



**BOB RILEY**  
GOVERNOR

**STATE OF ALABAMA**  
**DEPARTMENT OF INSURANCE**

**RECEIVERSHIP DIVISION**  
201 MONROE STREET, SUITE 1700  
POST OFFICE BOX 303353  
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WALTER A. BELL  
COMMISSIONER

DENISE B. AZAR  
CHIEF  
RECEIVERSHIP DIVISION

June 7, 2006

Blount Memory Gardens, LLC, Brighton Cemetery, LLC, Brookwood Cemetery, LLC, Cedar Oak Cemetery, LLC, Crestview Cemetery, LLC, Cullman Memory Gardens, LLC, Forest Grove Memory Gardens & Funeral Home, LLC, Marshall Memorial Funeral Home, LLC, Marshall Memorial Gardens, LLC, Oakland Cemetery, LLC, Pineland Memorial Park, LLC, Resthaven Memorial Park & Funeral Home, LLC, Sunrise Memory Gardens, LLC, Williams-McCracken Funeral Home, LLC, Wilson Funeral Home, LLC.

**Dear Interested Persons:**

Control of the specific Mike Graham & Associates location listed above was assumed by the Alabama Department of Insurance on October 14, 2005, under a court order issued in the Circuit Court of Jefferson County, Alabama (Civil Action No. CV 05-6114). The department is acting under the authority of the Pre-Need Funeral and Cemetery Act of 2002, which sets up the department as the regulatory authority for pre-sales of funeral and cemetery services.

Receivership means that all of the assets of an entity have been placed under the control of the department's receiver, whose official actions are supervised by the court. All of the funeral homes and cemeteries are operating, all pre-need policies are being honored, and we intend to continue honoring the policies.

On March 31, 2006 an Order of Liquidation was issued in the Circuit Court of Jefferson County, Alabama (Civil Action No. CV 05-6114), which is the next step in a receivership case when it is apparent the companies cannot be rehabilitated. In accordance with the liquidation order, a Notice and Proof of Claim form was sent to policyholders, vendors, and all creditors of the Mike Graham and Associates locations.

If you did not receive a copy of the Notice and proof of claim form and would like a copy, the Notice and Proof of Claim form may be downloaded from the Alabama Department of Insurance website at [www.aldoi.gov](http://www.aldoi.gov) (Listed under Companies, Current Issues-Receivership). In addition, the Circuit Clerk's office for Bibb, Blount, Chambers, Cullman, Dekalb, Jackson, Jefferson, Marshall and

EQUAL OPPORTUNITY EMPLOYER

Tuscaloosa Counties has copies of the Notice and Proof of Claim form. The form may also be requested by writing the Department of Insurance, Receivership Division and sending a self-addressed stamped envelope to the address listed above.

Should you have any additional concerns, please contact my office at 334-240-7560.

Sincerely,



Denise B. Azar  
Receiver

Blount Memory Gardens, LLC, *Et Al.*

/tlk