- c) Directors may serve terms in succession.
- d) The term of office will be considered to begin at the end of the annual meeting in February and conclude at the end of the term, after the annual meeting at which a successor has been elected.

4.04 Qualifications and Election of Directors

- a) In order to be eligible to serve as a Director on the Board of Directors, the individual must be 19 years of age.
- b) The election of Directors to replace those who have fulfilled their term of office will take place at the Annual Meeting, by a majority vote of the existing Board of Directors and the voting members in attendance.
- c) The Board of Directors may fill vacancies due to a Director's resignation, death, or removal, or may appoint new Directors to fill a previously unfilled Board position, subject to the maximum number of Directors under these Bylaws.

4.05 Removal of Directors

A Director may be removed by two-thirds vote of the Board of Directors then in office for cause or no cause, if before any meeting of the Board at which a vote on removal will be made the Director in question is given electronic or written notification of the Board's intention to discuss her/his case and is given the opportunity to be heard at a meeting of the Board. Except as required otherwise by law, the Articles of Incorporation, or these Bylaws, Directors may participate in a regular or special meeting through the use of any means of communication by which all Directors participating may simultaneously hear each other during the meeting.

4.06 Board of Directors Meetings

- a) Meetings Generally. A meeting may consist of a physical gathering, a teleconference or web-based process or a combination thereof, for which proper notification has been provided or waived, and in which the President, or the Vice President if the President is unable to participate, plus at least 50% of the rest of the Board participates.
- b) Regular Meetings. The Board of Directors will have a minimum of three (3) regular meetings each calendar year at times and places fixed by the Board.
- c) Annual Meeting. The annual meeting will be held in February of each year. At the annual meeting, those members entitled to vote will elect new Directors to replace those whose terms have been completed. At least two weeks prior to the annual meeting, the Directors will prepare a current list of

voting members and provide notice to such voting members of the date, place and time of the annual meeting. Also at the annual meeting, the Directors will elect officer positions for the coming year.

- d) Special Meetings. Special meetings of the Board may be called by the Secretary upon request by the President or Vice President or any two (2) other Directors of the Board of Directors, or upon request by a majority of the voting members. A special meeting must be preceded by at least five (5) days' notice to each Director of the date, time, place and purpose of the meeting.
- e) Notice and Waiver of Notice. Unless otherwise provided by these bylaws, meetings will be held upon seven (7) days' notice delivered personally or by first-class mail, electronic mail, phone, or facsimile transmission. If sent by mail, facsimile transmission, or electronic mail, the notice will be deemed to be delivered upon its deposit in the mail or transmission system. Notice of meetings will specify the place, day, and hour of meeting. Any Director may waive notice of any meeting.
- f) Action without a Meeting. Any action required or permitted to be taken by the Board of Directors at a meeting may be taken without a meeting if consent in writing, setting forth the action so taken, will be agreed by the consensus of a quorum. For purposes of this section an e-mail transmission from an e-mail address on record constitutes a valid writing. The intent of this provision is to allow the Board of Directors to use email to approve actions, as long as a quorum of Board members gives consent.

4.07 Manner of Acting

- a) Quorum. A majority of the Directors in office immediately before a meeting will constitute a quorum for the transaction of business at that meeting of the Board. No business will be considered by the Board at any meeting at which a quorum is not present.
- b) Majority Vote. Except as otherwise required by law or by the Articles of Incorporation, the act of the majority of the Directors present at a meeting at which a quorum is present will be the act of the Board.

4.08 Annual Training

During each year of a Director's term of service, the Director must complete a course of training regarding the legal and ethical responsibilities of nonprofit directors, in the form agreed by the Board of Directors from time to time.

4.09 Compensation for Board Service

Directors will receive no compensation for carrying out their duties as Directors. The Board may adopt policies providing for reasonable reimbursement of Directors for expenses incurred in conjunction with carrying out Board responsibilities, such as travel expenses to attend Board meetings.

4.10 Compensation for Professional Services by Directors

Directors are not restricted from being remunerated for professional services provided to the corporation. Such remuneration will be reasonable and fair to the corporation and must be reviewed and approved in accordance with the Board Conflict of Interest Policy and state law.

ARTICLE V COMMITTEES

5.01 Committees

The Board of Directors may, by the resolution adopted by a majority of the Directors then in office, designate one or more committees, each including at least one Director, to serve at the pleasure of the Board. Any committee, to the extent provided in the resolution of the Board, will have all the authority of the Board, except that no committee, regardless of Board resolution, may:

- a) take any final action on matters which also requires approval by the Board or a majority of voting members;
- b) fill vacancies on the Board of Directors;
- c) amend or repeal Bylaws or adopt new Bylaws;
- d) amend or repeal any resolution of the Board of Directors which by its express terms is not so amendable or repealable;
- e) appoint any other committees of the Board of Directors or the members of these committees;
- f) expend corporate funds to support a nominee for director; or
- g) approve any transaction: (i) to which the corporation is a party and one or more Directors have a material financial interest; or (ii) between the corporation and one or more of its Directors or between the corporation and any person in which one or more of its Directors have a material financial interest.

5.02 Meetings and Action of Committees

Minutes will be kept of each meeting of any committee and will be filed with the corporate records. The Board of Directors may adopt rules for the governing of the committee not inconsistent with the provision of these Bylaws.

ARTICLE VI GUIDING TEACHER

6.01 Qualifications, duties

- a) The Guiding Teacher will be a fully transmitted Priest of Zen Buddhism who meets the requirements as set out in the 2017 SZBA standards for full membership.
- b) The Guiding Teacher will have the authority to establish a practice style and to implement a practice schedule, including zazen, classes, and sesshin, in consultation with the Board of Directors.
- c) The Guiding Teacher will be an ex-officio member of the Board of Directors, but will not be counted for quorum or vote in matters before the Board.
- d) The Guiding Teacher's tenure, duties and compensation will be established in a separate employment agreement.

6.02 Removal and succession of the Guiding Teacher

- a) Unless provided otherwise by contract, bylaws or law, the Guiding Teacher may be removed from office for cause by vote of two-thirds of the Directors, preferably after consultation with the Soto Zen Buddhist Association or other guiding Zen organization.
- b) Resignation or Retirement. If the Guiding Teacher is contemplating resignation or retirement, the Guiding Teacher will provide adequate notice to the Board of Directors for them to implement a process for choosing a successor. That process may include soliciting suggestions from the Guiding Teacher and input from the membership. The selection of a successor must be approved by at least a two-thirds (2/3) vote of the Board of Directors.

ARTICLE VII OFFICERS

7.01 Board Officers

The officers of the corporation will be a Board President, Vice President, Secretary, and Treasurer, all of whom will be chosen by, and serve at the pleasure of, the Board of Directors. Each Board officer will have the authority and will perform the duties set forth in these Bylaws or by resolution of the Board or by direction of an officer authorized by the Board to prescribe the duties and authority of other officers. One person may hold two or more Board offices, but no Board officer may act in more than one capacity where action of two or more officers is required.

7.02 Term of Office

Each officer will serve a one-year term of office and may not serve more than three (3) consecutive terms of office. Each Board officer's term of office will begin upon the adjournment of the Board meeting at which elected and will end upon the adjournment of the Board meeting during which a successor is elected.

7.03 Removal and Resignation

The Board of Directors may remove an officer at any time, with or without cause by a 2/3 vote of the Directors. Any officer may resign at any time by giving written notice to the corporation without prejudice to the rights, if any, of the corporation under any contract to which the officer is a party. Any resignation will take effect at the date of the receipt of the notice or at any later time specified in the notice, unless otherwise specified in the notice. The acceptance of the resignation will not be necessary to make it effective.

7.04 Board President

The Board President will be the chief volunteer officer of the corporation. The Board President will lead the Board of Directors in performing its duties and responsibilities, including, if present, presiding at all meetings of the Board of Directors, and will perform all other duties incident to the office or properly required by the Board of Directors.

7.05 Vice President

In the absence or disability of the Board President, the Vice President will perform the duties of the Board President. When so acting, the Vice President will have all the powers of and be subject to all the restrictions upon the Board President. The Vice President will have such other powers and perform such other duties prescribed for them by the Board of Directors or the Board President. The Vice President will normally accede to the office of Board President upon the completion of the Board President's term of office.

7.06 Secretary

The Secretary will keep or cause to be kept a book of minutes of all meetings and actions of Directors and committees of Directors. The minutes of each meeting will state the time and place that it was held, the persons in attendance, and such other information as will be necessary to determine the actions taken and whether the meeting was held in accordance with the law and these Bylaws. The Secretary will cause notice to be given of all Board and committee meetings as required by the Bylaws. The Secretary will have such other powers and perform such other duties as may be prescribed by the Board of Directors or the Board President. The Secretary may appoint, with approval of the Board, a Director to assist in performance of all or part of the duties of the Secretary.

7.07 Treasurer

The Treasurer will be the lead Director for oversight of the financial condition and affairs of the corporation. The Treasurer will oversee and keep the Board informed of the financial condition of the corporation and of audit or financial review results. In conjunction with other Directors or officers, the Treasurer will oversee budget preparation and will ensure that appropriate financial reports, including an account of major transactions and the financial condition of the corporation, are made available to the Board of Directors on a timely basis or as may be required by the Board of Directors. The Treasurer will perform all duties properly required by the Board of Directors or the Board President. The Treasurer may, with approval of the Board, appoint a qualified fiscal agent or member of the staff to assist in performance of all or part of the duties of the Treasurer. Any Director or officer will have the right to review and audit any financial records kept by the Treasurer upon request.

7.08 Non-Director Officers

The Board of Directors may designate additional officer positions of the corporation and may appoint and assign duties to other non-Director officers of the corporation.

ARTICLE VIII CONTRACTS AND FINANCIAL TRANSACTIONS

8.01 Contracts and other Writings

The Board of Directors may authorize any officer(s) or agent(s) of the corporation, in addition to officers expressly authorized by these bylaws, to enter into any contract or lease, or to execute and deliver any instrument in the name of, and on behalf of, the corporation. Such authority may be general or confined to specific instances.

8.02 Checks, Drafts, Debits

All checks, drafts, debit card transactions or other orders for payment of money issued in the name of the corporation will be signed or transacted by such officer or officers, agent or agents, of the corporation and in such manner as will from time to time be determined by resolution of the Board.

8.03 Purchases of Goods and Services

Any individual purchase of goods or services with the corporation's funds in the amount of \$200.00 or more will be considered a Major Purchase, requiring prior approval of a majority of the Directors. Purchases of goods or services that are not Major Purchases will be described clearly in financial records and reports to the Board. Generally, all such purchases will be made with the corporation's debit card. The corporation's debit card will not be used for personal purchases by any user.

8.04 Deposits

All funds of the corporation not otherwise employed will be deposited from time to time to the credit of the corporation in such banks, trust companies, or other depository as the Board or a designated committee of the Board may select.

8.05 Loans

No loans will be contracted on behalf of the corporation and no evidence of indebtedness will be issued in its name unless authorized by resolution of the Board. Such authority may be general or confined to specific instances.

ARTICLE IX INDEMNIFICATION

9.01 Mandatory Indemnification.

The corporation will indemnify a Director or former director or an officer of the corporation who is not a Director, who was wholly successful on the merits or otherwise in the defense of any proceeding to which he or she was a party because he or she is or was a Director of the corporation, against reasonable expenses incurred by him or her in connection with the proceedings.

9.02 Permissible Indemnification.

The corporation may indemnify a Director or former Director made a party to a proceeding because he or she is or was a Director of the corporation, against liability incurred in the proceeding, if the determination to indemnify him or her has been made in the manner prescribed by the law and payment has been authorized in the manner prescribed by law.

9.03 Advance for Expenses.

Expenses incurred in defending a civil or criminal action, suit or proceeding may be paid by the corporation in advance of the final disposition of such action, suit or proceeding, as authorized by the Board of Directors in the specific case, upon receipt of (i) a written affirmation from the director, officer, employee or agent of his or her good faith belief that he or she is entitled to indemnification as authorized in this article, and (ii) an undertaking by or on behalf of the director, officer, employee or agent to repay such amount, unless it will ultimately be determined that he or she is entitled to be indemnified by the corporation in these Bylaws.

9.04 Indemnification of Officers, Agents and Employees.

The corporation may also indemnify and advance expenses to an employee or agent of the corporation who is not a director, consistent with Nebraska Law and public policy, provided that such indemnification, and the scope of such indemnification, is set forth by the general or specific action of the Board or by contract.

ARTICLE X MISCELLANEOUS

10.01 Books and Records

The corporation will keep correct and complete books and records of account and will keep minutes of the proceedings of all meetings of its Board of Directors, a record of all actions taken by Board of Directors without a meeting, and a record of all actions taken by committees of the Board. In addition, the corporation will keep a copy of the corporation's Articles of Incorporation and Bylaws as amended to date.

10.02 Fiscal Year

The fiscal year of the corporation will be from January 1 to December 31 of each year.

10.03 Conflict of Interest

The Board will adopt and periodically review a conflict of interest policy to protect the corporation's interest when it is contemplating any transaction or arrangement which may benefit any director, officer, employee, affiliate, or member of a committee with Board-delegated powers.

10.04 Nondiscrimination Policy

The officers, Directors, committee members, employees, and persons served by this corporation will be selected or served entirely on a nondiscriminatory basis with respect to age, sex, race, religion, national origin, and sexual orientation. It is the policy of Nebraska Zen Center not to discriminate on the basis of race, creed, ancestry, marital status, gender identity, sexual orientation, age, physical disability, veteran's status, political service or affiliation, color, religion, or national origin.

10.05 Ownership of Organizational Material

All intellectual property, books and records, and service materials created by or at the direction of the Guiding Teacher or any Director or member of NZC in the service of or for use by the Nebraska Zen Center are deemed the sole property of the Nebraska Zen Center and all right, title and interest in such property is hereby assigned to Nebraska Zen Center.

10.06 Bylaws Amendment

These Bylaws may be amended, altered, repealed, or restated by a vote of the majority of the Board of Directors then in office at a meeting of the Board, provided, however,

- a) that no amendment will be made to these Bylaws which would cause the corporation to cease to qualify as an exempt corporation under Section 501 (c)(3) of the Internal Revenue Code of 1986, or the corresponding section of any future Federal tax code; and,

- b) that an amendment does not affect the voting rights of Directors. An amendment that does affect the voting rights of Directors further requires ratification by a two-thirds vote of a quorum of Directors at a Board meeting.
- c) that all amendments be consistent with the Articles of Incorporation.

ARTICLE XI DOCUMENT RETENTION POLICY

11.01 Purpose

The purpose of this document retention policy is establishing standards for document integrity, retention, and destruction and to promote the proper treatment of Nebraska Zen Center records.

11.02 Policy

Section 1. General Guidelines. Records should not be kept if they are no longer needed for the operation of the business or required by law. Unnecessary records should be eliminated from the files. From time to time, Nebraska Zen Center may establish retention or destruction policies or schedules for specific categories of records in order to ensure legal compliance, and also to accomplish other objectives, such as preserving intellectual property and cost management. Categories of documents that warrant special consideration are identified below. The retention of other documents should be based on the general guidelines for document retention and any other pertinent factors. All officers, directors and employees are expected to fully comply with any published records retention or destruction policies.

Section 2. Exception for Litigation Relevant Documents. If any officer, Director or employee believes or is informed that particular corporate records are relevant to litigation, or potential litigation (i.e. a dispute that could result in litigation), then such records must be preserved until it is determined that the records are no longer needed. This exception supersedes any previously or subsequently established destruction schedule for those records.

Section 3. Minimum Retention Periods for Specific Categories

- a) Corporate Documents. Corporate records include the corporation's Articles of Incorporation, By-Laws and IRS Form 1023 and Application for Exemption. Corporate records should be retained permanently. IRS regulations require that the Form 1023 be available for public inspection upon request.
- b) Tax Records. Tax records include, but may not be limited to, documents concerning payroll, expenses, proof of contributions made by donors, accounting procedures, and other documents concerning the corporation's revenues. Tax records should be retained for at least seven years from the date of filing the applicable return.
- c) Employment Records/Personnel Records. State and federal statutes require the corporation to keep certain recruitment, employment and personnel information. The corporation should also keep personnel files that reflect performance reviews and any complaints brought against the corporation or individual employees under applicable state and federal statutes. The corporation should also keep in the employee's personnel file all final memoranda and correspondence reflecting performance reviews and actions taken by or against personnel. Employment applications should be retained for

three years. Retirement and pension records should be kept permanently. Other employment and personnel records should be retained for seven years.

- d) Board and Board Committee Materials. Meeting minutes should be retained in perpetuity in the corporation's minute book. A clean copy of all other Board and Board Committee materials should be kept for no less than three years by the corporation.
- e) Press Releases/Public Filings. The corporation should retain permanent copies of all press releases and publicly filed documents under the theory that the corporation should have its own copy to test the accuracy of any document a member of the public can theoretically produce against the corporation.
- f) Legal Files. Legal counsel should be consulted to determine the retention period of particular documents, but legal documents should generally be maintained for a period of ten years.
- g) Banking and Accounting. Accounts payable ledgers and schedules should be kept for seven years. Bank reconciliations, bank statements, deposit slips and checks (unless for important payments and purchases) should be kept for three years. Any inventories of products, materials, and supplies and any invoices should be kept for seven years.
- h) Insurance. Expired insurance policies, insurance records, accident reports, claims, etc. should be kept permanently.
- i) Audit Records. External audit reports should be kept permanently. Internal audit reports should be kept for three years.

Section 4. Maintenance and Retention of Confidential Student-Teacher Communications. Whether in electronic or other form, all materials which constitute confidential student-teacher communications shall be conducted, created and maintained strictly separate from all business records of Nebraska Zen Center (separate email system, separate files and location). Such files shall not be maintained beyond the end of the student-teacher relationship, unless deemed necessary by the Guiding Teacher.

ARTICLE XII POLICY ON TRANSPARENCY AND ACCOUNTABILITY

12.01 Purpose

By making full and accurate information about its mission, activities, finances, and governance publicly available, Nebraska Zen Center practices and encourages transparency and accountability to the general public.

12.02 Documents Available to the General Public

Nebraska Zen Center will provide its tax filings, financial statements, bylaws and conflict of interest policy to the general public for inspection free of charge.

12.04 Board

All Board deliberations will be open to the public except where the Board passes a motion to make any specific portion confidential. All Board minutes will be open to the public once accepted by the Board,

except where the Board passes a motion to make any specific portion confidential. All papers and materials considered by the Board will be open to the public following the meeting at which they are considered, except where the Board passes a motion to make any specific paper or material confidential.

12.05 Staff Records

All staff records will be available for consultation by the staff member concerned or by their legal representatives. No staff records will be made available to any person outside the corporation except the authorized governmental agencies. Within the corporation, staff records will be made available only to those persons with managerial or personnel responsibilities for that staff member, except that staff records will be made available to the Board when requested.

12.06 Donor Records

All donor records will be available for consultation by the members and donors concerned or by their legal representatives. No donor records will be made available to any other person outside the corporation except the authorized governmental agencies. Within the corporation, donor records will be made available only to those persons with managerial or personnel responsibilities for dealing with those donors, except that; donor records will be made available to the Board when requested.

ARTICLE XIII CORPORATE ETHICS AND COMPLIANCE

13.01 Purpose

Nebraska Zen Center requires and encourages Directors, officers and employees to observe and practice high standards of business and personal ethics in the conduct of their duties and responsibilities. The employees and representatives of the corporation must fulfill their responsibilities with honesty and integrity and comply with all applicable laws and regulations. It is the intent of Nebraska Zen Center to adhere to all laws and regulations that apply to the corporation and the purpose of this Article is to support the corporation's goal of legal compliance. The support of all corporate staff is necessary to achieve compliance with various laws and regulations.

13.02 Reporting and Handling Violations

If any director, officer, staff or employee reasonably believes that any policy, practice, or activity of Nebraska Zen Center is in violation of law, a written complaint must be filed by that person with the Board President or Vice President. The Board President or Vice President will notify the sender and acknowledge receipt of the reported violation or suspected violation within five business days. All reports will be promptly investigated by the Board or its appointed committee and appropriate corrective action will be taken if warranted by the investigation.

13.03 Retaliation

Nebraska Zen Center will not retaliate against any director, officer, staff or employee who in good faith raises a concern or complaint with NZC or an appropriate public authority regarding any activity, policy or practice of Nebraska Zen Center or of another individual or entity with whom Nebraska Zen Center has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

A person is not protected from retaliation under this section unless she/he brings the alleged unlawful activity, policy, or practice to the attention of the Board of Directors of Nebraska Zen Center and provides them with a reasonable opportunity to investigate and correct the alleged unlawful activity.

13.04 Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation.

13.05 Code of Ethics

In the event of a conflict between this Article and the Nebraska Zen Center Code of Ethics, the provisions of the Nebraska Zen Center Code of Ethics will take precedence.

CERTIFICATE OF ADOPTION OF BYLAWS

I do hereby certify that the above stated Bylaws of Nebraska Zen Center were approved by the Board of Directors on March 23, 2023 and constitute a complete copy of the Bylaws of the corporation.

Secretary _____

Date: _____