

FILED

IN THE CHANCERY COURT OF DAVIDSON COUNTY, TENNESSEE  
20<sup>TH</sup> JUDICIAL DISTRICT  
AT NASHVILLE  
PART II

CLERK & MASTER  
DAVIDSON CO. CHANCERY CT

D.C. & M.

STATE OF TENNESSEE, )  
*ex rel.* JULIE MIX MCPEAK, solely in her )  
official capacity as Commissioner of )  
Commerce & Insurance, )  
Plaintiff, )

v. )

No. 14-102-II

GALILEE MEMORIAL GARDENS, )  
JM&M SERVICES, INC., )  
LAMBERT MEMORIAL CO., aka )  
LAMBERT MEMORIALS, INC. )  
LAMBERT & SONS, INC. )  
JEMAR LAMBERT, MARJE LAMBERT, )  
and MARY H. LAMBERT, and ALL )  
PERSONS ACTING IN CONCERT )  
WITH THEM, )  
Defendants. )

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**FOURTH INTERIM REPORT OF THE SPECIAL DEPUTY RECEIVER  
FOR GALILEE MEMORIAL GARDENS**

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Pursuant to the Order Appointing Commissioner as Receiver for Galilee Memorial Gardens Cemetery and Granting Temporary Injunction (the "Order") entered by this Court on February 21, 2014, Julie Mix McPeak, Commissioner of the Department of Commerce & Insurance, as Receiver for Galilee Memorial Gardens (the "Cemetery"), through her appointed Special Deputy Receiver, David Kustoff, respectfully submits this Fourth Interim Report regarding the status of the receivership:

## **Public Access to the Cemetery**

At this time the Cemetery remains closed. It was cordoned off as a crime scene through August 2014 in connection with the investigations of the Shelby County District Attorney and, since then, has remained closed to the public as the Receiver has considered what needs to be done at the Cemetery to best ensure the safety of visitors and to limit any possible liability exposure, including obtaining liability insurance on the property. Obtaining this insurance has been difficult because of damage done to the road running through the back of the Cemetery, which created a hazardous condition on the property. The Special Deputy Receiver has received two bids to repair the back road and is expecting to move forward with the lower bid to fill the road damage with gravel and grade the road in order to make the back road passable again and to prevent further washout in that area.

The Receiver is working to create a limited public access to the Cemetery on a chosen date in the near future. At the present time there are safety and liability issues which need to be resolved but the Receiver is now attempting to create safe conditions for the public and to obtain liability insurance. The Receiver hopes to be able to make an announcement well before the chosen date, and hopes to formally identify a date as soon as practicable. Thereafter, the Receiver intends to develop a schedule for times when the public will have access to the Cemetery.

## **Financial Status of the Cemetery and the Receivership**

In earlier Interim Reports the Receiver has detailed efforts to determine what assets, if any, the Cemetery has and the Receiver has reported that no assets have been discovered which could fund future operations or which would satisfy prior obligations. As previously reported, all of the expenses of the Receiver, the Receiver's assistants and counsel, including for such basic expense as grass-cutting, are being paid out of a limited consumer fund authorized by the cemetery statutes at Tenn. Code Ann. § 46-1-105. This consumer fund is derived from annual fees to the Department to fund cemetery receiverships brought because of deficiencies in the cemetery's improvement care or pre-need merchandise and services trust funds.

As of February 28, 2015 the Consumer Protection Fund had a balance of \$276,973; however in February 2015, the Receiver retained Receiver Management, Inc. as a Special Deputy Receiver in this matter to assist with the reconstruction of the Cemetery's records. Additionally, in December 2014 another cemetery in Hawkins County was placed in receivership. Bills for both receiverships submitted in March 2015 totaled at or around \$32,260.20, which are not believed to be reflected in the balance provided above. It is unknown what the deposits were during that month. Additionally, both receiverships saw heavy activity during March and April and it is expected that the bills for both receiverships will be substantial for that time period, although the precise amounts are unknown at this time. As such, it is expected that there will be continued strain on the Cemetery Consumer Protection Account.

## **Jemar Lambert**

On March 13, 2015, pending criminal charges against Jemar Lambert, an owner of the Cemetery, were resolved by a plea deal in Shelby County Criminal Court. Mr. Lambert entered an Alford plea (which does not acknowledge guilt) and has received a ten-year sentence of probation conditioned in part on cooperation with the Receiver's efforts. Prior to this plea the Receiver did not have access to Mr. Lambert because of his assertion of his Fifth Amendment privilege against self-incrimination. It is unknown if Mr. Lambert will or can provide useful information or reliable insight into the records or condition of the Cemetery. The Receiver has scheduled interviews with Jemar Lambert and Marje Lambert on April 24, 2015 and it is hoped that these interviews will provide information which will supplement some of the information and conclusions which follow below. The Receiver will advise the Court of the results of these interviews at the status conference with the Court to be held on April 28, 2015 at 9:00 A.M.

## **Status of the Cemetery**

The Court's Order provides, in part:

3. At or about four (4) months after entry of this Order, the Receiver shall file a report to the Court on the plan and efforts taken to identify decedents buried in, and establish the accurate grid of, all burial sites in the Cemetery. Acting on behalf of the Cemetery, the Receiver is empowered to take such remedial action consistent with

the law as the Cemetery would have to remedy any mis-interments that may be identified. If the Receiver requires additional approvals from the Court, the Receiver shall apply to the Court.

It was not possible for the Receiver to file within four (4) months of the Order the report described above because the Receiver was unable to obtain the cooperation of the Lamberts and the Cemetery's records were seized and within the possession of the District Attorney's office.

Upon receiving the Cemetery's records, the Receiver retained the services of Robert E. Moore, Jr., Chief Operations Officer for Receivership Management, Inc., as described above. Mr. Moore has worked extensively with the Tennessee Department of Commerce & Insurance in other receiverships, including other cemetery receiverships. The report he has prepared at the direction of the Receiver is attached as Exhibit 1 to the Report and is incorporated herein.

As indicated above, the Receiver will be interviewing Jemar Lambert and Marje Lambert and it is possible that these interviews will result in confirmation or modification of Mr. Moore's report. However, at this time Mr. Moore's report represents the Receiver's "efforts taken to identify decedents buried in, and establish the accurate grid of, all burial sites in the Cemetery". Mr. Moore will be present at the status conference on April 28, 2015.

The Court's Order provides that "the Receiver is empowered to take such remedial action consistent with the law as the Cemetery would have to remedy any

mis-interments that may be identified.” Presently, the Receiver has limited and not altogether reliable information concerning mis-interments. It is possible that additional information will be received from the Lamberts. However, as of now, the Receiver does not contemplate “remedying” any possible mis-interments. The Receiver’s tentative conclusion on this issue results from (1) an inability to have truly reliable information concerning mis-interments; (2) the very daunting legal challenges inherent in obtaining permission to disinter bodies; (3) the records of the cemetery, as described in the report of Receivership Management, Inc., show that several of the gardens were never properly platted and, to the extent that they were, the numbering systems were used inconsistently; and (4) the extreme cost involved in such an effort.

### **Maintenance of the Cemetery**

On or about April 20, 2015, the Department received annual reports from the trustee on both the Merchandise and Services Account as well as the Improvement Care Fund. For the period of January 1, 2014 to December 31, 2014 the Merchandise and Services Trust ended with a balance of \$2,928.98, an increase of \$7.30. The trustee withdrew no fees from this account. For that same period, the Improvement Care Trust had a balance of \$492,001.05. However, this balance includes both an undistributed balance from a previous period of \$47,738.23 as well as income from investments (less expenses) in the current period of \$18,527.27. Additionally, the Department is aware that the trustee withdrew fees for the 2014 period after the time covered by this report in an amount of \$4,088.90, leaving total

income of \$62,176.60 for the previous two periods. However, withdrawals are not allowed for periods other than the most recent period, and payment of dividends would further not be allowed pursuant to Tenn. Code Ann. § 46-1-311(b) as a result of deficiencies in that account that have not been determined due to the underlying circumstances leading to this receivership.

### **Preneed Contracts**

Following completion of the report by Receivership Management, Inc., containing the names of the persons buried in each plot of the Cemetery according to the records maintained by the Cemetery, the Special Deputy Receiver intends to begin the process of identifying those persons with a remaining property interest in burial at the Cemetery. Those persons that have previously contacted the Department or the Special Deputy Receiver indicating that they have a preneed contract with the Cemetery will be contacted and additional attempts will be made to identify other affected persons. As the Report of Mr. Moore reflects, there is very limited space at the Cemetery, if any, to fulfill preneed burial contracts. The Receiver understands the importance of this issue to those who have purchased preneed burial contracts and the Receiver is and will continue to commit substantial effort to an attempt to resolve this situation if possible.

Respectfully submitted,



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*Special Counsel to Julie McPeak, the  
Commissioner of Commerce and  
Insurance in her capacity as receiver for  
Memorial Gardens Cemetery*

*and by Sarah Heston (14217)  
with permission*

CERTIFICATE OF SERVICE

The undersigned certifies that the foregoing Third Interim Report of the Special Deputy Receiver has been mailed First Class Postage prepaid to the following interested parties and attorneys requesting notice and transmitted via email this 23<sup>rd</sup> day of April, 2015:

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Bone McAllester Norton PLLC  
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JEF FEIBELMAN

by *A. Hiestand* 4.23.2015

## Receivership Management, Inc.

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783 Old Hickory Blvd., Suite 255 Brentwood, TN 37027 (615) 370-0051 Fax (615) 373-4336

### MEMORANDUM

TO: MICHAEL DRIVER  
DEPUTY GENERAL COUNSEL, REGULATORY BOARDS  
TENNESSEE DEPARTMENT OF COMMERCE AND INSURANCE

FROM: ROBERT E. MOORE, JR.  
CHIEF OPERATIONS OFFICER  
RECEIVERSHIP MANAGEMENT INC. *R.E.M.*  
SPECIAL DEPUTY RECEIVER

RE: REPORT ON GRAVE SPACE INSPECTION AND RECORDS  
REVIEW  
GALILEE MEMORIAL GARDENS, MEMPHIS, TENNESSEE

DATE: APRIL 22, 2015

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Pursuant to the Memorandum of Understanding regarding Galilee Memorial Gardens entered February 10, 2015 by Commissioner McPeak and authorization from you, I have conducted a review of records currently held by the Office of the District Attorney for the Thirtieth Judicial District of Tennessee and have been provided scans of same, performed an on-site plat and grave space inspection of the first two rows in the Garden of Paradise, conducted a general inspection of the cemetery, and have reviewed other information provided to me by either your office or the Tennessee Attorney General's Office.

### BACKGROUND OF THE CEMETERY

Galilee Memorial Gardens (hereafter referred to as "the cemetery" or "GMG") was originally part of a 54 acre tract of which 8 to 9 acres was developed for a cemetery in 1955 for African Americans. Sales began sometime during this period and interments began in 1956. In 1966, the Shelby County Chancery Court issued an order of sale and the Shelby County Clerk and Master held an auction at the Courthouse door. The property was split into two tracts. The first tract was the developed cemetery; the second tract was the rest of the tract that surrounded the cemetery on three sides. The Shelby County Clerk and Master deed stated that for those persons who were sold lots located outside of the cemetery boundary, the winning bidder of the second tract took title subject to these individuals who had purchased lots from the cemetery operator at that time.

Subsequent to this, the cemetery operations fell into financial difficulty three times prior to the current receivership, one of which was a state receivership imposed in 1992, which



resulted in the cemetery being turned over to Jesse J. Lambert, who began operating GMG at that time.

## PLATTED CEMETERY

GMG is alleged to have been platted into eight (8) gardens: Gethsemane, Prayer, Paradise, Trinity, Everlasting Life, Peace, Devotion, and Hope.<sup>1</sup> (See EXHIBIT 1, Aerial Photo from GMG Offices). Of the maps provided to me, the Gardens of Trinity and Paradise were not professionally platted. No plat map of the Garden of Hope was provided. Standard sized lots appear to have originally been 20ft by 32 ft. Each standard sized lot had 4 sections with 4 grave spaces in each section. (See EXHIBIT 2).

Using professionally platted maps and the plats provided for the Gardens of Trinity and Paradise, and an estimate of spaces in the Garden of Hope based on a site visit, the cemetery's platted capacity is 8,974 grave spaces. The Gardens of Paradise and Gethsemane have been expanded beyond their platted maps. The Garden of Paradise based on recorded interments expanded by 43 lots for a potential additional 688 grave spaces. The Garden of Gethsemane expanded by 8 lots for potential additional grave spaces of 128. All total with these additional spaces the cemetery could have 9,790 grave spaces. These do not include any burials in non-platted spaces along the edges of the cemetery gardens or in walkways.

## INTERMENT RECORD KEEPING SYSTEMS

Beginning in 1955, the cemetery maintained tracking systems that were designed to track both ownership of grave spaces and interments. A ledger for each Garden recorded ownership information by Lot and Space. A card catalogue listing ownership information for each owner was also maintained. An interment ledger was kept which contained all pertinent information on the deceased and cross referenced both the interment card (another card catalogue), ownership records, and Garden ledger. This system of recordkeeping appears to have been maintained up until February 27, 1989.

At February 27, 1989, 3,221 interment entries were made.<sup>2</sup> As of February 27, 1989, no one had been recorded as being buried in the Gardens of Hope, Trinity, or Paradise. These are the three gardens for which no professional mapping has been supplied. These interments breakdown as follows:

### By Garden:

Devotion: Out of an estimated 1,834 spaces, 1,178 had been used as of 2-27-1989  
Everlasting Life: Out of an estimated 2,302 spaces, 1,045 had been used as of 2-27-1989  
Gethsemane: Out of 845 spaces, 51 had been used as of 2-27-1989  
Peace: Out of 662 spaces, 234 had been used as of 2-27-1989  
Prayer: Out of 1,548 spaces, 709 had been used as of 2-27-1989

<sup>1</sup> There is also referenced the Garden of New Hope which has not been confirmed but is believed to be located in a space between the Garden of Paradise and the Garden of Gethsemane.

<sup>2</sup> The book numbers 3,246 interments but their numbering does not appear consistent.

Based on this information, at February 27, 1989:

- The Garden of Devotion had 656 empty grave spaces
- The Garden of Everlasting Life had 1,257 empty grave spaces
- The Garden of Peace had 428 empty grave spaces
- The Garden of Prayer had 839 empty grave spaces.

With this information we can evaluate the interment registrations since 2-27-1989 to see how many interments were recorded in the above gardens to determine if there were interments in excess of the available platted space in those gardens.<sup>3</sup>

After February 27, 1989, cemetery operators began using a burial form to track interments. See EXHIBIT 3. Purchase files were created for pre-need and at-need sales. In those files some indicate the space sold but that was not always the space recorded on the burial form based on my review of these records. These burial forms were completed by month and kept in three ring binders. I have reviewed these binders and the information therein. Based on information provided by the Office of the District Attorney General for the Thirtieth Judicial District, these burial forms were completed by either the grave digger or office personnel or both. The information contained on the form was largely the same as the old interment ledger (Name, date of burial, time of funeral, Garden, Lot, Section, and Grave Space, funeral home, and a notation if the lot was a pre-need sale or an at-need sale). There appears to have been an effort to continue the interment card catalogue for a brief period, but it does not appear to have been kept past the early 2000's.

#### DATABASE DEVELOPMENT

In an effort to bring together these disparate recordkeeping systems, my office developed a database for the purpose of listing who is buried where in Galilee Memorial Gardens. The source materials were the Interment Ledger, the Garden Ledgers (which were used for a time to track interments), and the Burial Forms. All of this data was entered into an excel spreadsheet then loaded into Access. When generating reports duplicates are eliminated through key filters. Not all duplicates can be eliminated as there are inaccuracies in the original records and we cannot determine if a duplicate exists. Over 26,000 lines of data were entered.

#### RECORDED INTERMENTS

The database lists a total of 10,682 recorded interments in GMG. That's 1,708 more spaces than originally platted. Further, it is 892 spaces more than the expansions would provide. Since February 27, 1989 there have been 6,124 interments recorded with a date of death. At February 27, 1989 the platted cemetery had 5,753 vacant spaces.

Below listed by Garden are the Platted Capacities, Expanded Capacities, and Recorded Interments.

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<sup>3</sup> The Garden of Gethsemane originally had 845 spaces but was expanded at some later date; therefore this analysis of interments would not likely be valid.

Garden	Plated Capacity	Expanded Capacity	Recorded Interments
Kiddyland And Babyland <sup>4</sup>	40	Not expanded	34
Devotion	1,834	Not expanded	2,143
Everlasting Life	2,302	Not expanded	2,603
Gethsemane	845	973	736
Hope	160 <sup>5</sup>	Not expanded	288
Paradise	1,000	1,688	1,672
Peace	662	Not expanded	774
Prayer	1,548	Not expanded	1,632
Trinity	623	Not expanded	678

One person is recorded as being interred in "Center." One hundred forty one persons are not recorded as being buried in a Garden.

#### INACCURATE RECORDING

GMG's grid and mapping system is fairly standard. A map of the Garden of Prayer (EXHIBIT 4) is an excellent example of the system. The Lot Number is shown in the center. This is where the permanent marker for the lot should be placed. The individual plat sheet (EXHIBIT 2) is oriented to the permanent marker as well as how oriented on the map. This system should be uniformly applied across the cemetery. It was not.

Attached is EXHIBIT 5. It shows the markers for Brenda J. Rodgers and Robert Leon McGhee. Their graves are side by side. Ms. Rodgers and Mr. McGhee are properly recorded in the same lot, but Ms. Rodgers is listed in Section A, Space 4 and Mr. McGhee is listed in Section A, Space 1. Based on the mapping system, Spaces 4 and 1 cannot be side by side, clearly a recording error.

I conducted an on-site inspection of grave spaces in the first two rows of the Garden of Paradise. This would be Sections 1 thru 12 on the map for the Garden of Paradise.<sup>6</sup> (EXHIBIT 6) The recording of names by the cemetery operators bears no resemblance to the physical inspection on site as to where the markers for these people are located. Attached as Collective EXHIBIT 7 are the plats for Lots 1, 2, and 3 as recorded and Collective EXHIBIT 8 are the plats

<sup>4</sup> These areas are subparts of the Gardens of Prayer and Peace.

<sup>5</sup> No plat map has been provided. This is an estimate based on the footage of the Garden of Hope.

<sup>6</sup> The map of the Garden of Paradise was not professionally made. Lots 35, 44, 45, 54, and 55 do not appear on the map but were laid out as a part of the original garden.

for Lots 1, 2, and 3 as inspected.<sup>7</sup> The fact there are clearly occupied and unmarked graves makes this particularly disturbing as there is no reliable record of who is buried in a grave space. This is complicated further as it appears the permanent markers have been moved.

EXHIBITS 9, 10 and 11 are photographs of a permanent marker found in the Garden of Paradise. It is the permanent marker for Lot 33. The photograph shows it is dug up and lying near the road near platted lot 7. Lot 33 marker is sitting more than 250 ft. from the actual Lot 33.

Turning back to the map of the Garden of Paradise (EXHIBIT 6), you will note Lots 6, 12, 19, 26, 34, 43, 53, and 63 along the south side of the map. According to the adjoining property owner's survey, all of these lots sit on his land, even though platted. At the southeastern corner of Lot 62 is the corner post. Running along the top of Lot 62 is the boundary. There are four rows of burials beyond this boundary, none of which are platted on the map.<sup>8</sup>

EXHIBIT 12 is a photograph taken from the corner post at 63 and looking west. The barbed wire is the current boundary according to cemetery. You will note in the photograph 4 graves with temporary markers. These graves are also not platted on the map.

#### NON-UNIFORM LOT NUMBERING SYSTEMS

As noted earlier, GMG expanded the Garden of Paradise and the Garden of Gethsemane. The number system used to identify these new lots is not uniform. EXHIBIT 13 is a photograph taken at the edge of the Garden of Gethsemane looking north at the northeastern corner of Lot 55 (see also EXHIBIT 14 Map of Garden of Gethsemane). You will see in the lower part of EXHIBIT 13 a permanent marker sitting on top of the ground. EXHIBIT 15 is a close up of that marker showing Lot Number "51XX." Presumably this is the new lot number for the expansion lot immediately to the east of Lot 51. In the database, no one is recorded as being in Lot 51XX. However, there are three people recorded in Lot 51-1.

I have noted in the database in the Garden of Paradise and the Garden of Devotion two to three people recorded as buried in the same space, sometimes noted as EXT and EXT II and EXT III. (See Information from Burial Sheet EXHIBITS 16 and 17) An allegation has been made that these notations indicate more than one person occupy the grave space. The allegation is that the caskets are stacked on top of each other. It is also entirely possible that these are border Lots on the map of the garden and these notations reflect expansion of the lot.

#### ON-SITE OBSERVATIONS

Sometime between November 2013 and February 2014, the cemetery operators removed the paved road to the rear area of the cemetery creating a very hazardous condition making it almost impossible to walk to this part of the cemetery. (See EXHIBIT 18) The result of the road removal limits visitation access to the rear of the cemetery. I would recommend the road be at least re-graded and graveled to a condition on which it can be driven and/or walked on.

<sup>7</sup> Notations in this exhibit use "V" which stands for Vacant; "ONM" which stands for Occupied Not Marked.

<sup>8</sup> That is not to say that GMG did not assign a Lot Number, Section, or Grave Space; however without a plat map to which this numbering relates, the act of recording numbers is pointless.

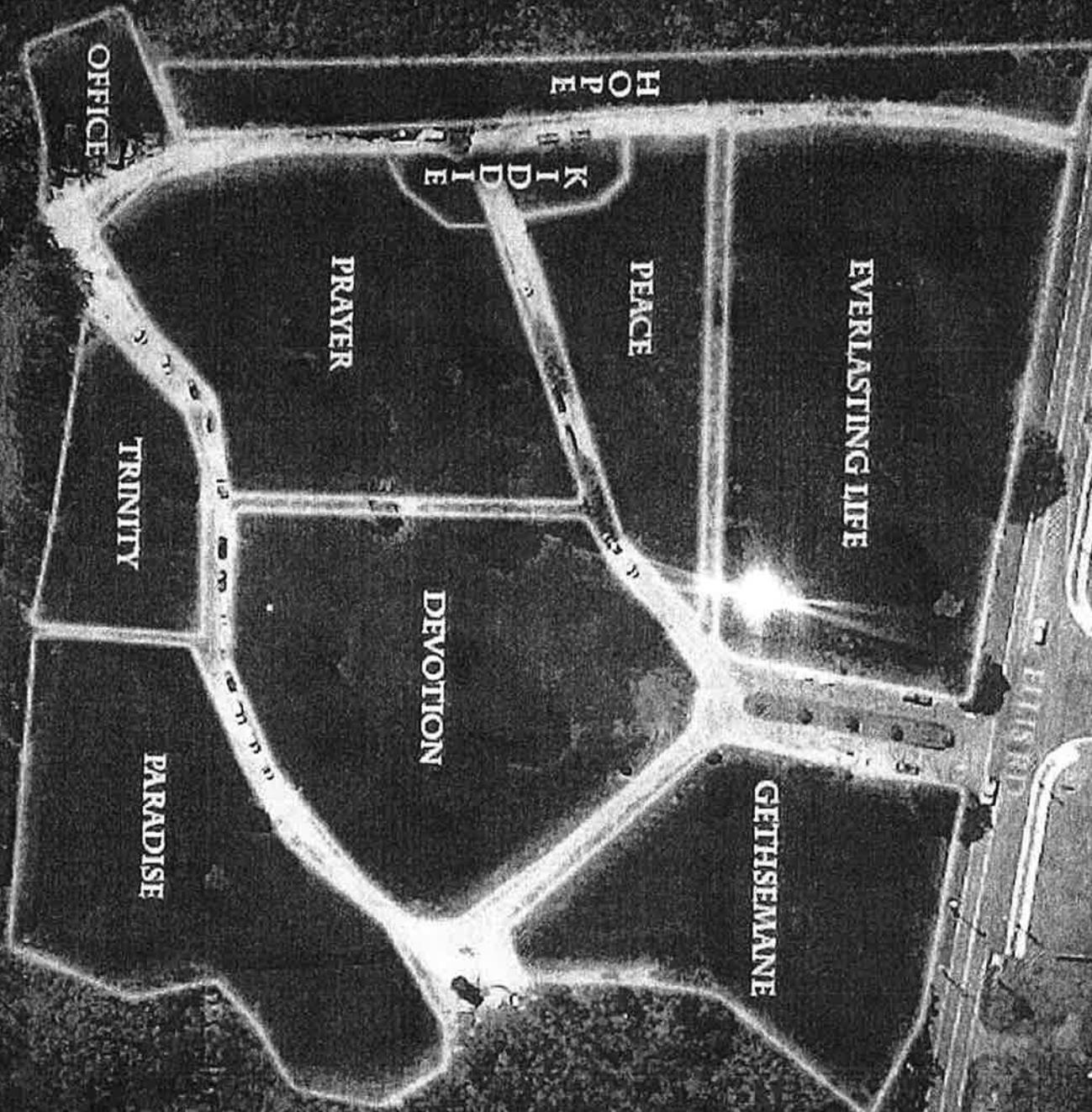
Large numbers of grave stones do not appear to have been permanently set and simply sit on top of the ground. See EXHIBITS 19, and 20. Other stones appear scattered. See EXHIBITS 21, 22, and 23. I would recommend these stones at a minimum be reoriented and set. There are also several stacks of stones located near the office. It is my understanding Mr. Lambert operated a memorial stone and marker business at GMG, therefore a determination needs to be made regarding these stones and if they were intended to be placed at GMG or if they were intended for another cemetery.

As earlier stated in this report, Lot and Space reporting was inconsistent and without a map, the reporting is almost pointless. I would recommend an on-site grave space inspection be performed on the whole cemetery and that Mr. Lambert or some other informed person provide on-site assistance in marking and platting the cemetery so that complete maps can be developed and marked grave spaces recorded. The database developed by my office can be used to properly record deceased information in the correct grave space.

#### FUTURE OPERATIONS

Based upon all of the information available to me and after the on-site inspection, it is my recommendation that only spaces previously sold on a pre-need basis in the Garden of Gethsemane be allowed and only after the space has been located and determined vacant. Further, the space must be on property that is not in dispute with the neighboring owner. The rest of the cemetery should be closed, as there can be no real assurance of platted vacant grave spaces, regardless of pre-need sales. The entirety of the Garden of Hope is alleged to be on neighboring property, so no further burials should occur there. Absent a process to establish these future use rights in the Garden of Gethsemane, the cemetery should be closed to further burials and be deemed abandoned.

Should you have questions about the report or require further information concerning the issues addressed in the report, please let me know.



EXHIBIT

1

tabbca

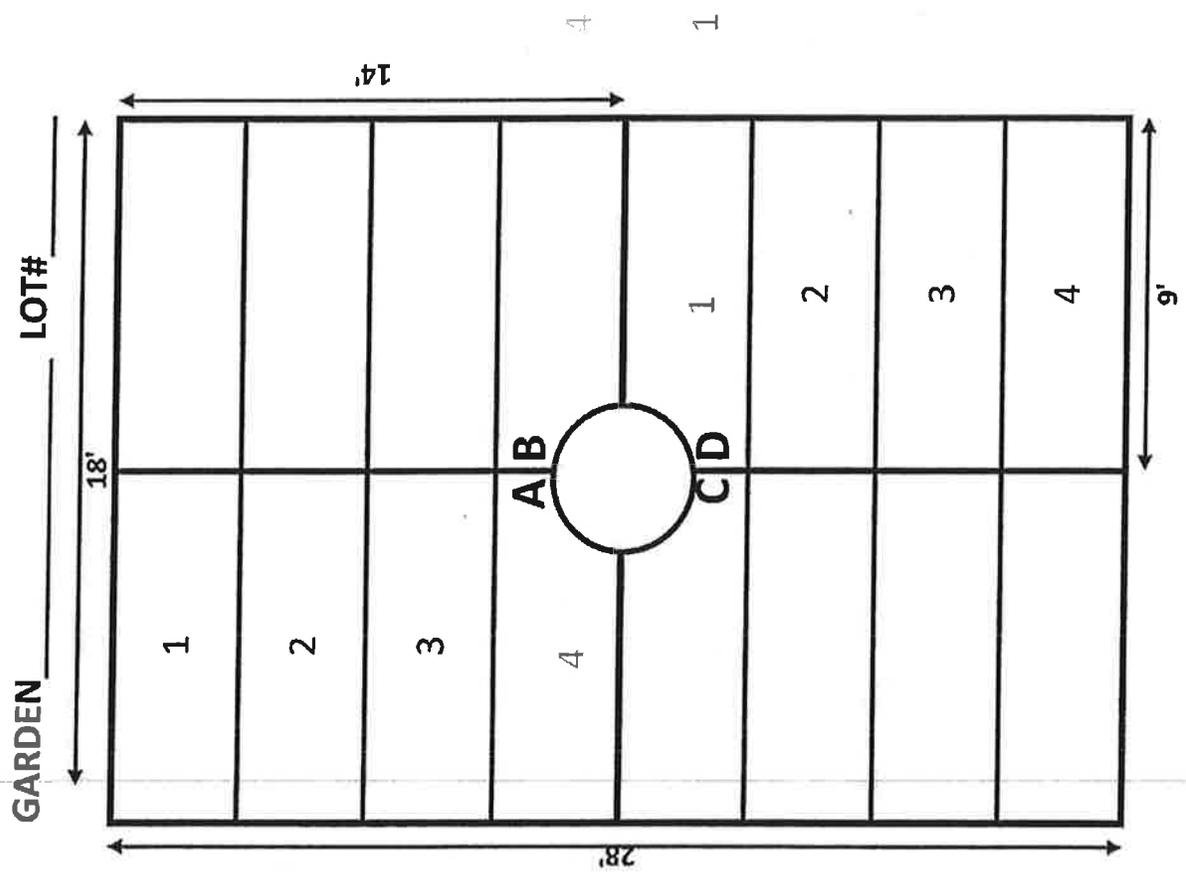


EXHIBIT 2

Burial Form  
 (1981) 378-0000 (1981) 488-0700

### BURIAL FORM

AM 11 AM

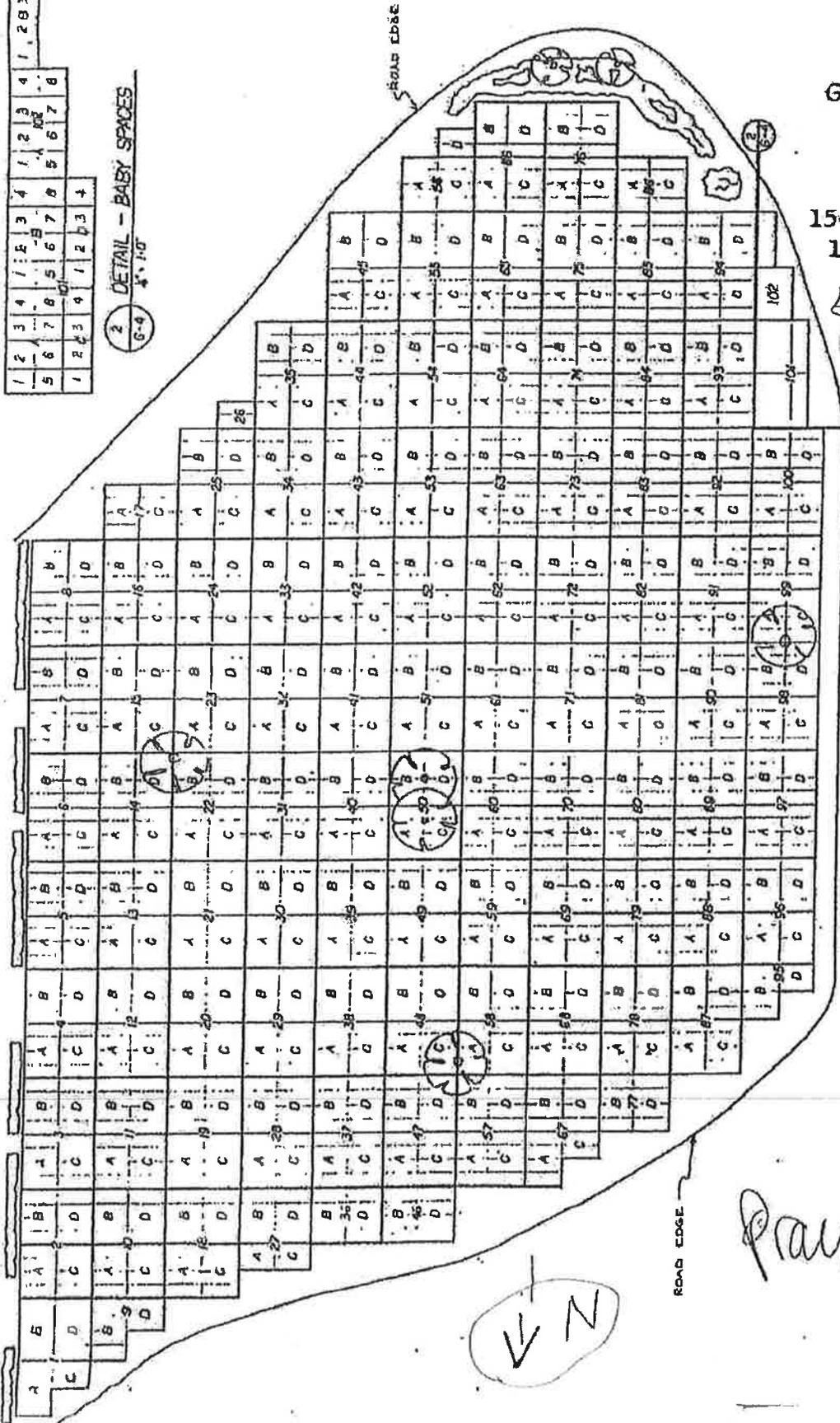
Name of Deceased	Date of Burial	Time of Burial	Location	Comments
Joyner, David	7-1-08	Graveside 12pm	our setup Para 6text A #3 E.H. Ford	A/N
Williams, Steve	7-1-08	1pm Graveside	our setup Para 6text #3 Christian	A/N
Cox, Glennie	7-5-08	10am	E.L.	A/N
Mills, Otis	7-5-08	12pm	Para 6A #1	A/N
Echols, Rex, Keith	7-5-08	12:30pm	Getn 37A #3	A/N
Haney, Essie Lee	7-5-08	2pm	Para 6text C #4	A/N
Whitaker, Rodney	7-7-08	12pm	Prayer 93	A/N
Boyd, Betty	7-8-08	1pm	Para 7text #4	A/N
Gray, Jr., Jessie	7-12-08	10am	Getn	A/N
Walker, Toranie	7-12-08	Graveside 11am	our setup Para 7text B #1 N.J. Ford	A/N
Baldwin, Emma	7-12-08	12pm	Para 7text B #2	A/N
Sutton, Jamela	7-12-08	1pm	Para 5text D #3	A/N
Graham, Edward	7-12-08	11am	Para 5text C #4	A/N

EXHIBIT  
 3

TOM:

1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4
5	6	7	8	5	6	7	8	5	6	7	8	5	6	7	8
1	2	3	4	1	2	3	4	1	2	3	4	1	2	3	4

2 DETAIL - BABY SPACES  
6-4 1/2" x 1/2"



GARDEN OF PRAYER  
1548 SPACES  
1.12 ACRES

*Handwritten notes:*  
101  
102  
103  
104

1 GARDEN OF PRAYER  
6-4 1/2" x 1/2" 1548 SPACES 1.12 ACRES

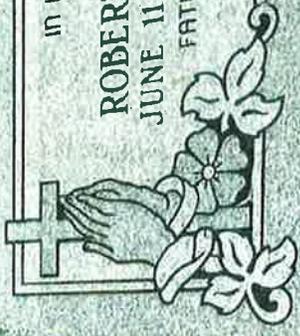
EXHIBIT  
4  
Labels

*Handwritten:* Prayer



IN LOVING MEMORY  
"BIG MAC"

ROBERT LEON MCGHEE  
JUNE 11, 1960 - APR. 22, 2011  
FATHER, SON & BROTHER



BRENDA J. RODGERS  
JAN. 23, 1951  
JULY 13, 2006

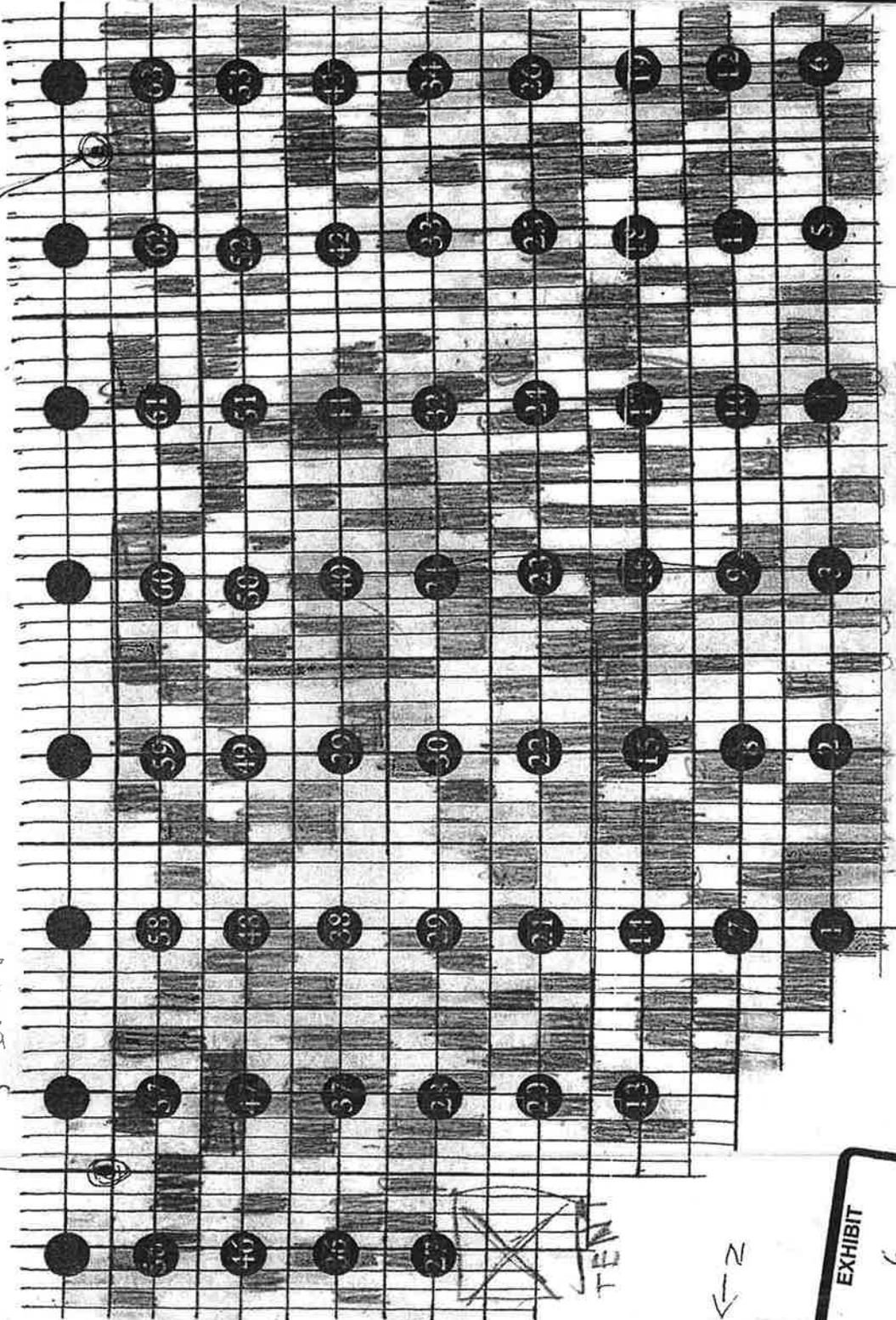
EXHIBIT  
5

tabler

Summit Point

PARADISE

4 rows  
5 rows  
5 rows  
5 rows



← 2

EXHIBIT  
6

As recorded

GARDEN Paradise LOT# 1

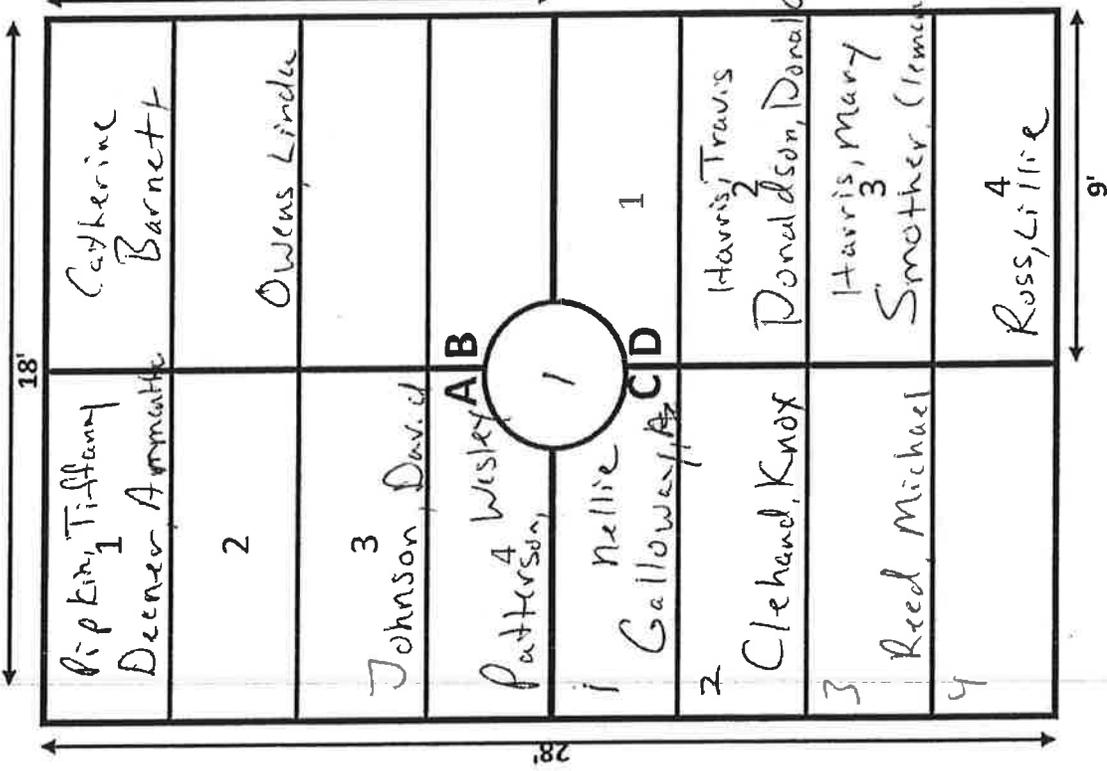
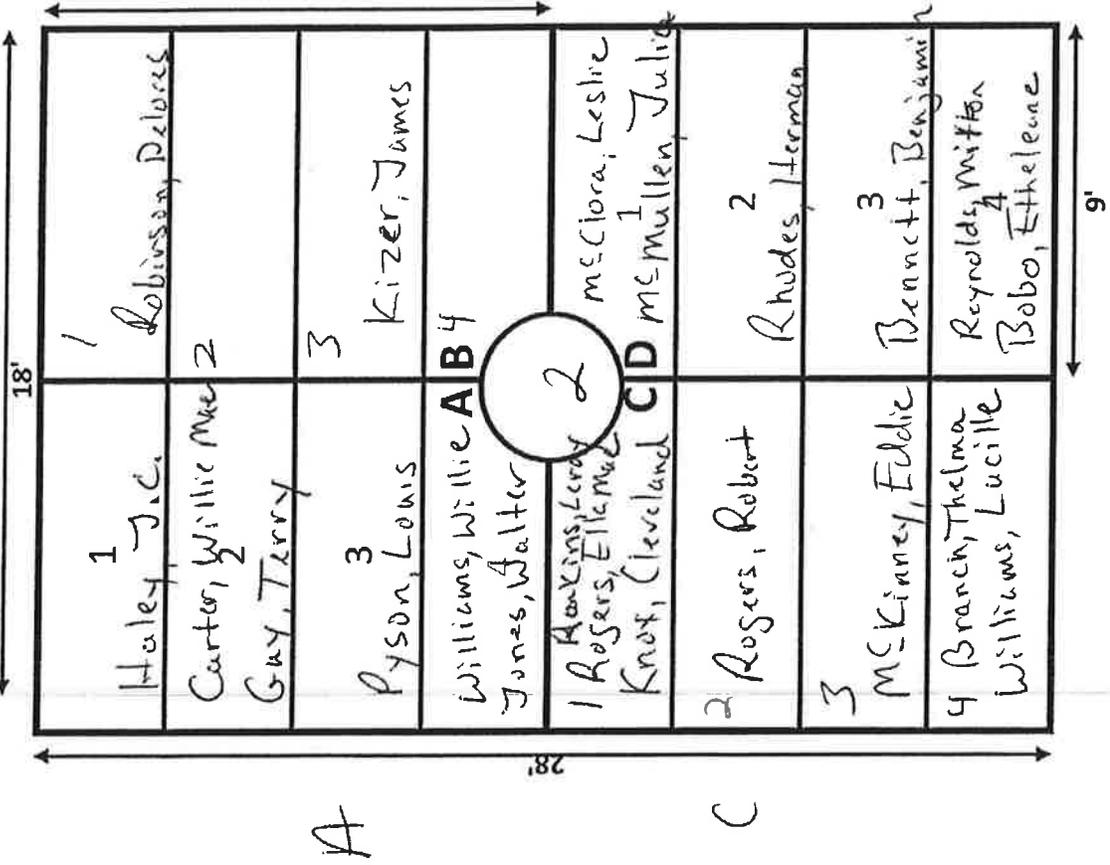
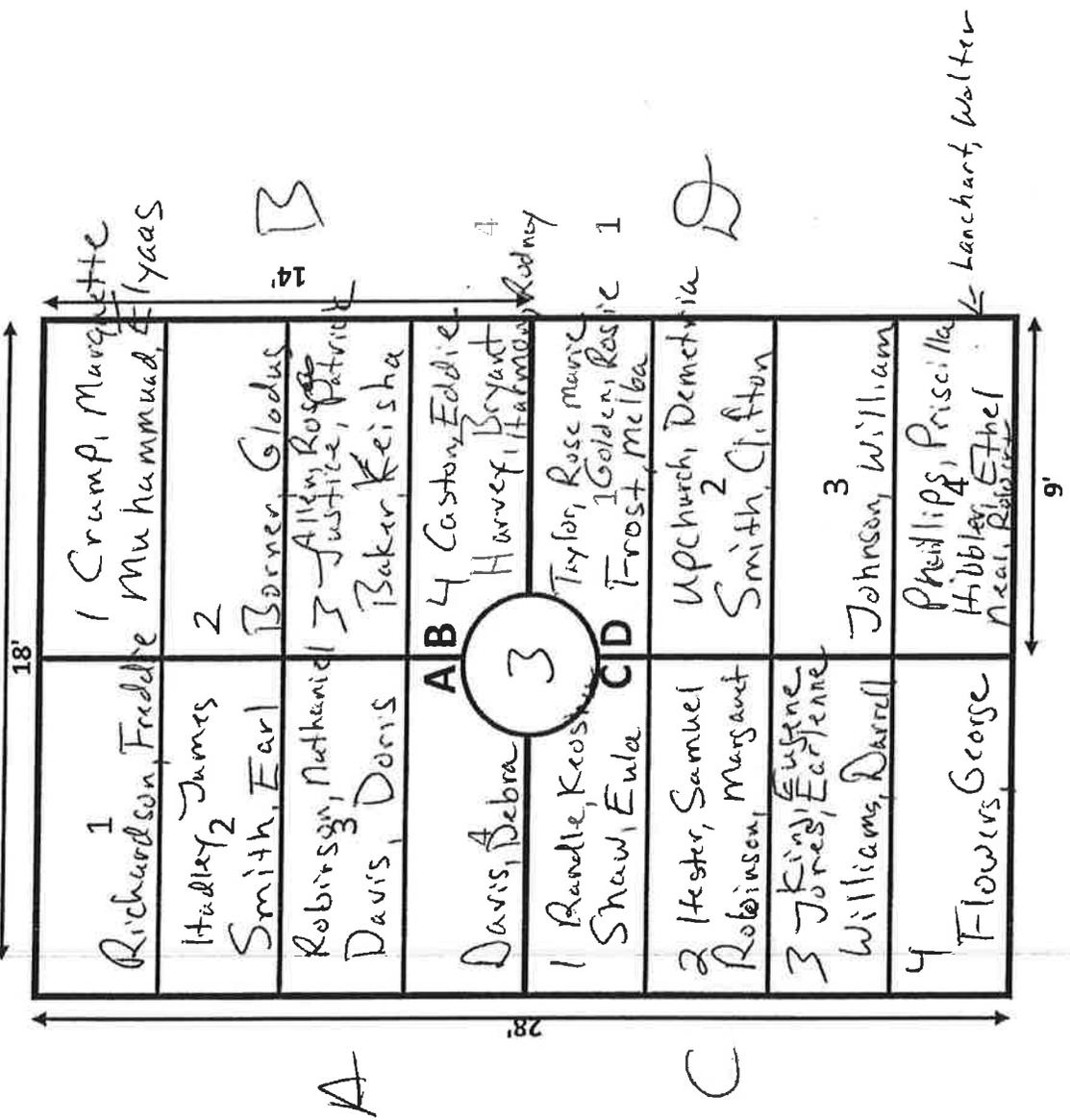


EXHIBIT  
Collective  
7

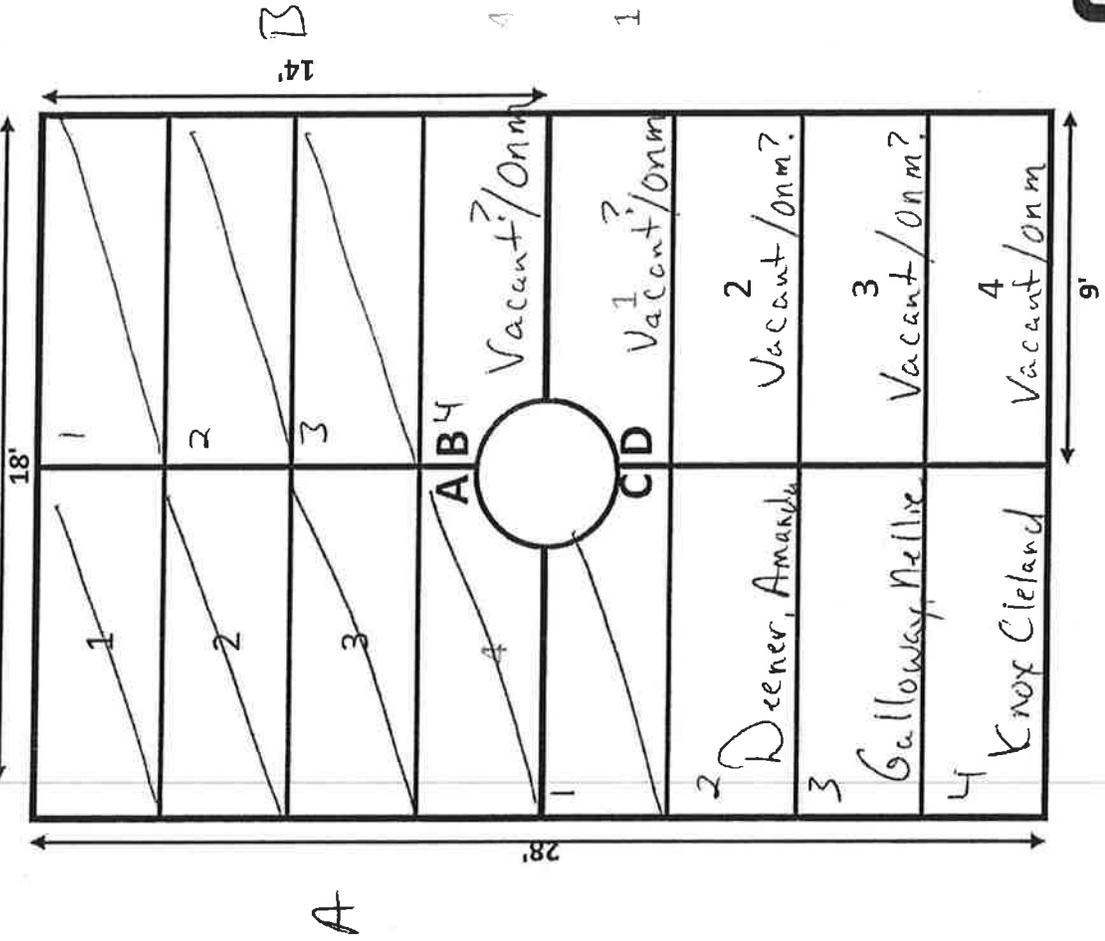
GARDEN Paradise LOT# 2 AS recorded



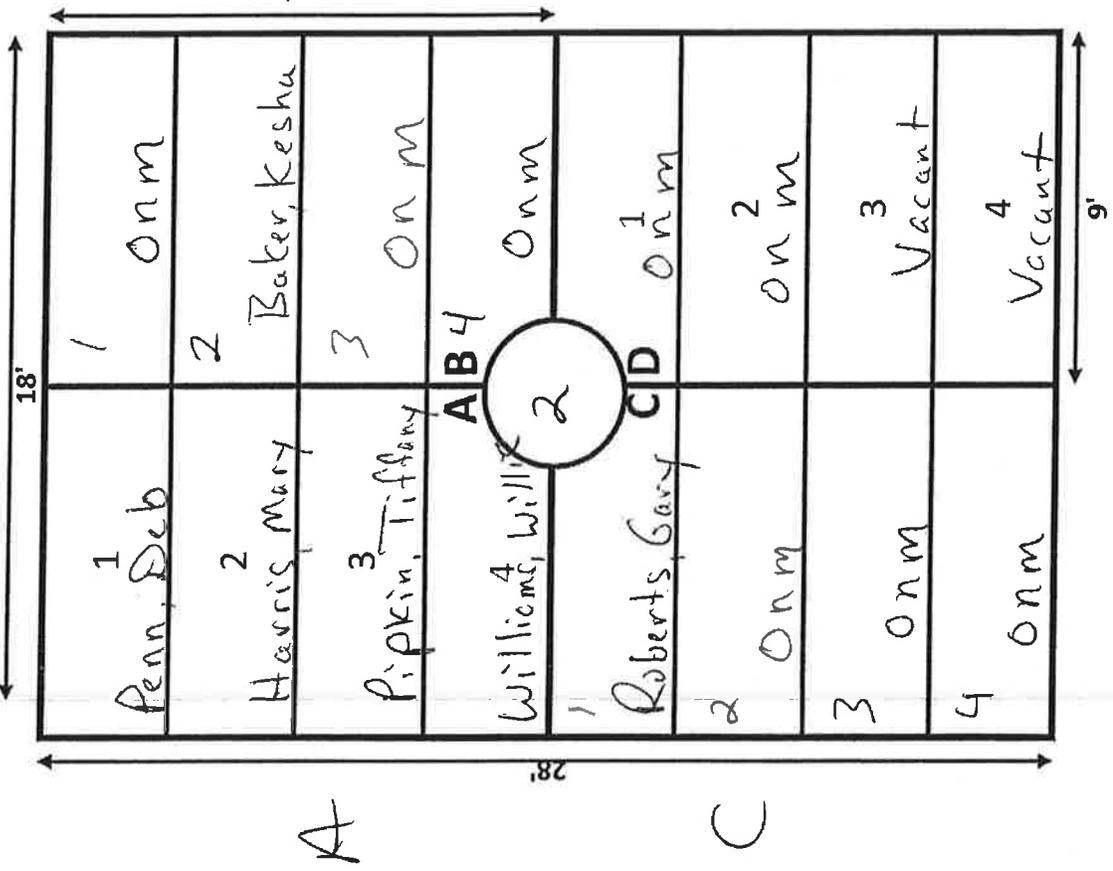
GARDEN Paradise LOT# 3 as recorded



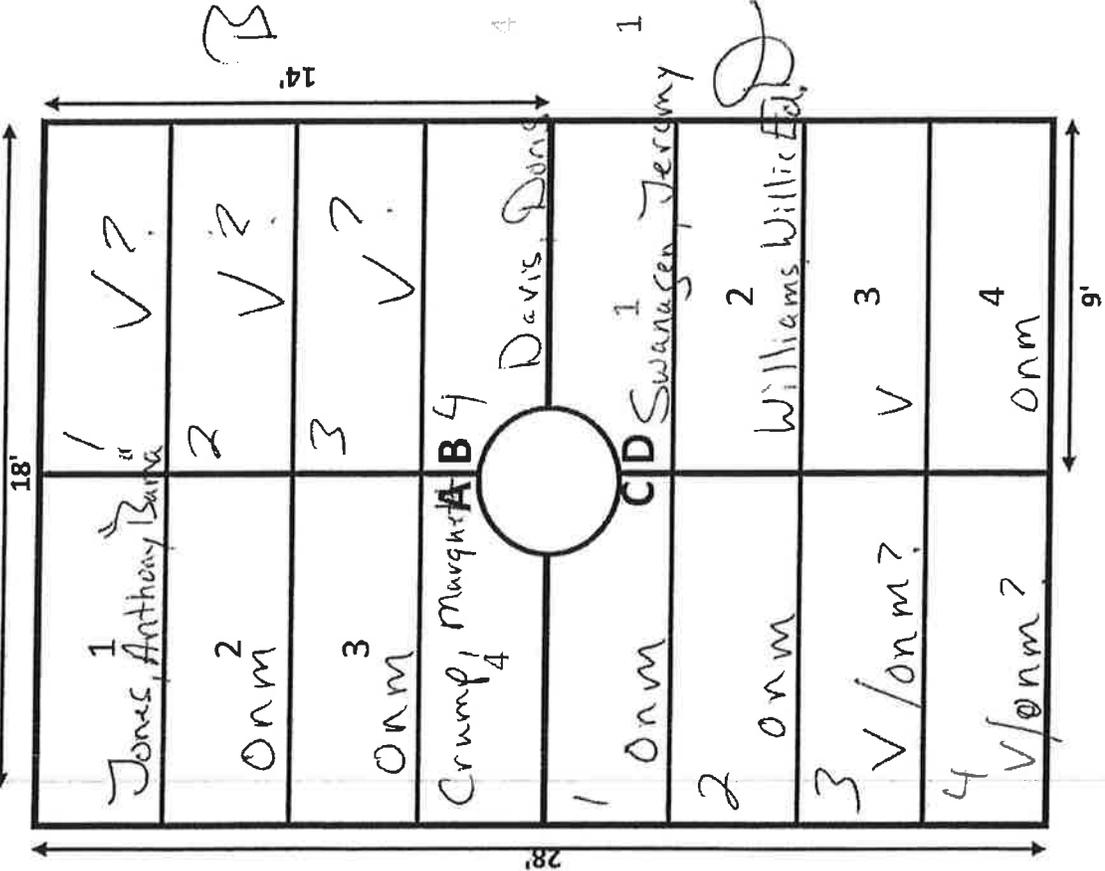
GARDEN Paradise LOT# 1 as inspected



GARDEN Paradise LOT# 2 as inspected



GARDEN Paradise LOT# 3 as inspectry



A

C



EXHIBIT  
9



EXHIBIT  
10



EXHIBIT  
tabbles  
17

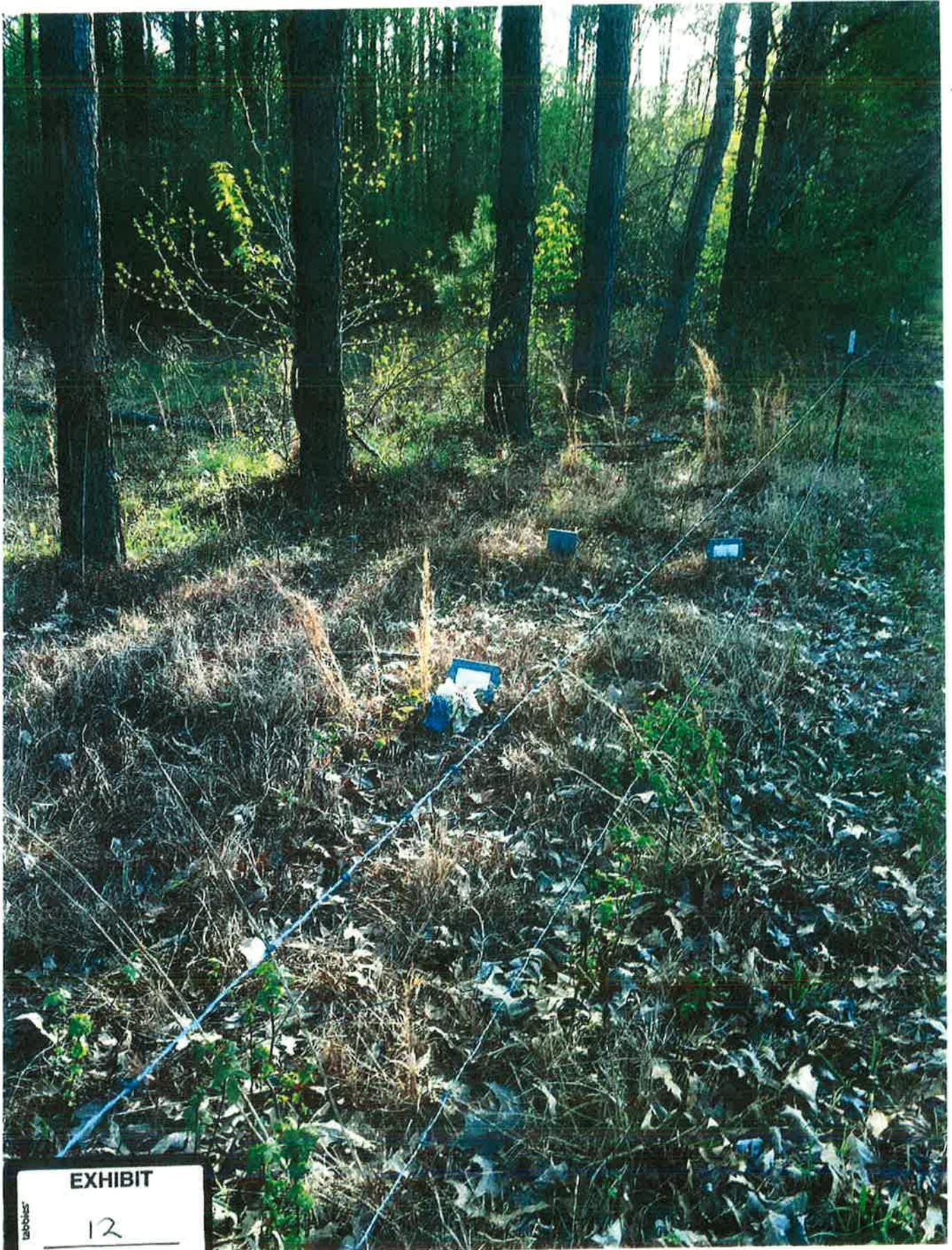


EXHIBIT  
12



EXHIBIT

13

GARDEN OF  
GETHSEMANE  
845 SPACES

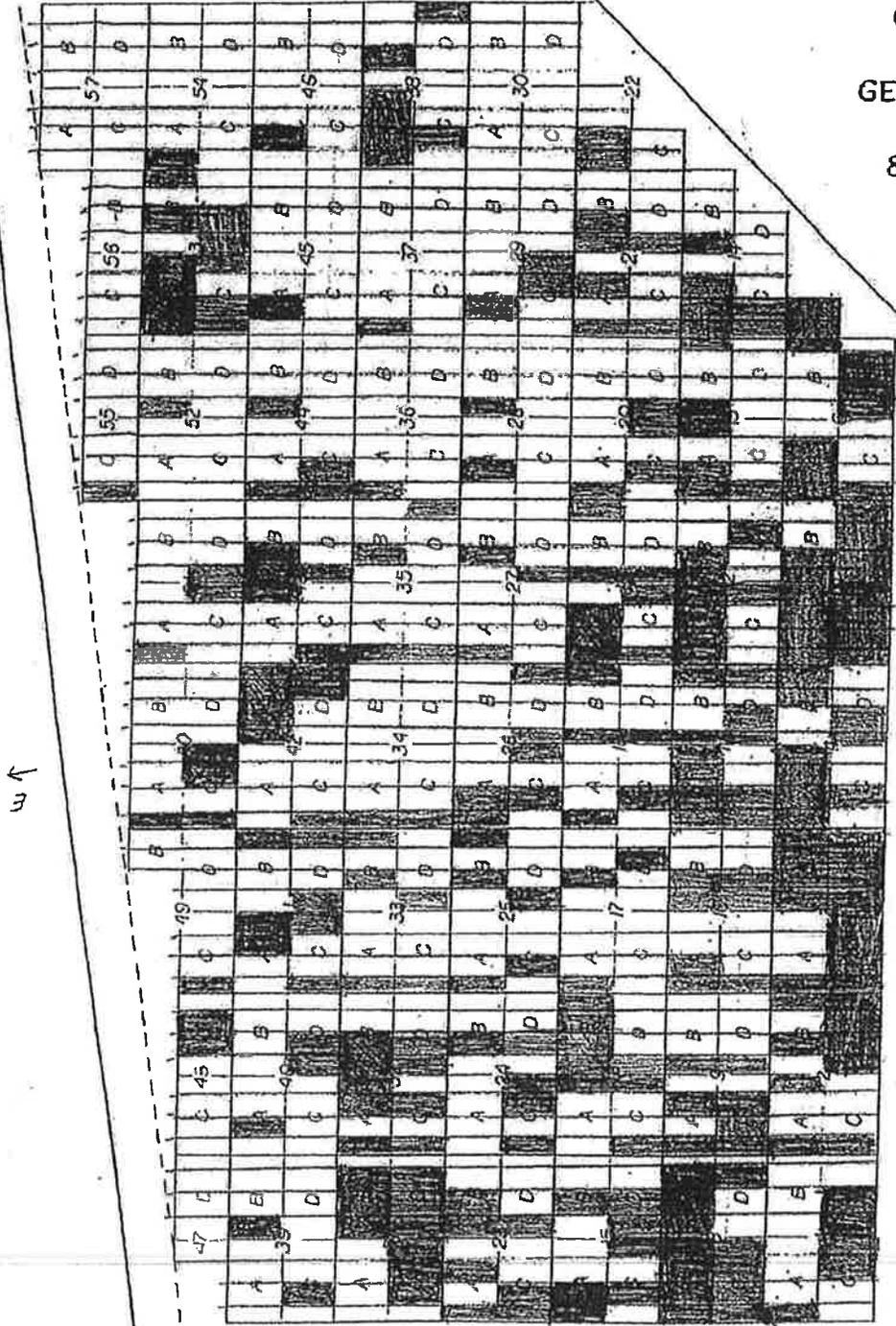




EXHIBIT  
15



Galilee Memorial Gardens  
8283 Ellis Rd.  
901-372-8357 -- 901-383-4694 (fax)

BURIAL FORM

<u>Name of Deceased</u>	<u>Date</u>	<u>Time</u>	<u>Location</u>	<u>Funeral Home</u>	<u>Comments</u>
Cross, Katherine <i>lene</i>	3/9/2013	10am	Dev 107 D#3	Signature	A/N
Jones, Andrea	3/9/2013	10am	Dev 188 C #3	our setup Mays	A/N
Robinson, Georgia Mae	3/9/2013	10pm		NJ Ford wood box	A/N
Davis, William Lawrence Jr.	3/9/2013	10am		MJ Airways their vault	A/N
Plummer, Mary	3/9/2013	11am	Geth 48B#3	Superior	A/N
Wade-Boone, Sandra Kay	3/9/2013	11am	Peace 1C#4	their vault NH Owens	A/N
Johnson, Jacqueline	3/9/2013	12pm		NH Owens	A/N
Williams, Katiena oversize (40in)	3/9/2013	12pm		Superior	A/N
Reed, Kelvin	3/9/2013	12pm	Peace 36A#1	Millington	A/N
Tate, Robert	3/9/2013	2pm		Superior	A/N
Thompson, LV	3/11/2013	12pm		RS Lewis	A/N
Finley, Gladys	3/12/2013	11am	Devotion 107D#4	Signature	A/N
Davis, William	3/12/2013	1:30pm	Devotion 107D#4	Signature	A/N
Jix, Dorothy	3/12/2013	12pm	Devotion 102D#2	Harrisons	A/N

JMM 2012





EXHIBIT  
18

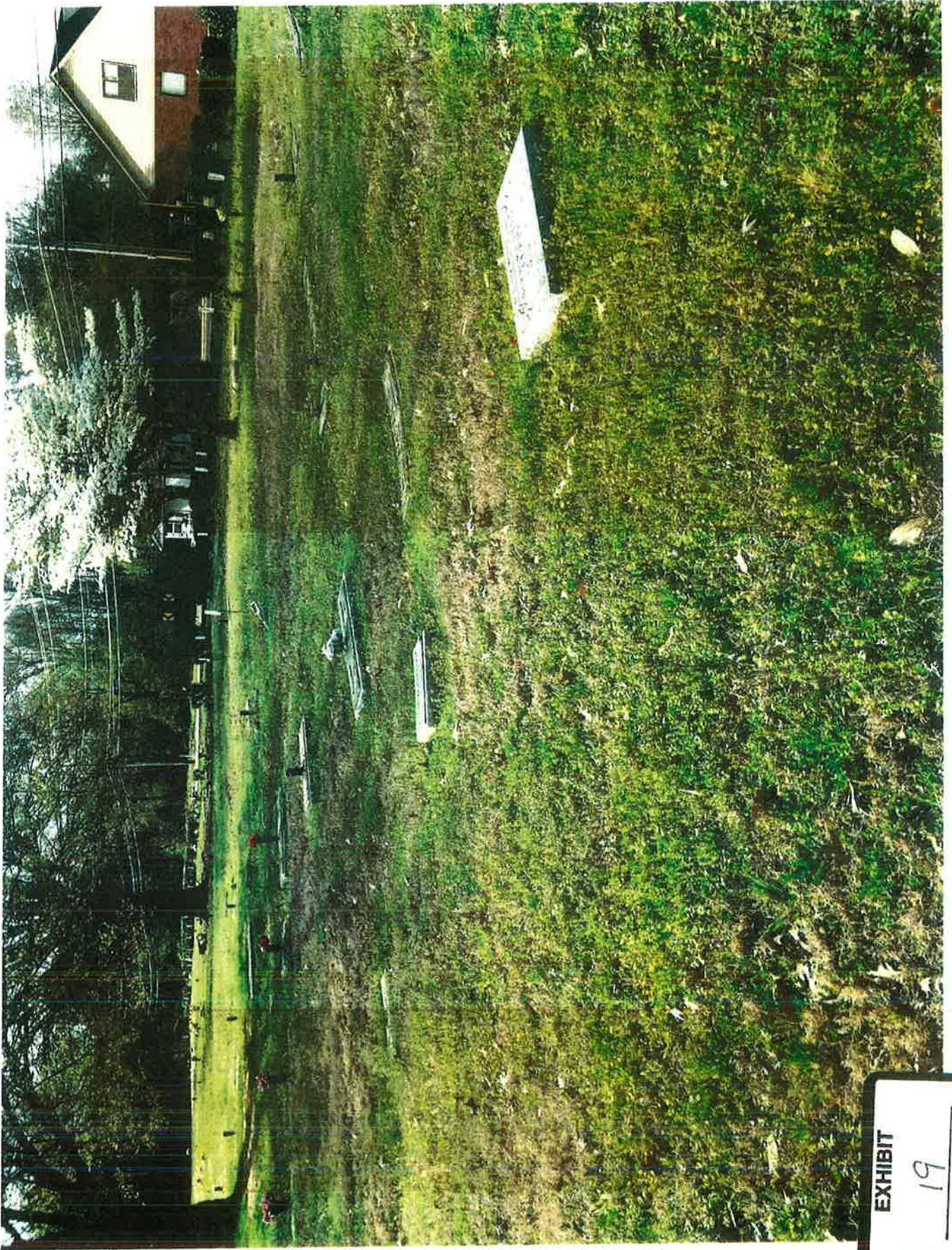


EXHIBIT  
19

Labiles



EXHIBIT

20

bbbs

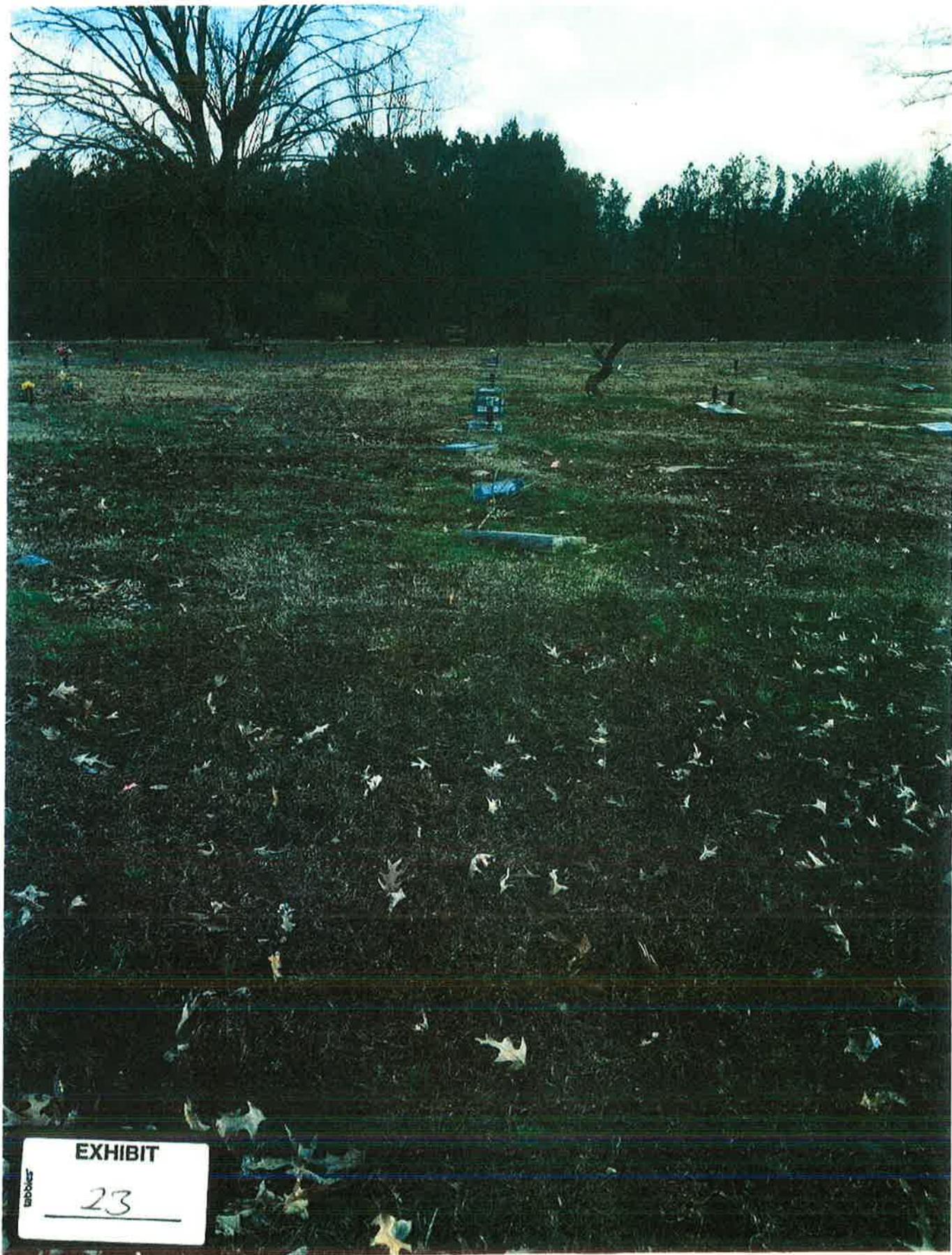


**EXHIBIT**  
21

TRIMARK



EXHIBIT  
22  
Labels



tabbles  
**EXHIBIT**  
23