

**OFFICE OF THE MISSISSIPPI SECRETARY OF STATE
REGULATION AND ENFORCEMENT**

IN THE MATTER OF:)	ADMINISTRATIVE
SUNSET MEMORIAL)	PROCEEDING NUMBER:
GARDENS CEMETERY)	PC-11-0019
3207 11TH STREET)	
MERIDIAN, MS 39307)	
MS-PCC-140)	

AMENDED CONSENT AGREEMENT

I. Jurisdiction

Finding it appropriate in the public interest, the Regulation and Enforcement Division of the Office of the Secretary of State of Mississippi (hereafter "Division"), on behalf of the Secretary of State, having the power to administer and to provide for the Cemetery Law, Miss. Code Ann. §§ 41-43-31 to 41-43-53 (hereafter "Law"), and Respondent do hereby enter into this Consent Agreement (hereafter "Agreement"). In lieu of the issuance of formal charges by the Division alleging a violation of Miss. Code Ann. § 41-43-37, this Agreement is entered into by the Division and the Respondent.

II. Agreement

Respondent admits the jurisdiction of the Division as to all parties and matters herein under the authority of the Law. In consideration of a final resolution of the matters set forth herein, the Division and Respondent hereby agree, stipulate, and undertake as follows:

1. Parties acknowledge and agree that the cemetery property, Sunset Memorial Gardens Cemetery, 3207 11th Street, Meridian, MS 39301 (hereafter "Sunset") is a perpetual care cemetery pursuant to Miss. Code Ann. §§ 41-43-31, *et seq.*
2. Pursuant to Miss. Code Ann. § 41-43-37, Fifteen Percent (15%) of the sales price of ground interments must be remitted to the perpetual care cemetery's trust. Parties acknowledge and agree that the appropriate percentage of funds was not placed in a perpetual care trust, and that Sunset Memorial Gardens Cemetery owes Twenty Thousand Two Hundred Seventeen Dollars and Fifteen Cents (\$20,217.15) to its perpetual care trust. This deficiency relates to interment sales prior to July 1, 2009.
3. As such, Sunset Memorial Gardens Cemetery agrees to the following:
 - a. Sunset agrees to deposit no less than Six Hundred Seventy-Three Dollars and Ninety-One Cents (\$673.91) per month into perpetual care trust for Twenty-Nine (29) months and no less than Six Hundred Seventy-Three Dollars and Seventy-Six Cents (\$673.76) per month for one (1) month on or before the last day of each month until the deficiency is resolved. The first deficiency payment in the amount of Six Hundred Seventy-Three Dollars and Ninety-One Cents (\$673.91) is due May 31, 2011, with the final payment in the amount of Six Hundred Seventy-Three Dollars and Seventy-Six Cents (\$673.76) being made on or before October 31, 2012.
 - b. Sunset acknowledges that these deposits are required to meet the obligations of Miss. Code Ann. Section 41-43-37(1), for the trusting of fifteen percent (15%) of interment sales.

- c. Sunset acknowledges that they are required to meet the obligations of Miss. Code Ann. Section 41-43-37(1), for the trusting of fifteen percent (15%) of interment sales for all interment sales made.
4. Nothing contained herein shall be construed as limiting Respondent's rights to contest any finding or determination made by the Division or by a court concerning an alleged failure by Respondent to comply with any of the terms and provisions of this Agreement.
5. Respondent is aware of the right to a hearing on this matter at which they may be represented by counsel, present evidence, and cross-examine witnesses. Respondent hereby irrevocably waives the right to such a hearing.
6. Respondent understands that the entry of this Agreement represents the settlement of an impending regulatory charge by the Division against Respondent as of the date of this Agreement.
7. Respondent understands that the Division retains jurisdiction over the matters addressed in this Consent Agreement until all obligations by Respondent are fulfilled, including but not limited to enforcement actions authorized by Miss. Code Ann. §§ 41-43-33, *et seq.*

III. Acknowledgement

The parties acknowledge that they have read this Agreement in its entirety and fully understand the rights, terms, and obligations of each contained therein and they have been vested with the express authority to enter into this Agreement. The parties further acknowledge that they have not been threatened or otherwise coerced into entering into this Consent Agreement.

The undersigned hereby acknowledge and agree to the terms and conditions of the foregoing Agreement by written consent.

So Agreed, this the 6th day of May, 2011.

SUNSET MEMORIAL GARDENS CEMETERY

BY: Charles Johnson
Charles Johnson,
General Manager

Date: 5-4-2011

C. DELBERT HOSEMANN, JR.
SECRETARY OF STATE
In his Official Capacity

BY: Amy C. Foster
Amy C. Foster
Senior Attorney,
Regulation and Enforcement

Date: 5/6/11