

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

IN THE MATTER OF:)	ADMINISTRATIVE
SERVICE CORPORATION)	PROCEEDING NUMBER:
INTERNATIONAL d/b/a ALDERWOODS)	P-10-0028
(MISSISSIPPI), INC. using the Trade Name)	
PARKWAY MEMORIAL CEMETERY)	

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 Mississippi Preneed Cemetery and Funeral Registration Act, Miss. Code Ann. §§ 75-63-51, *et seq.* (hereafter "Act") and for the Cemetery Law, Miss Code Ann. §§ 41-43-31, *et seq.* (hereafter "Law"), and Respondents do hereby enter into this Consent Agreement (hereafter "Agreement"). This Agreement settles all of the Division's allegations for the period of time encompassed by the Division's examination of the Respondent, the same being January 1, 2007 through March 11, 2010.

II. Agreement

1. Respondents admit to the jurisdiction of the Division as to all parties and matters herein under the authority of the Act and 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. Further, Service Corporation International d/b/a Alderwoods (Mississippi), Inc. using the Trade Name Parkway Memorial Cemetery admits the violations described herein:
 - a. Service Corporation International d/b/a Alderwoods (Mississippi), Inc. using the Trade Name Parkway Memorial Cemetery (hereafter "SCI"), in violation of Miss. Code Ann. § 75-63-59(3), on at least twelve (12) separate occasions, trusted less than eighty-five

percent (85%) of installment payments received for preneed funeral services and merchandise (See Exhibits 1 – 5).

- b. SCI, in violation of Miss. Code Ann. § 75-63-59(3), on at least four (4) separate occasions, trusted preneed funds later than the fifth day of the following month from when funds were received for violations after July 1, 2009 and after the twentieth day from the end of the month in which the funds were received for violations before July 1, 2009 (See Exhibits 6 – 9).
 - c. SCI, in violation of Miss. Code Ann. § 75-63-59(3), on at least one (1) occasion, did not trust eighty-five percent (85%) of the total preneed funeral and merchandise funds received (See Exhibit 10).
 - d. SCI, in violation of Miss. Code Ann. § 41-43-37(1), on at least forty-two (42) separate occasions, did not trust the percentage required as calculated on each payment but collected all payments before trusting the percentage required (See Exhibits 11 - 17).
 - e. SCI, in violation of Miss. Code Ann. § 41-43-37(2), on at least forty-one (41) separate occasions, did not trust the percentage required until after the fifth day of the following month from when the funds were received (See Exhibits 18 - 25).
 - f. SCI, in violation of Miss. Code Ann. § 41-43-37(1)(a), on at least one (1) occasion, did not trust the entire fifteen percent (15%) of the total funds received for ground interment rights sold (See Exhibit 26).
2. Miss Code Ann. § 75-63-69 provides for monetary penalties of up to One Thousand Dollars (\$1,000) with total penalties not to exceed Five Thousand Dollars (\$5,000) for each violation of Mississippi's Preneed Cemetery and Funeral Registration Act, § 75-63-51, *et seq.* committed before July 1, 2009 and Ten Thousand Dollars (\$10,000) for each violation committed on or after July 1, 2009.

3. Miss. Code Ann. § 41-43-53 provides for monetary penalties in an amount no less than Five Hundred Dollars (\$500) and no more than One Thousand Dollars (\$1,000) for each violation of the Mississippi Cemetery Law, § 41-43-31, *et seq.*
4. Respondents will remit upon execution of this Consent Agreement an administrative penalty to the Secretary of State in the amount of Twelve Thousand Five Hundred Dollars (\$12,500) by check made out to the Secretary of State's Office by April 6, 2011 for the violations of trusting less than eighty-five percent (85%) of installment payments received for preneed funeral services and merchandise, trusting preneed funds later than the fifth day of the following month from when funds were received for violations after July 1, 2009 and after the twentieth day from the end of the month in which the funds were received for violations before July 1, 2009, not trusting eighty-five percent (85%) of the total preneed funeral and merchandise funds received, not trusting the percentage required as calculated on each perpetual care payment but collecting all payments before trusting the percentage required, not trusting the percentage of perpetual care payments required until after the fifth day of the following month from when the funds were received, and not trusting the entire fifteen percent (15%) of the total funds received for ground interment rights sold. As a result of this Agreement, the Secretary of State agrees not to pursue any further actions against SCI for the specific aforementioned violations.
5. 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 terms and provisions of this Agreement.
6. 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.
7. Respondents understand that the entry of this Agreement represents the settlement of regulatory claims by the Division against Respondents as of the date of this Agreement.

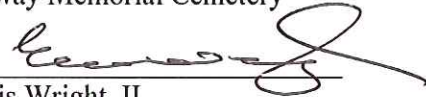
III. Acknowledgement

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 Amended Consent Agreement.

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

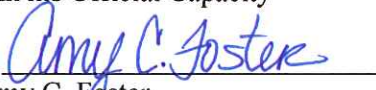
So Agreed, this the 4th day of April, 2011.

SERVICE CORPORATION INTERNATIONAL
d/b/a Parkway Memorial Cemetery

BY: 
Ellis Wright, II
Manager,
Service Corporation International
d/b/a Parkway Memorial Cemetery

Date: 4/4/11

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

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

Date: 4/4/11