

**UNITED STATES OF AMERICA  
BEFORE FEDERAL TRADE COMMISSION**

In the Matter of	)	
	)	
<b>Service Corporation International,</b>	)	Docket No. C-4423
a corporation, and	)	File No. 131 0163
	)	
<b>Stewart Enterprises, Inc.,</b>	)	
a corporation	)	

**PETITION OF RESPONDENTS FOR APPROVAL OF PROPOSED DIVESTITURE**

Pursuant to Section 2.41(f) of the Federal Trade Commission (“Commission”) Rules of Practice and Procedure, 16 C.F.R. § 2.41(f) (2012), and Paragraphs II.A of the Decision and Order contained in the Agreement Containing Consent Orders accepted for public comment in this matter (“Decision and Order”), Respondent Service Corporation International (“SCI”) hereby petitions the Commission to approve the divestiture to StoneMor Partners L.P. and certain of its subsidiaries (collectively, “StoneMor”) of the Divestiture Businesses that include the following facilities:

Divestiture Business	Address	City	State
Arlington Park Cemetery and Funeral Home	6920 Lone Star Road	Jacksonville	FL
Roberts Funeral Home	606 Southwest 2nd Avenue	Ocala	FL
Roberts Funeral Home - Bruce Chapel East	2739 SSE Maricamp Road	Ocala	FL
Roberts Funeral Home - Bruce Chapel West	6241 Southwest State Road 200	Ocala	FL
Good Shepherd Memorial Gardens	5050 SW 20th Street	Ocala	FL
Forest Hills Palm City Chapel & Forest Hills Memorial Park	2001 S.W. Murphy Road	Palm City	FL
Pollack-Best Funerals & Cremations	2015 Neuse Boulevard	New Bern	NC
Floral Garden Memorial Park	1730 W. English Road	High Point	NC

Montlawn Memorial Park, Funerals & Cremations	2911 South Wilmington Street	Raleigh	NC
George Washington Memorial Park/Kirk & Nice Funeral Home, Inc.	80 Stenton Avenue	Plymouth Meeting	PA
Sunset Memorial Park/Kirk & Nice Suburban Chapel, Inc. (c)	333 County Line Road	Feasterville	PA
Greenwood Memorial Gardens	12609 Patterson Avenue	Richmond	VA
Sunset Memorial Park	2901 West Hundred Road	Chester	VA

Subject to the approval of the Commission, the Divestiture Businesses associated with these facilities (as defined in the Decision and Order, and hereinafter collectively referred to as the “Divestiture Assets”) will be sold to affiliates of StoneMor pursuant to an Asset Sale Agreement by and among affiliates of SCI and affiliates of StoneMor.

#### Background

On December 23, 2013, SCI and Respondent Stewart Enterprises, Inc. (“Stewart”) (collectively, the “Respondents”) executed an Agreement Containing Consent Orders that included the Decision and Order and Order to Hold Separate and Maintain Assets (collectively, the “Consent Agreement”) to settle the Commission’s charges that the proposed acquisition by SCI of Stewart would violate Section 5 of the Federal Trade Commission Act, as amended, 15 U.S.C. § 45, and Section 7 of the Clayton Act, as amended, 15 U.S.C. § 18. On December 23, 2013, the Commission accepted the Consent Agreement for public comment, and on December 23, 2013, SCI consummated its acquisition of Stewart. Stewart is now a wholly owned subsidiary of SCI. The Consent Agreement is presently before the Commission for final approval and issuance of the orders contained therein.

Because this petition and its attachments contain confidential and competitively sensitive business information relating to the divestiture of the Divestiture Assets—the disclosure of which may prejudice the Respondents and StoneMor, cause harm to the ongoing competitiveness of the Divestiture Assets, and impair the Respondents’ ability to comply with their obligations under the Consent Agreement—the Respondents have redacted such confidential information from the public version of this petition and its attachments. Pursuant to Sections 2.41(f)(4) and 4.9(c) of the Commission’s Rules of Practice and Procedure, 16 C.F.R. § 2.41(f)(4) & 4.9(c) (2012), the Respondents request that the confidential version of this petition and its attachments and the information contained herein be accorded confidential treatment. The confidential version of this petition should be accorded such confidential treatment under 5 U.S.C. § 552 and Section 4.10(a)(2) of the Commission’s Rules of Practice and Procedure, 16 C.F.R. § 4.10(a)(2) (2012). The confidential version of this petition is also exempt from disclosure under Exemptions 4, 7(A), 7(B), and 7(C) of the Freedom of Information Act, 5 U.S.C. §§ 552(b)(4), 552(b)(7)(A), 552(b)(7)(B), & 552(b)(7)(C), and the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended, 15 U.S.C. § 18a(h).

Respondent SCI desires to complete the proposed divestiture of the Divestiture Assets as soon as possible, following Commission approval thereof. SCI anticipates that all conditions other than Commission approval and those customarily satisfied at closing will be satisfied in the next 30 days, so that SCI and StoneMor are in a position to close the divestiture within [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] [REDACTED]

[REDACTED]

[REDACTED]

Accordingly, SCI and StoneMor respectfully request Commission approval of this transaction by May 12, 2014.

Prompt Commission approval and consummation of the transaction will further the purposes of the Decision and Order and is in the interests of the public, StoneMor, and Respondents because it will allow StoneMor to move forward with its business plans for the competitive operation of the Divestiture Assets. SCI accordingly requests that the Commission promptly commence the period of public comment pursuant to Section 2.41(f)(2) of the Commission's Rules of Practice and Procedure, 16 C.F.R. § 2.41(f)(2) (2012), limit the public comment period to the customary 30-day period, and grant this petition by approving the divestiture of the Divestiture Assets to StoneMor pursuant to the above-referenced ASA as soon as practicable after the close of the public comment period and no later than May 12, 2014.

**I. The ASA Is Substantially Final and Consistent with the Decision and Order's Terms**

Paragraph II.A of the Decision and Order requires the Respondents to divest the Divestiture Businesses (as defined in the Decision and Order) within 180 days of the date on which the Order is issued.<sup>1</sup> Pursuant to this requirement, SCI has diligently sought buyers that would be acceptable to the Commission, through an extensive auction process that produced

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<sup>1</sup> The Commission has not yet issued the Order as final.

great interest in the properties. As noted above, affiliates of SCI will enter into an ASA with affiliates of StoneMor, which requires SCI to sell the Divestiture Assets to StoneMor. The ASA will be executed substantially in the form attached hereto as Confidential Exhibit A.

The ASA with StoneMor complies with the requirements of Paragraph II of the Decision and Order:

A. Paragraph II.A.1 requires that Respondents divest the Divestiture Assets, absolutely and in good faith. Pursuant to the ASA, StoneMor will acquire the Divestiture Assets. See ASA § 1.1.

B. Paragraph II.A.2 of the Decision and Order requires Respondent to grant a License to all Retained Intellectual Property that will permit the Acquirer to operate the relevant Divestiture Business in substantially the same manner as Respondents. The ASA licenses certain Retained Intellectual Property to StoneMor. See ASA §5.11. StoneMor will have all the intellectual property it needs to operate the Divestiture assets in substantially the same manner as Respondents.

C. Paragraph II.B.6 requires that Respondents divest the funeral homes and cemeteries in Ocala, Florida, to no more than one Acquirer. The Ocala group is defined as (i) Roberts Funeral Home, 606 Southwest 2nd Avenue, Ocala, Florida 34471; (ii) Roberts Funeral Home – Bruce Chapel East, 2739 SE Maricamp Road, Ocala, Florida 34471; (iii) Roberts Funeral Home – Bruce Chapel West, 6241 SW State Road 200, Ocala, Florida 34476; and (iv) Good Shepherd Memorial Gardens, 5050 SW 20th Street, Ocala, Florida 32111. The ASA contemplates that StoneMor will acquire all of these facilities, satisfying this requirement. See ASA § 1.1.

C. Paragraph II.B.12 requires that Respondents divest the funeral homes and cemeteries in Philadelphia, Pennsylvania, to no more than one Acquirer. The Philadelphia group is defined as (i) George Washington Memorial Park/Kirk & Nice Funeral Home, 80 Stenton Avenue, Plymouth Meeting, Pennsylvania 19462 and (ii) Sunset Memorial Park/Kirk & Nice Suburban Chapel, 333 County Line Road, Feasterville, Pennsylvania 19053. The ASA contemplates that StoneMor will acquire both of these facilities, satisfying this requirement. See ASA § 1.1.

D. Paragraph II.B.17 requires that Respondents divest the cemeteries in Richmond, Virginia, to no more than one Acquirer. The Richmond group is defined as (i) Greenwood Memorial Gardens, 12609 Patterson Avenue, Richmond, Virginia 23238 and (ii) Sunset Memorial Park, 2901 West Hundred Road, Chester, Virginia 23831. The ASA contemplates that StoneMor will acquire both of these facilities, satisfying this requirement. See ASA § 1.1.

E. Paragraph II.C.1 provides that Respondents may use the trade name “Forest Hills” for the funeral homes located at 1170 Southwest Bayshore Boulevard, Port St. Lucie, Florida 34983 and 6801 Southeast Federal Highway, Stuart, Florida 34997 for a period of up to twelve months from the Divestiture Date. The ASA complies with this paragraph. See ASA §5.34.

F. Paragraph II.C.2 requires Respondents to grant an Acquirer a license to use the “Davis” trade name at the cemetery located at 1730 W. English Road, High Point, North Carolina 27262 for a period of up to twelve months from the Divestiture Date. The ASA complies with this paragraph. See ASA §5.33.

StoneMor has acknowledged that the Divestiture Assets, together with StoneMor's existing resources, enable StoneMor to operate the Divestiture Businesses as ongoing entities and that no other assets are needed from SCI to do so. See ASA §4.4.

\* \* \*

As demonstrated above and in the accompanying ASA, SCI will enter into an agreement relating to the divestiture of the Divestiture Assets that fully complies with the Commission's Decision and Order with respect to the divestiture of these assets. Accordingly, Respondents hereby seek Commission approval of the proposed divestitures pursuant to Paragraph II.A of the Decision and Order.

## **II. The Prospective Acquirer Will Be a Strong and Effective Competitor**

StoneMor has extensive experience in acquiring and operating funeral homes and cemeteries, has the financial wherewithal to make this acquisition, and the acquisition of the businesses in question by StoneMor will ensure that those businesses remain strong and effective competitors in Florida, North Carolina, Pennsylvania, and Virginia.

### **A. Background**

StoneMor was formed as a Delaware limited partnership in April 2004 to own and operate the assets and businesses previously owned and operated by Cornerstone Family Services, Inc., ("Cornerstone"). Cornerstone had been founded in 1999 by members of StoneMor's management team and a private equity investment firm in order to acquire a group of 123 cemeteries and 4 funeral homes. StoneMor is currently the second-largest owner and operator of cemeteries in the United States.

StoneMor's common units are registered under Section 12(b) of the Securities Exchange Act of 1934, as amended, and are listed on the New York Stock Exchange under the

symbol “STON.” StoneMor maintains an Internet website, <http://www.stonemor.com>. Information about StoneMor as well as copies of StoneMor’s reports filed with the Securities and Exchange Commission (“SEC”) on Forms 10-K, 10-Q, and 8-K are available for viewing and copying at such Internet website.

As of December 31, 2013, StoneMor operated 277 cemeteries in 27 states and Puerto Rico, with a total of approximately 12,490 acres. StoneMor owns 259 of these cemeteries and manages or operates the remaining 18 under management or operating agreements with the nonprofit cemetery corporations that own the cemeteries. As of December 31, 2013, StoneMor also owned and operated 90 funeral homes in 18 states and Puerto Rico. Forty-one of these funeral homes are located on the grounds of the cemeteries that StoneMor owns. StoneMor sells funeral and cemetery products and services both at the time of death, referred to as at-need, and prior to the time of death, referred to as pre-need. In 2013, StoneMor performed 45,470 burials and 12,535 funeral calls, and sold 30,543 interment rights (net of cancellations).

StoneMor’s cemetery properties are located in Alabama, California, Colorado, Delaware, Florida, Georgia, Hawaii, Illinois, Indiana, Iowa, Kansas, Kentucky, Maryland, Michigan, Mississippi, Missouri, New Jersey, North Carolina, Ohio, Oregon, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, Tennessee, Virginia, Washington and West Virginia.

StoneMor’s funeral homes are located in Alabama, Arkansas, California, Florida, Illinois, Indiana, Kansas, Maryland, Mississippi, Missouri, Ohio, Oregon, Pennsylvania, Puerto Rico, South Carolina, Tennessee, Virginia, Washington and West Virginia.

StoneMor’s large portfolio of cemetery properties will enable it to offer cemetery products and services for many years in the markets StoneMor serves. Because of its geographic breadth, StoneMor has not historically been materially affected by localized economic downturns



or changes in laws regulating cemetery operations in any one state. In addition, StoneMor increases capacity in its cemeteries by building mausoleum crypts and lawn crypts as the number of unsold lots decreases.

StoneMor's mix of pre-need cemetery and funeral merchandise and services and at-need cemetery and funeral merchandise and services represents a diversified product mix that allows it to provide customers with a comprehensive product offering. These products and services provide StoneMor with a presence in the major segments of the death care industry.

Due to its size, StoneMor is able to generate economies of scale and operating efficiencies. These include shared best practices in the area of pre-need marketing, lower purchasing costs for cemetery and funeral home merchandise through volume purchasing, lower operating expenses through centralized administrative functions, shared maintenance equipment and personnel and more effective strategic and financial planning. As a result, StoneMor is a strong competitor in the areas StoneMor serves and will potentially improve the profitability of cemetery operations StoneMor acquires.

Since going public in September 2004, as of February 7, 2014, StoneMor has successfully acquired, integrated and continues to operate 146 cemeteries and 83 funeral homes into its operations. For example, most recently, StoneMor completed two acquisitions during the year ended December 31, 2013, to acquire one cemetery in Virginia and six funeral homes in Florida. On September 26, 2013, StoneMor entered into a Lease and a Management Agreement with the Archdiocese of Philadelphia pursuant to which StoneMor will operate 13 cemeteries in Pennsylvania for a term of 60 years, subject to certain closing conditions and subject to early termination in certain circumstances. StoneMor expects to close this transaction in the first half of 2014. In addition, StoneMor completed six acquisitions during the year ended December 31,

2012, to acquire five cemeteries and 17 funeral homes and six acquisitions during the year ended December 31, 2011, to acquire 17 cemeteries and 12 funeral homes. Finally, over the past 10 years, StoneMor has completed six transactions with SCI totaling 105 cemeteries and 58 funeral homes as follows:

- 2005: 22 cemeteries and six funeral homes
- 2006: 22 cemeteries and 14 funeral homes
- 2007: 44 cemeteries and 30 funeral homes
- 2010: nine cemeteries
- June 2011: three cemeteries and four funeral homes
- August 2011: five cemeteries and four funeral homes

StoneMor thus has extensive experience and success at acquiring and integrating cemeteries and funeral homes.

**B. Financial Capability**

StoneMor has the financial capability to acquire and operate the Divestiture Assets. In 2013, StoneMor had revenues in excess of \$246.6 million and operating profits of approximately \$6.4 million.

StoneMor plans to [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**C. Operations Experience**

StoneMor has sufficient operating expertise to not only ensure the continued competitiveness of the Divestiture Assets, but to enhance them. StoneMor has one of the most

experienced management teams in the death care industry, led by three individuals: Lawrence Miller, Chief Executive Officer, President and Chairman of the Board of Directors; Timothy K. Yost, Chief Financial Officer; and David L. Meyers, Chief Operating Officer. Collectively, Messrs. Miller, Yost and Meyers have over 42 years of experience in the death care industry.

*Lawrence Miller* has served as Chief Executive Officer, President and Chairman of the Board of Directors of the general partner of StoneMor since its formation in April 2004 and has served as the Chief Executive Officer and President of Cornerstone, since March 1999 through April 2004. Prior to joining Cornerstone, Mr. Miller was employed by The Loewen Group, Inc. (later known as the Alderwoods Group, Inc.), where he served in various management positions, including Executive Vice President of Operations from January 1997 until June 1998, and President of the Cemetery Division from March of 1995 until December 1996. Prior to joining The Loewen Group, Mr. Miller served as President and Chief Executive Officer of Osiris Holding Corporation, a private consolidator of cemeteries and funeral homes, of which Mr. Miller was one-third owner, from November 1987 until March 1995, when Osiris was sold to The Loewen Group. Mr. Miller served as President and Chief Operating Officer of Morlan International, Inc., one of the first publicly traded cemetery and funeral home companies, from 1982 until 1987, when SCI acquired Morlan.

*Timothy K. Yost* has served as Chief Financial Officer and Secretary of StoneMor's general partner since April 1, 2012 and has served as Vice President of Financial Reporting and Investor Relations of StoneMor's general partner from November 2004 until March 31, 2012. Prior to joining StoneMor, Mr. Yost was the Chief Financial Officer of SpinCycle, Inc., a national chain of coin-operated laundromats. He began with that company in 1997. From October 1995 through May 1997, he was a controller for the Magellan

Corporations, a real estate limited partnership syndicate specializing in the development and acquisition of multi-unit residential properties. From October 1991 through October 1995, Mr. Yost was the Head of Premium Accounting for Republic Western Insurance Company, a division of U-Haul International.

*David L. Meyers* served as Interim Chief Operating Officer from October 2013 through December 2013 and has since served as Chief Operating Officer of StoneMor's general partner. Mr. Meyers held a variety of positions with increasing responsibilities at Terminix International, a subsidiary of The ServiceMaster Company, for more than 22 years, where he was most recently Division Vice President from July 2005 until November 2012. In his capacity as Division Vice President at Terminix International, Mr. Meyers managed the operations of multiple branch locations and regional management teams in the southeastern part of the United States. His responsibilities included developing the division's organizational structure, designing process improvements and leveraging technology to monitor operational results, increase productivity, and drive competitive strengths.

As of December 31, 2013, StoneMor employed 834 full-time commissioned salespeople and 132 full-time sales support and telemarketing employees. StoneMor had eight regional sales vice presidents supporting its cemetery operations. Those vice presidents were supported by two Divisional Vice Presidents of Sales, who report to StoneMor's Chief Operating Officer. Individual salespersons are typically located at the cemeteries they serve and report directly to the cemetery sales manager. StoneMor has made a strong commitment to the ongoing education and training of its sales force in order to ensure its customers receive the highest quality customer service.

StoneMor anticipates offering employment to those SCI employees who wish to continue employment with StoneMor.

### **III. The Proposed Divestiture Agreement Will Achieve the Purposes of the Decision and Order and Result in No Harm to Competition**

The proposed divestiture of the Divestiture Assets, as embodied in the ASA, will achieve the purposes of the Decision and Order. StoneMor is an experienced operator of funeral homes and cemeteries, with a proven track record of successfully operating and enhancing the funeral homes and cemeteries that it has acquired in the past. StoneMor enjoys a strong financial position that will enable it to complete this acquisition, continue the operation of the Divestiture Assets and enhance their competitiveness for funeral and cemetery services. Combining the Divestiture Assets with StoneMor's experience and financial wherewithal will ensure that the objectives of the Commission's Decision and Order will be realized.

The acquisition by StoneMor of the Divestiture Assets will not raise any competition issues. StoneMor currently owns the facilities listed and enclosed herein as Exhibit B. StoneMor currently leases the facilities listed and enclosed herein as Exhibit C. Specifically, with regard to the Divestiture Assets located in the Philadelphia area, StoneMor's transaction with the Archdiocese of Philadelphia and StoneMor's contemporaneous acquisition of the cemeteries StoneMor proposes to acquire from SCI poses no threat to competition. The cemeteries StoneMor would acquire from SCI do not compete significantly for Catholic burials. As described above, in 2013, StoneMor entered into a Lease and a Management Agreement with the Archdiocese of Philadelphia pursuant to which StoneMor will operate 13 cemeteries in Pennsylvania for a term of 60 years, subject to certain closing conditions and subject to early termination in certain circumstances. StoneMor will continue to operate these 13 Archdiocesan cemeteries in a manner consistent with the standards, customs and practices of the Roman

Catholic Church, including by serving the Catholic market at those properties almost exclusively and competing for Catholic burials.<sup>2</sup> Moreover, StoneMor's acquisition of Floral Garden Memorial Park in High Point, North Carolina, does not create any competitive issues. StoneMor's existing cemetery property in High Point, Carolina Biblical Gardens of Guilford, serves predominantly minority (African American) clientele; whereas, Floral Garden Memorial Park serves a more general population.

In sum, the proposed divestiture will remedy any alleged anticompetitive effects that could result from the Acquisition. The ASA will achieve the Commission's stated purposes of ensuring the continued use of the Divestiture Assets in the same business in which they were engaged at the time of the announcement of the Acquisition and remedying the lessening of competition as alleged in the Commission's Complaint.

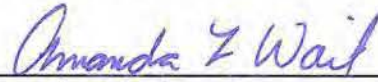
#### Conclusion

For the foregoing reasons, the Respondents respectfully request that the Commission approve the proposed divestiture of the Divestiture Assets to StoneMor, as embodied in the ASA, as soon as practicable after expiration of the public comment period and no later than May 12, 2014.

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<sup>2</sup> Under the terms of the Lease and Management Agreement, the Archdiocese will retain ownership of the cemeteries. Moreover, the Orphans' Court Division of the Philadelphia Court of Common Pleas recently opined that the Lease and Management Agreement would not "constitute a diversion of property from the purposes, uses and trusts to which they have been lawfully dedicated," i.e. use as a Catholic cemetery. A copy of this Opinion is included as Exhibit D.

Respectfully submitted,



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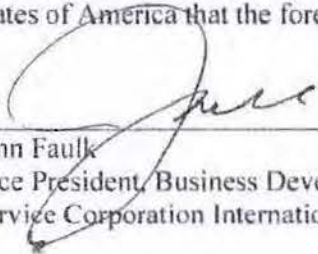
Amanda L. Wait  
Hunton & Williams LLP  
2200 Pennsylvania Ave, NW  
Washington, D.C. 20037  
(202) 955-1502  
Counsel for Respondents

Dated: March 21, 2014

CERTIFICATION OF SERVICE CORPORATION INTERNATIONAL

The facts and information related in the foregoing Petition, insofar as they pertain to Service Corporation International, its subsidiaries, and its assets, are, to the best of my knowledge, true, correct, and complete.

Pursuant to 28 U.S.C. § 1746, I certify under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

  
\_\_\_\_\_  
John Faulk  
Vice President, Business Development  
Service Corporation International




CERTIFICATION OF STONEMOR

The facts and information related in the foregoing Petition, insofar as they pertain to StoneMor, their subsidiaries, and their assets, are, to the best of my knowledge, true, correct, and complete.

Pursuant to 28 U.S.C. § 1746, I certify under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

StoneMor Partners L.P.  
by StoneMor GP LLC,  
its general partner



Name: Frank Milles  
Title: Vice President

# **Confidential Exhibit A**

# **Exhibit B**

**EXHIBIT B**

**STONEMOR SCHEDULE OF OWNED CEMETERY**  
**AND FUNERAL HOME REAL PROPERTY as of 2.28.2014**

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
<b>ALABAMA</b>		
Valhalla Cemetery and Funeral Home	5317 Bessemer Highway, Jefferson County, Birmingham, Alabama 35228	The Valhalla Cemetery Company LLC
Crestwood Memorial Cemetery and Funeral Home	2209 East Broad Street, Gadsden, Etowah County, Alabama 35903	StoneMor Alabama LLC
Forestlawn Gardens	802 Golden Springs Rd., Anniston, Calhoun County, Alabama 36207	StoneMor Alabama LLC
Lakeview Memory Gardens	3800 North Highway 431, Phenix City, Russell County, Alabama 36867	StoneMor Alabama LLC
Ridout's Forest Crest Cemetery	5730 Highway 78 East, Birmingham, Jefferson County, Alabama 35210	StoneMor Alabama LLC
Ridout's Forest Hill Cemetery	431 North 60 <sup>th</sup> Street, Birmingham, Jefferson County, Alabama 35212	StoneMor Alabama LLC
Walker Memory Gardens	692 Highway 5 North, Jasper, Walker County, Alabama 35503	StoneMor Alabama LLC
Elkins East Chapel	7435 Highway 72, Killen, Lauderdale County, Alabama 35645	StoneMor Alabama Subsidiary, Inc.
Huntsville Memory Gardens	6810 University Drive, Highway 72W, Huntsville, Madison County, Alabama 35806	StoneMor Alabama LLC
Tricities Memorial Gardens	2601 Florence Boulevard, Florence, Lauderdale County, Alabama 35630	StoneMor Alabama LLC
<b>CALIFORNIA</b>		
ABC Wallace Funeral Services	445 North American Street, Stockton, San Joaquin County, California 95202	StoneMor California Subsidiary, Inc.
La Verne Cemetery	3201 North "B" Street, La Verne, Los Angeles County, California 91750	StoneMor California, Inc.

<u>Property Name</u>	<u>Address/County</u>	<u>Property Owner</u>
Lodi Memorial Park & Cemetery & Crematory	5750 East Pine Street, Lodi, San Joaquin County, California 95240	StoneMor California, Inc.
Melrose Abbey Memorial Park and Mortuary & Crematory	2303 South Manchester Avenue, Anaheim, Orange County, California 92802	StoneMor California, Inc.
Oakmont Memorial Park and Mortuary & Crematory	2099 Reliez Valley Road, Lafayette, Contra Costa County, California 94549	StoneMor California, Inc.
Olivet Memorial Park & Crematory	1601 Hillside Boulevard, Colma, San Mateo County, California 94014	StoneMor California, Inc.
Sacramento Memorial Lawn, Funeral Home & Crematory	6100 Stockton Boulevard, Sacramento, Sacramento County, California 95824	StoneMor California, Inc.
Sierra View Memorial Park, Mortuary and Crematory	4900 Olive Avenue, Olivehurst, Yuba County, California 95961	Sierra View Memorial Park StoneMor California, Inc.
Whitehurst-Grim Funeral Service	429 Bassett Street, King City, Monterey County, California 93930	StoneMor California Subsidiary, Inc.
<b>COLORADO</b>		
Grand Junction Memorial Gardens	2970 North Avenue, Grand Junction, Mesa County, Colorado 81504	StoneMor Colorado LLC
Olinger's Evergreen Cemetery	200 East 168 <sup>th</sup> Avenue, Broomfield, Broomfield County, Colorado 80020	StoneMor Colorado LLC
<b>DELAWARE</b>		
Henlopen Cemetery	RD 1 226A, Milton, Sussex County, Delaware 19968	Henlopen Memorial Park LLC
<b>FLORIDA</b>		
Daytona Memorial Park Daytona Memorial Park North Atlantis Cremation Volusia Crematory Lohman Pet Cemetery and Crematory	1425, 1432 Bellevue Avenue Daytona Beach Volusia County, Florida 32114	StoneMor Florida LLC
5 residential lots adjacent to Daytona Memorial Park	4 lots on Owasso Street and 1 lot on Bellevue Avenue Daytona Beach Volusia County, Florida 32114	StoneMor Florida LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Edgewater – New Smyrna Cemetery	700 S. Ridgewood Avenue Edgewater, Volusia County Florida 32132	StoneMor Florida LLC
Deland Memorial Gardens	600 East Beresford Avenue Deland, Volusia County Florida 32725	StoneMor Florida LLC
Lohman Funeral Home Daytona	1423 Bellevue Avenue Daytona Beach Volusia County, Florida 32114	StoneMor Florida Subsidiary LLC
Baggett and Summers Funeral Home	736 South Beach Street Daytona Beach, Volusia County, FL 32114	StoneMor Florida Subsidiary LLC
Lohman Funeral Home Ormond	733 West Granada Boulevard Ormond Beach, Volusia County Florida 32174	StoneMor Florida Subsidiary LLC
Lohman Funeral Home Palm Coast	220 Palm Coast Parkway SW Palm Coast, Flagler County Florida 32137	StoneMor Florida Subsidiary LLC
Lohman Funeral Home Port Orange	1201 Dunlawton Avenue Port Orange, Volusia County Florida 32127	StoneMor Florida Subsidiary LLC
Lohman Funeral Home Deland	935 East New York Avenue Deland, Volusia County Florida 32724	StoneMor Florida Subsidiary LLC
Lohman Funeral Home Deltona	1681 Providence Boulevard Deltona, Volusia County Florida 32725	StoneMor Florida Subsidiary LLC
Allen J. Harden Funeral Home	1800 North Donnelly Street, Mount Dora, Lake County, Florida 32757	StoneMor Florida Subsidiary LLC
Cox-Gifford Seawinds Funeral Home & Crematory	1950 20 <sup>th</sup> Street, Vero Beach, Indian River County, Florida 32960	StoneMor Florida Subsidiary LLC
Davis-Seawinds Funeral Home & Crematory	560 Montreal Avenue, Melbourne, Brevard County, Florida 32935	StoneMor Florida Subsidiary LLC
Buxton-Seawinds Funeral Home & Crematory	3833 SE 18 <sup>th</sup> Terrace, Okeechobee, Okeechobee County, Florida 34974	StoneMor Florida Subsidiary LLC
Palm Beach National Chapel	10055 Heritage Farms Road, Lake Worth, Palm Beach County, Florida 33449	StoneMor Florida Subsidiary LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Seawinds Funeral Home Seawinds Crematory	735 South Fleming Street, Sebastian, Indian River County, Florida 32958	StoneMor Florida Subsidiary LLC
Young-Seawinds Funeral Home & Crematory Eagle Monument & Cemetery Services	805 Barrel Avenue, Fort Pierce, St. Lucie County, Florida 34982	StoneMor Florida Subsidiary LLC
Fountains Memorial Park	5635 W. Green Acres Street, Homosassa, Citrus County, Florida 34446	StoneMor Florida LLC
<b>GEORGIA</b>		
Lakewood Memory Gardens South	325 Greens Lake Road, Rossville, Catoosa County, Georgia 30741	Lakewood Memory Gardens South LLC
Floral Memory Gardens	120 Old Pretoria Road, Albany, Dougherty County, Georgia 31707	StoneMor Georgia LLC
Floyd Memory Gardens	U.S. Highway 411 East, Rome, Floyd County, Georgia 30165	StoneMor Georgia LLC
Oaknoll Memorial Gardens	2549 Shorter Avenue, Rome, Floyd County, Georgia 30165	StoneMor Georgia LLC
Restlawn Memory Gardens	2098 Mooty Bridge Road, LaGrange, Troup County, Georgia 30240	StoneMor Georgia LLC
Sunset Hill Memorial Gardens	Church Street, Rome, Floyd County, Georgia 30165	StoneMor Georgia LLC
Carroll Memory Gardens	914 Stripling Chapel Road, Carrollton, Carroll County, Georgia 30116	StoneMor Georgia LLC
<b>ILLINOIS</b>		
Mount Vernon Memorial Estates	11875 Archer Avenue, Lemont, Cook County, Illinois 60439	StoneMor Illinois LLC
Floral Lawn Cemetery	835 Dearborn Avenue, South Beloit, Winnebago County, Illinois 61080	StoneMor Illinois LLC
McHenry County Memorial Park	11301 Lake Avenue, Woodstock, McHenry County, Illinois 60098	StoneMor Illinois LLC
Willow Lawn Memorial Park & Crematory/Aarrowood Pet Cemetery & Crematorium	24090 West Highway 45, Vernon Hills, Lake County, Illinois 60061	StoneMor Illinois LLC
Windridge Funeral Home	104 High Road, Cary, McHenry County, Illinois 60013	StoneMor Illinois Subsidiary LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Windridge Memorial Park & Nature Sanctuary	7014 South Rawson Bridge Road, Cary, McHenry County, Illinois 60013	StoneMor Illinois LLC
Woodlawn Funeral Home	3201 West Jefferson Street Joliet, Will County, Illinois 60431	StoneMor Illinois Subsidiary LLC
Woodlawn Memorial Park	23060 West Jefferson Street, Joliet, Will County, Illinois 60431	StoneMor Illinois LLC
Woodlawn Memorial Park II	23060 West Jefferson Street, Joliet, Will County, Illinois 60431	StoneMor Illinois LLC
Bronswood Cemetery	3805 Madison Street, Oak Brook, DuPage County, Illinois 60523	Bronswood Cemetery, Inc.
<b>IOWA</b>		
Memorial Park Cemetery	6605 Morningside Avenue, Sioux City, Woodbury County, Iowa 51106	StoneMor Iowa LLC
<b>INDIANA</b>		
Calvary Cemetery and Crematory	2701 Willowdale Road, Portage, Porter County, Indiana 46368	StoneMor Indiana LLC
Highland Cemetery	2257 Portage Avenue, South Bend, St. Joseph County, Indiana 46616	StoneMor Indiana LLC
Park Lawn Cemetery & Mausoleum	1526 South Green River Road, Evansville, Vanderburgh County, Indiana 47715	StoneMor Indiana LLC
Riverview Cemetery & Crematory	2300 Portage Avenue, South Bend, St. Joseph County, Indiana 46616	StoneMor Indiana LLC
St. Joseph Valley Memorial Park	375 West Cleveland Road, Granger, St. Joseph County, Indiana 46530	StoneMor Indiana LLC
Valhalla Memory Gardens & Crematorium	310 North Johnson Avenue, Bloomington, Monroe County, Indiana 47404	StoneMor Indiana LLC
Chapel Hill Funeral Home	10776 McKinley Highway, Osceola, St. Joseph County, Indiana 46561	Chapel Hill Funeral Home, Inc
Chapel Hill Memorial Gardens	10776 McKinley Highway, Osceola, St. Joseph County Indiana 46561	StoneMor Indiana LLC



<u>Property Name</u>	<u>Address/County</u>	<u>Property Owner</u>
Covington Memorial Funeral Home	8408 Covington Road, Fort Wayne, Allen County, Indiana 46804	Covington Memorial Funeral Home, Inc.
Covington Memorial Gardens	8408 Covington Road, Fort Wayne, Allen County, Indiana 46804	Covington Memorial Gardens, Inc.
Forest Lawn Funeral Home	1977 State Road 135, Greenwood, Johnson County, Indiana 46143	StoneMor Indiana Subsidiary LLC
Forest Lawn Memory Gardens	1977 S. State Road 135, Greenwood, Johnson County, Indiana 46143	Forest Lawn Memory Gardens, Inc.
Lindsay Meyer Tract	1977 S. State Road 135, Greenwood, Johnson County, Indiana 46143	StoneMor Indiana LLC
Gardens of Memory	10703 N State Road 3, Muncie, Delaware County, Indiana 47303	StoneMor Indiana LLC
Muncie Tract	10703 N. State Road 3, Delaware County, Muncie, Indiana 47303	StoneMor Indiana LLC
Garden View Funeral Home	10501 N State Road 3, Muncie, Delaware County, Indiana 47303	StoneMor Indiana Subsidiary LLC
Gill Funeral Home	308 East Walnut Street, Washington, Daviess County, Indiana 47501	StoneMor Indiana Subsidiary LLC
Lincoln Memory Gardens	6851 South Indianapolis Road, Whitestown, Boone County, Indiana 46075	StoneMor Indiana LLC
<b>KANSAS</b>		
Old Mission Wichita Park Cemetery/Crematory and Old Mission Mortuary	3424 East 21 <sup>st</sup> Street, Wichita, Sedgwick County, Kansas 67208	StoneMor Kansas LLC
White Chapel Memorial Gardens	1806 North Oliver, Wichita, Sedgwick County, Kansas 67208	StoneMor Kansas LLC
Heritage Funeral Home and Cremation Services	528 North Main Street, Hutchinson, Reno County Kansas 67501	StoneMor Kansas Subsidiary LLC
Fairlawn Burial Park	2401 Carey Boulevard, Hutchinson, Reno County, Kansas 67501	StoneMor Kansas LLC
<b>KENTUCKY</b>		

<u>Property Name</u>	<u>Address/County</u>	<u>Property Owner</u>
Highland Memory Garden	279 Landis Lane, Mount Washington, Bullitt County, Kentucky 40047	StoneMor Kentucky LLC
Forest Lawn Memorial Park	3227 Dixie Highway, Erlanger, Kenton County, Kentucky 41018	StoneMor Kentucky LLC
<b>MARYLAND</b>		
Cedar Hill Cemetery, Cedar Hill Funeral Home	4111 Pennsylvania Avenue, Suitland, Prince Georges County, Maryland 20746	Osiris Holding of Maryland LLC
Lincoln Memorial Cemetery	4001 Suitland Road, Suitland, Prince Georges County, Maryland 20746	Osiris Holding of Maryland LLC
Glen Haven Memorial Park	7215 Ritchie Highway, Glen Burnie, Anne Arundel County, Maryland 21061	Glen Haven Memorial Park LLC
Lorraine Park Cemetery	5608 Dogwood Road, Baltimore, Baltimore County, Maryland 21207	Lorraine Park Cemetery LLC
Washington National Cemetery	4101 Suitland Road, Suitland, Prince Georges County, Maryland 20746	WNCI LLC
Columbia Memorial Park	12005 Clarksville Pike, Route 108, Clarksville, Howard County, Maryland 21029	Columbia Memorial Park LLC
Hillcrest Burial Park	10901 Mason Road NE, Cumberland, Allegheny County, Maryland 21502	Modern Park Development LLC
Springhill Memory Gardens	US Highway 50, Marker 106, Hebron, Wicomico County, Maryland 21830	Springhill Memory Gardens LLC
Sunset Memorial Park	13800 North East Bedford Road, Cumberland, Allegheny County, Maryland 21502	Sunset Memorial Park LLC
Wicomico Memorial Park	721 Snow Hill Road, Salisbury, Wicomico County, Maryland 21801	Wicomico Memorial Parks LLC
<b>MICHIGAN</b>		
Floral Gardens Cemetery	2215 West Cass Avenue Road, Bay City, Bay County, Michigan 48708	StoneMor Michigan LLC
Floral Lawn Memorial Gardens	1490 East Michigan Avenue, Battle Creek, Calhoun County, Michigan 49014	StoneMor Michigan LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Roseland Memorial Gardens	3744 Brooklyn Road, Jackson, Jackson County, Michigan 49203	StoneMor Michigan LLC
Chapel Hill Memorial Gardens	4444 West Grand River, Lansing, Ingham County, Michigan 48906	StoneMor Michigan LLC
Christian Memorial Gardens East	255 West Sheridan Line Road, Peck, Sanilac County, Michigan 48466	StoneMor Michigan LLC
Christian Memorial Gardens West	521 East Hamlin Road, Rochester Hills, Oakland County, Michigan 48307	StoneMor Michigan LLC
Deepdale Memorial Gardens	4110 Lansing Road, Lansing, Ingham County, Michigan 48917	StoneMor Michigan LLC
East Lawn Memory Gardens	2400 Bennett Road, Okemos, Ingham County, Michigan 48864	StoneMor Michigan LLC
Flint Memorial Park	G-9506 North Dort Highway, Mount Morris, Genesee County, Michigan 48458	StoneMor Michigan LLC
Mount Ever Rest Memorial Park North	1617 North Drake Road, Kalamazoo, Kalamazoo County, Michigan 49008	StoneMor Michigan LLC
Mount Ever Rest Memorial Park South	3941 South Westnedge Avenue, Kalamazoo, Kalamazoo County, Michigan 49008	StoneMor Michigan LLC
Sunrise Memorial Gardens	2188 Remembrance Drive, Muskegon, Muskegon County, Michigan 49442	StoneMor Michigan LLC
Christian Memorial Warehouse	350 South Mill Street, Plymouth, Wayne County, Michigan 48170	Plymouth Warehouse Facilities LLC
Chapel Hill Memorial Gardens	2899 Patterson Avenue, Grand Rapids, Kent County, Michigan 49512	Chapel Hill Associates, Inc.
Office Building	4108 Old Lansing Road, Lansing, Eaton County, Michigan 48917	StoneMor Michigan Subsidiary LLC
<b>MISSISSIPPI</b>		
Lee Memorial Park	5257 Raymond Avenue, Verona, Lee County, Mississippi 38879	StoneMor Mississippi LLC

<u>Property Name</u>	<u>Address/County</u>	<u>Property Owner</u>
Lee Memorial Funeral Home	5257 Raymond Avenue, Verona, Lee County, Mississippi 38879	StoneMor Mississippi LLC
East Chickasaw Memorial Gardens	Old Highway 145 South, Okolona, Chickasaw County, Mississippi 38860	StoneMor Mississippi LLC
<b>MISSOURI</b>		
Forest Hill Calvary Cemetery and Funeral Chapel	6901 Troost Avenue, Kansas City, Jackson County, Missouri 64131	StoneMor Missouri LLC
Ewing-Schutte-Semler Funeral Home	701 South Osage, Sedalia, Pettis County, Missouri 65301	StoneMor Missouri Subsidiary LLC
Highland Sacred Gardens	3600 East 28 <sup>th</sup> Street, Sedalia, Pettis County, Missouri 65301	StoneMor Missouri LLC
Memorial Park Sedalia	3306 Greenridge Road, Sedalia, Pettis County, Missouri 65301	StoneMor Missouri LLC
Eastlawn Cemetery Eastlawn Funeral Home	2244 E. Pythian, Springfield, Greene County, Missouri 65802	StoneMor Missouri LLC
White Chapel Memorial Gardens Klingner-Cope Family Funeral Home at White Chapel	5234 W. State Highway EE, Springfield, Greene County, Missouri 65802	StoneMor Missouri LLC
Rivermonte Memorial Gardens Klingner-Cope Family Funeral Home at Rivermonte	4500 S. Lone Pine Road, Springfield, Greene County, Missouri 65804	StoneMor Missouri LLC
Klingner-Cope Family Funeral Home at Midtown	1635 N. Benton , Springfield, Greene County, Missouri 65803	StoneMor Missouri Subsidiary LLC
<b>NEW JERSEY</b>		
Beth Israel Cemetery	U.S. Highway 1 South, Woodbridge, Middlesex County, New Jersey 07095	Beth Israel Cemetery Association of Woodbridge New Jersey
Bethel Memorial Park	1620 Cove Road, Pennsauken, Camden County, New Jersey 08110	Bethel Cemetery Association
Arlington Park Cemetery	1620 Cove Road, Pennsauken, Camden County, New Jersey 08110	Arlington Development Company
Clover Leaf Memorial Park	U.S. Highway 1 and U.S. Highway 35, Woodbridge, Middlesex County, New Jersey 07095	Clover Leaf Park Cemetery Association

<u>Property Name</u>	<u>Address/County</u>	<u>Property Owner</u>
Locustwood Cemetery	1550 Marlton Pike (Route 70) West, Cherry Hill, Camden County, New Jersey 08002	Locustwood Cemetery Association
Mt. Lebanon Cemetery	Gill Lane, Iselin, Middlesex County, New Jersey 08830	Clover Leaf Park Cemetery Association
<b>NORTH CAROLINA</b>		
Randolph Memorial Park	4538 US Highway 220 Business North, Asheboro, Randolph County, North Carolina 27203	StoneMor North Carolina LLC
Alamance Memorial Park	4039 South Church Street, Burlington, Alamance County, North Carolina, 27215	StoneMor North Carolina LLC
West Lawn Memorial Park	1350 South Main Street, China Grove, Rowan County, North Carolina 28023	StoneMor North Carolina LLC
Wayne Memorial Park	2925 U.S. Highway 117 North and 1193 Old Grantham Road, Goldsboro, Wayne County, North Carolina 27530	StoneMor North Carolina LLC
Lakeview Memorial Park	3600 U.S. Highway 29 North, Greensboro, Guilford County, North Carolina 27405	StoneMor North Carolina LLC
Skyline Memory Gardens	432 Old Buck Shoals Road, Mount Airy, Surry County, North Carolina 27030	StoneMor North Carolina LLC
Oakhill Memorial Park	2603 Tower Hill Road, Kinston, Lenoir County, North Carolina 28501	StoneMor North Carolina LLC
Pinelawn Memorial Park	4488 Highway 70 West, Kinston, Lenoir County, North Carolina 28504	StoneMor North Carolina LLC
Oaklawn Memorial Gardens	3250 High Point Road, Winston- Salem, Forsyth County, North Carolina 27107	StoneMor North Carolina LLC
Rowan Memorial Park	4125 U.S. Highway 601 North, Salisbury, Rowan County, North Carolina 28147	StoneMor North Carolina LLC
Carolina Biblical Gardens of Guilford	5710 Riverdale Road, Jamestown, Guilford County, North Carolina 27282	StoneMor North Carolina LLC
Martin Memorial Gardens	U.S. Highway 64 West, Everetts, Martin County, North Carolina 27892	StoneMor North Carolina LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
York Memorial Park	5150 York Road, Charlotte, Mecklenburg County, North Carolina 28217	StoneMor North Carolina LLC
Chatham Memorial Park	13260 US Highway 64 West, Siler City, Chatham County, North Carolina 27344	StoneMor North Carolina LLC
Crestview Memorial Park	6850 University Parkway, Rural Hall, Forsyth County, North Carolina 27045	StoneMor North Carolina LLC
Woodlawn Memorial Park	2107 Liberty Street, Durham, Durham County, North Carolina 27703	StoneMor North Carolina LLC
<b>OHIO</b>		
Crown Hill Cemetery	8730 Darrow Road, Twinsburg, Summit County, Ohio 44087	Crown Hill Cemetery Association (and Crown Hill Mausoleum Company)
Butler County Memorial Park	4570 Trenton-Oxford Road, Hamilton, Butler County, Ohio 45011	StoneMor Ohio LLC
Crown Hill Memorial Park and Mausoleum	11825 Pippin Road, Cincinnati, Hamilton County, Ohio 45231	Ohio Cemetery Holdings, Inc.
Forest Hills Memorial Gardens	11890 North Dixie Drive, Tipp City, Montgomery County, Ohio 45371	Ohio Cemetery Holdings, Inc.
Highland Memorial Park	264-12 <sup>th</sup> Street, Beloit, Columbiana County, Ohio 44609	Highland Memorial Park, Inc.
Hillside Memorial Park	1025 Canton Road, Akron, Summit County, Ohio 44312	Hillside Memorial Park Association, Inc.
Northlawn Memorial Gardens & Crematory	4724 State Road, Peninsula, Summit County, Ohio 44264	Northlawn Memorial Gardens Cemetery Management Services of Ohio, L.L.C.
Resthaven Memory Gardens	3700 Center Road, Avon, Lorain County, Ohio 44011	Ohio Cemetery Holdings, Inc. Cemetery Management Services of Ohio, L.L.C.
Blessing Funeral Home (branch)	11900 North Dixie Drive, Tipp City, Montgomery County, Ohio 45371	Cornerstone Funeral and Cremation Services LLC
West Memory Gardens	6722 Hemple Road, Moraine, Montgomery County, Ohio 45418	Ohio Cemetery Holdings, Inc.
Heritage Hills Memory Gardens	7370 State Road 48, Springboro, Warren County, Ohio 45066	Ohio Cemetery Holdings, Inc.

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Royal Oak Memorial Gardens	7217 National Road, Brookville, Montgomery County, Ohio 45309	Ohio Cemetery Holdings, Inc.
Kingwood Memorial Park	8230 Columbus Pike, U.S. Route 23, Lewis Center, Delaware County, Ohio 43035	Kingwood Memorial Park Association
Residential property adjoining Rest Lawn Memorial Park	10375 Plainfield Road, Cincinnati, Hamilton County, Ohio 45241-3228	StoneMor Ohio LLC
Green Lawn Cemetery	1000 Greenlawn Avenue, Columbus, Franklin County, Ohio 43223	Green Lawn Cemetery – non- profit not affiliated with StoneMor; operating services provided by StoneMor
Rest Haven Memorial Park	10209 Plainfield Road, Cincinnati, Hamilton County, OH 45241	Rest Haven Memorial Park Association, Inc. – non-profit, not affiliated with StoneMor; operating services provided by StoneMor
<b>OREGON</b>		
Hillcrest Memorial Park/Crematory and Hillcrest Mortuary	2201 North Phoenix Rd., Medford, Jackson County, Oregon 97504	StoneMor Oregon LLC
Memory Gardens Memorial Park and Memory Gardens Mortuary	1395 Arnold Lane, Medford, Jackson County, Oregon 97501	StoneMor Oregon LLC
Roseburg Memorial Gardens	1056 Northwest Hicks Rd., Roseburg, Douglas County, Oregon 97470	StoneMor Oregon LLC
Gable Funeral Chapel & Cremation Services Montavilla Crematory	225 NE 80th Avenue, Portland, Multnomah County, Oregon 97213	StoneMor Oregon Subsidiary LLC
Keizer Funeral Chapel & Cremation Services Farnstrom Cremation Center	4365 River Road North, Keizer, Marion County, Oregon 97303	StoneMor Oregon Subsidiary LLC
Farnstrom Mortuary	410 Monmouth Street, Independence, Polk County, Oregon 97351	StoneMor Oregon Subsidiary LLC
Valley View Cemetery	683 Valley View Road, Sutherlin, Douglas County, Oregon 97479	StoneMor Oregon LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Restlawn Memorial Gardens & Mausoleum and Restlawn Funeral Home	201 Oak Grove Road NW, Salem, Polk County, Oregon 97304	StoneMor Oregon LLC
Wilson's Chapel of the Roses and Roseburg Crematory	965 West Harvard Boulevard, Roseburg, Douglas County, Oregon 97470	StoneMor Oregon Subsidiary LLC
Fir Lawn Memorial Park; Donelson Funeral Chapel & Cremation Services	1070 West Main, Hillsboro, Washington County, Oregon 97123	StoneMor Oregon LLC
Forest Lawn Cemetery	400 SW Walters Road, Gresham, Multnomah County, Oregon 97080	StoneMor Oregon LLC
Peake Funeral Chapel & Cremation Services	1925 SE Scott Street, Milwaukie, Clackamas County, Oregon 97222	StoneMor Oregon Subsidiary LLC
<b>PENNSYLVANIA</b>		
Allegheny County Memorial Park	1600 Duncan Avenue, Allison Park, Allegheny County, Pennsylvania 15101	StoneMor Pennsylvania LLC
Bethlehem Memorial Park	1851 Linden Street, Bethlehem, Northampton County, Pennsylvania 18017	StoneMor Pennsylvania LLC
Blair Memorial Park	RD #7, Altoona, Blair County, Pennsylvania 16601	StoneMor Pennsylvania LLC
Blue Ridge Memorial Gardens	6701 Jonestown Road, Harrisburg, Dauphin County, Pennsylvania 17112	StoneMor Pennsylvania LLC
Castle View Memorial Park	3010 Wilmington Road, New Castle, Lawrence County, Pennsylvania 16105	StoneMor Pennsylvania LLC
Centre County Memorial Park	1032 Benner Pike, State College, Centre County, Pennsylvania 16801	StoneMor Pennsylvania LLC
Chartiers Cemetery	801 Noblestown Road, Carnegie, Allegheny County, Pennsylvania 15106	StoneMor Pennsylvania LLC
Coraopolis Cemetery	Main & Woodlawn Road, Coraopolis, Allegheny County, Pennsylvania 15108	StoneMor Holding of Pennsylvania LLC
Crestview Memorial Park	749 North Broad Street, Extension, Grove City, Mercer County, Pennsylvania 16127	StoneMor Pennsylvania LLC



<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Cumberland Valley Memorial Gardens	1921 Ritner Highway, Carlisle, Cumberland County, Pennsylvania 17013	Osiris Holding of Pennsylvania LLC
Eloise B. Kyper Funeral, now Home Mark D. Heintzelman Funeral Service (branch office)	1034 Benner Pike, State College, Centre County, Pennsylvania 16801	Eloise B. Kyper Funeral Home, Inc.; CMS West Subsidiary LLC provides services to the profession corporation, Mark D. Heintzelman Funeral And Cremation Services, P.C. (not affiliated with StoneMor), which owns/operates the branch office
Mark D. Heintzelman Funeral Service (main office)	226 S. Pennsylvania Avenue, Centre Hall, Centre County, Pennsylvania 16828	Mark D. Heintzelman – not affiliated with StoneMor; CMS West Subsidiary LLC provides services to the owner’s profession corporation, Mark D. Heintzelman Funeral And Cremation Services, P.C.(not affiliated with StoneMor), which owns/operates the main office
Erie County Memorial Gardens	7880 Edinboro Road, Erie, Erie County, Pennsylvania 16509	StoneMor Pennsylvania LLC
Grand View Memorial Park	500 N. Weber Street, Annville, Lebanon County, Pennsylvania 17003	StoneMor Pennsylvania LLC
Greene County Memorial Park	RD #1, Waynesburg, Greene County, Pennsylvania 15370	StoneMor Pennsylvania LLC
Greenlawn Burial Estates (for additional acreage see Semper Concrete Products)	731 West Old Route 422, Butler, Butler County, Pennsylvania 16001	StoneMor Pennsylvania LLC
Green Lawn Memorial Park	Junction of Routes 15 and 54, Montgomery, Lycoming County, Pennsylvania 17752	StoneMor Pennsylvania LLC
Greenwood Cemetery	719 Highland Avenue, Lancaster, Lancaster County, Pennsylvania 17603	Osiris Holding of Pennsylvania LLC
Juniata Memorial Park	9010 US Highway 577 South, Lewistown, Mifflin County, Pennsylvania 17044	Juniata Memorial Park LLC
Lakewood Memorial Park	RD #2, P.O. Box 2948, Cheswick, Allegheny County, Pennsylvania 15024	StoneMor Pennsylvania LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Laurelwood Cemetery	901 Bryant Street, Stroudsburg, Monroe County, Pennsylvania 18360	StoneMor Holding of Pennsylvania LLC
Lawn Haven Burial Estates	RD #1, Box 38, Worthington, Armstrong County, Pennsylvania 16262	StoneMor Pennsylvania LLC
The Morris Cemetery	428 Nutt Road, Phoenixville, Chester County, Pennsylvania 19460	StoneMor Pennsylvania LLC
Mount Airy Cemetery	3012 Old Freeport Road, Natrona Heights, Allegheny County, Pennsylvania 15065	StoneMor Holding of Pennsylvania LLC
Mount Lebanon Cemetery	509 Washington Road, Pittsburgh, Allegheny County, Pennsylvania 15228	StoneMor Pennsylvania LLC
Mount Royal Cemetery	2700 Mount Royal Boulevard, Glenshaw, Allegheny County, Pennsylvania 15116	StoneMor Pennsylvania LLC
Mount Zion Cemetery and Mausoleum	225 East Schuylkill Road, Pottstown, Chester County, Pennsylvania 19465	StoneMor Pennsylvania LLC
Parklawn Memorial Gardens	Route 219, Boot Jack Road, Ridgeway, Elk County, Pennsylvania 15853	Osiris Holding of Pennsylvania LLC
Pinewood Memorial Park	20950 Route 19, Evans City, Butler County, Pennsylvania 16066	StoneMor Pennsylvania LLC
Pleasant View Cemetery	650 Fritztown Road, Sinking Spring, Berks County, Pennsylvania 19608	Osiris Holding of Pennsylvania LLC
Prospect Cemetery	501 Prospect Street, East Stroudsburg, Monroe County, Pennsylvania 18301	StoneMor Pennsylvania LLC
Prospect Hill Cemetery	4855 Londonderry Road, Harrisburg, Dauphin County, Pennsylvania 17113	StoneMor Pennsylvania LLC
Riverside Cemetery	200 South Montgomery Avenue, Norristown, Montgomery County, Pennsylvania 19403	StoneMor Pennsylvania LLC
Riverview Memorial Gardens	3776 Peters Mountain Road, Halifax, Dauphin County, Pennsylvania 17032	StoneMor Pennsylvania LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Rolling Green Memorial Park	Route 3 at Route 202 Bypass, West Chester, Chester County, Pennsylvania 19382	Rolling Green Memorial Park LLC
Roselawn Memorial Gardens	17045 Conneaut Lake Road, Meadville, Crawford County, Pennsylvania 16335	StoneMor Pennsylvania LLC
Semper Concrete Products (adjacent to Greenlawn Burial Estates)	S.R. 422, Butler, Butler County, Pennsylvania 16001	CMS West LLC
South Side Cemetery	1404 Brownsville Road, Pittsburgh, Allegheny County, Pennsylvania 15210	StoneMor Pennsylvania LLC
Sunset Hill Memorial Gardens	Route 322, Cranberry, Venango County, Pennsylvania 16319	StoneMor Pennsylvania LLC
Tioga County Memorial Gardens	Box 82A, Trout Run, Tioga County, Pennsylvania 17771	Tioga County Memorial Gardens LLC
Tri-County Memorial Gardens	740 Wyndamere Road, Lewisberry, York County, Pennsylvania 17339	StoneMor Pennsylvania LLC
Twin Hills Memorial Park and Mausoleum	3332 Lycoming Mall Drive, Muncy, Lycoming County, Pennsylvania 17756	StoneMor Pennsylvania LLC
Voegtly Cemetery	1955 Lowrie Street, Pittsburgh, Allegheny County, Pennsylvania 15212	CMS West LLC
Westminster Cemetery	1159 Newville Road, Carlisle, Cumberland County, Pennsylvania 17013	StoneMor Pennsylvania LLC
Woodlawn Cemetery	450 Penn Avenue, Aliquippa, Beaver County, Pennsylvania 15001	StoneMor Pennsylvania LLC
Woodlawn Memorial Gardens	4855 Londonderry Road, Harrisburg, Dauphin County, Pennsylvania 17113	StoneMor Pennsylvania LLC
Woodlawn Memorial Park	1500 Airport Road, Allentown, Lehigh County, Pennsylvania 18103	StoneMor Holding of Pennsylvania LLC
Cedar Hill Memorial Park	1700 Airport Road, Allentown, Lehigh County, Pennsylvania 18103	StoneMor Pennsylvania LLC
Grandview Cemetery	2735 Walbert Avenue, Allentown, Lehigh County, Pennsylvania 18104	StoneMor Pennsylvania LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Laurel Cemetery	Kimmett Avenue and Castasauqua Avenue, Whitehall, Lehigh County, Pennsylvania 18052	StoneMor Pennsylvania LLC
Arlington Memorial Park	3843 Lehigh Street, Whitehall, Lehigh County, Pennsylvania 18052	StoneMor Pennsylvania LLC
Sylvan Heights Cemetery/Stephen R. Haky Funeral Home	603 and 609 North Gallatin Avenue, Uniontown, Fayette County, Pennsylvania 15401	StoneMor Pennsylvania LLC
Mountain View Cemetery	Hopwood Fairchance Road, Uniontown, Fayette County, Pennsylvania 15401	StoneMor Pennsylvania LLC
LaFayette Memorial Park	132 Twin Hills Road, Brier Hill, Fayette County, Pennsylvania 15401	StoneMor Pennsylvania LLC
Haky Funeral Home	515 North Main Street, Masontown, Fayette County, Pennsylvania 15401	CMS West Subsidiary LLC
Weber Funeral Home - Hamilton	1619 Hamilton Street, Allentown, Lehigh County, Pennsylvania 18102	CMS West Subsidiary LLC
Weber Funeral Home - Ridge	502 and 526-528 Ridge Street, Allentown, Lehigh County, Pennsylvania 18102	CMS West Subsidiary LLC
Norcross – Weber Funeral Home	101 N. Main Street, Allentown, Lehigh County, Pennsylvania 18036	CMS West Subsidiary LLC
Forest Lawn Gardens	3739 Washington Road, McMurray, Washington County, Pennsylvania 15317	Forest Lawn Gardens, Inc.
Tract adjoining Forest Lawn Gardens	3739 Washington Road, McMurray, Washington County, Pennsylvania 15317	StoneMor Pennsylvania LLC
<b>PUERTO RICO</b>		
Camposanto De Cristo Resucitado	Carr 2 KM 225 HMG, Ponce, Puerto Rico	StoneMor Puerto Rico LLC
Pepino Memorial Park & Funeral Home	Carretera 119 a LasMarias-Barr, San Sebastian, Puerto Rico	StoneMor Puerto Rico LLC

<u>Property Name</u>	<u>Address/County</u>	<u>Property Owner</u>
Monte Cristo Memorial Park	Carr 110 Km. 0.6 Norte Hacia Ramey, Caimital Alto Ward, Aguadilla, Puerto Rico 00605	StoneMor Puerto Rico Cemetery And Funeral, Inc. (formerly SCI Puerto Rico Funeral And Cemetery Services, Inc.)
Los Jardines Memorial Park	Carr 113 Km. 3.7 Ave Noel Estrada, Guayabos Ward, Isabela, Puerto Rico 00662	StoneMor Puerto Rico Cemetery And Funeral, Inc. (formerly SCI Puerto Rico Funeral And Cemetery Services, Inc.)
Valle de Los Suenos Memorial Park	Carr 685 Km. 20, Bajura Ward, Manati, Puerto Rico 00674	StoneMor Puerto Rico Cemetery And Funeral, Inc. (formerly SCI Puerto Rico Funeral And Cemetery Services, Inc.)
Las Mercedes Memorial Park	Carr 14 #2300 Km. 7.3 Bo. Cerrillo, Coto Laurel, Cerrillos Ward, Ponce, Puerto Rico 00780	StoneMor Puerto Rico Cemetery And Funeral, Inc. (formerly SCI Puerto Rico Funeral And Cemetery Services, Inc.)
El Senorial Memorial Park & Funeral Home	Carr 176 Km. 6.2 Rio Piedr, Cupey Alto Ward, Rio Piedras Ward, San Juan, Puerto Rico 00926	StoneMor Puerto Rico Cemetery And Funeral, Inc. (formerly SCI Puerto Rico Funeral And Cemetery Services, Inc.)
Funeraria Del Angel Gonzalez Lago	Ave. 65th Infanteria Km. 5.2 Rio, Sabana Llana Ward, Rio Piedras Ward, San Juan, Puerto Rico 00924	StoneMor Puerto Rico Cemetery And Funeral, Inc. (formerly SCI Puerto Rico Funeral And Cemetery Services, Inc.)
Porta Coeli Funeral Home	244 Dr Veve Street, Correa Ward, Bayamon, Puerto Rico 00966	StoneMor Puerto Rico Cemetery And Funeral, Inc. (formerly SCI Puerto Rico Funeral And Cemetery Services, Inc.)
<b>RHODE ISLAND</b>		
Newport Cemetery	123 Howland Avenue, Middletown, Newport County, Rhode Island 02840	Osiris Holding of Rhode Island LLC
Trinity Cemetery	367 East Main Road, Portsmouth, Newport County, Rhode Island 02871	Osiris Holding of Rhode Island LLC
<b>SOUTH CAROLINA</b>		
Frederick Memorial Gardens/Shuford Hatcher Funeral Home at Frederick	986 Chesnee Highway, Gaffney, Cherokee County, South Carolina 29341	StoneMor South Carolina LLC
Graceland East Memorial Park	2206 Woodruff Road, Simpsonville, Greenville County, South Carolina 29681	StoneMor South Carolina LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Shuford-Hatcher Funeral Home	211 East Frederick Street, Gaffney, Cherokee County, South Carolina 29340	StoneMor South Carolina Subsidiary LLC
Forest Lawn Cemetery	765 E. Main Street, Laurens, Laurens County, South Carolina 29360	StoneMor South Carolina LLC
Forest Lawn East	2968 Torrington Road, Laurens, Laurens County, South Carolina 29360	StoneMor South Carolina LLC
Good Shepherd Memorial Gardens	4164 Boiling Springs Road, Boiling Springs, Spartanburg County, South Carolina 29316	StoneMor South Carolina LLC
Springhill Memorial Gardens/ Graceland Mortuary at Springhill Chapel	1011 S. Alabama Avenue, Chesnee, Spartanburg County, South Carolina 29323	StoneMor South Carolina LLC
Whispering Pines Memorial Gardens	3044 Old Highway 52, Moncks Corner, Berkeley County, South Carolina 29461	StoneMor South Carolina LLC
Graceland Cemetery/ Graceland Mortuary	4814 White Horse Road, Greenville, Greenville County, South Carolina 29611	StoneMor South Carolina LLC
<b>TENNESSEE</b>		
Lakewood Memory Gardens East	4621 Shallowford Road, Chattanooga, Hamilton County, Tennessee 37411	Lakewood/Hamilton Cemetery LLC
Lakewood Memory Gardens West	3509 Cummings Road, Chattanooga, Hamilton County, Tennessee 37419	Lakewood/Hamilton Cemetery LLC
Hamilton Memorial Park	8900 Dallas Hollow Road, Soddy Daisy, Hamilton County, Tennessee 37379	Lakewood/Hamilton Cemetery LLC
Memorial Park Southwoods	5485 Hacks Cross Road, Memphis, Shelby County, Tennessee 38125	Lakewood/Hamilton Cemetery LLC
former Newby Funeral Home	202 East Main Street, Gallatin, Sumner County, Tennessee 37066	StoneMor Tennessee Subsidiary, Inc.
Northridge Woodhaven Cemetery, Funeral Home	6755 Highway 51 North, Millington, Shelby County, Tennessee 38053	Lakewood/Hamilton Cemetery LLC
Woodhaven Funeral Home & Memorial Gardens	160 Edgemoore Road, Powell, Knox County, Tennessee 37849	Lakewood/Hamilton Cemetery LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Ridgecrest Cemetery	200 Ridgecrest Road, Jackson, Madison County, Tennessee 38305	Lakewood/Hamilton Cemetery LLC
Highland Memorial Gardens	3360 North Highland Avenue, Jackson, Madison County, Tennessee 38305	Lakewood/Hamilton Cemetery LLC
Forest Hill Funeral Home And Memorial Park – East	2440 Whitten Road, Memphis, Shelby County, TN 38133	Lakewood/Hamilton Cemetery LLC
Forest Hill Funeral Home And Memorial Park – Midtown	1661 S. Elvis Presley Boulevard, Memphis, Shelby County, TN 38106	Lakewood/Hamilton Cemetery LLC
Forest Hill Funeral Home And Memorial Park – South	2545 East Holmes, Memphis, Shelby County, TN 38118.	Lakewood/Hamilton Cemetery LLC
<b>VIRGINIA</b>		
Alleghany Memorial Park	7008 Winterberry Road, Covington, Alleghany County, Virginia 24426	Alleghany Memorial Park LLC
Altavista Memorial Park	Route 29 North, Altavista, Campbell County, Virginia 24517	Altavista Memorial Park LLC
Augusta Memorial Park	Route 6 & Goose Creek Road, Waynesboro, Augusta County, Virginia 22980	Virginia Memorial Service LLC
Birchlawn Burial Park	US Route 460 East, Pearisburg, Giles County, Virginia 24134	Birchlawn Burial Park LLC
Briarwood Memorial Gardens	Highway 29 South, Amherst, Amherst County, Virginia 24521	Stitham LLC
Crestview Memorial Park	18599 Highway 1 North, LaCrosse, Mecklenberg County, Virginia 23950	Covenant Acquisition LLC
Evergreen Memorial Gardens	Mayre Lane, Luray, Page County, Virginia 22835	PVD Acquisitions LLC
Fort Hill Memorial Park	5196 Fort Avenue, Lynchburg, City of Lynchburg, Virginia 24506	Stitham LLC
Henry Memorial Park	8443 North Virginia Avenue, Bassett, Henry County, Virginia 24055	Henry Memorial Park LLC
Hillcrest Memory Gardens	4160 Rixeyville Road, Jeffersonton, Culpeper County, Virginia 22724	PVD Acquisitions LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Laurel Hill Memorial Park/ Laurel Hill Funeral Home	10127 Plank Road, Spotsylvania, Spotsylvania County, Virginia 22553	Laurel Hill Memorial Park LLC
Mount Rose Cemetery	10069 Crescent Road, Glade Spring, Washington County, Virginia 24340	Rose Lawn Cemeteries LLC
Northern Neck Memorial Gardens	Route 360 East, Callao, Northumberland County, Virginia 22435	Covenant Acquisition LLC
Oaklawn Mausoleum and Memory Gardens	1921 Shutterlee Mill Road, Staunton, Staunton City, Virginia 24401	Southern Memorial Sales LLC
Heidi Memorial Pet Cemetery	1921 Shutterlee Mill Road, Staunton, Staunton City, Virginia 24401	KIRIS LLC
Oak Hill Cemetery	1902 Plank Road, Fredericksburg, Fredericksburg City, Virginia 22401	Oak Hill Cemetery LLC
Old Dominion Memorial Park	3650 Cloverdale Road, Roanoke, Botetourt County, Virginia 24019	Star City Memorial Sales LLC
Panorama Memorial Gardens	4917 Strasburg Road, Strasburg, Warren County, Virginia 22630	PVD Acquisitions LLC
Powell Valley Memorial Gardens	5650 Powell Valley Road, Big Stone Gap, Wise County, Virginia 24219	Loewen [Virginia] LLC
Rockbridge Memorial Gardens	Route 60 East, Lexington, Rockbridge County, Virginia 24450	Rockbridge Memorial Gardens LLC
Roosevelt Memorial Park	1101 Campostella Road, Chesapeake, City of Chesapeake, Virginia 23320	Cemetery Investments LLC
Roselawn Burial Park and Roselawn Funeral Home	103 Clearview Drive, Martinsville, Martinsville City, Virginia 24114	Roselawn Development LLC
Rose Lawn Cemetery	Highway 11 South, Marion, Smyth County, Virginia 24354	Rose Lawn Cemeteries LLC
Roselawn Memorial Gardens	2880 North Franklin Street, Christiansburg, Montgomery County, Virginia 24073	Loewen [Virginia] LLC
Rosewood Memorial Gardens (Rural Retreat)	Route 2, Rural Retreat, Wythe County, Virginia 24368	Loewen [Virginia] LLC
Russell Memorial Cemetery	1010 East Main Street, Lebanon, Russell County, Virginia 24266	Russell Memorial Cemetery LLC



<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Shenandoah Memorial Park	1270 Front Royal Pike Box 73, Winchester, Frederick County, Virginia 22602	Shenandoah Memorial Park LLC
Sunset Memorial Gardens	3702 Loren Drive, Fredericksburg, Spotsylvania County, Virginia 22407	Sunset Memorial Gardens LLC
Temple Hill Memorial Park	Route 3, Box 76, Castlewood, Russell County, Virginia 24224	Temple Hill LLC
Virginia Monument Company (adjacent to Rose Lawn Cemetery)	3137 Lee Highway, Marion, Smyth County, Virginia 24354	Rose Lawn Cemeteries LLC
Virginia Memorial Park	11490 Forest Road, Forest, Bedford County, Virginia 24551	Stitham LLC
Southlawn Memorial Park	1911 Birdsong Road, Petersburg, Prince George County, Virginia 23805	Prince George Cemetery Corporation
Forest Lawn Cemetery	4000 Pilots Lane, Richmond, Henrico County, Virginia 23222	PVD Acquisitions LLC
<b>WASHINGTON</b>		
Oakwood Hill Cemetery and Funeral Chapel	5210 South Alder, Tacoma, Pierce County, Washington 98409	StoneMor Washington, Inc.
Piper-Morley-Mellinger Funeral Chapel	5436 South Puget Sound Avenue, Pierce County, Tacoma, Washington 98409	StoneMor Washington Subsidiary LLC
Evergreen Memorial Park & Mausoleum	1301 – 10 <sup>th</sup> Street NE, East Wenatchee, Douglas County, Washington 98802	StoneMor Washington, Inc.
Marysville Cemetery	8801 State Avenue, Marysville, Snohomish County, Washington 98270	StoneMor Washington, Inc.
<b>WEST VIRGINIA</b>		
Beverly Hills Memorial Gardens	Route 19 South, Westover, Monongalia County, West Virginia 26505	Cornerstone Family Services of West Virginia LLC
Clendenin Memorial Gardens	1313 Hillview Drive, Dunbar, Kanawha County, West Virginia 25064	Cornerstone Family Services of West Virginia LLC
Evergreen Cemetery North	4800 Emerson Avenue, Parkersburg, Wood County, West Virginia 26104	Cornerstone Family Services of West Virginia LLC
Evergreen Cemetery South	14 <sup>th</sup> Avenue and Beverly Street, Parkersburg, Wood County, West Virginia 26104	Cornerstone Family Services of West Virginia LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Fairview Memory Gardens	State Street, Hamlin, Lincoln County, West Virginia 25523	Cornerstone Family Services of West Virginia LLC
Floral Hills Garden of Memories	6839 Sissonville Drive, Sissonville, Kanawha County, West Virginia 25320	Cornerstone Family Services of West Virginia LLC
Floral Hills Memorial Gardens	Route 1, Mt. Clare, Harrison County, West Virginia 26408	Cornerstone Family Services of West Virginia LLC
Forest Memorial Park	Route 60 East, Milton, Cabell County, West Virginia 25541	Cornerstone Family Services of West Virginia LLC
Forest Lawn Memorial Gardens and Mausoleum	1889 Goodwill Road, Huntington, Cabell County, West Virginia 25704	Cornerstone Family Services of West Virginia LLC
Grandview Memorial Park and Mausoleum	1313 Hillview Drive, Dunbar, Kanawha County, West Virginia 25064	Cornerstone Family Services of West Virginia LLC
Grandview Memorial Gardens	Route 4, Fairmont, Marion County, West Virginia 26554	Cornerstone Family Services of West Virginia LLC
Greenbrier Burial Park	2000 Miller Street, Hinton, Summers County, West Virginia 25951	Cornerstone Family Services of West Virginia LLC
Guyan Memorial Gardens	Old Logan Road, Godby, Logan County, West Virginia 25547	Cornerstone Family Services of West Virginia LLC
Halcyon Hills Memorial Gardens	RD 3 Sherrard, Wheeling, Marshall County, West Virginia 26003	Cornerstone Family Services of West Virginia LLC
Highland Hills Memorial Garden	401 Archer Road, Follansbee, Brooke County, West Virginia 26037	Cornerstone Family Services of West Virginia LLC
Highland Memory Gardens	Route 119, Mitchell Heights Road, Pecks Mill, Logan County, West Virginia 25547	Cornerstone Family Services of West Virginia LLC
Jackson County Memory Gardens	Route 33 West, Cottageville, Jackson County, West Virginia 25239	Cornerstone Family Services of West Virginia LLC
Montgomery Memorial Park	Route 60, London, Kanawah County, West Virginia 25126	Cornerstone Family Services of West Virginia LLC
Palm Memorial Gardens	Route 10 Main Street, Matheny, Wyoming County, WV 24860	Cornerstone Family Services of West Virginia LLC
Parkview Memorial Gardens	Waddles Run Road, Wheeling, Ohio County, West Virginia 26003	Cornerstone Family Services of West Virginia LLC
Pineview Cemetery	Route 3 East, Orgas, Boone County, West Virginia 25148	Cornerstone Family Services of West Virginia LLC

<b><u>Property Name</u></b>	<b><u>Address/County</u></b>	<b><u>Property Owner</u></b>
Resthaven Memorial Park	1917 West Main Street, Princeton, Mercer County, West Virginia 24740	Cornerstone Family Services of West Virginia LLC
Restlawn Memorial Gardens	Route 20, Bluefield, Mercer County, West Virginia 24701	Cornerstone Family Services of West Virginia LLC
Restwood Memorial Garden	HC 80 Box 32-D, Madams Creek Road, Hinton, Summers County, West Virginia 25951	Cornerstone Family Services of West Virginia LLC
Shadow Lawn Memory Gardens	Sixth Street, Newel, Hancock County, West Virginia 26050	Cornerstone Family Services of West Virginia LLC
Spring Valley Memory Gardens	1889 Goodwill Road, Huntington, Wayne County, West Virginia 25704	Cornerstone Family Services of West Virginia LLC
Sunset Memorial Park - South Charleston	4301 MacCorkle Avenue SW, South Charleston, Kanawha County, West Virginia 25309	Cornerstone Family Services of West Virginia LLC
Sunset Memorial Park - Beckley	1915 Harper Road, Beckley, Raleigh County, West Virginia 25801	Cornerstone Family Services of West Virginia LLC
Valley View Memorial Park	2466 Main Street, Hurricane, Putnam County, West Virginia 25526	Cornerstone Family Services of West Virginia LLC
West Virginia Memorial Gardens	RR 55 Little Beaver Creek, Calvin, Nicholas County, West Virginia 26660	Cornerstone Family Services of West Virginia LLC
White Chapel Memorial Gardens	US Route 60, Midland Trail, Barboursville, Cabell County, West Virginia 25504	Cornerstone Family Services of West Virginia LLC
Woodlawn Memorial Park	Route 52 Bluewell, Bluefield, Mercer County, West Virginia 24701	Cornerstone Family Services of West Virginia LLC
Kanawha Valley Memorial Gardens	Drawer 330, Route 60, Glasgow Kanawha County, West Virginia 25086	Cornerstone Family Services of West Virginia LLC

# **Exhibit C**

**EXHIBIT C**

**2/28/2014 SCHEDULE OF STONEMOR FUNERAL**

**HOME LEASED REAL PROPERTY**

Funeral Home Leases

1. Elliott Funeral Home, 15215 Court Street, Moulton, Lawrence County, Alabama 35650
2. Ridout's Brown-Service Funeral Home, 711 Memorial Drive Southwest, Decatur, Morgan County, Alabama 35601
3. Elkins Funeral Home, 1535 Hermitage Dr., Florence, AL 3563
4. Huson Funeral Home A, 6400 Mablevale Pike, Little Rock, Pulaski County AR 72209
5. Huson Funeral Home B, 7700 Highway 107, Sherwood, Pulaski County AR 72120
6. Huson Funeral Home C, 6000 Camp Robinson Road, North Little Rock, Pulaski County, AR 72118
7. Nadeau Funeral Home, 180 E. Monte Vista, Vacaville, CA 95688
8. Rocha's All Faiths Cremation & Burial, 215 South School Street, Lodi, San Joaquin County, CA 95240
9. Whitehurst-Muller Funeral Service, 41 East Alisal, Salinas, Monterey County, CA 93901
10. Scott Seawinds Funeral Home And Crematory, 504 W. Interlake Boulevard, Lake Placid, Highlands County, FL 33852
11. Sutherline Chapel of Roses, 311 E. Central Avenue, Sutherline, Douglas County, OR 97123
12. Long & Fisher Funeral Home, 6837 Sissonville Drive, Sissonville, Kanawha County, West Virginia 25230
13. Pryor Funeral Home, 184 Walnut Street, East Bank, Kanawha County, West Virginia 25067
14. Powell-Jarrett Funeral Home, 706 Rebecca Street, Charleston, Kanawha County, West Virginia 25312
15. Powell-Jarrett Funeral Home, 706 Rebecca Avenue, Charleston, Kanawha County, WV 25312
16. Porta Coeli Funeral Home, 244 Dr Veve Street, Bayamon, Puerto Rico 00966

17. Gonzalez Lago Funeral Home, Carretera 181 Edificio #201, Trujillo Alto, Puerto Rico 00976
18. Lodi Funeral Home, 725 South Fairmont Avenue, Lodi, San Joaquin County, California 95240
19. Lodi All Faiths Cremation, 835 East Turner Road, Lodi, San Joaquin County, California 95240
20. Care Cremation Service, 10754 SE Highway 212, Clackmas County, Clackamas, Oregon 97015
21. Care Cremation Service - Salem, 2704 12th Street SE, Marion County, Salem, OR 97302
22. Cardwell Funeral Home, 3571 Ridgewood Avenue, Port Orange, Volusia County, Florida 32129
23. Treasure Coast Seawinds Funeral Home & Crematory, 950 S.E. Monterey Road, Stuart, Martin County, Florida 34994

# Exhibit D

PHILADELPHIA COURT OF COMMON PLEAS  
ORPHANS' COURT DIVISIONArchdiocesan Cemeteries, Non-Profit Corporation  
O.C. No. 1366 NP of 2013  
Control No. 133182

## OPINION

***Introduction***

The Petition filed by the Archdiocese of Philadelphia raises the issue of whether entering into a lease agreement and a management agreement with a third party cemetery company for the maintenance, management and operation of thirteen Archdiocesan cemeteries constitutes a diversion of property from the purposes, uses and trusts to which these cemeteries have been lawfully dedicated. In entering these agreements, the Archdiocese emphasizes its intent to maintain ownership of the cemeteries as well as their Catholic character. By entering into lease and management agreements with StoneMor Operating LLC, StoneMor Pennsylvania LLC, and StoneMor Pennsylvania Subsidiary LLC. (collectively “StoneMor”), the Archdiocese endeavors to mitigate the administrative and financial burdens that its own management of the cemeteries might otherwise impose.

After careful consideration of the petition, the addendum, the certification of service, and the hearings, this court concludes that the Archdiocese’s proposed lease and management agreements with StoneMor do not constitute a diversion of property from the purposes, uses and trusts to which they have been lawfully dedicated. Whether these agreements are financially prudent is beyond the scope of this court’s review.

***Procedural History***

A critical, initial concern raised by the Archdiocese’s petition to transfer management of its thirteen cemeteries was to assure that all parties in interest had notice of the petition and any hearing. Because of the delicate issues and concerns raised by this petition, this court on October 29, 2013 issued a decree requiring that the notice set forth in the petition’s “Advertisement” be given to lot holders in all 13 Archdiocesan cemeteries listed in the Petition as follows:

- a. Publication in *The Philadelphia Inquirer* (a newspaper of general circulation in Philadelphia and surrounding counties) over three consecutive weeks;



- b. By posting on or near the front door of the main cemetery office or other prominent place at each of the Cemeteries;
- c. By posting on or near the front door of the nearest Catholic Church to each cemetery location referenced in the Petition; and
- d. By inserting the Advertisement in any publication of the Catholic Church disseminated to parishioners in the geographical area where the cemeteries are located on at least one occasion prior to a hearing.

A hearing was scheduled for December 11, 2013 where the Archdiocese was required to certify that it had provided the requisite notice. At that December hearing, however, this court ordered a continuance until January 6, 2014 to allow for additional good faith efforts to provide adequate notice to individuals affected by the proposed lease of these Catholic cemeteries.

At the beginning of the January 6, 2014 hearing, counsel for the Archdiocese outlined its various efforts to notify interested parties about the petition and hearing. A written certification submitted by petitioner's counsel also outlined these efforts and is attached. Counsel noted that in addition to the actions outlined in the certification, there had been news stories in the Delaware County Times as well as on KYW during the weekend prior to the January hearing. The Advertisement was posted in its original form in the *Philadelphia Inquirer* over three consecutive weeks (November 8, November 15 and November 27). The Advertisement was also posted on or near the front door of the main cemetery offices or other prominent places for several weeks prior to the initial December 11, 2013 hearing. Beginning the week of November 23, the Advertisement was inserted into the parish church bulletins in the areas near the cemeteries in the two consecutive weekends prior to the December hearing.<sup>1</sup>

In response to the December 11, 2013 order, the Archdiocese for the second time posted a revised Advertisement in the *Philadelphia Inquirer* over three specific weeks: December 20, 2013; December 27, 2013 and January 3, 2014. The revised Advertisement gave notice of the new hearing date, the existence of a dedicated website and advised that objections could be made in writing filed with the court or by appearing at the January hearing. On December 20, 2013, the Archdiocese website page established a prominent link giving notice of the public hearing, and making available for downloading such documents as: the Petition; Notice of the Hearing; a List of Frequently Asked Questions; the Lease Agreement; the Management Agreement; a side letter regarding the trust; a side letter regarding employees and a news release. A notice of the new hearing date was also posted on [www.Catholicphilly.com](http://www.Catholicphilly.com) website. In addition, good faith

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<sup>1</sup> 1/6/14 N.T. at 6-9

efforts were made to insert the Advertisement in the bulletins of all the active Archdiocesan parishes on December 22, 2013, December 29, 2013 and January 5, 2014. Finally, around December 19, the revised bulletin was mailed to cemetery plot owners who are currently receiving invoices.

In response to these notices, the Archdiocese received more than 200 communications, by phone or letter. It forwarded the written correspondence to this court.<sup>2</sup> In response to his notice, the Attorney General issued a letter of no objection. Upon questioning by this court, Lawrence Barth, Senior Deputy Attorney General, clarified that with this letter of no objection the Attorney General's Office was taking the position that the proposed transactions did not constitute a diversion of property from its dedicated purposes.<sup>3</sup>

Under the proposed transactions, the Archdiocese and StoneMor would enter into a lease agreement for the following eight cemeteries:

Holy Sepulchre Cemetery in Philadelphia, Pennsylvania  
 Calvary Cemetery in West Conshohocken, Pennsylvania  
 SS. Peter and Paul Cemetery in Springfield, Pennsylvania  
 All Saints Cemetery in Bucks County, Pennsylvania  
 All Souls Cemetery in Coatesville, Pennsylvania  
 St. John Neumann Cemetery in Chalfont, Pennsylvania  
 Resurrection Cemetery in Bensalem Pennsylvania  
 Holy Savior Cemetery in Chester County Pennsylvania

The introductory provisions of the lease agreement affirms that the "Landlord desires to pursue projects which provide for the maintenance, upkeep, improvement and continued mission of the cemeteries in a manner consistent with the standards, customs and practices of the Roman Catholic Church."<sup>4</sup> The lease requires the tenant to make an upfront rental payment of \$53,000,000 to the Archdiocese. Beginning in the sixth year, the tenant would be required to pay a fixed rent of \$1,000,000 per year with increases periodically until the 35<sup>th</sup> lease year.<sup>5</sup> The intricate 60 page lease agreement contains various provisions, including the tenant's right to propose to develop non-Christian and/or non-sectarian burial grounds at Holy Savior Cemetery, All Saints Cemetery and All Souls Cemetery. These proposals are subject to the landlord's consent which shall not be unreasonably withheld. During the first two (2) years of the Lease,

<sup>2</sup> 1/6/14 N.T. at 9-13.

<sup>3</sup> 1/6/14 N.T. at 15 (A.G. Barth).

<sup>4</sup> 10/15/13 Petition, Ex. D – Lease Agreement (hereinafter "Lease Agreement") at 1.

<sup>5</sup> Lease Agreement, Art. II, §§ 2.1 & 2.2

there shall be no non-Catholic burial at the Cemeteries, except to the extent that the Landlord grants permission in accordance with its custom and practice. Approximately 5% of the current burials are non-Catholics.<sup>6</sup> After two years, the tenant shall have the right to conduct Christian burials in Catholic burial gardens subject to the Landlord's consent.<sup>7</sup> The lease gives the tenant the right to request the sale of undeveloped property in the cemeteries, but the landlord has the absolute discretion to reject that proposal. If the landlord agrees to the proposed sale, the tenant is required to pay it 51% of the net proceeds as additional rent.<sup>8</sup> With the written consent of the Landlord, the tenant shall have the right to construct and maintain cell phone towers in a reasonable location and reasonable manner. Any revenues from such structures would be shared as set forth in Art. 11, section 2.10.<sup>9</sup>

The Archdiocese and StoneMor also proposed to enter into a management agreement for the following five cemeteries:

Holy Cross Cemetery in Yeadon, Pennsylvania  
 Immaculate Heart of Mary Cemetery in Linwood, Pennsylvania  
 St. Michael Cemetery in Chester, Pennsylvania  
 Cathedral Cemetery in Philadelphia, Pennsylvania  
 New Cathedral Cemetery in Philadelphia, Pennsylvania

The management agreement charged the tenant with “[m]aintaining the existing character of the Cemeteries and keeping in good order, condition and repair all facilities and properties within the Cemeteries, including access roads, streets, sidewalks and curbs, in a manner which is consistent with the current design and appearance of the Cemeteries and with the Standards of Care for the Catholic Cemeteries of the Archdiocese of Philadelphia....”<sup>10</sup>

The financial considerations motivating the Archdiocese's decision to enter into the Lease and Management Agreements were spelled out during the hearing by Timothy O'Shaughnessy, chief financial officer of the Archdiocese of Philadelphia since April 2012. He noted that around 2011 a financial review by the Archbishop uncovered two compelling financial issues confronting the Archdiocese. First, the Archdiocese was operating with a significant deficit in the range of \$15 to \$20 million a year. In response, the Archdiocese took steps to

<sup>6</sup> 1/6/14 N.T. at 67 (O'Shaughnessy).

<sup>7</sup> Lease, Art. II, §§ 2.5 and 2.6.

<sup>8</sup> Lease, Art. II, §2.4.

<sup>9</sup> Lease, Art. II, §2.8

<sup>10</sup> 10/15/13 Archdiocese Petition, Ex. E, Management Agreement (hereinafter “Management Agreement”), Article II, § 2.01(a).

reduce this deficit to \$5 million on an annual basis. The second financial issue facing the Archdiocese is its unfunded liabilities in excess of \$300 million which Mr. O’Shaughnessy characterized as “the result of financial mismanagement that took place over a period of time.”<sup>11</sup> In broad terms, Mr. O’Shaughnessy identified four components of these liabilities: the lay person pension plan as of June 30, 2013 was underfunded by approximately \$140 million; the priest pension plan is underfunded by approximately \$90 million; insurance liability is underfunded by \$30 million, and; approximately \$80 million is owed to the trust and loan fund which is the parish deposit money.<sup>12</sup>

To reduce these deficits, the Archdiocese has taken various actions. In June 2012, it laid off 50 people. It sold a retirement home for clergy in Ventnor, New Jersey. It sold the Archbishop’s residence on City Line Avenue. It now seeks to address the financial costs of operating its thirteen cemeteries. A financial review of the cemeteries disclosed that they had a cumulative operating loss of around \$6 million over the past three fiscal years. To stem these losses, the Archdiocese engaged the international financial accounting and advisory firm, KPMG, to review potential transactions, including the proposed agreements with StoneMor. An internal finance council also analyzed this StoneMor transaction. In the summer of 2012, the Archdiocese began a series of negotiations, and by that Fall it focused exclusively on striking an agreement with StoneMor.<sup>13</sup>

It is of critical importance that under the terms of the transaction with StoneMor, Mr. O’Shaughnessy testified, the Archdiocese retains ownership of the cemeteries.<sup>14</sup> Of the total thirteen Archdiocesan cemeteries, the five that will be subject to a management agreement “are more or less full today and won’t present much opportunity for future sale of burial rights. For the most part, they need to be cared for at this point.”<sup>15</sup> The other eight cemeteries will be subject to a lease agreement. The Archdiocese will receive an upfront payment of \$53 million for StoneMor prior to their commencing operations. Beginning from year 6 through year 35 the Archdiocese would receive additional rents with a cumulative value of \$36 million. Mr. Shaughnessy testified that StoneMor is a large cemetery operating company for over 250

<sup>11</sup> 1/6/14 N.T. at 47 (O’Shaughnessy).

<sup>12</sup> 1/6/14 N.T. at 46-48 (O’Shaughnessy).

<sup>13</sup> 1/6/14 N.T. at 46, 49-50 (O’Shaughnessy).

<sup>14</sup> 1/6/14 at 52.

Q: So this is a lease and management agreement; it’s not a sale?

A: Correct. We will retain ownership of the cemeteries. (O’Shaughnessy).

<sup>15</sup> 1/6/14 N.T. at 51 (O’Shaughnessy).

cemeteries in 27 states and Puerto Rico. The Archdiocese plans to use the \$53 million upfront payment from this transaction to reduce the shortfall in the trust and loan fund by \$30 million, with the balance split evenly between the insurance fund and priest pension fund.<sup>16</sup>

After Mr. O’Shaughnessy completed his testimony, those present at the hearing with objections were invited to testify. One witness, who identified himself as a funeral director who sells vaults and caskets, expressed criticism of any sale of cemetery property where the Archdiocese would receive 51% of the net proceeds. He was also concerned about allowing burial of non-Catholics in a Catholic cemetery without the customary letter from a priest.<sup>17</sup> Another witness stated that she had concerns StoneMor might have access to the Perpetual Care trust fund, despite testimony that those funds would go into an irrevocable trust.<sup>18</sup> Another witness expressed her concern that plots where her relatives were buried might be sold.<sup>19</sup> Other witnesses stated their concern that the Catholic Church was abandoning its cemeteries which are a sacred trust or that the installation of cell phone towers would imperil the peace and quiet of the cemeteries.<sup>20</sup>

### *Legal Analysis*

Beyond its precise legal issues, the Archdiocese’s petition implicates delicate issues of faith and mortality. This is reflected in the various letters that were sent directly to this court or to the petitioner. It is nonetheless essential to keep a sharp focus on the applicable legal standard. It is well established that “the law of Pennsylvania prevents a diversion of church property from a use to which it was originally dedicated to another inconsistent use.” Saint John the Baptist Greek Catholic Church of Allentown v. Musko, 448 Pa. 136, 142, 292 A.2d 319, 322 (1972)(citation omitted). This principle has been embraced by the legislature as set forth in 10 P.S. section 81 which provides:

Whensoever any property, real or personal, has heretofore been or shall hereafter be bequeathed, devised, or conveyed to any ecclesiastical corporation, bishop, ecclesiastic, or other person, for the use of any church, congregation, or religious society, for or in trust for religious worship or sepulture, or for use by said church, congregation, or religious society, for a school, educational institution, convent, rectory, parsonage, hall,

<sup>16</sup> 1/6/14 N.T. at 52-57 (O’Shaughnessy).

<sup>17</sup> 1/6/14 N.T. at 73-80 (Francis Galante)

<sup>18</sup> 1/6/14 N.T. at 88-92 (J. White). See also 1/6/14 N.T. at 58 & 69 (T. O’Shaughnessy testifying that with the consummation of this transaction, the Perpetual Care Trust Fund of approximately \$30 million would be transferred into an irrevocable trust and the interest would not be available to StoneMor).

<sup>19</sup> 1/6/14 N.T. at 94-97 (A. Crescenzo)

<sup>20</sup> 1/6/14 N.T. at 105 (P. Brennan) and at 99 (C. Landy).

auditorium, or the maintenance of any of these, the same shall be taken and held subject to the control and disposition of such officers or authorities of such church, congregation or religious society, having a controlling power according to the rules, regulations, usages, or corporate requirements of such church, congregation, or religious society, which control and disposition shall be exercised in accordance with and subject to the rules and regulations, usages, canons, discipline and requirements of the religious body, denomination or organization to which such church, congregation or religious society shall belong, but nothing herein contained shall authorize the diversion of any property from the purposes, uses, and trusts to which it may have been heretofore lawfully dedicated or to which it may hereafter, consistently herewith, be lawfully dedicated. 10 P.S. §81 (emphasis added).

A potential threshold issue is whether an Orphans' Court in Philadelphia has jurisdiction over the management of cemeteries located in outside counties. Upon request, the parties convincingly addressed this issue in careful, exhaustive briefs. They argue that the Archdiocese is an unincorporated nonprofit entity that is analogous to either a trust or a nonprofit corporation. While both analogies have a certain merit, the trust analysis is more compelling and consistent with the relevant analysis under 10 P.S. §81.

In its brief, the Archdiocese notes that it was established in 1873 for charitable and religious purposes. It was never formally incorporated. According to StoneMor, “[t]itle to the cemeteries was acquired over the years by deeds in the names of various Bishops and Archbishops in their official capacities on behalf of the Archdiocese.”<sup>21</sup> Under the recent amendments of the Pennsylvania Uniform Unincorporated Nonprofit Association Law, 15 Pa.C.S. A. §§ 9111 and 9115(b) effective September 9, 2013, the acquisition of these properties is akin to a trust relationship for the benefit of the Archdiocese as an unincorporated association.<sup>22</sup> Nonetheless, Section 9111 of the Pennsylvania Uniform Unincorporated Nonprofit Association Law specifically states that “[n]othing in this chapter shall be deemed to repeal or supersede section 7 of the Act of April 26, 1855”(10 P.S § 81),<sup>23</sup> which are the provisions the Archdiocese invokes in its initial Petition seeking a determination that its proposed agreements with StoneMor do not constitute a diversion of charitable assets.

<sup>21</sup> 1/16/14 StoneMor Brief at 2. See also 1/16/14 Archdiocese Brief at 3-4.

<sup>22</sup> See, e.g. 15 Pa.C.S.A. § 9111 (b) and § 9115(b). The Committee Comment – 2013 to section 9115 notes that at common law a nonprofit association was not a legal entity and as a consequence “it could not acquire, hold or convey real or personal property.” This Chapter changes the law to make such a transfer of property effective: “Sub-section 9111(b)(1) is not a retroactive rule. It applies to the facts existing when this chapter took effect. At that time, subsection (b)(1) applies to a purported transfer of property that under prior law could not be given effect at the time it was made. Subsection (b)(1) belatedly makes it effective when this subchapter took effect and not when made.” Committee Comment- 2013 to 15 Pa.C.S.A. §9111.

<sup>23</sup> See 15 Pa.C.S. §9111(c)(1).

Under the PEF code, this Orphans' Court clearly has jurisdiction over inter vivos trusts. See 20 Pa.C.S. §711(3). When a court has jurisdiction over a trust, the PEF code provides that venue shall be where the situs of the trust is located. 20 Pa.C.S. § 722. In this case, that situs is Philadelphia, which is the headquarters for the Archdiocese. Moreover, according to StoneMor, all of the deeds of the cemeteries are titled in the name of Archdiocese or in the name of the Archbishop at the time the cemetery was purchased. The Archdiocese's petition asks for a determination as to the contractual relations between the two parties in the management of the cemeteries. It does not implicate a sale or transfer of title to that property. Consequently, it is an action in personam and not in rem over which this court may exercise jurisdiction. See, e.g. Stefanick v. Minucci, 460 Pa. 574, 576, 333 A.2d 920, 922 (1975)(distinguishing between an in personam action to compel an agreement of sale for real property from an in rem action to quiet title); Esposita v. Peden, 9 Pa. D & C 3d 712, 717 (Ct. Common Pleas Somerset Cty. 1978)("[A]n action for specific performance of a contract is a transitory in personam action").

Although both parties offer the alternative view that the Archdiocese be analogized to a nonprofit corporation, that approach leads to serious ambiguities under 20 Pa.C.S.A § 726. This is because section 726 provides that venue for a nonprofit corporation would be either in the county where the registered office is located or in the absence of such registered office, "in a county where any property held or controlled by the nonprofit corporation is located."<sup>24</sup> Since the Archdiocese appears to admit that it has no registered office,<sup>25</sup> section 726 would appear to root venue in the diverse counties where the cemeteries are located. Another PEF code section not cited by the parties is 20 Pa.C.S. § 727 which provides that venue for cemetery companies "shall be in the county where the burial ground, or any part thereof, is located...." It is well established, however, the claims of improper venue may be waived. See, e.g. Pa.R.C.P. 1006 (3)(e); Zappala v. Brandolini Prop. Mgmt. Inc., 589 Pa. 516, 538, 909 A.2d 1272, 1285 (2006).

<sup>24</sup> Section 726 provides: **Venue of nonprofit corporations** Except as otherwise prescribed by general rules, in exercising the jurisdiction of the court over the property or affairs of a domestic or foreign nonprofit corporation, the venue shall be in the county where the registered office of the corporation is located or deemed to be located for venue purposes or, in the absence of a registered office within this Commonwealth, in a county where any property held or controlled by the nonprofit is located." 20 Pa.C.S. A. § 726.

<sup>25</sup> In somewhat tortured argument, the Archdiocese's brief states: "If the Archdiocese had been incorporated, Section 726 of the PEF Code unquestionably would require venue in Philadelphia County alone since the Archdiocese's registered office would be located in Philadelphia. It would be counterintuitive to conclude that, simply because the Archdiocese is unincorporated, the legislature would require it to file actions in counties other than Philadelphia even though, similar to a corporation registered in Philadelphia, the Archdiocese established its headquarters in Philadelphia." 1/16/14 Archdiocese Brief at 9.

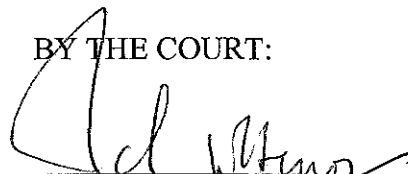
In this case, both parties have submitted themselves to the jurisdiction of this court, waiving any claims of improper venue which are, of course, distinct from jurisdiction. For all of these reasons, the statutory provisions supporting the trust analogy on the facts of this case offer the clearer, more convincing guidance.

In turning to the narrow substantive issue of whether the proposed lease and management agreements constitute a diversion of any property from the purposes, uses and trusts to which the Cemeteries have been lawfully dedicated as set forth in 10 P.S. §81, the assurances of the Attorney General<sup>26</sup> are highly persuasive because he is charged with protecting such interests. See e.g., Com. v. Citizens Alliance for Better Neighborhoods, 983 A.2d 1274, 1277 (2009) (“it is the well settled law of the Commonwealth that the Attorney General is responsible for the public supervision of charities through his *parens patriae* powers”). Significantly, no formal objections have been filed of record to the Archdiocese’s petition despite the extensive notice outlined at the beginning of the January 6, 2014 hearing. One of the concerns expressed by a witness at the hearing that StoneMor might access the Perpetual Care Fund was specifically raised by Mr. Barth’s questioning of Mr. O’Shaughnessy who confirmed that once that fund was transferred to an irrevocable trust, StoneMor would not have access either to it or its earnings. Moreover, he confirmed that such actions as building cell phone towers and the sale of property would be subject to the approval of the Archdiocese.<sup>27</sup> Finally, both the lease and management agreements state their intent to maintain the Catholic nature of the cemeteries. In light of these assurances, the proposed lease and management agreements do not constitute a diversion of any property from the purposes, uses and trusts to which the cemeteries have been lawfully dedicated. The ultimate financial prudence of this transaction, of course, is beyond the scope of review.

### **Conclusion**

As set forth in the contemporaneously issued decree, the Petition filed by the Archdiocese is approved.

BY THE COURT:



John W. Herron

<sup>26</sup> 1/6/14 N.T. at 15 (Lawrence Barth).

<sup>27</sup> 1/6/14 N.T. at 69-70 (O’Shaughnessy).