ADDRESS NEW OWNER (S) AS FOLLOWS:	SEND TAX BILLS TO:	MAP PARCEL NUMBER
Forest Lawn Memorial Gardens of Nashville, Inc.	SAME	Map 33, par. 122
(NAME)	(NAME)	Map 33, par. 156
689 Thompson Lane		
(STREET ADDRESS OR ROUTE NUMBER)	(STREET ADDRESS)	
Nashville, TN 37208		
(CITY) (P. O. ZONE) (STATE)	(CITY) (ZONE) (STATE)	

STATE OF TENNESSEE }
COUNTY OF DAVIDSON } The actual consideration or value whichever is greater, for this transfer is $250,000

Subscribed and sworn to before me, this the 24 day of August 19 83

My commission expires: 10-15-83
(Affix Seal)

Affiant

Notary Public

A. HARRISON JOHNSON JR. NOTARY PUBLIC DAVIDSON COUNTY

BOOK 6122 PAGE 659

RECEIVER'S DEED

THIS INDENTURE made August 24, 1983, by and between ROBERT V. MENDELL, as Receiver, herein referred to as Grantor, and FOREST LAWN MEMORIAL GARDENS OF NASHVILLE, INC., a Tennessee corporation, herein referred to as Grantee.

RECITALS

A. On April 21, 1980, John C. Neff, Commissioner of Insurance for the State of Tennessee, commenced a civil action in the Chancery Court for Davidson County, Tennessee, against Forest Lawn Memorial Gardens, Inc., Highland Memorial Cemetery, Inc., Highland Memorial East Cemetery, Inc., and Winston Ligon, No. 80-745-I, wherein the Commissioner of Insurance sought the appointment of a Receiver pursuant to Tenn. Code Ann. § 46-3-312 to take charge of, control and manage the cemeteries of said defendants until such time as the deficiency in the improvement care trust fund of said cemeteries required by Tenn. Code Ann. § 46-2-301, et seq., could be eliminated.

B. On April 21, 1980, by order of the Court entered in Minute Book 232, Page 45, Part I of the Chancery Court for Davidson County, Tennessee, a copy of which is attached hereto as Exhibit A and is incorporated herein by reference, Grantor was appointed Receiver of the Corporations above-named in paragraph A and of all the properties of those Corporations, real, personal and mixed, of whatever kind and description.

C. On April 21, 1980, Grantor gave bond, duly qualified as Receiver, and took possession of all the real and personal property which could be located of the above-named Corporations.

THIS INSTRUMENT PREPARED BY
AND MAIL TO
A. HARRISON JOHNSON, JR., ATTY.
12TH FLOOR
FIRST AMERICAN CENTER
NASHVILLE, TENNESSEE 37238

2421 08/25 959.50- CHECK

D. On May 25, 1983, Grantor, as Receiver, filed an interim petition asking the court for an order to sell certain real, personal and mixed property of whatever kind (with the exception of a certain $119,000 Note from Rivergate Acres, Inc.) belonging to Forest Lawn Memorial Gardens, Inc. and Forest Lawn Funeral Home, Inc. (the "Property"), pursuant to Tenn. Code Ann. § 46-2-308, 312. Whereupon, by Order entered June 1, 1983, in Minute Book 244, Page 18, Part I of said Court, (a copy of which is attached as Exhibit B and incorporated herein by reference), the Court found that it was in the best interest of the receivership to sell the Property specified in the petition, and ordered that Grantor, as Receiver, had permission to sell some 52.14 acres, described more particularly below and belonging to defendant Forest Lawn Memorial Gardens, Inc., according to the terms of a contract entered into by and between Grantor and the Grantee dated August 24, 1983 (the "Contract"), a copy of which is attached as Exhibit C hereto. The Court further ordered that upon execution and commencement of performance of the said Contract, and upon receipt of the monies to be paid, then

1. All right, title and interest of Forest Lawn Memorial Gardens, Inc. and Forest Lawn Funeral Home, Inc. to said Property, and

2. All right, title and interest of all other parties to this suit to said Property,

shall be divested out of them and vested in the Grantee in fee simple absolute.

E. On June 1, 1982, by Order of the Court entered in Minute Book 240, Page 132, Part I of said Court, a copy of which is attached hereto as Exhibit D and incorporated herein by reference, Marian P. and Raymond Ligon were permitted to intervene and thereby become parties to these proceedings for all purposes.

F. On August 3, 1983, by Agreed Order of the Court entered in Minute Book 244, Page 480, Part I of said Court, and in Book 6111, Page 795, Register's Office for said County, (a copy of which is attached hereto as Exhibit E and incorporated by

reference), the claims of Snodgrass & Snodgrass (originally those of Winston Ligon) were made subject to these proceedings and were thereby released against the Property which is the subject of these proceedings.

G. Grantor, as Receiver, has complied with all such orders, and the Court has approved the sale and has by order authorized the Grantor to convey the above-mentioned Property (real, personal and mixed) to the Grantee.

CONVEYANCE

Grantor, as Receiver of the Property of Forest Lawn Memorial Gardens, Inc., by virtue of the powers vested in him by law and in consideration of the terms set forth herein and in the Contract, and under and by virtue of the orders of Court, does by this deed hereby bargain, sell, quitclaim and convey to Grantee, its heirs and assigns forever, all of the right, title and interest which devolved upon him as Receiver of all the parties (and their successors and assigns) to cause No. 80-745-I, in particular to the rights of Marian P. and Raymond Ligon, Snodgrass & Snodgrass, Forest Lawn Memorial Gardens, Inc. and Winston Ligon, in and to the following described real estate situated in Davidson County, State of Tennessee, to-wit:

> Land being described according to a survey by J. Bruce Rainey, Surveyor #823 dated July 5, 1983, and known as Job No. 83-190 as follows:
>
> Beginning at an existing iron pin on the southerly margin of Dickerson Pike, said point of beginning being the northwest corner of this tract and also being the northeast corner of the James Johnson land of record in Deed Book 4977, Page 741, Register's Office for Davidson County, Tennessee; thence leaving the said Dickerson Pike and with a fence South 03° 01' 43" West 297.27 feet to an iron pin; thence South 03° 17' 03" West 203.43 feet to an iron pin; thence South 02° 28' 18" West 170.93 feet to an iron pin; thence South 03° 08' 00" West 456.31 feet to an iron pin; thence North 85° 47' 30" East with a fence north of Agee Road 173.41 feet to an iron pin; thence North 86° 35' 35" East 328.13 feet to an iron pin; thence North 87° 11' 31" East 172.21 feet to an existing iron pin at the end of Agee Road; thence North 02° 33' 04" East 17.80 feet to an iron pin set in a fence line; thence with the said fence North 88° 38' 49" East 810.36 feet to an existing iron pin; thence with a fence

and the line of the Martz property North 04° 05' 03" East 86.75 feet to an iron pin; thence North 02° 59' 52" East 177.49 feet to an iron pin; thence North 02° 31' 41" East 566.76 feet to an iron pin; thence North 01° 19' 51" West 318.16 feet to an iron pin; thence North 05° 59' 10" East 438.33 feet to an iron pin on the south bank of Dry Fork Creek; thence with the said South Bank North 59° 53' 20" West 251.48 feet to a point; thence North 68° 41' 02" West 154.66 feet to a point; thence North 79° 36' 11" West 105.36 feet to an iron pin on the southerly margin of the said Dickerson Pike; thence with the margin of the said Pike and a curve to the left having a radius of 2945.00 feet and a long chord of 220.00 feet, said chord having a bearing of South 48° 29' 36" West, a distance along the curve of 220.05 feet to an iron pin; thence North 39° 21' 58" West 40.00 feet to an iron pin; thence South 53° 38' 28" West 602.79 feet to an iron pin; thence along said Pike, South 53° 46' 35" West 420 feet to an iron pin set in the southerly margin of said Pike; thence with the said Pike South 54° 41' 20" West 28.05 feet to the point of beginning, containing 52.14 acres, more or less.

Being the same property conveyed to Forest Lawn Memorial Gardens, Inc. by deed of record in Deed Book 2282, Page 175, Register's Office for Davidson County, Tennessee. The legal description of the property described in Book 2282, Page 175, said Register's Office, is incorporated by reference as if fully copied herein; all right, title and interest of Forest Lawn Memorial Gardens, Inc., its successors and assigns, is intended to be and is conveyed herein.

Grantee (and its successors and assigns) shall have and hold the above described Property with all privileges, rights, estates, titles, interests and appurtenances thereto belonging, in fee simple, forever, as fully and completely as Grantor, as Receiver, by virtue of judgments, orders, and authority of court, and of statutes made and provided in such case, might or should sell or convey the same.

IN WITNESS WHEREOF, Grantor, as Receiver of Forest Lawn Memorial Gardens, Inc. has executed this instrument at Nashville, Tennessee on August 24, 1983.

Robert V. Mendell
Receiver, Appointed by Order of the
Davidson County Chancery Court
Entered the 21st day of April,
1980, in M.B. 232, Page 45

STATE OF TENNESSEE)

COUNTY OF DAVIDSON)

BOOK 6122 PAGE 663

Before me, the undersigned authority, a Notary Public of the State and County aforesaid, personally appeared Robert V. Mendell, Receiver, with whom I am personally acquainted, and who upon oath acknowledged himself to be the Receiver of the Estate of Forest Lawn Memorial Gardens, Inc., appointed by the Chancery Court of Davidson County, Tennessee by Order of the Chancellor entered in Minute Book 232, Page 45, Cause No. 80-745-I, the within named bargainor, being authorized to do so, by the Chancery Court for Davidson County, Tennessee, executed the foregoing instrument for the purposes therein contained by signing said instrument as the Receiver as stated herein.

WITNESS my hand and seal of office, this 29th day of August, 1983.

A. H. Johnson Jr.

NOTARY PUBLIC

A. H. JOHNSON, JR. * NOTARY PUBLIC * DAVIDSON COUNTY

MY COMMISSION EXPIRES: 10-15-83.

IN THE CHANCERY COURT FOR DAVIDSON COUNTY, TENNESSEE

JOHN C. NEFF, Commissioner of Insurance for the State of Tennessee,

Plaintiff,

vs.

FOREST LAWN MEMORIAL GARDENS, INC., HIGHLAND MEMORIAL CEMETERY, INC., HIGHLAND MEMORIAL EAST CEMETERY, INC., and WINSTON LIGON,

Defendants.

BOOK 6122 PAGE 664

NO. 80-745-I

INJUNCTION AND APPOINTMENT OF RECEIVER

This cause came on to be heard on the verified complaint and affidavits in support thereof, and an appearance of counsel for defendants, and it appearing to the Court that there is no objection to entry of this Order, and that entry of this Order is in the best interest of the defendants and those persons who have dealt with the defendants, it is hereby

ORDERED, ADJUDGED and DECREED that the defendants, Forest Lawn Memorial Gardens, Inc., Highland Memorial Cemetery, Inc., Highland Memorial East Cemetery, Inc., (the "Corporations"), and their officers, directors, shareholders, agents, employees, and any and all of their independant contractors having notice of this injunction, and the defendant Winston Ligon, all of whom are sometimes hereinafter referred to as the "Enjoined Persons", be, and they hereby are, enjoined from selling, transferring, disposing, destroying, concealing or mutilating any of the books, records, or other documents or materials used in connection with the operation of the corporations, and any and all of the assets, real or personal, wherever located, belonging to the corporations, and any and all of the assets of Winston Ligon, real or personal, wherever located, otherwise than in the usual course of his personal

EXHIBIT A

affairs, all except as hereinafter provided; and further

ORDERED, that Robert U Caudill be, and he hereby is, appointed Receiver of the Corporations and all of the properties of the Corporations, real, personal and mixed, of whatever kind and description and wherever located; and further

ORDERED, that the Receiver shall forthwith file with the Clerk of this Court a bond in the penal sum of $ 10,000.00 with sureties to be approved by the Court, conditioned that he will well and truly perform the duties of his office and duly account for all monies and properties which may come into his hand and abide by and perform all things which he shall be directed to do; and further

ORDERED, that until further order of this Court, the Receiver shall be, and he hereby is, authorized forthwith to take and to have complete and exclusive control, possession and custody of all of the assets and properties of the Corporations; and further

ORDERED, that the Enjoined Persons and all persons under their direction shall, upon presentation of a copy of this Order deliver to the Receiver any and all properties of or belonging to the Corporations which may be in their possession or under their control; and all of such persons are enjoined from disturbing in any way the possession of the Receiver and from prosecuting any action which affects the property of the Corporations otherwise than by appearance in this cause; and further

ORDERED, that the Receiver shall be and he hereby is authorized in his discretion to employ such managers, agents, employees, servants, accountants and attorneys as may in his judgment may be advisable or necessary in the management, conduct, control or custody of the affairs of the Corporations and the assets thereof, and the Receiver shall be, and he hereby is, authorized to make payments and disbursements from the assets from the Corporations as may be needful and proper for the preservation of its properties and for the proper

ORDERED, that the Receiver shall be, and he hereby is, authorized to receive and collect any and all sums of money due or owing to the Corporations in any manner whatsoever, whether the same are now due or shall hereafter become due and payable, and the Receiver shall be, and he hereby is, authorized to such things and enter into such agreements in connection with the management, care, preservation and operation of the properties of the Corporations as he may deem advisable, and is authorized to incur such expenses and make such disbursements as may in his judgment be advisable or necessary in connection with the care, preservation, maintenance and operation of said properties; and further

ORDERED, that anything in the foregoing paragraphs to the contrary notwithstanding, the Receiver shall take the following actions:

(1) He shall forthwith contact all banks, savings & loans and other depository institutions maintaining accounts on behalf of the Corporations, and amend the signature cards so that only those persons approved by the Receiver shall be permitted to draw upon such accounts.

(2) He shall take such actions as may be necessary to prepare a report containing the following information:

(a) the names and addresses of all persons who have purchased interment space, interment services, or cemetery merchandise on a pre-need basis, a contract or invoice reference number, the total amount due to the Corporations pursuant to such contracts, and the total amount paid by the purchaser;

(b) the amounts due and owing to the improvement care trust funds and pre-need funds operated by the Corporations on account of such sales.

(3) He shall cause to be sold any and all real and personal property owned by the Corporations which is not currently needed for the operations of the cemeteries owned by the Corporations. He shall use Charles Hawki

or any such other real estate agent who may be approved by the Court. The sale price for the property shall be approved by the Court; however the Receiver need not obtain an appraisal other than that provided by the real estate agent. All funds received from the sale of such property shall be placed in an escrow account, and the Receiver shall forthwith apply any and all of such funds that may be available to making up the deficiencies in the improvement care trust fund and the pre-need fund operated by each Corporation, all in accordance with a plan to be approved by the Court. Pending such disposition, the Receiver may with the approval of this Court establish a lien or other security interest in such property for the benefit of the Funds.

(4) The Receiver shall forthwith discontinue all payments by the Corporations to persons who are not actively engaged in the management of the Corporations.

(5) The Receiver shall forthwith obtain the services of an accountant or such other person as he may deem appropriate for the purpose of preparing a balance sheet and a statement of income current as of the most recent practible date. After hiring such person, the Receiver shall report to the Court his best estimate of the time that will be required to prepare such statement of income and balance sheet;

(6) The Receiver shall investigate all activities in the improvement care trust fund and the pre-need fund fund maintained by each Corporation, and shall report to the Court concerning the result of such investigations; and further,

ORDERED, that the Receiver shall devote such time to the management of the affairs of the Corporations as he shall deem prudent, and shall be compensated therefore at the rate of $2,000 plus out-of-pocket expenses per month.

Enter this the _____ day of April, 1980.

CHANCELLOR

Approved for Entry:

EDWIN M. WALKER
Assistant Attorney General
Attorney for Plaintiff
450 James Robertson Parkway
Nashville, Tennessee 37219

STANLEY SNODGRASS
Attorney for Defendants
2300 21st Avenue South
Nashville, Tennessee 37212

RECEIVED 5-25-83
DAVIDSON COUNTY
CHANCERY COURT

IN THE CHANCERY COURT FOR DAVIDSON COUNTY, TENNESSEE

JOHN C. NEFF
COMMISSIONER OF INSURANCE
FOR THE STATE OF TENNESSEE,

Plaintiff,

v.

FOREST LAWN MEMORIAL GARDENS, INC., HIGHLAND MEMORIAL CEMETERY, INC., HIGHLAND MEMORIAL EAST CEMETERY, INC., and WINSTON LIGON,

Defendants.

BOOK 6122 PAGE 669

No. 80-745-I

ORDER FILED & ENTERED 6-1-83 BR
MINUTE BOOK 244 PAGE 18

ORDER APPROVING SALE OF FOREST LAWN CEMETERY AND FUNERAL HOME

This cause came on to be heard on May 20, 1983, upon the Receiver's interim petition for the approval of the sale of Forest Lawn Cemetery and Funeral Home, upon the testimony of Robert V. Mendell in open court, briefs and argument of counsel, documentary proof introduced into evidence, the proposals of the bidders and the entire record in this cause. Bidders Garret and Jones appeared through counsel and participated in the hearing. Among other things, the Court heard an objection to the sale by defendant Winston Ligon, a recommendation by the Receiver that the bid of Edgar V. Jones be accepted, and statements in support of the Jones' bid by the Internal Revenue Service and intervenors Marian and Raymond Ligon. Taking into consideration all of these matters, and mindful of the position of the owner of Forest Lawn Cemetery and Funeral Home, the Court finds that a preponderance of the evidence shows that Forest Lawn Cemetery and Funeral Home must be sold, pursuant to § 46-2-312, in order to cure the deficiency in the improvement care trust fund, and the Court also finds that such a sale would be in the best interest of the creditors and the public, including lot

EXHIBIT B

owners and descendants or next of kin of lot owners. The Court further finds that the better bid, that which best serves the interest of the creditors and the public, is the bid of Edgar V. Jones and that the Forest Lawn Cemetery and Funeral Home should be sold to Mr. Jones.

It appears to the Court that the Receiver should have full and complete authority to convey to Edgar V. Jones all right, title and interest in and to all of the assets of Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., with the exception of a note in the amount of $119,000.00, which is currently being held by the Receiver on behalf of Forest Lawn Memorial Gardens, Inc., and which represents the remaining proceeds from the sale of Forest Lawn Cemetery's noncemetery real property. It further appears to the Court that Edgar V. Jones has agreed, by the submission of his bid, to purchase these assets at such price and on such terms as are found in his Proposal to Purchase and the supplementary letter to that proposal from his counsel dated March 28, 1983, both of which were filed as Exhibit D to Receiver's interim petition. It is therefore

ORDERED, ADJUDGED AND DECREED that

1. The interim petition of the Receiver for the approval of the sale of Forest Lawn Cemetery and Funeral Home is granted; and

2. The Receiver is to sell Forest Lawn Cemetery and Funeral Home to Edgar V. Jones, upon the terms and for the sum as set out in Jones' Proposal to Purchase and supplementary letter of counsel dated March 28, 1983, which are incorporated in full herein by reference; and

3. Receiver Robert V. Mendell has full authority to convey all right, title and interest in all of the assets of Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., with the exception of the asset described in paragraph 4 below, for the sum and on the terms as described

in paragraph 2 above and as approved by the Court; and if any assets, by omission or error, are not conveyed at the time of sale, the purchaser may petition this Court concerning late-found or omitted assets for a determination of whether title in them should be vested in the purchaser; and

4. Forest Lawn Memorial Gardens, Inc., is presently the owner of a note from Rivergate Acres, Inc., secured by a deed of trust, in the amount of $119,000.00; copies of this note and deed of trust were filed with this Court on May 17, 1983; the Receiver is holding this note and deed of trust pending further orders of the Court, and the Receiver is not to convey or otherwise assign this note to the purchaser, Mr. Jones, but is to continue to hold the note and deed of trust pending further orders of the Court; and

5. Receiver Robert V. Mendell is directed to execute a contract of sale and sign a receiver's deed conveying all right, title and interest in the assets and business, both real, personal and mixed of whatever kind, of Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc. with the exception of the asset described in paragraph 4 above, and to execute any other documents necessary to consummate the sale;

6. All right, title and interest of all parties to this suit in and to all real property owned by Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., with the exception of the mortgage described in paragraph 4 above, shall be divested out of them and vested in Edgar V. Jones, or corporations to be formed by him, in fee simple absolute upon the conclusion of this sale upon the terms described above and upon receipt by the Receiver of monies in the amount set out in the documents which contain the terms of the proposal of Edgar V. Jones, said right, title and interest in said real property to be free and clear of all liens, mortgages, pledges and incumberances; prior to closing, the Receiver shall file with the Court a property

line description of the real property to be sold pursuant to this order and said description shall be incorporated herein as of the date it is filed with the Court; and

7. All right, title and interest of all parties to this suit in and to all other property, personal, mixed and of whatever kind, owned by Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., shall be divested out of them and vested in Edgar V. Jones, or corporations to be formed by him, upon the conclusion of this sale upon the terms described above and upon receipt by the Receiver of monies in the amount set out in the documents which contain the terms of the proposal of Edgar V. Jones; an inventory of the personal property is attached hereto as Exhibit A and is incorporated herein by reference; and

8. All right, title and interest of all parties to this suit in and to the present improvement care trust fund, funeral trust fund, and cemetery merchandise trust fund, plus any special care trust funds, shall be divested out of them and vested in Edgar V. Jones, or corporations to be formed by him, upon the conclusion of this sale upon the terms described above and upon receipt by the Receiver of monies in the amount set out in the documents which contain the terms of the proposal of Edgar V. Jones;

9. From and after the closing of this sale upon the terms described above and upon receipt by the Receiver of monies in the amount set out in the documents which contain the terms of the proposal of Edgar V. Jones, the use of the names "Forest Lawn Memorial Gardens" and "Forest Lawn Funeral Home" shall be the exclusive property of the purchaser; and

10. The Receiver has the authority to and shall place in an escrow account the amount of $1,750.00, to be used to pay an accountant to complete final reports due from Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., to the Internal Revenue Service and the Tennessee

Department of Revenue; the Receiver shall disburse $750.00 to the accountant at the completion of the final reports and shall utilize the remaining $1,000.00 for any taxes and filing fees which might occur as a result of these final reports; if such taxes and filing fees exceed $1,000.00, the excess shall be assumed by and paid by the purchaser Mr. Jones; if the entire $1,000.00 is not utilized by the Receiver, the unused portion shall be returned to the purchaser Mr. Jones; and

11. Proceeds of the sale shall be disbursed and disposed of as approved by this Court; and

12. The Receiver shall consummate this sale within sixty days after the entry of this order but not before thirty days have elapsed; and the Receiver may apply to the Court for an extension of the closing date, if necessary; and

13. All other matters are left pending further orders of this Court.

Enter this _____ day of May, 1983.

IRVIN H. KILCREASE, JR.
Chancellor

APPROVED FOR ENTRY:

KATE EYLER
Assistant Attorney General
450 James Robertson Parkway
Nashville, Tennessee 37219

CERTIFICATE OF SERVICE

I certify that a true copy of this order with attachments has been delivered, via U.S. Mail, postage prepaid to the following:

Stanly Snodgrass
Attorney at Law
2300 21st Ave. S.
Nashville, TN 37212

Cecil D. Branstetter
Attorney at Law
200 Church St., 4th Floor
Nashville, TN 37201

Connie Jones
Attorney at Law
219 Second Ave., No.
Suite 400
Nashville, TN 37201

Howard Herndon
Legal Department
Department of Revenue
915 Andrew Jackson Bldg.
Nashville, TN 37219

Charlie Kite
Office of the District Counsel
Internal Revenue Service
Room 703
U.S. Courthouse
Nashville, TN 37203

David Broemel
Attorney at Law
1 Commerce Place
Suite 1415
Nashville, TN 37219

Phillip North
Attorney at Law
Court Square Bldg.
4th Floor
Nashville, TN 37201

Mr. Blair Waltrip
Service Corporation
International
P.O. Box 13548
Houston, TX 77019

on this the 25th day of May, 1983.

Kate Eyler
KATE EYLER
Assistant Attorney General

FOREST LAWN MEMORIAL GARDENS and FOREST LAWN FUNERAL HOME

VEHICLES
- 1 1979 Cadillac Sedan de Ville s/n 6D 69S99287913
- 1 1972 Cadillac Hearse s/n 6Z90R2Q140300
- 1 1973 Ford Van s/n E24GHR12521
- 1 1969 Chevrolet PU Truck s/n CE2492830709

EQUIPMENT
- 1 Bobcat mower
- 1 Toro Groundsmaster mower
- 1 20" Roper lawnmower
- 1 Robin Bushcutter
- 1 3500 Ford backhoe
- 1 Butin trimmers
- 1 sod cutter
- 2 dirt trailers
- 1 complete setup and rollaway tent
- 3 dirt sheets
- 1 10' stepladder
- 1 scraper
- 4 long handle shovels
- 2 short handle shovels
- 1 bank spade
- 1 pitch fork
- 1 garden rake
- 1 pick
- 1 maddox hoe
- 1 crow bar
- 2 hand saws
- 1 hand pruner
- 1 posthole digger
- 1 gas heater
- 1 kerosene heater
- 10 wrenches pliers & screwdrivers
- 1 grease gun
- 2 c-clamps
- 1 water cooler
- 1 paint roller
- 400' garden hose
- 1 work vise
- 1 vault lowering device
- 2 water sprinklers
- 2 claw hammers
- 2 log chains
- 1 sledge hammer

FRONT OFFICE
- 1 couch
- 1 two-drawer file cabinet
- 2 four-drawer file cabinet
- 2 desks
- 3 chairs
- 1 Paymaster check protector
- 1 McBee check-writing system
- 1 Royal 114PD calculator
- 2 staplers
- 1 tape dispenser
- 1 pencil holder
- 1 desk tray
- 1 ashtray
- 2 desk calenders

Exhibit A

1 plastic chair mat
1 staple remover
1 waste basket

FOYER
1 desk w/ glass top
3 chairs
1 dried flower arrangement & vase
1 ashtray
2 upholstered benches
1 credenza
2 pictures
1 wall clock
2 decorative wall lamps
1 Gideon display
1 decorative wall candle
1 standing directory

CEMETERY OFFICE
11 four-drawer file cabinets
1 two-drawer Cardex file cabinet
1 S C M 1200 copy machine w/ cabinet & shelf
1 picture
1 wall clock
2 desks
4 chairs
2 desk trays
1 wire basket
2 desk cabinets
2 Royal 114PD calculators
2 staplers
2 tape dispensers
2 pencil holders
2 telephone index holders
1 receipt machine
1 plastic file organizer
1 pencil & card holder
1 two hole paper punch
1 deed seal-Forest Lawn
2 staple removers
2 ink pads(red & black)
1 picture frame
2 waste baskets
miscellaneous rubber stamps
1 I B M Selectric typewriter

HALLS
9 pictures
1 wall directory
1 wall register
1 portable upright directory
1 portable register
1 wall mirror
1 decorative wall candle
1 smoke alarm

KITCHEN
1 R C drink machine
1 Westinghouse refrigerator
8 chairs
2 floor ashtrays
1 ashtray

2 pictures
1 waste container

CHAPEL
3 artificial plants w/ vase
1 decorative table lamp
1 table
2 metal coat/hat racks
1 fire extinguisher
1 speaker podium
2 chairs

FAMILY ROOM
2 couches
1 chair
2 table lamps
1 end table
1 round table

CENTER PARLOR
2 end tables
1 couch
2 chairs
2 casket lamps
2 table lamps

REAR PARLOR
3 end tables
3 table lamps
1 couch
4 chairs
3 casket lamps

MUSIC ROOM
1 Conn organ w/ stool
1 Altec music system
42 miscellaneous tapes
1 six shelf glass/metal shelving
6 plastic chairs
1 casket lamp
1 table lamp
1 microphone & stand

DIRECTOR and ARRANGEMENT OFFICE
1 coffee table
1 end table
3 table lamps
2 five-drawer file cabinets
2 desks
5 chairs
2 couch
1 wall mirror
1 artificial plant
1 silk arrangement
1 I B M Selectric II typewriter
1 Unisonic calculator
1 bronze marker display
3 companion bronze markers
1 individual bronze marker
1 companion granite base
4 bronze vases
1 plastic desk tray
1 metal desk tray

1 metal Roladex card holder
1 receipt machine
3 ashtrays
1 desk calender
1 tape dispenser
1 stapler
1 telephone index
2 trash cans

DORMITORY

1 single bed
1 micro-wave oven
1 chest of drawers
1 chair
1 black/white portable TV
1 end table
1 wood table
1 central vacuum system hose
1 Carpetmaster vacuum cleaner
1 table lamp
1 wall map
1 bulletin board

PREPARATION ROOM

1 metal rolling embalming table
1 one-man cot
1 blue cot cover
1 body lift
1 Turner Port-A-Bay embalming machine
1 rolling clothes rack
1 Hydrol portable aspirator
1 heating unit
1 trash can
1 metal five shelf cabinet
1 damaged cloth covered casket
1 Inman shipping case
1 baby casket bier

DISPLAY ROOM

1 round glass-covered table
4 wood/leather weaved chairs
1 United vault display
1 Wilbert vault display
4 Wilbert miniture vault displays
1 Clark vault display
1 casket rack displayer
6 men's burial suits
10 women's burial dresses
1 18ga United casket
1 Southwestern cloth-covered casket
1 Aurora stainless steel casket
1 Batesville solid copper casket
1 Batesville Sapphire casket
1 20ga Southwestern silver casket
1 Clarksburg Spanish Oak casket
1 19ga Batesville Carnation casket
1 Batesville Black Onyx casket
1 Batesville Oregon full-couch casket
1 Aurora light blue mirror panel casket
1 20ga Batesville Roman Bronze casket

1 Southwestern light blue casket
12 pair plex-i-glass casket holders

CLOCK ROOM
1 Lathem time clock
4 auto "funeral" signs

OUTSIDE
2 metal upright ashtrays-front
2 metal upright ashtrays-rear
2 trash containers

MISCELLANEOUS
2 flower pot stands w/ shelves
1 arch flower rack
2 gold flower racks
2 silver flower racks
1 prayer card holder
2 standing crucifix
2 standing candle holders
2 kneeling benches
3 rolling casket biers
52 wooden folding chairs
miscellaneous spray holders

CASH ON DEPOSIT
checking $18,163.20
savings $ 8,375.37

ASSET PURCHASE AGREEMENT

THIS ASSET PURCHASE AGREEMENT (hereinafter called "Agreement") is made and entered into by and among Forest Lawn Funeral Home of Nashville, Inc., a Tennessee corporation, and Forest Lawn Memorial Gardens of Nashville, Inc., a Tennessee corporation (hereinafter called "Buyers"), and Robert V. Mendell (hereinafter called "Seller"), as the duly appointed Receiver for Forest Lawn Memorial Gardens, Inc.(hereinafter called "Cemetery") and Forest Lawn Funeral Home, Inc.(hereinafter called "Mortuary")

WITNESSETH:

WHEREAS, Seller is the duly appointed Receiver for Forest Lawn Memorial Gardens, Inc. and Forest Lawn Funeral Home, Inc. in Davidson County Chancery Court case No. 80-745-I; and

WHEREAS, the Receiver petitioned the Davidson County Chancery Court for permission to sell the Cemetery and Mortuary, a certified copy of which petition, with exhibits, is attached hereto as Exhibit 1 and is incorporated herein by reference and made a part of this Agreement; and

WHEREAS, a hearing was held on this petition by the Honorable Irvin Kilcrease, Chancellor, wherein the Chancellor found that the offer of Edgar V. Jones was the best offer to purchase the assets; and

WHEREAS, Chancellor Kilcrease has ordered and decreed the sale of the assets of Cemetery and Mortuary to Edgar V. Jones by order (hereinafter referred to as "Court Order")

ORIGINAL AND EXHIBIT C

dated June 1, 1983, a copy of which is attached hereto as Exhibit 2 and incorporated herein by reference and made a part of this Agreement; and

WHEREAS, Edgar V. Jones has lawfully formed the corporations Forest Lawn Funeral Home of Nashville, Inc. and Forest Lawn Memorial Gardens of Nashville, Inc., for the purpose of purchasing and holding the assets of Cemetery and Mortuary; and

WHEREAS, in order to facilitate the sale of these assets as ordered by the Chancellor, this Agreement is necessary;

NOW, THEREFORE, for the sum of Ten Dollars ($10.00) and other good and valuable consideration, Buyers and Seller agree that:

1. The Buyers will abide by the terms of Edgar V. Jones' bid to purchase Forest Lawn Cemetery and Funeral Home, which bid was approved by the Court and the terms of which are set out in Jones' Proposal to Purchase and supplementary letter of counsel dated March 28, 1983, which are Exhibits D and E to Exhibit 1 hereto;

2. Buyers and Seller understand that Buyers have been, in accordance with the law, formed as corporations which shall be vested with legal title to the assets of Cemetery and Mortuary as set out below and that, accordingly, this Agreement is binding upon the heirs, assigns, successors in interest, appointees, nominees and other legal representatives of all parties hereto.

3. The assets herein being transferred include those assets of Forest Lawn Memorial Gardens, Inc. and Forest Lawn Funeral Home, Inc., as more fully described below.

4. This transfer is being conducted in accordance with the authority set forth in T.C.A. §§ 46-2-308 and 46-2-312 in order to correct a deficiency that exists in the improvement care (perpetual care) trust fund.

5. The Chancery Court for Davidson County has ordered that this transfer occur; no appeal from that order has been filed; and the assets are hereby being transferred pursuant to that Court Order, the terms of which have been incorporated herein by reference.

6. The Receiver, pursuant to the Court Order, has the authority to divest title from Forest Lawn Memorial Cemetery, Inc. and Forest Lawn Funeral Home, Inc., and vest the same in Buyers and its assigns, and the conveyance of the real estate shall be accomplished by a separate Receiver's deed.

7. All parties hereto understand that the Buyers are not purchasing corporate stock nor the corporations known as Forest Lawn Memorial Cemetery, Inc. or Forest Lawn Funeral Home, Inc., but instead are purchasing only the assets of these corporations.

8. Based upon the foregoing, pursuant to Court Order and in conjunction with the execution and delivery of the Receiver's Deed, Seller, in his official capacity as receiver and not further or otherwise, hereby sells, quitclaims, conveys, transfers, assigns, and delivers to Buyers, and Buyers hereby purchase from Seller, all of the right, title and interest which has devolved upon Seller as Receiver to all of the assets, properties, causes of action, and business of Cemetery and Mortuary, of every kind, character and description, whether tangible, intangible, real, personal, or mixed, and wherever located, possessed by such Seller as of this date and utilized in connec-

tion with Mortuary's business and operations or Cemetery's business and operations, other than the excluded assets described in paragraph 9 including, without limitation, the following:

(a) The land owned by Mortuary as described in Exhibit 3 attached hereto and incorporated herein, together with all buildings, structures, fixtures and improvements located thereon, and other tangible property located therein, commonly known as "Forest Lawn Funeral Home"; and

(b) The land owned by Cemetery as described in Exhibit 3, together with all buildings, structures, fixtures and improvements located thereon and other tangible property located therein; and

(c) All tangible assets held by Seller pursuant to the Receivership and used in connection with the businesses and operations of Cemetery and Mortuary, including, without limitation, maintenance equipment, office equipment, motor vehicles, furniture, machinery, tools and other tangible property; and

(d) All of Cemetery's right, title and interest in and to the name "Forest Lawn Memorial Gardens, Inc."; and

(e) All of Mortuary's right, title and interest in and to the name "Forest Lawn Funeral Home, Inc."; and

(f) All of Cemetery's rights and interests in and to Forest Lawn Memorial Gardens Perpetual Care Trust Fund, created by Cemetery under the trust agreement dated March 1, 1974, pursuant to the requirements of the laws of the State of Tennessee governing the establishment and operation of cemeteries in Tennessee, under which First Tennessee Bank of Knoxville is trustee (hereinafter called the "Perpetual Care Fund"); and

(g) All of Mortuary's rights and interests in and to the Forest Lawn Funeral Home Pre-Need Funeral Trust Fund, created by Mortuary under the trust agreement dated April 28, 1977, pursuant to the requirements of Title 62, Chapter 5 of the Tennessee Code Annotated, under which First Tennessee Bank of Knoxville or its predecessor United American Bank is presently serving as successor trustee (hereinafter called the "Pre-Need Funeral Fund"); and

(h) All advertising materials, brochures, catalogs and similar materials of Mortuary and Cemetery relating to the assets; and

(i) Any tax refunds or reductions in tax liabilities, penalty, or interest due from the Internal Revenue Service; and

(j) All other properties and assets held by Seller utilized in connection with the business and operations of Cemetery and Mortuary existing on the closing date other than the assets described in paragraph 9; and

(k) Included in the assets listed above and being transferred by Seller to Buyers is the inventory of the Mortuary and Cemetery, including personal property and so forth, as set out in Exhibit A to the Court Order, and Receiver agrees that these items are present on the premises in Nashville, Tennessee; and

(l) Also included in the assets listed above and being transferred by Seller to Buyers are accounts receivable as of the date of closing, a list of which is attached as Exhibit 4 and incorporated herein, and cash on hand in various checking and other accounts of Cemetery and Mortuary, as listed in Exhibit 5 attached hereto and incorporated herein, with the exception of One Thousand Seven Hundred Fifty Dollars ($1,750.00), which shall be utilized as set out in paragraph 10 of the Court Order.

9. The following assets shall not be acquired by Buyers pursuant to the terms of this Agreement:

(a) A promissory note in the amount of One Hundred Nineteen Thousand Dollars ($119,000.00) made by Rivergate Acres, Inc., secured by a certain deed of trust, the note being payable to Forest Lawn Memorial Gardens, Inc.;

(b) Miscellaneous used furniture as listed in Exhibit 6 attached hereto and incorporated herein, which is the personal property of H. Winston Ligon; and

(c) A 1955 Cadillac Hearse which is the property of Highland's West of Knoxville, Inc.

(d) A Ford dump truck which is the property of Woodlawn Memorial Gardens, Inc.

10. All real property and improvements thereon and all tangible personal property shall be conveyed to Forest Lawn Memorial Gardens of Nashville, Inc. Otherwise, tangible assets used in and pertaining to the operation of Cemetery shall be conveyed to Forest Lawn Memorial Gardens of Nashville, Inc. Intangible assets used in and pertaining to the operation of Mortuary shall be con veyed to Forest Lawn Funeral Home of Nashville, Inc.

11. Seller is delivering the Receiver's deed at closing and will deliver at closing or as soon as practicable thereafter such bills of sale, endorsements, assignments and other instruments of conveyance as shall be effective to vest in Buyers all such right, title and interest to all of the assets described in paragraph 8 as has devolved upon Seller as Receiver. The Receiver shall also provide to Buyers all records, lists of names, and so forth, pertaining to Cemetery and Mortuary, so that

the same may be conducted in accordance with law in a business-like manner and the same shall include all corporate records, state and federal tax forms and other necessary and proper documentation that pertain to Mortuary and Cemetery.

12. Buyers will take possession and operating control of the assets transferred under this Agreement immediately after closing.

13. As to the deficiency in the pre-need cemetery merchandise fund of Cemetery:

(a) The deficiency in said fund is in the sum of Six Thousand Nine Hundred Forty Dollars and ninety-seven cents ($6,940.97); and

(b) Buyers shall establish a pre-need cemetery merchandise trust fund; and

(c) A part of the proceeds of the monies paid under this Agreement will be used to satisfy the deficiency set out above in full; and

(d) The Tennessee Department of Commerce and Insurance (hereinafter "the Department") has represented to the Buyers, through the Receiver to Edgar V. Jones, that after such monies are paid into the pre-need cemetery merchandise trust fund, as of the date of this contract backward, no recalculation of this deficiency shall be made, nor shall there be any additional liability to Buyers as to this deficiency.

14. As to the deficiency in the Perpetual Care Fund:

(a) The deficiency in said fund is in the sum of Two Hundred Ten Thousand Nine Hundred Seventy-Five Dollars and five cents ($210,975.05); and

(b) The Department has agreed that Buyers may pay this deficiency in the following manner:

(1) Buyers shall pay into the Perpetual Care Fund the sum of Twenty-five Thousand Dollars ($25,000.00) at closing; and

(2) The balance of the deficiency shall be paid in four (4) equal installments, plus one final payment of $37,195.01, payable annually according to the following schedule:

December 31, 1984	$ 37,195.01
December 31, 1985	$ 37,195.01
December 31, 1986	$ 37,195.01
December 31, 1987	$ 37,195.01
December 31, 1988	$ 37,195.01

and

3) In addition to the twenty percent (20%) of all cemetery land sales as required by law to be deposited in the Perpetual Care Fund, an additional twenty percent (20%) of all land sales will be earmarked to constitute the annual payment. In the event that amount does not equal the annual payment Buyers will contribute the difference; and

4) Payment of the deficiency according to this plan will eliminate the deficiency and the Department has represented to the Buyers, through the Receiver to Edgar V. Jones, that as of the date of this contract backward, no recalculation of the deficiency shall be made, nor shall there be any additional liability to Buyers as to this deficiency, and the figure in paragraph 14(a) is therefore final as of the date of closing.

15. In addition, the Receiver has contacted and worked with the Internal Revenue Service surrounding the reauditing of the books of Forest Lawn Memorial Cemetery, Inc.,

and as to those books, the Internal Revenue Service has established that taxes in the amount of One Hundred Eighty-Five Thousand Nine Hundred Forty-Eight Dollars and five cents ($185,948.05) are due and owing by Cemetery and it is agreed that from the proceeds of sale, same shall be paid in full.

16. Attached hereto, and incorporated herein, is Exhibit 7, representing all other known debts and liabilities of Forest Lawn Memorial Cemetery, Inc. and Forest Lawn Funeral Home, Inc.; and

(a) In addition to the debts set forth in paragraphs 13, 14 and 15 above, the State of Tennessee shall furthermore be paid in full from the proceeds of the sale; and

(b) The Buyers shall assume responsibility for the payment of all accounts payable as of the date of closing and shall assume the responsibilities of the contracts of Cemetery pertaining to the Mausoleum.

(c) The other debts and liabilities listed in Exhibit 7 are, pursuant to the Court Order, not assumed by the Buyers and are not liabilities of the Buyers; and

(d) The Buyers shall pay all sales and use taxes arising out of the transfer of the assets of Cemetery and Mortuary.

17. Notification of the solicitation of bids for the sale of the Cemetery and the Mortuary was published in newspapers of general circulation in Knox, Shelby and Davidson County, Tennessee, and in other publications, and the Receiver has been operating Forest Lawn Cemetery, Inc. and Forest Lawn Funeral Home, Inc. for a period in excess of one year; and to the best of Receiver's knowledge and ability from his daily workings with the Mortuary and the Cemetery, the debts as set forth in Exhibit 7 are a full and complete listing of the debt structure of Mortuary and Cemetery.

18. The Pre-Need Funeral Fund of the Mortuary is currently with First Tennessee Bank of Knoxville, Tennessee, as trustee, as shown in Exhibit 8, attached hereto and incorporated herein, and the Perpetual Care Fund is currently account number 5F01481 with First Tennessee Bank of Knoxville, Tennessee, as trustee. Seller agrees to execute copies of any documents, if necessary, to appoint a successor trustee to these trust funds, and to execute copies of each assignment required to transfer to the Buyers the Seller's rights in the Perpetual Care Fund and the Pre-Need Funeral Fund.

19. This instrument, together with the Receiver's deed, the Court Order dated June 1, 1983, all exhibits hereto, and all documents and instruments to be delivered hereunder, contains the entire agreement among the parties hereto with respect to the transactions contemplated hereby.

20. This Agreement is subject to the approval of the Davidson County Chancery Court.

IN WITNESS WHEREOF, each of the parties has caused this Agreement to be duly executed and to become effective as of the 24 day of AUGUST, 1983.

BUYERS:

FOREST LAWN MEMORIAL GARDENS OF NASHVILLE, INC.

By: _____
EDGAR V. JONES, President

FOREST LAWN FUNERAL HOME OF NASHVILLE, INC.

By: _____
EDGAR V. JONES, President

ATTEST:

_____
TITLE Attorney & Secretary

SELLER:

FOREST LAWN MEMORIAL GARDENS, INC.

By: Robert V. Mendell
ROBERT V. MENDELL, Receiver
Appointed by Order of the
Davidson County Chancery Court
Entered the 21st day of April,
1980, in M.B. 232, Page 45

FOREST LAWN FUNERAL HOME, INC.

By: Robert V. Mendell
ROBERT V. MENDELL, Receiver
Appointed by Order of the
Davidson County Chancery Court
Entered the 21st day of April,
1980, in M.B. 232, Page 45

EXHIBIT 1

IN THE CHANCERY COURT FOR DAVIDSON COUNTY, TENNESSEE

JOHN C. NEFF, COMMISSIONER OF INSURANCE FOR THE STATE OF TENNESSEE, Plaintiff,	)	BOOK 6122 PAGE 691
v.	)	No. 80-745-I
FOREST LAWN MEMORIAL GARDENS, INC., HIGHLAND MEMORIAL CEMETERY, INC., HIGHLAND MEMORIAL EAST CEMETERY, INC., and WINSTON LIGON, Defendants.	)	

FILED
FEB 13 8 45 AM

INTERIM PETITION FOR THE APPROVAL OF THE SALE OF FOREST LAWN CEMETERY AND FUNERAL HOME

Comes now your Receiver, Robert V. Mendell, and would respectfully show to the Court as follows:

1. Robert V. Mendell was appointed Receiver of Forest Lawn Memorial Gardens, Inc., Forest Lawn Funeral Home, Inc., and other corporations by order of this Court entered April 21, 1980. Receiver Mendell assumed his duties at that time after making a surety bond as required in the order. Receiver has since that time conducted and managed the daily business operations of these corporations.

2. One of the first projects undertaken by the Receiver was to establish proper financial records for each of the corporations and to determine precisely what the deficiencies were in the improvement care and preneed merchandise trust funds. Receiver Mendell worked with accountant Richard Price on this project and filed with this Court on September 26, 1980, an interim financial report. This report included a list of accounts payable for each of the corporations in receivership as of the date the receivership was established; a statement of cash receipts and cash disbursements of each of the corporations from April 21, 1980 to August, 1980; among other things. The Receiver has since filed

with the Court interim financial reports on Forest Lawn on March 24, 1981, and January 28, 1983.

3. After the first financial reports had been filed with the Court, the Internal Revenue Service returned to the office of Forest Lawn to reaudit the books of Forest Lawn in order to determine the tax liability. The tax liability for Forest Lawn Memorial Cemetery, Inc., was then reassessed. As of February 1, 1983, Forest Lawn's tax liability, including interest and penalties, was assessed at $208,649.44.

4. As the Receiver worked with the cemetery and funeral home to keep them operating as an ongoing concern, it became apparent to the Receiver and the Commissioner of Insurance that the only method for discharging the substantial liabilities to the trust funds, the Internal Revenue Service, and others, was to sell the cemetery and funeral home. There did not, and does not, appear to the Receiver any other possible means to correct the deficiency in the improvement care trust fund at Forest Lawn except for the sale of the entire property as an ongoing business concern.

5. Pursuant to T.C.A. § 46-2-312, this Court may order the sale of the cemetery as provided in T.C.A. § 46-2-308 in order to correct deficiencies in the improvement care trust fund.

6. The Receiver made known to the public that the Forest Lawn properties in this receivership could be purchased on appropriate terms by discussing the matter with other persons in the same business, through response to individual inquiries put to him by persons interested in the properties, and by advertising:

a. In addition to persons in the cemetery and funeral home business, the Receiver talked to other people in the industry. For example, he provided the financial information packet on Forest Lawn to a representative of Gorham Textron.

b. The Receiver contacted business and real estate brokers about the possible sale of Forest Lawn

properties (First U.S. Group; Mike Roberts at DeWitt Shepherd and Company; Don Cowan of Cowan Realty).

c. The Receiver advertised the sale of Forest Lawn Cemetery and Funeral Home by placing advertisements in the following newspapers or magazines on the following dates:

Newspaper or Magazine*	Date
Knoxville News Sentinel	Jan. 6-19, 1983
The Tennessean	Jan. 6-20. 1983
The Memphis Commercial Appeal	Jan. 6-19, 1983
Memphis Press Scimitar	Jan. 6-19, 1983
The American Funeral Director	January 1983
American Cemetery Association	January 1983

*See collective Exhibit A.

7. Several persons expressed an interest in the purchase of Forest Lawn Cemetery and Funeral Home and were provided with information on the cemetery and funeral home, its properties and financial condition. These persons included:

Mr. Blair Waltrip
Service Corporation International
Houston, TX

Mr. David E. Dodd
1st U.S. Group
Knoxville, TN

Mr. Phillip L. North
Nashville, TN

Mr. Ed Jones
Nashville, TN

Mr. Charles Dunn
Memphis, TN

Mr. Karl Gatchell
Nashville, TN

Mr. John Logan
Madison, TN

Mr. Thomas Gale
Nashville, TN

McReynolds - Nave Funeral Home
Clarksville, TN

Mr. John Gupton
Schulman Leroy & Bennett
Nashville, TN

Ms. Doris Ligon
Highland Oaks Farm
New Market, TN

Mr. Darryl J. Roberts
Associated Cemetery Estates
Beckley, West Virginia

Love & Cantrell & Cope
McMinnville, TN

Mr. James H. DeLaney
Montgomery, AL

Mr. Ed Burgett
Presley Realty
Nashville, TN

Mr. Mike Roberts
DeWitt Shepherd & Co.
Knoxville, TN

Mr. Allan M. Bland
Pittsburgh, PA

Mr. Jack R. Walker
Lancaster, OH

Mr. Timothy F. Brammer
Gibraltar Mausoleum Corp.
Indianapolis, TN

Ms. Neita Hilton
Mount Olivet
Nashville, TN

Mr. Don Cowan
Don Cowan Realty
Nashville, TN

A. Gary Hall
Roselawn Development Corp.
Martinsville, VA

Tim Garrett
Cole & Garrett Funeral Home
Goodlettsville, TN

8. In addition, the following persons received notice of the proposed sale but did not request further information:

Mr. A. J. Land, Jr.
Pope & Land Enterprises, Inc.
Atlanta, GA

Mr. Walter P. Walker
Southeastern Advertising
& Sales Systems, Inc.
Atlanta, GA

Mr. Charles S. Hobbs, Jr.
Holly Hills Memorial Park & Mausoleum, Inc.
Knoxville, TN

Mr. Freeman T. Williams
Chattanooga, TN

The attorney for defendant H. Winston Ligon also received notice of the proposed sale.

9. The Receiver actually received bids from the following persons: Mr. Blair Waltrip of Service Corporation International; Mr. Edgar V. Jones; Mr. Tim Garrett; and Ms. Neita Hilton.

10. Receiver Mendell analyzed all of the bids made on Forest Lawn Cemetery and Funeral Home and then consulted with the Commissioner of Insurance and his staff on these bids.

11. By the end of March, 1981, it appeared that three of the proposals to purchase Forest Lawn Cemetery and Funeral Home should be brought before the Court. These three bids are more fully explained in paragraph 19. The fourth bid, which basically offered to assume management of Forest Lawn and offered no specific plan for payment of the deficiency in the trust fund and other debts, is not being presented.

12. The following are the known liabilities, both contingent and noncontingent, disputed and undisputed, of Forest Lawn Memorial Cemetery, Inc., and Forest Lawn Funeral Home, Inc., as of the dates noted:

Forest Lawn Memorial Cemetery, Inc.

Perpetual Care (Improvement Care) Trust (3-31-83)	201,354.93
Accts. Payable (4-7-83)	1,317.50
Internal Revenue Service (2-1-83)	208,649.44
State of Tennessee Franchise & Excise Tax (6-11-82)	29,472.90

Preneed Merchandise Trust (3-31-83)		6,673.19
Mausoleum (12-31-82)		3,517.27
J.J. Woods (Doris Witthuhn/first mortgage holder) 3-31-83		56,173.05
First Tennessee Bank (formerly Harpeth National Bank) 4-5-83	(principal and interest)	197,949.99
Bank of Knoxville (3-31-83)		1,014.87
R.S. Ligon (3-31-83)		19,500.00
H.R. Ligon (3-31-83)	approx.	99,600.00
Snodgrass & Snodgrass		39,772.85+ interest

Forest Lawn Funeral Home, Inc.

Accts. Payable (4-7-83)	2,143.59
Note Payable to Forest Lawn Memorial Cemetery, Inc. (3-31-83)	50,625.00

See Exhibit B (affidavit of Robert V. Mendell)

13. As to the figures in paragraph 12, it should be noted that trade accounts fluctuate on a month-to-month basis, interest continues to accrue on certain accounts, a slight increase may occur in the trust funds to adjust for the period between March 31, 1983, and the date of sale, and the amount owing to First Tennessee Bank will be increased by whatever amount the Court deems to be reasonable attorney's fees incurred in the collection of the note. Prior to the closing of the sale of Forest Lawn Cemetery and Funeral Home, the Receiver will obtain a payoff figure on all accounts relevant to the closing.

14. Further, there is the claim of H. Raymond Ligon in the form of a lawsuit filed in May of 1980 against Forest Lawn Memorial Gardens, Inc., originally under docket No. 80-554-III. Mr. Ligon bases his claim on contract and quantum meruit theories and seeks a judgment in the amount of $300,000.

15. The Receiver also wishes to notify the Court that he has been notified of two personal debts of the defendant H. Winston Ligon: (1) A judgment in favor of Doris M. Ligon in the Jefferson County Chancery Court (Ligon v. Ligon, No. 6982), and (2) personal income taxes due from H. Winston Ligon to the Internal Revenue Service.

16. This Court has approved the sale of approximately 95 acres owned by Forest Lawn Memorial Cemetery, Inc. At the closing of that sale, two liabilities listed in paragraph 12 will be removed from Forest Lawn Cemetery's obligations: the first mortgage (J.J. Woods/Doris Witthuhn) will be assumed by the buyer and the second mortgage (First Tennessee Bank) will be paid off in full. The sale will also result in a note and deed of trust (second mortgage) in favor of Forest Lawn Cemetery in the amount of $119,000. By agreed order filed with the Court on March 18, 1983, certain claims against this real property were released with the statement that such claims would be enforceable against the proceeds (note and deed of trust) to the same extent that they would have been enforceable against the real property. The possible claims against the proceeds include those of the Internal Revenue Service, H. Raymond and Marian Ligon, Snodgrass and Snodgrass and the improvement care trust fund of Forest Lawn Cemetery. With the approval of the Court, the Receiver will hold the note and deed of trust, pending a determination, by priority, of what person or entity is entitled to the funds represented by the note and deed of trust.

17. Preneed contracts

a. In addition, to the liabilities and assets of the Forest corporations, there also exist approximately 800 to 1000 preneed-cemetery merchandise contracts between Forest Lawn Memorial Cemetery, Inc. and consumers, committing Forest Lawn Cemetery to furnish merchandise and certain services in the future. The contracts call for installment payments; some have been paid in full; some have been partially paid for. The validity of these contracts has not been questioned.

b. There also exist approximately 540 pre-arranged funeral contracts between Forest Lawn Funeral Home, Inc., and consumers, committing Forest Lawn Funeral Home to render certain services in the future at a specified price. Some of these contracts call for

no payment until merchandise is delivered and service is rendered; some require installment payments. The legal enforceability of the contracts which require no payment prior to need has been questioned, although for the goodwill of the funeral home, as an ongoing business, bidders have been encouraged to assume these contracts.

c. There are also approximately 980 membership contracts which provide for funeral merchandise and services at a guaranteed price. These contracts are not questioned.

18. As noted in paragraph 12 above, the total liability of Forest Lawn Cemetery, Inc., as approved by the Department of Insurance, to the improvement care trust fund as of March 31, 1983, was a total of $201,354.93.

The Department of Insurance has asked that its position on the amount which must be contributed to the improvement care trust fund be stated clearly to the Court and all persons interested. T.C.A. § 46-2-302(b) (Supp. 1982) requires that the minimum amount to be placed in trust is either fifty cents per square foot of the land sold or twenty percent of the total sales price, whichever is greater. A simple hypothetical illustrates the statute: If a lot is sold for the purchase price of $500, then $100 must be placed in the trust fund.

With the exception of the possibility of a slight increase that may occur between March 31, 1983, and the actual date of the sale of Forest Lawn, the trust fund figure ($201,354.93) is final. The Department of Insurance has informed the Receiver that from the date of sale forward, the Department of Insurance will not recalculate deficiencies for any years preceeding the sale and will not demand more than $201,354.93, plus an upward adjustment for the time between March 31, 1983, and the closing on the sale of the properties, to cure the deficiency in the trust fund.

The Department has also advised the Receiver that it will not accept claims for any "credits" should any purchaser later recalculate the deficiencies and claim the figure is too high. The purchaser must agree to accept the figures above, plus the slight upward adjustment, as final.

19. The Receiver wishes to present to the Court his summary of the basic proposal of each bidder in an effort to demonstrate the relative merit of each proposal. Each bid is attached in its entirety and any question as to its terms should be resolved by reference to the bid itself.

a. Amended Garrett Proposal (attached as Exhibit C)

1. Perpetual Care Trust Fund -- $97,102.29 at closing, with the remainder to be paid at $25,000.00 per year for four years.
2. Preneed Merchandise Trust Fund -- To be assumed; no specific payment plan.
3. Internal Revenue Service -- $10,000.00 per year for five years and $30,000.00 per year thereafter until paid out.
4. State of Tennessee -- In full at closing.
5. Bank of Knoxville
6. Ronald S. Ligon
7. H.R. Ligon
8. Snodgrass & Snodgrass

Items 5 through 8 would be assumed and paid on a priority basis if the Court determines that a valid lien of record is evident and if the sale of the farm generates net proceeds in excess of $100,000.00. No specific payment plan.

9. Accounts Payables -- Not addressed.
10. Assume and honor all cemetery and funeral contracts.

b. Proposal to Purchase by Edgar v. Jones (attached as Exhibit D)

1. Perpetual Care Trust Fund -- $25,000,00 at closing, with the remainder to be paid at a minimum of $35,000.00 per year for five years. This payout could be accelerated in that the plan calls for 40% of all lot sales to be placed in

the fund. This is 20% over the amount required by law.

2. Preneed Merchandise Trust Fund -- In full at closing.
3. Internal Revenue Service -- In full at closing.
4. State of Tennessee -- In full at closing.
5. Bank of Knoxville -- In full at closing.
6. Ronald S. Ligon
7. H. R. Ligon
8. Snodgrass & Snodgrass

   Items 6 through 8 would not be assumed. However this bidder relinguishes any right to the $119,000.00 note from the sale of real estate.

9. Accounts Payables -- Assume and/or pay at closing.
10. Assume and honor all cemetery and funeral home contracts.

c. Service Corporation International (attached as Exhibit E)

1. Perpetual Care Trust Fund -- Equal installments over a 15 year period.
2. Preneed Merchandise Trust Fund -- In full at closing.
3. Internal Revenue Service -- In full at closing.
4. State of Tennessee -- In full at closing.
5. Bank of Knoxville -- In full at closing.
6. Ronald S. Ligon
7. H. Raymond Ligon
8. Snodgrass & Snodgrass

   Items 6 through 8 would not be assumed. However the bidder does not claim an interest in the $119,000.00 note from the sale of real estate.

9. Accounts Payable -- Not addressed.
10. Assume and honor all cemetery and funeral home contracts.

11. This proposal is subject to the approval of Service Corporation International's Executive Committee and approval is not guaranteed.

20. Final reports on Forest Lawn Memorial Cemetery, Inc., and Forest Lawn Funeral Home, Inc. to the Internal Revenue Service and the State Department of Revenue must be completed after the sale. Receiver Mendell proposes to hire an accountant to complete these reports for $750.00, which the Receiver would disburse to the accountant after the completion of the reports. This amount, plus $1,000.00 for taxes and filing fees which might occur as a result of these final reports, must be escrowed by the Receiver for this purpose. Any unused portion of the money so escrowed will be returned to the purchaser.

In the alternative, the purchaser could agree to pay the accountant upon completion of the reports. The Receiver requests the guidance of the Court on this matter.

WHEREFORE, PREMISES CONSIDERED,

PETITIONER PRAYS:

1. That the Court approve the sale of Forest Lawn Cemetery and Funeral Home.

2. For such other relief and guidance to which the Receiver may be entitled in the premises.

Respectfully submitted,

Robert V. Mendell

ROBERT V. MENDELL
Receiver

Kate Eyler

KATE EYLER
Assistant Attorney General
450 James Robertson Parkway
Nashville, Tennessee 37219
(615) 741-2250

CERTIFICATE OF SERVICE

I certify that a true copy of the foregoing petition has been delivered to the following:

Stanly Snodgrass
Attorney at Law
2300 21st Avenue S.
Nashville, TN 37212

Richard Dance
Attorney at Law
501 Union St.
Suite 501
Nashville, TN 37219

Legal Department
Third National Bank Bldg.
P.O. Box 2704
Nashville, TN 37219

Cecil D. Branstetter
Attorney at Law
200 Church St., 4th Floor
Nashville, TN 37201

Vaughn Deaton
Special Procedures
Internal Revenue Service
P.O. Box 1107
Nashville, TN 37202

Howard Herndon
Legal Dept.
Dept. of Revenue
915 Andrew Jackson Bldg.
Nashville, TN 37219

Connie Jones
Attorney at Law
219 Second Avenue N.
Suite 400
Nashville, TN 37201

on this the 18th of April, 1983.

Kate Eyler
KATE EYLER
Assistant Attorney General

I hereby certify that this is a true copy of original instrument filed in my office.

This 24 day of August 1983
CHRISTINA NORRIS Clerk & Master
By Robbie J. Smith
Deputy Clerk

FILED
LOS ANGELES
NOV 13 AM 8:43

COLLECTIVE EXHIBIT A

BOOK 6122 PAGE 703

NOTICE OF SALE
Robert Mendell, Receiver, serves notice that bids are now being accepted for the purchase of the assets of Forest Lawn Memorial Gardens & Forest Lawn Funeral Home, Nashville, TN. Complete information will be made available to qualified investors. Contact Robert V. Mendell, receiver at 615-859-5279 or write P.O. Box 603, Goodlettsville, TN 37072. Deadline for delivery of bids to receiver will be Feb. 28, 1983.

To FOREST LAWN MEM. GARDENS

Copy of Advertisement

Advertising } NOTICE OF SALE
Robert Mendell, Receiver, serves notice that bids are no
being accepted

PUBLISHER'S AFFIDAVIT

State of Tennessee }
County of Knox } S. S.

Before me, the undersigned, a Notary Public in and for said county, this day personally came Barbara Moore, who, being first duly sworn, according to law, says that he is the Counter Advisor of The Knoxville News-Sentinel, a Daily newspaper published at Knoxville, in said county and state, and that the advertisement of THE ABOVE

of which the annexed is a copy, was published in said paper on the following dates:
January 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 1983

and that the statement of account herewith is correct to the best of his knowledge and belief.

Barbara Moore

Subscribed and sworn to before me this 19th. day of January 83

Ronald Wayne Bingham
Notary Public. My Commission expires OCT. 8 1984

AFFIDAVIT OF PUBLICATION

This Legal Notice ran on the days specified and is billed to Forest Lawn Memorial Gardens.

NOTICE OF SALE
Robert Mendell, receiver serves notice that bids are now being accepted for the purchase of the assets of Forest Lawn Memorial Gardens and Forest Lawn Funeral Home, Nashville, Tennessee. Complete information will be made available to qualified investors. Contact Robert V. Mendell, receiver at 615-859-5279 or write P.O. Box 603 Goodlettsville, Tennessee 37072. Deadline for delivery of bids to receiver will be February 28, 1983.
(664642)

STATE OF TENNESSEE
COUNTY OF DAVIDSON

I, Wm. Kazanecki, Credit Manager of the Newspaper Printing Corporation, Agent for the Publisher of the Nashville Banner and the Publisher of The Tennessean daily Newspapers in the aforesaid State and County, hereby certify that the attached advertisement appeared in

the Nashville Banner .....

The Tennessean January 6,7,8,9,10,11,12,13,14, 15,16,17,18,19,20, 1983

.....W. Kaz.....

Subscribed and sworn to before me, this

30th day of March 1983

...Imogene Crowley...
Notary Public

My commission expires ...July 17, 1983...

BOOK 6122 PAGE 705

P.O. Box 6033, Marietta, Georgia 30065

DE FRANCO'S Serving N.J. & N.Y.

HEARSES • LIMOUSINES • FLOWER CARS

For immediate delivery Call: 201-483-2200

436-3rd Avenue, Newark, N.J. 07107

"We specialize in manufacturing and selling Suburban First Call Cars and Funeral Coaches.

Southwestern Coach Sales, Inc.

101 Elm St. - Abilene, Texas 79602

915-676-9319

Call Us Collect On Your Inquiries

David Herridge

FUNERAL BUSINESS FOR SALE

PHOENIX ARIZONA, FUNERAL HOME: $300,000.00 Sales annually. Sell $300,000.00 — Lease $6,000.00 monthly — Write Box 124, Youngtown Arizona 85363.(1)

NOTICE OF SALE: ROBERT MENDELL, Receiver service notice that bids are now being accepted for the purchase of the assets of Forest Lawn Memorial Gardens and Forest Lawn Funeral Home, Nashville, Tennessee. Complete information will be made available to qualified investors. Contact Robert V. Mendell, Receiver at 615-859-5279 or write P. O. Box 603 Goodlettsville, Tennessee 37072. Deadline for delivery of bids to receiver will be February 28, 1983. (1)

FOR SALE: Long established Queens Funeral Home. Custom built two story brick building with elevator, parking, and apartment. Owners wish to retire. Reply Box 2453, American Funeral Director, 1501 B'way, New York, N.Y. 10036. (1,2)

FOR SALE: Beautiful Funeral Home in Livonia, Michigan. Established over 89 years ago. Tastefully decorated with the ability to have eight people in state. Situated on four acres with 102 lined parking spaces. Our two chapels are complete with Electric Two Manual Hammond Organs. One bedroom first floor apartment is a part of this 12,000 square foot building. Owners wish to retire. Only financially qualified need to reply. Mr. James, 9350 Colony Farm Ct., Plymouth, Michigan 48170. (1,2)

POSITION WANTED

POSITION WANTED: New York State Funeral Director, Embalmer A. S. AND B. S. Degree. Seeks position with future. 10 years experience. Have the background and ability to assume immediate responsibilities and progress rapidly. Resume and outstanding references available upon request. Please Reply to Box 2452, American Funeral Director 1501 B'way, New York, NY 10036. (1)

embalmer with [illegible] who would meet Pennsylvania requirements — serving a large Philadelphia's minority funeral benefits. Send resume and p... Classified Advertising M... AMERICAN FUNERAL DIR... 2400, 1501 Broadway, New... 10036.

FUNERAL BUSINESS

FUNERAL BUSINESS WANTED tablished funeral business where NY Metropolitan Area w... ent mangement. Financially... Write Box 2449, American Fu... 1501 Broadway, New York, NY

WANTED: Funeral Home in ... Nassau, or Suffolk N. Y. Doing... per year. Financially responsible... held confidential. Please reply... neral Director, Box 2457, 15... York, N. Y. 10036.

FUNERAL BUSINESS WAN... funeral home for sale ... taking in a partner? I am a ... director with 15 yrs. exper... with a family. Willing ... terested please write B... Funeral Director, 1501 B... N.Y 10036.

MISCELLANEOUS

WANTED TO BUY: Old Line ... neral businesses anywhere. Will purchase: Illinois ... Maryland and New Hampshire... tors Corporate Charters. Al... to old names no longer in ... For sale: Hearses, cars, casket... Funeral Home furnishings. ... American Funeral Director... York, N. Y. 10036

USE THESE ACTION COLUMN

DECEMBER 1982 THIS

Forest Lawn

1150 DICKERSON ROAD
GOODLETTSVILLE, TENNESSEE 37072
TELEPHONE 859-5279

BOOK 6122 PAGE 706

NOVEMBER 18, 1982

AMERICAN CEMETERY ASSOCIATION
THREE SKYLINE PLACE SUITE 1111
5201 LEESBURG PIKE
FALLS CHURCH, VA 22041
ATTN: MANAGING EDITOR

DEAR SIR:

ENCLOSED PLEASE FIND A NOTICE OF SALE WHICH WE WOULD LIKE TO HAVE APPEAR IN THE JANUARY 1983 ISSUE OF YOUR PUBLICATION. ALSO ENCLOSED IS A CHECK FOR $ 11.80 TO COVER THE EXPENSE OF THIS AD.

IF ADDITIONAL INFORMATION IS NEEDED PLEASE DON'T HESITATE TO CALL.

SINCERELY,

Robert V. Mendell

ROBERT V. MENDELL, RECEIVER

FOREST LAWN MEMORIAL GARDENS, INC.
PO BOX 603
GOODLETTSVILLE, TN 37072

1782

87-5
640

11-18 19 82

PAY TO THE ORDER OF American Cemetery Association

THE SUM 11 DOLS 80 CTS DOLLARS $ 11.80

FOR

Deborah L Jones

Nashville CityBank

⑈001782⑈ ⑆064000059⑆ 03 50508 1⑈

FOREST LAWN MEMORIAL GARDENS AND FUNERAL HOME

CLASSIFIED

BOOK 6122 PAGE 707

Classified advertising rates for *Cemetery Management*.

- Minimum charge: $10 per ad for fifty words or less, with each additional word costing ten cents.
- Boxed ad: $14 per column inch (up to fifty words equal one-column inch; fifty-one to one hundred words equal two-column inches).
- Ad with photographs: basic charge plus $9 per photograph.
- Ad with *Cemetery Management* box number for reply: basic charge plus $2 to cover postage and handling.
- Discounts: five percent for six insertions; ten percent for twelve insertions. All ads must be paid for in advance and payment should accompany the order. To earn a discount, the total amount for six or twelve insertions must be paid before the first insertion.

Position wanted

Experienced and licensed in all phases of cemetery, mortuary, burial insurance sales, and management operations in several states. Age 36, single, degreed, and willing to relocate for the right opportunity. Prefer combination organizational position. Send complete details to G.C.S., Box 178494, S.D., California 92117.

Wanted

Wanted: Sales Manager experienced in Mausoleum Sales to build a productive sales organization in Ohio. 5 cemetery operations ready for Mausoleum Program. If you are seeking long term employment with a growing company phone J. P. Roberts collect at (216) 345-8379.

Sales Manager and Counselors

Over 3,000 property owners who need additional merchandise (vaults, markers etc.), no competition, population over 100,000. Beautiful 52-acre cemetery selling complete product mix. New 4 bedroom 2½ bath home available. You must be capable of hiring and directing a sales force of 6 people. Good references and a proven track record a must. No losers or boozers need apply. Send resume to Greenlawn Memory Gardens, P.O. Box 285, N. Kingsville, Ohio 44068.

Seeking management opportunity

Top level cemeterian—Experienced in every phase of management, including properties of all sizes, monument and garden type. Personal track record of solid and measurable results with first-class, industry-wide reputation. Contact Charles H. Gaudreau, 2004 English Cedar Circle, Virginia Beach, Virginia 23451, or phone (804) 481-0545.

Sales representative

Wanted: Mature, knowledgeable salesperson of high energy level, able to travel three weeks out of four to become regional sales representative for Milne Mausoleums in north-central or central eastern seaboard parts of U.S.A. Knowledge of cemetery industry essential. Previous building construction selling experience or retail mausoleum sales an advantage. Salary plus commission basis. Apply in writing. Milne Mausoleums, P.O. Box 2740, Portland, Oregon 97208.

Wanted

Sales manager to build sales force in one of the fastest growing areas in California. Prefer experience in Pre-Need Cemetery Sales, but not required. 80 acres (25 developed) with over 700 interments and 600 mortuary cases annually. Close to winter snow, summer fishing, and year round sports. Must be able to hire, train and maintain 10 to 15 people to build a prosperous future for themselves and you. A-1 facilities and accommodations for Sales Department. Generous commissions, profit sharing and other benefits. Call or write: Hillcrest Memorial Park and Mortuary, P.O. Box 6337, Bakersfield, CA, 805-366-5766.

Cemetery Sales Manager

Northern California cemetery wants a sales manager who will couple personal volume with the hiring, training, and managing of 6 to 8 sales counselors. We are the leading cemetery in a market population of more than 500,000, with no other pre-need sales force in the area. Burials exceed 650 per year. We sell mausoleum crypts, niches, lawn crypts, and lots. We offer liberal commissions, plus over-ride and medical plan. Reasonable sales goals will be mutually agreed upon. We are the most beautiful natural memorial park in northern California, well maintained and ideally located in a growing area. Our new mortuary on the premises is already doing over 375 services per year. If you are a salesperson with leadership ability, aggressive, honest, and have a proven sales record we want to hear from you. Write: Oakmont Memorial Park, P.O. Box 517, Lafayette, CA 94549.

Notice of Sale

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Brokerage

I have buyers for cemeteries. Especially desired is Eastern U.S.; suburban Washington, D.C.; Florida and "sunbelt" areas. My portfolio ranges from a major eastern city ($5 million range) to a southern city ($95,000). Contact: Mathew J. Bowyer, Realty Investment Associates, Inc., 226 Maple Avenue West, Suite 204, Vienna, VA 22180.

Cemetery for Sale

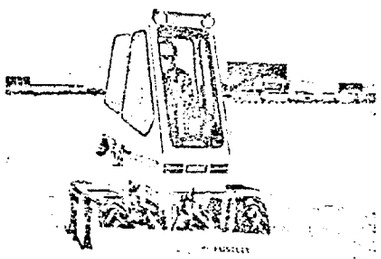
For Sale: 90 year old cemetery in major midwestern city. 200 burials per year. Must sell due to owners ill health. Call Mr. Brown, 402-571-0301.

General Manager Wanted

Excellent opportunity for experienced Cemetery Manager. Major Northeastern metropolitan area. Monumented cemetery and crematory. Responsible for all phases operations, sales, capital development, supervision of superintendent,

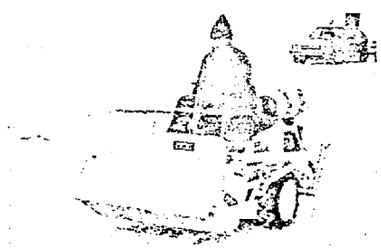
BOOK 6122 PAGE 708

ments to their equipment line to aid in snow removal, a dozer blade attachment and a utility scoop. The manufacturer claims that the dozer blade snow removal attachment can remove snow from an uneven surface easily because of a "float feature that permits the blade to follow a contour in clearing a swath."



Excel dozer blade attachment

Operation is said to be via hydraulic attachment lift lever located to the right of the operator next to the seat. The float feature is activated by holding the lever forward for a few seconds after the blade touches the surface. Blades come in widths of 60 to 72 inches, and can be set at different angles.



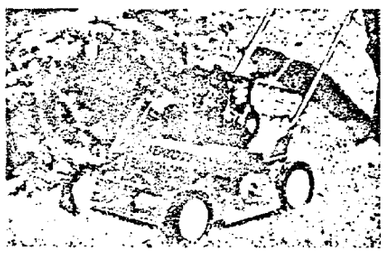
Utility scoop

The utility scoop is 60 inches wide and is capable of carrying weights of up to 600 lbs. when used on Hustler tractors, offering year-around versatility in addition to its snow removal capability.

For further information, contact Excel Industries, Inc., Box 727, Hesston, Kansas 67062, or phone (316) 327-4911 or (800) 835-3260.

Two new flail mowers from Vemco

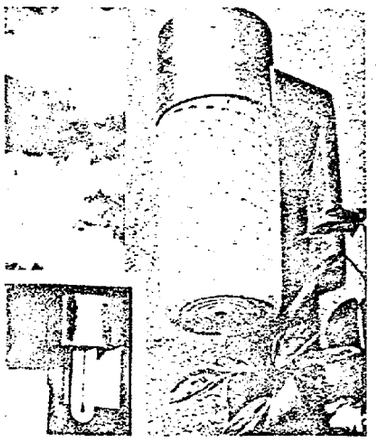
The Vemco Corporation of America in Racine, Wisconsin, has added two new 22-inch flail mowers to its industrial line. According to the company, the SP 22 is self-propelled and the HP 22 is hand-propelled and both feature versatility and safety in use.



Centrifugal force holds the free-swinging, lightweight flail blades in a cutting position as they rotate, thus cutting grass and vegetation, but they fold harmlessly when striking a solid object. While reducing the possibility of injury, this feature also decreases the potential for damage to the mower, says the manufacturer.

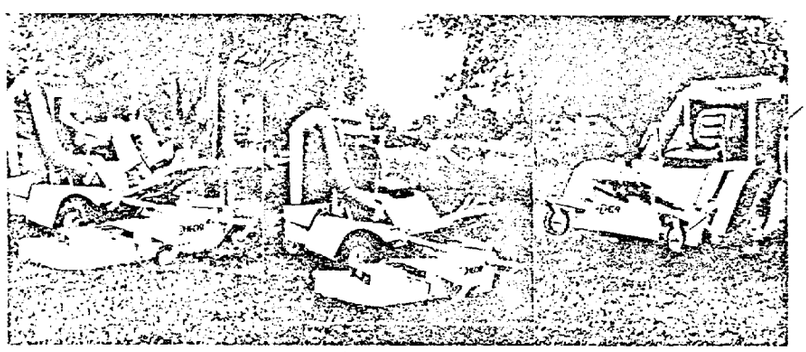
Quantum series 200: Energy efficient security lighting fixtures for commercial use

Quest-Con Lighting of Whittier, California, is introducing the Quantum model 222, the first of a series of



UL listed, outdoor, energy-efficient lighting fixtures said by the manufacturer to be ideal for all-night security lighting systems in commercial installations such as cemeteries. The fixture may be installed in conjuntion with photoelectric or timing controls and is easily installed in existing outlet locations.

For further information, contact Robert Mikuta, Quest-Con Lighting, P.O. Box 1426, Whittier, California 90609-1426, or call (213) 943-8262.



Heckendorn introduces hydrostatic mower

The Heckendorn Manufacturing Company of Cedar Point, Kansas, manufacturers of industrial grounds maintenance equipment, recently introduced a twin hydrostatic industrial lawn mower called the 91/15. So called because of its function, the mower can alternate between a 91-inch cut and a 55-inch cut without interrupting the mowing operation, according to the manufacturer.

The machine features a zero turning radius allowing turns within the arc circumscribed by the edge of the mowing deck, it is reported, and will cut vegetation standing one to four inches in height. It will mow approximately five acres per hour at a speed of four mph.

For further information, contact the Heckendorn Manufacturing Company, Inc., Cedar Point, Kansas 66843, or call toll free 1-800-835-7805. In Kansas, call 1-800-362-3538.

Exhibit B

IN THE CHANCERY COURT OF DAVIDSON COUNTY, TENNESSEE
AT NASHVILLE

JOHN C. NEFF, Commissioner of Insurance of the State of Tennessee, Plaintiff,	)	
v.	)	No. 80-745-I
FOREST LAWN MEMORIAL GARDENS, INC. HIGHLAND MEMORIAL CEMETERY, INC., HIGHLAND MEMORIAL EAST CEMETERY, and WINSTON LIGON, Defendants.	)	

FILED
1983 APR 18 AM 8 43
DAVIDSON CO. CHANCERY CT.

AFFIDAVIT

STATE OF TENNESSEE)
)
COUNTY OF DAVIDSON)

I, Robert V. Mendell, being first duly sworn, hereby depose and aver as follows:

1. I am the duly appointed Receiver of Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc. In such capacity I am responsible for the properties, real and personal, of such corporations, for their management and operation and for the proper conduct of their business.

2. For the purpose of advising prospective purchasers of the current liabilities of Forest Lawn Memorial Cemetery, Inc., and Forest Lawn Funeral Home, Inc., I have consulted the books of these corporations and have drawn up the list of liabilities contingent and noncontingent, disputed and nondisputed, which appears in the Petition for Approval of Sale of Forest Lawn Memorial Cemetery, Inc. and Forest Lawn Funeral Home, Inc.

3. To the best of my knowledge, this list of possible liabilities is complete as of the date given, except insofar as trade accounts fluctuate on a month-to-month basis, interest

continues to accrue on certain accounts, and a slight increase may occur in the trust funds to adjust for the period between March 31, 1983, and the date of sale.

4. Liabilities in the form of money owing from Forest Lawn Memorial Cemetery, Inc., and Forest Lawn Funeral Home, Inc., to other cemetery and funeral home corporations in receivership, their officers and directors, have not been listed as valid, enforeceable liabilities unless there was documentation to support the inter-company debts.

5. I have checked with local taxing authorities in the Nashville area and to the best of my knowledge there are no local taxes owing other than those listed.

6. I have information from the Department of Revenue that I will receiver prior to the hearing on the Petition for Approval of Sale notice in writing as to whether any state taxes, besides the franchise and excise tax, are owing.

FURTHER AFFIANT SAITH NOT.

Robert V. Mendell
ROBERT V. MENDELL
RECEIVER

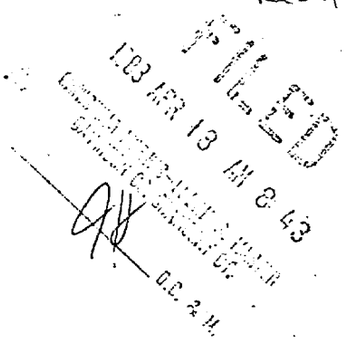
Sworn to and subscribed before me on this
the 15th day of April 1983.

Deborah Martin
NOTARY PUBLIC

My Commission expires: 4/22/84

Exhibit C

Recd 4-8-83



BOOK 6122 PAGE 711

AMENDED

GARRETT PROPOSAL

for

PURCHASE OF FOREST LAWN FUNERAL HOME & CEMETERY

GARRETT PROPSAL

I. Party Making Proposal

The proposal for the purchase of the Forest Lawn Cemetery and Funeral Home is submitted by Mr. Tim Garrett. Under this proposal, Mr. Garrett would be the sole stockholder of a new corporation which would actually acquire title to the assets purchased. The corporation would be managed as would the funeral home and cemetery by Mr. Tim Garrett. Mr. Garrett is currently the General Manager for Cole & Garrett Funeral Home of Goodlettsville, Tennessee, located only a short distance away from the Forest Lawn Cemetery. Mr. Garrett manages the Cole & Garrett Funeral Home in Goodlettsville, Tennessee, and other interests in other funeral homes owned by Cole & Garrett. Mr. Garrett's family has been involved in the funeral business in the Goodlettsville area for many years.

II. Problems and Objectives

In order to better understand the proposal made herein, it would be necessary to recognize certain business problems and to identify certain objectives sought to be obtained by this proposal. It must first be recognized that the Forest Lawn Cemetery and Funeral Home has suffered devastating blows to its public reputation due to financial difficulties. A mere change of ownership will do little to reverse the distrust and suspicion the public has for the institution unless it is acquired by someone who has the complete trust of the surrounding community. Even if one could accomplish an overnight change in the reputation of the institution, it is doubtful that the business could meet even a favorable amortization to pay off the large indebtedness that has accumulated. It must also be recognized that the previous owners had apparently sold merchandise or services to

the public and collected money for those items. However, since many of the services and merchandise have not been delivered, it will be imperative from a business reputation standpoint for the new owner to honor these previous commitments, the extent of which is somewhat unknown.

The defined objectives of this proposal are as follows:

(1) To protect the public interest by providing for the payment of taxes to the federal and state governments;

(2) To protect the consumers who have purchased cemetery lots by providing for the payment of the arrearage owed to the perpetual care fund;

(3) To protect those consumers who have purchased merchandise or services which have not yet been delivered; and

(4) To restore the business reputation of the institution in question and provide sound management so that further government intervention will be avoided.

III. The Proposal for Purchase

According to the information supplied by the State, there will be a sale of the adjacent farm which also belongs to the Forest Lawn Memorial Gardens, Inc. After discharging the underlying mortgages, there should be approximately $119,000.00 in net proceeds from the sale. Under this proposal for purchase, the net amount made on the sale would be applied first to pay off any valid liens of record in order of priority. The amount still owing on the enforceable liens of record after the payment of this fund would be assumed by the Purchaser herein. This purchase proposal is based upon the assumption that the farm will generate net proceeds from the sale in excess of $100,000.00; therefore, this proposal shall not be effective in the event less than $100,000.00 in net proceeds are realized from the sale of the farm.

The purchaser will pay to the State of Tennessee a sum of Ninety-Seven Thousand One Hundred Two & 20/100 ($97,102.29) Dollars to be applied to the indebtedness owed to the perpetual care trust fund. The balance of approximately One Hundred Thousand & No/100 ($100,000.00) Dollars will be payable in annual installments of Twenty-Five Thousand & No/100 ($25,000.00) Dollars with a total of four installments being made. The first installment will be due one year after closing. This obligation to the perpetual care fund would be guaranteed by John C. Garrett, Sr., John C. Garrett, Jr., and Tim Garrett.

The purchaser will pay to the State of Tennessee a sum of Thirty Thousand Seven Hundred Thirty-One & 01/100 ($30,731.01) Dollars . This payment is made in complete satisfaction of any liens, encumbrances and any other claims or rights the State may assert in or with respect to the transfer of assets contemplated hereunder. This amount will be paid at closing.

The purchaser will pay to the Internal Revenue Service a sum of Two Hundred One Thousand Seven Hundred Seventy-Nine & No/100 ($201,779.00) Dollars. This amount will be paid in annual installments with installment payments of Ten Thousand & No/100 ($10,000.00) Dollars per year for the first five years and installment payments of Thirty Thousand & No/100 ($30,000.00) Dollars per year in each subsequent year until the entire indebtedness is paid. This payment is made in full satisfaction of all liens, encumbrances and claims that the Internal Revenue Service may assert against the transferred assets contemplated hereunder.

IV. Factors to Consider

There are a number of compelling factors which should be considered in determining whether or not to accept the Garrett proposal.

The indebtedness against the businesses being acquired creates an extreme hardship on the business. It is doubtful that the business, without drastic change, could ever work its way out of its financial predicament. The financial predicament has severely dmaged the reputation of the cemetery and funeral home in the community. In order for the business to survive at all, there must be a drastic turnaround in public confidence in the ability of the funeral home nad cemetery to survive and provide the products and services expected. Furthermore, the compelling interest of the public in collecting the arrearage owed to the perpetual care trust fund and taxes should weigh heavy in the decision.

This proposal protects the public interest in collecting the trust funds and the taxes. In order for the acquisition of this business to be a reasonable risk, there would have to be extremely long term amortizations on the debt to the federal and state governments. However, this proposal provides the potential for a much more rapid payback without creating such a strain on the new business. Furthermore, under this proposal the governmental entites are just as secure in the ultimate payment of their debt as they are at the present time. This proposal would, in fact, enhance their chances of obtaining 100% collection of the amounts due to each entity.

There is no other entity which could acquire this business that could effect the positive turnaround in the public's perception of Forest Lawn Cemetery and Funeral Home. The Garrett family has been in the funeral business in the immediate area for many years. The reputation of the Garrett family is unsurpassed in this area. Furthermore, this proposal would have the advantage over other experienced entities in the funeral or cemetery business due to the fact that the Garrett family is already well established in the marketing area of Forest Lawn. Because the Cole & Garrett facilities are located in close proximity to Forest Lawn, the operating expenses of the cemetery and funeral home at Forest Lawn could be dramatically reduced. By sharing employees and equipment with Cole & Garrett Funeral Home, the amount of gross income that will ultimately be profit will be dramatically increased. Another key factor in assuring the success of this acquisition would be that the Garrett family already has access to that market in the Goodlettsville area through which cemetery lots are acquired. Because their family funeral home is located nearby, there would be ready access to those in need of cemetery lots, but who have not made prior arrangements for the purchase of such lots. It is a combination of the management ability which has been demonstrated in the past, the reputation of the Garrett family in the funeral business in the immediate area, and the access to the local market that gives the Garrett Proposal the greatest potential for reversing the previous downward trend of the Forest Lawn Funeral Home & Cemetery business.

The maker of this proposal understands that there may be additional requirements or restrictions that might be imposed by the Court for the seller. The maker hereby states his willingness to be flexible in determining any additional restrictions or specifications within the general plan set forth in the proposal.

John C. Garrett, Sr.

John C. Garrett, Jr.

Tim Garrett

Exhibit D

FILED
'83 FEB 18 AM 8 43

PROPOSAL TO PURCHASE ASSETS OF

FOREST LAWN MEMORIAL GARDENS, INC. AND

FOREST LAWN FUNERAL HOME, INC. BY EDGAR V. JONES

BOOK 6122 PAGE 718

I.
PROPOSED PURCHASE

Purchase of all assets of Forest Lawn Memorial Gardens, Inc. and Forest Lawn Funeral Home, Inc. (hereinafter "Forest Lawn"), with assumption of certain liabilities as follows:

1.	$201,777.98	due IRS
2.	$197,102.29	due perpetual care fund
3.	$ 7,497.36	due cemetery merchandise fund
4.	$ 30,731.01	due State of Tennessee for F & E tax
5.	$ 1,600.00	due Bank of Knoxville on car note
6.		trade accounts
7.		all other liabilities of Forest Lawn subject to the limitations of Section II(7)

*All figures except items 6 and 7 above are as of December 31, 1982 and Buyer agrees to pay additional amounts, if any, at closing resulting from increases due to ordinary course of business, interest, etc.

II.
TERMS FOR PAYMENT OF LIABILITIES

1. Pay IRS in full at closing

2. Pay State of Tennessee for F & E tax in full at closing

3. Pay preneed cemetery merchandise fund in full at closing

4. Pay perpetual care fund $25,000 at closing, balance over five (5) years in equal installments of $35,000 payable annually. In addition to the 20% of all cemetery land sales as required by law to be deposited in the perpetual care trust fund, an additional 20% will be earmarked to constitute the $35,000 annual payment. In the event that amount does not equal $35,000, then Buyer will contribute the difference.

5. Pay Bank of Knoxville in full at closing

6. Pay trade accounts as they are or may become due on books of Forest Lawn

7. Provision for payment of all other liabilities of Forest Lawn would be made by Buyer relinquishing

any claim to the $119,000 note payable in two years secured by second mortgage on the tract of land to be sold to Valda Martz, trustee for Rivergate Acres. Said note shall be used to pay any other creditors not listed above and the Buyer would waive any rights to the $119,000 note so that the Receiver could set aside said $119,000 for the purpose of paying other liabilities not set out above. Buyer assumes no liabilities except as set out in items 1-6 of Section I above.

BOOK 6122 PAGE 719

III.
OTHER ASSETS

All other assets of Forest Lawn will be sold, conveyed and transferred to Buyer at closing, such assets to include, without limitation, notes due Forest Lawn; all bank accounts of Forest Lawn, accounts receivable, rights of action, good will and exclusive right to the use of the name "Forest Lawn" in conjunction with the operation of the funeral home and cemetery.

The preneed funeral trust fund, preneed cemetery merchandise fund, and cemetery perpetual care trust fund or any special care or other trust fund shall be conveyed along with the other assets of Forest Lawn for the use and benefit of the beneficiaries of such funds and Buyer as the applicable law provides.

IV.
CONDITIONS OF PROPOSAL

Edgar V. Jones intends to form a corporation to purchase Forest Lawn if the proposal is accepted, and references to "Buyer" herein are to such corporation.

Buyer agrees to purchase assets and assume liabilities as set out above based upon the financial information furnished to him and assumes there will be no substantial change in said information, which is the basis of this bargain.

All preneed funeral contracts and cemetery sales contracts will be honored by Buyer to the extent that they appear on the books of Forest Lawn and to the extent that payment is received by Forest Lawn for such contracts.

The existence of approximately $78,000 in the preneed funeral fund of good assets and approximately $190,000 in the perpetual care trust fund of good assets is a condition of this proposal.

Time is of the essence of this proposal.

V.
SOURCE OF FUNDS

Buyer represents that he has obtained a loan from the Commerce Union Bank of Chattanooga that, together with cash on hand, is more than sufficient to consummate the purchase.

VI.
EXPERIENCE OF BUYER

The Buyer, Edgar V. Jones, is a resident of Nashville, Tennessee with over thirty years experience in the cemetery business. Mr. Jones has owned and operated several cemeteries in Tennessee and Georgia in a profitable manner and has fully complied with all laws relating to the operation of cemeteries and funeral homes.

Mr. Jones currently owns and operates Woodlawn Funeral Home, Inc. and Woodlawn Memorial Park, Inc. located in Nashville, Tennessee. The current condition and operation of Woodlawn demonstrates a proven ability to successfully operate a cemetery and funeral home that were in financial difficulty and had substantial deficits to the perpetual care trust fund.

Bank reference: Commerce Union Bank of Chattanooga,
Steve Weddle, President

Further information available upon request.

Respectfully submitted,

Edgar V. Jones

EDGAR V. JONES

BY: W. D. BROEMEL, ATTORNEY
Suite 1415, One Commerce Place
Nashville, Tennessee 37239
(615) 254-8324

BROEMEL AND REEVES
ATTORNEYS AT LAW
SUITE 1415 • ONE COMMERCE PLACE
NASHVILLE, TENNESSEE 37239
615/254-8324

DAVID BROEMEL
JOSEPH S. REEVES III

March 28, 1983

John C. Neff,
Commissioner of Insurance
State of Tennessee
114 State Office Building
Nashville, Tennessee 37219

HAND DELIVERED

RE: Proposal to Purchase Forest Lawn Funeral Home, Inc. and Forest Lawn Memorial Gardens, Inc.

Dear Commissioner Neff:

Robert Mendell, as Receiver of Forest Lawn Memorial Gardens, Inc. and Forest Lawn Funeral Home, Inc. (hereinafter "Forest Lawn"), has asked for clarification of two areas in the proposal to purchase Forest Lawn submitted on March 24, 1983. On behalf of my client, Ed Jones, I want to make the following clarifications to his proposal and bind Mr. Jones to such clarification by this letter.

Both questions raised relate to Section IV of our proposal. First, you have requested clarification of Mr Jones' intent as expressed in the third paragraph of Section IV regarding previously written contracts.

The above language means and Mr. Jones agrees to honor all funeral and cemetery contracts previously written by Forest Lawn. All that a consumer will have to do is to present proof of the contract and proof of payment.

The second question raised is that of the intent expressed in the fourth paragraph of Section IV regarding the amounts available in the funeral and cemetery trust funds. Due to recent publicity surrounding the trustee of the funds, the United American Bank, I was concerned as to the condition of the fund. Mr. Jones realizes that there may be some bad investments in the fund and is willing to accept the funds in their present condition so long as the amounts are substantially as represented.

BOOK 6122 PAGE 722

I greatly appreciate the opportunity to explain my client's proposal and am available at any time should further questions arise.

Sincerely,

W. D. Broemel

WDB/kbm
cc: Mr. Edgar V. Jones
Mr. Robert Mendell
Ms. Kate Eyler

Exhibit E

SCI

[redacted]

February 25, 1983

FILED
'83 APR 13 AM 8 43

BOOK 6122 PAGE 723

Mr. Bob Mendale, Receiver
Forest Lawn Cemetery & Funeral Home
1150 Dickerson
Goodlettsville, Tennessee 57072

Dear Bob:

This letter is intended to confirm the offer of Service Corporation International (SCI) to purchase the name and substantially all the assets of Forest Lawn Memorial Gardens, Inc., as set forth herein.

This offer is that the above assets be transferred to SCI in exchange for SCI's assumption of certain Forest Lawn liabilities as follows:

	Obligation	Approximate Current Balance Owed
A.	IRS assessment covering all periods through December, 1982	$201,777
B.	State of Tennessee F&E tax covering all periods through December, 1982	30,731
C.	Perpetual care trust liability SCI would agree to fund this obligation over a period of 15 years.	197,102
D.	Cemetery property taxes SCI would only assume the applicable portion of these taxes that are due on the cemetery property.	2,491
E.	Current amount due preneed trust	7,497
F.	Note payable to Bank of Knoxville	2,030

SERVICE CORPORATION INTERNATIONAL · P.O. BOX 13548 · 1929 ALLEN PARKWAY · HOUSTON, TEXAS 77019 · PHONE 713 522-5141 · CABLE ADDRESS: SERV

Obligation	Approximate Current Balance Owed
G. Other liabilities:	
Mausoleum liability	$ 3,517
Reserve for perpetual care	28,090
Total Obligation Assumed	$473,235

In addition, SCI will assume the liability to furnish cemetery merchandise as required under fully-paid, but untrusted, preneed cemetery contracts, estimated at $150,000 to $200,000. SCI would also assume the obligations associated with approximately 1,500 prearranged funeral and membership contracts.

The obligation of SCI or its wholly-owned subsidiary to enter into this transaction is expressly conditioned upon the following:

1. The offer outlined herein is based, among other considerations, upon the financial statements of Forest Lawn Memorial Gardens, Inc. and Forest Lawn Funeral Home, Inc. of December 31, 1982 and March 31, 1982, which have heretofore been delivered to SCI. Should such financial statements be found to contain misstatements of assets, or should the above assumed liabilities be found to misrepresent obligations required to be assumed by SCI, SCI shall have the option of terminating this Letter of Offering.

2. There shall be no material adverse change in the financial condition or operations of Forest Lawn from December 31, 1982 to the date of closing.

3. The Executive Committee of the Board of Directors of SCI must approve this transaction.

4. The State of Tennessee Insurance Department shall have approved or consented to the above described method of funding delinquent trusting obligations.

SCI presently owns and operates ten funeral homes and two cemeteries in the State of Tennessee. Our record of integrity, financial strength and service to the residents of the State speak for themselves. If this offer for Forest Lawn is accepted, our standards of quality service and sound financial practices, in strict adherence to the laws of Tennessee, will be applied as well to this operation in Goodlettsville.

Yours very truly,

SERVICE CORPORATION INTERNATIONAL

Blair Waltrip

Blair Waltrip
Vice President/Corporate Development

BW:nc

EXHIBIT 2

RECEIVED 5-25-83
DAVIDSON COUNTY
CHANCERY COURT

IN THE CHANCERY COURT FOR DAVIDSON COUNTY, TENNESSEE

JOHN C. NEFF
COMMISSIONER OF INSURANCE
FOR THE STATE OF TENNESSEE,

Plaintiff,

v.

FOREST LAWN MEMORIAL GARDENS, INC., HIGHLAND MEMORIAL CEMETERY, INC., HIGHLAND MEMORIAL EAST CEMETERY, INC., and WINSTON LIGON,

Defendants.

BOOK 6122 PAGE 726

No. 80-745-I

ORDER FILED & ENTERED 6-1-83 BR
MINUTE BOOK 244 PAGE 18

ORDER APPROVING SALE OF FOREST LAWN CEMETERY AND FUNERAL HOME

This cause came on to be heard on May 20, 1983, upon the Receiver's interim petition for the approval of the sale of Forest Lawn Cemetery and Funeral Home, upon the testimony of Robert V. Mendell in open court, briefs and argument of counsel, documentary proof introduced into evidence, the proposals of the bidders and the entire record in this cause. Bidders Garret and Jones appeared through counsel and participated in the hearing. Among other things, the Court heard an objection to the sale by defendant Winston Ligon, a recommendation by the Receiver that the bid of Edgar V. Jones be accepted, and statements in support of the Jones' bid by the Internal Revenue Service and intervenors Marian and Raymond Ligon. Taking into consideration all of these matters, and mindful of the position of the owner of Forest Lawn Cemetery and Funeral Home, the Court finds that a preponderance of the evidence shows that Forest Lawn Cemetery and Funeral Home must be sold, pursuant to § 46-2-312, in order to cure the deficiency in the improvement care trust fund, and the Court also finds that such a sale would be in the best interest of the creditors and the public, including lot

owners and descendants or next of kin of lot owners. The Court further finds that the better bid, that which best serves the interest of the creditors and the public, is the bid of Edgar V. Jones and that the Forest Lawn Cemetery and Funeral Home should be sold to Mr. Jones.

It appears to the Court that the Receiver should have full and complete authority to convey to Edgar V. Jones all right, title and interest in and to all of the assets of Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., with the exception of a note in the amount of $119,000.00, which is currently being held by the Receiver on behalf of Forest Lawn Memorial Gardens, Inc., and which represents the remaining proceeds from the sale of Forest Lawn Cemetery's noncemetery real property. It further appears to the Court that Edgar V. Jones has agreed, by the submission of his bid, to purchase these assets at such price and on such terms as are found in his Proposal to Purchase and the supplementary letter to that proposal from his counsel dated March 28, 1983, both of which were filed as Exhibit D to Receiver's interim petition. It is therefore

ORDERED, ADJUDGED AND DECREED that

1. The interim petition of the Receiver for the approval of the sale of Forest Lawn Cemetery and Funeral Home is granted; and

2. The Receiver is to sell Forest Lawn Cemetery and Funeral Home to Edgar V. Jones, upon the terms and for the sum as set out in Jones' Proposal to Purchase and supplementary letter of counsel dated March 28, 1983, which are incorporated in full herein by reference; and

3. Receiver Robert V. Mendell has full authority to convey all right, title and interest in all of the assets of Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., with the exception of the asset described in paragraph 4 below, for the sum and on the terms as described

in paragraph 2 above and as approved by the Court; and if any assets, by omission or error, are not conveyed at the time of sale, the purchaser may petition this Court concerning late-found or omitted assets for a determination of whether title in them should be vested in the purchaser; and

4. Forest Lawn Memorial Gardens, Inc., is presently the owner of a note from Rivergate Acres, Inc., secured by a deed of trust, in the amount of $119,000.00; copies of this note and deed of trust were filed with this Court on May 17, 1983; the Receiver is holding this note and deed of trust pending further orders of the Court, and the Receiver is not to convey or otherwise assign this note to the purchaser, Mr. Jones, but is to continue to hold the note and deed of trust pending further orders of the Court; and

5. Receiver Robert V. Mendell is directed to execute a contract of sale and sign a receiver's deed conveying all right, title and interest in the assets and business, both real, personal and mixed of whatever kind, of Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc. with the exception of the asset described in paragraph 4 above, and to execute any other documents necessary to consummate the sale;

6. All right, title and interest of all parties to this suit in and to all real property owned by Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., with the exception of the mortgage described in paragraph 4 above, shall be divested out of them and vested in Edgar V. Jones, or corporations to be formed by him, in fee simple absolute upon the conclusion of this sale upon the terms described above and upon receipt by the Receiver of monies in the amount set out in the documents which contain the terms of the proposal of Edgar V. Jones, said right, title and interest in said real property to be free and clear of all liens, mortgages, pledges and incumberances; prior to closing, the Receiver shall file with the Court a property

line description of the real property to be sold pursuant to this order and said description shall be incorporated herein as of the date it is filed with the Court; and

7. All right, title and interest of all parties to this suit in and to all other property, personal, mixed and of whatever kind, owned by Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., shall be divested out of them and vested in Edgar V. Jones, or corporations to be formed by him, upon the conclusion of this sale upon the terms described above and upon receipt by the Receiver of monies in the amount set out in the documents which contain the terms of the proposal of Edgar V. Jones; an inventory of the personal property is attached hereto as Exhibit A and is incorporated herein by reference; and

8. All right, title and interest of all parties to this suit in and to the present improvement care trust fund, funeral trust fund, and cemetery merchandise trust fund, plus any special care trust funds, shall be divested out of them and vested in Edgar V. Jones, or corporations to be formed by him, upon the conclusion of this sale upon the terms described above and upon receipt by the Receiver of monies in the amount set out in the documents which contain the terms of the proposal of Edgar V. Jones;

9. From and after the closing of this sale upon the terms described above and upon receipt by the Receiver of monies in the amount set out in the documents which contain the terms of the proposal of Edgar V. Jones, the use of the names "Forest Lawn Memorial Gardens" and "Forest Lawn Funeral Home" shall be the exclusive property of the purchaser; and

10. The Receiver has the authority to and shall place in an escrow account the amount of $1,750.00, to be used to pay an accountant to complete final reports due from Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., to the Internal Revenue Service and the Tennessee

Department of Revenue; the Receiver shall disburse $750.00 to the accountant at the completion of the final reports and shall utilize the remaining $1,000.00 for any taxes and filing fees which might occur as a result of these final reports; if such taxes and filing fees exceed $1,000.00, the excess shall be assumed by and paid by the purchaser Mr. Jones; if the entire $1,000.00 is not utilized by the Receiver, the unused portion shall be returned to the purchaser Mr. Jones; and

11. Proceeds of the sale shall be disbursed and disposed of as approved by this Court; and

12. The Receiver shall consummate this sale within sixty days after the entry of this order but not before thirty days have elapsed; and the Receiver may apply to the Court for an extension of the closing date, if necessary; and

13. All other matters are left pending further orders of this Court.

Enter this _____ day of May, 1983.

IRVIN H. KILCREASE, JR.
Chancellor

APPROVED FOR ENTRY:

KATE EYLER
Assistant Attorney General
450 James Robertson Parkway
Nashville, Tennessee 37219

I hereby certify that this is a true copy of original instrument filed in my office.

This 24th day of August 1983
CHRISTINA NORRIS Clerk & Master
By Robbie G. Smith
Deputy Clerk

CERTIFICATE OF SERVICE

I certify that a true copy of this order with attachments has been delivered, via U.S. Mail, postage prepaid to the following:

Stanly Snodgrass
Attorney at Law
2300 21st Ave. S.
Nashville, TN 37212

Cecil D. Branstetter
Attorney at Law
200 Church St., 4th Floor
Nashville, TN 37201

Connie Jones
Attorney at Law
219 Second Ave., No.
Suite 400
Nashville, TN 37201

Howard Herndon
Legal Department
Department of Revenue
915 Andrew Jackson Bldg.
Nashville, TN 37219

Charlie Kite
Office of the District Counsel
Internal Revenue Service
Room 703
U.S. Courthouse
Nashville, TN 37203

David Broemel
Attorney at Law
1 Commerce Place
Suite 1415
Nashville, TN 37219

Phillip North
Attorney at Law
Court Square Bldg.
4th Floor
Nashville, TN 37201

Mr. Blair Waltrip
Service Corporation
International
P.O. Box 13548
Houston, TX 77019

on this the 25th day of May, 1983.

Kate Eyler
KATE EYLER
Assistant Attorney General

FOREST LAWN MEMORIAL GARDENS and FOREST LAWN FUNERAL HOME

VEHICLES
- 1 1979 Cadillac Sedan de Ville s/n 6D 69S99287913
- 1 1972 Cadillac Hearse s/n 6Z90R2Q140300
- 1 1973 Ford Van s/n E24GHR12521
- 1 1969 Chevrolet PU Truck s/n CE2492830709

EQUIPMENT
- 1 Bobcat mower
- 1 Toro Groundsmaster mower
- 1 20" Roper lawnmower
- 1 Robin Bushcutter
- 1 3500 Ford backhoe
- 1 Butin trimmers
- 1 sod cutter
- 2 dirt trailers
- 1 complete setup and rollaway tent
- 3 dirt sheets
- 1 10' stepladder
- 1 scraper
- 4 long handle shovels
- 2 short handle shovels
- 1 bank spade
- 1 pitch fork
- 1 garden rake
- 1 pick
- 1 maddox hoe
- 1 crow bar
- 2 hand saws
- 1 hand pruner
- 1 posthole digger
- 1 gas heater
- 1 kerosene heater
- 10 wrenches pliers & screwdrivers
- 1 grease gun
- 2 c-clamps
- 1 water cooler
- 1 paint roller
- 400' garden hose
- 1 work vise
- 1 vault lowering device
- 2 water sprinklers
- 2 claw hammers
- 2 log chains
- 1 sledge hammer

FRONT OFFICE
- 1 couch
- 1 two-drawer file cabinet
- 2 four-drawer file cabinet
- 2 desks
- 3 chairs
- 1 Paymaster check protector
- 1 McBee check-writing system
- 1 Royal 114PD calculator
- 2 staplers
- 1 tape dispenser
- 1 pencil holder
- 1 desk tray
- 1 ashtray
- 2 desk calenders

Exhibit A

1 plastic chair mat
1 staple remover
1 waste basket

FOYER

1 desk w/ glass top
3 chairs
1 dried flower arrangement & vase
1 ashtray
2 upholstered benches
1 credenza
2 pictures
1 wall clock
2 decorative wall lamps
1 Gideon display
1 decorative wall candle
1 standing directory

CEMETERY OFFICE

11 four-drawer file cabinets
1 two-drawer Cardex file cabinet
1 S C M 1200 copy machine w/ cabinet & shelf
1 picture
1 wall clock
2 desks
4 chairs
2 desk trays
1 wire basket
2 desk cabinets
2 Royal 114PD calculators
2 staplers
2 tape dispensers
2 pencil holders
2 telephone index holders
1 receipt machine
1 plastic file organizer
1 pencil & card holder
1 two hole paper punch
1 deed seal-Forest Lawn
2 staple removers
2 ink pads(red & black)
1 picture frame
2 waste baskets
miscellaneous rubber stamps
1 I B M Selectric typewriter

HALLS

9 pictures
1 wall directory
1 wall register
1 portable upright directory
1 portable register
1 wall mirror
1 decorative wall candle
1 smoke alarm

KITCHEN

1 R C drink machine
1 Westinghouse refrigerator
8 chairs
2 floor ashtrays
1 ashtray

2 pictures
1 waste container

CHAPEL
3 artificial plants w/ vase
1 decorative table lamp
1 table
2 metal coat/hat racks
1 fire extinguisher
1 speaker podium
2 chairs

FAMILY ROOM
2 couches
1 chair
2 table lamps
1 end table
1 round table

CENTER PARLOR
2 end tables
1 couch
2 chairs
2 casket lamps
2 table lamps

REAR PARLOR
3 end tables
3 table lamps
1 couch
4 chairs
3 casket lamps

MUSIC ROOM
1 Conn organ w/ stool
1 Altec music system
42 miscellaneous tapes
1 six shelf glass/metal shelving
6 plastic chairs
1 casket lamp
1 table lamp
1 microphone & stand

DIRECTOR and ARRANGEMENT OFFICE
1 coffee table
1 end table
3 table lamps
2 five-drawer file cabinets
2 desks
5 chairs
2 couch
1 wall mirror
1 artificial plant
1 silk arrangement
1 I B M Selectric II typewriter
1 Unisonic calculator
1 bronze marker display
3 companion bronze markers
1 individual bronze marker
1 companion granite base
4 bronze vases
1 plastic desk tray
1 metal desk tray

1 metal Roladex card holder
1 receipt machine
3 ashtrays
1 desk calender
1 tape dispenser
1 stapler
1 telephone index
2 trash cans

DORMITORY

1 single bed
1 micro-wave oven
1 chest of drawers
1 chair
1 black/white portable TV
1 end table
1 wood table
1 central vacuum system hose
1 Carpetmaster vacuum cleaner
1 table lamp
1 wall map
1 bulletin board

PREPARATION ROOM

1 metal rolling embalming table
1 one-man cot
1 blue cot cover
1 body lift
1 Turner Port-A-Bay embalming machine
1 rolling clothes rack
1 Hydrol portable aspirator
1 heating unit
1 trash can
1 metal five shelf cabinet
1 damaged cloth covered casket
1 Inman shipping case
1 baby casket bier

DISPLAY ROOM

1 round glass-covered table
4 wood/leather weaved chairs
1 United vault display
1 Wilbert vault display
4 Wilbert miniture vault displays
1 Clark vault display
1 casket rack displayer
6 men's burial suits
10 women's burial dresses
1 18ga United casket
1 Southwestern cloth-covered casket
1 Aurora stainless steel casket
1 Batesville solid copper casket
1 Batesville Sapphire casket
1 20ga Southwestern silver casket
1 Clarksburg Spanish Oak casket
1 19ga Batesville Carnation casket
1 Batesville Black Onyx casket
1 Batesville Oregon full-couch casket
1 Aurora light blue mirror panel casket
1 20ga Batesville Roman Bronze casket

1 Southwestern light blue casket
12 pair plex-i-glass casket holders

CLOCK ROOM
1 Lathem time clock
4 auto "funeral" signs

OUTSIDE
2 metal upright ashtrays-front
2 metal upright ashtrays-rear
2 trash containers

MISCELLANEOUS
2 flower pot stands w/ shelves
1 arch flower rack
2 gold flower racks
2 silver flower racks
1 prayer card holder
2 standing crucifix
2 standing candle holders
2 kneeling benches
3 rolling casket biers
52 wooden folding chairs
miscellaneous spray holders

CASH ON DEPOSIT
checking $18,163.20
savings $ 8,375.37

EXHIBIT 3

PROPERTY LINE DESCRIPTION

Real estate situated in Davidson County, State of Tennessee, to--wit:

Land being described according to a survey by J. Bruce Rainey, Surveyor #823 dated July 5, 1983, and known as Job No. 83-190 as follows:

Beginning at an existing iron pin on the southerly margin of Dickerson Pike, said point of beginning being the northwest corner of this tract and also being the northeast corner of the James Johnson land of record in Deed Book 4977, Page 741, Register's Office for Davidson County, Tennessee; thence leaving the said Dickerson Pike and with a fence South 03° 01' 43" West 297.27 feet to an iron pin; thence South 03° 17' 03" West 203.43 feet to an iron pin; thence South 02° 28' 18" West 170.93 feet to an iron pin; thence South 03° 08' 00" West 456.31 feet to an iron pin; thence North 85° 47' 30" East with a fence north of Agee Road 173.41 feet to an iron pin; thence North 86° 35' 35" East 328.13 feet to an iron pin; thence North 87° 11' 31" East 172.21 feet to an existing iron pin at the end of Agee Road; thence North 02° 33' 04" East 17.80 feet to an iron pin set in a fence line; thence with the said fence North 88° 38' 49" East 810.36 feet to an existing iron pin; thence with a fence and the line of the Martz property North 04° 05' 03" East 86.75 feet to an iron pin; thence North 02° 59' 52" East 177.49 feet to an iron pin; thence North 02° 31' 41" East 566.76 feet to an iron pin; thence North 01° 19' 51" West 318.16 feet to an iron pin; thence North 05° 59' 10" East 438.33 feet to an iron pin on the south bank of Dry Fork Creek; thence with the said South Bank North 59° 53' 20" West 251.48 feet to a point; thence North 68° 41' 02" West 154.66 feet to a point; thence North 79° 36' 11" West 105.36 feet to an iron pin on the southerly margin of the said Dickerson Pike; thence with the margin of the said Pike and a curve to the left having a radius of 2945.00 feet and a long chord of 220.00 feet, said chord having a bearing of South 48° 29' 36" West, a distance along the curve of 220.05 feet to an iron pin; thence North 39° 21' 58" West 40.00 feet to an iron pin; thence South 53° 38' 28" West 602.79 feet to an iron pin; thence along said Pike, South 53° 46' 35" West 420 feet to an iron pin set in the southerly margin of said Pike; thence with the said Pike South 54° 41' 20" West 28.05 feet to the point of beginning, containing 52.14 acres, more or less.

Being the same property conveyed to Forest Lawn Memorial Gardens, Inc. by deed of record in Deed Book 2282, Page 175, Register's Office for Davidson County, Tennessee. The legal description of the property described in Book 2282, Page 175, said Register's Office, is incorporated by reference as if fully copied herein; all right, title and interest of Forest Lawn Memorial Gardens, Inc., its successors and assigns, is intended to be and is conveyed herein.

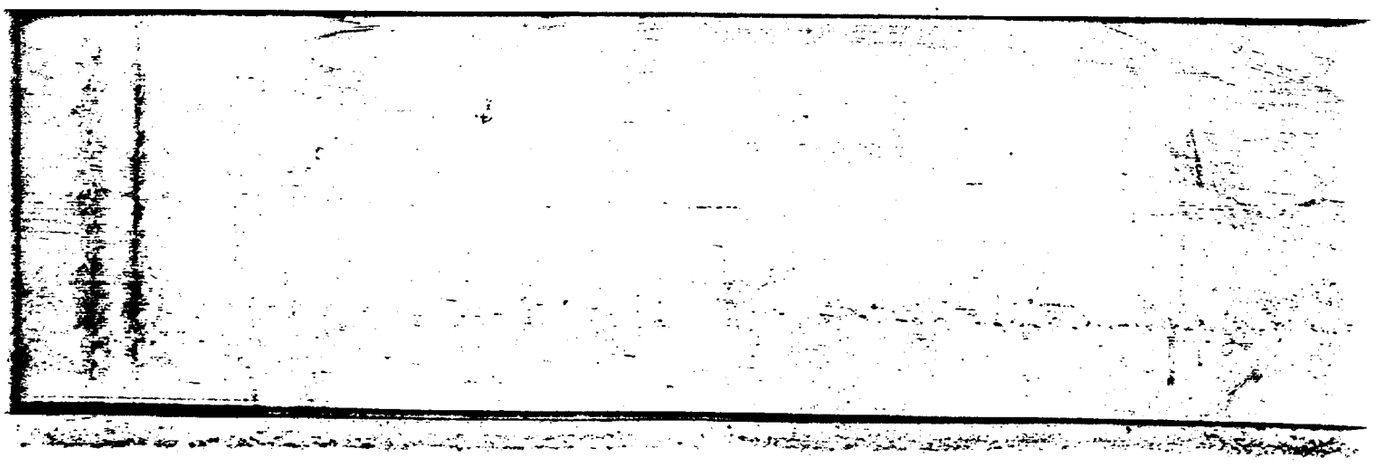
EXHIBIT 4

FOREST LAWN MEMORIAL GARDENS, INC.

ACCOUNTS RECEIVABLES

8-19-83

ACCOUNT NO.	NAME	BALANCE
PN 2681	Hughins, Freddie	$ 313.50
PN 2682	Crittenden, Ms. Henry Jean	524.20
F 119	Williams, Roy L. & Marie	80.00
F 2468	Barrow, Josephine	93.18
F 2873	Mixon, Mary Ann	88.32
F 3101	Groom, Marie E.	34.76
F 3207	Redmon, Gracie	41.84
F 3210	Lance, Lonnie A.	16.70
F 3226	Williams, Earl L.	31.04
F 3260	Jackson, Clarence E.	33.04
F 3267	Andrews, Michael B.	30.26
F 3268	Anderson, Wm.	101.51
F 3289	Henley, Jack P.	31.85
F 3294	O'Saile, Fred	340.08
F 3301	Swezea, Kenneth	159.25
F 3307	Wyatt, Gerrald	36.11
F 3328	Jones, Thomas W.	63.70
F 3334	Thompson, George	30.48
F 3368	Morrison, Ernest	95.55
F 3372	McWhirter, Alma	241.57
F 3397	Love, Versie A.	74.00
F 3403	Goosetree, Phillip R.	137.40
F 3409	Mooneyhen, Darryl	41.06
F 3411	Frazer, J. Steven	862.38
F 3412	Spillers, Donald A.	61.70
F 3414	Jackson, Van	100.92
F 3431	Giles, Kenneth M.	559.02
F 3436	Mayes, Estle	95.95
F 3437	Brown, Joe C.	29.84
F 3440	Moll, Howard A.	283.88
F 3442	Parrish, Samuel D.	124.20
F 3447	Milliken, Thomas	56.17
F 3458	Hammonds, Vacie	460.66
F 3467	Poole, Tony L.	61.56
F 3509	Mayo, Howard	127.40
F 3524	Allen, Dorothy N.	379.20
F 3553	Wooddy, Robert	165.55



ACCOUNT NO.	NAME	BALANCE
F 3558	Cannon, Roland E.	$ 272.87
F 3562	Vetetoe, Michael E.	10.01
F 3565	Lamberth, Wm.	341.10
F 3579	Morrow, Rufus S.	174.66
F 3586	Bush, Willie J.	254.80
F 3604	Anderton, James C.	209.12
F 3638	Cunningham, James H.	90.90
F 3639	Cunningham, Lasalle	90.90
F 3649	Briggs, Ira	235.42
F 3660	Mays, C. Steven	576.83
F 3672	Medley, Barbara Sue	100.78
F 3682	Davenport, Frank O.	271.93
F 3683	Farley, Carl T.	1.05
F 3684	Farley, James L.	570.59
F 3695	Garrish, Bruce F.	271.92
F 3719	Bradley, Curtis	7.52
F 3726	McKnight, Charles R.	58.28
F 3743	Dorris, Will	71.98
F 3747	Vaughn, Betty	349.65
F 3762	Eagin, Sam	295.00
F 3790	Hale, Charles C.	599.40
F 3791	Van Daele, Richard E.	402.49
F 3795	Childers, Wm. R.	402.49
F 3796	Peay, George	393.42
F 3809	Mason, Wm. L.	29.80
F 3811	Chapman, Wm. F.	393.89
F 3820	Crabtree, Jesse M.	356.44
F 3826	Jelinek, Viola B.	153.19
F 3877	Jernigan, Hilda	101.32
F 3883	Trotter, Marie	558.60
F 3896	Maxwell, Margaret	396.00
F 3901	Billingsley, Judy	585.63
F 3911	South, Clifton	938.56
F 3921	Pepper, Walter E.	1,086.63
F 3930	Brown, Gilbert	812.25
F 4031	Turner, John T.	1,485.00
F 4040	Bauman, Paul	453.65
F 4041	Watts, Nancy P.	675.00
F 4144	Burns, Ms. Glendel A.	504.15
F 4191	Hale, Jerry	2,678.16
F 4257	Dozier, Thomas	26.85
F 4269	Whitus, Frank R.	510.69
F 4292	Warren, Bernadine	543.36
F 4333	Demonbreun, Ernest F.	110.00
F 4351	Beasley, Alberdean	1,586.25

BOOK 6122 PAGE 740

ACCOUNT NO.	NAME	BALANCE
F 4356	Wayman, Richard M.	$ 534.96
F 4374	Simmons, James V.	534.00
F 4401	Johnson, Mary Lee	692.50
F 4403	Browner, W. F.	517.50
F 4424	Foust, Hildred E.	432.33
F 4458	Kemp, Newman W.	965.00
F 4464	Holden, Ulysses F.	500.00
F 4469	Rogers, Virginia I.	401.22
F 4472	Cantrell, Edna N.	239.33
F 4493	Bunner, Frank P.	592.65
F 4499	Owen, Marion	571.20
F 4508	Humphrey, James	341.90
F 4513	Kemp, Mrs. Hawley	423.63
F 4529	Willis, Paul C.	802.32
F 4534	Dudney, Carole	647.26
F 4535	Bush, Connie	347.26
F 4541	Dickens, O'Neal J.	1,350.00
F 3202	Price, Richard	419.54
IN 312	Cleft, Bob	91.52
IN 321	Perry, John Wm.	75.00
IN 250	Easter, Richard D.	715.00
IN 238	Mayer, Eva L.	217.17
IN 267	Smith, Reba	218.83
IN 270	Rickmon, Nellie	184.00
IN 291	Baker, Barbara	669.05
IN 298	Binkley, Margie	409.68
IN 309	Matthews, John H.	59.22
F 1854	Enoch, Estell	22.19
F 2342	Richeson, Ollie E.	54.58
F 2349	Stone, George	15.44
F 2730	Nicholson, L. A.	23.83
F 428	Haywood, Dorris L.	297.35
F 436	Schleicher, James W.	5.02
F 2739	Pemberton, Robert	32.33
1088	Baxter, Lawrence L.	111.96
IN 213	Brown, Ronald W.	25.10
IN 364	Cole, Robert	381.60
F 371	Farrell, James A.	701.25
AN 389	Campbell, Bertha G.	320.76
AN 398	Clark, Herman A.	1,643.86
B 238	Hawthorne, Pauline	91.83
B 339	Johnson, Elsie	19.80
B 240	Cochran, Francis C.	171.80
B 264	George, Ms. Auston	304.35
B 437	Schleicher, James	28.54
B 474	Callis, Dennis	92.66

ACCOUNT NO.	NAME	BALANCE
B 543A	Jones, Ms. L. L.	$ 291.43
B 597	Harbin, Emma Lee	108.48
B 633	Wood, Alline D.	429.34
B 648M	Powell, Clinton H.	84.63
B 677	Pendleton, C. C.	15.33
B 692	Garner, Clarence E.	339.00
B 708	Williams, Charles	54.41
B 779	Hogan, Marie P.	112.56
B 813	Miles, Bonnie	290.40
B 817	Edwards, Barbara	554.00
B 846	Latham, Henry G.	47.45
B 857	Duke, James	104.50
B 907	Smith, Malcom	275.00
B 942	Hall, Charles R.	150.00
B 954	Leslie, Georgia L.	131.60
B 1021	Freeman, Sarah	628.13
B 1039	Fawdrey, Gordon	300.00
B 1049	Cole, Robert E.	387.60

FOREST LAWN FUNERAL HOME, INC.

ACCOUNTS RECEIVABLES

8-19-83

ACCOUNT NO.	NAME	BALANCE
45	Smith, Clara	$ 450.00
58	Brown, Woodrow	343.72
63	Delaney, Jack	1,021.97
86	Flint, Clara	785.34
89	Hubbard, Virgil	262.74
99	Fortner, Thurman	64.33
105	Easter,Richard	389.32
110	Luckus, William	60.95
116	Johnson, Bessie	177.58
128	Walker, William	75.33
140	Vance, William	389.25
155	Hodge, Mary	93.00
163	Brummette, Eva	144.13
170	Duke, Mary	133.28
189	Whited, Donzie	735.85
201	Wallace, Robert	1,967.75
231	King, Tyrus	548.90
234	Perry, Mega	258.90
241	Lambert, Gus	261.85
243	Edwards, Charlie	15.50
253	Tidwell, Nettie	967.74
256	Toombs, Betty	303.45
260	Hubbard, Virgil	317.96
279	Brewington, Minnie	1,514.92
299	Carey, John	1,629.93
340	Price, Ellen	350.00
374	Frey, Raymond	1,258.00
382	Clark, Noah	998.99
386	Brawley, Ethel	465.09
387	Bradford, Thomas	594.26
432	Wakefield, Horace	81.10
436	Keel, Katie	686.24
439	Kinney, Emil	17.90
443	Sims, Gracie	1,478.10
511	Polston, Wilma	196.21
519	Holt, James	642.00
526	Jones, Loraine	1,484.22
545	Jones, Edward	932.70
547	Johnson, Steven	195.49
567	Palin, Nellie	693.56

ACCOUNT NO.	NAME	BALANCE
572	Sharpe, Lula	$ 971.02
588	Baltimore, Grady	993.93
592	Tomes, Gregory	116.96
610	Fawbush, Perry	675.00
653	Morris, Albert	652.24
668	Gregory, John P.	86.79
684	Cunningham, Matilda	469.94
693	Crowder, Mary L.	624.34
702	Hunter, Gladys	2,544.49
704	Yates, Will	101.75
729	Bailey, Jesse	909.81
730	Buchanan, Mary	1,874.28
731	Pittman, Lockie R.	1,949.72
732	Bradley, Harris	1,133.98
733	Holladay, James	1,377.74

EXHIBIT PREPARED BY ROBERT V. MENDELL, RECEIVER

EXHIBIT 5

FOREST LAWN MEMORIAL GARDENS, INC.

&

FOREST LAWN FUNERAL HOME, INC.

BANK ACCOUNTS *
8-20-83

BANK	TYPE OF ACCOUNT	ACCOUNT NO.	BALANCE
Nashville City Bank	Savings	5148507	$ 8,542.08
Nashville City Bank	Checking	03505081	10,292.16
Nashville City Bank	Checking	03505103	203.79

*Fluctuating

EXHIBIT PREPARED BY ROBERT V. MENDELL, RECEIVER

EXHIBIT 6

MISCELLANEOUS PROPERTY AT FOREST LAWN NOT BELONGING TO FOREST LAWN

BOOK 6122 PAGE 745

Quantity	Description	Location	Ownership
1	1955 Cadillac Hearse	Cemetery grounds	Highland-Knoxville
1	Dump Truck (Ford)	" "	Woodlawn
1	PU Truck Camper Top	" "	Mike Comer, Employee
1	Oval Marble Top Table	Funeral Home	Winston Ligon
1	Wooden Dining Room Table	Old House	Ligon family
4	" chairs	" "	"
1	Small Black Plastic Couch	" "	"
1	Tan Fabric Couch	" "	"
4	Mattress - Single bed	" "	"
1	Single Bed	" "	"
1	Wooden Table/Desk	" "	"
4	Wooden/Upholstered Bottom Chairs	" "	"
1	Wooden Table - Red	" "	"
	Miscellaneous clothes	" "	"
	Miscellaneous books & Magazines	" "	"

NOTE: All items in "old house" are nothing more than junk.

List prepared by Robert V. Mendell, Receiver.

EXHIBIT 7

FOREST LAWN MEMORIAL GARDENS, INC.

&

FOREST LAWN FUNERAL HOME, INC.

LIABILITIES

8-24-83

Perpetual Care Trust Fund	$210,975.05 ✓
Pre Need Merchandise Trust	6,940.97 ✓
Internal Revenue Service	185,948.05 ✓
State of Tennessee	32,799.37 ✓
H. R. Ligon	75,000.00 plus interest
R. S. Ligon	19,500.00
Snodgrass & Snodgrass	39,772.85 plus interest

Accounts Payable - Fluctuate on a daily basis, however total amount less than $10,000.00. Includes monthly payments for lease on copy machine, employee medical insurance, and property insurance.

NOTE: The above figures exclude any intercompany transactions & liabilities covered under the performance of contracts between Forest Lawn and its customers.

EXHIBIT PREPARED BY ROBERT V. MENDELL, RECEIVER



EXHIBIT 8

FOREST LAWN PREPAID FUNERAL ACCOUNT

BOOK 6122 PAGE 747

89 FIRST TENNESSEE BANK KNOXVILLE — TRIAL BALANCE SEQUENCED BY — ACCOUNT NU — TRUST DEPARTMENT 06/30/83

ACCOUNT NUMBER	SHORT NAME CURRENT-ACTIVITY	LAST ACTIVITY	OFF CD	ST/IC LOT	INVESTED-INCOME PAR-SHRS ACQ-DT	INCOME-BAL COST-BASIS	PRINCIPAL-BAL SALE-PROCEEDS	INVESTMENT-BA SALE-GAIN/LOS
2FA0072	FOREST LAWN FNRL PREPAY L ANDERSON	06-08-83	DA	0 Y	582.68	.00	.00	1,987.58
2FB0061	FOREST LAWN FNRL PREPAY G. BILLINGSL	06-08-83	DA	0 Y	207.11	.00	.00	995.25
2FB0062	FOREST LAWN FNRL PREPAY M BILLINGSLE	06-08-83	DA	0 Y	207.11	.00	.00	995.25
2FB0066	FOREST LAWN FNRL PREPAY H. BATES	06-17-83	DA	0 Y	71.68	.00	20.00	360.02
2FB0067	FOREST LAWN FNRL PREPAY H. BATES	06-17-83	DA	0 Y	71.68	.00	20.00	360.02
2FB0080	FOREST LAWN FNRL PREPAY E. BALDWIN	06-17-83	DA	0 Y	237.59	.00	33.24	785.78
2FB0081	FOREST LAWN FNRL PREPAY E. BALDWIN	06-17-83	DA	0 Y	172.56	.00	33.24	765.75
2FB0103	FOREST LAWN FNRL PRPY S BRADEN	06-08-83	DA	0 Y	247.27	.00	.00	2,706.34
2FC0004	FOREST LAWN FNRL PREPAY T CHERRY	06-08-83	DA	0 Y	310.10	.00	.00	1,194.42
2FC0005	FOREST LAWN FNRL PREPAY T CHERRY	06-08-83	DA	0 Y	310.10	.00	.00	1,194.44
2FC0008	FOREST LAWN FNRL PREPAY A CRENSHAW	06-08-83	DA	0 Y	255.42	.00	.00	1,058.05
2FC0009	FOREST LAWN FNRL PREPAY S CRENSHAW	06-08-83	DA	0 Y	255.44	.00	.00	1,058.10
2FC0049	FOREST LAWN FNRL PREPAY M CANTRELL	06-08-83	DA	0 Y	400.46	.00	.00	1,297.96
2FC0050	FOREST LAWN FNRL PREPAY J COLEMAN	06-08-83	DA	0 Y	344.45	.00	.00	1,174.23
2FC0051	FOREST LAWN FNRL PREPAY D COLEMAN	06-08-83	DA	0 Y	344.45	.00	.00	1,174.23
2FC0055	FOREST LAWN FNRL PREPAY S CRIPPS	06-08-83	DA	0 Y	431.68	.00	.00	1,471.89
2FC0070	FOREST LAWN FNRL PREPAY J. COLLIER	06-08-83	DA	0 Y	283.47	.00	.00	1,080.97
2FC0071	FOREST LAWN FNRL PREPAY D COLLIER	06-08-83	DA	0 Y	283.47	.00	.00	1,080.97
2FD0012	FOREST LAWN FNRL PREPAY L DRUMMOND	06-08-83	DA	0 Y	332.55	.00	.00	1,284.81
2FD0013	FOREST LAWN FNRL PREPAY L DRUMMOND	06-08-83	DA	0 Y	337.36	.00	.00	1,289.[illegible]
2FD0041	FOREST LAWN FNRL PREPAY A DAY	06-17-83	DA	0 Y	232.47	.00	29.91	986.42
2FD0042	FOREST LAWN FNRL PREPAY J DAY	06-17-83	DA	0 Y	227.34	.00	29.91	951.71
2FD0086	FROEST LAWN FNRL PREPAY E. DAVENPORT	06-08-83	DA	0 Y	367.11	.00	.00	1,397.72
2FD0107	FOREST LAWN FNRL PRPY R DISHMAN	06-17-83	DA	0 Y	8.40	.00	50.00	208.10
2FD0108	FOREST LAWN FNRL PRPY M DISHMAN	06-17-83	DA	0 Y	8.40	.00	50.00	208.16
2FE0039	FOREST LAWN FNRL PREPAY E ESLICH	06-08-83	DA	0 Y	225.65	.00	.00	1,114.73
2FG0014	FOREST LAWN FNRL PREPAY W GREER	06-08-83	DA	0 Y	386.14	.00	.00	1,238.48
2FG0058	FOREST LAWN FNRL PREPAY E GEPFORD	06-08-83	DA	0 Y	414.47	.00	.00	1,411.97
2FH0017	FORET LAWN FNRL PREPAY L HINSON	06-08-83	DA	0 Y	329.82	.00	.00	1,266.78
2FH0018	FOREST LAWN FNRL PREPAY W HINSON	06-08-83	DA	0 Y	329.85	.00	.00	1,266.75
2FH0019	FOREST LAWN FNRL PREPAY J HYDE	06-08-83	DA	0 Y	538.50	.00	.00	1,436.00
2FH0043	FOREST LAWN FNRL PREPAY A HEITLINGER	06-08-83	DA	0 Y	538.49	.00	.00	1,435.99
2FH0044	FOREST LAWN FNRL PREPAY W HEITLINGER	06-08-83	DA	0 Y	538.50	.00	.00	1,436.00
2FH0040	FOREST LAWN FNRL PREPAY D. HAMPTON	06-08-83	DA	0 Y	211.65	.00	.00	823.81
2FJ0088	FOREST LAWN FNRL PREPAY M JENNINGS	06-08-83	DA	0 Y	190.74	.00	.00	1,011.32
2FJ0095	FOREST LAWN FNRL PRPY HILDA JERNIGAN	06-08-83	DA	0 Y	10.57	.00	.00	35.90
2FJ0096	FOREST LAWN FNRL PRPY C JARMAN	06-06-83	DA	0 Y	174.27	4.16	.00	624.27
2FJ0097	FOREST LAWN FNRL PRPY A JARMAN	06-08-83	DA	0 Y	178.14	.00	.00	628.14
2FJ0113	FOREST LAWN FNRL PRPY B OR L JUDD	06-08-83	DA	0 Y	46.78	.00	.00	1,012.08
2FK0057	FOREST LAWN FNRL PREPAY J. KEMP	06-08-83	DA	0 Y	474.35	.00	.00	1,619.35
2FL0053	FOREST LAWN FNRL PREPAY G LITTERAL	06-08-83	DA	0 Y	345.57	.00	.00	1,177.20
2FL0101	FOREST LAWN FNRL PRPY G LAMBERT	06-08-83	DA	0 Y	96.26	.00	.00	893.76
2FL0104	FOREST LAWN FNRL PRPY J LOMAX	06-17-83	DA	0 Y	4.55	.00	26.76	126.83
2FL0105	FOREST LAWN FNRL PRPY M LOMAX	06-17-83	DA	0 Y	4.55	.00	26.76	124.83
2FL0114	FOREST LAWN FNRL PRPY L LOWERY	06-08-83	DA	0 Y	3.50	.00	.00	473.50
2FL0115	FOREST LAWN FNRL PRPY S LOWERY	06-08-83	DA	0 Y	5.89	.00	.00	775.89
2FM0020	FOREST LAWN FNRL PREPAY R MCKINNON	06-08-83	DA	0 Y	538.50	.00	.00	1,436.00
2FM0021	FOREST LAWN FNRL PREPAY M MURRAY	06-08-83	DA	0 Y	238.42	.00	.00	940.52
2FM0022	FOREST LAWN FNRL PREPAY R MURRAY	06-08-83	DA	0 Y	238.41	.00	.00	940.51
2FM0068	FOREST LAWN FNRL PREPAY M MCCOOL	06-08-83	DA	0 Y	201.39	.00	.00	1,055.65
2FM0069	FOREST LAWN FNRL PREPAY S. MCCOOL	06-08-83	DA	0 Y	204.52	.00	.00	1,055.63
2FM0109	FOREST LAWN FNRL PRPY R MICHAEL	06-17-83	DA	0 Y	3.64	.00	33.30	120.19
2FM0110	FOREST LAWN FNRL PRPY M MICHAEL	06-17-83	DA	0 Y	3.64	.00	33.30	120.19
2FM0111	FOREST LAWN FNRL PRPY R MOORE	06-17-83	DA	0 Y	2.39	.00	26.00	93.39
2FM0112	FOREST LAWN FNRL PRPY W MOORE	06-17-83	DA	0 Y	2.39	.00	26.00	93.39
2FM0116	FOREST LAWN FNRL PRPY G MAJOR	06-17-83	DA	0 Y	.00	.00	44.87	.00
2FM0117	FOREST LAWN FNRL PRPY R MAJOR	06-17-83	DA	0 Y	.00	.00	44.86	.00
2FN0100	FOREST LAWN FNRL PRPY S. NEAL	06-08-83	DA	0 Y	64.39	.00	.00	544.39
2FN0106	FOREST LAWN FNRL PRPY C NEAL	06-08-83	DA	0 Y	16.83	.00	.00	414.33
2FP0077	FOREST LAWN FNRL PREPAY F PAYNE	06-08-83	DA	0 Y	243.53	.00	.00	1,241.03
2FP0078	FOREST LAWN FNRL PREPAY R PAYNE	06-08-83	DA	0 Y	243.53	.00	.00	1,241.03
2FP0118	FOREST LAWN FNRL PRPY G PHILLIPS	06-17-83	DA	0 Y	.00	.00	160.75	.00
2FR0025	FOREST LAWN FNRL PREPAY E RICE	06-17-83	DA	0 Y	326.79	.00	16.62	1,313.18
2FR0026	FOREST LAWN FNRL PREPAY S RICE	06-17-83	DA	0 Y	326.73	.00	16.63	1,313.07
2FR0027	FORST LAWN FNRL PREPAY M ROBERTS	06-08-83	DA	0 Y	390.67	.00	.00	1,258.15
2FR0028	FOREST LAWN FNRL PREPAY M ROBERTS	06-08-83	DA	0 Y	389.97	.00	.00	1,257.84
2FR0029	FOREST LAWN FNRL PREPAY W RUSSELL	06-08-83	DA	0 Y	164.98	.00	.00	439.98
2FR0075	FOREST LAWN FNRL PREPAY G RAGAN	06-17-83	DA	0 Y	203.42	.00	30.00	994.19
2FR0076	FOREST LAWN FNRL PREPAY M RAGAN	06-17-83	DA	0 Y	203.42	.00	30.00	994.19
2FS0030	FOREST LAWN FNRL PREPAY D SMITH	06-08-83	DA	0 Y	303.82	.00	.00	1,208.83
2FS0031	FOREST LAWN FNRL PREPAY G SMITH	06-08-83	DA	0 Y	301.76	.00	.00	1,198.77
2FS0032	FOREST LAWN FNRL PREPAY B STANFILL	06-17-83	DA	0 Y	233.32	.00	29.91	972.98
2FS0033	FOREST LAWN FNRL PREPAY E STANFILL	06-17-83	DA	0 Y	221.13	.00	29.91	940.32
2FT0119	FOREST LAWN FNRL PRPY U THURMAN	06-17-83	DA	0 Y	.00	.00	29.90	.00
2FW0034	FOREST LAWN FNRL PREPAY E WALKER	06-08-83	DA	0 Y	274.32	.00	.00	871.82
2FW0035	FOREST LAWN FNRL PREPAY F WOODARD	06-08-83	DA	0 Y	325.08	.00	.00	1,279.22
2FW0036	FOREST LAWN FNRL PREPAY M WOODARD	06-08-83	DA	0 Y	324.99	.00	.00	1,279.08
2FW0037	FOREST LAWN FNRL PREPAY A WORD	06-17-83	DA	0 Y	233.00	.00	29.90	1,031.86
2FW0038	FOREST LAWN FNRL PREPAY J WORD	06-17-83	DA	0 Y	232.98	.00	29.92	1,031.82

73,706.

RECORDER'S MEMO:
Legibility of Writing, Typing or Printing in This
Document Unsatisfactory When Received.

RECEIVED 5-25-83
DAVIDSON COUNTY
CHANCERY COURT

IN THE CHANCERY COURT FOR DAVIDSON COUNTY, TENNESSEE

JOHN C. NEFF
COMMISSIONER OF INSURANCE
FOR THE STATE OF TENNESSEE,

Plaintiff,

v.

FOREST LAWN MEMORIAL GARDENS, INC., HIGHLAND MEMORIAL CEMETERY, INC., HIGHLAND MEMORIAL EAST CEMETERY, INC., and WINSTON LIGON,

Defendants.

BOOK 6122 PAGE 748

No. 80-745-I

ORDER FILED & ENTERED 6-1-83 BR
MINUTE BOOK 244 PAGE 18

ORDER APPROVING SALE OF FOREST LAWN CEMETERY AND FUNERAL HOME

This cause came on to be heard on May 20, 1983, upon the Receiver's interim petition for the approval of the sale of Forest Lawn Cemetery and Funeral Home, upon the testimony of Robert V. Mendell in open court, briefs and argument of counsel, documentary proof introduced into evidence, the proposals of the bidders and the entire record in this cause. Bidders Garret and Jones appeared through counsel and participated in the hearing. Among other things, the Court heard an objection to the sale by defendant Winston Ligon, a recommendation by the Receiver that the bid of Edgar V. Jones be accepted, and statements in support of the Jones' bid by the Internal Revenue Service and intervenors Marian and Raymond Ligon. Taking into consideration all of these matters, and mindful of the position of the owner of Forest Lawn Cemetery and Funeral Home, the Court finds that a preponderance of the evidence shows that Forest Lawn Cemetery and Funeral Home must be sold, pursuant to § 46-2-312, in order to cure the deficiency in the improvement care trust fund, and the Court also finds that such a sale would be in the best interest of the creditors and the public, including lot

EXHIBIT D

owners and descendants or next of kin of lot owners. The Court further finds that the better bid, that which best serves the interest of the creditors and the public, is the bid of Edgar V. Jones and that the Forest Lawn Cemetery and Funeral Home should be sold to Mr. Jones.

It appears to the Court that the Receiver should have full and complete authority to convey to Edgar V. Jones all right, title and interest in and to all of the assets of Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., with the exception of a note in the amount of $119,000.00, which is currently being held by the Receiver on behalf of Forest Lawn Memorial Gardens, Inc., and which represents the remaining proceeds from the sale of Forest Lawn Cemetery's noncemetery real property. It further appears to the Court that Edgar V. Jones has agreed, by the submission of his bid, to purchase these assets at such price and on such terms as are found in his Proposal to Purchase and the supplementary letter to that proposal from his counsel dated March 28, 1983, both of which were filed as Exhibit D to Receiver's interim petition. It is therefore

ORDERED, ADJUDGED AND DECREED that

1. The interim petition of the Receiver for the approval of the sale of Forest Lawn Cemetery and Funeral Home is granted; and

2. The Receiver is to sell Forest Lawn Cemetery and Funeral Home to Edgar V. Jones, upon the terms and for the sum as set out in Jones' Proposal to Purchase and supplementary letter of counsel dated March 28, 1983, which are incorporated in full herein by reference; and

3. Receiver Robert V. Mendell has full authority to convey all right, title and interest in all of the assets of Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., with the exception of the asset described in paragraph 4 below, for the sum and on the terms as described

in paragraph 2 above and as approved by the Court; and if any assets, by omission or error, are not conveyed at the time of sale, the purchaser may petition this Court concerning late-found or omitted assets for a determination of whether title in them should be vested in the purchaser; and

4. Forest Lawn Memorial Gardens, Inc., is presently the owner of a note from Rivergate Acres, Inc., secured by a deed of trust, in the amount of $119,000.00; copies of this note and deed of trust were filed with this Court on May 17, 1983; the Receiver is holding this note and deed of trust pending further orders of the Court, and the Receiver is not to convey or otherwise assign this note to the purchaser, Mr. Jones, but is to continue to hold the note and deed of trust pending further orders of the Court; and

5. Receiver Robert V. Mendell is directed to execute a contract of sale and sign a receiver's deed conveying all right, title and interest in the assets and business, both real, personal and mixed of whatever kind, of Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc. with the exception of the asset described in paragraph 4 above, and to execute any other documents necessary to consummate the sale;

6. All right, title and interest of all parties to this suit in and to all real property owned by Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., with the exception of the mortgage described in paragraph 4 above, shall be divested out of them and vested in Edgar V. Jones, or corporations to be formed by him, in fee simple absolute upon the conclusion of this sale upon the terms described above and upon receipt by the Receiver of monies in the amount set out in the documents which contain the terms of the proposal of Edgar V. Jones, said right, title and interest in said real property to be free and clear of all liens, mortgages, pledges and incumberances; prior to closing, the Receiver shall file with the Court a property

line description of the real property to be sold pursuant to this order and said description shall be incorporated herein as of the date it is filed with the Court; and

7. All right, title and interest of all parties to this suit in and to all other property, personal, mixed and of whatever kind, owned by Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., shall be divested out of them and vested in Edgar V. Jones, or corporations to be formed by him, upon the conclusion of this sale upon the terms described above and upon receipt by the Receiver of monies in the amount set out in the documents which contain the terms of the proposal of Edgar V. Jones; an inventory of the personal property is attached hereto as Exhibit A and is incorporated herein by reference; and

8. All right, title and interest of all parties to this suit in and to the present improvement care trust fund, funeral trust fund, and cemetery merchandise trust fund, plus any special care trust funds, shall be divested out of them and vested in Edgar V. Jones, or corporations to be formed by him, upon the conclusion of this sale upon the terms described above and upon receipt by the Receiver of monies in the amount set out in the documents which contain the terms of the proposal of Edgar V. Jones;

9. From and after the closing of this sale upon the terms described above and upon receipt by the Receiver of monies in the amount set out in the documents which contain the terms of the proposal of Edgar V. Jones, the use of the names "Forest Lawn Memorial Gardens" and "Forest Lawn Funeral Home" shall be the exclusive property of the purchaser; and

10. The Receiver has the authority to and shall place in an escrow account the amount of $1,750.00, to be used to pay an accountant to complete final reports due from Forest Lawn Memorial Gardens, Inc., and Forest Lawn Funeral Home, Inc., to the Internal Revenue Service and the Tennessee

Department of Revenue; the Receiver shall disburse $750.00 to the accountant at the completion of the final reports and shall utilize the remaining $1,000.00 for any taxes and filing fees which might occur as a result of these final reports; if such taxes and filing fees exceed $1,000.00, the excess shall be assumed by and paid by the purchaser Mr. Jones; if the entire $1,000.00 is not utilized by the Receiver, the unused portion shall be returned to the purchaser Mr. Jones; and

11. Proceeds of the sale shall be disbursed and disposed of as approved by this Court; and

12. The Receiver shall consummate this sale within sixty days after the entry of this order but not before thirty days have elapsed; and the Receiver may apply to the Court for an extension of the closing date, if necessary; and

13. All other matters are left pending further orders of this Court.

Enter this _____ day of May, 1983.

IRVIN H. KILCREASE, JR.
Chancellor

APPROVED FOR ENTRY:

KATE EYLER
Assistant Attorney General
450 James Robertson Parkway
Nashville, Tennessee 37219

CERTIFICATE OF SERVICE

I certify that a true copy of this order with attachments has been delivered, via U.S. Mail, postage prepaid to the following:

Stanly Snodgrass
Attorney at Law
2300 21st Ave., S.
Nashville, TN 37212

Cecil D. Branstetter
Attorney at Law
200 Church St., 4th Floor
Nashville, TN 37201

Connie Jones
Attorney at Law
219 Second Ave., No.
Suite 400
Nashville, TN 37201

Howard Herndon
Legal Department
Department of Revenue
915 Andrew Jackson Bldg.
Nashville, TN 37219

Charlie Kite
Office of the District Counsel
Internal Revenue Service
Room 703
U.S. Courthouse
Nashville, TN 37203

David Broemel
Attorney at Law
1 Commerce Place
Suite 1415
Nashville, TN 37219

Phillip North
Attorney at Law
Court Square Bldg.
4th Floor
Nashville, TN 37201

Mr. Blair Waltrip
Service Corporation
International
P.O. Box 13548
Houston, TX 77019

on this the 25th day of May, 1983.

Kate Eyler
KATE EYLER
Assistant Attorney General

FOREST LAWN MEMORIAL GARDENS and FOREST LAWN FUNERAL HOME

VEHICLES
- 1 1979 Cadillac Sedan de Ville s/n 6D 69S99287913
- 1 1972 Cadillac Hearse s/n 6Z90R2Q140300
- 1 1973 Ford Van s/n E24GHR12521
- 1 1969 Chevrolet PU Truck s/n CE2492830709

EQUIPMENT
- 1 Bobcat mower
- 1 Toro Groundsmaster mower
- 1 20" Roper lawnmower
- 1 Robin Bushcutter
- 1 3500 Ford backhoe
- 1 Butin trimmers
- 1 sod cutter
- 2 dirt trailers
- 1 complete setup and rollaway tent
- 3 dirt sheets
- 1 10' stepladder
- 1 scraper
- 4 long handle shovels
- 2 short handle shovels
- 1 bank spade
- 1 pitch fork
- 1 garden rake
- 1 pick
- 1 maddox hoe
- 1 crow bar
- 2 hand saws
- 1 hand pruner
- 1 posthole digger
- 1 gas heater
- 1 kerosene heater
- 10 wrenches pliers & screwdrivers
- 1 grease gun
- 2 c-clamps
- 1 water cooler
- 1 paint roller
- 400' garden hose
- 1 work vise
- 1 vault lowering device
- 2 water sprinklers
- 2 claw hammers
- 2 log chains
- 1 sledge hammer

FRONT OFFICE
- 1 couch
- 1 two-drawer file cabinet
- 2 four-drawer file cabinet
- 2 desks
- 3 chairs
- 1 Paymaster check protector
- 1 McBee check-writing system
- 1 Royal 114PD calculator
- 2 staplers
- 1 tape dispenser
- 1 pencil holder
- 1 desk tray
- 1 ashtray
- 2 desk calenders

Exhibit A

1 plastic chair mat
1 staple remover
1 waste basket

FOYER
1 desk w/ glass top
3 chairs
1 dried flower arrangement & vase
1 ashtray
2 upholstered benches
1 credenza
2 pictures
1 wall clock
2 decorative wall lamps
1 Gideon display
1 decorative wall candle
1 standing directory

CEMETERY OFFICE
11 four-drawer file cabinets
1 two-drawer Cardex file cabinet
1 S C M 1200 copy machine w/ cabinet & shelf
1 picture
1 wall clock
2 desks
4 chairs
2 desk trays
1 wire basket
2 desk cabinets
2 Royal 114PD calculators
2 staplers
2 tape dispensers
2 pencil holders
2 telephone index holders
1 receipt machine
1 plastic file organizer
1 pencil & card holder
1 two hole paper punch
1 deed seal-Forest Lawn
2 staple removers
2 ink pads(red & black)
1 picture frame
2 waste baskets
miscellaneous rubber stamps
1 I B M Selectric typewriter

HALLS
9 pictures
1 wall directory
1 wall register
1 portable upright directory
1 portable register
1 wall mirror
1 decorative wall candle
1 smoke alarm

KITCHEN
1 R C drink machine
1 Westinghouse refrigerator
8 chairs
2 floor ashtrays
1 ashtray

2 pictures
1 waste container

CHAPEL
3 artificial plants w/ vase
1 decorative table lamp
1 table
2 metal coat/hat racks
1 fire extinguisher
1 speaker podium
2 chairs

FAMILY ROOM
2 couches
1 chair
2 table lamps
1 end table
1 round table

CENTER PARLOR
2 end tables
1 couch
2 chairs
2 casket lamps
2 table lamps

REAR PARLOR
3 end tables
3 table lamps
1 couch
4 chairs
3 casket lamps

MUSIC ROOM
1 Conn organ w/ stool
1 Altec music system
42 miscellaneous tapes
1 six shelf glass/metal shelving
6 plastic chairs
1 casket lamp
1 table lamp
1 microphone & stand

DIRECTOR and ARRANGEMENT OFFICE
1 coffee table
1 end table
3 table lamps
2 five-drawer file cabinets
2 desks
5 chairs
2 couch
1 wall mirror
1 artificial plant
1 silk arrangement
1 I B M Selectric II typewriter
1 Unisonic calculator
1 bronze marker display
3 companion bronze markers
1 individual bronze marker
1 companion granite base
4 bronze vases
1 plastic desk tray
1 metal desk tray

1 metal Roladex card holder
1 receipt machine
3 ashtrays
1 desk calender
1 tape dispenser
1 stapler
1 telephone index
2 trash cans

DORMITORY

1 single bed
1 micro-wave oven
1 chest of drawers
1 chair
1 black/white portable TV
1 end table
1 wood table
1 central vacuum system hose
1 Carpetmaster vacuum cleaner
1 table lamp
1 wall map
1 bulletin board

PREPARATION ROOM

1 metal rolling embalming table
1 one-man cot
1 blue cot cover
1 body lift
1 Turner Port-A-Bay embalming machine
1 rolling clothes rack
1 Hydrol portable aspirator
1 heating unit
1 trash can
1 metal five shelf cabinet
1 damaged cloth covered casket
1 Inman shipping case
1 baby casket bier

DISPLAY ROOM

1 round glass-covered table
4 wood/leather weaved chairs
1 United vault display
1 Wilbert vault display
4 Wilbert miniture vault displays
1 Clark vault display
1 casket rack displayer
6 men's burial suits
10 women's burial dresses
1 18ga United casket
1 Southwestern cloth-covered casket
1 Aurora stainless steel casket
1 Batesville solid copper casket
1 Batesville Sapphire casket
1 20ga Southwestern silver casket
1 Clarksburg Spanish Oak casket
1 19ga Batesville Carnation casket
1 Batesville Black Onyx casket
1 Batesville Oregon full-couch casket
1 Aurora light blue mirror panel casket
1 20ga Batesville Roman Bronze casket

1 Southwestern light blue casket
12 pair plex-i-glass casket holders

CLOCK ROOM
1 Lathem time clock
4 auto "funeral" signs

OUTSIDE
2 metal upright ashtrays-front
2 metal upright ashtrays-rear
2 trash containers

MISCELLANEOUS
2 flower pot stands w/ shelves
1 arch flower rack
2 gold flower racks
2 silver flower racks
1 prayer card holder
2 standing crucifix
2 standing candle holders
2 kneeling benches
3 rolling casket biers
52 wooden folding chairs
miscellaneous spray holders

CASH ON DEPOSIT
checking $18,163.20
savings $ 8,375.37

IN THE CHANCERY COURT FOR DAVIDSON COUNTY, TENNESSEE

AT NASHVILLE

JOHN C. NEFF,
Commissioner of Insurance
for the State of Tennessee,

Plaintiff,

v.

FOREST LAWN MEMORIAL
GARDENS, INC., et al.,

Defendants.

No. 80-745-I

ORDER ALLOWING INTERVENTION OF MARIAN P. AND RAYMOND LIGON AND QUASHING EXECUTION AND GARNISHMENT

This cause came on to be heard of May 21, 1982, upon the motion to intervene by Marian P. and Raymond Ligon, the motion to quash execution and garnishment by Receiver Robert V. Mendell, argument of counsel, and the record in this receivership. From all this, the Court finds that the motion to quash is well taken and should be granted; that the Receiver should be permitted to pay out of the funds held in the accounts in the receivership all money necessary to operate the corporations in receivership and to meet their daily business operating expenses; and that when the sale of the real property of Forest Lawn Memorial Gardens, Inc., as ordered by this Court on April 8, 1982, is accomplished, the Receiver should dispose of these funds only in the manner as previously ordered by this Court. Further, the Court determines that Marian P. and Raymond Ligon should be allowed to intervene in this cause for the purpose of protecting their claim against Forest Lawn Memorial Gardens, Inc., the basis of which is a judgment entered in their favor in Ayers v. Forest Lawn Memorial Gardens, Inc., et al., Davidson County [illegible] said

EXHIBIT F TO RECEIVER'S

judgment having been recorded as a lien against real property owned by Forest Lawn Memorial Gardens, Inc., and the continuing validity of said lien having been questioned by the Receiver. Also, the Court shall take no action as to the Ligons' prayer for attachment, because the claim of these intervenors is already adequately protected in the receivership. It is therefore

ORDERED, ADJUDGED AND DECREED that

1. The motion of the Receiver to quash the execution and garnishment caused to be issued by Marian P. and Raymond Ligon against Forest Lawn Memorial Gardens, Inc., and served upon Receiver Robert V. Mendell, be, and hereby is, granted; and further,

2. The Receiver, Robert V. Mendell, shall continue to disburse funds as necessary to operate the corporations in receivership and meet daily business operating expenses; and further,

3. As ordered by this Court on April 8, 1982, when the sale of the 94-plus acre farm owned by Forest Lawn Memorial Gardens, Inc., has been closed, the Receiver shall use the proceeds therefrom to pay off in full the first and second mortgages and to pay taxes, title insurance, administrative fees, and other expenses incident to the sale as previously ordered by the Court; all proceeds remaining after these authorized payments shall be escrowed in an interest-bearing account and the Receiver shall not pay any creditors with these remaining proceeds until the priority of all lienholders and claimants to these proceeds is determined by this Court, including the claim of Marian P. and Raymond Ligon; and further,

4. The motion to intervene filed by Marian P. and Raymond Ligon is granted for the purpose of allowing thes persons to protect said claim.

ENTER this _____ day of May, 1982.

IRVIN H. KILCREASE, JR.
Chancellor

APPROVED FOR ENTRY:

[illegible]
[illegible]
Assistant Attorney General

CERTIFICATE OF SERVICE

I certify that the foregoing order has been delivered via U.S. Mail, postage prepaid, to the following:

Mr. Stanley Snodgrass
Attorney at Law
2300 21st Avenue S.
Nashville, Tn. 37212

Mr. Richard Dance
Attorney at Law
904 United American Bank Building
Nashville, Tn. 37219

Mr. Cecil D. Branstetter
Attorney at Law
200 Church Street, 4th Floor
Nashville, Tn. 37201

Legal Department
Third National Bank
P.O. Box 2704
Nashville, Tn. 37219

Miss Connie Jones
Attorney at Law
P.O. Box 1516
Nashville, Tn. 37219

Mrs. Doris Witthuhn
307 Draper Circle
Goodlettsville, Tn. 37072

Mr. Vaughan Deaton
Special Procedures
Internal Revenue Services
P.O. Box 1107
Nashville, Tn. 37202

On this the 26th day of May, 1982.

Kate Eyler
KATE EYLER
Assistant Attorney General
450 James Robertson Parkway
Nashville, Tn. 37219
Tel: (615)741-2250

H 6 9 3 7 6

IDENTIF. REFERENCE

AUG 25 10 43 AM '83

FELIX Z. [illegible] REGISTER
DAVIDSON COUNTY, TN

RUSH

OFFICIAL RECEIPT

FELIX Z. WILSON, II

REGISTER OF DAVIDSON COUNTY
NASHVILLE, TENNESSEE

RECEIVED OF_____

FOR_____

BOOK 6122 PAGE 762

CO -CONVEYANCE	CC -CERTIFIED COPY	MISC -MISCELLANEOUS
MO -MORTGAGE	REL -RELEASE	CO TX -STATE TAX CONVEY
WD -WARRANTY DEED	UCC -UNIFORM COMMERCIAL CODE	MO TX -STATE TAX MORT
TD -TRUST DEED		PRFEE -PROBATE FEE

DATE	SYMBOL	VALUATION	TAX AND FEES	TOTAL PAID
			250000.00-	CO
			650.00	CO TX
			.50	PRFEE
			309.00	WDEED
			CHECK	959.50-
2421	AGS	8/25/03	BAL	.00

RECEIPT IS NOT VALID UNTIL CHECK IS PAID BY BANK

K 6.9 3 7.0

IDENTIF. REFERENCE

AUG 25 10 43 AM '03

FELIX Z. WILSON, REGISTER
DAVIDSON COUNTY, TN

No. 973865