

IN THE CHANCERY COURT OF DAVIDSON COUNTY, TENNESSEE
20TH JUDICIAL DISTRICT
AT NASHVILLE
PART III

STATE OF TENNESSEE,)
ex rel. HODGEN MAINDA, solely in his)
official capacity as Commissioner of)
Commerce & Insurance,)
)
Plaintiff,)
)
v.)
)
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.)

No. 14-102-III

**[PROPOSED] ORDER TERMINATING THE RECEIVERSHIP OF GALILEE
MEMORIAL GARDENS, DIVESTING THE RECEIVER OF CEMETERY REAL
PROPERTY, PROVIDING THAT CEMETERY BE MAINTAINED WITH
IMPROVEMENT CARE TRUST FUND EARNINGS, PROVIDING FOR DISPOSITION
OF RECORDS, AND DISCHARGING RECEIVER UPON FILING NOTICE OF
COMPLETION**

This Court has before it the final matters to be determined to allow the discharge of the Receiver of the Galilee Memorial Gardens cemetery, located at 8283 Ellis Road, Bartlett, Tennessee, and the termination of that receivership of the Cemetery which was established by order of February 21, 2014 under Tenn. Code Ann. § 46-1-312 and this Court's exclusive jurisdiction. Hodgen Mainda, Commissioner of the Department of Commerce & Insurance, serves

as the statutory Receiver of the Galilee Memorial Gardens cemetery, (the “Cemetery” or “Galilee”) solely in his official capacity, having succeeded in office to Julie Mix McPeak, the original Receiver herein, in her official capacity, and Carter Lawrence, who served as Interim Commissioner briefly following Commissioner McPeak in 2019 (the “Commissioner” or “Receiver”).

**POSTURE OF THIS MATTER AND THE RELEVANT LEGAL BRIEFING ON
MOTION TO TERMINATE RECEIVERSHIP**

The Commissioner as Receiver, through his appointed Special Deputy Receiver, Receivership Management, Inc., and undersigned counsel, filed a Motion to Terminate Receivership and for Other Relief, with a Memorandum of Law, on February 28, 2020 (Motion to Terminate Receivership). The Receiver also on February 28, 2020 filed a Receiver’s Notice Identifying Entity Willing to Assume Responsibility for Maintenance of Galilee Memorial Gardens Upon Termination of the Receivership (Notice of Willing Entity). Pursuant to written proposal attached to the Notice of Willing Entity, Red and Blue LLC, a Tennessee limited liability company, was identified as willing to assume maintenance under the terms of the proposal, to be funded by the Cemetery’s Improvement Care Trust Fund (ICTF) earnings including retained earnings. Red and Blue LLC did not propose to become an owner of the Cemetery real property, nor has any other entity or local government suggested any willingness to do so.

The Motion to Terminate Receivership seeks an order to establish the few remaining steps to be performed by the Receiver needed to end this receivership, upon which the Commissioner would be discharged as Receiver. These address and provide for future maintenance and use of the ICTF as contemplated by the statute, Tenn. Code Ann. § 46-1-204, where there is no owner operating the property and performing this maintenance. The Receiver also requests to be divested

of the Cemetery property to reflect the end of the Commissioner's fiduciary role in this case. Specifically, the Commissioner moved this Court to enter an Order that:

- (1) terminates the Receivership for the Cemetery and discharges the Commissioner as Receiver,
- (2) authorizes the expenditure of income generated from the Cemetery's improvement care trust fund (the "ICTF") to provide limited improvement care services for the Cemetery following termination of the Receivership,
- (3) approves the hiring of Red and Blue LLC, a Tennessee limited liability company, to serve as responsible party under Tenn. Code Ann. § 46-1-204(e) for providing post-receivership improvement care services at the Cemetery to be funded by the ICTF,
- (4) authorizes Commercial Bank and Trust of Paris, Tennessee to continue serving as trustee of the Cemetery's ICTF pursuant to the guidelines established by the Court in its Order terminating the Receivership,
- (5) at the conclusion of the Receivership, divests title to the grounds at Galilee Memorial Gardens out of the Commissioner as Receiver and reaffirms and makes permanent the injunction against the Defendants taking any further action with regard to Galilee.
- (6) provides for the preservation and maintenance of certain burial records of the Cemetery.

The Intervenor Shelby County filed its Response to the Motion to Terminate on March 6, 2020, (Shelby County March 6 Response), not opposing any of the Receiver's proposed arrangements for maintenance with the trust fund income or records disposition, nor the termination of the receivership. Rather, Shelby County argued that the effect of the Commissioner's proposed discharge with divestment of the title of the cemetery grounds from the Receiver would lead to the escheat of the Cemetery's grounds to the State of Tennessee and that then the State would bear future obligations to maintain the property as owner.

Following discussions of how to address Shelby County's March 6 Response at the previously scheduled hearing for March 10, 2020, this Court entered an Order of March 16, 2020, pursuant to which the Commissioner, through the Attorney General's Office, has filed additional

briefing to address the Response. The question of escheat of the property, if any, to the State, and its disputed relevance, was briefed in the Commissioner's Memorandum of Law Addressing Purported Escheatment of Galilee Memorial Gardens and Related Matters filed April 9, 2020 (Commissioner's April 9 Memo of Law).

Shelby County timely filed its Response to the Commissioner's April 9 Memo of Law on May 6, 2020 in a Memorandum of Law, (Shelby County May 6 Response). The Commissioner has filed a Commissioner's Supplemental Memorandum of Law Addressing Escheatment Issues and Post-Receivership Ownership of Galilee Memorial Gardens responding to the Shelby County May 6 Response on May 22, 2020 (Commissioner's Supplemental Memorandum).

The Court also relies for this ruling upon the circumstances, extensive findings and legal rulings, established by two permanent orders of this Court as the law of this case, and providing the conditions which justify this final termination of the receivership. These orders effectuate a plan transforming Galilee into a permanently closed Cemetery (but allowing gravesite visitation) following this receivership. These are:

1) The Order entered June 12, 2019: Memorandum and Final Order from Hearing of 4/10/2019 to Dissolve Corporation and All business Entities in Receivership; to Grant Receiver Exclusive Title to the Original Cemetery Parcel; to Permanently Enjoin Defendants from the Galilee Cemetery Business; and to Determine or Bar Claim of Defendants

2) The Order entered March 11, 2020: Order for Entry After Hearing To Set Conditions for Liquidation of Galilee Memorial Gardens Cemetery; Prohibiting Burials, Disinterments, or Activities other than Permanent Maintenance and Limited Visitation of Graves; Finding the Cemetery Lacks Assets to Distribute and Barring all Claims or Suits Against the Cemetery or Defendants in Receivership

These earlier orders reflected a phased wind-down of the receivership and disposed of every issue reasonably able to be addressed through this proceeding, save those to be decided in this Motion to Terminate. All land with gravesites of Galilee Memorial Gardens are within the Cemetery parcel as expanded in 2015 during the receivership, as fully described in the Order

entered June 12, 2019. By enjoining the Defendants from any Cemetery involvement or business interests; prohibiting the Cemetery's return to commercial operations, burial activities, disturbances of the grounds; and barring all claims upon the Cemetery thenceforth, only the final arrangements to allow discharge of the Receiver consistent with the Cemetery's closure need be made to end this case.

This Termination Order has been proposed by Receiver's counsel and lodged for consideration before the hearing scheduled for the Motion to Terminate on May 28, 2020, and having been considered and argued at such hearing before this Court, based upon the entire record of this matter, and the foregoing notices and briefs, [and as announced in the ruling of the Court at the hearing] the Court approves these findings and final steps for entry.

I. TERMINATION OF THE RECEIVERSHIP IS JUSTIFIED.

The Court agrees that a few final arrangements will allow the receivership case to end appropriately: by establishing the plan that is feasible and statutorily authorized for maintenance of the Cemetery with a responsible party with trust income in future, transferring a set of essential cemetery records to a publicly accessible site, and divesting the Commissioner as Receiver of any interest in the Cemetery real property. As set forth below [or by separate ruling incorporated by this reference], the Court does resolve the pending questions of Shelby County whether matters regarding the ownership of the overall Cemetery following discharge of the Receiver must even be addressed given this status and the purposes manifest from the law on Cemetery regulation that the Commissioner effectuated. Tennessee law in no way dictates or authorizes a permanent involuntary role for the State to own a cemetery emerging from receivership. The Receiver already through six years of this matter, upon accomplishing the last items set out below, will have concluded all required activities in pursuit of receivership and the attempted rehabilitation of

Galilee, and be eligible for discharge upon notice to this Court of accomplishing the minor final tasks to closure.

II. THE COMMISSIONER IS ENTITLED TO BE DIVESTED OF THE CEMETERY TITLE ACQUIRED AS RECEIVER, AND TENNESSEE'S CEMETERY STATUTES DO NOT AUTHORIZE ESCHEATMENT OF THE CEMETERY TO THE STATE.

Based on the current condition of the Cemetery, the Court cannot reasonably justify continuing this lengthy Receivership. Significant public funds from the Cemetery Consumer Fund established by Tenn. Code Ann. § 46-1-105(d) were expended by the Commissioner to fund the Receivership, but additional efforts will neither be cost-effective nor result in any tangible improvements in the condition of the Cemetery. Further, receivership proceedings initiated under Tenn. Code Ann. § 46-1-312 are, by their very nature, of limited duration, and the statute does not obligate the Commissioner, once appointed as a receiver, to serve in that role permanently or in an open-ended fashion. Accordingly, the Commissioner is justified in seeking the termination of the Receivership and discontinuing the expenditure of state funds for receivership administration. Therefore, the Court will GRANT the Commissioner's Motion and terminate the Receivership and, by divestment of any right, title or interest in the Cemetery property out of the Receiver, authorize the Receiver's final discharge.

For reasons set out by the Commissioner, including the April 9 Memo of Law, and as amplified by the Commissioner's Supplemental Memorandum of May 22 replying to Shelby County's May 6 Response, Tennessee laws foreclose or make ineligible the escheat of Galilee cemetery property to the State Treasurer. The Court is convinced by those authorities and adopts their reasoning in total that the bare Cemetery emerging from this receivership under Tenn. Code Ann. § 46-1-312 cannot escheat like property from a decedent's estate where there are no heirs. There is no lawful basis to force ownership of the cemetery on the State through this involuntary

means where the Receiver's stewardship and possession of the cemetery parcels was solely undertaken in an official fiduciary capacity conferred by law, to facilitate a possible conveyance authorized by the receivership statute which ultimately could not occur, and that capacity is ending. As in the Bookwalter Cemetery receivership example, *McPeak etc. v. Bookwalter Cemetery*, Davidson Ch. No. 10-1426-III, Final Order 6-20-2013, undertaken by the Commissioner and this Court, it can be acceptable, upon making feasible arrangements for maintenance and visitation of gravesites by the persons who retain that right, that determinations of the ownership of the overall cemetery parcel need form no part of the order that terminates the receivership.

Moreover, the ability of the State to disclaim any ownership attempted to be conveyed or ordered implies a finding of escheatment would be a futile gesture by the Court and present needless dilemmas to State authorities. Even when real property escheats to the State of Tennessee, the State may decline to accept the property, especially that with no substantial commercial value or the cost of disposing of the property will exceed the value of the property – conditions that apply to Galilee. Under Tennessee's Uniform Unclaimed Property Act, the State of Tennessee, acting through the State Treasurer, has wide discretion in accepting or rejecting any property that would otherwise escheat to the State. Specifically, pursuant to Tenn. Code Ann. § 66-29-138(a)(1), the Treasurer may decline to accept property that “has a value less than the estimated expenses of notice and sale of the property.” Further, Tenn. Code Ann. § 66-29-139 authorizes the Treasurer to refuse or return any property that “has no substantial commercial value or that the cost of disposing of the property will exceed the value of the property.” Also, under Tennessee's Disclaimer of Property Interests Act, codified at Tenn. Code Ann. §§ 31-7-101 to -112, the State of Tennessee may disclaim any interest in real property it may receive by operation of law, conveyance, or other means. *See* Tenn. Code Ann. § 31-7-103 (Act applies to “disclaimers of any

interest in property, whenever created.”); Tenn. Code Ann. § 31-7-105(a) (any “person may disclaim, in whole or in part, any interest in or power over property.”); and Tenn. Code Ann. § 31-7-102(6) (the Act’s definition of “person” includes a “government, governmental subdivision, agency, or instrumentality.”).

Nor is the public interest served by tying the Commissioner into a receiver role by prolonging this case indefinitely at State expense when no further rehabilitation of the Cemetery would be achieved. Shelby County admits that the receivership should end. Even if the law supported these outcomes – and it does not – the Court is convinced that any ruling prolonging the receivership pending a property transfer or other considerations of ownership must harm the efficacy of receivership as a remedy authorized by the Cemetery Act. Considering the Receiver has obtained a proposal for knowledgeable and reasonably priced maintenance for Galilee that is feasible to be approved by this Court, no further utility can be derived by either continuing receivership or forcing any other state official into a novel role not contemplated by the Cemetery Act or other state laws. This Order is intended to avoid all such controversies that prolong this case and create arguably bad precedent for receiverships generally and disincentives for the Commissioner’s use of receivership to address gross mismanagement of a regulated cemetery.

Visitation will Continue: The Cemetery, as always, will remain a burial ground, planned as open for respectful visitation as a permanent resting place of those interred there. The limitations on visitation times and dates established in this Court’s Order of Times, Dates, Conditions and Arrangements for Limited Visitation at Galilee Memorial Gardens, entered May 20, 2019, (i.e. holidays and weekends) will be dissolved at the termination of this case. However, visitors exercising a right to visitation to graves still proceed at their own risk on the uneven grounds of the cemetery, and due to the termination of the receivership, neither the Commissioner,

the Department of Commerce and Insurance, the Receiver, Receiver Management, Inc, or the Court can or will supervise, monitor or be responsible for said visitation at the cemetery grounds.

Upon termination of the receivership, the Commissioner as Receiver is relieved and discharged of all responsibility and relation to the Cemetery, including all obligations for the maintenance and control of the cemetery grounds.

Future Maintenance of Cemetery: During the course of the Receivership, no person, entity, corporate body, or governmental body has made a formal proposal for undertaking the ongoing obligations of maintenance and/or operation of the Cemetery. Further, no local government, including Shelby County which has intervened in this proceeding, has taken any action to provide funds for the maintenance of the Cemetery pursuant to Tenn. Code Ann. § 46-2-107. In the absence of such assistance from a third party, the only viable option for future upkeep of the Cemetery, which will have no operator after the termination of the Receivership, is to utilize the income generated from the Cemetery's ICTF to provide limited improvement care services. The ICTF is not an asset of the Cemetery and cannot be used to pay the debts of the now defunct and terminated Lambert cemetery companies pursuant to Tenn. Code Ann. § 46-1-204(g), but Tenn. Code Ann. § 46-1-204(e)(2) and (3) authorize the expenditure of earnings generated by the ICTF to pay for "improvement care" at the Cemetery when no operator exists. This means that the trust is perpetual and the corpus will not be extinguished.

The Cemetery's existing ICTF trust agreements, both of which appoint Commercial Bank & Trust Company of Paris, Tennessee as Trustee of the ICTF, authorize the Trustee to pay for improvement care services in accordance with the statute from the earnings of the ICTF when the Cemetery is not being operated by its owner. Commercial Bank and Trust of Paris, Tennessee has expressed a willingness to continue serving as the Trustee of the Cemetery's ICTF after the

Receivership is terminated. The Commissioner and Special Deputy Receiver have been satisfied with the Bank's performance as Trustee and thus the Court will approve its continued service as Trustee pursuant to the terms and directives of the existing trust agreements.

The Trustee is obligated to preserve the corpus of the trust so that it exists for the maximum amount of time to serve its beneficiary cemetery. Further, neither the Cemetery Act nor the Cemetery's trust agreements dictate what improvement care services must be provided and the frequency of those services. Accordingly, any future post-receivership maintenance plan for the Cemetery *will be limited by whatever amount of future earnings is in fact generated by the ICTF and its Retained Earnings*. The Trustee of the ICTF will be permitted to exercise the authority granted to it under the trust agreements to utilize the Retained Earnings of the Trust to (1) fund the improvement care activities at the Cemetery to the extent the annual net earnings of the ICTF are insufficient to pay for a modest maintenance plan for the Cemetery, and (2) pay for future repairs and other larger cemetery expenses when, in the Trustee's discretion, such expenditures are warranted. To delineate the Trustee's authority with the responsible person to be approved for maintenance, the Order below, at paragraphs 1.A. and 1.B., contains directives with additional direction/guidance for the application of trust earnings so that the trust will be preserved.

The Court will GRANT the Receiver's unopposed recommended arrangement for maintenance of the Cemetery by Red and Blue LLC, as the responsible entity, the manager of which, Mr. Colvett, is already familiar by having performed the landscaping and cemetery maintenance needs for Galilee Memorial Gardens during this receivership. The Court will direct Commercial Bank and Trust, of Paris, Tennessee, the current trustee of the ICTF for Galilee Memorial Gardens, to retain its role pursuant to that trust, as well as to expend earnings following this Order in accordance with Tenn. Code Ann. § 46-1-204 to fund the contractual proposal

submitted by Red and Blue LLC to the Receiver attached to Receiver's Notice of Willing Entity filed with the Motion to Terminate on February 28, 2020.

Disposition of Essential Records: The records of Galilee as to burials were not reliable and presented conflicting information, as Mr. Robert E. Moore, Jr. has reported and testified in this case. Many records were available only on scans of the original records provided by the District Attorney, whereas the original physical garden ledgers were in poor shape or incomplete. However, the Special Deputy Receiver RMI has compiled a reasonably searchable database and set of essential records representing the maps, garden maps, plot layouts, and the names of persons recorded as interred, with dates of interment, both by Galilee before the receivership, and from a physical inspection of the Cemetery grounds undertaken by RMI. These essential records, filed in the Ninth Interim Report of the Receiver, are the best available record of Galilee Memorial Gardens' history, and shall be furnished to the public in Shelby County via publicly accessible websites and methods as set forth below. Remaining record can be disposed of by the Receiver.

The Court is satisfied with and will GRANT approval for the arrangements of the Special Deputy Receiver to supply these essential burial records of the Cemetery for public viewing, based on the databases and materials that the Receiver assembled and reported to this Court in the Ninth Interim Report of the Deputy Receiver, as updated to reflect any changes by the receivership since that was filed. The Memphis Public Library History Department has generously offered to place the set of these databases, garden maps and references in a collection so that the public can access them electronically and in paper form, together with posting instructions to be provided by the Receiver on how to search them for potentially locating an individual's grave. Further, a set of these records as delivered to the library will remain on the Attorney General's website for one year

following the conclusion of this case. An electronic set will be furnished to the Burial Services Section of the Department. These terms are set forth in paragraph 3 of the Order below.

WHEREFORE this Court finds from the foregoing that an ORDER to conclude this receivership and to release and discharge the Receiver and all agents of the Receiver, including the Special Deputy Receivers, and terminate all further duties and obligations of the Receiver in connection with the Cemetery substantially as outlined, should be GRANTED upon finding good cause for the termination of the receivership and the finding, made hereby, that all reasonable activities ordered in furtherance of the receivership under Tenn. Code Ann. § 46-1-312 and equity have been performed or accomplished; Accordingly, this Court ORDERS, ADJUDGES AND DECREES as follows:

1. Order Retaining Trustee, and Directions to the Trustee regarding Application of the ICTF earnings for Improvement Care, and Identification of Red and Blue LLC, Responsible Entity for Maintenance:

A. Commercial Bank and Trust, of Paris, Tennessee, current Trustee for the ICTF, (Trustee) is *appointed going forward* as Trustee of Galilee's ICTF, and may review and pay such expenses for improvement care as consistent with its statutorily conferred role, currently identified in Tenn. Code Ann. § 46-1-204, and under the trust agreement the terms may permit, for a cemetery that is not being operated by its owner. The Trustee shall continue its prudent investment of the funds of the ICTF and the Trustee shall file with the Commissioner such annual reports required by the Commissioner to report the account investment balances, income and expenses, showing how ICTF earnings have been applied during the period.

B. The Court: (1) approves Red and Blue LLC, a Tennessee for profit limited liability company, (R&B) and designates R&B as a "responsible person" within the meaning of Tenn. Code Ann. § 46-1-204(e)(3) and the Cemetery's trust agreements for performing improvement care services at the Cemetery after termination of the Receivership, pursuant to the terms of R&B's written proposal attached to the Motion to Terminate, to which the Trustee of Galilee's ICTF, and any successor trustee, shall henceforth furnish the net earnings (and such of the retained unexpended earnings of the ICTF as appropriate) to reimburse expenses and work performed for the maintenance of the cemetery.

The Court further: (2) approves the terms of R&B's written proposal and authorizes the Trustee to negotiate amendments to the written proposal when/if, in the Trustee's discretion, such changes are warranted, (3) authorizes the Trustee to utilize net earnings from the ICTF and the Retained Earnings to compensate R&B for its services outlined in the written proposal, (4) directs the Trustee to refrain from expending trust earnings or Retained Earnings for any other

improvement care services purportedly performed at the Cemetery by any person or entity unless such services are approved in advance in writing by the Trustee pursuant to a written work proposal, (5) authorizes the Trustee to expend Retained Earnings to pay for future repairs and other larger cemetery expenses when, in the Trustee's discretion, such expenditures are warranted, and (6) authorizes the Trustee to select another "responsible person" to replace R&B for providing improvement care services at the Cemetery in the event R&B withdraws from service or the Trustee, in its discretion, elects to replace R&B

Red and Blue LLC's obligations to perform such services rest upon the funding from the ICTF to provide such maintenance and upkeep services, which are limited solely as outlined in the Receiver's Notice Identifying Entity Willing to Assume Responsibility for Maintenance of Galilee Memorial Gardens Upon Termination of the Receivership. Those obligations to provide limited improvement care are coextensive with, and *no greater than*, the capacity of the ICTF to produce net earnings for payment, and obligations cease automatically should there be no earnings of the ICTF.

Visitation at Own Risk – It is expressly approved by this Court to conserve financial resources for maintenance that no additional expense for opening and closing the cemetery on a fixed schedule will be paid out of the ICTF. The gates to Galilee Cemetery consequently will be *left open* for visitation by persons at their own risk. Such visitation shall obey all applicable laws and ordinances and not harm or disturb any of the grounds or burial sites. Visitors exercising a right to visitation to graves proceed at their own risk on the uneven grounds of the cemetery, and neither the Commissioner, the Department of Commerce and Insurance, the Receiver, Receiver Management, Inc, or the Court shall supervise, monitor or be responsible for said visitation at the cemetery grounds.

Warning Signage: The Receiver shall place, and the Trustee or entity responsible for maintenance after termination of the receivership shall retain warning signage for visitors providing notice that the Cemetery grounds are unstable, that hazards could be present, that the Cemetery is unattended, and that all visitors enter solely at their own risk.

2. Order to Judicially Divest the Commissioner of Commerce and Insurance in his official capacity, including any of his predecessors or successors in such office, including Julie Mix McPeak, as Cemetery Receiver, from right, title and interest in Cemetery Real Property:

A. To effectuate the termination of the receivership, *it is hereby ordered, that the Commissioner of Commerce and Insurance for the State of Tennessee, Hodgen Mainda, as Receiver for Galilee Memorial Gardens in his official capacity, including any and all predecessors or successors in office, including Julie Mix McPeak, as Receiver, are divested and removed from any and all right, title and interest in the Cemetery Real Property, comprised of the parcel conferred by the Special Warranty Deed recorded on June 1, 2015, Instrument # 15051288 of the Shelby County Register of Deeds, and the order of June 12, 2019 for purposes of further conveyance, as recorded in the Instrument # 19107684 on 10/15/2019 in the Shelby County Register of Deeds, and by reference to the assessor's parcel ID B0158 00132C for the 12.547 acre parcel at 8283 Ellis Road, Bartlett, Tennessee.*

Upon this divestiture, neither the Commissioner, the State of Tennessee, nor any of the State's agencies or officers, shall own the Cemetery. Further, the Cemetery does not and

cannot escheat to the State. In addition, the rights of persons with an easement to visit those buried at the Cemetery are intended to be and are unchanged by this order.

B. The Receiver shall file a certified copy of this order of divestiture with the Shelby County Register of Deeds in relation to all the property of Galilee Memorial Gardens, 12.547 acres, at 8283 Ellis Road, Assessor's Parcel ID B0158 00132C.

3. Order Disposing of Records of Receivership and Establishing Essential Cemetery Records for Gravesites and Burials:

A. Establishing Publicly Accessible Essential Records re the Cemetery: To leave a publicly available, searchable record constituting the essential records for identifying decedents and gravesite locations recorded by Galilee or as reconstructed by the Receiver at the Cemetery, the Special Deputy Receiver shall identify the items to be included and transfer a set of its electronic records of the Cemetery suited for that purpose to the Memphis Public Library system, a repository which will make the collection accessible to the community. The Court and the Commissioner thank the library for its help in hosting these reference materials. The essential records shall include the Burial Ground records filed with the Ninth Interim Report on 6/17/2016, (2015 GMG Log, 2016 Onsite Review, Maps, Garden Maps, and Garden Lot Plats, Exhibits A, B, C, D and I to the Ninth Report, with and any updates or corrections thereto, that pertain to decedents and their names reflected as buried in its burial grounds) together with instructions how to use them (Essential Galilee Records). Another such permanent copy shall be made available to the Burial Services Section of the Department of Commerce and Insurance and any successor organization within the State, and a copy shall be maintained on the website of the Tennessee Attorney General's Office for one year following the entry of this order.

B. Other Receivership Records Disposition: Except for the Essential Galilee Records, the Receiver and Special Deputy Receiver may destroy any remaining documents of the Cemetery or this receivership that are in the Receiver's possession, custody or control, thirty (30) days after the entry of this order of termination of the receivership so long as they are no longer useful or are damaged or disintegrated as determined in their sole discretion. To the extent the electronic scan of claims filed with the Receiver exist, they are not considered public record, as these were submitted for the sole purpose of justifying personal claims in this proceeding under the jurisdiction of this court. Any maintenance of a copy of these claims shall be governed by this provision.

4. This action shall be closed and the receivership fully and finally terminated upon the Receiver's or Commissioner's filing with this court of a Notice that this order divesting the Commissioner as Receiver of title to the Cemetery parcel as set forth in 2.A and B has been recorded, and certifying the delivery of the above Essential Galilee Records as required by 3A. Upon the filing of the notice of these facts, which shall be a Notice and Final Order of Discharge and Termination of the Case for the Court's entry, and entry thereof, the Receiver and Special Deputy Receiver, along with their agents, staff and prior statutory receivers and special deputy receiver, are finally and fully discharged from all duties as Receiver of Galilee Memorial Gardens cemetery, and shall be deemed discharged without further action, hearing, or order of the Court.

5. These orders are permanent and in effect:

June 12, 2019 Order: Memorandum and Final Order from Hearing of 4/10/2019 to Dissolve Corporation and All business Entities in Receivership; to Grant Receiver Exclusive Title to the Original Cemetery Parcel; to Permanently Enjoin Defendants from the Galilee Cemetery Business; and to Determine or Bar Claim of Defendants

March 11, 2020 Order: Order for Entry After Hearing To Set Conditions for Liquidation of Galilee Memorial Gardens Cemetery; Prohibiting Burials, Disinterments, or Activities other than Permanent Maintenance and Limited Visitation of Graves; Finding the Cemetery Lacks Assets to Distribute and Barring all Claims or Suits Against the Cemetery or Defendants in Receivership

Pursuant thereto, the original Defendants and their business entities remain permanently enjoined from taking any further action with regard to Galilee, remain fully divested from right and title in the Original Cemetery Parcel as set forth in the June 12, 2019 Order, and no right or title of any nature in the Cemetery or Cemetery real property belongs or reverts to any of them under this order terminating the receivership.

6. **Court Costs** –The Commissioner/Petitioner shall pay outstanding court costs in this case and any costs related to the filing of the notice and entry of the final order of discharge.

IT IS SO ORDERED.

ELLEN HOBBS LYLE
CHANCELLOR, PART III

APPROVED FOR ENTRY:

s/Sarah Ann Hiestand

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CERTIFICATE OF SERVICE

The undersigned certifies that the foregoing Proposed Order has been transmitted via email to the following interested parties and attorneys requesting notice, or mailed First Class Postage prepaid where indicated, this 22nd day of May, 2020:

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