

**Lakeview Memory Gardens**

1774 Hwy 321 S.  
York, SC 29745  
803-684-3440

November 26, 2014

Sharon Cook  
LLR  
110 Centerview Dr.  
P.O. Box 11329  
Columbia, SC 29211-1329

Dear Ms. Cook,

In response to file #2014-12, the rule for transfer of funds requires that both cemeteries be a member of the ICFA transfer program. The cemetery that the Metcalf's have requested is not a member. However, C. E. S. has agreed to assist the family when the S.C. Cemetery Board approves the change of control.

Respectfully,



W. Dana Elder  
President

Sharon Cook  
LLR  
110 Centerview Dr.  
P.O. Box 11329  
Columbia, SC 29211-1329

Dear Ms. Cook,

Please find enclosed a copy of my November response to file #2014-12.

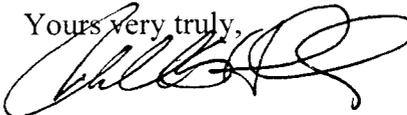
Respectfully,

A handwritten signature in black ink, appearing to read "W. Dana Elder", with a long, sweeping horizontal stroke extending to the right.

W. Dana Elder  
President

from any other effort on our behalf to prepare the very documents that you insist must be submitted with the application. Frankly, it is difficult to look at this series of events and not conclude that there is an improper and ulterior motive involved.

I believe a fair reading of the South Carolina Perpetual Care Cemetery Act is that it was created to insure that the consumer public in South Carolina receives the benefit of the bargain of their transactions for various services. Apparently this Administration and the Board feel otherwise. If it is your intention to harass, file complaints, impose fines and suspend the operation of these facilities until they are forced into bankruptcy then you are accomplishing your purpose. If, on the other hand, it is the intention of your Administration and the Board to look out for the best interest of the consumers that have already invested in these facilities then it is my hope that you will direct your time and efforts to assisting us in transferring ownership and control of these facilities from an insolvent to a solvent entity.

Yours very truly,  


Randall S. Hiller

RSH/ak

Enclosure.

cc: Governor Nikki Haley  
Sharon Cook  
Cemetery Equity Solutions  
Chester Memorial Gardens of York, Inc.  
Lakeview Memory Gardens, Inc.

**RANDALL S. HILLER, P.A.**  
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February 19, 2015

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***Via Electronic Mail & U.S. Mail***

Doris E. Cubitt, CPA  
Board Administrator  
SCDLLR  
SC Perpetual Care Cemetery Board  
P.O. Box 11329  
Columbia, SC 29211-1329



***Re: Chester Memorial Gardens of York, Inc.  
Lakeview Memory Gardens, Inc.***

Dear Ms. Cubitt:

I am including herewith the response originally mailed to Ms. Sharon Cook by W. Dana Elder on November 26, 2014 regarding complaint number 2014-12.

I am addressing this letter to you as I remain perplexed by the activities of the Administration not only failing to act on our several applications for change of ownership but actively engaging in activities designed to prevent it. In my view the Administration and the Board when faced with the option of allowing a perpetual care cemetery to fail, via bankruptcy or otherwise, or allowing its transfer to a solvent enterprise willing to undertake its liabilities and the performance of its responsibilities would necessarily contemplate providing every assistance possible to accomplish the latter.

Unfortunately that has been anything but the case. When I first initiated application to transfer ownership and control of these cemeteries the response of your administration was to initiate a formal complaint for the previous owner's failure to comply with an order which had been issued in November of 2010 and which apparently no enforcement action was deemed necessary until the cemetery was to be sold. That has been followed by a successive stream of "complaints" including the most recent.

After I contacted you to discuss the specifics of what you required for the agreed upon procedures you directed me to the criteria set forth on the website. As a result we, at considerable time and expense, obtained the archived bank records from the financial institution from 2006 until the present and presented those, along with the criteria, to my client's accountant for compilation of AUPs that would meet the standards you requested in anticipation of refileing the application for change of control. Unbeknownst to me you, and I can only surmise from the nature of the complaint, the names utilized and the irrelevant documents sought, that it was you who filed a complaint with the accountancy board against the accountant to whom I had provided these documents to prepare those AUPs. As I have no doubt that you intended she, and any other accountant, was chilled