

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

IN THE MATTER OF:)	
)	
FORREST MEMORIAL PARK)	Administrative Proceeding
740 Highway 45 South)	Number: L-11-0187
Corinth, Mississippi 38835)	
MS-PCC-025)	
Consolidated With		
OAKLAWN MEMORIAL PARK)	Administrative Proceeding
Highway 4 West)	Number: L-11-0185
Booneville, MS 38829)	
MS-PCC-068)	
)	
Respondents)	

IMMEDIATE ORDER OF CEASE AND DESIST

Finding it appropriate and in the public interest, the Secretary of State of the State of Mississippi, Division of Regulation and Enforcement ("Division"), having the power to administer and to provide for the Mississippi Pre-Need Cemetery and Funeral Registration Act, Mississippi Code Annotated Sections 75-63-51 to 75-63-75 (hereafter "Act"), does hereby issue this Immediate Order of Cease and Desist against the above named Respondents. In support thereof, the Division alleges the following:

1. At an administrative hearing held before a hearing officer on July 28, 2011, regarding the perpetual care trust solvency of Oaklawn Memorial Park, Booneville, Mississippi; and, Forrest Memorial Park, Corinth, Mississippi, Mr. Wayne Hight, owner, provided testimony that gave concern to the Division that Respondents had not trusted required amounts for pre-need service and merchandise contracts. The specific concern from Mr. Hight's testimony related to pre-need contracts for vaults, markers, and grave

opening/closing(s) sold prior to 2006 and the alleged transition to insurance funded pre-need sales backed by insurance policies purchased by consumers.

2. As a result of the testimony given by Mr. Hight on July 28, 2011, the Division sent examiners to Hight Funeral Home in Corinth, Mississippi, on August 4 and 5 to begin a review of the books and financial records. Although the work of the Division's examiners is in its early stages with much additional document retrieval, review, and analysis remaining, the early indications are troubling and warrant the issuance of this Immediate Order of Cease and Desist issued against the above named Respondents.

3. On August 9, 2011, the Division issued a written demand to Mr. Wayne Hight to establish and capitalize the perpetual care endowment trusts for Forrest Memorial Park and for Oaklawn Memorial Park in the amounts of Ninety-Seven Thousand, Seven Hundred Sixty Dollars and Forty-Eight Cents (\$97,760.48) and Eight Thousand Four Hundred Four Dollars and Thirty-Five Cents (\$8,404.35), respectively. The written demand issued on August 9, 2011, required the businesses to provide documentation of compliance to the Division by 5:00 p.m. on Friday, August 12, 2011. Such time has now passed with no documentation being presented to the Division.

4. By the authority granted by Mississippi Code Annotated Section 73-63-56(2), the above named Respondents are hereby ordered to immediately cease and desist with all pre-need sales to the public. All collections for prior pre-need sales are to be segregated in a separate bank account created solely for this purpose. A weekly report of all names, contract numbers, and payment amounts shall be submitted by email to Dave Scott, Assistant Secretary of State for Regulation and Enforcement (dave.scott@sos.ms.gov), on Friday of each week until further order by the undersigned

or by a court of competent jurisdiction. In issuing this order, the Undersigned finds that indications exist at this point that give serious concern that the Respondents are without the means, in violation of the law, to service contractual obligations for cemetery merchandise and services sold to the public. As such, the Undersigned finds that there is a real threat to consumer safety, health and welfare thereby warranting this extraordinary pre-hearing action.

5. Further, in compliance with Section 75-63-56(2), a hearing is hereby set within ten (10) calendar days to be held on Friday, August 19, 2011, at 10:30 a.m. at the Offices of the Secretary of State at, 700 North Street, Jackson, Mississippi 39202. At such hearing, the issue under consideration is whether such Order of Cease and Desist issued this day shall continue in effect or if relief from the same should be granted pending a Final Order issued by the Undersigned.

SO ORDERED, this the 15th day of August, 2011.



C. Delbert Hosemann, Jr.

C. DELBERT HOSEMANN, JR.
Secretary of State
In His Official Capacity

CERTIFICATE OF SERVICE

I, Dave Scott, Assistant Secretary of State for the State of Mississippi, do certify with my signature below that I have this day served a true and correct copy of the foregoing Immediate Order of Cease and Desist to the following businesses by the indicated means:

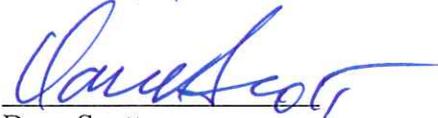
Forrest Memorial Park
Mr. Wayne Hight
P.O. Box 1044
Corinth, MS 38835

By Facsimile w/ Receipt Confirmed
662-286-6001

Oaklawn Memorial Park
Mr. Wayne Hight
P.O. Box 1044
Corinth, MS 38835-1044

By Facsimile w/ Receipt Confirmed
662-286-6001

This the 16th day of August, 2011.



Dave Scott
MSB# 8765

Dave Scott, Esq.
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State of Mississippi
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