

OFFICE OF THE MISSISSIPPI SECRETARY OF STATE
REGULATION AND ENFORCEMENT

IN THE MATTER OF:)	ADMINISTRATIVE
COASTAL CREMATION &)	PROCEEDING NUMBER:
CEMETERIES, INC.)	P-09-0242
d/b/a SERENE MEMORIAL GARDENS)	
)	

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 Respondents 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

Respondents admit 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 in Paragraph I, and of other considerations set out hereinafter, the Division and Respondents hereby agree, stipulate, and undertake as follows:

1. The cemetery now known as Serene Memorial Gardens (Coastal Cremation & Cemeteries, Inc.) (hereafter "cemetery property") entered into receivership in 1997.

2. The perpetual care trust fund was depleted as authorized by court Order through the receivership administered by the Jackson County Chancery Court.
3. The cemetery property was deeded by Receiver to Bill and Pat Daniel as joint tenants with full right of survivorship in 2004. Pat Daniel passed away in 2008 leaving Bill Daniel as sole owner of the cemetery property. Bill Daniel passed away in 2009 and the cemetery property remains currently as property of his Estate.
4. Deposits to the perpetual care trust fund on sales made from December 2004 when the Daniel acquired ownership of the cemetery property from the Receiver were not made due to confusion on the perpetual nature of the cemetery stemming from Receivership Orders from the Jackson County Chancery Court that authorized depletion of the perpetual care trust.
5. Parties acknowledge and agree that the cemetery property is a perpetual care cemetery pursuant to Miss. Code Ann. §§ 41-43-31, *et seq.* There are no exemptions to the perpetual care laws that apply to the cemetery property. As such, Coastal Cremation & Cemeteries, Inc. d/b/a Serene Memorial Gardens agrees to the following:
 - a. Coastal agrees to establish a perpetual care trust fund (hereafter "trust") with an initial deposit of no less than Five Thousand Dollars (\$5,000) by March 31, 2010.
 - b. Coastal agrees to deposit no less than Two Thousand Dollars (\$2,000) per month into trust for ten (10) months by the last day of each month following the initial deposit of \$5000 before March 31, 2010 and One Thousand Five Hundred Seventy Seven Dollars and Twenty-Three Cents (\$1,577.23) shall be deposited in the eleventh month (February 2011) for a total principal of Twenty Six Thousand Five Hundred Seventy Seven Dollars and Twenty-Three Cents (\$26,577.23).

This amount represents the aggregate funds that should have been deposited as principal in trust from December 2004 until present.

- c. Coastal agrees to deposit into trust Fifteen Percent (15%) of all sales of ground interment rights and Five Percent (5%) of all columbarium/niche and mausoleum/crypt sales as required by Law on all current sales.
6. Nothing contained herein shall be construed as limiting Respondents' rights to contest any finding or determination made by the Division or by a court concerning an alleged failure by Respondents to comply with any of the terms and provisions of this Agreement.
7. Respondents are aware of the right to a hearing on this matter at which they may be represented by counsel, present evidence, and cross-examine witnesses. Respondents hereby irrevocably waive the right to such a hearing.
8. Respondents understand that the entry of this Agreement represents the settlement of a impending regulatory charge by the Division against Respondents as of the date of this Agreement.

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 11th day of March, 2010.

COASTAL CREMATION & CEMETERIES, INC.
d/b/a SERENE MEMORIAL GARDENS

BY: Valerie Daniel Parsons
Valerie Daniel Parsons

Executrix

Estate of Bill Daniel

Mobile County Alabama

Date: 3/11/2010

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

BY: Amy C. Foster
Amy C. Foster

Senior Attorney,

Regulation and Enforcement

Date: 3/15/10