



DELBERT HOSEMANN
Secretary of State

Bid Package

GREENLAWN MEMORIAL GARDENS



DELBERT HOSEMANN
Secretary of State

September 1, 2015

To: Interested Purchasers
Fm: Dave Scott, Assistant Secretary of State *Dave Scott*
Re: Request for Bids
Greenlawn Memorial Gardens, In Receivership, Greenville, Mississippi

Everything contained within this memorandum and within the bid package is important. Please review this memorandum and all information contained within this bid package before submitting a bid. The following is included:

1. The bid form that should be used to submit a bid.
2. Sold/Unsold--Interred/Uninterred Report for Greenlawn Memorial Gardens as of July 1, 2015.
3. The Court's Order entered on July 30, 2015, "Judgment by Default and Agreed Order of Judicial Sale of Cemetery Real Property".
4. Order of Receivership, entered on October 29, 2013.
5. Title report prepared for the Secretary of State and the Receiver with associated documents as of July 11, 2014.
6. Cancellation of Judgment and Release as to Greenlawn Memorial Gardens Only, entered August 12, 2015.
7. Balance of Perpetual Care Trust Fund, as of July 31, 2015 was \$148,043.92.
8. Legal description of property included in the solicitation of bids (4 parcels).
9. Legal description of cemetery related property **not included** in the solicitation of bids (2 parcels). This property can be purchased by the successful bidder who is confirmed by the court following the sale of the four parcels described in No. 8.

The title report was prepared for the sole use and benefit of the Secretary of State and the Receiver in carrying out their responsibilities. These reports, which are dated July 11, 2014, are provided as a point of reference only and should not be relied upon by any other individual or entity for other purposes. All due diligence steps, including an inspection of the title and an update on the status of the title, are the sole responsibility of potential purchasers. All closing costs, including survey or attorney's fees, are the responsibility of the successful purchaser.

Please use the prescribed form for submitting a bid that is provided in this bid package. The Secretary of State's Office and the Receiver reserve the right and will follow-up with any submission, if needed, to obtain clarity regarding any submitted bid. As noted in the Court's Order included in this bid information package, this is a sale of the realty only of

developed cemetery gardens and an undeveloped area of Greenlawn Memorial Gardens, In Receivership, Greenville, Mississippi. **This is not a sale of the contractual obligations of the former owners or managers of Greenlawn Memorial Gardens for cemetery preneed goods or services.**

The property is offered for a cash purchase to be paid at closing. However, offers that include terms of consumer assistance are encouraged, but not required for the submission of a bid. If your offer includes elements of consumer assistance for preneed goods and services, please provide a thorough description of the details in your offer. Any person who includes an offer of consumer assistance as part of their bid should understand that, if accepted by the Court, such terms will be bound and enforced by subsequent Court Order. Any consumer assistance offer accepted by the Court as part of the successful and winning bid will be verified as an actual and legitimate accommodation for affected consumers rather than inflated sales puffery.

As stated above, this is not a sale of the contractual obligations of the former owners or managers of Greenlawn Memorial Gardens for cemetery preneed goods or services. There are six hundred and two (602) un-serviced consumer files that reflect sales of cemetery goods and services by prior owners and/or managers of Greenlawn Memorial Gardens which are not funded. Cemetery preneed goods and services typically consist of grave openings and closing; outer containers; committal service set-ups; and, memorial markers. Any interested purchaser undertaking a due diligence review of the business prior to submitting a bid with elements of consumer assistance is welcome to review the consumer files in the custody of the Receiver. If interested, please contact Mr. Bobby Gordon, Receiver, at 662-394-0544 for access to these files during the bid season from September 1, 2015 through September 30, 2015.

Item No. 2, Sold/Unsold--Interred/Uninterred Report for Greenlawn Memorial Gardens as of July 1, 2015, represents the best efforts from the Receiver and staff from the Secretary of State's Office to present accurate and useful information to potential purchasers regarding future income and cash flow potential of the cemetery. This information was compiled from cemetery business records made available to the Receivership. During the two-year period of the Receivership, the records have met our expectations for accuracy and completeness for operating a perpetual care cemetery. However, all potential purchasers should understand that given the uncertain status of the cemetery for the past several years, consistent continuity of essential business records upon which we relied could have been less than what one would desire.

The two parcels that are described under Item No. 9 are **not** included in the offering. Do not include these in your bid. Both parcels have become tax forfeited and are listed with the Secretary of State's inventory of tax forfeited properties. In the Court's Judgment and Order of July 30, 2015 (Item No. 3), the Court ruled that both parcels are integral to the cemetery and that the successful purchaser confirmed by the Court would have a first right of purchase through the Secretary of State's patent application procedures. Both

parcels contain interred individuals. For these reasons, information is presented on these parcels although neither are included with this offering.

All sealed bids must be received by Dave Scott, Assistant Secretary of State, 125 S. Congress Street, 17th Floor, Jackson, Mississippi 39201, before 5:00 p.m. (Central) on Wednesday, September 30, 2015. Sealed bids should be addressed to the attention of Mr. Dave Scott, Assistant Secretary of State, and the notation, "SEALED BID—DO NOT OPEN" should be conspicuously stated on the front and back of the sealed envelope. Bids will be opened at 9:00 a.m. (Central) on Friday, October 2, 2015, at the Washington County Courthouse, Board of Supervisors Room, 900 Washington Avenue, Greenville, Mississippi 38701.

Thank you for your interest. If you have any questions about this bid information package, you may contact me at 601-359-9055 or at dave.scott@sos.ms.gov.

1

Bid Submission Form

**GREENLAWN MEMORIAL GARDENS
SEALED BID SUBMISSION FORM**

All sealed bids must be received in the Office of Dave Scott, Assistant Secretary of State, 125 S. Congress Street, 17th Floor, Jackson, MS 39201, **before 5:00 p.m. (Central) on Wednesday, September 30, 2015**. Sealed bids should be addressed to the attention of Dave Scott, and the notation, "**SEALED BID—DO NOT OPEN**" should be conspicuously stated on the front and back of the sealed envelope. Bids will be opened on Friday, October 2, 2015, at 9:00 a.m. (Central) at the Washington County Courthouse, Board of Supervisors Room, 900 Washington Avenue, Greenville, Mississippi 38701.

Printed Name of bidder: _____

Address: _____

Phone number: _____

Amount of Cash Offer: _____

An offer of consumer assistance is encouraged, but not required for the submission of a bid. If your offer includes elements of consumer assistance for preneed goods and services, please provide a thorough description of the details of your offer. Any person including offers of consumer assistance with their bid should know that such offer, if accepted by the Court, will be bound and enforced by subsequent Court Order. Consumer assistance offers will be verified as actual and legitimate accommodations for affected consumers rather than inflated sales puffery. Attach an additional page if needed.

By my signature below I acknowledge that I have read the Memorandum to Interested Purchasers for the Bid Information Package and have read and/or reviewed the documents contained within the Bid Information Package for Greenlawn Memorial Gardens, In Receivership, Greenville, Mississippi.

Signature of Bidder: _____

Date: _____

2

Status of Cemetery Sales & Interments as of July 1, 2015

GREENLAWN MEMORIAL GARDENS, IN RECEIVERSHIP

GARDEN	SPACES PER GARDEN	SPACES SOLD	INTERMENTS	SOLD/NO INTERMENTS	UNSOLD
Last Supper	3287	2931	1519	1408	360
Resurrection	1722	1668	866	806	54
Christus	1297	1129	686	443	168
Devotion	1688	1423	852	571	265
Good Shepherd	2944	1266	629	2315	1682
Everlasting Life	2964	1107	655	448	1861
Veterans	1020	444	227	217	580
VA Niches	64	2	2	0	62
2.58 Undeveloped Acres (see note below)					
Interments (May 2014 to June 2015)			77		
66% SOLD; 34% UNSOLD	14986	9970	5513	6208	5032

The offer for the solicitation of bids also includes an undeveloped 2.58 acre parcel. This parcel could accommodate an additional 3047 grave spaces (at 9' x 4'). This parcel would require substantial capital improvements for development as a cemetery garden(s).

PARCELS NOT INCLUDED IN SOLICITATION OF BIDS, BUT AVAILABLE FOR PURCHASE FROM STATE OF MS BY SUCCESSFUL BIDDER

UNPLATTED .933 ACRE PARCEL (NOT part of solicitation of bids)

This parcel could accommodate 720 grave spaces (at 9' x 4'). This parcel would need only nominal capital improvements for development as a cemetery garden. There are six interments on this parcel. This parcel is **not** part of the solicitation of bids. See the Memo to Interested Purchasers in this Bid Package. The successful purchaser confirmed by court order may subsequently purchase this parcel from the Secretary of State's Office.

UNPLATTED 1.153 ACRE PARCEL (NOT part of solicitation of bids)

This parcel could accommodate 1395 grave spaces (at 9' x 4'). This parcel would need only nominal capital improvements for development as a cemetery garden. There are two interments on this parcel. This parcel is **not** part of the solicitation of bids. See the Memo to Interested Purchasers in this Bid Package. The successful purchaser confirmed by court order may subsequently purchase this parcel from the Secretary of State's Office.

3

Court Order authorizing Solicitation of Bids

IN THE CHANCERY COURT OF WASHINGTON COUNTY, MISSISSIPPI

BOBBY GORDON, *In his Capacity as Receiver of Greenlawn Memorial Gardens, A Perpetual Care Cemetery*

Petitioners

C. DELBERT HOSEMANN Jr., *In his Official Capacity as Secretary of State of the State of Mississippi*

JIM HOOD, *In his Official Capacity as Attorney General of the State of Mississippi*

v.

Civil Action No. 20150137

RHONDA S. WATKINS, *individually*

Respondents

STEVE SAMUEL RAGLAND, III, *individually*

JEFF J. BERRYHILL, *individually*

JENNIFER STEVE DAVIS, *individually*

MICHAEL T. RAGLAND, *individually*

ROBERT B. MORTIMER, *individually*

THE ESTATE OF STEVE S. RAGLAND, DECEASED

**RECEIVED
AND FILED**

JUL 30 2015

**MARILYN HANSELL
CHANCERY CLERK
BY _____ DC**

**JUDGMENT BY DEFAULT AND AGREED ORDER OF JUDICIAL SALE
OF CEMETERY REAL PROPERTY**

This matter is before the Court upon Petition of the Secretary of State of the State of Mississippi (hereinafter "Secretary"), in his official capacity, the Attorney General of the State of Mississippi, in his official capacity, (hereinafter "Attorney General"), and Mr. Bobby Gordon, in his official capacity, as the Court-appointed Receiver of Greenlawn Memorial Gardens, In Receivership, (hereinafter "Receiver") seeking a Judgment by Default against various Respondents described herein who failed to appear, plead, and/or otherwise defend the Petition to Order Judicial Sale filed in this Court on February 17, 2015. In addition to a Judgment by Default against the Respondents who failed to appear, plead, or otherwise defend the Petition, the Petitioners seek the relief requested in the Petition against Respondents Jennifer Steve Davis and Robert B. Mortimer--namely to divest the Respondents of any potential claim or ownership interest in Greenlawn Memorial Gardens, In Receivership, (hereinafter "Cemetery") and to solicit

bids for the sale of the Cemetery. Mr. Robert B. Mortimer, Respondent, through Counsel, agrees to the relief requested in the Petition to Order Judicial Sale and therefore joins in this Judgment as an Agreed Judgment. Therefore, the Court, having reviewed the Petition with its Exhibits, the entries of Default against various Respondents, the applicable law, and having been advised in the premises by counsel for the Attorney General, the Secretary and Receiver, and for Respondent Robert B. Mortimer, hereby finds as follows:

Parties

1. Petitioner, Bobby Gordon, is the Receiver of the Cemetery appointed Receiver by the Washington County Chancery Court on October 29, 2013.
2. Petitioner, C. Delbert Hosemann, Jr., is the duly elected Secretary of State for the State of Mississippi, appearing in his official capacity pursuant to the authority conferred upon the Secretary to regulate for-profit perpetual care cemeteries in the State of Mississippi as described in the Mississippi Cemetery Perpetual Care Act, §§ 41-43-31, *et seq.*
3. Petitioner, Jim Hood, is the duly elected Attorney General for the State of Mississippi, appearing in his official capacity, pursuant to the authority conferred upon the Attorney General pursuant to the Mississippi Unfair Trade Practices Act, codified at Mississippi Code Annotated Sections 75-24-1 *et seq.*
4. Respondent, Rhonda S. Watkins, is an adult resident of the State of Tennessee who was served with the summons and Petition to Order Judicial Sale in Shelby County, Tennessee, at 8567 Timber Creek Drive, Cordova, TN 38018, on March 2, 2015. Respondent Watkins failed to appear, plead or otherwise defend against the allegations in the Petition and the request for relief sought therein. Consequently, on April 21, 2015,

the Clerk of the Washington County Chancery Court entered a default against Rhonda S. Watkins pursuant to Mississippi Rule of Civil Procedure (M.R.C.P.) 55(a).

5. Respondent, Steve Samuel Ragland, III, is an adult resident of the State of Tennessee who was served with the summons and Petition to Order Judicial Sale in Shelby County, Tennessee on February 26, 2015, at 6079 Ainsworth Street, Bartlett, Tennessee, 38134. Respondent Steve Samuel Ragland, III, failed to appear, plead or otherwise defend against the allegations in the Petition and the request for relief sought therein. Consequently, on April 21, 2015, the Clerk of the Washington County Chancery Court entered a default against Steve Samuel Ragland, III, pursuant to M.R.C.P. 55(a).
6. Respondent, Jeff J. Berryhill, is an adult resident of the State of Tennessee who was served with the summons and Petition to Order Judicial Sale in Shelby County, Tennessee, at 7763 Lipscomb Drive, Memphis, TN 38125, on February 26, 2015. Respondent Berryhill failed to appear, plead or otherwise defend against the allegations in the Petition and the request for relief sought therein. Consequently, on April 21, 2015, the Clerk of the Washington County Chancery Court entered a default against Jeff J. Berryhill pursuant to M.R.C.P. 55(a).
7. Respondent, Michael T. Ragland, is an adult resident of the State of Texas who was served with the summons and Petition to Order Judicial Sale in Tarrant County, Texas, at 1001 Foch Street, Fort Worth, Texas, 76107, on March 3, 2015. Respondent, Michael T. Ragland, failed to appear, plead or otherwise defend against the allegations in the Petition and the request for relief sought therein. Consequently, on April 21, 2015, the Clerk of the Washington County Chancery Court entered a default against Michael T. Ragland pursuant to M.R.C.P. 55(a).

8. Respondent, the Estate of Steve S. Ragland, Deceased, was opened for probate in the District Court in and for Tulsa County, Oklahoma, Assigned Cause No. P-96-508, on July 8, 1996. The Estate of Steve S. Ragland, Deceased, was served with the summons and Petition to Order Judicial Sale by serving the personal representative of the Estate of Steve S. Ragland, Deceased, the same being Rhonda S. Watkins, appointed personal representative on April 17, 2007, by the District Court of Tulsa County, State of Oklahoma. Rhonda S. Watkins was served with the summons and Petition to Order Judicial Sale in Shelby County, Tennessee, at 8567 Timber Creek Drive, Cordova, TN 38018, on March 2, 2015. Respondent, the Estate of Steve S. Ragland, Deceased, failed to appear, plead or otherwise defend against the allegations in the Petition and the request for relief sought therein. Consequently, on April 21, 2015, the Clerk of the Washington County Chancery Court entered a default against the Estate of Steve S. Ragland, Deceased, pursuant to M.R.C.P. 55(a).

9. Respondent, Jennifer Steve Davis, is an adult resident of the State of Oklahoma, who was served with the summons and Petition to Order Judicial Sale in Tulsa County, Oklahoma, at 11431 S. Emerson Avenue, Jenks, Oklahoma, on March 2, 2015. Respondent, Jennifer Steve Davis, did not file or serve a responsive pleading to the Petition to Order Judicial Sale in accordance with the summons issued to her. However, on March 26, 2015, Counsel for the Attorney General received a letter from Jennifer Steve Davis. For this reason, no entry of default was taken against Ms. Davis. However, in the letter submitted to counsel, Ms. Davis clearly states that she has no interest in the Cemetery and that she misunderstood the request made of her in 2014 to quitclaim her interest in the Cemetery, if any, to the Receivership Estate of Greenlawn Memorial Gardens. The Court, having

reviewed the response of Ms. Davis and in the absence of any responsive pleading from her, finds that Ms. Davis does not oppose the relief requested in the Petition to Order Judicial Sale and has therefore confessed to the allegations presented in the Petition and the relief sought therein.

10. Respondent Robert B. Mortimer, is an adult resident of Washington County, Mississippi. Mr. Mortimer was served with the summons and the Petition to Order Judicial Sale on or about February 27, 2015, through acceptance of the summons and Petition to Order Judicial Sale on behalf of his attorney representative, the Hon. Nick E. Crawford, of Greenville, Mississippi. Respondent Robert B. Mortimer, through counsel, filed and served his Answer and Affirmative Defenses to the Petition to Order Judicial Sale on April 9, 2015. However, Respondent Robert B. Mortimer joins in this Agreed Judgment to Order a Sale of the Cemetery Real Property.

Jurisdiction and Venue

11. This Court has jurisdiction over the matters asserted herein pursuant to Miss. Code Ann. § 41-43-38(7) (Receiverships for Perpetual Care Cemeteries) and Miss. Code Ann. § 11-5-117 (Chancery Court Authority to Decree Sale of Real Property In Receivership). With specific regard to the administration of perpetual care cemeteries in receivership, the chancery court is granted the authority to, “exercise any jurisdiction and make and issue any orders and decrees as may be necessary . . . just, equitable and in the public interest . . .” Miss. Code Ann. § 41-43-38(7). Venue is proper in this Court as the Greenlawn Memorial Gardens is located in Greenville, Washington County, Mississippi.
12. Furthermore, authority for this Judgment by Default and Order of Sale is also derived from Mississippi Rule of Civil Procedure (M.R.C.P.) 70(b), which provides as follows:

“If real or personal property is within the State of Mississippi, the court in lieu of directing a conveyance thereof may enter a judgment divesting the title of any party and vesting it in others; such judgment has the effect of a conveyance executed in due form of law.” M.R.C.P. 70(b).

Background

13. On October 29, 2013, this Honorable Court entered an Order of Receivership for Greenlawn Memorial Gardens naming Mr. Bobby Gordon as Receiver. The Order of Receivership followed seven (7) years of litigation history against the Cemetery and other defendants in a cause of action initiated in 2006 by the Consumer Protection Division of the Attorney General’s Office. The initial action was filed by the Attorney General’s Office pursuant to Mississippi Code Annotated Section 75-24-1 *et seq.*, on behalf of consumers who purchased goods and services from the Cemetery. Such goods and services were not provided at the time of need (death/burial).
14. The Order of Receivership issued on October 29, 2013, in Cause No. 060080, recognized that the Cemetery was insolvent and that a Receivership was the only viable option for eventually returning the Cemetery to a viable, solvent purchaser.
15. Since October 29, 2013, the Receiver and Petitioners have accomplished the following to operate the Cemetery and to rehabilitate the Cemetery in preparation of a sale out of Receivership:
 - a. coordinated and worked with funeral homes in the Greenville, Mississippi, area to bury the dead who owned interment rights in the Cemetery;
 - b. ensured that essential services of water and electricity were restored to the property;
 - c. met with consumers and answered consumer questions regarding the status of their burial rights and pre-purchased goods and services for burial;

- d. mowed and maintained the property grounds in a manner expected by the community and according to the standards of a perpetual care cemetery;
- e. arranged for much needed drainage work to the property to alleviate the flooding of graves and to prevent further erosion or damage to graves;
- f. procured survey work and obtained a legal survey description of the Cemetery's true property lines;
- g. procured title reports from an attorney regarding liens and potential encumbrances enrolled against the Cemetery;
- h. filed all state and federal income tax returns and paid all taxes due from the Receivership Estate since inception on October 29, 2013.

16. At this point in the Receivership, all rehabilitation steps of the Cemetery's real property as well as rehabilitation of the Cemetery as an on-going business entity are complete.

17. In the summer of 2014, the Petitioners and Receiver sought to complete the next step, which was to place ownership of the Cemetery in the name of the Receivership Estate of Greenlawn Memorial Gardens. Once title is placed with the Receivership Estate, the Receiver and Petitioners would be in a position to complete the last step of the Receivership, which is to advertise for the solicitation of bids for the purchase of the Cemetery-with court approval.

18. All persons and entities with a potential interest in the real property of the Cemetery descend from Steve Samuel Ragland, Jr., who departed this life on May 31, 1996, in the State of Oklahoma. Steve Samuel Ragland, Jr., owned one hundred percent (100%) of the stock of MANAGEMENT, INC., the record title owner of the Cemetery. However, MANAGEMENT, INC., a Mississippi domestic company, was dissolved as a corporate entity on December 28, 2004. Furthermore, although an estate for probate was opened for Steve Samuel Ragland, Jr., in Tulsa County, Oklahoma, on July 8, 1996, no Order of Distribution or Order vesting title to the Cemetery real property was ever entered by the Oklahoma court.

19. Consequently, in June and July of 2014, the Petitioners contacted all persons and entities, in writing, with a potential interest in the real property of the Cemetery, explaining the status of the Receivership, the reason for it, and requesting that those entities and persons quitclaim their interest in the Cemetery real property to the Receivership Estate of Greenlawn Memorial Gardens. With title to the Cemetery unified in the Receivership Estate, the Receivership would then be in a position to have marketable title to convey to a bona fide purchaser for value under a procedure to sale the Cemetery with Court approval. A quitclaim deed was included with correspondence sent to the following persons and entities with a potential interest in the Cemetery real property:

- a. Gail Ragland Phillips, former spouse of Steve Samuel Ragland, Jr.
- b. Rhonda S. Watkins, daughter of Steve Samuel Ragland, Jr.
- c. Steve Samuel Ragland, III, son of Steve Samuel Ragland, Jr.
- d. Michael T. Ragland, son of Steve Samuel Ragland, Jr.
- e. Jennifer Steve Davis, granddaughter of Steve Samuel Ragland, Jr.
- f. Jeff J. Berryhill, son-in-Law of Steve Samuel Ragland, Jr., who is the surviving spouse of Shelly Ragland Berryhill, daughter of Steve Samuel Ragland, Jr., who passed on October 1, 2009.
- g. The Estate of Steve Samuel Ragland, Jr.
- h. Robert B. Mortimer, potential claimant of interest through a document signed by Gail Ragland Phillips, dated August 4, 2006, titled "Quitclaim Deed".

20. The only executed deed that was returned came from Gail Ragland Phillips. With the failure of the Ragland heirs to deed their interests to the Receivership Estate, the Petitioners filed their Petition to Order Judicial Sale on February 17, 2015, with the purpose of divesting the interests of the Respondents in the Cemetery real property and ordering a sale by advertisement of sealed bids.

21. The Court finds that a sale of the Cemetery to a credible, solvent person or entity is the only viable solution for moving the Cemetery out of Receivership and out of abandonment by the Estate of Steve Samuel Ragland, Jr., Deceased.

22. In Mississippi jurisprudence, the jurisdiction and authority of a chancellor to order the sale of real property when the situation warrants is well settled. “All property may be sold on such terms and at such time and place as the court may direct.” *U.S.F. & G. v. McCain*, 136 Miss 30, 101 So. 197, 198 (1924), quoting *Hemmingway’s Code*, § 413, now codified at *Miss. Code Ann.* § 11-5-95 (Rev. 2002); See also *Miss. Code Ann.* § 11-5-117 (Supp. 2012) (chancellor can order sales of Receivership real property “under such terms and conditions as the chancellor may impose.”). Furthermore, *Griffith’s Chancery Practice* describes something more than a jurisdictional basis for ordering a sale. “When the nature and the situation of the property is such that a sale of it, or any part of it, would best serve the interests of the parties, the court not only has the power, but upon notice to all parties, it has the duty to order the property sold.” James W. Shelson, *Mississippi Chancery Practice* § 20:14, Claims against the Estate—Sales of Property (2012 ed.), citing *Griffith’s Chancery Practice*, § 466 (1991). Additionally, with specific regard to the administration of perpetual care cemeteries in receivership, the chancery court is granted the authority to, “exercise any jurisdiction and make and issue any orders and decrees as may be necessary . . . just, equitable and in the public interest” *Miss. Code Ann.* § 41-43-38(7). Additionally, as noted above, if real property is within the State of Mississippi, the court in lieu of ordering a conveyance from the Respondents may enter a judgment divesting title from any party and vesting it in another, and the same shall have the same effect as a conveyance by deed. M.R.C.P. 70(b).

THEREFORE, IT IS HEREBY **ORDERED** and **ADJUDGED** that:

1. Consistent with M.R.C.P. 55(b), Judgment by Default is hereby entered against Rhonda S. Watkins, individually, for the relief requested in the Petition to Order Judicial Sale.

- Rhonda S. Watkins, individually, is hereby divested of any interest she may have in the real property described in Exhibit 1, which is fully incorporated and adopted into this Judgment by Default and Order of Judicial Sale. Such interest of Rhonda S. Watkins, if any, is hereby vested with the Receivership Estate of Greenlawn Memorial Gardens, 3761 Highway 82 West, Greenville, Mississippi 38701, Washington County, Mississippi.
2. Consistent with M.R.C.P. 55(b), Judgment by Default is hereby entered against Steve Samuel Ragland, III, individually, for the relief requested in the Petition to Order Judicial Sale. Steve Samuel Ragland, III, individually, is hereby divested of any interest he may have in the real property described in Exhibit 1, which is fully incorporated and adopted into this Judgment by Default and Order of Judicial Sale. Such interest of Steve Samuel Ragland, III, if any, is hereby vested with the Receivership Estate of Greenlawn Memorial Gardens, 3761 Highway 82 West, Greenville, Mississippi 38701, Washington County, Mississippi.
 3. Consistent with M.R.C.P. 55(b), Judgment by Default is hereby entered against Jeff J. Berryhill, individually, for the relief requested in the Petition to Order Judicial Sale. Jeff J. Berryhill, individually, is hereby divested of any interest he may have in the real property described in Exhibit 1, which is fully incorporated and adopted into this Judgment by Default and Order of Judicial Sale. Such interest of Jeff J. Berryhill, if any, is hereby vested with the Receivership Estate of Greenlawn Memorial Gardens, 3761 Highway 82 West, Greenville, Mississippi 38701, Washington County, Mississippi.
 4. Consistent with M.R.C.P. 55(b), Judgment by Default is hereby entered against Michael T. Ragland, individually, for the relief requested in the Petition to Order Judicial Sale. Michael T. Ragland, individually, is hereby divested of any interest he may have in the

real property described in Exhibit 1, which is fully incorporated and adopted into this Judgment by Default and Order of Judicial Sale. Such interest of Michael T. Ragland, if any, is hereby vested with the Receivership Estate of Greenlawn Memorial Gardens, 3761 Highway 82 West, Greenville, Mississippi 38701, Washington County, Mississippi.

5. Consistent with M.R.C.P. 55(b), Judgment by Default is hereby entered against The Estate of Steve S. Ragland, Deceased, for the relief requested in the Petition to Order Judicial Sale. The Estate of Steve S. Ragland, Deceased, is hereby divested of any interest it may have in the real property described in Exhibit 1, which is fully incorporated and adopted into this Judgment by Default and Order of Judicial Sale. Such interest of The Estate of Steve S. Ragland, Deceased, if any, is hereby vested with the Receivership Estate of Greenlawn Memorial Gardens, 3761 Highway 82 West, Greenville, Mississippi 38701, Washington County, Mississippi.
6. Judgment is hereby entered against Jenifer Steve Davis, individually, for the relief requested in the Petition to Order Judicial Sale. Considering the merits of the Petition to Order Judicial Sale; the written response submitted by Jennifer Steve Davis wherein Ms. Davis confesses the allegations of the Petition; having been noticed of the date, place, and time for the hearing on the Petition; and, having been called three times by the Court to appear and defend with no appearance by her, Jennifer Steve Davis, individually, is hereby divested of any interest she may have in the real property described in Exhibit 1, which is fully incorporated and adopted into this Judgment by Default and Order of Judicial Sale. Such interest of Jennifer Steve Davis, if any, is hereby vested with the Receivership Estate of Greenlawn Memorial Gardens, 3761 Highway 82 West, Greenville, Mississippi 38701, Washington County, Mississippi.

7. By Agreement of the Respondent, Robert B. Mortimer, individually, Judgment is hereby entered for the relief requested in the Petition to Order Judicial Sale. As such, Robert B. Mortimer, individually, is hereby divested of any interest he may have, if any, in the real property described in Exhibit 1, which is fully incorporated and adopted into this Judgment by Default and Order of Judicial Sale. Such interest of Robert B. Mortimer, if any, is hereby vested with the Receivership Estate of Greenlawn Memorial Gardens, 3761 Highway 82 West, Greenville, Mississippi 38701, Washington County, Mississippi. Robert B. Mortimer or any entity owned or controlled by Robert B. Mortimer may submit an offer to purchase the real property described in Exhibit 1 through the bid procedures described in this Order and as executed by the Secretary.

IT IS FURHTER ORDERED AND ADJUDGED that:

8. That notice of acceptance of bids shall be published in Washington County, Mississippi, for the sale of the real property described in Exhibit 1 for Parcels 1-A, 1-B, 1-C, and 1-F, consisting of approximately 19.19 acres;
9. That parcels 1-D and 1-E of Exhibit 1, consisting of approximately 2.086 acres, are not included in the solicitation of bids authorized by this Order, as both parcels have been forfeited to the State of Mississippi for nonpayment of ad valorem taxes, such date of forfeiture being April 3, 2006; however, the Court specifically finds that Parcels 1-D and 1-E are integral to the Cemetery and both contain interred individuals; therefore, the successful purchaser of Parcels 1-A, 1-B, 1-C, and 1-F shall have first right of purchase for Parcels 1-D and 1-E through the patent application procedures administered by the Secretary of State's Office;
10. That notice of the acceptance of bids for Parcels 1-A, 1-B, 1-C, and 1-F of Exhibit 1 shall

be published three (3) separate times, each of which shall be published one (1) week apart in a newspaper of general circulation in Washington County, Mississippi;

11. That bids shall be submitted to the Office of the Secretary of State, Attention of Dave Scott, Assistant Secretary of State, located at 125 S. Congress Street, 17th Floor, Jackson, Mississippi 39201. The bids shall be received no later than 5:00 P.M. (Central) following the thirtieth day of the first date of publication of the notice of acceptance of bids;
12. That at 10:00 A.M. (Central) on the next business day following the deadline for bid submissions, the Petitioners shall unseal the bids at the 17th floor conference room, at the Offices of the Mississippi Secretary of State, located at 125 S. Congress Street, Jackson, Mississippi 39201. The Petitioners will then present recommendations to this Court regarding potential purchasers for confirmation of a sale of the Cemetery. No closing on a sale shall occur until approved in advance by the Court in a subsequent order;
13. **That this shall be a sale of real property only.** It is not a sale or transfer of the contractual obligations for vaults or outer containers, grave liners, memorial markers, tent set-up for committal services, or grave opening/closing services sold to consumers on a preneed basis by any former owners or managers of Greenlawn Memorial Gardens. Furthermore, this is not a transfer or an assumption of any claim filed or presented or any claim stemming from a complaint filed or presented by anyone or any entity in Cause No. 20121406, Washington County, Mississippi, Chancery Court, or in Cause No. 0600805, Chancery Court of Washington County, Mississippi;
14. That this shall be a cash sale with title transferring at closing by Quitclaim Deed upon payment; however, offers that contain elements of consumer assistance for the preneed consumers who experienced financial loss for the prepayment of cemetery goods and

services are welcomed and will be considered by the Court in determining the best bid; Any interested purchaser who includes items of consumer assistance with their offer must be specific and detailed; Further, any interested purchaser that includes elements of assistance accepted by the Court will be bound by the terms of assistance by court order, with a means of enforcement, to verify that the assistance is a genuine element of the offer and subsequent sale rather than an inflated proposal that cannot be verified post-closing.

15. That there shall be no warranty of title conveyed to the successful purchaser. Title shall pass from the Receivership Estate to a successful purchaser at a closing following approval by the Court in a subsequent hearing;
16. That the Secretary shall assemble a bid information package for the property and the bid package will be available on the Secretary of State's website during the thirty day bid season;
17. That all potential purchasers are responsible for conducting their own due diligence review of the property prior to submitting a bid;
18. That all closing costs, which could include survey fees and/or legal fees, shall be the responsibility of the successful purchaser;
19. That the Secretary and Attorney General shall have the right to request clarification of the terms of any bid submitted if clarification of a submitted offer is needed;
20. That the Secretary, Attorney General, and this Court reserve to right to request documentation of financial solvency from any person or entity that submits a bid prior to recommending a purchaser to the Court or prior to the Court's approval of a purchaser;
21. That this is a cash sale; that the proceeds of the cash sale shall be allocated as follows;

- a. First, all costs of the sale of the Cemetery and all court costs of filing the Petition to Order Judicial Sale, shall be first recovered by the Receivership Estate from the sale of the Cemetery;
- b. Second, all fees paid to the Receiver to manage and operate Greenlawn Memorial Gardens, In Receivership, since the inception of the Receivership on October 29, 2013, shall be recovered by the Receivership Estate as a second priority charge;
- c. All land surveying fees paid by the Receiver for the benefit of Greenlawn Memorial Gardens, In Receivership, shall be recovered by the Receivership Estate from the proceeds of the sale as a third priority charge;
- d. All legal fees paid by the Receiver for the benefit of Greenlawn Memorial Gardens, In Receivership, shall be recovered by the Receivership Estate from the proceeds of the sale as a fourth priority charge;
- e. All valid encumbrances recorded against the real property of Greenlawn Memorial Gardens, In Receivership, if any, that have been satisfied by the Receiver for the benefit of Greenlawn Memorial Gardens, In Receivership, shall be recovered by the Receivership Estate from the proceeds of the sale as a fifth priority charge;
- f. All remaining proceeds from the sale of Greenlawn Memorial Gardens, In Receivership, following the satisfaction of the priorities listed above shall be paid to the Respondents in the following amounts: Twenty percent (20%) to Rhonda S. Watkins; Twenty percent (20%) to Steve Samuel Ragland, III; Twenty percent (20%) to Michael T. Ragland; Twenty percent (20%) to Robert B. Mortimer; Ten

percent (10%) to Jennifer Steve Davis; and, Ten percent (10%) to Jeff J. Berryhill.

SO ORDERED and ADJUDGED, this the 29th day of July, 2015

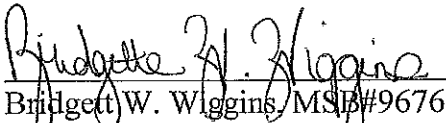


Marie Wilson
Chancellor

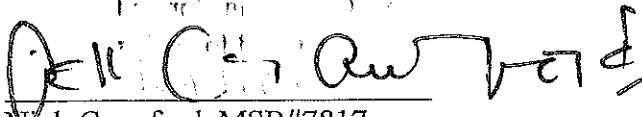
Agreed:



Dave Scott, MSB#8765
For the Secretary and Receiver
Assistant Secretary of State
125 S. Congress Street, 17th Floor
Jackson, MS 39201
601-359-9055



Bridgett W. Wiggins, MSB#9676
For the Attorney General and Secretary
Special Assistant Attorney General
Consumer Protection Division
P.O. Box 22947
Jackson, MS 39225
601-359-3680



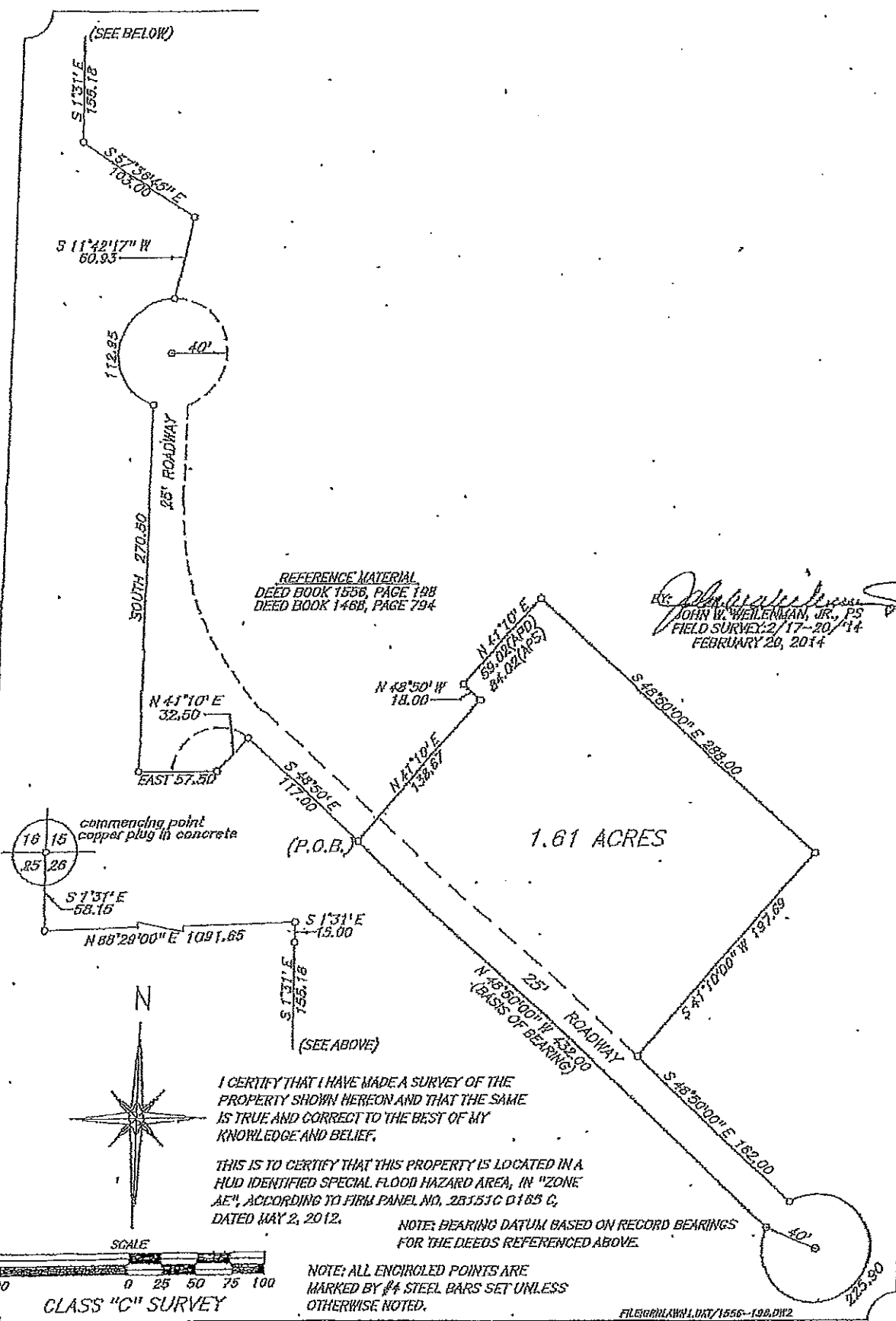
Nick Crawford, MSB#7817
For Robert B. Mortimer
Crawford Law Firm
P.O. Box 1335
Greenville, MS 38702-1335
662-335-7547

Exhibit
1
(PARCELS A-F)

Exhibit 1
PARCEL 1-A

A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the corner common to sections 15, 16, 25 & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $1^{\circ}31'$ East, 58.15 feet; thence north $88^{\circ}29'$ east, 1,091.65 feet; thence south $1^{\circ}31'$ east, 15.00 feet to the south right-of-way of U. S. highway 82; thence continue south $1^{\circ}31'$ east, 155.18 feet; thence south $57^{\circ}36'45''$ east, 103.00 feet; thence south $11^{\circ}42'17''$ west, 60.93 feet to a point on the perimeter of a circle with a radius of 40 feet; thence following the perimeter of said circle to the right 112.95 feet to the west boundary of a 25 foot road; thence, along said west boundary, south 270.5 feet; thence east 57.5 feet; thence north $41^{\circ}10'$ east 32.5 feet to the west boundary of a 25 foot road; thence, along said west boundary, south $48^{\circ}50'$ east, 117.00 feet to the point of beginning of the tract herein described; thence north $41^{\circ}10'$ east, 138.67 feet; thence north $48^{\circ}50'$ west, 18.0 feet; thence north $41^{\circ}10'$ East, 59.02 feet; thence south $48^{\circ}50'$ east, 288.00 feet; thence south $41^{\circ}10'$ west. 197.69 feet to the east boundary of a 25 foot road; thence, along said east boundary, south $48^{\circ}50'$ east 162.0 feet to a circle with a 40 foot radius; thence following the perimeter of said circle 225.90 feet to the west boundary of aforesaid 25 foot road; thence, along said west boundary, north $48^{\circ}50'$ west, 432.0 feet to the point of beginning, containing 1.61 acres, more or less, located in the northwest quarter of section 26, township 18 north, range 8 west, Washington County, Mississippi.



REFERENCE MATERIAL
 DEED BOOK 1556, PAGE 198
 DEED BOOK 1468, PAGE 794

BY: *John W. Weilenman, Jr.*
 JOHN W. WEILENMAN, JR., PS
 FIELD SURVEY: 2/17-20/14
 FEBRUARY 20, 2014

I CERTIFY THAT I HAVE MADE A SURVEY OF THE
 PROPERTY SHOWN HEREON AND THAT THE SAME
 IS TRUE AND CORRECT TO THE BEST OF MY
 KNOWLEDGE AND BELIEF.

THIS IS TO CERTIFY THAT THIS PROPERTY IS LOCATED IN A
 HUD IDENTIFIED SPECIAL FLOOD HAZARD AREA, IN "ZONE
 AE", ACCORDING TO FIRB PANEL NO. 28353C D185 C,
 DATED MAY 2, 2012.

NOTE: BEARING DATUM BASED ON RECORD BEARINGS
 FOR THE DEEDS REFERENCED ABOVE.

NOTE: ALL ENCIROLED POINTS ARE
 MARKED BY #4 STEEL BARS SET UNLESS
 OTHERWISE NOTED.

Exhibit 1
PARCEL 1-B

A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the corner common to sections 15, 16, 25, and 26 of township 18 north, range 8 west, Washington County, Mississippi; thence south $01^{\circ}31'00''$ east, 58.15 feet to the south right-of-way line of U. S. highway No. 82; thence along said right-of-way north $88^{\circ}29'00''$ east, 691.65 feet to an iron pipe which is the point of beginning of the tract herein described; thence continue along said right-of-way north $88^{\circ}29'00''$ east, 400.00 feet to an iron pipe; thence south $01^{\circ}31'00''$ east, 125.14 feet to an iron pipe; thence south $60^{\circ}23'00''$ east, 126.17 feet to an iron pipe; thence south $29^{\circ}37'00''$ west, 153.37 feet to an iron pipe; thence south $88^{\circ}29'00''$ west, 848.07 feet to an iron pipe in the center of a bayou; thence along the center of said bayou north $42^{\circ}26'00''$ east, 309.32 feet; thence north $62^{\circ}41'00''$ east, 227.37 feet to the point of beginning, containing 5.00 acres, more or less, and being located in the northwest quarter of section 26 of the aforesaid township, range, county, and state.

BY *John W. Welleman, Jr.*
 JOHN W. WELLMAN, JR., P.S.
 FIELD SURVEY 2/17-20/14
 FEBRUARY 20, 2014

2014021014

REFERENCE MATERIAL
 DEED BOOK 480, PAGES 551 & 553
 DEED BOOK 1212, PAGE 579
 DEED BOOK 1782, PAGE 478

NOTE BEARING DATUM BASED ON THE SOUTH
 RIGHT-OF-WAY OF U.S. HIGHWAY 82 AS BEING
 NORTH 88°29' EAST AS RECORDED IN ABOVE
 REFERENCE MATERIAL.

DRW. BY JHW/CJK, BY JHW
 FILE NAME: GRNLAHNT.DRW2/GRNLAHNT.DAT

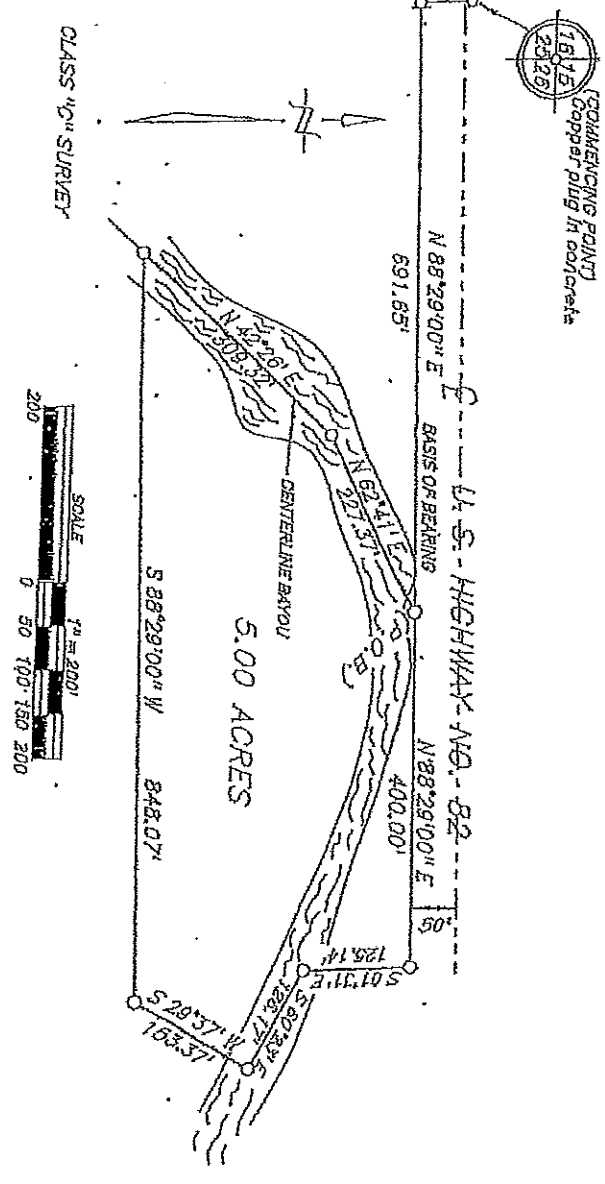
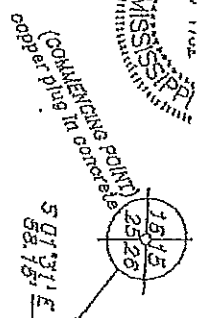
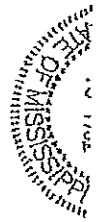


Exhibit 1
PARCEL 1-C

A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the corner common to sections 15, 16, 25, & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $01^{\circ}31'00''$ east, 58.15 feet to the south right-of-way of U. S. highway No. 82; thence along said right-of-way line north $88^{\circ}29'00''$ east, 691.65 feet; thence south $62^{\circ}41'00''$ west, 227.37 feet to a point in the centerline of a bayou; thence along said bayou south $42^{\circ}26'00''$ west, 309.32 feet to the point of beginning of the tract herein described; thence leaving said bayou north $88^{\circ}29'00''$ east, 848.07 feet; thence south $29^{\circ}37'00''$ west, 795.44 feet; thence north $60^{\circ}23'00''$ west, 807.13 feet to a point in the centerline of aforesaid bayou; thence along centerline of said bayou north $42^{\circ}26'00''$ east, 366.08 feet to the point of beginning, containing 10 acres, more or less, and being located in section 26 of the aforesaid township, range, county, and state.



BY *John W. Wellemann*
JOHN W. WELLEMANN, JR., P.S.
FIELD SURVEY 2/17-20/14
FEBRUARY 20, 2014

REFERENCE MATERIAL
DEED BOOK 480, PAGES 551 & 553
DEED BOOK 1218, PAGE 379
DEED BOOK 1782, PAGE 476

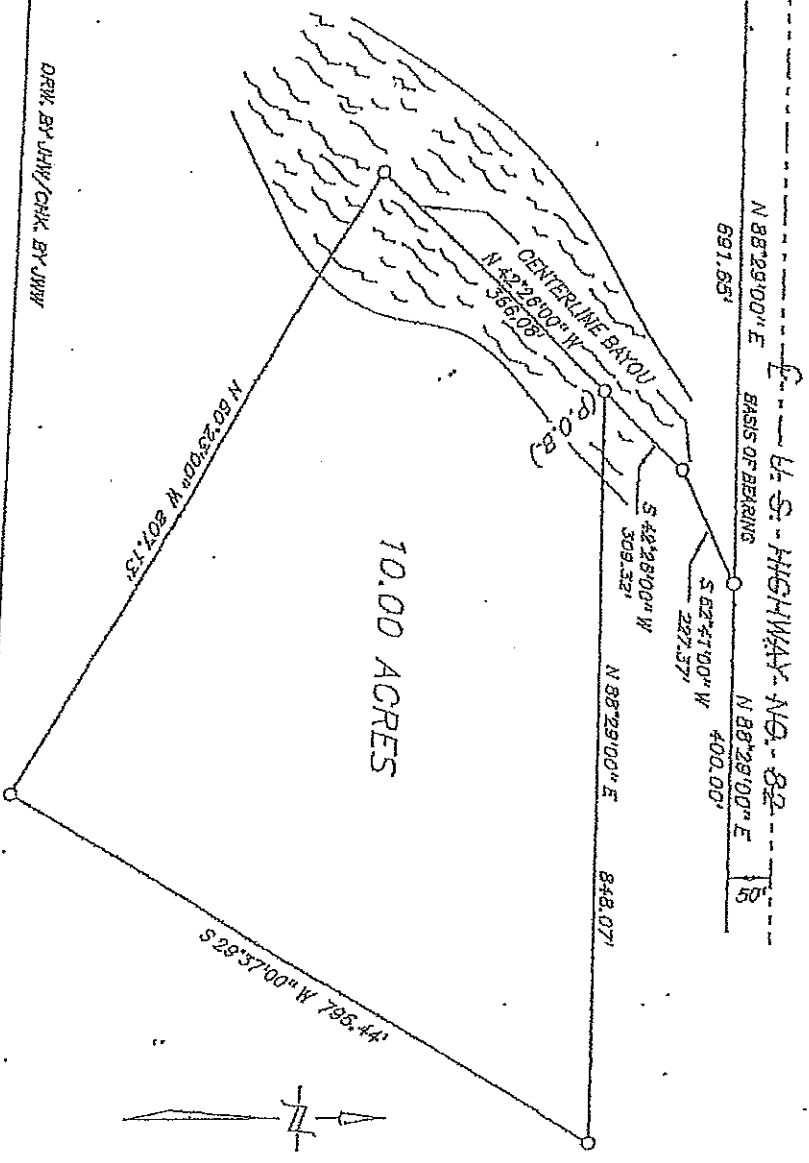
NOTE BEARING DATUM BASED ON THE SOUTH
RIGHT-OF-WAY OF U.S. HIGHWAY 82 AS BEING
REFERENCE MATERIAL.

CLASS 1/4" SURVEY



FILE NAME: GRVLAWN2.DWG/GRVLAWN.DAT

DRN. BY JHW/CRK. BY JHW

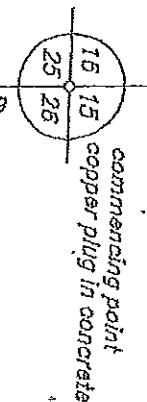


10.00 ACRES

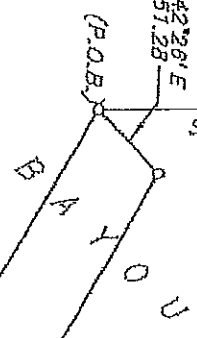
Exhibit 1
PARCEL 1-D

A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

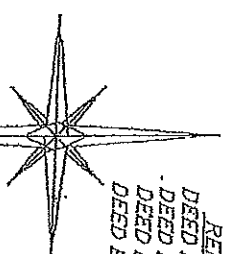
Commencing at the corner common to sections 15, 16, 25 & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $00^{\circ}03'$ east, 680.49 feet to an iron pipe in the center of a bayou and the point of beginning of the tract herein described; thence along the center of said bayou, north $42^{\circ}26'$ east, 51.28 feet; thence south $60^{\circ}23'$ east, 807.13 feet; thence south $29^{\circ}37'$ west, 50.00 feet; thence north $60^{\circ}23'$ west, 818.51 feet to the point of beginning, containing 0.933 acre, more or less, located in section 26, township 18 north, range 8 west, Washington County, Mississippi.



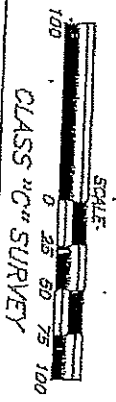
N 42°26' E
57.28
S 0°3'00" E 680.49



OFFSET 155.78'
OFFSET 157.17'



REFERENCE MATERIAL
DEED BOOK 480, PAGE 551
DEED BOOK 480, PAGE 553
DEED BOOK 1218, PAGE 379
DEED BOOK 1782, PAGE 476



CLASS 'C' SURVEY

NOTE: ALL ENGRAINED POINTS MARKED BY #4 STEEL BARS SET UNLESS OTHERWISE NOTED.
NOTE: BEARING DATUM BASED ON RECORD BEARINGS FOR DEEDS REFERENCED ABOVE

N 60°23'00" W 818.51
S 80°23'00" E 802.15
0.933 ACRE
(BASIS OF BEARING)

FILE: 09N14R01.DAT/1218-379.DWG

BY: *[Signature]*
JOHN W. WELLENMAN, JR., P.S.
FIELD SURVEY: 2/17-20/14
FEBRUARY 20, 2014

S 29°37' W
50.00
1/4" Iron pipe found

Exhibit 1
PARCEL 1-E

A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the corner common to sections 15, 16, 25 & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $1^{\circ}31'$ east, 58.15 feet; thence north $88^{\circ}29'$ east, 1,091.65 feet; thence south $1^{\circ}31'$ east, 15.00 feet to an iron pipe situated on the south right-of-way of U. S. highway 82; thence, continue south $1^{\circ}31'$ east, 155.18 feet; thence south $57^{\circ}36'45''$ east, 103.00 feet to an iron pipe; thence south $11^{\circ}42'17''$ west, 60.93 feet to a point on the perimeter of a circle with a radius of 40 feet to and for the point of beginning; thence following said perimeter to the left, 112.95 feet to the east boundary of a 25 foot road; thence, along said east boundary, south, 70.50 feet to the point of curvature of a curve to the left with a centerline radius of 220.28 feet; thence following said curve to the left, 168.09 feet; thence north $41^{\circ}10'$ east, 202.00 feet; thence north $48^{\circ}50'$ west, 10.00 feet; thence north $41^{\circ}10'$ east, 24.00 feet; thence south $48^{\circ}50'$ east, 10.00 feet; thence north $41^{\circ}10'$ east, 36.00 feet; thence south $48^{\circ}50'$ east, 108.00 feet; thence south $41^{\circ}10'$ west, 145.33 feet; thence south $48^{\circ}50'$ east, 18.00 feet; thence south $41^{\circ}10'$ west, 138.67 feet to the west boundary of a 25 foot road; thence, along said west boundary, north $48^{\circ}50'$ west, 117.00 feet; thence following a curve to the left, with a radius of 32.5 feet, 74.41 feet; thence west, 25.00 feet; thence along the west boundary of a 25 foot road, north, 270.00 feet to a circle with a radius of 40 feet; thence following the perimeter of said circle to the left, 112.95 feet to the point of beginning, containing 1.153 acres, more or less, located in the northwest quarter of section 26, township 18 north, range 8 west, Washington County, Mississippi.

"BOUNDARY SURVEY FOR THE STATE OF MISSISSIPPI"

WHELAN SURVEYING, INC.

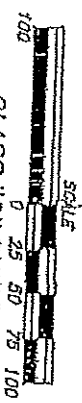
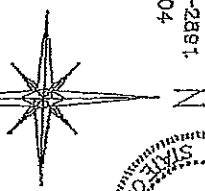
Licensed Professional Surveyor

P. O. Box 2

Stoneville, Mississippi 38776

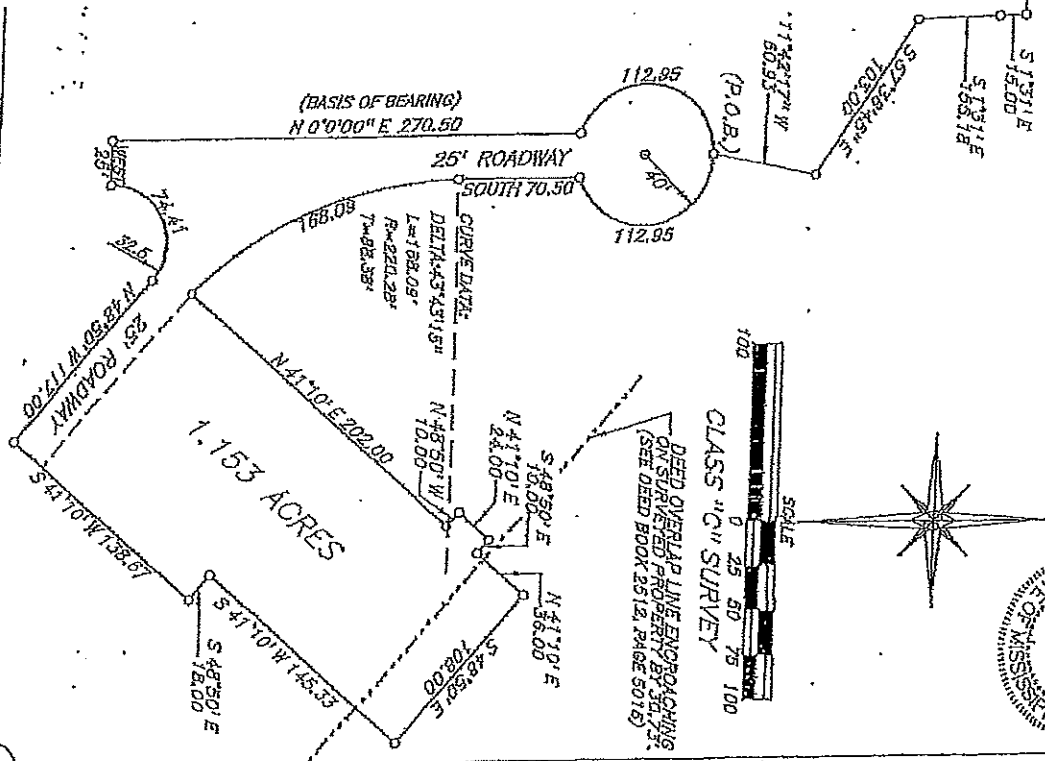
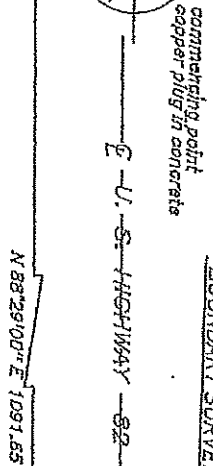
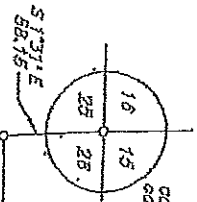
Arid Wide Service (662) 888-2891

Cell Phone (662) 822-8904



CLASS "C" SURVEY

DEED OVERLAP LINE ENCROACHING
ON UNDEVELOPED PROPERTY BY 31.75'
(SEE DEED BOOK 5512, PAGE 5018)



(BASIS OF BEARING)
N 0°0'00" E 270.50

1.153 ACRES

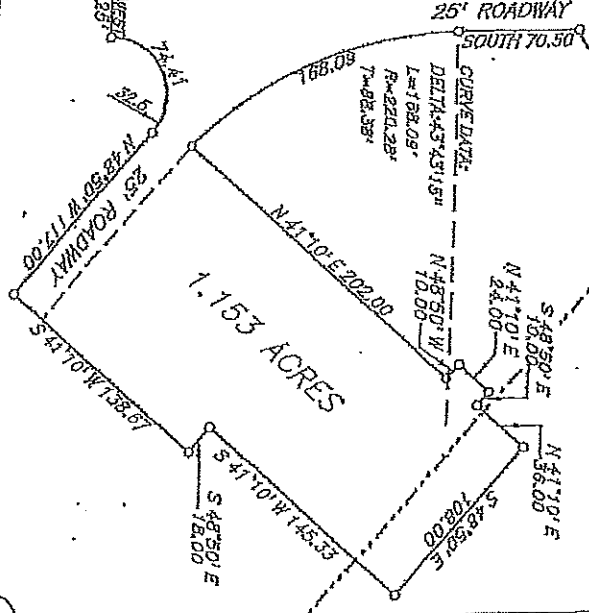
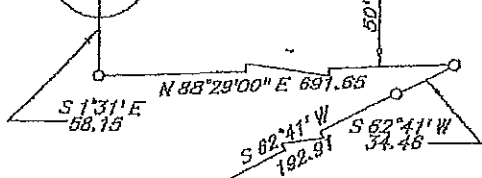
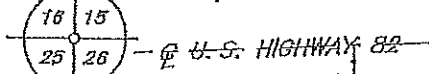


Exhibit 1
PARCEL 1-F

A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the section corner common to Sections 15, 16, 25 & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $01^{\circ}31'$ east, 58.15 feet to the south right-of-way of U.S. Highway 82; thence, along said right-of-way, north $88^{\circ}29'$ east (true meridian) 691.65 feet; thence south $62^{\circ}41'$ west, 34.46 feet; thence continue south $62^{\circ}41'$ west, 192.91 feet to a point in the center of Black Bayou; thence along said centerline, south $42^{\circ}36'$ west, 726.68 feet; thence south $60^{\circ}21'$ east, 167.17 feet to the point of beginning of the tract herein described; thence continue south $60^{\circ}23'$ east, 376.80 feet; thence south $29^{\circ}37'$ west, 210.80 feet to the north right-of-way of a Mississippi Power & Light Company easement; thence, along said right-of-way, south $82^{\circ}04'$ west, 236.95 feet; thence north $45^{\circ}00'$ west, 132.64 feet; thence north, 125.00 feet; thence north $29^{\circ}37'$ east, 210.80 feet to the point of beginning, containing 2.580 acres, more or less, and being located in section 26, township 18 north, range 8 west, Washington County, Mississippi, and being located entirely with the boundaries of the property described in book 1242 at page 645 of the records of said County & State.

commencing point
copper plug in concrete



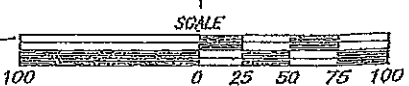
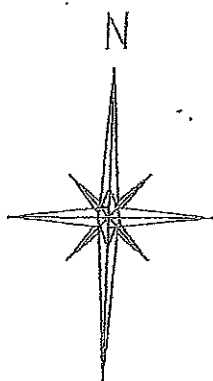
BY: *John W. Weilenman, Jr.*
JOHN W. WEILENMAN, JR., PS
FIELD SURVEY: 2/17-20/14
FEBRUARY 20, 2014

REFERENCE MATERIAL
DEED BOOK 1242, PAGE 645
DEED BOOK 1782, PAGE 476

(P.O.B.)

(BASIS OF BEARING)
S 60° 23' 00\"/>

2.58 ACRES



CLASS "C" SURVEY

FILE:GRNLA\WINDAT\1282-476.DWG

S 82° 4' 00\"/>

4

Order of Receivership
October 29, 2013

IN THE CHANCERY COURT OF WASHINGTON COUNTY, MISSISSIPPI

STATE OF MISSISSIPPI, EX REL
JIM HOOD, ATTORNEY GENERAL

PETITIONER

vs.

CAUSE NO. 0600805

GP MANAGEMENT SERVICES LLC,
THE ESTATE OF STEVE RAGLAND, DECEASED,
GAIL R. PHILLIPS, INDIVIDUALLY, and
GASVY E. (ED) PHILLIPS, INDIVIDUALLY and
d/b/a FINAL PLANS and d/b/a
GREENLAWN MEMORIAL GARDENS

RESPONDENTS

ORDER OF RECEIVERSHIP

I.

This cause has come before the Court on various petitions and matters regarding the defunct status of Greenlawn Memorial Gardens, a perpetual care cemetery in Washington County, Mississippi, ("cemetery"); and, specifically the failure of the owners and former operators to provide burial vaults, grave openings, and memorial markers for consumers who purchased these items for delivery and installation at their time of death. Moreover, this Court having entered an order in this matter on the 11th day of June, 2012 directing the Attorney General's Office to obtain the assistance of the Office of the Secretary of State in contemplation of placing Greenlawn Memorial Gardens under a receivership and for the appointment of a Receiver to conduct the operations of the cemetery and preserve the same from waste and dissipation for the benefit of the cemetery's consumers, the Court hereby finds as follows:

RECEIVED
AND FILED

OCT 29 2013

CLERK OF CHANCERY COURT
WASHINGTON COUNTY, MISSISSIPPI

II.

Whenever it appears that a perpetual care cemetery is insolvent, about to become insolvent, or that no perpetual care trust fund exists for the cemetery, such interested person may bring an action in the chancery court in the county in which the cemetery is located to request just and equitable relief in the public interest, including the appointment of a receiver or receivers to continue or terminate the operation of the business. Mississippi Code Annotated Section 41-43-38(7) (Rev. 2009).

III.

Additionally, pursuant to Mississippi Code Annotated Section 75-63-69(1)(c), whenever it appears that any person has engaged in violation of the Preneed Act, upon a proper showing, a receiver may be appointed for the defendants' assets. Without question, a proper showing has been made to the Court that no consumer trust exists as required by Mississippi Code Annotated Section 75-63-59 (Rev. 2009), for the preneed purchases consumers made for vaults, grave openings, or memorial markers.

THEREFORE, by the authority conferred in Mississippi Code Annotated Sections 41-43-38(7); 75-63-69(1)(c); and, the Court's general powers to appoint a receiver under Section 11-5-151 (Rev. 2002), this Court hereby ORDERS the Receivership of the cemetery, to conserve, operate, and maintain the business in the best interest of the perpetual care and preneed customers (both living and departed) and to place the business on the path of compliance with Miss. Code Ann. Sections § 41-43-31, *et seq.* and 75-63-51 *et seq.*

THEREFORE, Mr. Bobby Gordon, Greenville, Mississippi, is appointed the Receiver of the cemetery, who shall serve in the position of Receiver until excused by the Court.

As such, the Receiver is authorized to:

- (a.) take exclusive possession of all cemetery property, both real and business personal property and all property interests and to maintain and preserve the same from loss, injury, or inextricable confusion. Griffith, *Mississippi Chancery Practice* § 466, P. 275;
- (b.) take the necessary steps to stabilize the business, to prevent further waste and dissipation of the assets, and to avoid additional detriment to the public who have purchased or will purchase cemetery burial spaces, merchandise, and services;
- (c.) take possession of the banking accounts, client accounts, all other assets tangible and intangible, of whatever kind and description and wherever located, including but not limited to: monies, securities, real and personal properties, income, receivables, contracts, leases, all business books, records, client lists, client files, account statements, financial and accounting documents, computers, computer hard drives, computer disks, other informational resources and components, and the legally recognized privileges with regard to any entities of the cemetery and any entities owned by cemetery or any entities germane to the operations of the cemetery;
- (d.) to establish an operating account with the assistance and involvement of the Assistant Secretary of State for Regulation and Enforcement and the Trust Division of Trustmark National Bank, 1365 S. Germantown Road, Germantown, TN 38138, consisting of only income and interest earnings of perpetual care trust accounts maintained by the Trust Division of Trustmark National Bank; however, in no instance shall trust principal be utilized for operational needs of the Greenlawn

Memorial Park Cemetery, In Receivership, unless authorized by further Order of this Court;

- (e.) to become an authorized signatory on any accounts in the name of the cemetery along with the Assistant Secretary of State for Regulation and Enforcement; the Receiver, with the consent and signature of the Assistant Secretary of State for Regulation and Enforcement shall have the authorization and right to withdraw and utilize funds from any operating account established by the Receiver and the Assistant Secretary of State for Regulation and Enforcement under the directives contained in this Order in paragraph (d) above; to make such ordinary and necessary payments, distributions, and disbursements as Receiver deems advisable, in accordance with industry standards, for the proper maintenance or preservation of the Receivership Estate, but only to the extent that the Receiver has identified available Receivership assets or income from which distributions or payments can be made in accordance with paragraph (d), along with the signature and consent of the Assistant Secretary of State for Regulation and Enforcement;
- (f.) to make appropriate notification to the United States Postal Service to forward delivery of any mail addressed to the Respondents, or any company, person, or entity under the direction, control or a contractual relationship with Respondents, to the Receiver. Further, the Receiver is authorized to open and inspect all such mail to determine the location or identity of any assets or the existence and amounts of any assets, including, but not limited to, accounts receivable;
- (g.) to provide burial plots, the opening and closing of graves, the placing of vaults, and the purchase and placement of markers, and to undertake any other actions that are

inherent in the day-to-day operations of the cemetery, according to industry standards, but if and only if, in the discretion of the Receiver, such services and merchandise can be provided consistent with the financial ability of the business to do so;

- (h.) to make decisions in Receiver's sole discretion to determine the extent, if any, that goods and services will be furnished under preneed contracts during the receivership period, taking into account the need to continue operations and to maintain the cemetery in a manner consistent with prudent administration of a perpetual care cemetery in receivership; such authority is conferred recognizing that the availability of funds for preneed services and merchandise is likely to be extremely limited or nonexistent due to the financial situation of the cemetery;
- (i.) to deposit all monies received by the Receiver in relation to the Receivership Estate into an operating account, and to set aside for consumer safekeeping the appropriate percentages for perpetual care and preneed merchandise and service purchases;
- (j.) to hire and fire any personnel, to set any reasonable salaries for employees or independent contractors as Receiver may deem necessary, in accordance with the prudent administration of perpetual care cemetery, in receivership, and according to industry standards;
- (k.) to market any real or personal property to a solvent, credible purchaser should it be in the best interest of the Receivership Estate and the consumers of the cemetery; recognizing however, that any sale of real property must be approved in advance by the Court;

(l.) to lease, or occupy without interruption or distraction, office space, if necessary, or to buy or sell assets, or undertake any other actions necessary and consistent with the prudent operation of perpetual care cemetery in receivership according to industry standards;

(m.) to conduct and operate the Receivership Estate with any other authority or specific directives that the Receiver deems appropriate, proper, and just; furthermore, the Receiver shall have the full power of an equity receiver under common law and is not required to post a bond unless otherwise directed by this Court.

FURTHERMORE, the Receiver is authorized, but only to the extent that funds can be identified and paid, to:

(n.) receive compensation for services rendered in an amount not to exceed twenty dollars (\$20.00) per hour provided that the Receiver presents a detailed activity report for the time devoted to Receivership duties before the tenth (10th) day of each month for the prior ending calendar month; such report shall be submitted to the Court for review and approval/disapproval; once approved, the Court will document such approval and forward the same to the Assistant Secretary of State for Regulation and Enforcement who will initiate payment for the approved amount provided that adequate operating funds exist to make such payment;


(o.) employ personnel to determine the legal title or to give opinions as to the legal title to any real or personal property that is the subject of or potentially the subject of this Receivership Estate;

- (p.) to obtain a description sufficient to define the cemetery known as Greenlawn Memorial Gardens, Washington County, Mississippi, and to file such description with this court with a copy to all interested parties;
- (q.) to hire a competent accountant, tax professional, or a property appraiser to carry out the responsibilities of the Receivership Estate;
- (r.) to pursue any action to sell the cemetery should it be in the best interest of the Receivership Estate and the consumers of the cemetery to do so, recognizing however, that any sale of real property must be approved in advance by the Court;
- (s.) to invoke the procedures authorized by law and available to cemetery receiverships to raise donated funds, gifts, and capital from private sources for operation and maintenance should the Receiver deem operating funds on hand as insufficient to operate a perpetual care cemetery, in receivership, in accordance with industry standards and community expectations;
- (t.) to initiate any cause of action, appropriate and just, on behalf of the cemetery's consumers;

IT IS ALSO ORDERED that the Respondents and their respective officers, agents, and employees, and all persons in contract, concert or participation with them, either directly or indirectly, are hereby enjoined and restrained from making any payment or expenditure of any Receivership Estate asset that is owned by Respondents or in the actual or constructive possession of any entity, directly or indirectly owned or controlled or under common control with the Receivership Estate, or from effecting any sale, gift, hypothecation, assignment, transfer, conveyance, encumbrance, disbursement, dissipation, or concealment of such assets.

FURTHERMORE, the Respondents and their respective officers, agents, and employees, and all persons in contract, concert or participation with them shall cooperate with the Receiver and his duly authorized agents by promptly and honestly responding to all requests for information regarding receivership assets and records and by promptly acknowledging to third parties the Receiver's authority to act on behalf of the Receivership Estate and provide such authorizations, signatures, releases, attestations, and access as the Receiver or his or her duly authorized agents may reasonably request.

SO ORDERED and ADJUDGED, this the 29th day of October, 2013.

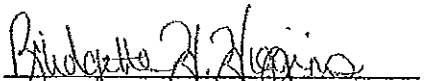

Chancellor

Order Prepared By:



Dave Scott, MSB #8765
Office of the Secretary of State
700 North Street
Jackson, MS 39202
Dave.Scott@sos.ms.gov

Approved As To Form:

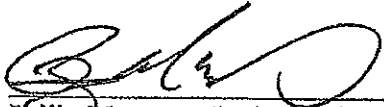

Bridgette W. Wiggins, MSB #9676
Special Assistant Attorney General
Office of the Attorney General
Consumer Protection Division
P.O. Box 22947
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Bwill@ago.state.ms.us

Nick Crawford

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Philip Mansour, Jr., MSB #1857
Attorney for Gail R. Phillips
Mansour & Adams
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Nick Crawford, MSB #7817
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Philip Mansour, Jr., MSB #1857
Attorney for Gail R. Phillips
Mansour & Adams
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Greenville, MS 38702-1406
phil@mansouradams.com



STATE OF MISSISSIPPI
COUNTY OF WASHINGTON

I, Marilyn Hansen, Clerk of the Chancery Court in and for said
County and State hereby certify that the within and foregoing
instrument is a true and correct copy of Order

as the same appears on file and of record in Gen.

Book 92 Page 22

of the records in my office, at Greenville, Miss.

Witness my hand and official seal, this 29 day of
Oct. A.D., 13

Marilyn Hansen

Clerk of Chancery Court of Washington County, Miss.

By V. Cork D.C.

5

Title Information
as of
July 11, 2014

DYER, DYER, JONES & DANIELS

A PROFESSIONAL ASSOCIATION

ATTORNEYS-AT-LAW

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149 NORTH EDISON STREET

GREENVILLE, MISSISSIPPI 38702-0560

(662) 378-2626

TOLL FREE (866) 378-2683

FACSIMILE (662) 378-2672

J. RABUN JONES
1981 - 2013

July 11, 2014

Dave Scott
Assistant Secretary of State
Regulation and Enforcement
PO Box 136
Jackson, MS 39205

Re: Title Review of Greenlawn Memorial Gardens/Management Inc./Steve Ragland and/or his Estate

Dear Mr. Scott:

We have made a review of the land records of Washington County, Mississippi pertaining to the titles of the properties so described in the attached documents (Exhibit 1 to 5).

Our review consisted of examination of the Sectionals, the Land Deed Record Books, Construction Licns, Ad Valorem Taxes, Federal Tax Liens, Lis Pendens, and Judgment Rolls.

Based on our review there are no current encumbrances on the parcels in question except the following:

1.) An unsatisfied judgement against Management Incorporated filed by MDES for \$587.12, Rendition on February 8, 2005, enrollment in Hinds County on March 10, 2005.

2.) An unsatisfied judgement against Management Inc. d/b/a as Greenlawn filed by Nina Boulcer for \$759.50, rendition on January 7, 2006, enrollment in Washington County January 12, 2006.

3.) A First Amended Final Judgment styled State of Mississippi, Ex Rel Jim Hood, Attorney General vs. GP Management Services LLC, the Estate of Steve Ragland, Deceased, Gail R. Phillips, Individually and Gasvy E. (Ed) Phillips, Individually and d/b/a Final Plans and d/b/a Greenlawn Memorial Gardens, Cause # 0600805. Filed August 27th, 2007 and recorded in Book

2509 page 3599 of the Land Deed rolls. (See attached document Exhibit # 6)

4.) Parcels number P3 and P4 (using our numbers) corresponding to Landroll Maintenance parcels numbers 48750000 and 487220000 (respectively), were previously listed with the Tax Assessors Office as Management Inc. According to the Tax Assessors office properties that are listed or known as being cemeteries are exempt for Ad Valorem taxes and in the case of these two parcels they were not listed as being part of a cemetery and thus accrued taxes. These two parcels failed to have the taxes paid and a tax sale commenced with the state taking possession. We were told by the clerk's office that at this time that all of the parcels in question are exempt from Ad Valorem taxes, with P1, P2, and P5 being listed as cemetery property and P3 and P4 being listed as owned by the state.

5.) Any easements, rights of way, or matters which an accurate survey may disclose, deficiencies in the quantity of land/acreage, mineral rights/interests, or any matter not of record or appertaining to environmental issues.

We appreciate this opportunity to provide you a review of the parcels requested and we welcome the opportunity to speak with you should need any further assistance.

Sincerely,

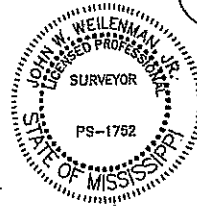


J. Peirce Beach

OF COUNSEL:

DYER, DYER, JONES AND DANIELS, P.A.
PO Drawer 560
Greenville, MS 38702
Telephone: 662-378-2626
Fax: 662-378-2672

WEILENMAN SURVEYING, INC.
 Licensed Professional Surveyor
 P. O. Box 2
 Stoneville, Mississippi 38776
 Area Wide Service (662)686-2891
 Cell Phone (662)822-8904



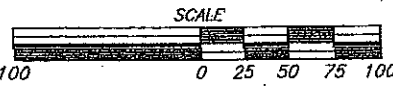
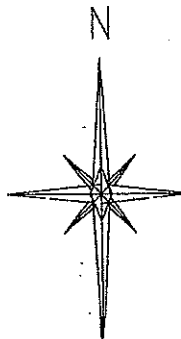
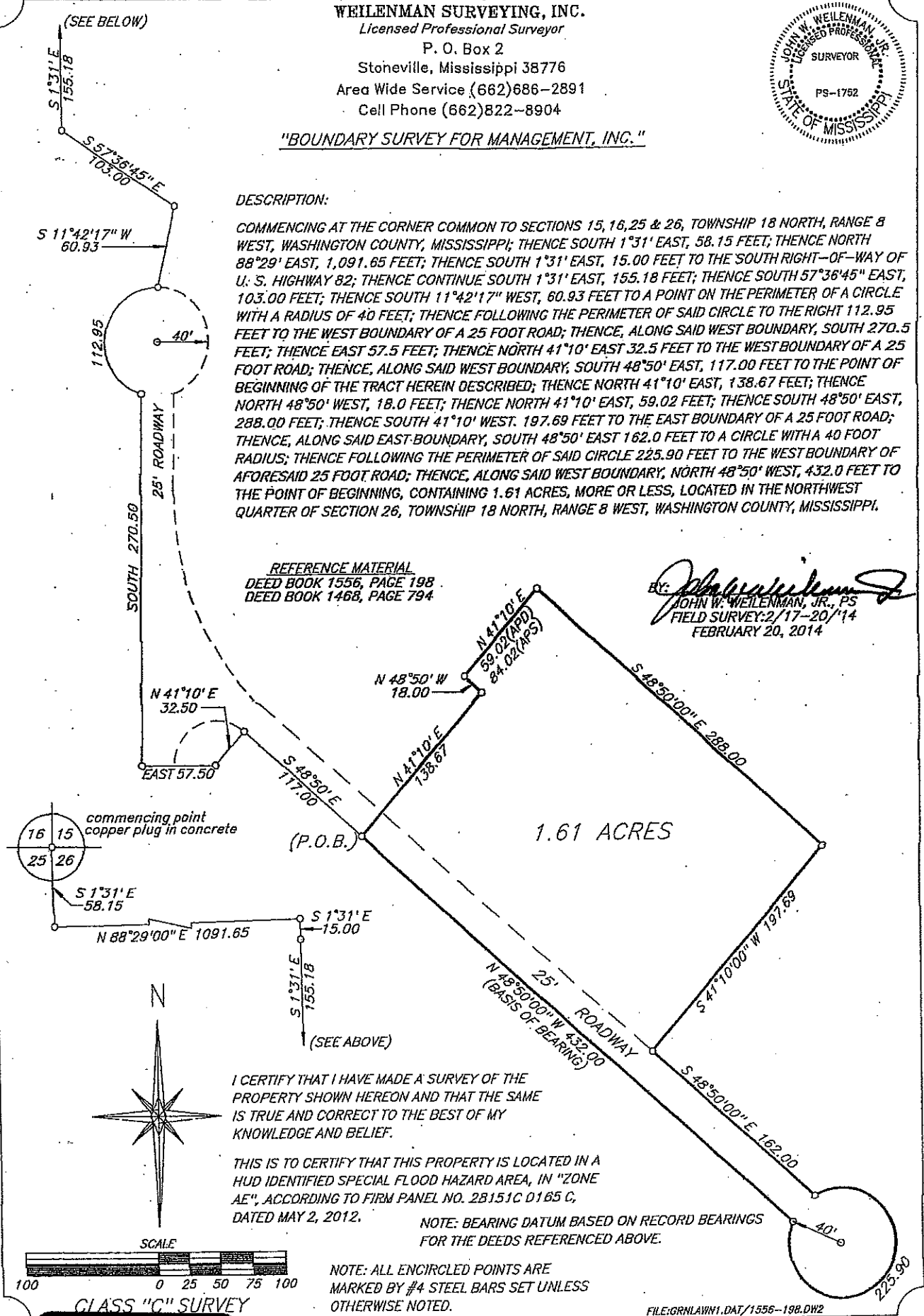
"BOUNDARY SURVEY FOR MANAGEMENT, INC."

DESCRIPTION:

COMMENCING AT THE CORNER COMMON TO SECTIONS 15, 16, 25 & 26, TOWNSHIP 18 NORTH, RANGE 8 WEST, WASHINGTON COUNTY, MISSISSIPPI; THENCE SOUTH 1°31' EAST, 58.15 FEET; THENCE NORTH 88°29' EAST, 1,091.65 FEET; THENCE SOUTH 1°31' EAST, 15.00 FEET TO THE SOUTH RIGHT-OF-WAY OF U. S. HIGHWAY 82; THENCE CONTINUE SOUTH 1°31' EAST, 155.18 FEET; THENCE SOUTH 57°36'45" EAST, 103.00 FEET; THENCE SOUTH 11°42'17" WEST, 60.93 FEET TO A POINT ON THE PERIMETER OF A CIRCLE WITH A RADIUS OF 40 FEET; THENCE FOLLOWING THE PERIMETER OF SAID CIRCLE TO THE RIGHT 112.95 FEET TO THE WEST BOUNDARY OF A 25 FOOT ROAD; THENCE, ALONG SAID WEST BOUNDARY, SOUTH 270.5 FEET; THENCE EAST 57.5 FEET; THENCE NORTH 41°10' EAST 32.5 FEET TO THE WEST BOUNDARY OF A 25 FOOT ROAD; THENCE, ALONG SAID WEST BOUNDARY, SOUTH 48°50' EAST, 117.00 FEET TO THE POINT OF BEGINNING OF THE TRACT HEREIN DESCRIBED; THENCE NORTH 41°10' EAST, 138.67 FEET; THENCE NORTH 48°50' WEST, 18.0 FEET; THENCE NORTH 41°10' EAST, 59.02 FEET; THENCE SOUTH 48°50' EAST, 288.00 FEET; THENCE SOUTH 41°10' WEST, 197.69 FEET TO THE EAST BOUNDARY OF A 25 FOOT ROAD; THENCE, ALONG SAID EAST BOUNDARY, SOUTH 48°50' EAST 162.0 FEET TO A CIRCLE WITH A 40 FOOT RADIUS; THENCE FOLLOWING THE PERIMETER OF SAID CIRCLE 225.90 FEET TO THE WEST BOUNDARY OF AFORESAID 25 FOOT ROAD; THENCE, ALONG SAID WEST BOUNDARY, NORTH 48°50' WEST, 432.0 FEET TO THE POINT OF BEGINNING, CONTAINING 1.61 ACRES, MORE OR LESS, LOCATED IN THE NORTHWEST QUARTER OF SECTION 26, TOWNSHIP 18 NORTH, RANGE 8 WEST, WASHINGTON COUNTY, MISSISSIPPI.

REFERENCE MATERIAL
 DEED BOOK 1556, PAGE 198
 DEED BOOK 1468, PAGE 794

BY: *John W. Weilenman, Jr.*
 JOHN W. WEILENMAN, JR., P.S.
 FIELD SURVEY: 2/17-20/14
 FEBRUARY 20, 2014



I CERTIFY THAT I HAVE MADE A SURVEY OF THE PROPERTY SHOWN HEREON AND THAT THE SAME IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

THIS IS TO CERTIFY THAT THIS PROPERTY IS LOCATED IN A HUD IDENTIFIED SPECIAL FLOOD HAZARD AREA, IN "ZONE AE", ACCORDING TO FIRM PANEL NO. 28151C D165 C, DATED MAY 2, 2012.

NOTE: BEARING DATUM BASED ON RECORD BEARINGS FOR THE DEEDS REFERENCED ABOVE.

NOTE: ALL ENCIRCLED POINTS ARE MARKED BY #4 STEEL BARS SET UNLESS OTHERWISE NOTED.

FILE:GRNLAWN1.DAT/1556-198.DW2

Blumberg No. 5119
EXHIBIT
P1

PPIW # 29692

WELLENMAN SURVEYING, INC.

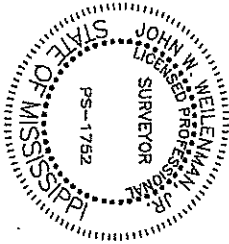
Licensed Professional Surveyor

P. O. Box 2

Stoneville, Mississippi 38776

Area Wide Service (662) 686-2892

Cell Phone (662) 822-8904



John W. Wellenman
 JOHN W. WELLENMAN, JR., P.S.
 FIELD SURVEY: 2/17-20/14
 FEBRUARY 20, 2014

REFERENCE MATERIAL
 DEED BOOK 480, PAGES 551 & 553
 DEED BOOK 1218, PAGE 379
 DEED BOOK 1782, PAGE 476

NOTE BEARING DATUM BASED ON THE SOUTH
 RIGHT-OF-WAY OF U.S. HIGHWAY 82 AS BEING
 NORTH 88°29' EAST AS RECORDED IN ABOVE
 REFERENCE MATERIAL.

CLASS "C" SURVEY



FILE NAME: GRNLAWIN2.DWG / GRNLAWIN.DAT

DRW. BY JHW / CHK. BY JWW

"BOUNDARY SURVEY FOR MANAGEMENT, INC."

DESCRIPTION:

COMMENCING AT THE CORNER COMMON TO SECTIONS 15, 16, 25, & 26, TOWNSHIP 18 NORTH, RANGE 8 WEST, WASHINGTON COUNTY, MISSISSIPPI; THENCE SOUTH 01°31'00" EAST, 58.15 FEET TO THE SOUTH RIGHT-OF-WAY OF U.S. HIGHWAY NO. 82; THENCE ALONG SAID RIGHT-OF-WAY LINE NORTH 88°29'00" EAST, 691.65 FEET; THENCE SOUTH 62°41'00" WEST, 227.37 FEET TO A POINT IN THE CENTERLINE OF A BAYOU; THENCE ALONG SAID BAYOU SOUTH 42°26'00" WEST, 309.32 FEET TO THE POINT OF BEGINNING OF THE TRACT HEREIN DESCRIBED; THENCE LEAVING SAID BAYOU NORTH 88°29'00" EAST, 848.07 FEET; THENCE SOUTH 29°37'00" WEST, 795.44 FEET; THENCE NORTH 60°23'00" WEST, 807.13 FEET TO A POINT IN THE CENTERLINE OF AFORESAID BAYOU; THENCE ALONG CENTERLINE OF SAID BAYOU NORTH 42°26'00" EAST, 366.08 FEET TO THE POINT OF BEGINNING, CONTAINING 10 ACRES, MORE OR LESS, AND BEING LOCATED IN SECTION 26 OF THE AFORESAID TOWNSHIP, RANGE, COUNTY, AND STATE.

I CERTIFY THAT I HAVE MADE A SURVEY OF THE PROPERTY SHOWN HEREON AND THAT THE SAME IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

THIS IS TO CERTIFY THAT THIS PROPERTY IS LOCATED IN A HUD IDENTIFIED SPECIAL FLOOD HAZARD AREA, ZONE AE, ACCORDING TO FIRM PANEL NO. 26151C 0165 C, DATED MAY 2, 2012.

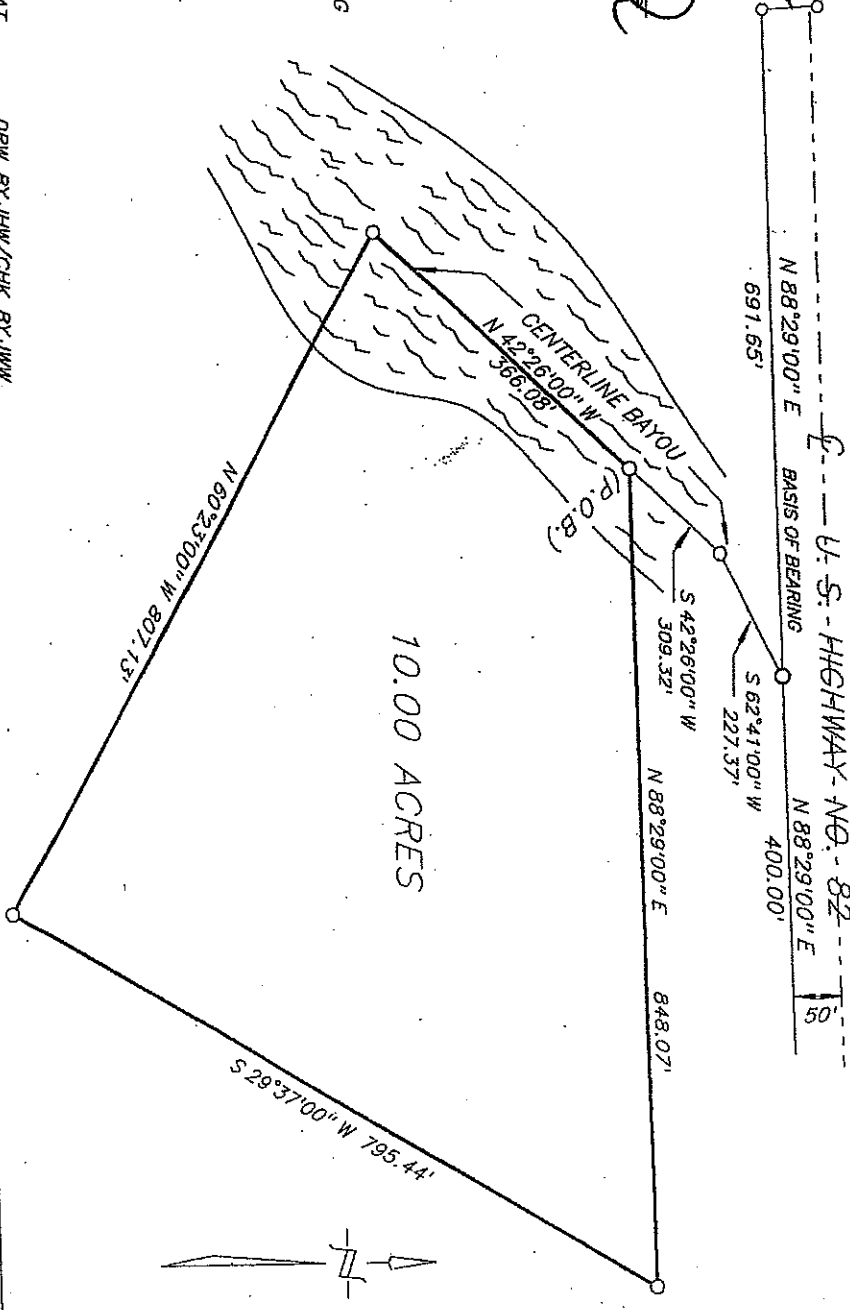
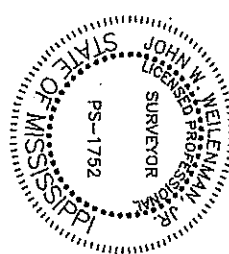


EXHIBIT
 P2a
 6115 ON DRAWING

PPIN# 5157

WELLENMAN SURVEYING, INC.
 Licensed Professional Surveyor
 P. O. Box 2

Stoneville, Mississippi 38776
 Area Wide Service (662) 686-2892
 Cell Phone (662) 822-8904



BY *John W. Wellenman, Jr.*
 JOHN W. WELLENMAN, JR., P.S.
 FIELD SURVEY: 2/17, 20/14
 FEBRUARY 20, 2014

REFERENCE MATERIAL
 DEED BOOK 480, PAGES 551 & 553
 DEED BOOK 1218, PAGE 379
 DEED BOOK 1782, PAGE 476

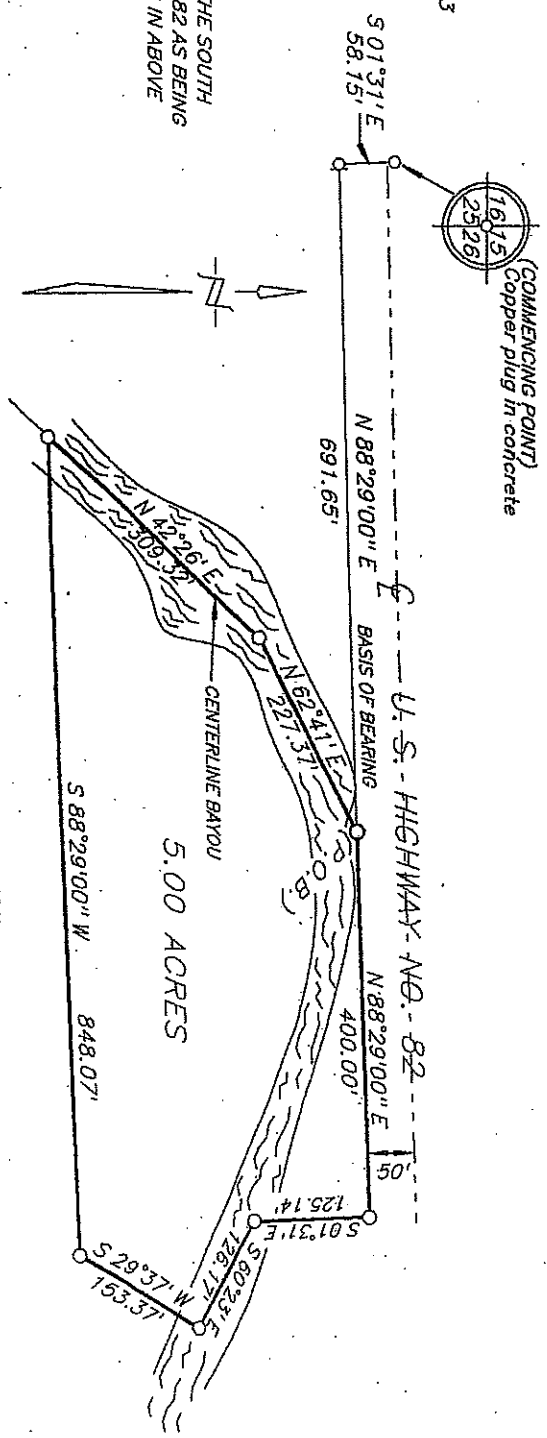
NOTE BEARING DATUM BASED ON THE SOUTH
 RIGHT-OF-WAY OF U.S. HIGHWAY 82 AS BEING
 NORTH 88°29' EAST AS RECORDED IN ABOVE
 REFERENCE MATERIAL.

DRW. BY JHW/CHK. BY JWW
 FILE NAME: GRNLAWN1.DWG/GRNLAWN.DAT

"BOUNDARY SURVEY FOR MANAGEMENT, INC."

DESCRIPTION:
 COMMENCING AT THE CORNER COMMON TO SECTIONS 15, 16, 25, AND 26 OF TOWNSHIP 18 NORTH,
 RANGE 8 WEST, WASHINGTON COUNTY, MISSISSIPPI; THENCE SOUTH 01°31'00" EAST, 58.15 FEET TO
 THE SOUTH RIGHT-OF-WAY LINE OF U. S. HIGHWAY NO. 82; THENCE ALONG SAID RIGHT-OF-WAY
 NORTH 88°29'00" EAST, 691.65 FEET TO AN IRON PIPE WHICH IS THE POINT OF BEGINNING OF THE
 TRACT HEREIN DESCRIBED; THENCE CONTINUE ALONG SAID RIGHT-OF-WAY NORTH 88°29'00" EAST,
 400.00 FEET TO AN IRON PIPE; THENCE SOUTH 01°31'00" EAST, 125.14 FEET TO AN IRON PIPE;
 THENCE SOUTH 60°23'00" EAST, 126.17 FEET TO AN IRON PIPE; THENCE SOUTH 29°37'00" WEST,
 153.37 FEET TO AN IRON PIPE; THENCE SOUTH 88°29'00" WEST, 848.07 FEET TO AN IRON PIPE IN
 THE CENTER OF A BAYOU; THENCE ALONG THE CENTER OF SAID BAYOU NORTH 42°26'00" EAST,
 309.32 FEET; THENCE NORTH 62°41'00" EAST, 227.37 FEET TO THE POINT OF BEGINNING,
 CONTAINING 5.00 ACRES, MORE OR LESS, AND BEING LOCATED IN THE NORTHWEST QUARTER OF
 SECTION 26 OF THE AFORESAID TOWNSHIP, RANGE, COUNTY, AND STATE.

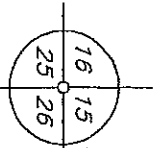
I CERTIFY THAT I HAVE MADE A SURVEY OF THE PROPERTY SHOWN HEREON AND THAT THE SAME IS
 TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.
 THIS IS TO CERTIFY THAT THIS PROPERTY IS LOCATED IN A HUD IDENTIFIED SPECIAL FLOOD HAZARD
 AREA, ZONE AE, ACCORDING TO FIRM PANEL NO. 28151C 0165 C, DATED MAY 2, 2012.



CLASS "C" SURVEY
 SCALE 1" = 200'
 0 50 100 150 200

EXHIBIT
 P26
 615 No. 01 Drawing

PPIN # 5157



commencing point
copper plug in concrete

WELLENMAN SURVEYING, INC.

Licensed Professional Surveyor

P. O. Box 2

Stoneville, Mississippi 38776

Area Wide Service (662)686-2891

Cell Phone (662)822-8904

"BOUNDARY SURVEY FOR THE STATE OF MISSISSIPPI"

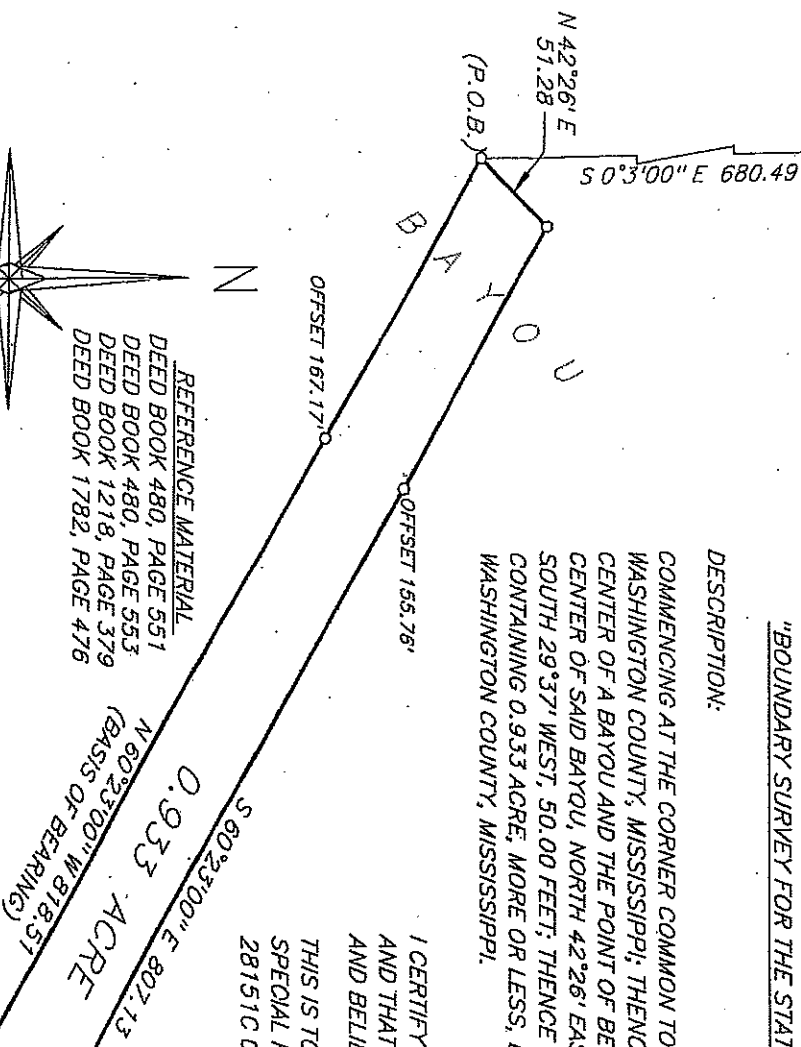
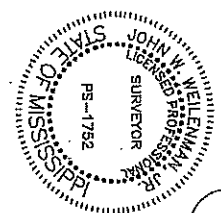
DESCRIPTION:

COMMENCING AT THE CORNER COMMON TO SECTIONS 15, 16, 25 & 26, TOWNSHIP 18 NORTH, RANGE 8 WEST, WASHINGTON COUNTY, MISSISSIPPI; THENCE SOUTH 00°03' EAST, 680.49 FEET TO AN IRON PIPE IN THE CENTER OF A BAYOU AND THE POINT OF BEGINNING OF THE TRACT HEREIN DESCRIBED; THENCE ALONG THE CENTER OF SAID BAYOU, NORTH 42°26' EAST, 51.28 FEET; THENCE SOUTH 60°23' EAST, 807.13 FEET; THENCE SOUTH 29°37' WEST, 50.00 FEET; THENCE NORTH 80°23' WEST, 818.51 FEET TO THE POINT OF BEGINNING, CONTAINING 0.933 ACRE, MORE OR LESS, LOCATED IN SECTION 26, TOWNSHIP 18 NORTH, RANGE 8 WEST, WASHINGTON COUNTY, MISSISSIPPI.

I CERTIFY THAT I HAVE MADE A SURVEY OF THE PROPERTY SHOWN HEREON AND THAT THE SAME IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

THIS IS TO CERTIFY THAT THIS PROPERTY IS LOCATED IN A HUD IDENTIFIED SPECIAL FLOOD HAZARD AREA, IN "ZONE AE", ACCORDING TO FIRM PANEL NO. 28151C 01B5 C, DATED MAY 2, 2012.

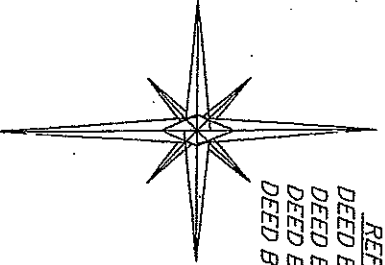
John W. Wellenman, Jr.
BY JOHN W. WELLENMAN, JR., P.S.
FIELD SURVEY: 2/17-20/14
FEBRUARY 20, 2014



REFERENCE MATERIAL
DEED BOOK 480, PAGE 551
DEED BOOK 480, PAGE 553
DEED BOOK 1218, PAGE 379
DEED BOOK 1782, PAGE 476

NOTE: ALL ENCIRCLED POINTS MARKED BY #4 STEEL BARS SET UNLESS OTHERWISE NOTED.

NOTE: BEARING DATUM BASED ON RECORD BEARINGS FOR DEEDS REFERENCED ABOVE.



CLASS "C" SURVEY

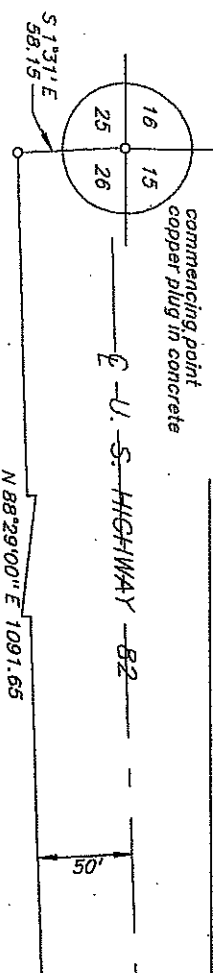
FILE: GRNLAWR1.DAT/1218-379.DW2

EXHIBIT
P3
5159 PPIN #

"BOUNDARY SURVEY FOR THE STATE OF MISSISSIPPI"

WELLENMAN SURVEYING, INC.
Licensed Professional Surveyor

P. O. Box 2
Stoneville, Mississippi 38776
Ared Wide Service (662) 686-2891
Cell Phone (662) 822-8904



DESCRIPTION:

COMMENCING AT THE CORNER COMMON TO SECTIONS 15, 16, 25 & 26, TOWNSHIP 18 NORTH, RANGE 8 WEST, WASHINGTON COUNTY, MISSISSIPPI; THENCE SOUTH 1°31' EAST, 58.15 FEET; THENCE NORTH 88°29' EAST, 1,091.65 FEET; THENCE SOUTH 1°31' EAST, 15.00 FEET TO AN IRON PIPE SITUATED ON THE SOUTH RIGHT-OF-WAY OF U. S. HIGHWAY 82; THENCE, CONTINUE SOUTH 1°31' EAST, 155.18 FEET; THENCE SOUTH 57°36'45\"/>

I CERTIFY THAT I HAVE MADE A SURVEY OF THE PROPERTY SHOWN HEREON AND THAT THE SAME IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

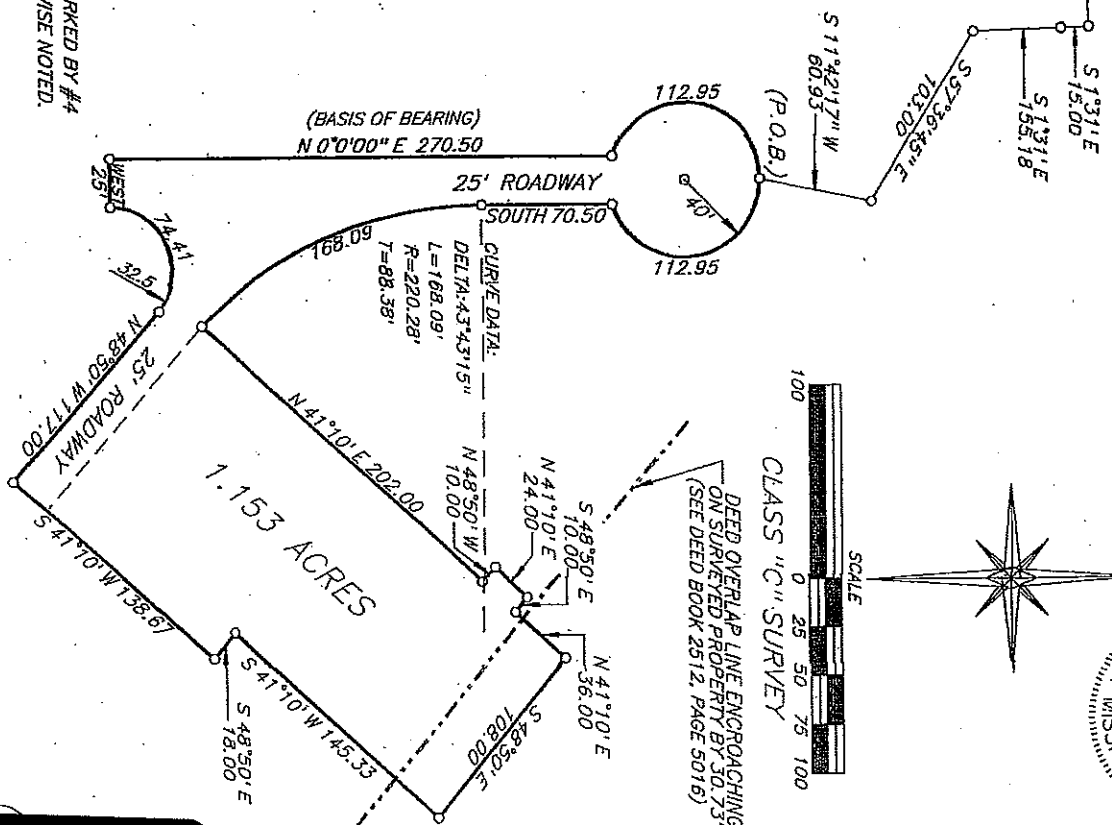
REFERENCE MATERIAL

DEED BOOK 2512, PAGE 5016
DEED BOOK 1468, PAGE 794

John W. Wellenman, Jr.
JOHN W. WELLENMAN, JR., P.S.
FIELD SURVEY: 2/17-20/14
FEBRUARY 20, 2014

NOTE: BEARING DATUM BASED ON RECORD BEARINGS FOR DEEDS REFERENCED ABOVE.

NOTE: ALL ENCIRCLED POINTS MARKED BY #4 STEEL BARS SET UNLESS OTHERWISE NOTED.



DEED OVERLAP LINE ENCROACHING ON SURVEYED PROPERTY BY 30.75'. (SEE DEED BOOK 2512, PAGE 5016)

PPIN# 5156

EXHIBIT
p4

P20
P5

BOOK 1782 PAGE 476

Warranty Deed

For and consideration of a promissory note of even date herewith, reference to which is hereby made, from the grantee herein and payable to the grantor herein and representing the full and valid consideration for the lands herein described, I, STEVE S. RAGLAND (same person as Steve Ragland), do hereby convey and warrant unto MANAGEMENT, INC., a Mississippi corporation, d/b/a Greenlawn Memorial Gardens, a cemetery, the following described lands lying and being situated in Washington County, Mississippi, to-wit:

Commencing at the Section Corner common to Sections 15, 16, 25, and 26, Township 18 North, Range 8 West, Washington County, Mississippi; thence South 01 degrees 31 minutes East 58.15 feet to the South right-of-way of U. S. Highway 82; thence, along said right-of-way, North 88 degrees 29 minutes East (true meridian) 691.65 feet; thence South 62 degrees 41 minutes West 34.46 feet; thence continue South 62 degrees 41 minutes West 192.91 feet to a point in the center of Black Bayou; thence along said centerline, South 42 degrees 36 minutes West 726.68 feet; thence South 60 degrees 23 minutes East 167.17 feet to the Point of Beginning of the tract herein described; thence continue South 60 degrees 23 minutes East 376.80 feet; thence South 29 degrees 37 minutes West 210.80 feet to the North right-of-way of a Mississippi Power & Light Company easement; thence, along said right-of-way South 82 degrees 04 minutes West 236.05 feet; thence North 45 degrees 00 minutes West 132.64 feet; thence North 125.00 feet; thence North 29 degrees 37 minutes East 210.80 feet to the Point of Beginning containing 2.580 acres more or less, being located in Section 26, Township 18 North, Range 8 West, Washington County, Mississippi, and being located entirely with the boundaries of the property described in Book 1242 at Page 645 of the records of said County and State.

Grantor excepts from this Warranty all presently existing easements, if any, or right-of-way for roads, ditches, highways and public utilities, if any.

Grantor herein expressly retains a vendor's lien to secure the timely payment of the above mentioned note, but said lien be and the same is hereby automatically released concurrent with the conveyance by the grantee herein of said lands, but only as to that part of land conveyed by grantee herein but not as to that part of the land retained by grantee herein.

Blumberg No. 5119
EXHIBIT
P5

PPIN# 31191

IN THE CHANCERY COURT OF WASHINGTON COUNTY, MISSISSIPPI

STATE OF MISSISSIPPI, EX REL
JIM HOOD, ATTORNEY GENERAL

871354
PETITIONER

vs.

CAUSE NO. 0600805

GP MANAGEMENT SERVICES LLC,
THE ESTATE OF STEVE RAGLAND, DECEASED,
GAIL R. PHILLIPS, INDIVIDUALLY and
GASVY E. (ED) PHILLIPS, INDIVIDUALLY and
d/b/a FINAL PLANS and d/b/a
GREENLAWN MEMORIAL GARDENS

RESPONDENTS

2509 3599
Recorded in the Above
Deed Book & Page
08-27-2007 10:19:5
Marilyn Hansell Chance
Washington County

FIRST AMENDED FINAL JUDGMENT

THIS MATTER, having come before the Court pursuant to the provision of Paragraph 4 of the "Agreed Final Judgment" entered in this cause on the 29th day of December 2006, this matter having been previously before the Court on the petition of the State of Mississippi, by and through Jim Hood, Attorney General for the State of Mississippi, pursuant to the provisions of Section 75-24-1, *et seq.*, Mississippi Code of 1972, as amended, commonly referred to as the Consumer Protection Act, and Rule 65 of the Mississippi Rules of Civil Procedure, for a permanent injunction, restitution, civil penalties, investigative costs and attorneys' fees, and the Court, having considered same and being otherwise fully advised in the premises, finds as follows:..

1. That according to Paragraph 4 of the "Agreed Final Judgment" entered in this cause on the 29th day of December, 2006, said document provides that "... This judgment may be amended, without notice to the Respondents, to include consumers who file a complaint with the Attorney General's Office after the date of the instant judgment."

FILED Aug. 27, 07
MARILYN HANSELL
CHANCERY CLERK
BY *Janice* D.C.



2. That the Attorney General's Office has received additional complaints against Respondents since the entry of the aforementioned "Agreed Final Judgment". Thus, said judgment is hereby amended to include such complaints.

3. The Respondents were in the business of providing cemetery and funeral related goods and services including, but not limited to, cemetery spaces/vaults, perpetual cemetery care, grave markers/headstones and other related items (i.e. vases, name plates, monuments, etc.)

4. The Respondents have advertised, contracted and received payment for the aforementioned goods and services; however, the Respondents have failed and refused to provide said goods and services. The Respondents charged consumers and accepted payments ranging from One Hundred, Sixty-one Dollars 32/00 (\$161.32) to Four Thousand, Two Hundred, Twenty-one Dollars 00/100 (\$4,221.00) for goods and/or services which Respondents failed to provide. Furthermore, Respondents have failed and refused to provide restitution for said payments.

5. Respondents have unfairly taken advantage of and/or deceived consumers by advertising, contracting and receiving payments for goods and/or services and thereafter failing to provide the purchased goods and/or services and thereafter failing to refund the payments made for said goods and/or services.

6. Consumers filed with the Mississippi Attorney General's Office, Consumer Protection Division (hereafter referred to as "the Attorney General's Office"), complaints about the unfair and deceptive business practices of the Respondents .

7. In response to the above-mentioned consumer complaints, on February 17, 2003, the Attorney General's Office issued and served a Subpoena Duces Tecum on the Respondents, GP

Management Services LLC, Final Plans and Ed Phillips [Gasvy E. (Ed) Phillips]. After further investigation, the Respondent, Gasvy E. (Ed) Phillips, met with the Attorney General's Office on or near January 5, 2004 and agreed to provide restitution for the monies owed to consumers.

8. The Respondent, Gasvy E. (Ed) Phillips, began making partial restitution for the monies owed to consumers. However, a second Subpoena Duces Tecum was served on the aforementioned Respondents on April 1, 2005 after they discontinued providing restitution for the monies owed to consumers. A second meeting was held with the Respondent, Gasvy E. (Ed) Phillips, on April 15, 2005 and the Respondent again agreed to provide restitution for the monies owned to consumers.

9. As of date, the Respondents have failed and refused to provide the goods and services which are due to consumers and have still failed and refused to provide restitution for the payments made for said goods and services.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED as follows:

1. The Respondents are hereby permanently enjoined from engaging in unfair and deceptive trade practices in violation of Section 75-24-1 *et seq.*, the Mississippi Consumer Protection Act;

2. The Respondents and their agents, assigns and successors are hereby permanently enjoined from willfully transferring, or disposing of any real or personal property, to include cash on hand, in order to avoid making restitution and paying civil penalties;

3. The Respondents shall provide refunds to all consumers who have purchased goods and/or services from the Respondents and have not received such as of the date of this judgment. Such consumers shall include those who have filed complaints with the Attorney General's

Office and those who have taken no action to obtain refunds. Such consumers shall not include those who have received charge-backs through their credit card companies.

4. To the extent that any consumer who has submitted a complaint with the Attorney General's Office is not fully refunded, said consumer is hereby granted a judgment against GP Management Services LLC; The Estate of Steve Ragland, Deceased; Gail R. Phillips, Individually and dba Final Plans and dba Greenlawn Memorial Gardens; and Gasvy E. (Ed) Phillips, Individually and dba Final Plans and dba Greenlawn Memorial Gardens. A complete list of said consumers is attached hereto as "Exhibit A." This judgment may be amended, without notice to the Respondents, to include consumers who file a complaint with the Attorney General's Office after the date of the instant judgment.

5. The Respondents are hereby assessed a civil penalty in the amount of Forty-two Thousand, Five Hundred Dollars 00/100 (\$42,500.00) for violation of the Mississippi Consumer Protection Act as provided by §75-24-19(b), Miss. Code Ann., as amended; and

6. The Respondents are hereby assessed all costs related to this cause of action including court costs, investigative costs and attorney's fees in the amount of Five Thousand Dollars 00/100 (\$5,000.00).

SO ORDERED, ADJUDGED AND DECREED, this the 27th day of August, 2007, nunc pro tunc the 29th day of December, 2006.



CHANCELLOR

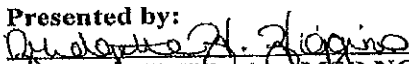
Presented by:

Bridgette W. Wiggins, MSB NO. 9676
Special Assistant Attorney General

EXHIBIT "A"
(Page 1/4)

2509 3603
Deed Book & Page

<u>CONSUMER</u>	<u>AMOUNT OF JUDGMENT</u>
1. Baugh, Marie S. 234 Ridge Avenue Greenville, MS 38701	\$ 2,743.90
2. Benner, Clayton J. 1055 Evenstar Avenue Westlake Village, CA 91361-2070	345.00
3. Everitt, Rita Joy 209 Bayou Road Greenville, MS 38791	1,401.02
4. Fabick, Janet 215 Woodmen Road Greenville, MS 38703	731.63
5. Griggs, Sheila Griffin 1319 Joseph Circle Greenville, MS 38703	1,480.74
6. Haycraft, Bryan 2209 164 th Place Bothell, WA 98012	972.00
7. Jennings, Doris 1651 W. Pear Lane Greenville, MS 38703	1,514.00
8. Jolly, Frances Kattawar 6321 Rolling Hills Drive Olive Branch, MS 38654	1,199.25
9. Kim, John W. 163 West 21 st Street; 10 th Floor New York, NY 10011	4,221.00

EXHIBIT "A"
(Page 2/4)

2509 3604
Deed Book & Page

<u>CONSUMER</u>	<u>AMOUNT OF JUDGMENT</u>
10. King, Anna M. 43 Irma Lane Fairview Hats, IL 62208-1904	\$ 1,383.90
11. Kocijan, Sandra 4815 Whistlers Green #4 Naples, FL 34116	1,698.30
12. Long, Anna Loyce 519 Dampier Drive Grenville, MS 38701	1,938.38
13. Martinez, Angel 521 West 42 nd Street, #13D New York, NY 10036	538.00
14. Reed, Laura S. 326 Old Macon Road Danville, GA 31017	1,234.10
15. Scott, Marjorie 7 Lexie Street Cleveland, MS 38732	2,641.95
16. Shaffer, Janette 71 Robinwood Place Apartment #11 Purvis, MS 39475	161.32
17. Shaw, Iva Nell 3651 Old Leland Road Leland, MS 38756	2,294.61
18. Smith, Valerie Ann 2417 Damascus Church Road Chapel Hill, NC 27516	587.70

EXHIBIT "A"
(Page 3/4)

<u>CONSUMER</u>	<u>AMOUNT OF JUDGMENT</u>
19. Ware, Emma 119 Tucker Street Leland, MS 38756	\$ 895.00
20. Williams, Ora Lee Williams 1271 Luster Street Greenville, MS 38701	3,023.95
21. Dearman, Lee Hwy. 14 W Louisville, MS 39339	1,420.00
22. Fleming, Samuel 105 Old Hickory Trail Saltillo, MS 38866	813.00
23. Huddleston, Ethel 361 Blaylock Road Greenville, MS 38203	3,124.59
24. Rutland, James & Cecilia 122 Pettiet Lane Leland, MS 38756	2,472.55
25. Soutullo, Julia 410 Pelican Way Brandon, MS 39047	1,976.13
26. Thompson, Dee & Bessie 288 Mill Road Greenville, MS 38701	325.00
27. Williams, Malcolm 2589 So. Main Street Greenville, MS 38701	910.80
28. Percy Pennington P.O. Box 172 Metcalf, MS 38760	3,305.00

EXHIBIT "A"
(Page 4/4)

29. Howard E. Polson 1,649.05
2026 So. Lakshore Drive
Lake Village, AR 71653

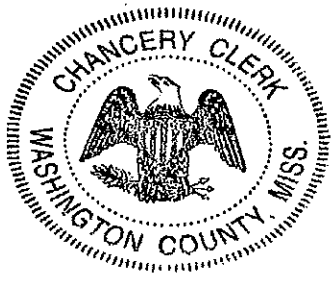
TOTAL: \$ 47,001.87

STATE OF MISSISSIPPI
COUNTY OF WASHINGTON

I, Marilyn Hansell, Clerk of the Chancery Court in and for said
County and State hereby certify that the within and foregoing
instrument is a true and correct copy of 1st
Amended Final Testament
as the same appears on file and of record in Book
Book 87 Page 356
of the records in my office, at Greenville, Miss.

Witness my hand and official seal, this 27 day of
Aug. A.D. 2007

Marilyn Hansell
Clerk of Chancery Court of Washington County, Miss.
By Marilyn Hansell D.C.



Commencing at the corner common to Sections 15, 16, 25 and 26 of Township 18 North, Range 8 West, Washington County, Mississippi; thence South 1 degree 31 minutes East 58.15 feet; thence, North 88 degrees 29 minutes East 1091.65 feet; thence, South 1 degree 31 minutes East 15.00 feet to an iron pipe situated on the South Right-of-way of U.S. Highway 82 and the Point of Beginning of the tract herein described; thence, along said Highway right-of-way, North 88 degrees 29 minutes East 188.40 feet; thence North 1 degree 31 minutes West 5.00 feet; thence North 88 degrees 29 minutes East 484.55 feet; thence leaving said Highway, South 21 degrees 09 minutes West 594.18 feet; thence North 48 degrees 50 minutes West 487.69 feet; thence North 29 degrees 37 minutes East 43.53 feet; thence, North 60 degrees 23 minutes West 126.17 feet; thence North 1 degree 31 minutes West 110.14 feet to the

Point of Beginning, containing 4.834 acres, more or less, and being situated in the Northwest Quarter of Section 26, Township 18 North, Range 8 West, Washington County, Mississippi. and also;

Tract II

Commencing at the corner common to Sections 15, 16, 25 and 26 of Township 18 North, Range 8 West, Washington County, Mississippi; thence, South 1 degree 31 minutes East 58.15 feet; thence, North 88 degrees 29 minutes East 1091.65 feet; thence, South 1 degree 31 minutes East 15.00 feet to an iron pipe situated on the South right-of-way of U.S. Highway 82 thence, continue South 1 degree 31 minutes East 155.18 feet; thence South 57 degrees 36 minutes 45 seconds East 103.00 feet to an iron pipe; thence, South 48 degrees 50 minutes East 803.50 feet to an iron pipe and the Point of Beginning of the tract herein described; thence, North 41 degrees 37 minutes East 20.00 feet; thence, South 48 degrees 23 minutes East 441.08 feet; thence South 56 degrees 31 minutes 31 seconds East 524.57 feet; thence, South 29 degrees 37 minutes West 20.05 feet to an iron pipe; thence North 56 degrees 31 minutes West 527.34 feet to an iron pipe; thence, North 48 degrees 23 minutes West 442.50 feet to the Point of Beginning, containing 0.444 acres, more or less, and being situated in the Northwest Quarter of Section 26, Township 18 North, Range 8 West, Washington County, Mississippi.

Tract III

Commencing at the corner common to Sections 15, 16, 25 and 26 of Township 18 North, Range 8 West, Washington County, Mississippi; thence, South 1 degree 31 minutes East 58.15 feet; thence North 88 degrees 29 minutes East 1091.65 feet; thence, South 1 degree 31 minutes East 15.00 (feet) to an iron pipe on the South right-of-way of U.S. Highway 82; thence along said Highway right-of-way, North 88 degrees 29 minutes East 188.40 feet to the Point of Beginning of the tract herein described; Point of Beginning of the tract herein described; thence, continuing along said Highway right-of-way North 1 degree 31 minutes West 5.00 feet; thence, North 88 degrees 29 minutes East 300.00 feet; thence, leaving said Highway right-of-way, South 1 degree 31 minutes East 300.00 feet; thence, South 88 degrees 29 minutes West 300.00 feet; thence North 1 degree 31 minutes West 295.00 feet to the Point of Beginning, containing 2.066 acres, more or less, and being situated in the Northwest Quarter of Section 26, Township 18 North, Range 8 West, Washington County, Mississippi.

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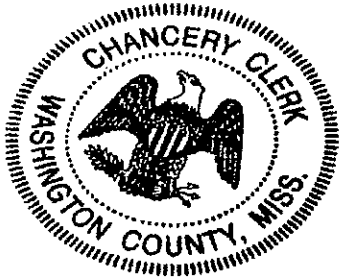
Tract III

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2509 3610.001
Deed Book & Page

Washington County
I certify this instrument was filed on
08-27-2007 10:19:52 AM
and recorded in Deed Book
2509 at pages 3599 - 3610
Marilyn Hansell Chancery Clerk

L. Gear



*Rhonda J. Higgins
Office of the Chancery Clerk
P.O. Box 22947
Jackson, MS 39225*

6

Cancellation of Judgement & Release

IN THE CHANCERY COURT OF WASHINGTON COUNTY, MISSISSIPPI

STATE OF MISSISSIPPI, EX REL
JIM HOOD, ATTORNEY GENERAL

PETITIONER

vs.

CAUSE NO. 0600805

GP MANAGEMENT SERVICES LLC,
THE ESTATE OF STEVE RAGLAND, DECEASED,
GAIL R. PHILLIPS, INDIVIDUALLY and
GASVY E. (ED) PHILLIPS, INDIVIDUALLY and
d/b/a FINAL PLANS and d/b/a
GREENLAWN MEMORIAL GARDENS

RESPONDENTS

CANCELLATION OF JUDGMENT AND RELEASE AS TO GREENLAWN
MEMORIAL GARDENS ONLY

Comes now the Petitioner, Jim Hood, in his official capacity as Attorney General for the State of Mississippi, with entry of a Cancellation of Judgment and Release as to Respondent, Greenlawn Memorial Gardens, from the Agreed Final Judgment entered on December 29, 2006, **and from all subsequent Amended Judgments to such Agreed Final Judgment in Cause No. 0600805.** A copy of the original Agreed Final Judgment entered on December 26, 2006, is attached as Exhibit A for reference purposes. Such cancellation of judgment and release, as to Greenlawn Memorial Gardens, only, is not made through satisfaction of the judgment's terms. Rather, the State of Mississippi enters such cancellation and release as to Greenlawn Memorial Gardens, only, human burial grounds for perpetual care, to assist with moving the Cemetery real property out of Receivership and into a position with marketable title. This cancellation of judgment and release is for the real property described and identified in Exhibit B herein.

This, the 31st day of July, 2015.

BY: JIM HOOD
ATTORNEY GENERAL
STATE OF MISSISSIPPI

C. DELBERT HOSEMANN, JR.,
SECRETARY OF STATE
STATE OF MISSISSIPPI

RECEIVED
AND FILED

AUG 12 2015

MARILYN WANSSELL
CHANCERY CLERK
BY [Signature] DC

Bridgette W. Wiggins

Bridgette W. Wiggins, MSB# 9676
Special Assistant Attorney General
Consumer Protection Division
P.O. Box 22947
Jackson, MS 39225
601-359-3680

*Counsel for Jim Hood, In his Official Capacity as Attorney
General for the State of Mississippi*

IN THE CHANCERY COURT OF WASHINGTON COUNTY, MISSISSIPPI

STATE OF MISSISSIPPI, EX REL
JIM HOOD, ATTORNEY GENERAL

PETITIONER

vs.

CAUSE NO. 0600805

GP MANAGEMENT SERVICES LLC,
THE ESTATE OF STEVE RAGLAND, DECEASED,
GAIL R. PHILLIPS, d/b/a FINAL PLANS and
d/b/a GREENLAWN MEMORIAL GARDENS,
GASVY E. (ED) PHILLIPS, d/b/a FINAL PLANS and
d/b/a GREENLAWN MEMORIAL GARDENS

RESPONDENTS



AGREED FINAL JUDGMENT

THIS MATTER, having come before the Court on the petition of the State of Mississippi, by and through Jim Hood, Attorney General for the State of Mississippi, pursuant to the provisions of Section 75-24-1, *et seq.*, Mississippi Code of 1972, as amended, commonly referred to as the Consumer Protection Act, and Rule 65 of the Mississippi Rules of Civil Procedure, for a permanent injunction, restitution, civil penalties, investigative costs and attorneys' fees, and the Court, having considered same and being otherwise fully advised in the premises, finds as follows:

1. The Respondents were in the business of providing cemetery and funeral related goods and services including, but not limited to, cemetery spaces/vaults, perpetual cemetery care, grave markers/headstones and other related items (i.e. vases, name plates, monuments, etc.)

2. The Respondents have advertised, contracted and received payment for the

FILED Dec 29 06
MARILYN HANSELL
CHANCERY CLERK
BY [Signature]

aforementioned goods and services; however, the Respondents have failed and refused to provide said goods and services. The Respondents charged consumers and accepted payments ranging from One Hundred, Sixty-one Dollars 32/00 (\$161.32) to Four Thousand, Two Hundred, Twenty-one Dollars 00/100 (\$4,221.00) for goods and/or services which Respondents failed to provide. Furthermore, Respondents have failed and refused to provide restitution for said payments.

3. Respondents have unfairly taken advantage of and/or deceived consumers by advertising, contracting and receiving payments for goods and/or services and thereafter failing to provide the purchased goods and/or services and thereafter failing to refund the payments made for said goods and/or services.

4. Consumers filed with the Mississippi Attorney General's Office, Consumer Protection Division (hereafter referred to as "the Attorney General's Office"), complaints about the unfair and deceptive business practices of the Respondents .

5. In response to the above-mentioned consumer complaints, on February 17, 2003, the Attorney General's Office issued and served a Subpoena Duces Tecum on the Respondents, GP Management Services LLC, Final Plans and Ed Phillips [Gasvy E. (Ed) Phillips]. After further investigation, the Respondent, Gasvy E. (Ed) Phillips, met with the Attorney General's Office on or near January 5, 2004 and agreed to provide restitution for the monies owed to consumers.

6. The Respondent, Gasvy E. (Ed) Phillips, began making partial restitution for the monies owed to consumers. However, a second Subpoena Duces Tecum was served on the aforementioned Respondents on April 1, 2005 after they discontinued providing restitution for the monies owned to consumers. A second meeting was held with the Respondent, Gasvy E.

(Ed) Phillips, on April 15, 2005 and the Respondent again agreed to provide restitution for the monies owned to consumers.

7. As of date, the Respondents have failed and refused to provide the goods and services which are due to consumers and have still failed and refused to provide restitution for the payments made for said goods and services.

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED as follows:

1. The Respondents are hereby permanently enjoined from engaging in unfair and deceptive trade practices in violation of Section 75-24-1 *et seq.*, the Mississippi Consumer Protection Act;

2. The Respondents and their agents, assigns and successors are hereby permanently enjoined from willfully transferring, or disposing of any real or personal property, to include cash on hand, in order to avoid making restitution and paying civil penalties;

3. The Respondents shall provide refunds to all consumers who have purchased goods and/or services from the Respondents and have not received such as of the date of this judgment. Such consumers shall include those who have filed complaints with the Attorney General's Office and those who have taken no action to obtain refunds. Such consumers shall not include those who have received charge-backs through their credit card companies.

4. To the extent that any consumer who has submitted a complaint with the Attorney General's Office is not fully refunded, said consumer is hereby granted a judgment against GP Management Services LLC; The Estate of Steve Ragland, Deceased; Gail R. Phillips dba Final Plans and dba Greenlawn Memorial Gardens; and Gasvy E. (Ed) Phillips dba Final Plans and dba Greenlawn Memorial Gardens. A complete list of said consumers is attached hereto as "Exhibit

A.” This judgment may be amended, without notice to the Respondents, to include consumers who file a complaint with the Attorney General’s Office after the date of the instant judgment.

5. The Respondents are hereby assessed a civil penalty in the amount of Forty-two Thousand, Five Hundred Dollars 00/100 (\$42,500.00) for violation of the Mississippi Consumer Protection Act as provided by §75-24-19(b), Miss. Code Ann., as amended; and

6. The Respondents are hereby assessed all costs related to this cause of action including court costs, investigative costs and attorney’s fees in the amount of Five Thousand Dollars 00/100 (\$5,000.00).

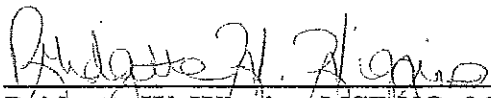
SO ORDERED, ADJUDGED AND DECREED, this the 29th day of

December, 2006.



CHANCELLOR

AGREED AS TO FORM AND CONTENT:



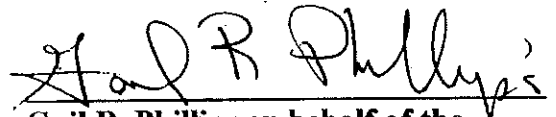
Bridgette W. Wiggins, MSB/NO. 9676
Special Assistant Attorney General
OFFICE OF THE ATTORNEY GENERAL
Post Office Box 22947
Jackson, MS 39225
(601) 359-4279



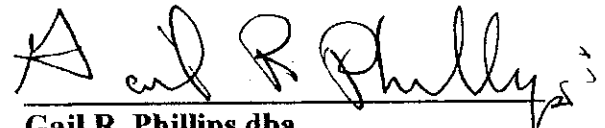
Gasvy E. (Ed) Phillips on behalf of
GP Management Services LLC



**Gasvy E. (Ed) Phillips dba
Final Plans and Greenlawn Memorial Gardens**



**Gail R. Phillips on behalf of the
Estate of Steve Ragland, Deceased**



**Gail R. Phillips dba
Final Plans and Greenlawn Memorial Gardens**

EXHIBIT "A"
(Page 1/3)

<u>CONSUMER</u>	<u>AMOUNT OF JUDGMENT</u>
1. Baugh, Marie S. 234 Ridge Avenue Greenville, MS 38701	\$ 2,743.90
2. Benner, Clayton J. 1055 Evenstar Avenue Westlake Village, CA 91361-2070	345.00
3. Everitt, Rita Joy 209 Bayou Road Greenville, MS 38791	1,401.02
4. Fabick, Janet 215 Woodmen Road Greenville, MS 38703	731.63
5. Griggs, Sheila Griffin 1319 Joseph Circle Greenville, MS 38703	1,480.74
6. Haycraft, Bryan 2209 164 th Place Bothell, WA 98012	972.00
7. Jennings, Doris 1651 W. Pear Lane Greenville, MS 38703	1,514.00
8. Jolly, Frances Kattawar 6321 Rolling Hills Drive Olive Branch, MS 38654	1,199.25
9. Kim, John W. 163 West 21 st Street; 10 th Floor New York, NY 10011	4,221.00

EXHIBIT "A"
(Page 2/3)

<u>CONSUMER</u>	<u>AMOUNT OF JUDGMENT</u>
10. King, Anna M. 43 Irma Lane Fairview Hats, IL 62208-1904	\$ 1,383.90
11. Kocijan, Sandra 4815 Whistlers Green #4 Naples, FL 34116	1,698.30
12. Long, Anna Loyce 519 Dampier Drive Grenville, MS 38701	400.00
13. Martinez, Angel 920 East, 6 th Street, #3F New York, NY 10009	538.00
14. Reed, Laura S. 326 Old Macon Road Danville, GA 31017	1,234.10
15. Scott, Marjorie 7 Lexie Street Cleveland, MS 38732	2,641.95
16. Shaffer, Janette 71 Robinwood Place Apartment #11 Purvis, MS 39475	161.32
17. Shaw, Iva Nell 3651 Old Leland Road Leland, MS 38756	2,294.61
18. Smith, Valerie Ann 2417 Damascus Church Road Chapel Hill, NC 27516	587.70

EXHIBIT "A"
(Page 3/3)

<u>CONSUMER</u>	<u>AMOUNT OF JUDGMENT</u>
19. Ware, Emma 119 Tucker Street Leland, MS 38756	\$ 895.00
20. Williams, Ora Lee Williams 1271 Luster Street Greenville, MS 38701	3,023.95

TOTAL: \$ 29,467.37

STATE OF MISSISSIPPI
COUNTY OF WASHINGTON

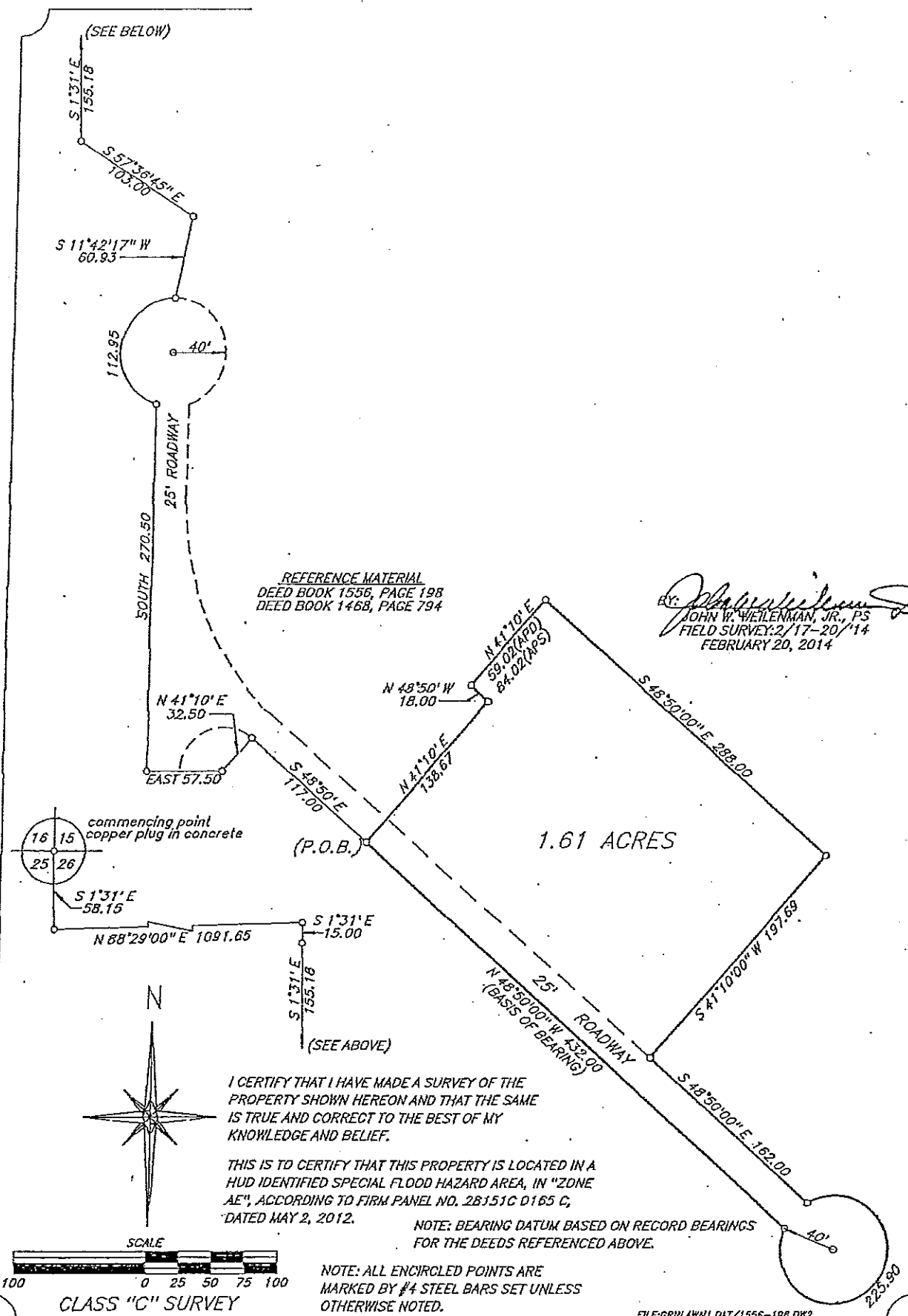
I, _____, Clerk of the County Court of the County of Washington, Mississippi, do hereby certify that the within and foregoing is a true and correct copy of the original as the same appears in the records of the County Court of the County of Washington, Mississippi.

Clerk of County Court of Washington County, Mississippi



A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

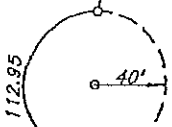
Commencing at the corner common to sections 15, 16, 25 & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $1^{\circ}31'$ East, 58.15 feet; thence north $88^{\circ}29'$ east, 1,091.65 feet; thence south $1^{\circ}31'$ east, 15.00 feet to the south right-of-way of U. S. highway 82; thence continue south $1^{\circ}31'$ east, 155.18 feet; thence south $57^{\circ}36'45''$ east, 103.00 feet; thence south $11^{\circ}42'17''$ west, 60.93 feet to a point on the perimeter of a circle with a radius of 40 feet; thence following the perimeter of said circle to the right 112.95 feet to the west boundary of a 25 foot road; thence, along said west boundary, south 270.5 feet; thence east 57.5 feet; thence north $41^{\circ}10'$ east 32.5 feet to the west boundary of a 25 foot road; thence, along said west boundary, south $48^{\circ}50'$ east, 117.00 feet to the point of beginning of the tract herein described; thence north $41^{\circ}10'$ east, 138.67 feet; thence north $48^{\circ}50'$ west, 18.0 feet; thence north $41^{\circ}10'$ East, 59.02 feet; thence south $48^{\circ}50'$ east, 288.00 feet; thence south $41^{\circ}10'$ west. 197.69 feet to the east boundary of a 25 foot road; thence, along said east boundary, south $48^{\circ}50'$ east 162.0 feet to a circle with a 40 foot radius; thence following the perimeter of said circle 225.90 feet to the west boundary of aforesaid 25 foot road; thence, along said west boundary, north $48^{\circ}50'$ west, 432.0 feet to the point of beginning, containing 1.61 acres, more or less, located in the northwest quarter of section 26, township 18 north, range 8 west, Washington County, Mississippi.



(SEE BELOW)

S 1°31' E 155.18
 S 57°36'45" E 103.00

S 11°42'17" W 60.93



25' ROADWAY
 SOUTH 270.50

REFERENCE MATERIAL
 DEED BOOK 1556, PAGE 198
 DEED BOOK 1468, PAGE 794

BY: *John W. Weilenman, Jr.*
 JOHN W. WEILENMAN, JR., PS
 FIELD SURVEY 2/17-20/14
 FEBRUARY 20, 2014

N 41°10' E 32.50
 EAST 57.50

N 48°50' W 18.00

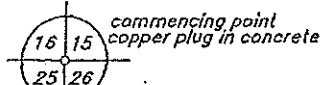
N 21°10' E 138.67

S 48°50' E 177.00

N 41°10' E 59.02 (APD)
 84.02 (APD)

S 48°50'00" E 288.00

1.61 ACRES

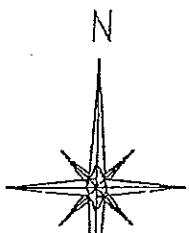


S 1°31' E 58.15
 N 88°29'00" E 1091.65

S 1°31' E 15.00

S 1°31' E 155.18

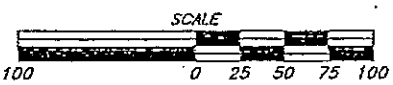
(SEE ABOVE)



I CERTIFY THAT I HAVE MADE A SURVEY OF THE PROPERTY SHOWN HEREON AND THAT THE SAME IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF.

THIS IS TO CERTIFY THAT THIS PROPERTY IS LOCATED IN A HUD IDENTIFIED SPECIAL FLOOD HAZARD AREA, IN "ZONE AE", ACCORDING TO FIRM PANEL NO. 28151C D165 G, DATED MAY 2, 2012.

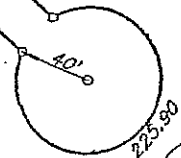
NOTE: BEARING DATUM BASED ON RECORD BEARINGS FOR THE DEEDS REFERENCED ABOVE.



CLASS "C" SURVEY

NOTE: ALL ENCIRCLED POINTS ARE MARKED BY #4 STEEL BARS SET UNLESS OTHERWISE NOTED.

FILE:GRNLAWN1.DAT/1556-198.DW2



A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

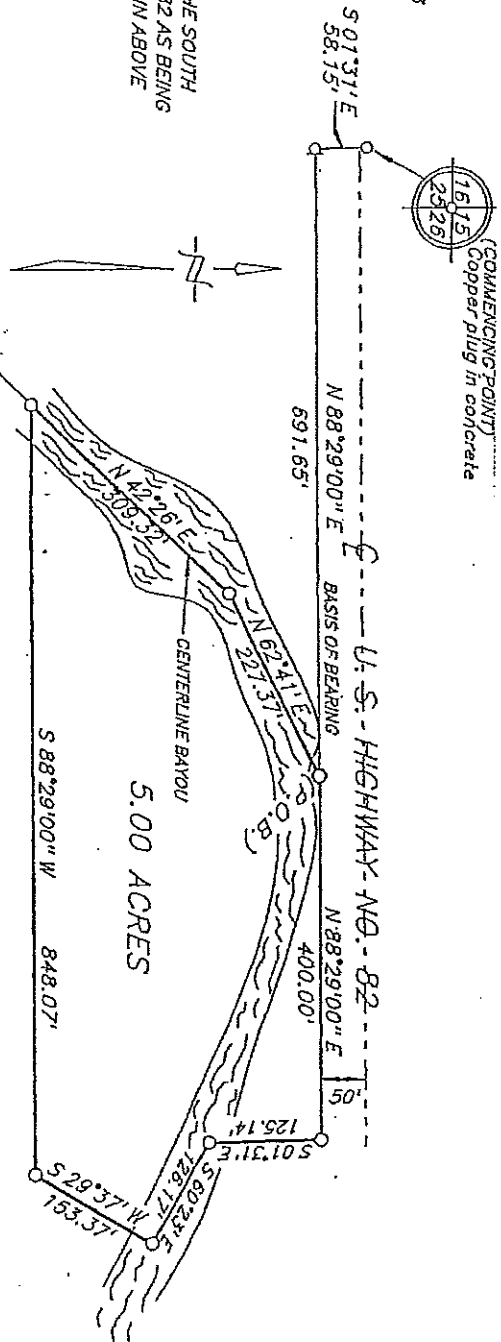
Commencing at the corner common to sections 15, 16, 25, and 26 of township 18 north, range 8 west, Washington County, Mississippi; thence south $01^{\circ}31'00''$ east, 58.15 feet to the south right-of-way line of U. S. highway No. 82; thence along said right-of-way north $88^{\circ}29'00''$ east, 691.65 feet to an iron pipe which is the point of beginning of the tract herein described; thence continue along said right-of-way north $88^{\circ}29'00''$ east, 400.00 feet to an iron pipe; thence south $01^{\circ}31'00''$ east, 125.14 feet to an iron pipe; thence south $60^{\circ}23'00''$ east, 126.17 feet to an iron pipe; thence south $29^{\circ}37'00''$ west, 153.37 feet to an iron pipe; thence south $88^{\circ}29'00''$ west, 848.07 feet to an iron pipe in the center of a bayou; thence along the center of said bayou north $42^{\circ}26'00''$ east, 309.32 feet; thence north $62^{\circ}41'00''$ east, 227.37 feet to the point of beginning, containing 5.00 acres, more or less, and being located in the northwest quarter of section 26 of the aforesaid township, range, county, and state.

BY
John W. Wellemann, Jr.
 JOHN W. WELLEMANN, JR., P.S.
 FIELD SURVEY: 2/17-20/14
 FEBRUARY 20, 2014

REFERENCE MATERIAL:
 DEED BOOK 480, PAGES 551 & 553
 DEED BOOK 1218, PAGE 379
 DEED BOOK 1782, PAGE 476

NOTE BEARING DATUM BASED ON THE SOUTH
 RIGHT-OF-WAY OF U.S. HIGHWAY 82 AS BEING
 NORTH 88°29' EAST AS RECORDED IN ABOVE
 REFERENCE MATERIAL.

DRW. BY JHW/CHK. BY JWW
 FILE NAME: GRNLAWN1.DWG/GRNLAWN.DAT

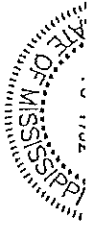


CLASS "C" SURVEY

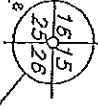


A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the corner common to sections 15, 16, 25, & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $01^{\circ}31'00''$ east, 58.15 feet to the south right-of-way of U. S. highway No. 82; thence along said right-of-way line north $88^{\circ}29'00''$ east, 691.65 feet; thence south $62^{\circ}41'00''$ west, 227.37 feet to a point in the centerline of a bayou; thence along said bayou south $42^{\circ}26'00''$ west, 309.32 feet to the point of beginning of the tract herein described; thence leaving said bayou north $88^{\circ}29'00''$ east, 848.07 feet; thence south $29^{\circ}37'00''$ west, 795.44 feet; thence north $60^{\circ}23'00''$ west, 807.13 feet to a point in the centerline of aforesaid bayou; thence along centerline of said bayou north $42^{\circ}26'00''$ east, 366.08 feet to the point of beginning, containing 10 acres, more or less, and being located in section 26 of the aforesaid township, range, county, and state.



(COMMENCING POINT)
Copper plug in concrete



S 01°31' E
58.15'

N 88°29'00" E
691.65'

U.S. HIGHWAY - NO. 82
BASIS OF BEARING

N 88°29'00" E
400.00'

S 62°41'00" W
227.37'

N 88°29'00" E
848.07'

S 29°37'00" W
795.44'

BY: *John W. Weilenmann, Jr.*
JOHN W. WEILENMANN, JR., P.S.
FIELD SURVEY: 2/17-20/14
FEBRUARY 20, 2014

REFERENCE MATERIAL
DEED BOOK 480, PAGES 551 & 553
DEED BOOK 1218, PAGE 379
DEED BOOK 1782, PAGE 476

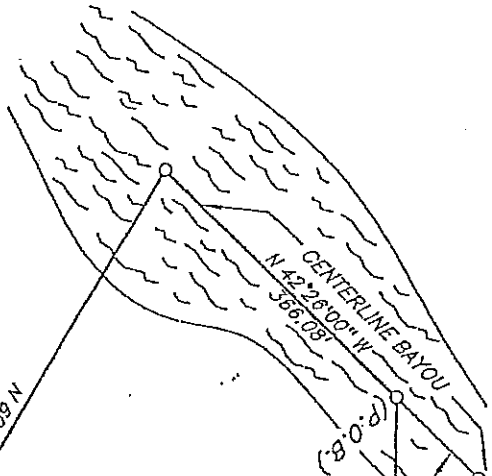
NOTE BEARING DATUM BASED ON THE SOUTH
RIGHT-OF-WAY OF U.S. HIGHWAY 82 AS BEING
NORTH 88°29' EAST AS RECORDED IN ABOVE
REFERENCE MATERIAL.

CLASS "C" SURVEY



FILE NAME: GRNLAWN2.DWG/GRNLAWN.DAT

DRW. BY JHW/CHK. BY JHW



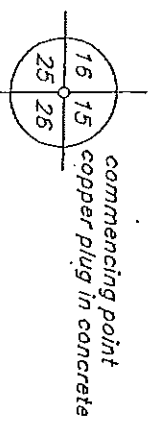
10.00 ACRES

N 60°23'00" W 807.13'



A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the corner common to sections 15, 16, 25 & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $00^{\circ}03'$ east, 680.49 feet to an iron pipe in the center of a bayou and the point of beginning of the tract herein described; thence along the center of said bayou, north $42^{\circ}26'$ east, 51.28 feet; thence south $60^{\circ}23'$ east, 807.13 feet; thence south $29^{\circ}37'$ west, 50.00 feet; thence north $60^{\circ}23'$ west, 818.51 feet to the point of beginning, containing 0.933 acre, more or less, located in section 26, township 18 north, range 8 west, Washington County, Mississippi.



N 42°28' E
51.28
S 0°3'00" E 680.49

(P.O.B.)

BAYON

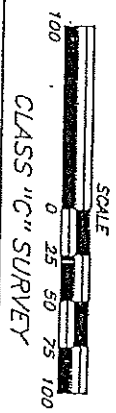
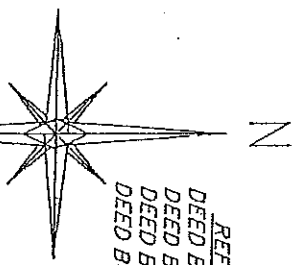
OFFSET 167.17'

OFFSET 155.76'

REFERENCE MATERIAL:
DEED BOOK 480, PAGE 551
DEED BOOK 480, PAGE 553
DEED BOOK 1218, PAGE 379
DEED BOOK 1782, PAGE 476

N 60°23'00" E 807.13
0.953 ACRE
(BASIS OF BEARING) # 81831

S 60°23'00" E 807.13



NOTE: ALL ENCIRCLED POINTS MARKED BY #4 STEEL BARS SET UNLESS OTHERWISE NOTED.
NOTE: BEARING DATUM BASED ON RECORD BEARINGS FOR DEEDS REFERENCED ABOVE.

FILE: GRNLAHW1.DAT/1218-379.DW2

S 29°37' W
50.00
1" Iron pipe found

John W. Wellenman, Jr.
BY: JOHN W. WELLENMAN, JR., P.S.
FIELD SURVEY: 2/17-20/14
FEBRUARY 20, 2014

A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

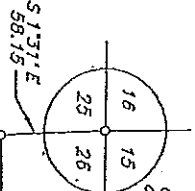
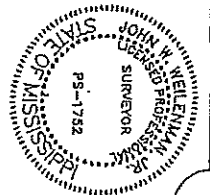
Commencing at the corner common to sections 15, 16, 25 & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $1^{\circ}31'$ east, 58.15 feet; thence north $88^{\circ}29'$ east, 1,091.65 feet; thence south $1^{\circ}31'$ east, 15.00 feet to an iron pipe situated on the south right-of-way of U. S. highway 82; thence, continue south $1^{\circ}31'$ east, 155.18 feet; thence south $57^{\circ}36'45''$ east, 103.00 feet to an iron pipe; thence south $11^{\circ}42'17''$ west, 60.93 feet to a point on the perimeter of a circle with a radius of 40 feet to and for the point of beginning; thence following said perimeter to the left, 112.95 feet to the east boundary of a 25 foot road; thence, along said east boundary, south, 70.50 feet to the point of curvature of a curve to the left with a centerline radius of 220.28 feet; thence following said curve to the left, 168.09 feet; thence north $41^{\circ}10'$ east, 202.00 feet; thence north $48^{\circ}50'$ west, 10.00 feet; thence north $41^{\circ}10'$ east, 24.00 feet; thence south $48^{\circ}50'$ east, 10.00 feet; thence north $41^{\circ}10'$ east, 36.00 feet; thence south $48^{\circ}50'$ east, 108.00 feet; thence south $41^{\circ}10'$ west, 145.33 feet; thence south $48^{\circ}50'$ east, 18.00 feet; thence south $41^{\circ}10'$ west, 138.67 feet to the west boundary of a 25 foot road; thence, along said west boundary, north $48^{\circ}50'$ west, 117.00 feet; thence following a curve to the left, with a radius of 32.5 feet, 74.41 feet; thence west, 25.00 feet; thence along the west boundary of a 25 foot road, north, 270.00 feet to a circle with a radius of 40 feet; thence following the perimeter of said circle to the left, 112.95 feet to the point of beginning, containing 1.153 acres, more or less, located in the northwest quarter of section 26, township 18 north, range 8 west, Washington County, Mississippi.

"BOUNDARY SURVEY FOR THE STATE OF MISSISSIPPI"

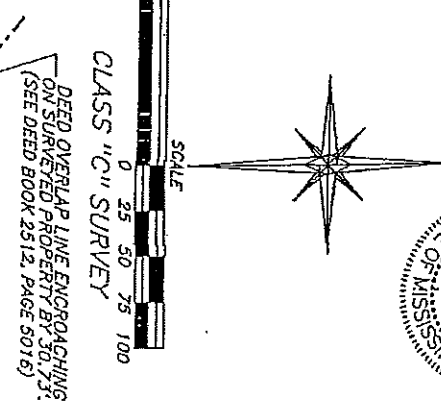
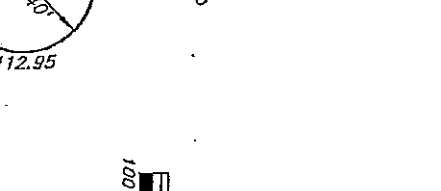
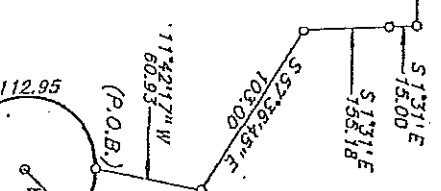
WELLENMAN SURVEYING, INC.
 Licensed Professional Surveyor

P. O. Box 2

Stonewille, Mississippi 38776
 Area Wide Service (662)686-2891
 Cell Phone (662)822-8904



U.S. HIGHWAY 82
 N 88°29'00" E 1091.63



DEED OVERLAP LINE ENCROACHING ON SURVEYED PROPERTY BY 30.73' (SEE DEED BOOK 2512, PAGE 5016)



1.153 ACRES

(BASIS OF BEARING) N 0°0'00" E 270.50

CURVE DATA:
 DELTA: 43°43'15"
 L=168.09'
 R=220.28'
 T=83.38'

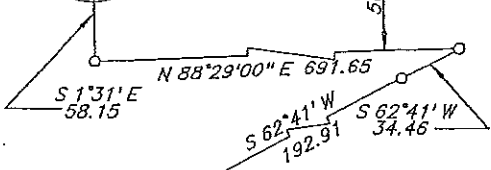
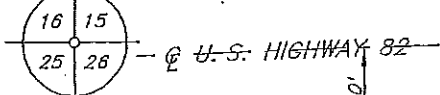
SCALE
 0 25 50 75 100
 CLASS "C" SURVEY

1
 1
 1
 1

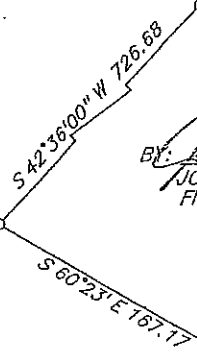
A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the section corner common to Sections 15, 16, 25 & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $01^{\circ}31'$ east, 58.15 feet to the south right-of-way of U.S. Highway 82; thence, along said right-of-way, north $88^{\circ}29'$ east (true meridian) 691.65 feet; thence south $62^{\circ}41'$ west, 34.46 feet; thence continue south $62^{\circ}41'$ west, 192.91 feet to a point in the center of Black Bayou; thence along said centerline, south $42^{\circ}36'$ west, 726.68 feet; thence south $60^{\circ}21'$ east, 167.17 feet to the point of beginning of the tract herein described; thence continue south $60^{\circ}23'$ east, 376.80 feet; thence south $29^{\circ}37'$ west, 210.80 feet to the north right-of-way of a Mississippi Power & Light Company easement; thence, along said right-of-way, south $82^{\circ}04'$ west, 236.95 feet; thence north $45^{\circ}00'$ west, 132.64 feet; thence north, 125.00 feet; thence north $29^{\circ}37'$ east, 210.80 feet to the point of beginning, containing 2.580 acres, more or less, and being located in section 26, township 18 north, range 8 west, Washington County, Mississippi, and being located entirely within the boundaries of the property described in book 1242 at page 645 of the records of said County & State.

commencing point
copper plug in concrete



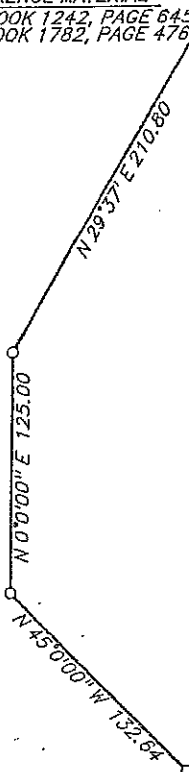
BY: *John W. Weilenman, Jr.*
JOHN W. WEILENMAN, JR., PS
FIELD SURVEY: 2/17-20/14
FEBRUARY 20, 2014



REFERENCE MATERIAL
DEED BOOK 1242, PAGE 645
DEED BOOK 1782, PAGE 476

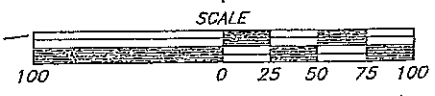
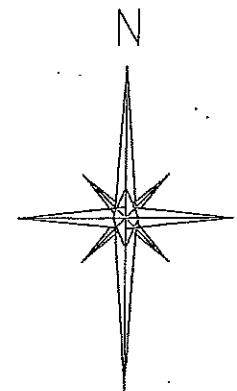
(P.O.B.)

(BASIS OF BEARING)
S 60°23'00" E 376.80



2.58 ACRES

S 82°4'00" W 236.05
M.P. & L. POWER LINE EASEMENT



CLASS "C" SURVEY

7

Greenlawn Perpetual
Care Trust Fund
Balance
July 31, 2015



210 Hayden St. • P.O. Drawer 657
 Belzoni, MS 39038
 Address Service Requested

760
 GREENLAWN MEMORIAL GARDENS
 IN RECEIVERSHIP
 BY BOBBY F GORDON RECEIVER
 P O BOX 2601
 WAYSIDE MS 38780

GUARANTY PRIME INVESTMENT
 Primary Account [REDACTED]

07/31/15

STATEMENT SUMMARY AS OF 07/31/15

Account Name	Account Number	Balance
GUARANTY PRIME INVESTMENT	[REDACTED]	148,043.92

**GUARANTY PRIME INVESTMENT GREENLAWN MEMORIAL GARDENS
 IN RECEIVERSHIP
 BY BOBBY F GORDON RECEIVER**

Beginning Balance	7/01/15	148,030.06	
Deposits / Misc Credits	1	18.86	
Withdrawals / Misc Debits	1	5.00	
** Ending Balance	7/31/15	148,043.92	**
Service Charge		.00	
Interest Paid Thru 7/31/15		18.86	
Interest Paid Year To Date		128.95	
Annual Percentage Yield Earned		.15% %	
Number of Days for A.P.Y.E.		31	
Average Balance for A.P.Y.E.		148,030.06	

Miscellaneous Credits

Date	Deposits	Activity Description
7/31	18.86	INTEREST EARNED

Miscellaneous Debits

Date	Withdrawals	Activity Description
7/31	5.00	SERVICE CHARGE

Daily Balance

Date	Balance	Date	Balance	Date	Balance	Date	Balance
7/31	148,043.92						

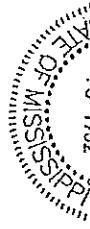


8

Legal Description of Parcels Offered for Bid

A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the corner common to sections 15, 16, 25, & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $01^{\circ}31'00''$ east, 58.15 feet to the south right-of-way of U. S. highway No. 82; thence along said right-of-way line north $88^{\circ}29'00''$ east, 691.65 feet; thence south $62^{\circ}41'00''$ west, 227.37 feet to a point in the centerline of a bayou; thence along said bayou south $42^{\circ}26'00''$ west, 309.32 feet to the point of beginning of the tract herein described; thence leaving said bayou north $88^{\circ}29'00''$ east, 848.07 feet; thence south $29^{\circ}37'00''$ west, 795.44 feet; thence north $60^{\circ}23'00''$ west, 807.13 feet to a point in the centerline of aforesaid bayou; thence along centerline of said bayou north $42^{\circ}26'00''$ east, 366.08 feet to the point of beginning, containing 10 acres, more or less, and being located in section 26 of the aforesaid township, range, county, and state.



(COMMENCING POINT)
Copper plug in concrete
S 01°31'E
58.15'

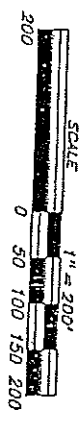
U.S. HIGHWAY NO. 82
BASIS OF BEARING
N 88°29'00" E 691.65'
S 62°41'00" W 400.00'
N 88°29'00" E 848.07'

BY: *John W. Weilenman, Jr.*
JOHN W. WEILENMAN, JR., P.S.
FIELD SURVEY: 2/17-20/14
FEBRUARY 20, 2014

REFERENCE MATERIAL
DEED BOOK 480, PAGES 551 & 553
DEED BOOK 1218, PAGE 379
DEED BOOK 1782, PAGE 476

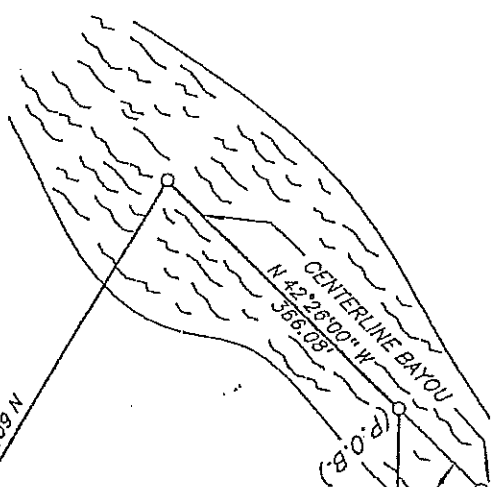
NOTE BEARING DATUM BASED ON THE SOUTH
RIGHT-OF-WAY OF U.S. HIGHWAY 82 AS BEING
NORTH 88°29' EAST AS RECORDED IN ABOVE
REFERENCE MATERIAL.

CLASS "C" SURVEY



FILE NAME: GRNLAWN2.DWG/GRNLAWN.DAT

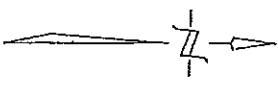
DRW. BY JHW/CHK. BY JWW



10.00 ACRES

N 60°23'00" W 807.13'

S 29°37'00" W 795.44'



A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the corner common to sections 15, 16, 25, and 26 of township 18 north, range 8 west, Washington County, Mississippi; thence south $01^{\circ}31'00''$ east, 58.15 feet to the south right-of-way line of U. S. highway No. 82; thence along said right-of-way north $88^{\circ}29'00''$ east, 691.65 feet to an iron pipe which is the point of beginning of the tract herein described; thence continue along said right-of-way north $88^{\circ}29'00''$ east, 400.00 feet to an iron pipe; thence south $01^{\circ}31'00''$ east, 125.14 feet to an iron pipe; thence south $60^{\circ}23'00''$ east, 126.17 feet to an iron pipe; thence south $29^{\circ}37'00''$ west, 153.37 feet to an iron pipe; thence south $88^{\circ}29'00''$ west, 848.07 feet to an iron pipe in the center of a bayou; thence along the center of said bayou north $42^{\circ}26'00''$ east, 309.32 feet; thence north $62^{\circ}41'00''$ east, 227.37 feet to the point of beginning, containing 5.00 acres, more or less, and being located in the northwest quarter of section 26 of the aforesaid township, range, county, and state.

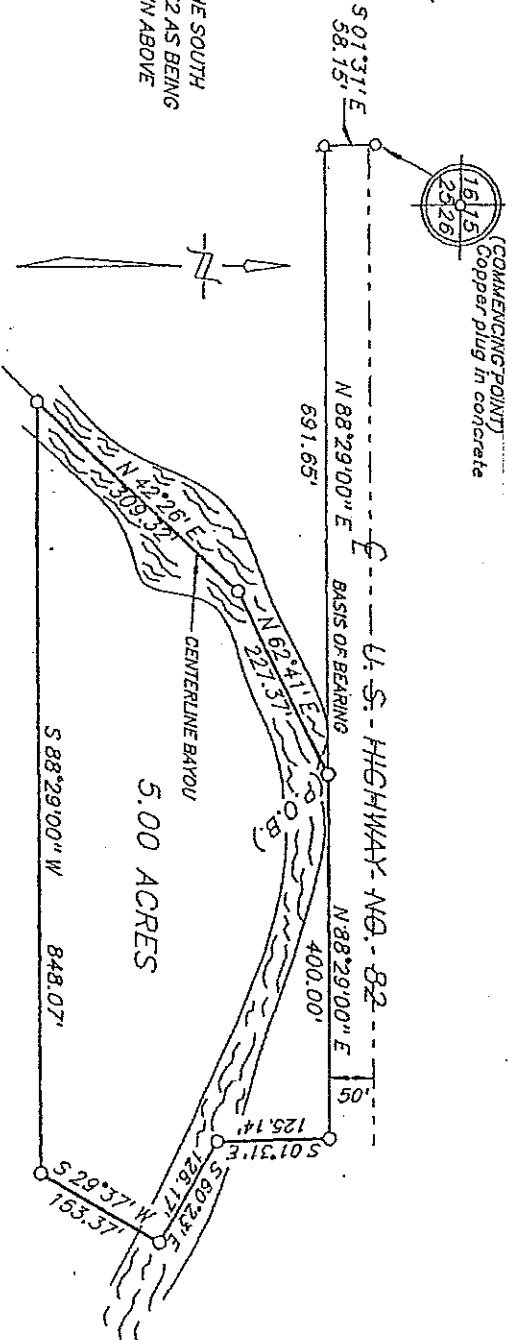
BY *John W. Wellenman, Jr.*
 JOHN W. WELLENMAN, JR., P.S.
 FIELD SURVEY: 2/17-20/14
 FEBRUARY 20, 2014

REFERENCE MATERIAL
 DEED BOOK 480, PAGES 551 & 553
 DEED BOOK 1218, PAGE 379
 DEED BOOK 1782, PAGE 476

NOTE BEARING DATUM BASED ON THE SOUTH
 RIGHT-OF-WAY OF U.S. HIGHWAY 82 AS BEING
 NORTH 88°29' EAST AS RECORDED IN ABOVE
 REFERENCE MATERIAL.

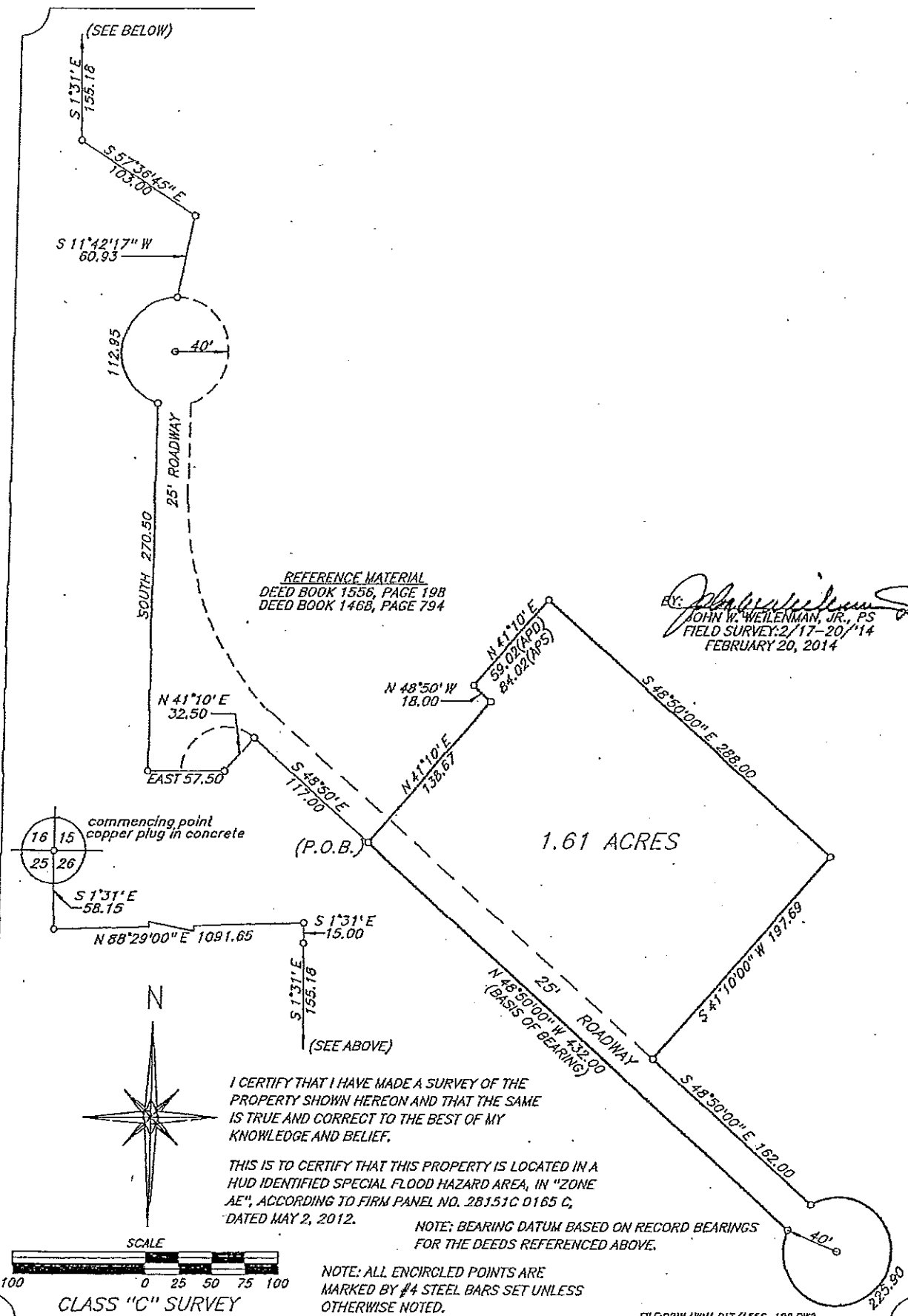
DRW. BY JHW/CHK. BY JWW
 FILE NAME: GRNLAWIN1.DWG/GRNLAWIN.DAT

CLASS "C" SURVEY



A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the corner common to sections 15, 16, 25 & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $1^{\circ}31'$ East, 58.15 feet; thence north $88^{\circ}29'$ east, 1,091.65 feet; thence south $1^{\circ}31'$ east, 15.00 feet to the south right-of-way of U. S. highway 82; thence continue south $1^{\circ}31'$ east, 155.18 feet; thence south $57^{\circ}36'45''$ east, 103.00 feet; thence south $11^{\circ}42'17''$ west, 60.93 feet to a point on the perimeter of a circle with a radius of 40 feet; thence following the perimeter of said circle to the right 112.95 feet to the west boundary of a 25 foot road; thence, along said west boundary, south 270.5 feet; thence east 57.5 feet; thence north $41^{\circ}10'$ east 32.5 feet to the west boundary of a 25 foot road; thence, along said west boundary, south $48^{\circ}50'$ east, 117.00 feet to the point of beginning of the tract herein described; thence north $41^{\circ}10'$ east, 138.67 feet; thence north $48^{\circ}50'$ west, 18.0 feet; thence north $41^{\circ}10'$ East, 59.02 feet; thence south $48^{\circ}50'$ east, 288.00 feet; thence south $41^{\circ}10'$ west. 197.69 feet to the east boundary of a 25 foot road; thence, along said east boundary, south $48^{\circ}50'$ east 162.0 feet to a circle with a 40 foot radius; thence following the perimeter of said circle 225.90 feet to the west boundary of aforesaid 25 foot road; thence, along said west boundary, north $48^{\circ}50'$ west, 432.0 feet to the point of beginning, containing 1.61 acres, more or less, located in the northwest quarter of section 26, township 18 north, range 8 west, Washington County, Mississippi.

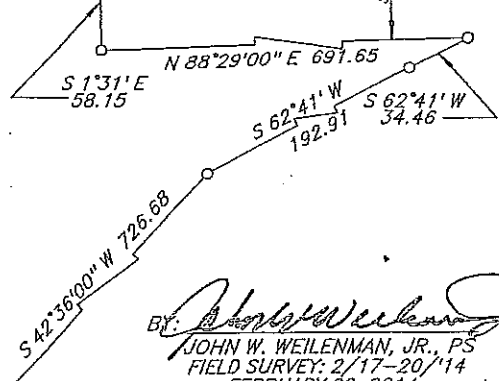
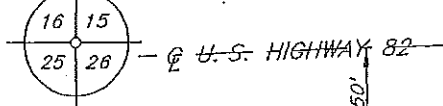


BY: *John W. Weilenman, Jr.*
JOHN W. WEILENMAN, JR., PS
FIELD SURVEY: 2/17-20/14
FEBRUARY 20, 2014

A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the section corner common to Sections 15, 16, 25 & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $01^{\circ}31'$ east, 58.15 feet to the south right-of-way of U.S. Highway 82; thence, along said right-of-way, north $88^{\circ}29'$ east (true meridian) 691.65 feet; thence south $62^{\circ}41'$ west, 34.46 feet; thence continue south $62^{\circ}41'$ west, 192.91 feet to a point in the center of Black Bayou; thence along said centerline, south $42^{\circ}36'$ west, 726.68 feet; thence south $60^{\circ}21'$ east, 167.17 feet to the point of beginning of the tract herein described; thence continue south $60^{\circ}23'$ east, 376.80 feet; thence south $29^{\circ}37'$ west, 210.80 feet to the north right-of-way of a Mississippi Power & Light Company easement; thence, along said right-of-way, south $82^{\circ}04'$ west, 236.95 feet; thence north $45^{\circ}00'$ west, 132.64 feet; thence north, 125.00 feet; thence north $29^{\circ}37'$ east, 210.80 feet to the point of beginning, containing 2.580 acres, more or less, and being located in section 26, township 18 north, range 8 west, Washington County, Mississippi, and being located entirely with the boundaries of the property described in book 1242 at page 645 of the records of said County & State.

commencing point
copper plug in concrete



BY: *John Weilenman*
JOHN W. WEILENMAN, JR., PS
FIELD SURVEY: 2/17-20/14
FEBRUARY 20, 2014

REFERENCE MATERIAL
DEED BOOK 1242, PAGE 645
DEED BOOK 1782, PAGE 476

(P.O.B.)

(BASIS OF BEARING)
S 60°23'00" E 376.80

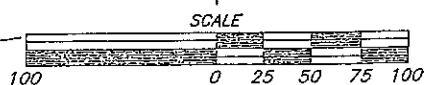
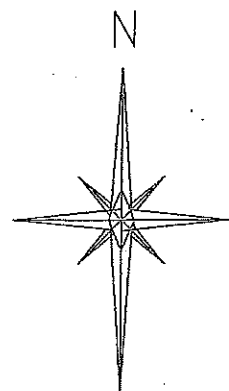
2.58 ACRES

N 0°00'00" E 125.00

N 45°00'00" W 132.64

S 82°4'00" W 236.05

S 29°37'00" W 210.80



CLASS "C" SURVEY

9

Legal Description of
Related Cemetery
Parcels (NOT
INCLUDED in this
offering)

A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

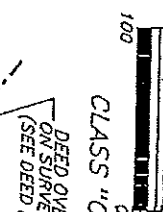
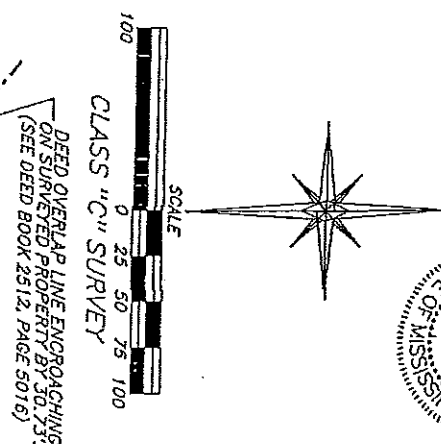
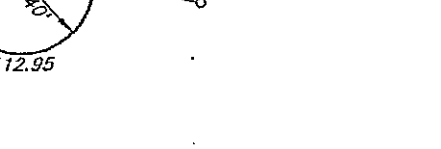
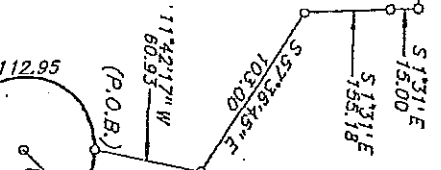
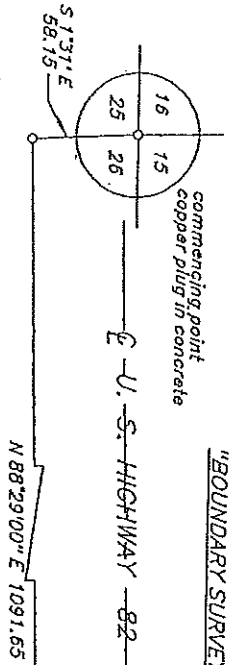
Commencing at the corner common to sections 15, 16, 25 & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $1^{\circ}31'$ east, 58.15 feet; thence north $88^{\circ}29'$ east, 1,091.65 feet; thence south $1^{\circ}31'$ east, 15.00 feet to an iron pipe situated on the south right-of-way of U. S. highway 82; thence, continue south $1^{\circ}31'$ east, 155.18 feet; thence south $57^{\circ}36'45''$ east, 103.00 feet to an iron pipe; thence south $11^{\circ}42'17''$ west, 60.93 feet to a point on the perimeter of a circle with a radius of 40 feet to and for the point of beginning; thence following said perimeter to the left, 112.95 feet to the east boundary of a 25 foot road; thence, along said east boundary, south, 70.50 feet to the point of curvature of a curve to the left with a centerline radius of 220.28 feet; thence following said curve to the left, 168.09 feet; thence north $41^{\circ}10'$ east, 202.00 feet; thence north $48^{\circ}50'$ west, 10.00 feet; thence north $41^{\circ}10'$ east, 24.00 feet; thence south $48^{\circ}50'$ east, 10.00 feet; thence north $41^{\circ}10'$ east, 36.00 feet; thence south $48^{\circ}50'$ east, 108.00 feet; thence south $41^{\circ}10'$ west, 145.33 feet; thence south $48^{\circ}50'$ east, 18.00 feet; thence south $41^{\circ}10'$ west, 138.67 feet to the west boundary of a 25 foot road; thence, along said west boundary, north $48^{\circ}50'$ west, 117.00 feet; thence following a curve to the left, with a radius of 32.5 feet, 74.41 feet; thence west, 25.00 feet; thence along the west boundary of a 25 foot road, north, 270.00 feet to a circle with a radius of 40 feet; thence following the perimeter of said circle to the left, 112.95 feet to the point of beginning, containing 1.153 acres, more or less, located in the northwest quarter of section 26, township 18 north, range 8 west, Washington County, Mississippi.

"BOUNDARY SURVEY FOR THE STATE OF MISSISSIPPI"

WELLENKAMP SURVEYING, INC.
 Licensed Professional Surveyor

P. O. Box 2

Stoneville, Mississippi 38776
 Area Wide Service (662)686-2891
 Cell Phone (662)822-8904



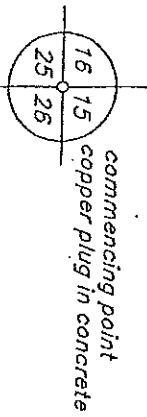
DEED OVERLAP LINE ENROACHING
 ON SURVEYED PROPERTY BY 30.73'
 (SEE DEED BOOK 2512, PAGE 5016)



1
 1
 1
 1

A lot or parcel of land lying and being situated in Washington County, Mississippi, and being more particularly described as follows, to-wit:

Commencing at the corner common to sections 15, 16, 25 & 26, township 18 north, range 8 west, Washington County, Mississippi; thence south $00^{\circ}03'$ east, 680.49 feet to an iron pipe in the center of a bayou and the point of beginning of the tract herein described; thence along the center of said bayou, north $42^{\circ}26'$ east, 51.28 feet; thence south $60^{\circ}23'$ east, 807.13 feet; thence south $29^{\circ}37'$ west, 50.00 feet; thence north $60^{\circ}23'$ west, 818.51 feet to the point of beginning, containing 0.933 acre, more or less, located in section 26, township 18 north, range 8 west, Washington County, Mississippi.



S 0°3'00" E 680.49

N 42°28' E
51.28

(P.O.B.)

BOUNDARY

OFFSET 167.17'

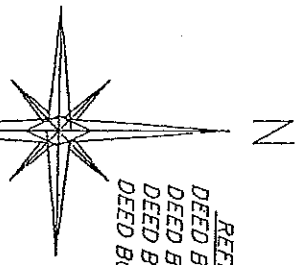
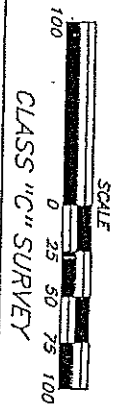
OFFSET 155.76'

REFERENCE MATERIAL
DEED BOOK 480, PAGE 551
DEED BOOK 480, PAGE 553
DEED BOOK 1218, PAGE 379
DEED BOOK 1782, PAGE 476

0.933 ACRE
S 60°23'00" E 807.13
(BASIS OF BEARING)
N 60°23'00" W 818.51

S 29°37' W
30.00
1" iron pipe found

NOTE: ALL ENCIRCLED POINTS MARKED BY #4 STEEL BARS SET UNLESS OTHERWISE NOTED.
NOTE: BEARING DATUM BASED ON RECORD BEARINGS FOR DEEDS REFERENCED ABOVE.



FILE: GRULAWN1.DAT/1218-379.DW2

By: *[Signature]*
JOHN W. WELLENMAN, JR., P.S.
FIELD SURVEY: 2/17-20/14
FEBRUARY 20, 2014