

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

IN THE MATTER OF:)	ADMINISTRATIVE
EASTOVER MEMORIAL CEMETERY)	PROCEEDING NUMBER:
419 HIGHWAY 6 WEST)	LPC-13-0757
OXFORD, MS 38655)	
<i>Respondent</i>)	

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 provide the Mississippi Cemetery Law, Mississippi Code Annotated Section 41-43-31 to 41-43-53 (hereafter "Law"), and Respondents do hereby enter into this Consent Agreement (hereafter "Agreement"). This Agreement settles all of the Division's allegations of violations of the Law by the Respondents.

II. Agreement

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. Respondent admits the jurisdiction of the Division as to all parties and matters herein under the authority of the Law.
2. Eastover Memorial Cemetery ("Eastover") is a perpetual care cemetery registered with the Mississippi Secretary of State's Office, and is located at 419 Highway 6 West, Oxford, Mississippi 38655, MS-PCC-120.

3. Respondent hereby admits to the following violations of the Law:
 - a. Eastover, in violation of Mississippi Code Annotated Section 41-43-55, has not kept auditable records. Specifically, Eastover has not issued interment deeds to purchasers or maintained business records to support contribution amounts required by perpetual care trust laws. To determine compliance with perpetual care trust requirements, the examiner resorted to using a visual inspection of the cemetery grounds for committed spaces through burials or sales. Inadequate business records existed to support the examiner's finding for perpetual care amounts owed to trust. Consequently, the examiner used other data and observations available to him to determine trust compliance.
 - b. Eastover, in violation of Mississippi Code Annotated Section 41-43-40, has not maintained an up-to-date record or map of the persons buried in the cemetery, the date of burial, or a map of the sold, reserved, or committed lots. The absence of a current, updated burial registry violates Section 41-43-40.
4. As a result of the Division's examination, Eastover has initiated recordkeeping to record and track interment sales, ownership records of interment sales, and burials made after January 2013. However, this task must be completed for sales and burials made prior to January 2013. Eastover agrees to complete the registry of sales and burials from 1983 to January 2013 prior to September 30, 2014. Eastover also agrees to maintain all current and future records in accordance with the Law. The Division will re-examine Eastover for compliance in October 2014.
5. Eastover agrees to comply with the provisions of the Law as currently enacted and any future amendments thereto.

6. Respondent will remit upon execution of this Agreement an administrative fine to the Secretary of State in the amount of Two Thousand Dollars (\$2,000.00), made payable to the Secretary of State's Office.
7. As a result of this Agreement, the Secretary of State agrees not to pursue any further actions against Eastover Memorial Cemetery regarding the aforementioned violations that occurred prior to June 27, 2013, contingent upon compliance with the terms of this Consent Agreement as proved by reexamination in October 2014.
8. 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 of competent jurisdiction concerning an alleged failure by Respondent to comply with any of the terms and provisions of this Agreement.
9. Respondent is aware of its right to a hearing on this matter at which it may be represented by counsel, present evidence, and cross-examine witnesses. Respondent hereby irrevocably waives the right to such a hearing.
10. Respondent understands that the entry of this Agreement represents the settlement of regulatory claims by the Division against the Respondent.

III. Acknowledgement

The parties acknowledge that they have read this Agreement in its entirety and fully understand the rights, terms, and obligation 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 be 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 9 day of OCTOBER, 2013.

EASTOVER MEMORIAL CEMETERY

BY: Bob Rosson
Bob Rosson,
Manager

Date: 10-9-13

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

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

Date: 10/14/13