

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

IN THE MATTER OF:)	ADMINISTRATIVE
CEMETERY MANAGEMENT, INC.)	
D/B/A FORREST MEMORIAL)	PROCEEDING NUMBER:
GARDENS CEMETERY)	LPC-12-0485
1000 CARTERVILLE DRIVE)	
PETAL, MS 39465)	
MS-PCC-113)	

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 the Law, 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, Cemetery Management, Inc. d/b/a Forrest Memorial Gardens Cemetery, 1000 Carterville Road, Petal, MS 39465 (hereafter "Forrest") 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 of 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

Forrest owes Twenty Two Thousand Four Hundred Seventy-Seven Dollars (\$22,477.00) to its perpetual care trust.

3. As such, Forrest agrees to the following:
 - a. Forrest agrees to deposit no less than Three Hundred Seventy-Four Dollars and Sixty-Two Cents (\$374.62) per month into perpetual care trust for Fifty-Nine (59) months. Forrest also agrees to deposit no less than Three Hundred Seventy-Four Dollars and Forty-Two Cents (\$374.42) into perpetual care trust for One (1) month as the last payment. All payments must be made by the end of each month until the deficiency is resolved by depositing Twenty Two Thousand Four Hundred Seventy-Seven Dollars (\$22,477.00) into perpetual care trust.
 - b. Forrest acknowledges that these deposits are required to meet the obligations of Miss. Code Ann. § 41-43-37(1), for the trusting of fifteen percent (15%) of interment sales.
 - c. Forrest also acknowledges that fifteen percent (15%) of any current or future interment sales must also be deposited by the fifth day of the following month from when funds are received in addition to the agreed-upon payments set forth above in order to comply with Miss. Code Ann. § 41-43-37(1) and (2).
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 by 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 31 day of OCT., ~~2011~~ 2012

CEMETERY MANAGEMENT, INC. D/B/A
FORREST MEMORIAL GARDENS CEMETERY

BY: Preston Lewis, Jr.
Preston Lewis, Jr.,
President

Date: 10-31-12

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

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

Date: 11/5/12