

Section 1: 10-K (10-K)

[Table of Contents](#)

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549
FORM 10-K

(Mark One)

- ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended December 31, 2019
or
 TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934
For the transition period from _____ to _____
Commission File Number: 001-39172

STONEMOR INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)
3600 Horizon Boulevard
Trevoose, Pennsylvania
(Address of principal executive offices)

80-0103152
(I.R.S. Employer
Identification No.)

19053
(Zip Code)

(Registrant's telephone number, including area code): **(215) 826-2800**

Title of each class	Securities registered pursuant to Section 12(b) of the Act: Trading Symbol(s)	Name of each exchange on which registered
Common Stock, \$0.01 par value per share	STON	New York Stock Exchange

Securities registered pursuant to Section 12(g) of the Act: None

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes No

Indicate by check mark whether the registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes No

Indicate by check mark whether the registrant has submitted electronically every Interactive Data File required to be submitted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit such files). Yes No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer <input type="checkbox"/>	Accelerated filer <input type="checkbox"/>
Non-accelerated filer <input checked="" type="checkbox"/>	Smaller reporting company <input checked="" type="checkbox"/>
	Emerging growth company <input type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

[Table of Contents](#)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Act). Yes No

As of June 30, 2019, the last business day of the most recent second quarter of the registrant's predecessor, the aggregate market value of the common units of such predecessor held by non-affiliates was approximately \$49.3 million based on \$2.20, the closing price per such common unit as reported on the New York Stock Exchange on June 28, 2019.

At March 31, 2020, the registrant had outstanding 94,477,102 shares of Common Stock, par value \$ 0.01 per share.

Documents incorporated by reference: None

FORM 10-K OF STONEMOR INC.

TABLE OF CONTENTS

		<u>PART I</u>
Item 1.	Business	5
Item 1A.	Risk Factors	12
Item 1B.	Unresolved Staff Comments	23
Item 2.	Properties	24
Item 3.	Legal Proceedings	26
Item 4.	Mine Safety Disclosures	26
		<u>PART II</u>
Item 5.	Market for the Registrant's Common Equity, Related Stockholder Matters and Issuer Purchases of Equity Securities	27
Item 6.	Selected Financial Data	27
Item 7.	Management's Discussion and Analysis of Financial Condition and Results of Operations	28
Item 7A.	Quantitative and Qualitative Disclosures About Market Risk	48
Item 8.	Financial Statements and Supplementary Data	49
Item 9.	Changes in and Disagreements with Accountants on Accounting and Financial Disclosure	103
Item 9A.	Controls and Procedures	103
Item 9B.	Other Information	106
		<u>PART III</u>
Item 10.	Directors, Executive Officers and Corporate Governance	107
Item 11.	Executive Compensation	113
Item 12.	Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters	123
Item 13.	Certain Relationships and Related Transactions, and Director Independence	124
Item 14.	Principal Accountant Fees and Services	126
		<u>PART IV</u>
Item 15.	Exhibits and Financial Statement Schedules	128
Item 16.	Form 10-K Summary	132
	Signatures	133

EXPLANATORY NOTE

Effective as of December 31, 2019, pursuant to that certain Merger and Reorganization Agreement (as amended, the “Merger Agreement”) by and among StoneMor GP LLC (“StoneMor GP”), a Delaware limited liability company and the general partner of StoneMor Partners L.P. (the “Partnership”), the Partnership, StoneMor GP Holdings LLC, a Delaware limited liability company and formerly the sole member of GP (“GP Holdings”) and Hans Merger Sub, LLC, a Delaware limited liability company and wholly-owned subsidiary of GP (“Merger Sub”), GP converted from a Delaware limited liability company into a Delaware corporation named StoneMor Inc. (the “Company”) and Merger Sub was merged with and into the Partnership (the “Merger”). The Company is the successor registrant to the Partnership pursuant to Rule 405 under the Securities Act of 1933, as amended (the “Securities Act”), and Rule 12g-3 under the Securities Exchange Act of 1934, as amended (the “Exchange Act.”).

As used in this Annual Report on Form 10-K (the “Annual Report”), unless the context otherwise requires, references to the terms the “Company,” “StoneMor,” “we,” “us,” and “our” refer to StoneMor Inc. and its consolidated subsidiaries for all periods from and after the Merger and to StoneMor Partners L.P. and its consolidated subsidiaries for all periods prior to the Merger.

In addition, as used in this Annual Report, unless the context otherwise requires, references to (i) the term “Cornerstone” refers to Cornerstone Family Services, Inc.; (ii) the term “CFSI” refers to CFSI LLC; (iii) the term “CFS” refers to Cornerstone Family Services LLC; (iv) the term “LP Sub” refers to StoneMor LP Holdings, LLC; (v) the term “ACII” refers to American Cemeteries Infrastructure Investors, LLC; (vi) the term “AUH” refers to AIM Universal Holdings, LLC; (vii) the term “AIM” refers to American Infrastructure MLP Funds; (viii) the term “AIM II” refers to American Infrastructure MLP Fund II, L.P.; (ix) the term AIM FFII refers to American Infrastructure MLP Founders Fund II, L.P.; (x) the term “AIM II StoneMor” refers to AIM II Delaware StoneMor, Inc.; (xi) the term AIM Management II refers to American Infrastructure MLP Management II, L.L.C.; and (xiv) the term AIM II Offshore refers to AIM II Offshore, L.P.

We are filing as a smaller reporting company within the meaning of Rule 12b-2 under the Exchange Act. As a smaller reporting company, we may choose to comply with certain scaled or non-scaled financial and non-financial disclosure requirements on an item by item basis.

PART I

ITEM 1. BUSINESS

OVERVIEW

Our History.

We were formed as a Delaware limited partnership in April 2004 and, since our formation, our general partner has been StoneMor GP, a Delaware limited liability company. From May 2014 until December 31, 2019, the sole member of StoneMor GP was GP Holdings.

Recent Developments

COVID-19 Pandemic

In December 2019, an outbreak of a novel strain of coronavirus originated in Wuhan, China (“COVID-19”) and has since spread worldwide, including to the United States (the “U.S.”), posing public health risks that have reached pandemic proportions (the “COVID-19 Pandemic”). The COVID-19 Pandemic poses a threat to the health and economic wellbeing of our employees, customers and vendors. Currently, our operations have been deemed essential by the state and local governments in which we operate, with the exception of Puerto Rico, and we are actively working with federal, state and local government officials to ensure that we continue to satisfy their requirements for offering our essential services. The operation of all of our facilities is critically dependent on our employees who staff these locations. To ensure the wellbeing of our employees and their families, we have provided all of our employees with detailed health and safety literature on COVID-19, such as the Center for Disease Control (the “CDC”)’s industry-specific guidelines for working with the deceased who were and may have been infected with COVID-19. In addition, our procurement and safety teams have updated and developed new safety-oriented guidelines to support daily field operations and provided personal protection equipment to those employees whose positions necessitate them, and we have implemented work from home policies at our corporate office consistent with CDC guidance to reduce the risks of exposure to COVID-19 while still supporting the families that we serve.

Our marketing and sales team has quickly responded to the sales challenges presented by the COVID-19 Pandemic by implementing virtual meeting options using a variety of web-based tools to ensure that we can continue to connect with and meet our customers’ needs in a safe, effective and productive manner. Some of our locations have also started providing live video streaming of their funeral and burial services to our customers, so that family and friends can connect virtually during their time of grief.

Like most businesses world-wide, the COVID-19 Pandemic has impacted us financially; however, we cannot presently predict the scope and severity with which COVID-19 will impact our business, financial condition, results of operations and cash flows. As recently as early March 2020, we were experiencing sales growth for the first quarter of 2020, as compared to the first quarter of 2019. However, over the last two weeks, we have seen our pre-need sales activity decline as Americans practice social distancing. In addition, our pre-need customers with installment contracts could default on their installment contracts due to lost work or other financial stresses arising from the COVID-19 Pandemic. While we expect our pre-need sales to be challenged during the COVID 19 Pandemic, we believe the implementation of our virtual meeting tools is one of several key steps to mitigate this disruption. In addition, we expect that throughout this disruption our cemeteries and funeral homes will remain open and available to serve our families in all the locations in which we operate to the extent permitted by local authorities, with the exception of Puerto Rico.

C-Corporation Conversion

On December 31, 2019, pursuant to the terms of the Merger Agreement, we completed the following series of reorganization transactions (which we sometimes refer to collectively as the “C-Corporation Conversion”):

- GP Holdings contributed its entire equity interest in the Partnership to StoneMor GP and, in exchange, ultimately received an aggregate of 5,099,969 shares of our common stock;
- StoneMor GP contributed the common units in the Partnership it received from GP Holdings to LP Sub, a Delaware limited liability company and wholly-owned subsidiary of StoneMor GP;

[Table of Contents](#)

- Merger Sub merged with and into the Partnership, with the Partnership surviving as a Delaware limited partnership, and pursuant to which each outstanding Series A Convertible Preferred Unit (defined below) and Common Unit (other than the common units held by LP Sub) was converted into the right to receive one share of our common stock; and
- StoneMor GP converted from a Delaware limited liability company to a Delaware corporation called StoneMor Inc.

As a result of the C-Corporation Conversion, the Company remains the general partner of the Partnership and LP Sub is the sole limited partner of the Partnership such that, directly or indirectly, the Company owns 100% of the interests in the Partnership.

Divestitures and Early Debt Redemptions

On January 3, 2020, we sold substantially all of the assets of Oakmont Memorial Park, Oakmont Funeral Home, Redwood Chapel, Inspiration Chapel and Oakmont Crematory located in California pursuant to the terms of an asset sale agreement (the "Oakmont Agreement") with Carriage Funeral Holdings, Inc. for an aggregate cash purchase price of \$33.0 million (the "Oakmont Sale"). The divested assets consisted of one cemetery, one funeral home and certain related assets. In March 2020, we entered into an asset purchase agreement for the sale of substantially all of the assets of the cemetery, funeral establishment and crematory commonly known as Olivet Memorial Park, Olivet Funeral and Cremation Services, and Olivet Memorial Park & Crematory pursuant to the terms of an asset sale agreement (the "Olivet Agreement") with Cypress Lawn Cemetery Association for a net cash purchase price of \$24.3 million, subject to certain adjustments (the "Olivet Sale"). In addition, in March 2020, we entered into an asset sale agreement (the "California Agreement") with certain entities owned by John Yeatman and Guy Saxton to sell substantially all of our remaining California properties, consisting of five cemeteries, six funeral establishments and four crematories (the "Remaining California Assets") for a cash purchase price of \$7.1 million, subject to certain closing adjustments (the "Remaining California Sale").

In January 2020, we redeemed an aggregate \$30.4 million of principal of our 9.875%/11.500% Senior Secured PIK Toggle Notes due 2024 (the "Senior Secured Notes"), primarily using the net proceeds from the Oakmont Sale. Per the indenture dated June 27, 2019 by and among the Partnership, Cornerstone Family Services of West Virginia Subsidiary, Inc., certain direct and indirect subsidiaries of the Company, the initial purchasers party thereto and Wilmington Trust, National Association, as trustee and as collateral agent (as amended, the "Indenture"), we anticipate using the first \$23.7 million of net proceeds and 80% of the remaining net proceeds from the Olivet Sale along with 80% of the net proceeds from the Remaining California Sale to redeem additional portions of the outstanding Senior Secured Notes.

The information set forth in this Annual Report regarding our cemeteries and funeral homes is as of December 31, 2019 and does not give effect to the Oakmont Sale, the Olivet Sale or the Remaining California Sale.

Amendments to the Indenture and Capital Raise in 2020

On April 1, 2020, the Partnership, Cornerstone Family Services of West Virginia Subsidiary, Inc. (collectively with the Partnership, the "Issuers") and Wilmington Trust, National Association, as trustee, entered into the Third Supplemental Indenture (the "Supplemental Indenture") to the Indenture. Pursuant to the terms of the Supplemental Indenture:

1. The following financial covenants were amended:
 - a. The Interest Coverage Ratio measurements at March 31, June 30 and September 30, 2020 were eliminated and replaced with a Minimum Operating Cash Flow covenant of \$(25.0 million), \$(35.0 million) and \$(35.0 million), respectively;
 - b. The required Interest Coverage Ratios at December 31, 2020, March 31, 2021 and June 30, 2021 were reduced to 0.00x, 0.75x and 1.10x, respectively, from 1.15x, 1.25x and 1.30x; and
 - c. The Asset Coverage tests at March 31, June 30, September 30 and December 31, 2020 were reduced to 1.40x from 1.60x;
2. The premium payable upon voluntary redemption of the Senior Secured Notes on or after June 27, 2021 and before June 27, 2022 was increased from 4.0% to 5.0% and the premium payable upon any such voluntary redemption on or after June 27, 2022 and before June 27, 2023 was increased from 2.0% to 3.0%; and
3. The Issuers agreed to use their best efforts to cause us to effectuate a rights offering on the terms described below as promptly as practicable with an expiration date no later than July 24, 2020 and to receive proceeds of not less than \$8.2 million therefrom (in addition to the \$8.8 million capital raise described below).

[Table of Contents](#)

The foregoing amendments effected by the Supplemental Indenture will become operational when we pay a \$5 million consent fee to the holders of the Senior Secured Notes, of which \$3.5 million will be paid in cash and \$1.5 million will be paid by increasing the principal amount of the Senior Secured Notes outstanding, and satisfy other specified conditions.

Concurrently with the execution of the Supplemental Indenture, we entered into a letter agreement (the "Axar Commitment") with Axar pursuant to which Axar committed to (a) purchase shares of our Series A Preferred Stock with an aggregate purchase price of \$8.8 million on April 3, 2020, (b) exercise its basic rights in the rights offering by tendering the shares of Series A Preferred Stock so purchased for shares of our common stock, \$0.01 par value per share ("Common Stock") and (c) purchase any shares offered in the rights offering for which other stockholders do not exercise their rights, up to a maximum of an additional \$8.2 million of such shares. We did not pay Axar any commitment, backstop or other fees in connection with the Axar Commitment.

On April 3, 2020, as contemplated by the Axar Commitment, the Company and Axar CL SPV LLC, Star V Partners LLC and Blackwell Partners LLC –Series E. (the "2020 Purchasers") entered into a Series A Preferred Stock Purchase Agreement (the "2020 Preferred Purchase Agreement") pursuant to which we sold 176 shares of our Series A Preferred Stock, par value \$0.01 per share (the "Preferred Shares"), for a cash price of \$50,000 per share, an aggregate of \$8.8 million. We offered and sold the Preferred Shares in reliance upon the exemption from the registration requirements of the Securities Act pursuant to Section 4(a)(2) thereof. We relied on this exemption from registration based in part on representations made by the 2020 Purchasers in the 2020 Preferred Purchase Agreement.

Under the terms of the Supplemental Indenture and the Axar Commitment, we agreed to undertake an offering to holders of our Common Stock of transferable rights to purchase their pro rata share of shares of Common Stock with an aggregate exercise price of at least \$17 million at a price of \$0.73 per share. The rights offering period, during which the rights will be transferable, will be no less than 20 calendar days and no more than 45 calendar days. We agreed to use our best efforts to complete the rights offering with an expiration date no later than July 24, 2020.

Recapitalization Transactions in 2019

On June 27, 2019, we closed a \$447.5 million recapitalization transaction, consisting of (i) the sale of an aggregate of 52,083,333 of the Partnership's Series A Preferred Units (the "Series A Convertible Preferred Units") representing limited partner interests in the Partnership at a purchase price of \$1.1040 per Preferred Unit, reflecting an 8% discount to the liquidation preference of each Preferred Unit, for an aggregate purchase price of \$57.5 million (the "Preferred Offering") and (ii) a concurrent private placement of \$385.0 million of Senior Secured Notes to certain financial institutions (collectively with the Preferred Offering, the "Recapitalization Transactions"). The net proceeds of the Recapitalization Transactions were used to fully repay our then-outstanding senior notes due in June 2021 and retire the revolving credit facility due in May 2020, as well as for associated transaction expenses, cash collateralization of existing letters of credit and other needs under the former credit facility, with the balance available for general corporate purposes.

Board Reconstitution

In connection with the closing of the Recapitalization Transactions, our Board of Directors was reconstituted. Directors Martin R. Lautman, Ph.D., Leo J. Pound, Robert A. Sick and Fenton R. Talbott resigned as directors and the authorized number of directors was reduced to seven. Andrew Axelrod, David Miller and Spencer Goldenberg were elected to fill the vacancies created by the resignations. The reconstituted board is comprised of Messrs. Axelrod, Miller and Goldenberg, Robert B. Hellman, Jr., Stephen Negrotti, Patricia Wellenbach and Joseph M. Redling. Mr. Axelrod serves as the chairman of the board.

Strategic Partnership Agreement

On April 2, 2020, we entered into two multi-year Master Services Agreements (the "MSAs") with Moon Landscaping, Inc. and its affiliate, Rickert Landscaping, Inc. (collectively "Moon"). Under the terms of the MSAs, Moon will provide all grounds and maintenance services at most of the funeral homes, cemeteries and other properties we own or manage including, but not limited to, landscaping, openings and closings, burials, installations, routine maintenance and janitorial services. Moon will hire all of our grounds and maintenance employees at the serviced locations and will perform all functions currently handled by those employees. We expect the implementation of the MSAs to take place on a clustered basis over the next three to four months, with full implementation expected no later than July 31, 2020.

We agreed to pay a total of approximately \$241 million over the term of the contract, which runs through December 31, 2024, based upon an initial annual cost of \$49 million and annual increases of 2%. The first year cost will be prorated based upon exact implementation and roll-out schedule for each location. As part of the MSAs, we agreed to lease our landscaping and maintenance equipment to Moon for the duration of the agreements and to transfer title to any such equipment we own at the

[Table of Contents](#)

end of the term to Moon, in each case without any additional payment by Moon. As of December 31, 2019, the net book value of the equipment we will be leasing to Moon was approximately \$7.4 million.

Each party has the right to terminate the MSAs at any time on six months' prior written notice, provided that if we terminate the MSAs without cause, we will be obligated to pay Moon an equipment credit fee in the amount of \$1.0 million for each year remaining in the term, prorated for the portion of the year in which any such termination occurs. The MSAs also contain representations, covenants and indemnity provisions that are customary for agreements of this nature.

Products and Service Offerings

We are currently one of the largest owners and operators of cemeteries and funeral homes in the U.S. As of December 31, 2019, we operated 321 cemeteries in 27 states and Puerto Rico. We own 291 of these cemeteries and we manage or operate the remaining 30 under lease, management or operating agreements with the nonprofit cemetery companies that own the cemeteries. As of December 31, 2019, we also owned, operated or managed 90 funeral homes, including 42 located on the grounds of cemetery properties that we own, in 17 states and Puerto Rico.

The cemetery products and services that we sell include the following:

<u>Interment Rights</u>	<u>Merchandise</u>	<u>Services</u>
burial lots	burial vaults	installation of burial vaults
lawn crypts	caskets	installation of caskets
mausoleum crypts	grave markers and grave marker bases	installation of other cemetery merchandise
cremation niches	memorials	other service items
perpetual care rights		

We sell these products and services both at the time of death, which we refer to as at-need, and prior to the time of death, which we refer to as pre-need. In 2019, we performed 52,010 burials and sold 25,963 interment rights (net of cancellations). Based on our sales of interment spaces in 2019, our cemeteries have an aggregate average remaining sales life of 243 years.

Our cemetery properties are located in Alabama, California, Colorado, Delaware, Florida, Georgia, 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, West Virginia and Wisconsin. Our cemetery operations accounted for approximately 82% and 83% of our revenues in 2019 and 2018, respectively.

The funeral home products and services that we sell include the following:

<u>Merchandise</u>	<u>Services</u>
caskets and related items	family consultation
	removal and preparation of remains
	insurance products
	use of funeral home facilities for visitation and prayer services

Our funeral homes are located in Alabama, California, Florida, Illinois, Indiana, Kansas, Maryland, Mississippi, Missouri, North Carolina, Ohio, Oregon, Pennsylvania, Puerto Rico, South Carolina, Tennessee, Virginia and West Virginia. Our funeral home operations accounted for approximately 18% and 17% of our consolidated revenues in 2019 and 2018, respectively.

OPERATIONS

Segment Reporting and Related Information

We have two distinct reportable segments, which are classified as Cemetery Operations and Funeral Home Operations segments, both of which are supported by corporate costs and expenses.

We have chosen this level of organization and disaggregation of reportable segments because: (a) each reportable segment has unique characteristics that set it apart from the other segment; (b) we have organized our management personnel at these two operational levels; and (c) it is the level at which our chief decision makers evaluates performance.

[Table of Contents](#)

Cemetery Operations

As of December 31, 2019, we operated 321 cemeteries. Our Cemetery Operations include sales of cemetery interment rights, merchandise and services and the performance of cemetery maintenance and other services. An interment right entitles a customer to a burial space in one of our cemeteries and the perpetual care of that burial space. Burial spaces, or lots, are parcels of property that hold interred human remains. A burial vault is a rectangular container, usually made of concrete but can also be made of steel or plastic, which sits in the burial lot and in which the casket is placed. The top of the burial vault is buried approximately 18 to 24 inches below the surface of the ground, and the casket is placed inside the vault. Burial vaults prevent ground settling that may create uneven ground surfaces. Ground settling typically results in higher maintenance costs and potential exposure for accidents on the property. Lawn crypts are a series of closely spaced burial lots with preinstalled vaults and may include other improvements, such as landscaping, sprinkler systems and drainage. A mausoleum crypt is an above ground structure that may be designed for a particular customer, which we refer to as a private mausoleum or it may be a larger building that serves multiple customers, which we refer to as a community mausoleum. Cremation niches are spaces in which the ashes remaining after cremation are stored. Cremation niches are often part of community mausoleums; although we sell a variety of cremation niches to accommodate our customers' preferences.

Grave markers, monuments and memorials are above ground products that serve as memorials by showing who is remembered, the dates of birth and death and other pertinent information. These markers, monuments and memorials include simple plates, such as those used in a community mausoleum or cremation niche, flush-to-the-ground granite or bronze markers, headstones or large stone obelisks.

One of the principal services we provide at our cemeteries is an "opening and closing," which is the digging and refilling of burial spaces to install the vault and place the casket into the vault. With pre-need sales, there are usually two openings and closings, where permitted by applicable law. During the initial opening and closing, we install the burial vault in the burial space. Where permitted by applicable law, we usually perform this service shortly after the customer signs a pre-need contract. Advance installation allows us to withdraw the related funds from our merchandise trusts, making the amount in excess of our cost to purchase and install the vault available to us for other uses and eliminates future merchandise trusting requirements for the burial vault and its installation. During the final opening and closing, we remove the dirt above the vault, open the lid of the vault, place the casket into the vault, close the vault lid and replace the ground cover. With at-need sales, we typically perform the initial opening and closing at the time we perform the final opening and closing. Our other services include the installation of other cemetery merchandise and the perpetual care related to interment rights.

Funeral Home Operations

As of December 31, 2019, we owned, operated or managed 90 funeral homes, 42 of which are located on the grounds of cemetery properties that we own. Our funeral homes offer a range of services to meet a family's funeral needs, including family consultation, final expense insurance products, the removal and preparation of remains, provision of caskets and related funeral merchandise, the use of funeral home facilities for visitation, worship and performance of funeral services and transportation services. Funeral Home Operations primarily generate revenues from at-need sales.

Cremation Products and Services

We operate crematories at some of our cemeteries or funeral homes, but our primary crematory operations are sales of receptacles for cremated remains, such as urns, and the inurnment of cremated remains in niches or scattering gardens. Cremation products and services usually cost less than traditional burial products and services and take up less space than burials. We sell cremation products and services on both a pre-need and an at-need basis.

Seasonality

Although the death care business is relatively stable and predictable, our results of operations may be subject to seasonal fluctuations in deaths due to weather conditions, illness and public health crises, such as the COVID-19 Pandemic. Generally, more deaths occur during the winter months, primarily resulting from pneumonia and influenza. In addition, we generally perform fewer initial openings and closings in the winter, as the ground is frozen in many of the areas in which we operate. We may also experience declines in contracts written during the winter months due to increased inclement weather during which our sales staff would be unable to meet with customers.

Sales Contracts

Pre-need products and services are typically sold on an installment basis. At-need products and services are generally required to be paid for in full in cash by the customer at the time of sale. As a result of our pre-need sales, the backlog of unfulfilled pre-

[Table of Contents](#)

need performance obligations recorded in deferred revenues was \$949.4 million and \$919.6 million at December 31, 2019 and 2018, respectively.

Trusts

Sales of cemetery products and services are subject to a variety of state regulations. In accordance with these regulations, we are required to establish and fund two types of trusts: merchandise trusts and perpetual care trusts, to ensure that we can meet our future obligations. Our funding obligations are generally equal to a percentage of the sales proceeds or costs of the products and services we sell.

Sales Personnel, Training and Marketing

As of December 31, 2019, we employed 455 full-time commissioned salespeople and four part-time commissioned salespeople, 125 salaried sales managers, 20 outside sales counselors and seven full-time sales support employees. We had two divisional sales vice presidents who report directly to our two divisional presidents. Individual salespersons are typically located at the cemeteries they serve and report directly to the cemetery sales manager. We have made a commitment to the ongoing education and training of our sales force and to salesperson retention in order to provide our customers high quality customer service and in an effort to comply with all applicable laws and requirements. Our salespeople are trained to prioritize our customers' needs and sell merchandise and services that are in our customers' best interests. Our training program includes classroom training at regional training locations, field training, periodically updated training materials that utilize media, such as web based modules, for interactive training and participation in industry seminars. Additionally, we place special emphasis on training property sales managers, who are key elements to a successful pre-need sales program.

We generate sales leads through various methods including digital marketing, direct mail, websites, funeral follow-up and sales force cold calling, with the assistance of database mining and other marketing resources. We have created a marketing department to allow us to use more sophisticated marketing techniques to focus more effectively on our lead generation and to direct sales efforts. Sales leads are referred to the sales force to schedule an appointment, either at the customer's home or at the cemetery location.

Acquisitions

We did not complete any acquisitions during the year ended December 31, 2019. On January 19, 2018, we acquired six cemetery properties in Wisconsin and their related assets, net of certain assumed liabilities, for cash consideration of \$2.5 million, of which \$0.8 million was paid at closing. We had been managing these properties since August 2016. We accounted for the purchase of these properties, which were not material individually or in the aggregate, under the acquisition method of accounting.

Competition

Our cemeteries and funeral homes generally serve customers that live within a 10 to 15-mile radius of a property's location. We face competition from other cemeteries and funeral homes located within this localized area. Most of these cemeteries and funeral homes are independently owned and operated, and most of these owners and operators are smaller than we are and have fewer resources than we do. We have historically face limited competition from the two larger publicly held death care companies that have U.S. operations — Service Corporation International and Carriage Services, Inc. — as they do not directly operate cemeteries in the same local geographic areas in which we operate. Furthermore, these companies have historically generated the majority of their revenues from funeral home operations. Based on the relative levels of cemetery and funeral home operations of these publicly traded death care companies, which are disclosed in their filings with the Securities and Exchange Commission (the "SEC"), we believe that we are the only publicly held death care company that focuses a majority of its efforts on Cemetery Operations.

Within a localized area of competition, we compete primarily for at-need sales, because, in general, many of the independently owned, local competitors may not have pre-need sales programs. Most of these competitors do not have as many of the resources that are available to us to launch and grow a substantial pre-need sales program. The number of customers that cemeteries and funeral homes are able to attract is largely a function of reputation and heritage, although competitive pricing, professional service and attractive, well-maintained and conveniently located facilities are also important factors. The sale of cemetery and funeral home products and services on a pre-need basis has increasingly been used by many companies as an important marketing tool. Due to the importance of reputation and heritage, increases in customer base are usually gained over a long period of time.

[Table of Contents](#)

Competitors within a localized area have an advantage over us if a potential customer's family members are already buried in the competitor's cemetery. If either of the two publicly held death care companies identified above operated, or in the future were to operate, cemeteries within close proximity of our cemeteries, they may offer more competition than independent cemeteries and may have a competitive advantage over us to the extent they have greater financial resources available to them due to their size and access to the capital markets.

REGULATION

Our funeral operations are regulated by the Federal Trade Commission (the "FTC") under Section 5 of the Federal Trade Commission Act and a trade regulation rule for the funeral industry promulgated thereunder referred to as the "Funeral Rule." The Funeral Rule defines certain acts or practices as unfair or deceptive and contains certain requirements to prevent these acts or practices. The preventive measures require a funeral provider to give consumers accurate, itemized price information and various other disclosures about funeral merchandise and services and prohibit a funeral provider from: (i) misrepresenting legal, crematory and cemetery requirements; (ii) embalming for a fee without permission; (iii) requiring the purchase of a casket for direct cremation; (iv) requiring consumers to buy certain funeral merchandise or services as a condition for furnishing other funeral merchandise or services; (v) misrepresenting state and local requirements for an outer burial container; and (vi) representing that funeral merchandise and services have preservative and protective value. Additionally, the Funeral Rule requires the disclosure of mark-ups, commissions, additional charges and rebates related to cash advance items. Our operations are also subject to regulation, supervision and licensing under numerous federal, state and local laws and regulations, including those that impose trusting requirements

Our operations are subject to federal, regional, state and local laws and regulations related to environmental protection, such as the federal Clean Air Act, Clean Water Act, Emergency Planning and Community Right-to-Know Act and Comprehensive Environmental Response ("EPCRA"), Compensation, and Liability Act, that impose legal requirements governing air emissions, waste management and disposal and wastewater discharges.

We are subject to the requirements of the Occupational Safety and Health Act ("OSHA") and comparable state statutes. OSHA's regulatory requirement, known as the Hazard Communication Standard, and similar state statutes require us to provide information and training to our employees about hazardous materials used or maintained for our operations. We may also be subject to Tier 1 or Tier 2 Emergency and Hazardous Chemical Inventory reporting requirements under the EPCRA, depending on the amount of hazardous materials maintained on-site at a particular facility. We are also subject to the federal Americans with Disabilities Act and similar laws, which, among other things, may require that we modify our facilities to comply with minimum accessibility requirements for disabled persons.

We take various measures to comply with the Funeral Rule and all other laws and regulations to which we are subject, and we believe we are substantially in compliance with these existing laws and regulations.

Federal, state and local legislative bodies and regulatory agencies frequently propose new laws and regulations, some of which could have a material effect on our operations and on the deathcare industry in general. We cannot accurately predict the outcome of any proposed legislation or regulation or the effect that any such legislation or regulation might have on us.

Employees

On January 31, 2019, we announced a profit improvement initiative, as part of our ongoing organizational review, designed to further integrate, streamline and optimize our operations. As part of this profit improvement initiative, during 2019 we undertook certain cost reduction initiatives, which included a reduction of approximately 200 positions of our workforce within our field operations and corporate functions in our headquarters located in Trevoise, Pennsylvania.

As of December 31, 2019, we employed 2,313 full-time, 219 part-time and 14 seasonal employees. 40 of these full-time employees are represented by various unions in Pennsylvania, California, New Jersey and Illinois and are subject to collective bargaining agreements that have expiration dates ranging from September 2020 to May 2023. We believe that our relationship with our employees is generally favorable.

Available Information

We file annual reports on Form 10-K, quarterly reports on Form 10-Q, current reports on Form 8-K and amendments to those reports with the SEC. The SEC maintains a website at www.sec.gov that contains reports, proxy and information statements and other information regarding issuers that file electronically with the SEC, including us.

We maintain an Internet website with the address of <http://www.stonemor.com>. The information on this website is not, and should not be considered, part of this Annual Report and is not incorporated by reference into this Annual Report. This website address is only intended to be an inactive textual reference. Copies of our reports filed with, or furnished to, the SEC on Forms 10-K, 10-Q and 8-K, and any amendments to such reports, are available for viewing and copying at such Internet website, free of charge, as soon as reasonably practicable after filing such material with, or furnishing it to, the SEC.

ITEM 1A. RISK FACTORS

Forward-looking statements are neither historical facts nor assurances of future performance. Instead, they are based only on our current beliefs, expectations and assumptions that we believe are reasonable regarding the future of our business, future plans and strategies, projections, anticipated events and trends, the economy and other future conditions. All statements, other than statements of historical information, should be deemed to be forward-looking statements. The words “may,” “will,” “estimate,” “believe,” “expect,” “anticipate,” “plan,” “intend,” “foresee,” “should,” “would,” “could” or other similar expressions are intended to identify forward-looking statements, which are generally not historical in nature. Because forward-looking statements relate to the future, they are subject to inherent uncertainties, risks and changes in circumstances that are difficult to predict and many of which are outside of our control. Our actual results and financial condition may differ materially from those indicated in the forward-looking statements.

Important factors that could cause actual results to differ materially from our expectations include, but are not limited to, the risks set forth below. The risks described below are those that we have identified as material and is not an exhaustive list of all the risks we face. There may be others that we have not identified or that we have deemed to be immaterial. All forward-looking statements made by us or on our behalf are qualified by the risks described below. If any events occur that give rise to the following risks, our business, financial condition or results of operations could be materially and adversely impacted. These risk factors, some of which are beyond our control or not readily predictable, should be read in conjunction with other information set forth in this Annual Report, including our consolidated financial statements and the related notes. Investors are cautioned not to put undue reliance on our forward-looking statements.

RISKS RELATED TO OUR INDEBTEDNESS

Our level of indebtedness could adversely affect our financial condition and prevent us from fulfilling our debt obligations.

As of December 31, 2019, we had \$393.4 million of total debt (excluding debt issuance costs, debt discounts and capital lease obligations), consisting of \$392.8 million of the Senior Secured Notes and \$0.6 million of financed vehicles. Our indebtedness requires significant interest and principal payments. Since December 31, 2019, we have redeemed an aggregate of \$31.3 million of principal on the Senior Secured Notes, primarily with the net proceeds from the Oakmont Sale, and we anticipate using the first \$23.7 million of net proceeds and 80% of the remaining net proceeds from the Olivet Sale along with 80% of the net proceeds from the Remaining California Sale to redeem additional portions of the outstanding Senior Secured Notes. Under the Indenture, we are obligated to pay a 2.0% premium for future redemptions of the principal of the Senior Secured Notes in excess of \$23.7 million. We have the right and expect to pay quarterly interest at a fixed rate of 7.50% per annum in cash plus a fixed rate of 4.00% per annum payable in kind through January 30, 2022. The Senior Secured Notes will require cash interest payments at 9.875% for all interest periods after January 30, 2022.

Our level of indebtedness could have important consequences to us, including:

- continuing to require us to dedicate a substantial portion of our cash flow from operations to the payment of the principal of and interest on our indebtedness, thereby reducing the funds available for operations and any future business opportunities;
- limiting flexibility in planning for, or reacting to, changes in our business or the industry in which we operate;
- placing us at a competitive disadvantage compared to our competitors that have less indebtedness;
- increasing our vulnerability to adverse general economic or industry conditions; and
- limiting our ability to obtain additional financing to fund working capital, capital expenditures, acquisitions or other general corporate requirements and increasing our cost of borrowing.

In addition, the Indenture prohibits us from incurring additional debt or liens for working capital expenditures, acquisitions or other purposes (subject to very limited exceptions), requires us to maintain a minimum liquidity level on a rolling ten business day basis and requires us to meet minimum interest and asset coverage ratios as of the end of each fiscal quarter. Our ability to make payments on and to refinance our indebtedness will depend on our ability to generate cash in the future from operations, financings or asset sales. Our ability to repay our indebtedness and comply with the restrictive and financial maintenance covenants will be dependent on, among other things, the successful execution of our strategic plans. If we require additional

[Table of Contents](#)

capacity under the restrictive covenants to successfully execute our strategic plans or if we are unable to comply with the financial maintenance covenants, we will need to seek an amendment from a majority of the holders of the Senior Secured Notes. No assurances can be given that we will be successful in obtaining such an amendment, and any failure to obtain such an amendment will have a material adverse effect on our business operations and our financial results.

Our ability to generate cash is subject to general economic, financial, competitive, legislative, regulatory and other factors that are beyond our control. We may not generate sufficient funds to service our debt and meet our business needs, such as funding working capital or the expansion of our operations. If we are not able to repay or refinance our debt as it becomes due, we may be forced to take certain actions, including reducing spending on day-to-day operations, reducing future financing for working capital, capital expenditures and general corporate purposes, selling assets or dedicating an unsustainable level of our cash flow from operations to the payment of principal and interest on our indebtedness. The trustee or holders of our debt could also accelerate amounts due in the event that we default, which could potentially trigger a default or acceleration of the maturity of our debt.

In addition, our ability to withstand competitive pressures and to react to changes in our industry could be impaired, and our leverage could put us at a competitive disadvantage compared to our competitors that are less leveraged, as these competitors could have greater financial flexibility to pursue strategic acquisitions and secure additional financing for their operations. Our leverage could also impede our ability to withstand downturns in our industry or the economy in general.

The prohibition on incurring additional debt in the Indenture for the Senior Secured Notes, as well as future operating results, may require us to issue additional equity securities to finance our working capital and capital expenditure needs. Any such equity issuance may be at a price less than the then-current market price, which would result in dilution to our stockholders' interest in us.

The Indenture prohibits us from incurring additional debt, including to fund working capital and capital expenditures, subject to very limited exceptions. This prohibition may require us to issue additional equity securities in order to provide us with sufficient cash to fund our working capital, liquidity and capital expenditure needs. There can be no assurance as to the price and terms on which such equity securities may be issued, and our stockholders' equity interest in us may be materially diluted. For example, under the Supplemental Indenture and the Axar Commitment, we agreed to use our best efforts to effectuate a rights offering with an exercise price per shares of \$0.73 per share with aggregate proceeds of not less than \$17.0 million. Except as set forth in the Axar Commitment, there can be no assurances that we will be able to issue additional equity on any terms, in which case we may not have sufficient cash to fund our working capital, liquidity and capital expenditure needs and we may be unable to comply with one or more of the financial maintenance covenants in the Indenture.

We must comply with covenants in the Indenture. Failure to comply with these covenants, which may result from events that are not within our control, may result in an Event of Default under the Indenture, which would have a material adverse effect on our business and financial condition and on the trading price of our common shares.

The operating and financial restrictions and covenants in the Indenture restrict our ability to finance future operations or capital needs, including working capital and other liquidity, or to expand or pursue our business activities. For example, the Indenture requires us to comply with various affirmative covenants regarding, among other matters, maintenance and investment of trust funds and trust accounts into which certain sales proceeds are required by law to be deposited, minimum liquidity and other covenants. The Indenture also includes other restrictive and financial maintenance covenants including, but not limited to:

- covenants that, subject to certain exceptions, limit our ability to:
 - incur additional indebtedness, including entering into a working capital facility;
 - grant liens;
 - engage in certain sale/leaseback, merger, consolidation or asset sale transactions;
 - make certain investments;
 - pay dividends or make distributions;
 - engage in affiliate transactions;
 - amend our organizational documents; and
 - make capital expenditures; and
- covenants that require us to maintain:
 - a minimum liquidity level on a rolling ten business day basis;
 - a minimum interest coverage ratio on a trailing twelve month basis as of each fiscal quarter end; and

- a minimum asset coverage ratio as of each fiscal quarter end.

The Indenture also provides for certain events of default, the occurrence and continuation of which could, subject to certain conditions, cause all amounts owing under the Senior Secured Notes to become due and payable, including but not limited to the following:

- our failure to pay any interest on any senior secured note when it becomes due and payable that remains uncured for five business days;
- our failure to pay the principal on any of the senior secured notes when it becomes due and payable, whether at the due date thereof, at a date fixed for redemption, by acceleration or otherwise;
- our failure to comply with the agreements and covenants relating to maintenance of our legal existence, providing notice of any default or event of default or use of proceeds from the sale of the Senior Secured Notes or any of the restrictive or financial maintenance covenants in the Indenture;
- our failure to comply with any other agreements or covenants contained in the Indenture or certain other agreements executed in connection with the Indenture that remains uncured for a period of 15 days after the earlier of written notice and request for cure from the Trustee or holders of at least 25% of the aggregate principal amount of the Senior Secured Notes;
- the acceleration of, or the failure, to pay at final maturity indebtedness (other than the Senior Secured Notes) in a principal amount exceeding \$5.0 million;
- the occurrence of a Change in Control (as defined in the Indenture);
- certain bankruptcy or insolvency proceedings involving an Issuer or any subsidiary; and
- our failure to maintain one or more licenses, permits or similar approvals for the conduct of our business where the sum of the revenue associated therewith represents the lesser of (i) 15% of the Partnership's and its subsidiaries' consolidated revenue and (ii) \$30.0 million, and such breach is not cured within 30 days.

At the option of holders holding a majority of the outstanding principal amount of the Senior Secured Notes (and automatically upon any default for failure to pay principal of the Senior Secured Notes when due and payable or certain bankruptcy or insolvency proceedings involving an Issuer), the interest rate on the Senior Secured Notes will increase to 13.50% per annum, payable in cash.

Our ability to comply with the covenants and restrictions contained in the Indenture may be affected by events beyond our control, including prevailing economic, financial and industry conditions and global health concerns. As a result of changes in market or other economic conditions, our ability to comply with these covenants may be impaired.

If we violate any of the restrictions, covenants, ratios or tests in our Indenture, or fail to pay amounts thereunder when due, the trustee or the holders of at least 25% of the outstanding principal amount of our Senior Secured Notes will be able to accelerate the maturity of all amounts due under the Senior Secured Notes and demand repayment of amounts outstanding. We might not have, or be able to obtain, sufficient funds to make these accelerated payments, and the failure to make such payments would have a material adverse effect on our business operations and our financial results. Additionally, any subsequent replacement of our debt obligations or any new indebtedness could have similar or greater restrictions.

RISK FACTORS RELATED TO OUR BUSINESS

Our ability to execute our strategic plans depends on many factors, some of which are beyond our control.

Our strategic plans are focused on efforts to revitalize the business, grow our revenue and manage our operating and non-recurring operating expenses. Many of the factors that impact our ability to execute our strategic plans, such as the number of deaths and general economic conditions, are beyond our control. Changes in operating conditions, such as supply disruptions and labor disputes, could negatively impact our operations. If we are unable to leverage scale to drive cost savings, productivity improvements, pre-need production or anticipated earnings growth, or if we are unable to deploy capital to maximize stockholder value, our financial performance could be affected. If we are unable to identify divestitures as planned or to realize expected synergies and strategic benefits, our financial performance could also be affected. We cannot give assurance that we will be able to execute any or all of our strategic plans. Failure to execute any or all of our strategic plans could have a material adverse effect on our financial condition, results of operations, and cash flows.

In April 2019, we outlined and began implementing a turnaround strategy to return to profitability that is focused on four key goals: cash flow and liquidity, capital structure, strategic balance sheet/portfolio review and performance improvement from cost reductions and revenue enhancement. The turnaround strategy may negatively impact our operations, which could include

[Table of Contents](#)

disruptions from the realignment of operational functions within the home office, sales of selected properties, changes in the administrative reporting structure and changes in our product assortments or marketing strategies. The impact of these disruptions may be material, and these changes could adversely affect our business operations and financial results. These changes could also decrease the cash we have available to fund ongoing liquidity and working capital requirements, and we may experience periods of limited liquidity. In addition, we are currently not generating sufficient consistent cash flow to cover the interest payments on our debt and meet our operating liquidity needs. If our turnaround strategy is not successful, takes longer than initially projected or is not executed effectively, our business operations, financial results, liquidity and cash flow will be adversely affected. Furthermore, no assurances can be given that our turnaround strategy, even if implemented properly, will result in a return to profitability.

We are under leadership of a new Board of Directors, who collectively have a limited operating history with us.

In June 2019, in connection with the Recapitalization Transactions (as defined in Part II, Item 7. *Management's Discussion and Analysis of Financial Condition and Results of Operations – Recent Events*), our Board of Directors was reconstituted. Directors Martin R. Lautman, Ph.D., Leo J. Pound, Robert A. Sick and Fenton R. Talbott resigned as directors and the authorized number of directors was reduced to seven. Andrew Axelrod, David Miller and Spencer Goldenberg were elected as directors to fill the vacancies created by the resignations. The reconstituted Board of Directors is comprised of Messrs. Axelrod, Miller and Goldenberg, Robert Hellman, Stephen Negrotti, Patricia Wellenbach and Joe Redling. Certain of our new board members have limited experience with our management team and our business. The ability of our new directors to quickly understand our business plans, operations and turnaround strategies will be critical to their ability to make informed and effective decisions about our strategy and operations, particularly given the competitive environment in which our business operates.

Cemetery burial practice claims could have a material adverse impact on our financial results.

Our cemetery practices have evolved and improved over time. Most of our cemeteries have been operating for decades and may have used practices and procedures that are outdated in comparison to today's standards. When cemetery disputes occur, we may be subject to litigation and liability for improper burial practices, including:

- burial practices of a different era that are judged today in hindsight as being outdated; and
- alleged violations of our practices and procedures by one or more of our associates.

In addition, since most of our cemeteries were acquired through various acquisitions, we may be subject to litigation and liability based upon actions or events that occurred before we acquired or managed the cemeteries. Claims or litigation based upon our cemetery burial practices could have a material adverse impact on our financial condition, results of operations and cash flows.

Our ability to generate pre-need sales depends on a number of factors, including sales incentives and local and general economic conditions.

Significant declines in pre-need sales would reduce our backlog and revenue and could reduce our future market share. On the other hand, a significant increase in pre-need sales could have a negative impact on cash flow as a result of commissions and other costs incurred initially without corresponding revenue.

We are continuing to refine the mix of service and product offerings in both our funeral and cemetery segments, including changes in our sales commission and incentive structure. These changes could cause us to experience declines in pre-need sales in the short-run. In addition, economic conditions at the local or national level could cause declines in pre-need sales either as a result of less discretionary income or lower consumer confidence. Declines in pre-need cemetery property sales reduce current revenue, and declines in other pre-need sales would reduce our backlog and future revenue and could reduce future market share.

Pre-need sales typically generate low or negative cash flow in the periods immediately following sales, which could adversely affect our liquidity and cash flow.

When we sell cemetery merchandise and services on a pre-need basis, upon cash collection, we pay commissions on the sale to our salespeople and are required by state law to deposit a portion of the sales proceeds into a merchandise trust. In addition, most of our customers finance their pre-need purchases under installment contracts payable over a number of years. Depending on the trusting requirements of the states in which we operate, the applicable sales commission rates and the amount of the down payment, our cash flow from sales to customers through installment contracts is typically negative until we have collected the related receivable or until we purchase the products or perform the services and are permitted to withdraw funds

[Table of Contents](#)

we have deposited in the merchandise trust. To the extent we increase pre-need sales, state trusting requirements are increased or we delay the performance of the services or delivery of merchandise we sell on a pre-need basis, our cash flow from pre-need sales may be further reduced, and our liquidity could be adversely affected.

We have a history of operating losses and may not achieve or maintain profitability and positive cash flow.

We have incurred negative cash flows from operations and net losses for several years and have an accumulated deficit as of December 31, 2019, due to an increased competitive environment, increased expenses due to the C-Corporation Conversion and increases in professional fees and compliance costs. To the extent that we continue to have negative operating cash flow in future periods, we may not have sufficient liquidity and we may not be able to successfully implement our turnaround strategy. We cannot predict if or when we will operate profitably and generate positive cash flows.

Our merchandise and perpetual care trust funds own investments in equity securities, fixed income securities, mutual funds and master limited partnerships, which are affected by financial market conditions that are beyond our control.

Pursuant to state law, a portion of the proceeds from pre-need sales of merchandise and services is put into merchandise trusts until such time that we meet the requirements for releasing trust principal, which is generally delivery of merchandise or performance of services. In addition, the Indenture also provides certain limitations on how the assets in the merchandise trusts may be invested. Generally, a majority of the investment earnings generated by the assets in the merchandise trusts, including realized gains and losses, are deferred until the associated merchandise is delivered or the services are performed.

Also, pursuant to state law, a portion of the proceeds from the sale of cemetery property is required to be paid into perpetual care trusts. The perpetual care trust principal does not belong to us and must remain in this trust in perpetuity while interest and dividends may be released and used to defray cemetery maintenance costs.

These trust assets are managed by a trustee, which is advised by Cornerstone, our registered investment adviser subsidiary, all under the oversight of the Trust and Compliance Committee of our Board. Cornerstone has engaged two outside sub-advisers to assist Cornerstone in providing investment recommendations with respect to certain trust assets. There is no guarantee that the trustee will achieve its objectives and deliver adequate returns, and the trustee's investment choices may result in losses. In addition our returns on these investments are affected by financial market conditions that are beyond our control. If the investments in our trust funds experience significant declines, there could be insufficient funds in the trusts to cover the costs of delivering services and merchandise. Pursuant to state law, we may be required to cover any such shortfall in merchandise trusts with cash flows from operations, which could have a material adverse effect on our financial condition, results of operations or cash flows. A substantial portion of our revenue is generated from investment returns that we realize from merchandise and perpetual care trusts. Unstable economic conditions have, at times, caused us to experience declines in the fair value of the assets held in these trusts. Moreover future cash flows could be negatively impacted if we are forced to liquidate any such investments that are in an impaired position.

If the fair market value of these trusts, plus any other amount due to us upon delivery of the associated contracts, were to decline below the estimated costs to deliver the underlying products and services, we would record a charge to earnings to record a liability for the expected losses on the delivery of the associated contracts.

For more information related to our trust investments, see *Note 7, Merchandise Trusts* and *Note 8, Perpetual Trusts* to our consolidated financial statements in Part II, Item 8. *Financial Statements and Supplementary Data* of this Annual Report.

We may be required to replenish our funeral and cemetery trust funds in order to meet minimum funding requirements, which would have a negative effect on our earnings and cash flow.

In certain states, we have withdrawn allowable distributable earnings from our merchandise trusts, including gains prior to the maturity or cancellation of the related contract. Additionally, some states have laws that either require replenishment of investment losses under certain circumstances or impose various restrictions on withdrawals of future earnings when trust fund values drop below certain prescribed amounts. In the event of realized losses or market declines, we may be required to deposit portions or all of these amounts into the respective trusts in some future period. As of December 31, 2019, we had unrealized losses of approximately \$4.2 million in the various trusts within these states, of which \$3.1 million were in merchandise trust accounts and \$1.1 million were in perpetual care trust accounts.

[Table of Contents](#)

Any reductions in the earnings of the investments held in merchandise and perpetual care trusts could adversely affect our revenues and cash flow.

We invest our trust assets primarily for generation of realized income. We rely on the earnings, interest and dividends paid by the assets in our trusts to provide both revenue and cash flow. Interest income from fixed-income securities is particularly susceptible to changes in interest rates and declines in credit worthiness while dividends from equity securities are susceptible to the issuer's ability to make such payments. Declines in earnings from perpetual care trust funds would cause a decline in current revenue, while declines in earnings from other trust funds could cause a decline in future cash flows and revenue.

Unfavorable publicity could affect our reputation and business.

Since our operations relate to life events that are emotionally stressful for our client families, our business is dependent on customer trust and confidence. Unfavorable publicity about our business generally or in relation to any specific location could affect our reputation and customers' trust and confidence in our products and services, thereby having an adverse impact upon our sales and financial results.

Our failure to attract and retain qualified sales personnel and management could have an adverse effect on our business and financial condition.

Our ability to attract and retain a qualified sales force and other personnel is an important factor in achieving future success. Buying cemetery and funeral home products and services, especially at-need products and services, is very emotional for most customers, so our sales force must be particularly sensitive to our customers' needs. We cannot assure our stockholders that we will be successful in our efforts to attract and retain a skilled sales force. If we are unable to maintain a qualified and productive sales force, our revenues may decline and our cash available for distribution may decrease.

Our success also depends upon the services and capabilities of our management team. Management establishes the "tone at the top" by which an environment of ethical values, operating style and management philosophy is fostered. The inability of our senior management team to maintain a proper "tone at the top" or the loss of services of one or more members of senior management, as well as the inability to attract qualified managers or other personnel could have a material adverse effect on our business, financial condition and results of operations. We may not be able to locate or employ on acceptable terms qualified replacements for senior management or key employees if their services were no longer available. We do not maintain key employee insurance on any of our executive officers.

Failure to effectively identify and manage divestitures and acquisitions could have an adverse effect on our results of operations.

In the fourth quarter of 2019, we launched an asset sale program designed to divest assets at attractive multiples, reduce debt levels and improve our cash flow and liquidity. As of April 1, 2020, execution of this program has resulted in the consummation of the Oakmont Sale in January 2020 and the execution of two separate asset purchase agreements for the Olivet Sale and the Remaining California Sale in March 2020. However, we may not be successful in identifying additional divestiture opportunities on terms acceptable to us and the gains or losses on the divestiture of, or lost operating income from, such assets may affect our earnings.

In addition, we continue to evaluate acquisition opportunities that could strategically fit our business objectives. However, we may not be successful in identifying and acquiring cemeteries or funeral homes on terms favorable to us or at all and may face competition from other death care companies in making acquisitions. In addition, if we complete acquisitions, we may encounter various associated risks, including the inability to integrate an acquired business into our operations, diversion of management's attention and unanticipated problems or liabilities, some or all of which could have a material adverse effect on our operations and financial performance. Moreover, if we acquire cemeteries that do not have an existing pre-need sales program or a significant amount of pre-need products and services that have been sold but not yet purchased or performed, the operation of the cemetery and implementation of a pre-need sales program after acquisition may require significant amounts of working capital.

We are also limited by our Indenture, which prohibits us from incurring additional debt or liens for acquisitions and engaging in certain asset sale transactions (subject to very limited exceptions), as well as restricts our use of proceeds from asset sale transactions.

If our execution and implementation of divestitures and acquisitions is unsuccessful, our financial condition, results of operations and cash flow could be adversely affected. We may also incur asset impairment charges related to divestitures or acquisitions that would reduce our earnings.

[Table of Contents](#)

We have identified material weaknesses in our internal control over financial reporting and determined that our disclosure controls and procedures were not effective which could, if not remediated, result in additional material misstatements in our financial statements and may adversely affect our liquidity, the market for our common shares and our business.

Our management is responsible for establishing and maintaining adequate disclosure controls and procedures and internal control over our financial reporting, as defined in Rules 13a-15(e) and 13a-15(f), respectively, under the Exchange Act. Effective internal controls are necessary for us to provide timely, reliable and accurate financial reports, identify and proactively correct any deficiencies, material weaknesses or fraud and meet our reporting obligations. As disclosed in Part II, Item 9A, *Controls and Procedures* of this Annual Report, management identified material weaknesses in our internal control over financial reporting and concluded our disclosure controls and procedures were not effective as of December 31, 2018. A material weakness is defined as a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of our annual or interim financial statements will not be prevented or detected on a timely basis. Our independent registered public accounting firm also expressed an adverse opinion on the effectiveness of our internal control over financial reporting.

We have commenced our remediation efforts as discussed in Part II, Item 9A, *Controls and Procedures* of this Annual Report to address the material weaknesses in internal control over financial reporting and ineffective disclosure controls and procedures, which may include replacing and or enhancing our accounting systems in order to better perform the evaluation needed to comply with Section 404 of the Sarbanes-Oxley Act. If accounting systems are not successfully implemented or we encounter other difficulties, we might incur significant unexpected expenses in order to perform the Section 404 evaluation and our ability to file timely with the SEC may be adversely impacted. In addition, if our remedial measures are insufficient, or if additional material weaknesses or significant deficiencies in our internal controls occur in the future, we could be required to further restate our financial results, which could materially and adversely affect our business, results of operations and financial condition, restrict our ability to access the capital markets, require us to expend significant resources to correct the material weaknesses or deficiencies, harm our reputation or otherwise cause a decline in investor confidence.

We rely significantly on information technology and any failure, inadequacy, interruption or security lapse of that technology, including any cybersecurity incidents, could harm our ability to operate our business effectively.

Our ability to manage and maintain our internal reports effectively and integrate new business acquisitions depends significantly on our operational technology platform and other information systems. Some of our information technology systems may experience interruptions, delays or cessations of service or produce errors in connection with ongoing systems implementation work. Cybersecurity attacks in particular are evolving and include, but are not limited to, malicious software, attempts to gain unauthorized access to data and other electronic security breaches that could lead to disruptions in systems and corruption of data. The failure of our systems to operate effectively or to integrate with other systems or a breach in security or other unauthorized access of these systems may also result in reduced efficiency of our operations and could require significant capital investments to remediate any such failure, problem or breach and to comply with applicable regulations, all of which could adversely affect our business, financial condition and results of operations.

Any failure to maintain the security of the information relating to our customers, their loved ones, our employees and our vendors could damage our reputation, cause us to incur substantial additional costs and make us subject to litigation, all of which could adversely affect our operating results, financial condition or cash flow.

In the ordinary course of our business, we receive certain personal information, in both physical and electronic formats, about our customers, their loved ones, our employees and our vendors. In addition, our online operations depend upon the secure transmission of confidential information over public networks, including information permitting electronic payments. We maintain security measures and data backup systems to protect, store and prevent unauthorized access to such information. However, it is possible that computer hackers and others (through cyberattacks, which are rapidly evolving and becoming increasingly sophisticated, or by other means) might defeat our security measures in the future and obtain the personal information of customers, their loved ones, our employees and our vendors that we hold. In addition, our employees, contractors or third parties with whom we do business may attempt to circumvent our security measures to misappropriate such information and may purposefully or inadvertently cause a breach, corruption or data loss involving such information. A breach of our security measures or failure in our backup systems could adversely affect our reputation with our customers and their loved ones, our employees and our vendors, as well as our operations, results of operations, financial condition and cash flow. It could also result in litigation against us or the imposition of penalties. Moreover, a security breach could require that we expend significant additional resources to upgrade further the security measures that we employ to guard such important personal information against cyberattacks and other attempts to access such information and could result in a disruption of our operations.

[Table of Contents](#)

The financial condition of third-party insurance companies that fund our pre-need funeral contracts and the amount of benefits those policies ultimately pay may impact our financial condition, results of operations or cash flows.

Where permitted, customers may arrange their pre-need funeral contract by purchasing a life insurance or annuity policy from third-party insurance companies. The customer/policy holder assigns the policy benefits to our funeral home to pay for the pre-need funeral contract at the time of need. For the sales of pre-need funeral contracts funded through life insurance policies, we receive commissions from third-party insurance companies. Additionally, there is a death benefit associated with the contract that may vary over the contract life. There is no guarantee that the value of the death benefit will increase or cover future increases in the cost of providing a funeral service. If the financial condition of the third-party insurance companies were to deteriorate materially because of market conditions or otherwise, there could be an adverse effect on our ability to collect all or part of the proceeds of the life insurance or annuity policy, including any increase in the death benefit. Failure to collect such proceeds could have a material adverse effect on our financial condition, results of operations or cash flows.

Our liquidity may be impacted by our ability to negotiate bonding arrangements with third-party insurance companies.

Where permitted, we may enter into bonding arrangements with insurance companies, whereby pre-need performance obligations otherwise required to be trusted may be insured through a process called bonding. In the event that we are unable to deliver on bonded pre-need contract sales at the time of need, the insurance company will provide cash sufficient to deliver goods for the respective pre-need sale item. On an ongoing basis, we must negotiate acceptable terms of these various bonding arrangements, and the insurance company may require us to provide cash collateral from time to time under certain circumstances. To the extent we are unable to negotiate acceptable terms for such arrangements and thus are no longer able to maintain existing bonds, we would need to deposit the corresponding amounts in the merchandise trusts. In addition, the insurance companies may increasingly require us to provide cash collateral for such surety bonds in light of our financial condition. We may be required to provide additional cash collateral from time to time under certain circumstances. Any of these actions would have an adverse impact on our liquidity.

Litigation or legal proceedings could expose us to significant liabilities and damage our reputation.

From time to time, we are party to various claims and legal proceedings, including, but not limited to, claims and proceedings regarding employment, cemetery or burial practices and other litigation. As set forth more fully in Part I, Item 3. *Legal Proceedings* and Part II, Item 8. *Financial Statements and Supplementary Data, Note 15 Commitments and Contingencies* of this Annual Report, we are currently subject to state law claims that certain of our officers and directors breached their fiduciary duty to the Company. We could also become subject to additional claims and legal proceedings relating to the factual allegations made in these actions. We are also subject to class or collective actions under the wage and hours provisions of the Fair Labor Standards Act and state wage and hour laws, including, but not limited to, national and state class or collective actions, or putative class or collective actions.

Adverse outcomes in some or all of our pending cases may result in significant monetary damages or injunctive relief against us, as litigation and other claims are subject to inherent uncertainties. Any such adverse outcomes, in pending cases or other lawsuits that may arise in the future, could have a material adverse impact on our financial position, results of operations and cash flow. While we hold insurance policies that may reduce cash outflows with respect to adverse outcomes of certain litigation matters, these insurance policies exclude certain claims, such as claims arising under the Fair Labor Standards Act.

In addition, litigation claims and legal proceedings could demand substantial amounts of our management's time, resulting in the diversion of our management resources from effectively managing our business operations, and costs to defend litigation claims and legal proceedings could be material. Any adverse publicity resulting from allegations made in litigation claims or legal proceedings may also adversely affect our reputation. All these factors could negatively affect our business and results of operations.

Our ability to use our Net Operating Losses and other tax assets is uncertain.

As of December 31, 2019, we had net operating loss ("NOL") carryforwards of approximately \$423.0 million for U.S. federal income tax purposes and substantial similar tax assets at the federal and state levels. Along with other previous transfers of our interests, we believe the Recapitalization Transactions caused an "ownership change" for income tax purposes, which may significantly limit our ability to use NOLs and certain other tax assets to offset future taxable income, possibly reducing the amount of cash available to us to satisfy our obligations.

[Table of Contents](#)

A number of years may elapse before particular tax matters, for which we have established accruals, are audited and finally resolved.

We are subject to federal income tax laws and state tax laws. The number of tax years open to audit varies depending on the tax jurisdiction. The federal statutes of limitations have expired for all tax years prior to 2016, and we are not currently under audit by the Internal Revenue Service ("IRS"). Various state jurisdictions are conducting sales tax audits from years 2015 to 2019 and escheat audits from year 2005 to present day. While it is often difficult to predict the final outcome or the timing of resolution of any particular tax matter, we believe that our accruals reflect the probable outcome of known tax contingencies. However, unfavorable settlement of any particular issue may reduce a deferred tax asset or require the use of cash, which may have a material adverse impact to our financial statements. Favorable resolution could result in reduced income tax expense reported in the financial statements in the future. For further details, see Part II, Item 8. *Financial Statements and Supplementary Data, Note 12 Income Taxes* of this Annual Report.

Changes in taxation as well as the inherent difficulty in quantifying potential tax effects of business decisions could have a material adverse effect on the results of our operations, financial condition, or cash flows.

We make judgments regarding the utilization of existing income tax credits and the potential tax effects of various financial transactions and results of operations to estimate our obligations to taxing authorities. Tax obligations include income, franchise, real estate, sales and use and employment-related taxes. These judgments include reserves for potential adverse outcomes regarding tax positions that have been taken. Changes in federal, state, or local tax laws, adverse tax audit results, or adverse tax rulings on positions taken could have a material adverse effect on the results of our operations, financial condition or cash flow.

If the IRS makes audit adjustments to the Partnership's income tax returns for 2018 or 2019 tax years, it (and some states) may assess and collect any taxes (including any applicable penalties and interest) resulting from such audit adjustment directly from us, in which case our financial condition could be adversely affected.

Pursuant to the Bipartisan Budget Act of 2015, for our 2018 and 2019 tax years, if the IRS makes audit adjustments to the Partnership's income tax returns, it (and some states) may assess and collect any taxes (including any applicable penalties and interest) resulting from such audit adjustment directly from us. To the extent possible under the new rules, we may elect to either pay the taxes (including any applicable penalties and interest) directly to the IRS or, if we are eligible, issue a revised Schedule K-1 to each holder of the Partnership's common units during the applicable year with respect to an unaudited and adjusted return. Although we may elect to have such unitholders take such audit adjustment into account in accordance with their interests in the Partnership during the tax year under audit, there can be no assurance the election will be practical, permissible or effective in all circumstances. As a result, StoneMor Inc. may be required to pay the necessary taxes, which would mean that our current stockholders may indirectly bear some or all of the impact of the tax liability resulting from such audit adjustment, even if they did not own units in us during the tax year under audit. If, as a result of any such audit adjustment, we are required to make payments of taxes, penalties and/or interest, our financial condition could be adversely affected. These rules were not applicable for tax years beginning on or prior to December 31, 2017.

RISKS RELATED TO OUR INDUSTRY

The cemetery and funeral home industry continues to be competitive, and if we are not able to respond effectively to changing consumer preferences, our market share, revenues and profitability could decrease.

Our ability to compete successfully depends on our management's forward vision, timely responses to changes in the business environment and the ability of our cemeteries and funeral homes to maintain a good reputation and high professional standards as well as offer products and services at competitive prices. If we are unable to compete successfully, our financial condition, results of operations and cash flows could be materially adversely affected.

We experience price competition from independent funeral service location and cemetery operators, monument dealers, casket retailers, low-cost funeral providers and other nontraditional providers of merchandise and services. New market entrants tend to attempt to build market share by offering lower cost alternatives. In the past, this price competition has resulted in our losing market share in some markets. In other markets, we have had to reduce prices or offer discounts, thereby reducing profit margins in order to retain or recapture market share. Independent competitors tend to be aggressive in distinguishing themselves by their independent ownership, and they promote their independence through television, radio and print advertising, direct mailings and personal contact. Increasing pressures from new market entrants and continued advertising and marketing by competitors in local markets could cause us to lose market share and revenue. In addition, competitors may change the types or mix of products or services offered. These changes may attract customers, causing us to lose market share.

[Table of Contents](#)

and revenue as well as to incur costs in response to this competition. Increased use of the internet by customers to research and/or purchase products and services could also have an adverse impact upon our sales and financial results.

Future market share, revenues and profits will depend in part on our ability to anticipate, identify and respond to changing consumer preferences ahead of and/or better than our competitors. In addition, any strategies we may implement to address these trends may prove incorrect or ineffective.

Broad-based business or economic disruptions caused by global health concerns and other crises could adversely affect our business, financial condition, profitability or cash flows.

Global health concerns, such as the COVID-19 Pandemic, could result in social, economic and labor instability that adversely affect our employee and customer relationships, pre-need sales activity, the value of our trust investments and associated funding obligations, and in so doing adversely affect our business, financial condition, results of operations and cash flows. For example, governmental actions restricting public gatherings and interaction may result in our customers deferring making purchase decisions regarding pre-need arrangements or delay holding funeral services and may result in our inability to operate our cemeteries and funeral homes, which would have an adverse impact on our business, financial condition, results of operations and cash flows. In addition, our pre-need customers with installment contracts could default on their installment contracts due to lost work or other financial stresses arising from the COVID-19 Pandemic. Having to adjust our policies and practices to respond to global health concerns could also result in increased operating expenses. We continue to monitor this public health crisis and its impact on our employees, customers and vendors and the overall economic environment within the U.S. and worldwide, but we cannot presently predict the full scope and severity of the disruptions caused by the COVID-19 Pandemic on our business, financial condition, results of operations and cash flows.

Because fixed costs are inherent in our business, a decrease in our revenues can have a disproportionate effect on our cash flow and profits.

Our business requires us to incur many of the costs of operating and maintaining facilities, land and equipment regardless of the level of sales in any given period. For example, we must pay salaries, utilities, property taxes and maintenance costs on our cemetery properties and funeral homes regardless of the number of interments or funeral services we perform. If we cannot decrease these costs significantly or rapidly when we experience declines in sales, declines in sales can cause our margins, profits and cash flow to decline at a greater rate than the decline in our revenues.

If the trend toward cremation in the U.S. continues, our revenues may decline, which could have an adverse effect on our business and financial condition.

We and other death care companies that focus on traditional methods of interment face competition from the increasing number of cremations in the U.S. Industry studies¹ indicate that the percentage of cremations has steadily increased. In 2018, the U.S. cremation rate was 53%, with an annual growth rate from 2013 to 2018 of 1.58%. This percentage is expected to increase to 59% by 2023. Because the products and services associated with cremations, such as niches and urns, produce lower revenues than the products and services associated with traditional interments, a continuing trend toward cremation may reduce our revenues. For the years ended December 31, 2019 and 2018, sales related to cremations represented 7% and 5%, respectively, of our total consolidated revenues.

Declines in the number of deaths in our markets can cause a decrease in revenues.

Declines in the number of deaths could cause at-need sales of cemetery and funeral home merchandise and services to decline and could cause a decline in the number of pre-need sales, both of which could decrease revenues. Changes in the number of deaths can vary among local markets and from quarter to quarter, and variations in the number of deaths in our markets or from quarter to quarter are not predictable. Generally, the number of deaths may fluctuate depending on weather conditions and illness.

Regulation and compliance could have a material adverse impact on our financial results.

Our operations are subject to regulation, supervision and licensing under numerous federal, state and local laws, ordinances and regulations, including extensive regulations concerning trusts/escrows, pre-need sales, cemetery ownership, funeral home ownership, marketing practices, crematories, environmental matters and various other aspects of our business. For example, the funeral industry is regulated at the federal level by the FTC, which requires funeral service locations to take actions designed to

¹ Industry statistics were compiled by the Cremation Association of North America.

[Table of Contents](#)

protect consumers. Our facilities are also subject to stringent health, safety, and environmental regulations. Our pay practices, including wage and hour overtime pay, are also subject to federal and state regulations. Violations of applicable laws could result in fines or sanctions against us. We may experience significant increases in costs as a result of business regulations and laws, which are beyond our control, including increases in the cost of health care. Although we seek to control increases in these costs, continued upward pressure on costs could reduce the profitability of our business.

State laws impose licensing requirements and regulate pre-need sales. As such, we are subject to state trust fund and pre-need sales practice audits, which could result in audit adjustments as a result of non-compliance. In addition, we assume the liability for any audit adjustments for our acquired businesses for periods under audit prior to our ownership of these acquired businesses. These audit adjustments could have a material adverse impact on our financial condition, results of operations and cash flow.

In addition, from time to time, governments and agencies propose to amend or add regulations or reinterpret existing regulations, which could increase costs and decrease cash flows. For example, foreign, federal, state, local, and other regulatory agencies have considered and may enact additional legislation or regulations that could affect the deathcare industry. These include regulations that require more liberal refund and cancellation policies for pre-need sales of products and services, limit or eliminate our ability to use surety bonding, require the escheatment of trust funds, increase trust requirements, require the deposit of funds or collateral to offset unrealized losses of trusts, and/or prohibit the common ownership of funeral service locations and cemeteries in the same market. If adopted by the regulatory authorities of the jurisdictions in which we operate, these and other possible proposals could have a material adverse effect on our financial condition, results of operations, and cash flows.

Compliance with laws, regulations, industry standards, and customs concerning burial procedures and the handling and care of human remains is critical to the continued success of our business. We continually monitor and review our operations in an effort to ensure that we take the right actions necessary to remaining in compliance with these laws, regulations and standards. However, litigation and regulatory proceedings regarding these issues could have a material adverse effect on our financial condition, results of operations and cash flow.

For additional information regarding the regulation of the funeral and cemetery industry, see Part I, Item 1. *Business, Regulation* of this Annual Report.

We are subject to legal restrictions on our marketing practices that could reduce the volume of our sales, which could have an adverse effect on our business, operations and financial condition.

The enactment or amendment of legislation or regulations relating to marketing activities may make it more difficult for us to sell our products and services. For example, the federal "do not call" legislation has adversely affected our ability to market our products and services using telephone solicitation, by limiting whom we may call and increasing our costs of compliance. As a result, we rely heavily on direct mail marketing and telephone follow-up with existing contacts. Additional laws or regulations limiting our ability to market through direct mail, over the telephone, through Internet and e-mail advertising or door-to-door may make it difficult to identify potential customers, which could increase our costs of marketing. Both increases in marketing costs and restrictions on our ability to market effectively could reduce our revenues and could have an adverse effect on our business, operations and financial condition, as well as our ability to make cash distributions to our stockholders.

RISK FACTORS RELATED TO OWNING OUR COMMON STOCK

Axar holds a majority of the voting power of our common stock.

Axar Capital Management L.P. and its affiliates (collectively, "Axar") beneficially owns more than 52% of our outstanding common stock and, as a result, has the ability to elect all of the members of our Board of Directors other than one director whose nomination and election is the subject of a separate voting agreement. In addition, it will be able to determine the outcome of all other matters requiring stockholder approval, including certain mergers and other material transactions, and will be able to cause or prevent a change in the composition of our Board of Directors or a change in control of our Company that could deprive our stockholders of an opportunity to receive a premium for their common stock as part of a sale of our Company. So long as Axar continues to own a significant amount of our outstanding shares, even if such amount is less than 50%, it will continue to be able to strongly influence all matters requiring stockholder approval, regardless of whether or not other stockholders believe that the transaction is in their own best interests. Axar's ownership interest also makes us a "controlled company" within the meaning of the New York Stock Exchange (the "NYSE") listing standards. Our Corporate Governance Guidelines, consistent with the listing standards applicable to companies that are not controlled companies, require that a majority of our directors and all of the members of our Compensation, Nominating and Governance Committee be independent within the meaning of those standards. However, we can amend our Corporate Governance Guidelines in our

[Table of Contents](#)

Board's discretion, and as a controlled company, we are not subject to the requirement that a majority of our directors and all of the members of our Compensation, Nominating and Governance Committee be independent.

Economic, financial and stock market fluctuations could affect future potential earnings and cash flows and could result in future intangible asset and long-lived asset impairments.

In addition to an annual review, we assess the impairment of our goodwill, intangible assets and other long-lived assets whenever events or changes in circumstances indicate that the carrying value may be greater than fair value and therefore not fully recoverable. Recoverability of these assets is measured by a comparison of the carrying amount of the assets to the future net cash flow, undiscounted and without interest, expected to be generated by the assets. Factors that could trigger an interim impairment review include, but are not limited to, a significant decline in the market value of our stock or debt values, significant under-performance relative to historical or projected future operating results, and significant negative industry or economic trends. In 2019, we determined that the continued decline of our sales during 2019 was a triggering event that warranted an impairment assessment of our definite-lived and long-lived intangible assets. Based on the results of our interim goodwill impairment assessment for the third quarter of 2019, we concluded our goodwill was fully impaired as of September 30, 2019, and recorded a loss on goodwill impairment of \$24.9 million in the consolidated statement of operations for the year ended December 31, 2019. Based on the results of our impairment tests of our long-lived assets throughout 2019, we concluded certain of our long-lived assets were impaired by a total of \$2.9 million during year ended December 31, 2019, which was included in Other losses, net in the consolidated statement of operations for the year ended December 31, 2019 in Part II, Item 8. *Financial Statements and Supplementary Data.*

We do not expect to pay dividends on our common stock for the foreseeable future.

Due to our continued high level of indebtedness and limited liquidity, we do not expect to pay dividends for the foreseeable future. In addition, the Indenture governing our Senior Secured Notes prohibits us from paying any dividends with limited exceptions.

ITEM 1B. UNRESOLVED STAFF COMMENTS

Not applicable.

ITEM 2. PROPERTIES

CEMETERIES AND FUNERAL HOMES

The following table summarizes the distribution of our cemetery and funeral home properties by state as of December 31, 2019 as well as the average estimated remaining sales life in years for our cemeteries based upon the number of interment spaces sold during the most recent three years:

	Cemeteries	Funeral Homes	Cemetery Net Acres	Average Estimated Net Sales Life in Years	Number of Interment Spaces Sold in 2019
Alabama	9	6	305	204	753
California	7	7	272	67	1,238
Colorado	2	—	12	433	32
Delaware	1	—	12	216	8
Florida	9	28	278	101	861
Georgia	7	—	135	160	452
Illinois	11	2	438	57	1,043
Indiana	11	5	1,013	240	863
Iowa	1	—	89	479	77
Kansas	3	2	84	176	242
Kentucky	2	—	59	139	82
Maryland	10	1	716	202	1,067
Michigan	13	—	818	337	823
Mississippi	2	1	44	396	27
Missouri	6	3	277	279	376
New Jersey	6	—	341	76	1,076
North Carolina	19	2	619	189	996
Ohio	13	2	627	327	603
Oregon	7	10	162	260	406
Pennsylvania	68	8	5,319	352	8,090
Puerto Rico	7	4	209	97	593
Rhode Island	2	—	70	193	30
South Carolina	8	1	395	312	290
Tennessee	11	4	657	189	1,148
Virginia	34	2	1,183	246	1,737
Washington	3	—	33	62	125
West Virginia	33	2	1,404	617	650
Wisconsin	16	—	533	201	694
Total	321	90	16,104	243	24,382

We calculated estimated remaining sales life for each of our cemeteries by dividing the number of unsold interment spaces as of December 31, 2019 by the average number of interment spaces sold at that cemetery in the three most recent fiscal years. For purposes of estimating remaining sales life, we defined unsold interment spaces as unsold burial lots and unsold spaces in existing mausoleum crypts as of December 31, 2019. We defined interment spaces sold in the three most recent fiscal years as:

- the number of burial lots sold, net of cancellations, over such period;
- the number of spaces sold over such period in existing mausoleum crypts, net of cancellations; and
- the number of spaces sold over such period in mausoleum crypts that we have not yet built, net of cancellations.

We count the sale of a double-depth burial lot as the sale of two interment spaces since a double-depth burial lot includes two interment rights. For the same reason we count an unsold double-depth burial lot as two unsold interment spaces. Because our sales of cremation niches were immaterial, we did not include cremation niches in the calculation of estimated remaining sales life. When calculating estimated remaining sales life, we did not take into account any future cemetery expansion. In addition, sales of an unusually high or low number of interment spaces in a particular year affect our calculation of estimated remaining sales life. Future sales may differ from previous years' sales, and actual remaining sales life may differ from our estimates. We calculated the average estimated remaining sales life by aggregating unsold interment spaces and interment spaces sold on a

[Table of Contents](#)

state-by-state or company-wide basis. Based on the average number of interment spaces sold in the last three fiscal years, we estimate that our cemeteries have an aggregate average remaining sales life of 243 years.

The following table shows the cemetery properties that we owned or operated as of December 31, 2019, grouped by estimated remaining sales life:

	0 - 25 years	26 - 49 years	50 - 100 years	101 - 150 years	151 - 200 years	Over 200 years
Alabama	—	—	1	4	2	2
California	1	2	3	—	—	1
Colorado	—	—	1	—	—	1
Delaware	—	—	—	—	—	1
Florida	1	1	3	2	1	1
Georgia	1	—	2	—	2	2
Illinois	2	2	2	1	1	3
Indiana	—	—	1	3	1	6
Iowa	—	—	—	—	—	1
Kansas	—	1	—	1	—	1
Kentucky	—	1	—	—	—	1
Maryland	2	—	—	2	1	5
Michigan	—	—	1	2	3	7
Mississippi	—	—	—	—	—	2
Missouri	—	—	1	2	—	3
New Jersey	2	—	1	3	—	—
North Carolina	—	3	—	4	1	11
Ohio	—	—	1	2	1	9
Oregon	—	—	1	1	—	5
Pennsylvania	9	1	6	6	—	46
Puerto Rico	—	—	4	2	—	1
Rhode Island	—	—	1	—	—	1
South Carolina	—	—	2	1	—	5
Tennessee	—	—	2	2	—	7
Virginia	3	1	—	6	2	22
Washington	—	—	3	—	—	—
West Virginia	6	—	2	1	1	23
Wisconsin	1	—	2	1	1	11
Total	28	12	40	46	17	178

We believe that we have either satisfactory title to or valid rights to use all of our cemetery properties. The 30 cemetery properties that we manage or operate under long-term lease, operating or management agreements have nonprofit owners. We believe that these cemeteries have either satisfactory title to or valid rights to use these cemetery properties and that we have valid rights to use these properties under the long-term agreements. Although title to the cemetery properties is subject to encumbrances, such as liens for taxes, encumbrances securing payment obligations, easements, restrictions and immaterial encumbrances, we do not believe that any of these burdens should materially detract from the value of these properties or from our interest in these properties nor should these burdens materially interfere with the use of our cemetery properties in the operation of our business as described above. Many of our cemetery properties are located in zoned regions, and we believe that cemetery use is permitted for those cemeteries: (i) as expressly permitted under applicable zoning ordinances; (ii) through a special exception to applicable zoning designations; or (iii) as an existing non-conforming use.

OTHER

Our home office is located in a 57,000 square foot leased space in Trevoise, Pennsylvania, with a lease that expires in 2028, with certain contractual renewal options. We are also tenants under various leases covering office spaces other than our corporate headquarters.

ITEM 3. LEGAL PROCEEDINGS

For information regarding our significant pending administrative and judicial proceedings involving regulatory, operating, transactional, environmental, and other matters, see Part II, Item 8. *Financial Statements and Supplementary Data—Notes to the Consolidated Financial Statements—Note 15 Commitments and Contingencies*.

We and certain of our subsidiaries are parties to legal proceedings that have arisen in the ordinary course of business. We do not expect such matters to have a material adverse effect on our consolidated financial position, results of operations or cash flows. We carry insurance with coverage and coverage limits that we believe to be customary in the cemetery and funeral home industry. Although there can be no assurance that such insurance will be sufficient to protect us against such contingencies, we believe that our insurance protection is reasonable in view of the nature and scope of our operations.

ITEM 4. MINE SAFETY DISCLOSURES

Not applicable.

PART II**ITEM 5. MARKET FOR THE REGISTRANT'S COMMON EQUITY, RELATED STOCKHOLDER MATTERS AND ISSUER PURCHASES OF EQUITY SECURITIES****MARKET INFORMATION**

Our common stock is listed on the NYSE under the symbol "STON".

HOLDERS

As of March 25, 2020, there were approximately 11 holders of record of our common stock. The number of record holders does not include persons who held our common stock in nominee or "street name" accounts through brokers.

PERFORMANCE GRAPH

As a smaller reporting company, we have elected not to provide the performance graph otherwise required by this Item.

RECENT SALES OF UNREGISTERED SECURITIES; USE OF PROCEEDS FROM REGISTERED SECURITIES**Purchases of Equity Securities**

Issuer Purchases of Equity Securities				
Period	(a) Total Number of Units Purchased⁽¹⁾	(b) Average Price Paid per Unit⁽²⁾	(c) Total Number of Units Purchased as Part of Publicly Announced Plans or Programs	(d) Maximum Number (or Approximate Dollar Value) of Units that May Yet Be Purchased Under the Plans or Programs
April 1, 2019 - April 25, 2019	18,265	\$ 3.91	—	\$ —
May 1, 2019	167	3.90	—	—
June 1, 2019	167	2.40	—	—
July 1, 2019 - July 18, 2019	17,438	1.97	—	—
August 1, 2019	376,518	1.80	—	—
September 1, 2019	167	1.10	—	—
October 1, 2019 - October 18, 2019	16,081	1.14	—	—
Total	<u>428,803</u>	<u>\$ 1.87</u>	<u>—</u>	<u>\$ —</u>

(1) All of these units represent units that were withheld upon the vesting of awards under the StoneMor 2019 Amended and Restated Long-Term Incentive Plan (the "2019 Plan") to satisfy certain tax obligations of the recipients of such awards arising from the vesting thereof and thus may be deemed to have been repurchased by the Company.

(2) The value of the units withheld was the closing price of the Company's common units on the last trading day before the date on which such units were withheld.

ITEM 6. SELECTED FINANCIAL DATA

As a smaller reporting company, we have elected not to provide the disclosure otherwise required under this Item.

ITEM 7. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

Management's discussion and analysis presented below provides information to assist in understanding the Company's financial condition and results of operations and should be read in conjunction with the Company's consolidated financial statements included in Part II, Item 8. *Financial Statements and Supplementary Data* of this Annual Report.

Certain statements contained in this Annual Report, including, but not limited to, information regarding our operating activities, the plans and objectives of our management and assumptions regarding our future performance and plans are forward-looking statements. When used in this Annual Report, the words "believes," "anticipates," "expects" and similar expressions are intended to identify forward-looking statements. Forward-looking statements are based on management's expectations and estimates. These statements are neither promises nor guarantees and are made subject to certain risks and uncertainties that could cause actual results to differ materially from the results stated or implied in this Annual Report. We believe the assumptions underlying the consolidated financial statements are reasonable.

Our risks and uncertainties are more particularly described in Part I, Item 1A. *Risk Factors* of this Annual Report. You should not place undue reliance on forward-looking statements included in this Annual Report, which speak only as of the date the statements were made. Except as required by applicable laws, we undertake no obligation to update or revise forward-looking statements, whether as a result of new information, future events or otherwise.

BUSINESS OVERVIEW

We are one of the leading providers of funeral and cemetery products and services in the death care industry in the United States ("U.S."). As of December 31, 2019, we operated 321 cemeteries in 27 states and Puerto Rico, of which 291 were owned and 30 were operated under leases, operating agreements or management agreements. We also owned, operated or managed 90 funeral homes in 17 states and Puerto Rico. On December 31, 2019, we consummated the C-Corporation Conversion for the purpose of transitioning the Partnership and its affiliates from a master limited partnership structure to a corporate form. See Part II, Item 8. *Financial Statements and Supplementary Data—Notes to the Consolidated Financial Statements—Note 1 General* of this Annual Report for further information related to the C-Corporation Conversion.

Our revenue is derived from our Cemetery Operations and Funeral Home Operations segments. Our Cemetery Operations segment principally generates revenue from sales of interment rights, cemetery merchandise, which includes markers, bases, vaults, caskets and cremation niches and our cemetery services, which include opening and closing ("O&C") services, cremation services and fees for the installation of cemetery merchandise. Our Funeral Home Operations segment principally generates revenue from sales of funeral home merchandise, which includes caskets and other funeral related items and service revenues, which include services such as family consultation, the removal of and preparation of remains and the use of funeral home facilities for visitation and prayer services. These sales occur both at the time of death, which we refer to as at-need, and prior to the time of death, which we refer to as pre-need. Our Funeral Home Operations segment also include revenues related to the sale of term and whole life insurance on an agency basis, in which we earn a commission from the sales of these insurance policies.

The pre-need sales enhance our financial position by providing a backlog of future revenue from both trust and insurance-funded pre-need funeral and cemetery sales. We believe pre-need sales add to the stability and predictability of our revenues and cash flows. Pre-need sales are typically sold on an installment plan. While revenue on the majority of pre-need funeral sales is deferred until the time of need, sales of pre-need cemetery property interment rights provide opportunities for full current revenue recognition when the property is available for use by the customer.

We also earn investment income on certain payments received from customers on pre-need contracts, which are required by law to be deposited into the merchandise and service trusts. Amounts are withdrawn from the merchandise and service trusts when we fulfill the performance obligations. Earnings on these trust funds, which are specifically identifiable for each performance obligation, are also included in the total transaction price. For sales of interment rights, a portion of the cash proceeds received are required to be deposited into a perpetual care trust. While the principal balance of the perpetual care trust must remain in the trust in perpetuity, we recognize investment income on such assets as revenue, excluding realized gains and losses from the sale of trust assets. Pre-need contracts are subject to financing arrangements on an installment basis, with a contractual term not to exceed 60 months. Interest income is recognized utilizing the effective interest method. For those contracts that do not bear a market rate of interest, we impute such interest based upon the prime rate at the time of origination plus 150 basis points in order to segregate the principal and interest components of the total contract value.

Our revenue depends upon the demand for funeral and cemetery services and merchandise, which can be influenced by a variety of factors, some of which are beyond our control including demographic trends, such as population growth, average age, death rates and number of deaths. Our operating results and cash flows could also be influenced by our ability to remain relevant to the customers. We provide a variety of unique product and service offerings to meet the needs of our customers' families. The mix of services could influence operating results, as it influences the average revenue per contract. Expense management, which includes controlling salaries, merchandise costs, corporate overhead and other expense categories, could also impact operating results and cash flows. Lastly, economic conditions, legislative and regulatory changes and tax law changes, all of which are beyond our control, could impact our operating results and cash flows.

For further discussion of our key operating metrics, see our Results of Operations and Liquidity and Capital Resources sections below.

RECENT EVENTS

The following are key events and transactions that have occurred since January 1, 2019 that were material to us and/or facilitate an understanding of our consolidated financial statements contained in Part II, Item 8. *Financial Statements and Supplementary Data* of this Annual Report:

- **COVID-19 Pandemic.** See the following section "General Trends and Outlook" of Part II, Item 7. *Management's Discussion and Analysis of Financial Condition and Results of Operations* for discussion on the impact we have seen on our business as a result of the COVID-19 Pandemic;
- **Divestitures.** On January 3, 2020, we consummated the Oakmont Sale with Carriage Funeral Holdings, Inc. for an aggregate cash purchase price of \$33.0 million. The divested assets consisted of one cemetery, one funeral home and certain related assets. In March 2020, we entered into the Olivet Agreement with Cypress Lawn Cemetery Association to sell substantially all of the assets of the cemetery, funeral establishment and crematory commonly known as Olivet Memorial Park, Olivet Funeral and Cremation Services and Olivet Memorial Park & Crematory for a net cash purchase price of \$24.3 million, subject to certain adjustments. In addition, in March 2020, we entered into the California Agreement with certain entities owned by John Yeatman and Guy Saxton to sell substantially all of our remaining California properties, consisting of five cemeteries, six funeral establishments and four crematories for a cash purchase price of \$7.1 million, subject to certain closing adjustments. In January 2020, we redeemed an aggregate \$30.4 million of principal on the Senior Secured Notes, primarily using the net proceeds from the Oakmont Sale. Per the Indenture, we anticipate using the first \$23.7 million of net proceeds and 80% of the remaining net proceeds from the Olivet Sale along with 80% of the net proceeds from the Remaining California Sale to redeem additional portions of the outstanding Senior Secured Notes;
- **Amendments to Indenture and Capital Raise in 2020.** On April 1, 2020, the Partnership, Cornerstone Family Services of West Virginia Subsidiary, Inc. and Wilmington Trust, National Association, as trustee, entered into the Supplemental Indenture. Pursuant to the terms of the Supplemental Indenture, several financial covenants were amended. The amendments effected by the Supplemental Indenture will become operational when we pay a \$5 million consent fee to the holders of the Senior Secured Notes, of which \$3.5 million will be paid in cash and \$1.5 million will be paid by increasing the principal amount of the Senior Secured Notes outstanding, and satisfy other specified conditions. Concurrently with the execution of the Supplemental Indenture, we entered the Axar Commitment pursuant to which Axar committed to (a) purchase shares of our Series A Preferred Stock with an aggregate purchase price of \$8.8 million on April 3, 2020, (b) exercise its basic rights in the rights offering by tendering the shares of Series A Preferred Stock so purchased for shares of Common Stock and (c) purchase any shares offered in the rights offering for which other stockholders do not exercise their rights, up to a maximum of an additional \$8.2 million of such shares. We did not pay Axar any commitment, backstop or other fees in connection with the Axar Commitment. As contemplated by the Axar Commitment, on April 3, 2020, we sold an aggregate of 176 shares of our Series A Preferred Stock to the 2020 Purchasers for an aggregate purchase price of \$8.8 million. Under the terms of the Supplemental Indenture and the Axar Commitment, we agreed to undertake an offering to holders of our Common Stock of transferable rights to purchase their pro rata share of shares of Common Stock with an aggregate exercise price of at least \$17 million at a price of \$0.73 per share. The rights offering period, during which the rights will be transferable, will be no less than 20 calendar days and no more than 45 calendar days. We agreed to use our best efforts to complete the rights offering with an expiration date no later than July 24, 2020. For further details, see Part II, Item 8. *Financial Statements and Supplementary Data—Notes to the Consolidated Financial Statements—Note 26 Subsequent Events* of this Annual Report;
- **Reduction in Workforce.** On January 31, 2019, we announced a profit improvement initiative as part of our ongoing organizational review. This profit improvement initiative is intended to further integrate, streamline and optimize our operations. As part of this profit improvement initiative, during 2019 we undertook certain cost reduction initiatives,

which included a reduction of approximately 200 positions of our workforce within our field operations and corporate functions in our headquarters located in Trevoise, Pennsylvania;

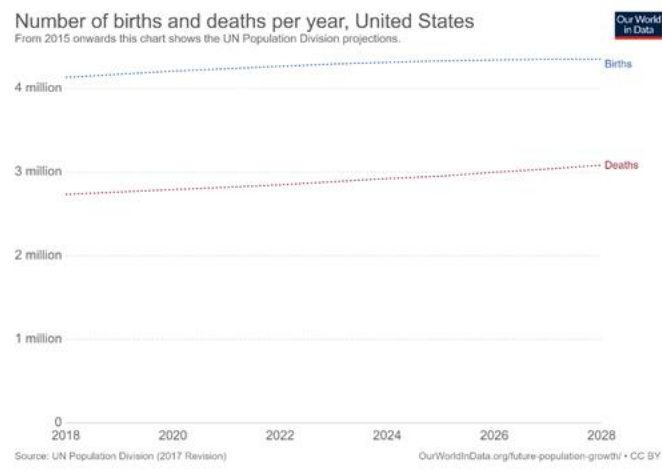
- **Recapitalization Transactions in 2019.** On June 27, 2019, we closed a \$447.5 million recapitalization transaction, consisting of (i) the sale of an aggregate of 52,083,333 of the Partnership's Series A Preferred Units representing limited partner interests in the Partnership at a purchase price of \$1.1040 per Preferred Unit, reflecting an 8% discount to the liquidation preference of each Preferred Unit, for an aggregate purchase price of \$57.5 million and (ii) a concurrent private placement of the Senior Secured Notes to certain financial institutions. The net proceeds of the Recapitalization Transactions were used to fully repay our outstanding senior notes due in June 2021 and retire the revolving credit facility due in May 2020, as well as for associated transaction expenses, cash collateralization of existing letters of credit and other needs under the former credit facility, with the balance available for general corporate purposes;
- **Board Reconstitution.** In connection with the closing of the Recapitalization Transactions, our Board of Directors was reconstituted. Directors Martin R. Lautman, Ph.D., Leo J. Pound, Robert A. Sick and Fenton R. Talbott resigned as directors and the authorized number of directors was reduced to seven. Andrew Axelrod, David Miller and Spencer Goldenberg were elected to fill the vacancies created by the resignations. The reconstituted board is comprised of Messrs. Axelrod, Miller and Goldenberg, Robert B. Hellman, Jr., Stephen Negrotti, Patricia Wellenbach and Joseph M. Redling. Mr. Axelrod serves as the chairman of the board;
- **Changes in Executive Management.** On April 15, 2019, Garry P. Herdler became our Senior Vice President and Chief Financial Officer, replacing Mark Miller. On September 19, 2019,
 - Jeffrey DiGiovanni became our Senior Vice President and Chief Financial Officer, replacing Garry P. Herdler. With Mr. DiGiovanni's promotion, the roles of Chief Accounting Officer and Chief Financial Officer were combined;
 - Jim Ford resigned from the Company, and the role of Chief Operating Officer was eliminated; and
 - Tom Connolly became our Senior Vice President of Business Planning and Operations;
- **C-Corporation Conversion.** On December 31, 2019, we completed the C-Corporation Conversion; and
- **Lease Accounting Standard.** Effective January 1, 2019, we adopted the new lease accounting standard as further discussed in Part II, Item 8. *Financial Statements and Supplementary Data—Notes to the Consolidated Financial Statements—Note 1 General* of this Annual Report which resulted in an increase in other assets of \$15.3 million and increases of \$2.2 million and \$13.1 million in accounts payable and accrued liabilities and other long-term liabilities, respectively, in the consolidated balance sheet. The adoption did not have a material impact on our results of operations or cash flows.

GENERAL TRENDS AND OUTLOOK

We expect our business to be affected by key trends in the death care industry, based upon assumptions made by us and information currently available. Death care industry factors affecting our financial position and results of operations include, but are not limited to, death rates, per capita disposable income, demographic trends in terms of number of adults aged 65 and older, cremation rates and trends and e-commerce sales. The number of deaths which is related to the age structure of the population, mortality rates, disease prevalence, natural disasters, sudden accidents, suicides and other causes drives industry revenue. With the aging of the U.S. population, the number of deaths is expected to increase over the next few years. Per the report by Max Roser titled, *Future Population Growth*, projected deaths per year in the U.S. are expected to increase by 12% from 2019 to 2028.

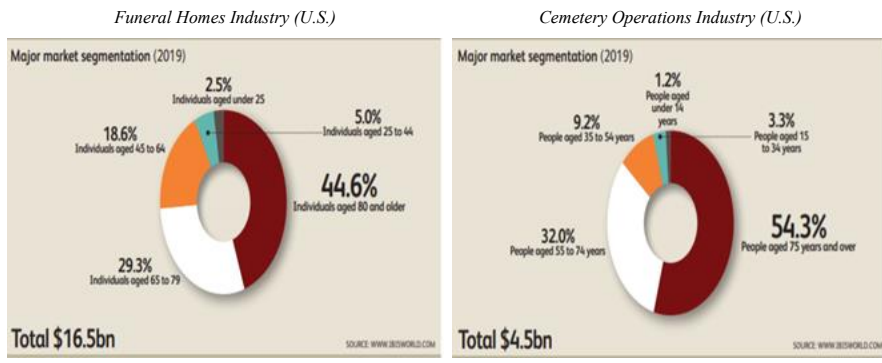
Number of births and deaths per year, United States

Source: Max Roser (2020) - "Future Population Growth". *Published online at OurWorldInData.org*. Retrieved from: 'https://ourworldindata.org/future-population-growth' [Online Resource]



The growth of per capita disposable income is positively correlated with industry performance, as with higher per capita income, consumers are more likely to choose full-service traditional funerals over cremation and purchase additional expensive merchandise and services. The proportion of the population aged 65 and older is a positive indicator of demand for cemetery services, as this age segment of the population accounts for the majority of all deaths and are most likely to purchase pre-need services and merchandise. Per the report published by IBISWorld in June 2019 titled, *IBISWorld Industry Report 81221: Funeral Homes in the US*, individuals aged 65 and older are projected to account for 73.9% of market demand in the funeral operations industry in 2019. Per the report published by IBISWorld in April 2019 titled, *IBISWorld Industry Report 81222: Cemetery Services in the US*, individuals aged 55 and older are projected to account for 86.3% of market demand in the cemetery services industry in 2019.

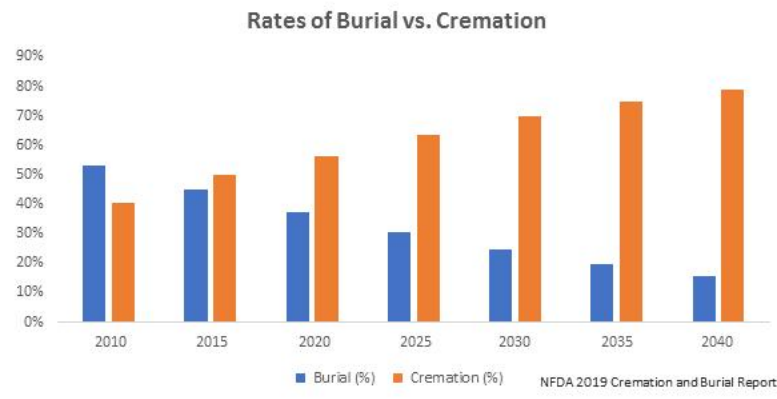
Major Market Segmentation by Age (2019)



Cremations typically cost significantly less than traditional burial services and bring in significantly less revenue and profit for cemeteries and funeral homes. The rising demand for cremations due to cost considerations, increased mobility of the population, environmental reasons, religious considerations and changing consumer preferences present a potential threat to the cemetery services and funeral homes industries. Per the National Funeral Directors Association's *2019 Cremation & Burial Report*, the cremation rate within the U.S. began to exceed the burial rate within the U.S. around the year 2015, and is expected to be over 60% by the year 2025.

Rates of Burial and Cremation

Source: 2019 NFDA Cremation & Burial Report



Funeral homes have traditionally benefited from limited competition for industry products, such as caskets and urns; however, online retailers are beginning to encroach on this market sector by offering these products to consumers at more cost-effective prices.

[Table of Contents](#)

In addition, we are subject to fluctuations in the fair value of equity and fixed-maturity debt securities held in our trusts. These values can be negatively impacted by contractions in the credit market and overall downturns in economic activity. Our ability to make payments on our debt depends on our success at managing operations with respect to these industry trends. To the extent our underlying assumptions about or interpretations of available information prove to be incorrect, our actual results may vary materially from our expected results.

COVID-19 Pandemic

The outbreak of COVID-19 in Wuhan, China in December 2019 has since reached pandemic proportions, posing a significant threat to the health and economic wellbeing of our employees, customers and vendors. Currently, our operations have been deemed essential by the state and local governments in which we operate, with the exception of Puerto Rico, and we are actively working with federal, state and local government officials to ensure that we continue to satisfy their requirements for offering our essential services. The operation of all of our facilities is critically dependent on the employees who staff these locations. To ensure the wellbeing of our employees and their families, we have provided all of our employees with detailed health and safety literature on COVID-19, such as the CDC's industry-specific guidelines for working with the deceased who were and may have been infected with COVID-19. In addition, our procurement and safety teams have updated and developed new safety-oriented guidelines to support daily field operations and provided personal protection equipment to those employees whose positions necessitate them, and we have implemented work from home policies at our corporate office consistent with CDC guidance to reduce the risks of exposure to COVID-19 while still supporting the families that we serve.

Our marketing and sales team has quickly responded to the sales challenges presented by the COVID-19 Pandemic by implementing virtual meeting options using a variety of web-based tools to ensure that we can continue to connect with and meet our customers' needs in a safe, effective and productive manner. Some of our locations have also started providing live video streaming of their funeral and burial services to our customers, so that family and friends can connect virtually during their time of grief.

Like most businesses world-wide, the COVID-19 Pandemic has impacted us financially; however, we cannot presently predict the scope and severity with which COVID-19 will impact our business, financial condition, results of operations and cash flows. As recently as early March 2020, we were experiencing sales growth for the first quarter of 2020, as compared to the first quarter of 2019. However, over the last two weeks, we have seen our pre-need sales activity decline as Americans practice social distancing. In addition, our pre-need customers with installment contracts could default on their installment contracts due to lost work or other financial stresses arising from the COVID-19 Pandemic. While we expect our pre-need sales to be challenged during the COVID 19 Pandemic, we believe the implementation of our virtual meeting tools is one of several key steps to mitigate this disruption. In addition, we expect that throughout this disruption our cemeteries and funeral homes will remain open and available to serve our families in all the locations in which we operate to the extent permitted by local authorities, with the exception of Puerto Rico.

Business Strategies

We believe the Recapitalization Transactions demonstrate both strong underlying values of our asset base as well as confidence in our ability to execute our turnaround plan. We believe the recapitalization of our balance sheet has reset our financial footing and helps position us to execute the following business strategies:

- **Execute on Financial Strategy.** The Recapitalization Transactions have significantly extended our debt capital structure with a five-year maturity, which provides us with a meaningful liquidity improvement to execute our turnaround strategy, including the next phase of our performance improvement plans. In April 2019, we announced a turnaround strategy focused on four key goals: cash flow and liquidity, capital structure, strategic balance sheet/portfolio review, and performance improvement from cost reductions and revenue enhancement;
- **Implementation of New Strategic Initiatives.** We view our substantial and diverse asset base as a strength, but we have prioritized the ways in which we view our assets. We believe that by tiering operating units by class and contribution, initiating a divestiture plan for select assets and prioritizing certain assets over others, we will be able to optimize results in our top tier properties and more efficiently manage our assets. From a portfolio review perspective, we continue to focus our resources on improving our "top tier" assets as we believe they possess the greatest potential for improved profitability. We are also minimizing costs and resources on our "lower-tier" assets to reduce the impact these assets have on profitability of the portfolio; and
- **Improve Operating Efficiencies.** We believe we have identified significant expense reduction opportunities in the next phase of this operational turnaround strategy with additional "4-wall level" operational savings, identified projects and industry benchmarking. In addition, we are focused on improving performance through cost reductions

and revenue enhancement and executing on other long and short-term turnaround strategies that will allow us to meet our primary objectives on a continuing basis. The next phase of cost reduction and operational performance improvement opportunities have now been identified with a focus on prioritizing identified opportunities in procurement, sourcing, product hierarchy, field labor efficiencies, shared services and outsourcing. We believe that the execution of these initiatives will result in improved profitability and cash flow across the asset base. In terms of revenue enhancements, we believe we have identified the primary drivers of our sales productivity and pre-need sales issues and, while it is in the early stages, we remain focused on improving retention of sales personnel and optimizing staffing levels across our asset base.

RESULTS OF OPERATIONS

We have two distinct reportable segments, Cemetery Operations and Funeral Home Operations, which are supported by corporate costs and expenses.

Cemetery Operations

Overview

We are currently one of the largest owners and operators of cemeteries in the United States of America. As of December 31, 2019, we operated 321 cemeteries in 27 states and Puerto Rico. We own 291 of these cemeteries, and we manage or operate the remaining 30 under leases, operating agreements or management agreements. Revenues from our Cemetery Operations segment accounted for approximately 82% and 83% of our total revenues during the years ended December 31, 2019 and 2018, respectively.

Year Ended December 31, 2019 Compared to Year Ended December 31, 2018

The following table presents operating results for our Cemetery Operations segment for the years ended December 31, 2019 and 2018 (in thousands):

	Year Ended December 31,			
	2019	2018	Variance	
			\$	%
Interments	\$ 67,425	\$ 76,902	\$ (9,477)	(12%)
Merchandise	64,476	75,412	(10,936)	(15%)
Services	65,494	67,278	(1,784)	(3%)
Interest income	8,280	8,995	(715)	(8%)
Investment and other	32,212	33,348	(1,136)	(3%)
Total revenues	237,887	261,935	(24,048)	(9%)
Cost of goods sold	40,174	54,647	(14,473)	(26%)
Cemetery expense	74,339	78,708	(4,369)	(6%)
Selling expense	59,347	62,538	(3,191)	(5%)
General and administrative expense	44,231	43,081	1,150	3%
Depreciation and amortization	7,420	8,037	(617)	(8%)
Total costs and expenses	225,511	247,011	(21,500)	(9%)
Segment operating profit	\$ 12,376	\$ 14,924	\$ (2,548)	(17%)

[Table of Contents](#)

The following table presents supplemental operating data for the years ended December 31, 2019 and 2018:

	Year Ended December 31,			
	2019	2018	#	Variance %
SUPPLEMENTAL DATA:				
Interments performed	52,010	54,773	(2,763)	(5%)
Net interment rights sold (1)				
Lots	23,074	27,044	(3,970)	(15%)
Mausoleum crypts (including pre-construction)	1,210	1,334	(124)	(9%)
Niches	1,679	1,685	(6)	(0%)
Total net interment rights sold (1)	25,963	30,063	(4,100)	(14%)
Cemetery contracts written				
Number of pre-need cemetery contracts written	35,401	39,989	(4,588)	(11%)
Number of at-need cemetery contracts written	53,999	57,664	(3,665)	(6%)
Number of cemetery contracts written	89,400	97,653	(8,253)	(8%)

(1) Net of cancellations. Sales of double-depth burial lots are counted as two sales.

Cemetery interments revenues were \$67.4 million for the year ended December 31, 2019, a decrease of \$9.5 million and 12% from \$76.9 million for the year ended December 31, 2018. The change was due to decreases in the pre-need sales of lots of \$3.9 million, lawn crypts of \$2.7 million and mausoleums of \$2.6 million. These decreases were partially offset by a net increase in at-need interment revenues of \$0.9 million, a decrease in cancellations of \$0.9 million primarily related to the decrease in interment revenues and a net increase in various other pre-need revenues of \$0.2 million. These changes were combined with a decrease of \$2.3 million due to further refinement of our process for recording revenues in accordance with Accounting Standard Codification ("ASC") 606, *Revenue from Contracts with Customers* ("ASC 606").

Cemetery merchandise revenues were \$64.5 million for the year ended December 31, 2019, a decrease of \$10.9 million and 15% from \$75.4 million for the year ended December 31, 2018. The change was primarily due to a decrease in pre-need revenues from markers and bases of \$7.7 million, a decline in contracts serviced that were acquired through acquisitions in prior years of \$2.1 million, a net decrease in at-need merchandise revenues of \$0.3 million and a net decrease in various other pre-need merchandise revenues of \$0.1 million. These decreases were partially offset by a decrease in cancellations of \$0.7 million primarily related to the decrease in merchandise revenues. These changes were combined with a decrease of \$1.4 million due to further refinement of our process for recording revenues in accordance with ASC 606.

Cemetery services revenues were \$65.5 million for the year ended December 31, 2019, a decrease of \$1.8 million and 3% from \$67.3 million for the year ended December 31, 2018. The change was due to a decrease in at-need opening and closing revenues of \$0.9 million, a decline in contracts serviced that were acquired through acquisitions in prior years of \$0.5 million and a decrease in pre-need marker installations of \$0.4 million. These decreases were partially offset by a net increase in various other pre-need and at-need service revenues of \$0.8 million and a decrease in cancellations of \$0.2 million primarily related to the decrease in service revenues. These changes were combined with a decrease of \$1.0 million due to further refinement of our process for recording revenues in accordance with ASC 606.

Interest income was \$8.3 million for the year ended December 31, 2019, a decrease of \$0.7 million and 8% from \$9.0 million for the year ended December 31, 2018. The change was primarily due to a decrease in accounts receivable outstanding driven by the accelerated collection of pre-need receivables.

Investment and other income was \$32.2 million for the year ended December 31, 2019, a decrease of \$1.1 million and 3% from \$33.3 million for the year ended December 31, 2018. The change was due to a decrease in land sales of \$0.5 million combined with a net decrease of \$1.5 million in various other sources of other income, partially offset by an increase in investment income of \$0.9 million.

Cost of goods sold was \$40.2 million for the year ended December 31, 2019, a decrease of \$14.5 million and 26% from \$54.6 million for the year ended December 31, 2018. The change was due to a decrease of \$4.7 million related to lower revenue activity and a \$6.9 million decrease in costs primarily related to markers, the servicing of contracts acquired through acquisition, vaults and lots. These decreases were combined with \$2.9 million of vault inventory adjustments and impairments that were recorded in the first and fourth quarters of 2018, but which did not recur in 2019.

Cemetery expenses were \$74.3 million for the year ended December 31, 2019, a decrease of \$4.4 million and 6% from \$78.7 million for the year ended December 31, 2018. The change was primarily due to a decrease in payroll and related taxes of \$3.6

[Table of Contents](#)

million resulting from a reduction in force in 2019 and the implementation of a general manager operating model, gains on insurance recoveries received of \$1.1 million and a decrease in real estate taxes of \$1.0 million resulting from the reassessment of certain properties under management in the prior year that did not recur in the current year. Partially offsetting these decreases was an increase in repairs and maintenance of \$1.0 million and a net increase in various other cemetery expenses of \$0.3 million.

Selling expenses were \$59.3 million for the year ended December 31, 2019, a decrease of \$3.2 million and 5% from \$62.5 million for the year ended December 31, 2018. The change was due to a decrease in payroll and related taxes of \$5.4 million, resulting primarily from a decrease in contracts written during the current year, which resulted in reduced sales incentive compensation and the elimination of an annual sales trip bonus. This was combined with a net decrease of \$0.5 million in various other expenses. These decreases were partially offset by an increase in marketing and advertising expense of \$2.7 million.

General and administrative expenses were \$44.2 million for the year ended December 31, 2019, an increase of \$1.2 million and 3% from \$43.1 million for the year ended December 31, 2018. The change was due to an increase in payroll and related taxes of \$4.1 million primarily associated with the implementation of a general manager operating model, combined with an increase in the cost of surety bonds of \$0.7 million. These increases were partially offset by decreases in non-general manager related payroll of \$0.9 million resulting from a reduction in force in 2019, legal fees of \$0.8 million, employee benefits of \$0.4 million and a net decrease in various other expenses of \$1.5 million.

Depreciation and amortization expenses were \$7.4 million for the year ended December 31, 2019, a decrease of \$0.6 million and 8% from \$8.0 million for the year ended December 31, 2018. The change was due to routine depreciation and amortization of the associated asset base.

Funeral Home OperationsOverview

As of December 31, 2019, we owned, operated or managed 90 funeral homes located in 17 states and Puerto Rico. Revenues from Funeral Home Operations accounted for approximately 18% and 17% of our total revenues during the years ended December 31, 2019 and 2018, respectively.

Year Ended December 31, 2019 Compared to Year Ended December 31, 2018

The following table presents operating results for our Funeral Home Operations for the years ended December 31, 2019 and 2018 (in thousands):

	Year Ended December 31,		Variance	
	2019	2018	\$	%
Merchandise	\$ 23,774	\$ 25,652	\$ (1,878)	(7%)
Services	27,861	28,539	(678)	(2%)
Total revenues	51,635	54,191	(2,556)	(5%)
Merchandise	7,013	6,579	434	7%
Services	21,659	22,159	(500)	(2%)
Depreciation and amortization	2,376	2,744	(368)	(13%)
Other	14,643	15,787	(1,144)	(7%)
Total expenses	45,691	47,269	(1,578)	(3%)
Segment operating profit	\$ 5,944	\$ 6,922	\$ (978)	(14%)

Funeral home merchandise revenues were \$23.8 million for the year ended December 31, 2019, a decrease of \$1.9 million and 7% from \$25.7 million for the year ended December 31, 2018. The change was due to a \$1.0 million decrease in revenues from pre-need contracts that matured during the current year, a \$0.5 million decrease in at-need casket sales and a net decrease in various other merchandise revenues of \$0.4 million.

Funeral home services revenues were \$27.9 million for the year ended December 31, 2019, a decrease of \$0.7 million and 2% from \$28.5 million for the year ended December 31, 2018. The change was due to a \$0.7 million decrease related to a reduction in at-need services during the current year and a net decrease in various other funeral home service revenues of \$0.3 million. Partially offsetting these decreases was increased revenue from pre-need contracts that matured during the current year of \$0.3 million.

[Table of Contents](#)

Funeral home expenses were \$45.7 million for the year ended December 31, 2019, a decrease of \$1.6 million and 3% from \$47.3 million for the year ended December 31, 2018. The change was due to savings of \$1.9 million achieved with the elimination of the insurance sales group and a decrease in payroll and related costs of \$0.8 million. Partially offsetting these decreases was an increase in casket costs of \$0.8 million and a net increase in various other expenses of \$0.3 million.

CorporateOperating Results**Year Ended December 31, 2019 Compared to Year Ended December 31, 2018**Corporate Overhead

The following table summarizes our corporate overhead by expense category for the years ended December 31, 2019 and 2018 (in thousands):

	Year Ended December 31,			
	2019	2018	\$	Variance %
Corporate overhead	\$ 51,107	\$ 53,281	\$ (2,174)	(4%)
Non-recurring adjustments				
Severance	1,459	1,792	(333)	(19%)
C-Corporation Conversion fees	2,378	2,158	220	10%
Other professional fees	5,641	6,903	(1,262)	(18%)
Total non-recurring adjustments	9,478	10,853	(1,375)	(13%)
Corporate overhead, adjusted	\$ 41,629	\$ 42,428	\$ (799)	(2%)

Corporate overhead expense was \$51.1 million for the year ended December 31, 2019, a decrease of \$2.2 million and 4% from \$53.3 million for the year ended December 31, 2018. The change was due to the following:

- savings in payroll and payroll-related benefits of \$2.5 million resulting primarily from a reduction in workforce in 2019;
- a decrease of \$2.0 million in various other expenses, primarily driven by reductions in telecom, recruiting and employee benefits provider fees;
- a decrease in accounting fees of \$0.9 million primarily related to nonrecurring costs incurred in 2018 associated with the implementation of ASC 606 and nonrecurring accounting-related consulting fees and internal audit fees associated with our delayed 2018 periodic filings and material weakness identified in 2018;
- an increase of \$0.3 million in severance and bonus expenses;
- an increase in legal fees and legal settlements of \$0.7 million;
- an increase in stock compensation expense of \$1.1 million; and
- an increase of \$1.1 million in other professional fees primarily resulting from financial advisory and consulting fees, partially offset by nonrecurring fees paid to an interim executive in 2018.

Other Losses, Net

Other losses, net were \$8.1 million for the year ended December 31, 2019, a decrease of \$3.4 million and 30% from \$11.5 million for the year ended December 31, 2018. Other losses, net for the year ended December 31, 2019 consisted of a \$2.8 million impairment of cemetery property, a \$2.6 million impairment charge related to damaged and excess inventory and damaged allocated merchandise, a \$2.1 million loss on the termination of a management agreement and \$0.6 million related to other loss events. Other losses, net for the year ended December 31, 2018 consisted of \$9.7 million of impairment charges related to damaged and excess inventory and damaged allocated merchandise and \$2.8 million impairment of cemetery property, partially offset by gains of \$1.0 million from the termination of a management agreement and sales of certain funeral homes and unused buildings.

Interest Expense

Interest expense was \$48.5 million for the year ended December 31, 2019, an increase of \$17.9 million and 59% from \$30.6 million for the year ended December 31, 2018. The change was primarily due to the following:

[Table of Contents](#)

- an increase of \$17.2 million related to a higher interest rate and principal on our Senior Secured Notes compared to the interest rate and principal under our prior revolving credit facility and senior notes;
- an increase of \$3.4 million due to the write-off and amortization of deferred financing fees in connection with our Recapitalization Transactions; and
- a decrease of \$2.7 million resulting from the payoff of the revolving credit facility in the second quarter of 2019.

[Loss on Debt Extinguishment](#)

Loss on debt extinguishment was \$8.5 million for the year ended December 31, 2019. This related to the write-off of deferred financing fees of \$6.9 million and original issue discounts of \$1.6 million associated with the refinancing of the senior notes and revolving credit facilities. For the year ended December 31, 2018, there was no loss on debt extinguishment.

[Loss on Goodwill Impairment](#)

We recorded a loss on goodwill impairment of \$24.9 million related to our Cemetery Operations reporting unit for the year ended December 31, 2019. For the year ended December 31, 2018 there was no impairment of goodwill. For further information, see Part II, Item 8. *Financial Statements and Supplementary Data—Notes to the Consolidated Financial Statements—Note 9 Goodwill and Intangible Assets* of this Annual Report.

[Income Tax Expense](#)

Income tax expense was \$28.2 million for the year ended December 31, 2019 compared to a \$1.8 million income tax benefit for the year ended December 31, 2018. The variance was primarily due to the change in our tax status from a partnership to a C-corporation, which resulted in us recognizing deferred tax assets and liabilities created by differences in the book versus tax basis of the Partnership's assets and liabilities. The provision for the year ended December 31, 2019 was net of the future benefit expected to be realized upon filing a consolidated federal tax return for Stonemor Inc. and its subsidiaries. The primary book versus tax basis difference was the result of our cemetery properties that for tax purposes are depreciated over the average life of the cemeteries, which range from 100 to 300 years. The benefit for the year ended December 31, 2018 was primarily driven by changes in the Tax Act, which allowed us to use post-December 31, 2017 NOLs against long life deferred tax liabilities. Our effective tax rate differs from our statutory tax rate, primarily because our legal entity structure includes different tax filing entities that are not subject to entity level income taxes. The effective rate for 2019 is not expected to continue into future tax years, because it reflected adjustments triggered by our change in tax status from a partnership to a C-corporation on December 31, 2019. Additionally, our "ownership change" for income tax purposes that was triggered by the Recapitalization Transactions in June 2019 provided us with the opportunity to reevaluate our ability to offset our NOLs and certain other deferred tax assets against future deferred tax liabilities.

LIQUIDITY AND CAPITAL RESOURCES

[General](#)

Our primary sources of liquidity are cash generated from operations and the remaining balance of the proceeds from the sale of the Senior Secured Notes. Our primary cash requirements, in addition to normal operating expenses, are for capital expenditures, net contributions to the merchandise and perpetual care trust funds and debt service. In general, as part of our operating strategy, we expect to fund:

- working capital deficits through available cash, including the remaining balance of the proceeds from the sale of the Senior Secured Notes, cash generated from operations and proceeds from asset sales; and
- expansion capital expenditures, net contributions to the merchandise and perpetual care trust funds and debt service obligations through available cash, cash generated from operations or proceeds from asset sales. Amounts contributed to the merchandise trust funds will be withdrawn at the time of the delivery of the product or service sold to which the contribution related, which will reduce the amount of additional borrowings or asset sales needed.
- any maintenance capital expenditures through available cash and cash flows from operating activities.

While we rely heavily on our available cash and cash flows from operating activities to execute our operational strategy and meet our financial commitments and other short-term financial needs, we cannot be certain that sufficient capital will be generated through operations or be available to us to the extent required and on acceptable terms. We have experienced negative financial trends, including use of cash in operating activities, which, when considered in the aggregate, raise substantial doubt about our ability to continue as a going concern. These negative financial trends include:

[Table of Contents](#)

- we have continued to incur net losses for the years ended December 31, 2019 and 2018 and have an accumulated deficit and negative cash flow from operating activities as of December 31, 2019, due to an increased competitive environment, increased expenses due to the consummated C-Corporation Conversion and increases in professional fees and compliance costs; and
- a decline in billings coupled with the increase in professional, compliance and consulting expenses tightened our liquidity position and increased reliance on long-term financial obligations.

During 2018 and 2019, we implemented (and will continue to implement) various actions to improve profitability and cash flows to fund operations. A summary of these actions is as follows:

- sold an aggregate of 52,083,333 of the Partnership's Preferred Units for an aggregate purchase price of \$57.5 million and completed a private placement of \$385.0 million of the Senior Secured Notes. The net proceeds of both transactions were used to fully repay the then-outstanding senior notes due in June 2021 and retire our revolving credit facility that was due in May 2020;
- continue to manage recurring operating expenses and seek to limit non-recurring operating expenses; and
- identify and complete sales of select assets to provide supplemental liquidity.

On April 1, 2020, we entered into the Supplemental Indenture that amended three financial covenants and the premium payable upon voluntary redemption of the Senior Secured Notes in the Indenture, and we agreed to use our best efforts to effectuate an offering to holders of our Common Stock of transferable rights to purchase their pro rata share of shares of our Common Stock with an aggregate exercise price of at least \$17 million at a price of \$0.73 per share, as promptly as practicable with an expiration date no later than July 24, 2020 and to receive proceeds of not less than \$8.2 million therefrom (in addition to the \$8.8 million capital raise described next). Concurrently with the execution of the Supplemental Indenture, we entered into the Axar Commitment pursuant to which Axar committed to (a) purchase shares of our Series A Preferred Stock with an aggregate purchase price of \$8.8 million on April 3, 2020, (b) exercise its basic rights in the rights offering by tendering the shares of Series A Preferred Stock so purchased for shares of our Common Stock and (c) purchase any shares offered in the rights offering for which other stockholders do not exercise their rights, up to a maximum of an additional \$8.2 million of such shares. As contemplated by the Axar Commitment, on April 3, 2020, we sold an aggregate of 176 shares of our Series A Preferred Stock to the 2020 Purchasers for an aggregate purchase price of \$8.8 million.

There is no certainty that our actual operating performance and cash flows will not be substantially different from forecasted results, and there is no certainty we will not need amendments to the Indenture in the future. Factors that could impact the significant assumptions used by us in assessing our ability to satisfy our financial covenants include the following:

- operating performance not meeting reasonably expected forecasts;
- failing to generate profitable sales;
- investments in our trust funds experiencing significant declines due to factors outside our control;
- being unable to compete successfully with other cemeteries and funeral homes in our markets;
- the number of deaths in our markets declining; and
- an adverse change in the mix of funeral and cemetery revenues between burials and cremations.

If our planned, implemented and not yet implemented actions are not completed or implemented and cash savings are not realized, or we fail to improve our operating performance and cash flows or we are not able to comply with the covenants under the Indenture, we may be forced to limit our business activities, limit our ability to implement further modifications to our operations or limit the effectiveness of some actions that are included in our forecasts, amend the Indenture and/or seek other sources of capital, and we may be unable to continue as a going concern. Additionally, a failure to generate additional liquidity could negatively impact our access to inventory or services that are important to the operation of our business. Our ability to meet our obligations as of December 31, 2019 and to continue as a going concern is dependent upon achieving the action plans noted above.

Based on our forecasted operating performance, planned actions to improve our profitability and cash flows, the execution of the Supplemental Indenture and the Axar Commitment and the consummation of the transactions contemplated thereby, including receipt of not less than \$17.0 million in proceeds from the contemplated rights offering, together with plans to file financial statements on a timely basis consistent with the debt covenants, we do not believe it is probable that we will breach the covenants under the Indenture or be unable to continue as a going concern for the next twelve-month period. As such, the consolidated financial statements for the years ended December 31, 2019 and 2018 were prepared on the basis of a going concern, which contemplates that we will be able to realize assets and discharge liabilities in the normal course of business. Accordingly, they do not give effect to adjustments, if any, that would be necessary should we be required to liquidate our assets.

[Table of Contents](#)[Cash Flows](#)

The following table summarizes our consolidated statements of cash flows by class of activities (in thousands):

	Year Ended December 31,	
	2019	2018
Net cash (used in) provided by operating activities	\$ (37,986)	\$ 26,457
Net cash used in investing activities	(163)	(12,563)
Net cash provided by (used in) financing activities	76,769	(2,568)

Significant sources and uses of cash during the Years Ended December 31, 2019 and 2018[Operating Activities](#)

Net cash used in operations was \$38.0 million for the year ended December 31, 2019 compared to \$26.5 million of net cash provided by operations during the year ended December 31, 2018. The \$64.4 million change in operating cash flow was primarily due to the following:

- **Change in cash from accounts payable and accrued liabilities – \$19.8 million:** We aggressively managed our working capital in 2019 to maximize cash flows, while upon completion of the Recapitalization Transaction in June 2019, we made significant paydowns on our payables, which resulted in a net increase in operating cash outflows of \$19.8 million in 2019.
- **Cash interest – \$6.6 million:** Our cash interest paid in 2019 increased by \$6.6 million as our total debt and associated debt service costs increased under the Senior Secured Notes as compared to our prior revolving credit facility and senior notes.
- **Impact of early payoff – \$14.1 million:** In order to improve the liquidity profile of the business in 2019 and 2018, we ran an early payoff program during the fourth quarter of 2019 and throughout 2018. The early payoff program offered customers with outstanding pre-need receivable contracts the opportunity to pre-pay their outstanding balance at a 15% discount. The change in cash flows generated by each year's early payoff program accounted for a net decrease in operating cash inflows of \$14.1 million in 2019.
- **Merchandise trust distributions – \$19.1 million:** We received \$2.0 million of excess income distributions from our merchandise trusts in 2019 compared to \$21.1 million of excess income distributions from our merchandise trusts in 2018, which resulted in a net decrease in operating cash inflows of \$19.1 million in 2019.
- **Sales production, non-recurring expenses and other working capital items – 4.8 million:** Our cash flows in 2019 were further impacted by the continued contraction in sales production and other working capital items, partially offset by decreases in our non-recurring expenses, which resulted in a net increase in operating cash outflows of \$4.8 million.

[Investing Activities](#)

Net cash used in investing activities for the year ended December 31, 2019 was \$0.2 million as compared to \$12.6 million in the comparable 2018 period. The cash used in investing activities for the year ended December 31, 2019 was primarily attributable to capital expenditures of \$6.4 million, offset by proceeds from divestitures of \$6.3 million, which consisted of the \$5.0 million letter of intent deposit we received in connection with the Oakmont Sale and \$1.3 million from the termination of one of our management agreements. Net cash used in investing activities during the year ended December 31, 2018 consisted of \$12.2 million used for capital expenditures and \$1.7 million used for property acquisitions, offset by proceeds from asset sales of \$1.3 million.

[Financing Activities](#)

Net cash provided by financing activities for the year ended December 31, 2019 was \$76.8 million, an increase of \$79.3 million from net cash used in financing activities of \$2.6 million for the year ended December 31, 2018, primarily due to net proceeds of \$406.1 million and \$57.5 million from the issuance of the Senior Secured Notes and the Preferred Offering, respectively, which were both related to our comprehensive recapitalization, as described in *Note 10 Long-Term Debt* and *Note 11 Redeemable Convertible Preferred Units and Partners' Deficit* of the consolidated financial statements included in Part II, Item 8. *Financial Statements and Supplementary Data* of this Annual Report. These investing proceeds were offset by the repayment in full of the prior senior notes and revolving credit facilities of \$366.9 million, the payment of \$17.4 million in financing costs related to the debt refinancing and debt amendments, principal payments of \$1.4 million for our finance leases, payments of \$0.8 million for employee tax withholdings on the units that vested in 2019 and a \$0.3 million intercompany advance that was effectively repaid by a reduction in the units issued to GP Holdings in the C-Corporation Conversion to comply with our

[Table of Contents](#)

settlement with the SEC. Net cash used in financing activities during the year ended December 31, 2018 consisted primarily of \$4.0 million of financing costs partially offset by \$1.4 million of net proceeds from borrowings.

Capital Expenditures

The following table summarizes maintenance and expansion capital expenditures, excluding amounts paid for acquisitions, for the periods presented (in thousands):

	Year Ended December 31,	
	2019	2018
Maintenance capital expenditures	\$ 1,590	\$ 4,383
Expansion capital expenditures	4,828	7,789
Total capital expenditures	\$ 6,418	\$ 12,172

Contractual Obligations

In the normal course of business, we enter into various contractual and contingent obligations that impact or could impact our liquidity. We have contractual obligations requiring future cash payments related to debt maturities, interest on debt, operating lease and finance lease agreements, liabilities to purchase merchandise related to our pre-need sales contracts and capital commitments to private credit funds.

A summary of our total contractual and contingent obligations as of December 31, 2019 is presented in the table below (in thousands):

	Total	Less than 1 year	1-3 years	3-5 years	More than 5 years
Contractual Obligations:					
Debt ⁽¹⁾	\$ 592,824	\$ 30,293	\$ 72,592	\$ 489,939	\$ —
Cemetery land purchase obligations ⁽²⁾	17,070	2,447	5,344	6,004	3,275
Operating leases	19,201	3,304	5,280	4,269	6,348
Finance leases	6,488	1,773	3,892	823	—
Lease and management agreements ⁽³⁾	37,507	—	—	—	37,507
Deferred revenues ⁽⁴⁾	949,375	—	—	—	—
Self-insurance-related liabilities:					
Workers compensation	11,923	4,219	4,141	1,432	2,131
General liability	7,256	2,584	3,128	851	693
Medical	2,156	2,156	—	—	—
Total contractual obligations	1,643,800	46,776	94,377	503,318	49,954
Contingent Obligations:					
Other investment funds ⁽⁵⁾	119,755	119,755	—	—	—
Total contingent obligations	119,755	119,755	—	—	—
Total	\$ 1,763,555	\$ 166,531	\$ 94,377	\$ 503,318	\$ 49,954

(1) Represents the interest payable and par value of our financed vehicles and of our Senior Secured Notes outstanding as of December 31, 2019, exclusive of the unamortized debt discounts and unamortized deferred financing fees as of December 31, 2019 of \$14.3 million and \$12.9 million, respectively. This table assumes that we pay the fixed rate of 7.50% per annum in cash plus the fixed rate of 4.00% per annum payable in kind through January 30, 2022 and cash interest payments at 9.875% for all interest periods after January 30, 2022, and that current principal amounts outstanding under the Senior Secured Notes are not repaid until the maturity date of June 30, 2024. Since December 31, 2019, an aggregate of \$31.3 million of principal on our Senior Secured Notes has been redeemed, primarily with the net proceeds from the Oakmont Sale. Per the Indenture, we anticipate using the first \$23.7 million of net proceeds and 80% of the remaining net proceeds from the Olivet Sale along with 80% of the net proceeds from the Remaining California Sale to redeem additional portions of the outstanding Senior Secured Notes.

(2) Represents the amounts due related to an agreement we entered into in 2017 to purchase cemetery land in annual installments beginning January 26, 2018 through January 26, 2025. Cypress Lawn Cemetery Association has agreed to assume the obligations under this agreement in connection with the Olivet Sale.

(3) Represents the aggregate rent payments pertaining to our lease and management agreements with the Archdiocese of Philadelphia. This table assumes that we defer the rent payments, together with accrued interest compounded quarterly, that are related to the periods from June 1, 2019 through May 31, 2025. This table does not include any

[Table of Contents](#)

associated unamortized discount. For further details, see "Agreements with the Archdiocese of Philadelphia" section below.

- (4) Total cannot be separated into periods, because we are unable to anticipate when the merchandise and services will be delivered. This balance represents the revenues to be recognized from the total performance obligations on our customer contracts.
- (5) Represents unfunded capital commitments to private credit funds that are callable at any time during the lockup periods, which range from four to ten years with three potential one year extensions at the discretion of the funds' general partners and which will be funded using existing trust assets.

Not included in the above table are potential funding obligations related to our merchandise and service trusts. In certain states and provinces, we have withdrawn allowable distributable earnings including unrealized gains prior to the maturity or cancellation of the related contract. Additionally, some states have laws that either require replenishment of investment losses under certain circumstances or impose various restrictions when trust fund values drop below certain prescribed amounts. In the event that our trust investments do not recover from market declines, we may be required to deposit portions or all of these amounts into the respective trusts in some future period. As of December 31, 2019, we had unrealized losses of \$4.2 million in the various trusts within these states.

Agreements with the Archdiocese of Philadelphia

In accordance with the lease and management agreements with the Archdiocese of Philadelphia, we have agreed to pay to the Archdiocese aggregate fixed rent of \$36.0 million in the following amounts:

Lease Years 1-5 (May 28, 2014-May 31, 2019)	None
Lease Years 6-20 (June 1, 2019-May 31, 2034)	\$1,000,000 per Lease Year
Lease Years 21-25 (June 1, 2034-May 31, 2039)	\$1,200,000 per Lease Year
Lease Years 26-35 (June 1, 2039-May 31, 2049)	\$1,500,000 per Lease Year
Lease Years 36-60 (June 1, 2049-May 31, 2074)	None

The fixed rent for lease years 6 through 11, an aggregate of \$6.0 million is deferred. If prior to May 31, 2025, the Archdiocese terminates the agreements pursuant to its terms during lease year 11 or we terminate the agreements as a result of a default by the Archdiocese, we are entitled to retain the deferred fixed rent. If the agreements are not terminated, the deferred fixed rent will become due and payable on or before June 30, 2025.

Long-Term Debt and Redeemable Convertible Preferred Units

Senior Secured Notes

On June 27, 2019, StoneMor Partners L.P., Cornerstone Family Services of West Virginia Subsidiary, Inc. and, collectively with the Company, certain direct and indirect subsidiaries of the Company, the initial purchasers party thereto and Wilmington Trust, National Association, as trustee and as collateral agent, entered into an indenture with respect to the 9.875%/11.500% Senior Secured PIK Toggle Notes due 2024.

For further detail on our Senior Secured Notes, see *Note 10 Long-Term Debt* of Part II, Item 8. *Financial Statements and Supplementary Data* of this Annual Report.

Redeemable Convertible Preferred Units

On June 27, 2019, funds and accounts affiliated with Axar Capital Management LP and certain other investors entered into the Series A Purchase Agreement pursuant to which the Partnership sold to such purchasers an aggregate of 52,083,333 of the Partnership's Series A Convertible Preferred Units representing limited partner interests in the Partnership with certain rights, preferences and privileges as were set forth in the Partnership's Third Amended and Restated Agreement of Limited Partnership dated as of June 27, 2019. The purchase price for the Preferred Units sold pursuant to the Series A Purchase Agreement was \$1.1040 per Preferred Unit, reflecting an 8% discount to the liquidation preference of each Preferred Unit, for an aggregate purchase price of \$57.5 million. The terms of the sale of the Preferred Units were determined based on arms-length negotiations between the Partnership and Axar.

Pursuant to the Series A Purchase Agreement, the Partnership filed a registration statement on Form S-1 with the SEC to effect a \$40.2 million rights offering of common units representing limited partnership interests in the Company ("Common Units") to all holders of Common Units (other than the Purchasers, American Infrastructure Funds LP and their respective affiliates).

[Table of Contents](#)

The offering entitled each unitholder to one non-transferable subscription right for each common unit held by the unitholder on the record date for the offering. Each subscription right entitled the unitholder to purchase 1.24 common units for each common unit held by the unitholder at a purchase price of \$1.20 per Common Unit (the "Rights Offering"). The Rights Offering was completed in 2019 with the sale of 3,039,380 common units for an aggregate price of \$3.6 million. The proceeds from the Rights Offering were used to redeem 3,039,380 of Partnership's outstanding Preferred Units on October 25, 2019 at a price of \$1.20 per Preferred Unit.

For further detail on our Preferred Units, see *Note 11 Redeemable Convertible Preferred Units and Owners' Equity* of Part II, Item 8. *Financial Statements and Supplementary Data* of this Annual Report.

Surety Bonds

We have entered into arrangements with certain surety companies, whereby such companies agree to issue surety bonds on our behalf as financial assurance and/or as required by existing state and local regulations. The surety bonds are used for various business purposes; however, the majority of the surety bonds issued and outstanding have been used to support our pre-need sales activities.

When selling pre-need contracts, we may post surety bonds where allowed by state law. We post the surety bonds in lieu of trusting a certain amount of funds received from the customer. If we were not able to renew or replace any such surety bond, we would be required to fund the trust only for the portion of the applicable pre-need contracts for which we have received payments from the customers, less any applicable retainage, in accordance with state law. We have provided cash collateral to secure these surety bond obligations and may be required to provide additional cash collateral in the future under certain circumstances.

For the years ended December 31, 2019 and 2018, we had \$92.3 million and \$91.4 million, respectively, of cash receipts from sales attributable to related bond contracts. These amounts do not consider reductions associated with taxes, obtaining costs or other costs.

Surety bond premiums are paid annually and the bonds are automatically renewable until maturity of the underlying pre-need contracts, unless we are given prior notice of cancellation. Except for cemetery pre-construction bonds (which are irrevocable), the surety companies generally have the right to cancel the surety bonds at any time with appropriate notice. In the event a surety company were to cancel the surety bond, we would be required to obtain replacement surety assurance from another surety company or fund a trust for an amount generally less than the posted bond amount. We do not expect that we will be required to fund material future amounts related to these surety bonds due to a lack of surety capacity or surety company non-performance.

CRITICAL ACCOUNTING POLICIES AND ESTIMATES

The preparation of our consolidated financial statements and related notes included within Part II, Item 8. *Financial Statements and Supplementary Data* of this Annual Report in conformity with general accepted accounting principles ("GAAP") requires us to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenue, expenses and disclosure of contingent assets and liabilities that arose during the reporting period and through the date our financial statements are filed with the SEC. Although we base our estimates on historical experience and various other assumptions we believe to be reasonable, actual results may differ from these estimates.

A critical accounting estimate or policy is one that requires a high level of subjective judgement by management and could have a material impact on our financial position, results of operations or cash flows if actual results vary significantly from our estimates.

Revenue Recognition

We recognize revenue in an amount that reflects the consideration to which we expect to be entitled for the transfer of goods and services to our customers. We account for individual products and services separately as distinct performance obligations. Our performance obligations include the delivery of funeral and cemetery merchandise and services and cemetery property interment rights. Revenue is measured based on the consideration specified in a contract with a customer and is net of any sales incentives and amounts collected on behalf of third parties. The consideration (including any discounts) is allocated among separate products and services in a package based on their relative stand-alone selling prices. The stand-alone selling price is determined by management based upon local market conditions and reasonable ranges for both merchandise and services, which is the best estimate of the stand-alone price. For items that are not sold separately (e.g., second interment rights), we estimate stand-alone selling prices using the best estimate of market value, using inputs such as average selling price and list

[Table of Contents](#)

price broken down by each geographic location. Additionally, we consider typical sales promotions that could impact the stand-alone selling price estimates.

Pursuant to state law, all or a portion of the proceeds from funeral and cemetery merchandise or services sold on a pre-need basis may be required to be paid into trust funds. We defer investment earnings related to these merchandise and service trusts until the associated merchandise is delivered or services are performed. A portion of the proceeds from the sale of cemetery property interment rights is required by state law to be paid by us into perpetual care trust funds to maintain the cemetery. The portion of these proceeds are not recognized as revenue. Investment earnings from these trusts are distributed to us regularly and recognized in current cemetery revenue.

Inaccuracies in our records of the timing of physical delivery of our merchandise and services can have a material impact on our financial position, results of operations or cash flows.

Deferred Revenues

Revenues from the sale of services and merchandise, as well as any investment income from the merchandise trusts, are deferred until such time as the services are performed or the merchandise is delivered. In addition to amounts deferred on new contracts, investment income and unrealized gains and losses on our merchandise trusts are recognized as deferred revenues. Deferred revenues also include deferred revenues from pre-need sales that we acquired through our various acquisitions, and we provide a profit margin for these deferred revenues to account for the projected future costs of delivering products and providing services on these acquired pre-need contracts.

Inaccuracies in our records of the timing of physical delivery of our merchandise and services can have a material impact on our financial position, results of operations or cash flows.

For further details on our deferred revenues, see Part II, Item 8. *Financial Statements and Supplementary Data – Note 1 General* and *Note 13 Deferred Revenues and Costs*.

Loss Contract Analysis

We perform an analysis annually to determine whether our pre-need contracts are in a loss position, which would necessitate a charge to earnings. For this analysis, we add the sales prices of the underlying contracts and net realized earnings, then subtract net unrealized losses to derive the net amount of estimated proceeds for contracts as of the balance sheet date. We consider unrealized gains and losses based on current market prices quoted for the investments, and we do not include future expected returns on the investments in our analysis. We compare our estimated proceeds to the estimated direct costs to deliver our contracts, which consist primarily of funeral and cemetery merchandise costs along with salaries, supplies and equipment related to the delivery of a pre-need contract. If a deficiency were to exist, we would record a charge to earnings and a corresponding liability for the expected loss on delivery of those contracts from our backlog.

Inaccuracies in the judgements made in determining the net amount of estimated proceeds and estimated direct costs can have a material impact our financial position, results of operations or cash flows.

Allowance for Doubtful Accounts

Accounts receivable is presented net of an allowance for doubtful accounts. The allowance for doubtful accounts is determined by applying a cancellation rate to amounts included in accounts receivable. The cancellation rate is based upon a five year average rate by each specific location.

Inaccuracies in the judgements made in determining the cancellation rate can have a material impact on our financial position, results of operations or cash flows.

For further details on our allowance for doubtful accounts, see Part II, Item 8. *Financial Statements and Supplementary Data – Note 1 General* and *Note 4 Accounts Receivable, Net of Allowance*.

Other-Than-Temporary Impairment of Trust Assets

Assets held in our merchandise trusts are carried at fair value. Any change in unrealized gains and losses is reflected in the carrying value of the assets and is recognized as deferred revenue. Any and all investment income streams, including interest, dividends or gains and losses from the sale of trust assets, are offset against deferred revenue until such time that we deliver the

[Table of Contents](#)

underlying merchandise. Investment income generated from our merchandise trust is included in "Cemetery investment and other revenues".

Pursuant to state law, a portion of the proceeds from the sale of cemetery property is required to be paid into perpetual care trusts. All principal must remain in this trust in perpetuity while interest and dividends may be released and used to defray cemetery maintenance costs, which are expensed as incurred. Assets in our perpetual care trusts are carried at fair value. Any change in unrealized gains and losses is reflected in the carrying value of the assets and is offset against perpetual care trust corpus.

We evaluate whether or not the assets in our merchandise and perpetual care trusts have an other-than-temporary impairment on a security-by-security basis. We determine whether or not the impairment of a fixed maturity debt security is other-than-temporary by evaluating each of the following:

- Whether it is our intent to sell the security. If there is intent to sell, the impairment is considered to be other-than-temporary.
- If there is no intent to sell, we evaluate whether it is not more likely than not we will be required to sell the debt security before its anticipated recovery. If we determine that it is more likely than not that we will be required to sell an impaired investment before its anticipated recovery, the impairment is considered to be other-than-temporary.

We further evaluate whether or not all assets in the trusts have other-than-temporary impairments based upon a number of criteria including the severity of the impairment, length of time a security has been in a loss position, changes in market conditions and concerns related to the specific issuer.

If an impairment is considered to be other-than-temporary, the cost basis of the security is adjusted downward to its fair value. For assets held in the perpetual care trusts, any reduction in the cost basis due to an other-than-temporary impairment is offset with an equal and opposite reduction in the perpetual care trust corpus and has no impact on earnings. For assets held in the merchandise trusts, any reduction in the cost basis due to an other-than-temporary impairment is recorded in deferred revenue.

Inaccuracies in the judgements made in assessing our intent to sell and severity of impairment and in analyzing the changes in market conditions and concerns related to an asset's issuer can have a material impact on our financial position, results of operations or cash flows.

For further details on our other-than-temporary impairment of our trust assets, see Part II, Item 8. *Financial Statements and Supplementary Data – Note 1 General, Note 7 Merchandise Trusts and Note 8 Perpetual Care Trusts.*

Asset Acquisitions

Asset acquisitions are measured based on their cost to us, including transaction costs incurred by us. An asset acquisition's cost or the consideration transferred by us is assumed to be equal to the fair value of the net assets acquired. If the consideration transferred is cash, measurement is based on the amount of cash we paid to the seller, as well as transaction costs incurred by us. Consideration given in the form of nonmonetary assets, liabilities incurred or equity interests issued is measured based on either the cost to us or the fair value of the assets or net assets acquired, whichever is more clearly evident. The cost of an asset acquisition is allocated to the assets acquired based on their estimated relative fair values. Goodwill is not recognized in an asset acquisition.

Inaccuracies made in the judgements made in determining the fair value of the nonmonetary assets acquired can have a material impact on our financial position, results of operations or cash flows.

Valuation of long-lived assets

We assess our long-lived assets, such as definite-lived intangible assets and property and equipment, for impairment whenever events or circumstances indicate that the carrying amount of an asset may not be recoverable. We assess our goodwill and indefinite-lived assets for impairment annually, as of October 1st, or whenever events or circumstances indicate that the carrying amount of goodwill or the indefinite-lived assets may not be recoverable. If the carrying value of an asset exceeds its fair value, we record an impairment charge that reduces our earnings.

We apply the discounted cash flow method (the "DCF method") to determine the fair value of our goodwill, utilizing a number of factors, such as actual operating results, future business plans and forecasted cash flows, economic projections, volatility of earnings, changes in senior management, market data, terminal values and discount rates. These factors used to determine the fair value of our goodwill are highly subjective and very sensitive to changes in the underlying assumptions, such as

[Table of Contents](#)

- a prolonged downturn in the business environment in which the reporting unit operates;
- underperformance of the reporting unit performance compared to our forecasts;
- volatility in equity and debt markets resulting in higher discount rates; and
- unexpected regulatory changes.

We apply various valuation techniques, such as the income approach or sales comparison approach, to determine the fair values of our long-lived assets. In evaluating our long-lived assets for recoverability, we consider current market conditions and our intent with respect to holding or disposing of the assets. The factors used in our evaluations for recoverability and the inputs we use in applying the valuation technique we select are highly subjective and very sensitive to changes in the underlying assumptions. Changes in economic and operating conditions or our intent with regard to our long-lived assets that occurs subsequent to our impairment analyses could impact these assumptions and result in future impairments of our long-lived assets.

Inaccuracies made in the judgements discussed above in determining the fair value of goodwill, indefinite-lived assets and long-lived assets can have a material impact on our financial position, results of operations or cash flows

For further details on our intangible assets see Part II, Item 8. *Financial Statements and Supplementary Data – Note 1 General*.

Income Taxes

Effective December 31, 2019, in connection with the C-Corporation Conversion, we are subject to both federal and state income taxes. We record deferred tax assets and liabilities to recognize temporary differences between the bases of assets and liabilities in our tax and GAAP balance sheets and for federal and state NOL carryforwards and alternative minimum tax credits. We record a valuation allowance against our deferred tax assets, if we deem that it is more likely than not that some portion or all of the recorded deferred tax assets will not be realizable in future periods.

In evaluating our ability to recover our deferred tax assets, we consider all available positive and negative evidence, including our past operating results, recent cumulative losses and our forecast of future taxable income. In determining future taxable income, we make assumptions regarding the amount of taxable income, the reversal of temporary differences and the implementation of feasible and prudent tax planning strategies. These assumptions require us to make significant judgments about our forecasts of our future taxable income and are consistent with the plans and estimates we use to manage our business. Any reduction in estimated future taxable income may require us to record an additional valuation allowance against our deferred tax assets. An increase in the valuation allowance would result in additional income tax expense in the period and could have a significant impact on our future earnings.

On December 22, 2017, the Tax Cuts and Jobs Act of 2017 (the "Tax Act") was signed into law. The Tax Act made broad and complex changes to the U.S. tax code by, among other things, (i) reducing the federal corporate income tax rate, (ii) creating a new limitation on deductible interest expense, (iii) creating bonus depreciation that will allow for full expensing on qualified property and (iv) imposing limitations on deductibility of certain executive compensation. We evaluated the provisions of the Tax Act and determined the primary impact of the Tax Act was the reduction in corporate tax rate from 35% to 21%, which required us to remeasure our deferred tax assets and liabilities in our consolidated financial statements for the year ended December 31, 2017.

Subsequently, in February 2018, the SEC staff issued Staff Accounting Bulletin No. 118 ("SAB 118") to address the application of GAAP in situations when a registrant does not have the necessary information available, prepared or analyzed (including computations) in reasonable detail to complete the accounting for certain income tax effects of the Tax Act. SAB 118 provides a measurement period that should not extend beyond one year from the Tax Act enactment date for companies to complete the accounting for the income tax effects of certain elements of the Tax Act. In accordance with SAB 118, we recognized the provisional tax impacts related to the remeasurement of our deferred tax assets and liabilities in our consolidated financial statements for the year ended December 31, 2017. Upon completion of our analysis of the Tax Act in 2018, we noted there were no material adjustments.

As of December 31, 2019, we had federal and state NOL carryforwards of approximately \$423.0 million and \$542.0 million, respectively, a portion of which expires annually. We believe the Recapitalization Transactions caused an "ownership change for income tax purposes under the applicable provisions of the Internal Revenue Code of 1986, as amended, which may significantly limit our ability to use such federal NOL carryforwards to offset future taxable income. The C-Corporation Conversion did not impact our ability to use existing NOLs.

[Table of Contents](#)

For further details on our income taxes, see Part II, Item 8. *Financial Statements and Supplementary Data – Note 1 General and Note 12 Income Taxes*.

Contingencies

We are party to various legal proceedings in the ordinary course of our business, as well as class and collective actions under the Exchange Act and for related state law claims that certain of our officers and directors breached their fiduciary duty to the Partnership and its unitholders. We accrue for contingencies when the occurrence of a material loss is probable and can be reasonably estimated, based on our best estimate of the expected liability. The accuracy of the estimates used to determine probability and amount of a potential future liability is impacted by, among other things, the complexity of the issues and the amount of due diligence we have been able to perform.

Differences between the actual settlement costs, final judgments or fines and our estimates could have a material impact on our financial position, results of operations or cash flows.

For further details on our contingencies, see Part II, Item 8. *Financial Statements and Supplementary Data–Note 15 Commitments and Contingencies*.

Insurance loss reserves

We purchase comprehensive general liability, professional liability, automobile liability and workers' compensation insurance coverages structured with high deductibles. This high-deductible insurance program means we are primarily self-insured for claims and associated costs and losses covered by these policies. Historical insurance industry experience indicates a high degree of inherent variability in assessing the ultimate amount of losses associated with casualty insurance claims. This is especially true with respect to liability and workers' compensation exposures due to the extended period of time that transpires between when the claim might occur and the full settlement of such claim, which is often many years. We continually evaluate loss estimates associated with claims and losses related to these insurance coverages falling within the deductible of each coverage.

We analyze and adjust our insurance loss reserve, using assumptions based on factors such as claim settlement patterns, claim development trends, claim frequency and severity patterns, inflationary trends and data reasonableness that impact our analysis and determination of the "best estimate" of the projected ultimate claim losses.

Differences between actual insurance loss settlements and our insurance loss reserves could have a material impact on our financial position, results of operations or cash flows.

Recent Accounting Pronouncements and Accounting Changes

For discussion of recent accounting pronouncements and accounting changes, see Part II, Item 8. *Financial Statements and Supplementary Data–Note 1 General*.

ITEM 7A. QUANTITATIVE AND QUALITATIVE DISCLOSURES ABOUT MARKET RISK

The primary objective of the following information is to provide forward-looking quantitative and qualitative information about our potential exposure to market risks. The term "market" risk refers to the risk of gains or losses arising from changes in interest rates and prices of marketable securities. The disclosures are not meant to be precise indicators of expected future gains or losses, but rather indicators of reasonably possible gains or losses. This forward-looking information provides indicators of how we view and manage our ongoing market risk exposures. All of our market risk-sensitive instruments were entered into for purposes other than trading.

The trusts are invested in assets with the primary objective of maximizing income and distributable cash flow for trust distributions, while maintaining an acceptable level of risk. Certain asset classes in which we invest for the purpose of maximizing yield are subject to an increased market risk. This increased market risk will create volatility in the unrealized gains and losses of the trust assets from period to period.

For additional information on the investments in our merchandise trusts and perpetual trusts, see Part II, Item 8. *Financial Statements and Supplementary Data – Note 7 Merchandise Trusts and Note 8 Perpetual Care Trusts* of this Annual Report.

INTEREST-BEARING INVESTMENTS

The interest-bearing investments in our merchandise trusts and perpetual care trusts that are subject to interest rate sensitivity consist of fixed-income securities, money market investments and other short-term investments. As of December 31, 2019, the accumulated fair value of the interest-bearing investments in our merchandise trusts and perpetual care trusts was \$145.7 million and \$53.3 million, respectively or 27.8% and 15.4% of the fair value of our total trust assets, respectively.

MARKETABLE EQUITY SECURITIES

The marketable equity securities in our merchandise trusts and perpetual care trusts that are subject to market price sensitivity consist of individual equity securities as well as closed and open-ended mutual funds. As of December 31, 2019, \$25.7 million and \$31.7 million, respectively or 4.9% and 9.2% of the fair value of our total trust assets, respectively.

OTHER INVESTMENT FUNDS

Other investment funds are measured at fair value using the net asset value per share practical expedient. This asset class is composed of fixed income funds and equity funds, which have a redemption period ranging from 1 to 30 days, and private credit funds, which have lockup periods ranging from one to eight years with three potential one year extensions at the discretion of the funds' general partners. This asset class has an inherent valuation risk as the values provided by investment fund managers may not represent the liquidation values obtained by the trusts upon redemption or liquidation of the fund assets. As of December 31, 2019, the fair value of other investment funds in our merchandise trusts and perpetual care trusts represented 41.3% and 55.3%, respectively, of the fair value of total trust assets. The fair market value of the holdings in these funds was \$216.4 million and \$191.4 million in our merchandise trusts and perpetual care trusts, respectively, as of December 31, 2019, based on net asset value quotes.

STONEMOR INC.
INDEX TO CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED FINANCIAL STATEMENTS

Report of Independent Registered Public Accounting Firm	50
Consolidated Balance Sheets as of December 31, 2019 and 2018	51
Consolidated Statements of Operations for the Years Ended December 31, 2019 and 2018	52
Consolidated Statements of Preferred Units and Owners' Equity for the Years Ended December 31, 2019 and 2018	53
Consolidated Statements of Cash Flow for the Years Ended December 31, 2019 and 2018	54
Notes to Consolidated Financial Statements	55

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Board of Directors and Stockholders of StoneMor Inc.

Opinion on the financial statements

We have audited the accompanying consolidated balance sheets of StoneMor Inc. (formerly StoneMor Partners L.P.) (a Delaware corporation) and subsidiaries (the "Company") as of December 31, 2019 and 2018, the related consolidated statements of operations, preferred units and owners' equity, and cash flows for each of the two years in the period ended December 31, 2019, and the related notes (collectively referred to as the "financial statements"). In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Company as of December 31, 2019 and 2018, and the results of its operations and its cash flows for each of the two years in the period ended December 31, 2019, in conformity with accounting principles generally accepted in the United States of America.

Change in accounting principle

As discussed in Notes 1 and 17 to the consolidated financial statements, the Company has changed its method of accounting for leases for the year ended December 31, 2019 due to the adoption of ASU No. 2016-02, *Leases (Topic 842)*.

COVID-19 Outbreak

We draw attention to Note 26 to the consolidated financial statements, which describes the uncertainty related to the COVID-19 pandemic and impact on the Company's business.

Basis for opinion

These consolidated financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on the Company's consolidated financial statements based on our audits. We are a public accounting firm registered with the Public Company Accounting Oversight Board (United States) ("PCAOB") and are required to be independent with respect to the Company in accordance with the U.S. federal securities laws and the applicable rules and regulations of the Securities and Exchange Commission and the PCAOB.

We conducted our audits in accordance with the standards of the PCAOB. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether due to error or fraud. The Company is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. As part of our audits we are required to obtain an understanding of internal control over financial reporting but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion.

Our audits included performing procedures to assess the risks of material misstatement of the financial statements, whether due to error or fraud, and performing procedures that respond to those risks. Such procedures included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. Our audits also included evaluating the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that our audits provide a reasonable basis for our opinion.

/s/ GRANT THORNTON LLP

We have served as the Company's auditor since 2018.

Philadelphia, Pennsylvania
April 7, 2020

STONEMOR INC.
CONSOLIDATED BALANCE SHEETS
(in thousands)

	December 31, 2019	December 31, 2018
Assets		
Current assets:		
Cash and cash equivalents, excluding restricted cash	\$ 34,867	\$ 18,147
Restricted cash	21,900	—
Accounts receivable, net of allowance	55,794	57,928
Prepaid expenses	4,778	4,475
Assets held for sale	23,858	757
Other current assets	17,142	17,009
Total current assets	158,339	98,316
Long-term accounts receivable, net of allowance	75,549	87,148
Cemetery property	320,605	331,137
Property and equipment, net of accumulated depreciation	103,400	112,716
Merchandise trusts, restricted, at fair value	517,192	488,248
Perpetual care trusts, restricted, at fair value	343,619	330,562
Deferred selling and obtaining costs	114,944	113,644
Deferred tax assets	81	86
Goodwill	—	24,862
Intangible assets	56,246	61,421
Other assets	29,393	22,241
Total assets	\$ 1,719,368	\$ 1,670,381
Liabilities and Owners' Equity		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 55,134	\$ 59,035
Liabilities held for sale	20,668	—
Accrued interest	125	1,967
Current portion, long-term debt	374	798
Total current liabilities	76,301	61,800
Long-term debt, net of deferred financing costs	367,963	320,248
Deferred revenues	949,375	919,606
Deferred tax liabilities	34,613	6,675
Perpetual care trust corpus	343,619	330,562
Other long-term liabilities	49,987	42,108
Total liabilities	1,821,858	1,680,999
Commitments and contingencies		
Owners' equity:		
Common stock, par value \$0.01 per share, 200,000 shares authorized, 94,447 shares issued and outstanding	944,474	—
Paid-in capital in excess of par value	(1,046,964)	—
Retained deficit	—	—
Members' equity	—	(10,618)
Total owners' equity	(102,490)	(10,618)
Total liabilities and owners' equity	\$ 1,719,368	\$ 1,670,381

See Accompanying Notes to the Consolidated Financial Statements.

STONEMOR INC.

CONSOLIDATED STATEMENTS OF OPERATIONS
(in thousands, except per share and per unit data)

	Year Ended December 31,	
	2019	2018
Revenues:		
Cemetery:		
Interments	\$ 67,425	\$ 76,902
Merchandise	64,476	75,412
Services	65,494	67,278
Investment and other	40,492	42,343
Funeral home:		
Merchandise	23,774	25,652
Services	27,861	28,539
Total revenues	<u>289,522</u>	<u>316,126</u>
Costs and Expenses:		
Cost of goods sold	40,174	54,647
Cemetery expense	74,339	78,708
Selling expense	59,347	62,538
General and administrative expense	44,231	43,081
Corporate overhead	51,107	53,281
Depreciation and amortization	10,782	11,736
Funeral home expenses:		
Merchandise	7,013	6,579
Services	21,659	22,159
Other	14,643	15,787
Loss on goodwill impairment	24,862	-
Total costs and expenses	<u>348,157</u>	<u>348,516</u>
Other losses, net	(8,106)	(11,504)
Operating loss	(66,741)	(43,894)
Interest expense	(48,519)	(30,602)
Loss on debt extinguishment	(8,478)	-
Loss from operations before income taxes	(123,738)	(74,496)
Income tax (expense) benefit	(28,204)	1,797
Net loss	(151,942)	(72,699)
Net loss attributable to StoneMor Partners L.P. (predecessor)	(151,942)	(72,699)
Net loss attributable to StoneMor Inc.	\$ -	\$ -
Net loss per common share (basic)(1)	\$ (3.84)	\$ (1.92)
Net loss per common share (diluted)(1)	\$ (3.83)	\$ (1.92)
Weighted average number of common shares outstanding - basic(2)	39,614	37,959
Weighted average number of common shares outstanding - diluted(2)	39,677	37,959

- (1) For the period prior to the C-Corporation Conversion, represents net loss divided by weighted average number of common limited partner units outstanding and for the period following the C-Corporation Conversion, represents net loss divided by weighted average number of common shares outstanding.
- (2) For the period prior to the C-Corporation Conversion, represents weighted average number of common limited partner units outstanding and for the period following the C-Corporation Conversion, represents weighted average number of common shares outstanding.

See Accompanying Notes to the Consolidated Financial Statements.

STONEMOR INC.

CONSOLIDATED STATEMENTS OF CHANGES IN OWNERS' EQUITY
(dollars in thousands, except units and shares)

	Redeemable Convertible Preferred Unit		Partners' Deficit		Common Stock				Total
	Series A		Outstanding Common Units	Members' Equity	Number of Common Shares	Par Value of Common Shares	Paid-in Capital in Excess of Par Value	Retained Deficit	
	Number of Outstanding Preferred Units	Value of Outstanding Preferred Units							
December 31, 2017									
Cumulative effect of accounting change	—	\$ —	37,957,936	\$ 91,696	—	\$ —	—	—	\$ 91,696
January 1, 2018	—	—	—	(28,097)	—	—	—	—	(28,097)
Common unit awards under incentive plans	—	—	37,957,936	63,599	—	—	—	—	63,599
Net loss	—	—	709	2,522	—	—	—	—	2,522
Cumulative effect of accounting change	—	—	—	(72,699)	—	—	—	—	(72,699)
December 31, 2018									
Cumulative effect of accounting change	—	—	37,958,645	(4,040)	—	—	—	—	(4,040)
Issuance of Series A Preferred Units	11,322,465	12,500	—	(10,618)	—	—	—	—	(10,618)
Issuance of Series A Preferred Units - related party	40,760,868	45,000	—	—	—	—	—	—	12,500
Rights offering - related party	(3,039,380)	(3,647)	3,039,380	3,647	—	—	—	—	45,000
GP Holdings' Merger consideration	—	—	2,950,000	4,032	—	—	(4,032)	—	—
Reduction to GP Holdings' Merger consideration related to SEC settlement - related party	—	—	(182,909)	(250)	—	—	—	—	(250)
Unit-based compensation	—	—	2,067,088	3,623	—	—	—	—	3,623
Units repurchased related to unit-based compensation	—	—	(428,802)	(803)	—	—	—	—	(803)
Net loss prior to the C-Corporation Conversion (attributable to StoneMor Partners L.P. (predecessor))	—	—	—	(151,942)	—	—	—	—	(151,942)
Effect of the C-Corporation Conversion on owners' equity	(49,043,953)	(53,853)	(45,403,402)	152,311	94,447,356	944,474	(1,042,932)	—	—
December 31, 2019									
	—	\$ —	—	—	94,447,356	944,474	(1,046,964)	—	\$ (102,490)

See Accompanying Notes to the Consolidated Financial Statements.

STONEMOR INC.
CONSOLIDATED STATEMENTS OF CASH FLOWS
(in thousands)

	Year Ended December 31,	
	2019	2018
Cash Flows From Operating Activities:		
Net loss	\$ (151,942)	\$ (72,699)
Adjustments to reconcile net loss to net cash provided by operating activities:		
Cost of lots sold	7,027	7,808
Depreciation and amortization	10,782	11,736
Provision for bad debt	7,559	7,358
Non-cash compensation expense	3,623	2,523
Loss on debt extinguishment	8,478	—
Loss on goodwill impairment	24,862	—
Non-cash interest expense	18,095	5,985
Other losses, net	8,106	11,504
Changes in assets and liabilities:		
Accounts receivable, net of allowance	(8,633)	4,498
Merchandise trust fund	(17,916)	4,295
Other assets	(56)	2,618
Deferred selling and obtaining costs	(3,598)	(4,819)
Deferred revenues	36,656	37,405
Deferred taxes, net	27,943	(2,591)
Payables and other liabilities	(8,972)	10,836
Net cash (used in) provided by operating activities	<u>(37,986)</u>	<u>26,457</u>
Cash Flows From Investing Activities:		
Cash paid for capital expenditures	(6,418)	(12,172)
Cash paid for acquisitions	—	(1,667)
Proceeds from divestitures	6,255	—
Proceeds from asset sales	—	1,276
Net cash used in investing activities	<u>(163)</u>	<u>(12,563)</u>
Cash Flows From Financing Activities:		
Proceeds from issuance of redeemable convertible preferred units	12,500	—
Proceeds from issuance of redeemable convertible preferred units - related party	45,000	—
Proceeds from borrowings	406,087	29,880
Repayments of debt	(366,905)	(28,493)
Principal payment on finance leases	(1,464)	—
Cost of financing activities	(17,396)	(3,955)
Reduction to GP Holdings' Merger consideration due to SEC settlement - related party	(250)	—
Units repurchased related to unit-based compensation	(803)	—
Net cash provided by (used in) financing activities	<u>76,769</u>	<u>(2,568)</u>
Net increase in cash, cash equivalents and restricted cash	<u>38,620</u>	<u>11,326</u>
Cash, cash equivalents and restricted cash—Beginning of period	<u>18,147</u>	<u>6,821</u>
Cash, cash equivalents and restricted cash—End of period	<u>\$ 56,767</u>	<u>\$ 18,147</u>
Supplemental disclosure of cash flow information:		
Cash paid during the period for interest	\$ 32,239	\$ 25,606
Cash paid during the period for income taxes	1,419	1,725
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 3,638	\$ —
Operating cash flows from finance leases	495	—
Financing cash flows from finance leases	1,464	—
Non-cash investing and financing activities:		
Acquisition of assets by financing	\$ 2,277	\$ 2,673
Net transfers within assets held for sale	23,340	543
Accrued paid-in-kind interest on Senior Secured Notes (defined within)	7,867	—

See Accompanying Notes to the Consolidated Financial Statements.

STONEMOR INC.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

1. GENERAL

As used in this Annual Report on Form 10-K (the “Annual Report”), unless the context otherwise requires, references to the terms the “Company,” “StoneMor,” “we,” “us,” and “our” refer to StoneMor Inc. and its consolidated subsidiaries for all periods from and after the Merger and to StoneMor Partners L.P. and its consolidated subsidiaries for all periods prior to the Merger.

In addition, as used in this Annual Report, unless the context otherwise requires, references to (i) the term “Cornerstone” refers to Cornerstone Family Services, Inc.; (ii) the term “CFSI” refers to CFSI LLC; (iii) the term “CFS” refers to Cornerstone Family Services LLC; (iv) the term “LP Sub” refers to StoneMor LP Holdings, LLC; (v) the term “ACII” refers to American Cemeteries Infrastructure Investors, LLC; (vi) the term “AUH” refers to AIM Universal Holdings, LLC; (vii) the term “AIM” refers to American Infrastructure MLP Funds; (viii) the term “AIM II” refers to American Infrastructure MLP Fund II, L.P.; (ix) the term AIM FFII refers to American Infrastructure MLP Founders Fund II, L.P.; (x) the term “AIM II StoneMor” refers to AIM II Delaware StoneMor, Inc.; (xi) the term AIM Management II refers to American Infrastructure MLP Management II, L.L.C.; and (xiv) the term AIM II Offshore refers to AIM II Offshore, L.P.

Nature of Operations

StoneMor Inc. is a leading provider of funeral and cemetery products and services in the death care industry in the U.S. As of December 31, 2019, the Company operated 321 cemeteries in 27 states and Puerto Rico, of which 291 were owned and 30 were operated under lease, management or operating agreements. The Company also owned and operated 90 funeral homes, including 42 located on the grounds of cemetery properties that the Company owns, in 17 states and Puerto Rico.

The Company’s cemeteries provide cemetery property interment rights, such as burial lots, lawn and mausoleum crypts, and cremation niches. Cemetery merchandise is comprised of burial vaults, caskets, grave markers and memorials and cemetery services, which include the installation of this merchandise and other service items. The Company sells these products and services both at the time of death, which is referred to as at-need, and prior to the time of death, which is referred to as pre-need.

The Company’s funeral home services include family consultation, the removal and preparation of remains, insurance products and the use of funeral home facilities for visitation and memorial services.

C-Corporation Conversion

On December 31, 2019, pursuant to the terms of the Merger Agreement, the Company completed the following series of reorganization transactions (which the Company sometimes refer to collectively as the “C-Corporation Conversion”):

- GP Holdings contributed its entire equity interest in the Partnership to StoneMor GP and, in exchange, ultimately received an aggregate of 5,099,969 shares of the Company’s common stock;
- StoneMor GP contributed the common units in the Partnership it received from GP Holdings to LP Sub, a Delaware limited liability company and wholly-owned subsidiary of StoneMor GP;
- Merger Sub merged with and into the Partnership, with the Partnership surviving as a Delaware limited partnership, and pursuant to which each outstanding Series A Convertible Preferred Unit (defined within) and Common Unit (defined within) (other than the common units held by LP Sub) was converted into the right to receive one share of the Company’s common stock; and
- StoneMor GP converted from a Delaware limited liability company to a Delaware corporation called StoneMor Inc.

As a result of the C-Corporation Conversion, the Company remains the general partner of the Partnership and LP Sub is the sole limited partner of the Partnership such that, directly or indirectly, the Company owns 100% of the interests in the Partnership.

The C-Corporation Conversion represented a transaction between entities under common control and was accounted for similarly to pooling of interests in a business combination. The common stock of the Company issued to the holders of the common units and preferred units of the Partnership and to GP Holdings for its general partner interest in the Partnership was

[Table of Contents](#)

recognized by the Company at the carrying value of the equity interests in the Partnership. In addition, the Company became the successor and the Partnership the predecessor for the purposes of financial reporting.

Basis of Presentation and Principles of Consolidation

The consolidated financial statements included in this Annual Report have been prepared in accordance with Generally Accepted Accounting Principles ("GAAP"). All intercompany transactions and balances have been eliminated.

The consolidated financial statements include the accounts of StoneMor Inc. and StoneMor Partnership L.P., each together with their consolidated subsidiaries. Financial results as of and for the years ended December 31, 2019 and 2018 are the financial results of StoneMor Inc. and StoneMor Partners L.P., the Company's predecessor for accounting purposes, as there was no activity under StoneMor Inc. prior to December 31, 2019. Earnings per share and weighted-average common shares outstanding for the years ended December 31, 2019 and 2018 have been presented giving pro forma effect to C-Corporation Conversion, as if it had occurred on January 1, 2018.

The consolidated financial statements include the accounts of each of the Company's 100% owned subsidiaries. These statements also include the accounts of the merchandise and perpetual care trusts in which the Company has a variable interest and is the primary beneficiary. The Company operates 30 cemeteries under long-term leases, operating agreements and management agreements. The operations of 16 of these managed cemeteries have been consolidated. On May 10, 2019, the Company terminated one of the management agreements and recorded a \$2.1 million loss upon the termination, which is included in Other losses, net in the accompanying consolidated statements of operations for the years ended December 31, 2019 and 2018.

The Company operates 14 cemeteries under long-term leases and other agreements that do not qualify as acquisitions for accounting purposes. As a result, the Company did not consolidate all of the existing assets and liabilities related to these cemeteries. The Company has consolidated the existing assets and liabilities of the merchandise and perpetual care trusts associated with these cemeteries as variable interest entities, since the Company controls and receives the benefits and absorbs any losses from operating these trusts. Under the long-term leases and other agreements associated with these properties, which are subject to certain termination provisions, the Company is the exclusive operator of these cemeteries and earns revenues related to sales of merchandise, services and interment rights and incurs expenses related to such sales, including the maintenance and upkeep of these cemeteries. Upon termination of these agreements, the Company will retain all of the benefits and related contractual obligations incurred from sales generated during the agreement period. The Company has also recognized the existing customer contract-related performance obligations that it assumed as part of these agreements.

Correction of a prior period error related to the predecessor

The Company has revised its consolidated balance sheet as of December 31, 2018 for the correction of the accounting related to the implementation of Accounting Standard Codification ("ASC") 606, *Revenue from Contracts with Customers* ("ASC 606"), with respect to the recognition of revenue on sales of lawn crypt products in Maryland. Per Maryland state law, vaults cannot be pre-installed and as such per ASC 606, revenue cannot be recognized upon the sale of vaults; however, lawn crypt gardens, which are burial spaces with pre-installed, fully constructed vaults and irrigation, can be sold and revenue immediately recognized upon sale per ASC 606. During the third quarter of 2019, the Company identified that in its implementation of ASC 606 in 2018, it had incorrectly recognized revenue on sales of uninstalled lawn crypt products in Maryland, as if they had been installed. The Company concluded based on quantitative and qualitative analysis that the adjustments recorded to correct this prior period error were immaterial to the Company's financial condition as of December 31, 2018 and 2019.

The following table presents the corrections that were made to the consolidated balance sheet as of December 31, 2018:

	2018		2018	
	As Previously Reported	Reclassifications	As Adjusted	
Assets				
Cemetery property	\$ 330,841	\$ 296	\$ 331,137	
Deferred selling and obtaining costs	\$ 112,660	\$ 984	\$ 113,644	
Total assets	\$ 1,669,101	\$ 1,280	\$ 1,670,381	
Liabilities				
Deferred revenues	\$ 914,286	\$ 5,320	\$ 919,606	
Total liabilities	\$ 1,675,679	\$ 5,320	\$ 1,680,999	
Members' Equity				
Members' equity	\$ (6,578)	\$ (4,040)	\$ (10,618)	

Series A Preferred Offering

On June 27, 2019, funds and accounts affiliated with Axar Capital, a related party and as of the date of the transaction and December 31, 2019, the largest holder of the Company's outstanding common shares of record, and certain other investors and the Company entered into the Series A Purchase Agreement pursuant to which the Partnership sold to the Purchasers an aggregate of 52,083,333 of the Partnership's Series A Convertible Preferred Units (the "Preferred Units") representing limited partner interests in the Partnership with certain rights, preferences and privileges as are set forth in the Partnership's Third Amended Partnership Agreement dated as of June 27, 2019 at a purchase price of \$1.1040 per Preferred Unit, reflecting an 8% discount to the liquidation preference of each Preferred Unit, for an aggregate purchase price of \$57.5 million (the "Preferred Offering").

Senior Secured Notes

Concurrently with the closing of the Preferred Offering, the Company completed a private placement of \$385.0 million of 9.875%/11.500% Senior Secured Notes (the "Senior Secured Notes") to certain financial institutions (collectively with the Preferred Offering, the "Recapitalization Transactions"). The net proceeds of the Recapitalization Transactions were used to fully repay the then-outstanding senior notes due in June 2021, retire the Company's revolving credit facility due in May 2020 and pay the associated transaction expenses, with the remaining balance reserved for general corporate purposes. The Company has the right and expects to pay quarterly interest at a fixed rate of 7.50% per annum in cash plus a fixed rate of 4.00% per annum payable in kind through January 30, 2022. The Senior Secured Notes will require cash interest payments at 9.875% for all interest periods after January 30, 2022.

Uses and Sources of Liquidity

The Company's primary sources of liquidity are cash generated from operations, the remaining balance of the proceeds from the sale of the Senior Secured Notes and proceeds from asset sales. The Company's primary cash requirements, in addition to normal operating expenses, are for capital expenditures, net contributions to the merchandise and perpetual care trust funds and debt service. In general, as part of its operating strategy, the Company expects to fund:

- working capital deficits through available cash, including the remaining balance of the proceeds from the sale of the Senior Secured Notes, cash generated from operations and proceeds from asset sales;
- expansion capital expenditures, net contributions to the merchandise and perpetual care trust funds and debt service obligations through available cash, cash generated from operations or proceeds from asset sales. Amounts contributed to the merchandise trust funds will be withdrawn at the time of the delivery of the product or service sold to which the contribution related (see "Summary of Significant Accounting Policies" section below regarding revenue recognition), which will reduce the amount of additional borrowings or asset sales needed; and
- any maintenance capital expenditures through available cash and cash flows from operating activities.

While the Company relies heavily on its available cash and cash flows from operating activities to execute its operational strategy and meet its financial commitments and other short-term financial needs, the Company cannot be certain that sufficient capital will be generated through operations or be available to the Company to the extent required and on acceptable terms. The Company has experienced negative financial trends, including use of cash in operating activities, which, when considered in the aggregate, could raise substantial doubt about the Company's ability to continue as a going concern. These negative financial trends include:

- the Company has continued to incur net losses for the year ended December 31, 2019 and has an accumulated deficit and negative cash flow from operating activities as of December 31, 2019, due to an increased competitive environment, increased expenses due to the consummated C-Corporation Conversion and increases in professional fees and compliance costs; and
- a decline in billings coupled with the increase in professional, compliance and consulting expenses that tightened the Company's liquidity position and increased reliance on long-term financial obligations.

[Table of Contents](#)

During 2018 and 2019, the Company implemented (and will continue to implement) various actions to improve profitability and cash flows to fund operations. A summary of these actions is as follows:

- sold an aggregate of 52,083,333 Preferred Units for an aggregate purchase price of \$57.5 million and completed a private placement of \$385.0 million of the Senior Secured Notes. The net proceeds of both transactions were used to fully repay the then-outstanding senior notes due in June 2021 and retire the Company's revolving credit facility due in May 2020;
- continue to manage recurring operating expenses and seek to limit non-recurring operating expenses; and
- identify and complete sales of select assets to provide supplemental liquidity.

In addition, there is no certainty that the Company's actual operating performance and cash flows will not be substantially different from forecasted results and no certainty the Company will not need amendments to the Indenture in the future and such amendments will be granted. Factors that could impact the significant assumptions used by the Company in assessing its ability to satisfy its financial covenants include the following:

- operating performance not meeting reasonably expected forecasts;
- failing to generate profitable sales;
- investments in the Company's trust funds experiencing significant declines due to factors outside its control;
- being unable to compete successfully with other cemeteries and funeral homes in the Company's markets;
- the number of deaths in the Company's markets declining; and
- the mix of funeral and cemetery revenues between burials and cremations.

If the Company's planned, implemented and not yet implemented actions are not completed or implemented and cash savings are not realized, or the Company fails to improve its operating performance and cash flows or the Company is not able to comply with the covenants under the Indenture, the Company may be forced to limit its business activities, limit its ability to implement further modifications to its operations or limit the effectiveness of some actions that are included in its forecasts, amend its Indenture and/or seek other sources of capital, and the Company may be unable to continue as a going concern. Additionally, a failure to generate additional liquidity could negatively impact the Company's access to inventory or services that are important to the operation of the Company's business. Any of these events may have a material adverse effect on the Company's results of operations and financial condition. The ability of the Company to continue as a going concern is dependent upon achieving the action plans noted above.

Based on the Company's forecasted operating performance, planned actions to improve the Company's profitability and cash flows, the execution of the Supplemental Indenture and the Axar Commitment and the consummation of the transactions contemplated thereby, including receipt of not less than \$17.0 million in proceeds from the contemplated rights offering, together with plans to file its financial statements on a timely basis consistent with the debt covenants and commitment to filing its periodic reports on a timely basis consistent with the debt covenants, the Company does not believe it is probable that it will breach the covenants under the Indenture or be unable to continue as a going concern for the next twelve-month period. As such, the consolidated financial statements for the years ended December 31, 2019 and 2018 were prepared on the basis of a going concern, which contemplates that the Company will be able to realize assets and discharge liabilities in the normal course of business. Accordingly, they do not give effect to adjustments, if any, that would be necessary should the Company be required to liquidate its assets.

Summary of Significant Accounting Policies

Use of Estimates

The preparation of the Company's consolidated financial statements in conformity with GAAP requires management to make estimates and assumptions as described in this Annual Report. These estimates and assumptions may affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenue and expenses during the reporting periods. As a result, actual results could differ from those estimates.

Cash and Cash Equivalents

The Company considers all highly liquid investments purchased with an original maturity of three months or less from the time they are acquired to be cash equivalents. Cash and Cash Equivalents was \$34.9 million and \$18.1 million as of December 31, 2019 and December 31, 2018, respectively.

Restricted Cash

Cash that is restricted from withdrawal or use under the terms of certain contractual agreements is recorded as restricted cash. Restricted cash was \$21.9 million as of December 31, 2019, primarily related to cash collateralization of the Company's letters of credit and surety bonds and the \$5.0 million refundable deposit the Company received in October 2019, in connection with the non-binding letter of intent it signed for the sale of one of its properties. There was no restricted cash as of December 31, 2018.

Revenues

The Company's revenues are derived from contracts with customers through sale and delivery of death care products and services. Primary sources of revenue are derived from (1) cemetery and funeral home operations generated both at-need and pre-need, which are classified on the consolidated statements of operations as Interments, Merchandise and Services, (2) investment income, which includes income earned on assets maintained in perpetual care and merchandise trusts related to pre-need sales of cemetery and funeral home merchandise and services that are required to be maintained in the trust by state law and (3) interest earned on pre-need installment contracts. Investment income is presented within Investment and other for Cemetery revenue and Services for Funeral home revenue. Revenue is measured based on the consideration specified in a contract with a customer and is net of any sales incentives and amounts collected on behalf of third parties. Pre-need contracts are price guaranteed, providing for future merchandise and services at prices prevailing when the agreements are signed.

Investment income is earned on certain payments received from customers on pre-need contracts, which are required by law to be deposited into the merchandise and service trusts. Amounts are withdrawn from the merchandise trusts when the Company fulfills the performance obligations. Earnings on these trust funds, which are specifically identifiable for each performance obligation, are also included in total transaction price. Pre-need contracts are generally subject to financing arrangements on an installment basis, with a contractual term not to exceed 60 months. Interest income is recognized utilizing the effective interest method. For those contracts that do not bear a market rate of interest, the Company imputes such interest based upon the prime rate at the time of origination plus 375 basis points in order to segregate the principal and interest component of the total contract value. The Company has elected to not adjust the transaction price for the effects of a significant financing component for contracts that have payment terms under one year.

At the time of a non-cancellable pre-need sale, the Company records an account receivable in an amount equal to the total contract value less unearned finance income and any cash deposit paid. The revenue from both the sales and interest income from trusted funds are deferred until the merchandise is delivered or the services are performed. For a sale in a cancellable state, an account receivable is only recorded to the extent control has transferred to the customer for interment rights, merchandise or services for which the Company has not collected cash. The amounts collected from customers in states in which pre-need contracts are cancellable may be subject to refund provisions. The Company estimates the fair value of its refund obligation under such contracts on a quarterly basis and records such obligations within other long-term liabilities line item on its consolidated balance sheets.

In accordance with ASC 606, the Company recognizes revenue in the amount to which the Company expect to be entitled to when it satisfies a performance obligation by transferring control over a product or service to a customer. The Company only recognizes amounts due from a customer for unfulfilled performance obligations on a cancellable pre-need contract to the extent that control has transferred to the customer for interments, merchandise or services for which the Company has not collected cash. The Company defers the recognition of any nonrefundable up-front fees and incremental direct selling costs associated with its sales contracts with a customer (i.e., commissions and bonuses) until the underlying goods or services have been delivered to the customer if the amortization period associated with the deferred nonrefundable up-front fees and incremental direct selling is greater than a year; otherwise, these nonrefundable up-front fees and incremental direct selling costs are expensed immediately. Incremental direct selling costs are recognized by specific identification. The Company calculates the deferred selling costs asset by dividing total deferred selling and obtaining expenses by total deferrable revenues and multiplying such percentage by the periodic change in gross deferred revenues. Such costs are recognized when the associated performance obligation is fulfilled based upon the net change in deferred revenues. All other selling costs are expensed as incurred.

In addition, the Company maintains a reserve representing the fair value of the refund obligation that may arise due to state law provisions that include a guarantee of customer funds collected on unfulfilled performance obligations and maintained in trust to the extent that the funds are refundable upon a customer's exercise of any cancellation rights.

Sales taxes assessed by governmental authorities are excluded from revenue. Any shipping and handling costs that are incurred after control over a product has transferred to a customer are accounted for as a fulfillment cost and are included in cost of goods sold.

Nature of Goods and Services

The following is a description of the principal activities within the Company's two reportable segments from which the Company generates its revenue.

Cemetery Operations

The Company generates revenues in its Cemetery Operations segment principally from (1) providing rights to inter remains in a specific cemetery property inventory space such as burial lots and constructed mausoleum crypts ("Interments"), (2) sales of cemetery merchandise which includes markers (i.e., method of identifying a deceased person in a burial space, crypt or niche), base (i.e., the substrate upon which a marker is placed), vault (i.e., a container installed in the burial lot in which the casket is placed), caskets, cremation niches and other cemetery related items and (3) service revenues, including opening and closing, a service of digging and refilling burial spaces to install the burial vault and place the casket into the vault, cremation services and fees for installation of cemetery merchandise. Products and services may be sold separately or in packages. For packages, the Company accounts for individual products and services separately as they are distinct (i.e., the product or service is separately identifiable from other items in the package and the customer can benefit from it on its own or with other resources that are readily available to the customer). The consideration (including any discounts) is allocated among separate products and services in a package based on their relative stand-alone selling prices. The stand-alone selling price is determined by management based upon local market conditions and reasonable ranges for both merchandise and services which is the best estimate of the stand-alone price. For items that are not sold separately (e.g., second interment rights), the Company estimates stand-alone selling prices using the best estimate of market value, using inputs such as average selling price and list price broken down by each geographic location. Additionally, the Company considers typical sales promotions that could have impacted the stand-alone selling price estimates.

Interments revenue is recognized when control transfers, which is when the property is available for use by the customer. For pre-construction mausoleum contracts, the Company will only recognize revenue once the property is constructed and the customer has obtained substantially all of the remaining benefits of the property.

Merchandise revenue and deferred investment earnings on merchandise trusts are recognized when a customer obtains control of the product. This usually occurs when the customer takes possession of the product (title has transferred to the customer and the merchandise is either installed or stored, at the direction of the customer, at the vendor's warehouse or a third-party warehouse at no additional cost to the Company). The amount of revenue recognized is adjusted for expected refunds, which are estimated based on applicable law, general business practices and historical experience observed specific to the respective performance obligation. The estimate of the refund obligation is reevaluated on a quarterly basis. In addition, the Company is entitled to retain, in certain jurisdictions, a portion of collected customer payments when a customer cancels a pre-need contract; these amounts are also recognized in revenue at the time the contract is cancelled.

Service revenue is recognized when the services are performed and the performance obligation is thereby satisfied.

The cost of goods sold related to merchandise and services reflects the actual cost of purchasing products and performing services and the value of cemetery property depleted through the recognized sales of interment rights. The costs related to the sales of lots and crypts are determined systematically using a specific identification method under which the total value of the underlying cemetery property and the lots available to be sold at the location are used to determine the cost per lot.

Funeral Home Operations

The Company generates revenues in its Funeral Home Operations segment principally generates revenue from (1) sales of funeral home merchandise which includes caskets and other funeral related items and (2) service revenues, including services such as family consultation, the removal of and preparation of remains and the use of funeral home facilities for visitation and services of remembrance. The Funeral Home Operations segment also include revenues related to the sale of term and whole life insurance on an agency basis, in which the Company earns a commission from the sales of these policies. Insurance commission revenue is reported within service revenues. Products and services may be sold separately or in packages. For packages, the Company accounts for individual products and services separately as they are distinct (i.e., the product or service is separately identifiable from other items in the package and the customer can benefit from it on its own or with other resources that are readily available to the customer). The consideration (including any discounts) is allocated among separate products and services based on their relative stand-alone selling prices. The relative stand-alone selling price is determined by management's best estimate of the stand-alone price based upon the list price at each location. The revenue generated by the Company through its Funeral Home Operations segment is principally derived from at-need sales.

[Table of Contents](#)

Merchandise revenue is recognized when a customer obtains control of the product. This usually occurs when the customer takes possession of the product (title has transferred to the customer and the merchandise is either installed or stored, at the direction of the customer, at the vendor's warehouse or a third-party warehouse). The amount of revenue recognized is adjusted for expected refunds, which are estimated based on applicable law, general business practices and historical experience observed specific to the respective performance obligations. The estimate of the refund obligation is reevaluated on a quarterly basis.

Service revenue is recognized when the services are performed and the performance obligation is thereby satisfied.

Costs related to the delivery or performance of merchandise and services are charged to expense when merchandise is delivered or services are performed.

Deferred Revenues

Revenues from the sale of services and merchandise as well as any investment income from the merchandise trusts is deferred until such time that the services are performed or the merchandise is delivered. In addition, for amounts deferred on new contracts and investment income and unrealized gains on the Company's merchandise trusts, deferred revenues include deferred revenues from pre-need sales that were entered into by entities prior to the Company's acquisition of the assets of those entities. The Company provides for a profit margin for these deferred revenues to account for the projected future costs of delivering products and providing services on pre-need contracts that the Company acquired through acquisition. These revenues and their associated costs are recognized when the related merchandise is delivered or services are performed and are presented on a gross basis on the consolidated statements of operations.

Accounts Receivable, Net of Allowance

The Company sells pre-need cemetery contracts whereby the customer enters into arrangements for future pre-need merchandise and services. These sales are usually made using interest-bearing installment contracts not to exceed 60 months. The interest income is recorded as revenue when the interest amount is considered realizable and collectible, which typically coincides with cash payment. Interest income is not recognized until payments are collected in accordance with the contract. At the time of a pre-need sale, the Company records an account receivable in an amount equal to the total contract value less unearned finance income, unfulfilled performance obligations on cancellable contracts, and any cash deposit paid. The Company recognizes an allowance for doubtful accounts by applying a cancellation rate to amounts included in accounts receivable, which is recorded as a reduction in accounts receivable and a corresponding offset to deferred revenues. The cancellation rate is based on a five year average rate by each specific location. Management evaluates customer receivables for impairment based upon its historical experience, including the age of the receivables and the customers' payment histories.

Cemetery Property

Cemetery property consists of developed and undeveloped cemetery land, constructed mausoleum crypts and lawn crypts and other cemetery property. Cemetery property is stated at cost or, upon acquisition of a business, at the fair value of the assets acquired.

Property and Equipment

Property and equipment is stated at cost or, upon acquisition of a business, at the fair value of the assets acquired and depreciated on a straight-line basis. Maintenance and repairs are charged to expense as incurred, whereas additions and major replacements are capitalized and depreciation is recorded over their estimated useful lives. Major classifications of property and equipment and their respective useful lives are as follows:

Buildings and improvements	10 to 40 years
Software and computer hardware	3 years
Furniture and equipment	3 to 10 years
Leasehold improvements	over the shorter of the term of the lease or the life of the asset

Assets Held for Sale

For a long-lived asset or disposal group to be classified as held for sale all of the following criteria must be met

- Management, having authority to approve the action, commits to a plan to sell the long-lived asset or disposal group;
- The long-lived asset or disposal group is available for immediate sale in its present condition, subject only to terms that are usual and customary for sales of such long-lived assets (disposal groups);

[Table of Contents](#)

- An active program to locate a buyer(s) and other actions required to complete the plan to sell the long-lived asset (disposal group) have been initiated;
- The sale of the long-lived asset (disposal group) is probable and transfer of the long-lived asset (disposal group) is expected to qualify for recognition as a completed sale within one year;
- The long-lived asset (disposal group) is being actively marketed for sale at a price that is reasonable in relation to its current fair value; and
- Actions required to complete the plan indicate that it is unlikely that significant changes to the plan will be made or that the plan will be withdrawn.

The determination to classify a site (or group of sites) as an asset held for sale requires significant estimates by the Company about the site and the level of market activity in which the site is based. Such estimates are based on factors that include recent sales of comparable sites, the extent of buyers' interest in the site and the site's condition. Based on these factors, the Company assesses the probability of divesting of the site under current market conditions at an acceptable price within one year. After the Company identifies a site to be held for sale, the Company discontinues depreciating the long-lived assets associated with the site and estimates the assets' fair value, net of selling costs. If the carrying value of the assets to be classified as held for sale exceeds the Company's estimated net fair value, the Company writes the assets down to the estimated net fair value. Assets and liabilities associated with the site to be classified as held for sale are presented separately in the Company's consolidated balance sheets beginning with the period in which the Company decided to classify the site as held for sale. For further details of the Company's assets held for sale, see *Note 22 Assets Held For Sale* of this Annual Report.

Merchandise Trusts

Pursuant to state law, a portion of the proceeds from pre-need sales of merchandise and services is put into trust (the "merchandise trust") until such time that the Company meets the requirements for releasing trust principal, which is generally delivery of merchandise or performance of services. All investment earnings generated by the assets in the merchandise trusts (including realized gains and losses) are deferred until the associated merchandise is delivered or the services are performed. For further details of the Company's merchandise trusts, see *Note 7 Merchandise Trusts* of this Annual Report.

Perpetual Care Trusts

Pursuant to state law, a portion of the proceeds from the sale of cemetery property is required to be paid into perpetual care trusts. The perpetual care trust principal does not belong to the Company and must remain in this trust in perpetuity, while interest and dividends may be released and used to defray cemetery maintenance costs, which are expensed as incurred. The Company consolidates the trust into its financial statements because the trust is considered a variable interest entity for which the Company is the primary beneficiary. Earnings from the perpetual care trusts are recognized in current cemetery revenues. For further details of the Company's perpetual care trusts, see *Note 8 Perpetual Care Trusts* of this Annual Report.

Fair Value Measurements

The Company measures the available-for-sale securities held by its merchandise and perpetual care trusts at fair value on a recurring basis. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Company utilizes a three-level valuation hierarchy for disclosure of fair value measurements. The valuation hierarchy is based upon the transparency of inputs to the valuation of the asset or liability as of the measurement date. The three levels are defined as follows:

- Level 1 – inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets;
- Level 2 – inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument; and
- Level 3 – inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The categorization of the asset or liability within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement. Reclassifications of fair value between Level 1, Level 2 and Level 3 of the fair value hierarchy, if applicable, are made at the end of each quarter. For additional disclosures on the Company's available-for-sale securities, refer to *Note 7 Merchandise Trusts* and *Note 8 Perpetual Care Trusts*.

Inventories

Inventories are classified within Other current assets on the Company's consolidated balance sheets and include cemetery and funeral home merchandise valued at the lower of cost or net realizable value. Cost is determined primarily on a specific identification basis using a first-in, first-out method. Inventories were approximately \$5.9 million and \$7.5 million at December

31, 2019 and 2018, respectively. Refer to *Note 3 Impairment and Other Losses* for further information regarding impairment of inventories.

Impairment of Long-Lived Assets

The Company monitors the recoverability of long-lived assets, including cemetery property, property and equipment and other assets, based on estimates using factors such as current market value, future asset utilization, business and regulatory climate and future undiscounted cash flows expected to result from the use of the related assets, at a location level. The Company's policy is to perform step 1 of the long-lived asset impairment test prescribed by ASC 360, *Property, Plant and Equipment* (the "ASC 360 Asset Impairment Test") every reporting period for all of its cemetery property and funeral home locations; for any location that has an operating loss for the current reporting period, a trend of operating losses over the current fiscal year and/or a trend of operating losses over the previous five fiscal years, the Company then performs step 2 of the ASC 360 Asset Impairment Test. If step 2 indicates the carrying value of any of the Company's locations is not recoverable, as a result of the sum of expected future undiscounted cash flows for the location being less than the carrying value of the location, the Company records an impairment charge to write-down the location to its fair value.

Other-Than-Temporary Impairment of Trust Assets

The Company determines whether or not the impairment of a fixed maturity debt security is other-than-temporary by evaluating each of the following:

- Whether it is the Company's intent to sell the security. If there is intent to sell, the impairment is considered to be other-than-temporary.
- If there is no intent to sell, the Company evaluates if it is not more likely than not that it will be required to sell the debt security before its anticipated recovery. If the Company determines that it is more likely than not that it will be required to sell an impaired investment before its anticipated recovery, the impairment is considered to be other-than-temporary.

The Company further evaluates whether or not all assets in the trusts have other-than-temporary impairments based upon a number of criteria including the severity of the impairment, length of time a security has been in a loss position, changes in market conditions and concerns related to the specific issuer.

If an impairment is considered to be other-than-temporary, the cost basis of the security is adjusted downward to its fair value.

For assets held in the perpetual care trusts, any reduction in the cost basis due to an other-than-temporary impairment is offset with an equal and opposite reduction in the perpetual care trust corpus and has no impact on earnings.

For assets held in the merchandise trusts, any reduction in the cost basis due to an other-than-temporary impairment is recorded in deferred revenue.

Goodwill

The Company tested goodwill for impairment at least annually or if impairment indicators arose by comparing its reporting units' estimated fair values to carrying values. Because quoted market prices for the reporting units were not available, the Company's management had to apply judgment in determining the estimated fair value of its reporting units.

Management used all available information to make these fair value determinations, including the present values of expected future cash flows using discount rates commensurate with the risks involved in the Company's assets and the available market data of the industry group. A key component of these fair value determinations was a reconciliation of the sum of the fair value calculations to the Company's market capitalization. The observed market prices of individual trades of an entity's equity securities (and thus its computed market capitalization) may not be representative of the fair value of the entity as a whole.

Due to a decline in the market value of the Company's unit values and the Company's significant under-performance relative to historical or projected future operating results noted during the nine months ended September 30, 2019, management conducted an interim goodwill impairment assessment as of September 30, 2019. As a result of such assessment, management concluded on November 4, 2019 that the carrying value of the only reporting unit to which the Company allocated its goodwill, Cemetery Operations, exceeded its fair value, and the Company's goodwill was fully impaired as of September 30, 2019. For further details on the Company's impairment of its goodwill, see *Note 3 Impairment and Other Losses* and *Note 9 Goodwill and Intangible Assets* of this Annual Report.

Intangible Assets

The Company has other acquired intangible assets, most of which have been recognized as a result of acquisitions and long-term lease, management and operating agreements. The Company amortizes these intangible assets over their estimated useful lives and periodically tests them for impairment.

Taxes

The Company is subject to U.S. federal income taxes, and a provision for U.S. federal income tax has been provided in the consolidated statements of operations for the years ended December 31, 2019 and 2018. The Company is also responsible for certain state income and franchise taxes in the states in which it operates.

Deferred tax assets and liabilities are recognized for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax basis and tax carryforwards, if applicable. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which temporary differences are expected to be recovered or settled. The effect on deferred tax assets and liabilities of a change in tax rates is recognized in earnings in the period that includes the enactment date.

The Company recognizes interest accrued related to unrecognized tax benefits, if any, in income tax expense in the consolidated statements of operations.

For further details, see *Note 12 Income Taxes* of this Annual Report.

Stock-Based Compensation

The Company has a long-term incentive plan under which it is authorized to grant stock-based compensation awards, such as restricted stock or restricted units to be settled in common stock and non-qualified stock options ("stock options"). The Company recognizes compensation expense in an amount equal to the fair value of the stock-based awards on the date of grant over the requisite service period. The fair value of restricted stock awards and restricted stock unit awards is determined based on the number of restricted stock or restricted stock units granted and the closing price of the Company's common stock on the date of grant. The fair value of stock options is determined by applying the Black-Scholes model to the grant-date market value of the underlying common stock of the Company. The Company has elected to recognize forfeiture credits for these stock-based compensation awards as they are incurred, as this method best reflects actual stock-based compensation expense.

Tax deductions on the stock-based compensation awards are not realized until the stock-based compensation awards are vested or exercised. The Company recognizes deferred tax assets for stock-based compensation awards that will result in future deductions on its income tax returns, based on the amount of stock-based compensation recognized at the statutory tax rate in the jurisdiction in which the Company will receive a tax deduction. If the tax deduction for a stock-based compensation award is greater than the cumulative GAAP compensation expense for that stock-based compensation award upon realization of a tax deduction, an excess tax benefit will be recognized and recorded as a favorable impact on the effective tax rate. If the tax deduction for a stock-based compensation award is less than the cumulative GAAP compensation expense for that stock-based compensation award upon realization of the tax deduction, a tax shortfall will be recognized and recorded as an unfavorable impact on the effective tax rate. Any excess tax benefits or shortfalls will be recorded discretely in the period in which they occur. The cash flows resulting from any excess tax benefit will be classified as financing cash flows in the Company's consolidated statements of cash flows.

The Company provides its employees with the election to settle the income tax obligations arising from the vesting of their restricted stock-based compensation awards by the Company withholding stock equal to such income tax obligations. Stock acquired from employees in connection with the settlement of the employees' income tax obligations on these stock-based compensation awards are accounted for as treasury shares that are subsequently retired. Restricted stock awards, restricted stock units and stock options are not considered issued and outstanding for purposes of earnings per share calculations until vested.

For further details on the Company's stock-based compensation plans, see *Note 14 Long-Term Incentive Plan* of this Annual Report.

Leases

The Company leases a variety of assets throughout its organization, such as office space, funeral homes, warehouses and equipment. The Company has both operating and finance leases. The Company's operating leases primarily include office space, funeral homes and equipment. The Company's finance leases primarily consist of vehicles and certain IT equipment. The Company determines whether an arrangement is or contains a lease at the inception of the arrangement based on the facts and circumstances in each contract. Leases with an initial term of 12 months or less are not recorded on the balance sheet and the Company recognizes lease expense for these leases on a straight-line basis over the lease term. For lease agreements with an initial term in excess of 12 months, the Company records the lease liability and Right of Use ("ROU") asset at commencement date based upon the present value of the sum of the remaining minimum rental payments, which exclude executory costs. Certain adjustments to the ROU asset may be required for items such as initial direct costs paid or incentives received.

Certain leases provide the Company with the option to renew for additional periods, with renewal terms that can extend the lease term for periods ranging from 1 to 30 years. Where leases contain escalation clauses, rent abatements and/or concessions, the Company applies them in the determination of lease expense. The exercise of lease renewal options is at the Company's sole discretion, and the Company only includes the renewal option in the lease term when the Company can be reasonably certain that it will exercise the additional options.

As most of the Company's leases do not provide an implicit rate, the Company uses its incremental borrowing rate based on the information available at the commencement date in determining the present value of lease payments. The Company evaluates the term of the lease, type of asset and its weighted average cost of capital to determine its incremental borrowing rate used to measure the ROU asset and lease liability.

The Company calculates operating lease expense ratably over the lease term plus any reasonably assured renewal periods. The Company considers reasonably assured renewal options, fixed escalation provisions and residual value guarantees in its calculation. Leasehold improvements are amortized over the shorter of the lease term or asset life, which may include renewal periods where the renewal is reasonably assured, and are included in the determination of straight-line rent expense. The depreciable life of assets and leasehold improvements are generally limited by the expected lease term.

The Company's leases also typically have lease and non-lease components, which are generally accounted for separately and not included in the measurement of the ROU asset and lease liability.

Net Loss per Common Share (Basic and Diluted)

Basic net loss per common share is computed by dividing net loss attributable to common stockholders by the weighted average number of common shares outstanding during the period. Diluted net loss per common share is calculated by dividing net loss attributable to common shares by the sum of the weighted-average number of outstanding common shares and the dilutive effect of share-based awards, as calculated by the treasury stock or if converted methods, as applicable. These awards consist of common shares that are contingently issuable upon the satisfaction of certain vesting conditions for stock awards granted under the 2019 Plan.

The following table sets forth the reconciliation of the Company's weighted-average number of outstanding common shares as of December 31, 2019 and common limited partner units as of December 31, 2018 used to compute basic net loss attributable to common shares and common limited partners per unit, respectively, with those used to compute diluted net loss per common share and per common limited partners unit, respectively, (in thousands):

	Year Ended December 31,	
	2019	2018
Weighted average number of outstanding common shares—basic ⁽¹⁾	39,614	37,959
Plus effect of dilutive incentive awards ⁽²⁾		
Restricted shares	—	—
Stock options	63	—
Weighted average number of outstanding common shares—diluted ⁽¹⁾	39,677	37,959

(1) For the period following the C-Corporation Conversion, represents common shares, and for the period prior to the C-Corporation Conversion, represents limited common partner units.

(2) For the years ended December 31, 2019 and 2018, the diluted weighted-average number of outstanding common shares and limited partner units presented, respectively, on the consolidated statement of operations does not include 515,625

restricted common shares and 1,333,572 common limited partners units, respectively, as their effects would have been anti-dilutive.

Advertising Costs

Advertising costs are expensed as incurred. For the years ended December 31, 2019 and 2018, advertising costs were \$9.2 million and \$6.9 million, respectively.

Recently Adopted Accounting Standards

Leases

The Company adopted Accounting Standards Update (“ASU”) No. 2016-02, *Leases (Topic 842)* (“ASU 2016-02”), and subsequently-issued related ASUs, using the modified retrospective approach, as of January 1, 2019. The core principle of ASU 2016-02 is that all leases create an asset and a liability for lessees and recognition of those lease assets and lease liabilities represents an improvement over previous GAAP, which did not require lease assets and lease liabilities to be recognized for most leases or disclosure of key information about leasing arrangements. In addition, the new standard offers specific accounting guidance for lessees and lessors, including for sale and leaseback transactions. Lessees and lessors are required to disclose qualitative and quantitative information about leasing arrangements to enable a user of the financial statements to assess the amount, timing and uncertainty of cash flows arising from leases.

ASU 2016-02 provides for certain practical expedients when adopting the guidance. The Company elected the package of practical expedients allowing the Company to not reassess whether any expired or existing contracts are or contain leases, the lease classification for any expired or existing leases or initial direct costs for any expired or existing leases. The Company did not apply the hindsight practical expedient. The Company applied the land easements practical expedient allowing the Company to not assess whether any expired or existing land easements are or contain leases, if they were not previously accounted for as leases under the existing leasing guidance. Instead, the Company will continue to apply its existing accounting policies to historical land easements. The Company elected to apply the short-term lease exception; therefore, it did not record a ROU asset or corresponding lease liability for leases with a term of 12 months or less and instead recognized a single lease cost allocated over the lease term, generally on a straight-line basis. The Company is separating lease components from non-lease components, as it did not elect the applicable practical expedient. The Company excluded maintenance, taxes and insurance costs from the calculation of the initial lease liability in the transition period. Non-lease components are accounted for separately from the lease, recorded as maintenance expense, taxes or insurance expense and expensed as incurred.

The Company adopted the new guidance on January 1, 2019 and as a result of the adoption, the Company recorded in its consolidated financial statements for fiscal year 2019 the following adjustments as of January 1, 2019:

- a \$1.1 million reclassification from Intangible assets to Other assets for below market lease intangibles;
- a \$0.1 million and \$0.2 million reclassification from Accounts payable and accrued liabilities and Other long-term liabilities, respectively, to Other assets for a deferred gain on a sale leaseback transaction;
- a \$0.3 million and \$3.5 million reclassification from Accounts payable and accrued liabilities and Other long-term liabilities, respectively, to Other assets for a rent incentive;
- a \$15.3 million increase to Other assets for operating lease right-of-use assets; and
- a \$2.2 million and \$13.1 million increase to Accounts payable and accrued liabilities and Other long-term liabilities, respectively, for operating lease liabilities.

The foregoing adjustments resulted in the creation of a net ROU asset of \$12.3 million and operating lease liability of \$15.3 million as of the adoption date.

In connection with the adoption of these new lease standards, the Company implemented internal controls to ensure that its contracts are properly evaluated to determine applicability under ASU 2016-02 and that the Company properly applies ASU 2016-02 in accounting for and reporting on all its qualifying leases.

Stock Compensation

In June 2018, the Financial Accounting Standards Board (“FASB”) issued ASU No. 2018-07, *Stock Compensation (Topic 718): Improvements to Nonemployee Share-Based Payment Accounting*, to simplify the accounting for share-based payments to nonemployees by aligning it with the accounting for share-based payments to employees. This amendment is effective for fiscal

[Table of Contents](#)

years and interim periods within fiscal years beginning after December 15, 2018. The Company adopted this standard effective January 1, 2019. The adoption of this standard did not have an impact on the Company's consolidated financial statements, as the Company had only issued units to employees and nonemployee directors and had previously recognized its nonemployee directors unit-based payments in line with its recognition of unit-based payments to employees, using the grant-date fair value of the equity instruments issued, amortized over the requisite service period.

Variable Interest Entities

In October 2018, FASB issued ASU No. 2018-17, *Consolidation (Topic 810): Targeted Improvements to Related Party Guidance for Variable Interest Entities* ("ASU 2018-17"). The core principle of ASU 2018-17 is that indirect interests held through related parties in common control arrangements should be considered on a proportional basis for determining whether fees paid to decision makers and service providers are variable interests. ASU 2018-17 is effective for fiscal years beginning after December 15, 2019. The Company adopted the requirements of this amendment upon its effective date of January 1, 2020 retrospectively. The adoption of this standard did not impact the Company's consolidated financial statements or related disclosures upon adoption, because the Company did not, and currently does not, have any indirect interests through related parties under common control for which it receives decision-making fees.

Fair Value Measurement

In August 2018, FASB issued ASU No. 2018-13, *Fair Value Measurement (Topic 820): Disclosure Framework - Changes to the Disclosure Requirements for Fair Value Measurement* ("ASU 2018-13"). This standard removed, modified and added disclosure requirements from ASC 820, *Fair Value Measurements*. ASU 2018-13 is effective for fiscal years beginning after December 15, 2019. The adoption of this standard is not expected to have a significant impact on the Company's consolidated financial statements as of and for the year ended December 31, 2020, as this standard primarily addresses disclosure requirements for Level 3 fair value measurements. Currently, the Company does not have any fair value instruments that would be classified as Level 3 on the fair value hierarchy.

Internal-Use Software

In August 2018, FASB issued ASU No. 2018-15, *Intangibles - Goodwill and Other - Internal-Use Software: Customer's Accounting for Implementation Costs Incurred in a Cloud Computing Arrangement that is a Service Contract*. The amendments in this standard aligned the requirements for capitalizing implementation costs incurred in a hosting arrangement that is a service contract with the requirements for capitalizing implementation costs incurred to develop or obtain internal-use software (and hosting arrangements that include an internal-use software license). ASU No. 2018-15 is effective for annual periods beginning after December 15, 2019. The Company adopted the requirements of this amendment upon its effective date of January 1, 2020 prospectively. The Company will apply the requirements of this standard to the costs it incurs implementing its new enterprise resource planning software in 2020.

Recently Issued Accounting Standard Updates - Not Yet Effective

Credit Losses

In June 2016, FASB issued ASU No. 2016-13, *Credit Losses (Topic 326)* ("ASU 2016-13"). The core principle of ASU 2016-13 is that all assets measured at amortized cost basis should be presented at the net amount expected to be collected using historical experience, current conditions and reasonable and supportable forecasts as a basis for credit loss estimates, instead of the probable initial recognition threshold used under current GAAP. In November 2018, FASB issued ASU No. 2018-19, *Codification Improvements to Topic 326, Financial Instruments-Credit Losses* ("ASU 2018-09"), which clarified that receivables arising from operating leases are not within the scope of Accounting Standards Codification ("ASC") 326-20, *Financial Instruments-Credit Losses-Measured at Amortized Cost*, and should be accounted for in accordance with ASC 842, *Leases*. In April 2019, FASB issued ASU No. 2019-04, *Codification Improvements to Topic 326, Financial Instruments-Credit Losses, Topic 815, Derivatives and Hedging, and Topic 825, Financial Instruments* ("ASU 2019-04"), which includes clarifications to the amendments issued in ASU 2016-13. In May 2019, FASB issued ASU No. 2019-05, *Financial Instruments-Credit Losses (Topic 326)*, which provides entities that have certain instruments within the scope of ASC 326-20 with an option to irrevocably elect the fair value option in ASC 825, *Financial Instruments*, upon adoption of ASU 2016-13. In November 2019, FASB issued ASU No. 2019-10, *Financial Instruments-Credit Losses (Topic 326), Derivatives and Hedging (Topic 815), and Leases (Topic 842)* ("ASU 2019-10"), which modifies the effective dates for ASU 2016-13, ASU 2017-12 and ASU 2016-02 to reflect the FASB's new policy of staggering effective dates between larger public companies and all other companies. With the issuance of ASU 2019-10, the Company's effective date for adopting all amendments related to the new credit loss standard has been extended to January 1, 2023. In November 2019, FASB also issued ASU No. 2019-11, *Codification Improvements to Topic 326, Financial Instruments-Credit Losses* ("ASU 2019-11"), which includes clarifications to and

addresses specific stakeholders' issues concerning the amendments issued in ASU 2016-13. The Company plans to adopt the requirements of these amendments upon their effective date of January 1, 2023, using the modified-retrospective method and is evaluating the potential impact of the adoption on its financial position, results of operations and related disclosures.

Taxes

In December 2019, FASB issued ASU No. 2019-12, *Income Taxes (Topic 340)* ("ASU 2019-12"), with the intent to simplify the accounting for income taxes. ASU 2019-12 removes certain exceptions for recognizing deferred taxes for investments, performing intraperiod allocation and calculating income taxes in interim periods. ASU 2019-12 also adds guidance to reduce complexity in certain tax accounting areas, including recognizing deferred taxes for tax goodwill and allocating taxes to members of a consolidated group. ASU 2019-12 is effective for annual periods beginning after December 15, 2021. The Company plans to adopt the requirements of this amendment upon its effective date of January 1, 2022 retrospectively and is evaluating the potential impact of the adoption on its financial position, results of operations and related disclosures.

2. ACQUISITIONS

The Company did not complete any acquisitions during the year ended December 31, 2019. On January 19, 2018, the Company acquired six cemetery properties in Wisconsin and their related assets, net of certain assumed liabilities, for cash consideration of \$2.5 million, of which \$0.8 million was paid at closing. These properties had been managed by the Company since August 2016. The Company accounted for the purchase of these properties, which were not material individually or in the aggregate, under the acquisition method of accounting.

3. IMPAIRMENT AND OTHER LOSSES

Goodwill Impairment Assessment

Due to a decline in the market value of the Company's unit values and the Company's significant under-performance relative to historical or projected future operating results noted during the nine months ended September 30, 2019, management conducted an interim goodwill impairment assessment as of September 30, 2019. As a result of such assessment, management concluded on November 4, 2019 that the carrying value of the only reporting unit to which the Company allocated its goodwill, Cemetery Operations, exceeded its fair value, and the Company's goodwill was fully impaired as of September 30, 2019. The Company recognized a \$24.9 million impairment charge included in Loss on impairment of goodwill in the accompanying consolidated statement of operations for the year ended December 31, 2019. Refer to *Note 9 Goodwill and Intangible Assets* for further details on the Company's goodwill.

Impairment of Long-Lived Assets

During each reporting period for the years ended December 31, 2019 and 2018, the Company performed step 1 of the ASC 360 Asset Impairment Test and identified all cemetery property and funeral home locations with an operating loss for the current reporting period, a trend of operating losses over the current fiscal year and/or a trend of operating losses over the previous five fiscal years. Of those locations identified during step 1, the Company recorded impairments for those locations for which step 2 of the ASC 360 Asset Impairment Test indicated the locations' carrying values may not be recoverable. As a result of performing step 1 and step 2 of the ASC 360 Asset Impairment Test, the Company recorded a \$2.8 million impairment charge for certain cemetery property locations, which is included in Other losses, net in the accompanying consolidated statements of operations, during each of the years ended December 31, 2019 and 2018.

Termination of Management Agreement

The Company operates certain of its cemeteries under long-term leases, operating agreements and management agreements. On May 10, 2019, the Company terminated one of the management agreements and recorded a \$2.1 million loss, which is included in Other losses, net in the accompanying consolidated statement of operations for the year ended December 31, 2019.

Inventory

Merchandise is sold to both at-need and pre-need customers. Merchandise allocated to service pre-need contractual obligations is recorded at cost and managed and stored by the Company until the Company services the underlying customer contract.

Merchandise stored at certain locations may be exposed to changes in weather conditions. Primarily due to weather related deterioration over a number of years, the Company recorded inventory impairment charges of approximately \$3.4 million for the year ended December 31, 2018. This impairment loss related to damaged and excess inventory and is included in Cost of

goods sold for the year ended December 31, 2018 in the accompanying consolidated statement of operations as this merchandise was utilized to fulfill the Company's contractual obligations to at-need and pre-need customers.

Due to enhanced inventory control procedures implemented in late 2018, the Company determined that certain merchandise inventory allocated to pre-need customers had been damaged due to weather related deterioration occurring over a number of years or had otherwise been deemed impractical for use by management as a result of past operating practices relating to inventory. During 2019 and 2018, the Company recorded estimated impairment losses of approximately \$2.6 million and \$8.9 million, respectively, related to this damaged and unusable merchandise. The impairment losses are included in Other losses in the accompanying consolidated statements of operations for the years ended December 31, 2019 and 2018. The losses recorded represent management's best estimate, and were based on estimates and assumptions that have been deemed reasonable by management and included percentages of merchandise deemed unusable. Management's assessment process relied on estimates and assumptions that are inherently uncertain, and unanticipated events or circumstances may occur that might cause the Company to change those estimates and assumptions.

Software

During 2017 and 2018, the Company initiated two software implementation projects to enhance its Lawson ERP System with a cash reconciliation module and lease accounting module, respectively. However, during the fourth quarter of 2019, the Company determined these two software implementation projects were not viable and terminated them. The Company recognized a \$0.5 million impairment related to these two unviable software implementation projects.

4. ACCOUNTS RECEIVABLE, NET OF ALLOWANCE

Long-term accounts receivable, net, consisted of the following at the dates indicated (in thousands):

	December 31, 2019	December 31, 2018
Customer receivables	\$ 153,530	\$ 167,017
Unearned finance income	(16,303)	(17,000)
Allowance for doubtful accounts	(5,884)	(4,941)
Accounts receivable, net of allowance	131,343	145,076
Less: Current portion, net of allowance	55,794	57,928
Long-term portion, net of allowance	<u>\$ 75,549</u>	<u>\$ 87,148</u>

Activity in the allowance for doubtful accounts was as follows (in thousands):

	December 31, 2019	December 31, 2018
Balance, beginning of period	\$ 4,941	\$ 19,795
Cumulative effect of accounting changes	—	(12,876)
Provision for doubtful accounts	7,559	7,358
Charge-offs, net	(6,616)	(9,336)
Balance, end of period	<u>\$ 5,884</u>	<u>\$ 4,941</u>

Management evaluates customer receivables for impairment based upon its historical experience, including the age of the receivables and the customers' payment histories.

5. CEMETERY PROPERTY

Cemetery property consisted of the following at the dates indicated (in thousands):

	December 31, 2019	December 31, 2018
Cemetery land	\$ 249,260	\$ 255,708
Mausoleum crypts and lawn crypts	71,345	75,429
Cemetery property	<u>\$ 320,605</u>	<u>\$ 331,137</u>

The Company recorded an impairment of cemetery property during the years ended December 31, 2019 and 2018. For further details see *Note 3 Impairment and Other Losses* of this Annual Report.

6. PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at the dates indicated (in thousands):

	December 31, 2019		December 31, 2018
Buildings and improvements	\$ 125,382	\$	129,971
Furniture and equipment	57,674		58,706
Funeral home land	14,185		14,185
Property and equipment, gross	197,241		202,862
Less: Accumulated depreciation	(93,841)		(90,146)
Property and equipment, net of accumulated depreciation	<u>\$ 103,400</u>	\$	<u>112,716</u>

Depreciation expense was \$9.4 million and \$9.9 million for the years ended December 31, 2019 and 2018, respectively.

7. MERCHANDISE TRUSTS

At December 31, 2019 and 2018 the Company's merchandise trusts consisted of investments in debt and equity marketable securities and cash equivalents, both directly and through mutual and investment funds. All of these investments are carried at fair value. All of these investments are subject to the fair value hierarchy and considered either Level 1 or Level 2 assets pursuant to the three-level hierarchy described in *Note 18 Fair Value of Financial Instruments*. There were no Level 3 assets in the Company's merchandise trusts. When the Company receives a payment from a pre-need customer, the Company deposits the amount required by law into the merchandise trusts that may be subject to cancellation on demand by the pre-need customer. The Company's merchandise trusts related to states in which pre-need customers may cancel contracts with the Company comprises 53.6% of the total merchandise trust as of December 31, 2019. The merchandise trusts are variable interest entities ("VIE") of which the Company is deemed the primary beneficiary. The assets held in the merchandise trusts are required to be used to purchase the merchandise and provide the services to which they relate. If the value of these assets falls below the cost of purchasing such merchandise and providing such services, the Company may be required to fund this shortfall.

The Company included \$9.7 million and \$8.7 million of investments held in trust as required by law by the West Virginia Funeral Directors Association at December 31, 2019 and 2018 respectively, in its merchandise trust assets. These trusts are recognized at their account value, which approximates fair value.

A reconciliation of the Company's merchandise trust activities for the years ended December 31, 2019 and 2018 is presented below (in thousands):

	Year ended December 31,	
	2019	2018
Balance—beginning of period	\$ 488,248	\$ 515,456
Contributions	54,742	66,408
Distributions	(59,776)	(79,862)
Interest and dividends	29,367	27,228
Capital gain distributions	1,699	543
Realized gains and losses, net	3,246	(1,012)
Other than temporary impairment	(6,056)	(28,555)
Taxes	(556)	(347)
Fees	(4,268)	(3,855)
Unrealized change in fair value	17,219	(7,756)
Total	<u>523,865</u>	<u>488,248</u>
Less: Assets held for sale	(6,673)	—
Balance—end of period	<u>\$ 517,192</u>	<u>\$ 488,248</u>

During the years ended December 31, 2019 and 2018, purchases of available for sale securities were approximately \$54.4 million and \$117.7 million, respectively. During the years ended December 31, 2019 and 2018, sales, maturities and paydowns of available for sale securities were approximately \$38.1 million and \$109.5 million, respectively. Cash flows from pre-need contracts are presented as operating cash flows in the Company's consolidated statement of cash flows.

[Table of Contents](#)

The cost and market value associated with the assets held in the merchandise trusts as of December 31, 2019 and 2018 were as follows (in thousands):

	Fair Value Hierarchy Level	Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
December 31, 2019					
Short-term investments	1	\$ 144,610	\$ —	\$ —	\$ 144,610
Fixed maturities:					
U.S. governmental securities	2	456	6	(65)	397
Corporate debt securities	2	783	14	(133)	664
Total fixed maturities		1,239	20	(198)	1,061
Mutual funds—debt securities	1	67,801	1,857	(6)	69,652
Mutual funds—equity securities	1	46,609	1,744	—	48,353
Other investment funds(1)		213,024	6,366	(2,953)	216,437
Equity securities	1	24,386	1,327	(4)	25,709
Other invested assets	2	8,360	32	—	8,392
Total investments		506,029	11,346	(3,161)	514,214
West Virginia Trust Receivable		9,651	—	—	9,651
Total		\$ 515,680	\$ 11,346	\$ (3,161)	\$ 523,865
Less: Assets held for sale		(6,369)	(304)	—	(6,673)
Total		\$ 509,311	\$ 11,042	\$ (3,161)	\$ 517,192

(1) Other investment funds are measured at fair value using the net asset value per share practical expedient and have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Company's consolidated balance sheet. This asset class is composed of fixed income funds and equity funds, which have redemption periods ranging from 1 to 30 days, and private credit funds, which have lockup periods of one to six years with three potential one year extensions at the discretion of the funds' general partners. As of December 31, 2019, there were \$57.3 million in unfunded investment commitments to the private credit funds, which are callable at any time.

	Fair Value Hierarchy Level	Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
December 31, 2018					
Short-term investments	1	\$ 16,903	\$ —	\$ —	\$ 16,903
Fixed maturities:					
U.S. governmental securities	2	392	—	(147)	245
Corporate debt securities	2	1,311	29	(328)	1,012
Total fixed maturities		1,703	29	(475)	1,257
Mutual funds—debt securities	1	187,840	262	(2,645)	185,457
Mutual funds—equity securities	1	45,023	110	(18)	45,115
Other investment funds(1)		210,655	388	(7,784)	203,259
Equity securities	1	18,097	1,327	(213)	19,211
Other invested assets	2	8,398	2	(17)	8,383
Total investments		\$ 488,619	\$ 2,118	\$ (11,152)	\$ 479,585
West Virginia Trust Receivable		8,663	—	—	8,663
Total		\$ 497,282	\$ 2,118	\$ (11,152)	\$ 488,248

(1) Other investment funds are measured at fair value using the net asset value per share practical expedient and have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Company's consolidated balance sheet. This asset class is composed of fixed income funds and equity funds, which have redemption periods ranging from 1 to 30 days, and private credit funds, which have lockup periods of two to seven years with three potential one year extensions at the discretion of the funds' general partners. As of December 31, 2018, there were \$71.0 million in unfunded investment commitments to the private credit funds, which are callable at any time.

[Table of Contents](#)

The contractual maturities of debt securities as of December 31, 2019 and 2018 were as follows below (in thousands):

	Less than 1 year	1 year through 5 years	6 years through 10 years	More than 10 years
December 31, 2019				
U.S. governmental securities	\$ 112	\$ 78	\$ 193	\$ 13
Corporate debt securities	101	546	16	—
Total fixed maturities	\$ 213	\$ 624	\$ 209	\$ 13
December 31, 2018				
U.S. governmental securities	\$ —	\$ 137	\$ 108	\$ —
Corporate debt securities	68	873	55	16
Total fixed maturities	\$ 68	\$ 1,010	\$ 163	\$ 16

Temporary Declines in Fair Value

The Company evaluates declines in fair value below cost for each asset held in the merchandise trusts on a quarterly basis.

An aging of unrealized losses on the Company's investments in debt and equity securities within the merchandise trusts as of December 31, 2019 and 2018 is presented below (in thousands):

	Less than 12 months		12 months or more		Total	
	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses
December 31, 2019						
Fixed maturities:						
U.S. governmental securities	\$ 90	\$ 1	\$ 397	\$ 64	\$ 487	\$ 65
Corporate debt securities	198	29	424	104	622	133
Total fixed maturities	288	30	821	168	1,109	198
Mutual funds—debt securities	241	6	—	—	241	6
Mutual funds—equity securities	—	—	—	—	—	—
Other investment funds	54,782	2,953	—	—	54,782	2,953
Equity securities	3	4	—	—	3	4
Other invested assets	—	—	—	—	—	—
Total	\$ 55,314	\$ 2,993	\$ 821	\$ 168	\$ 56,135	\$ 3,161

	Less than 12 months		12 months or more		Total	
	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses
December 31, 2018						
Fixed maturities:						
U.S. governmental securities	\$ —	\$ —	\$ 243	\$ 147	\$ 243	\$ 147
Corporate debt securities	103	2	549	326	652	328
Total fixed maturities	103	2	792	473	895	475
Mutual funds—debt securities	46,005	2,011	1,195	634	47,200	2,645
Mutual funds—equity securities	131	18	—	—	131	18
Other investment funds	169,929	7,784	—	—	169,929	7,784
Equity securities	—	—	597	213	597	213
Other invested assets	—	4	790	13	790	17
Total	\$ 216,168	\$ 9,819	\$ 3,374	\$ 1,333	\$ 219,542	\$ 11,152

For all securities in an unrealized loss position, the Company evaluated the severity of the impairment and length of time that a security has been in a loss position and concluded the decline in fair value below the asset's cost was temporary in nature. In addition, the Company is not aware of any circumstances that would prevent the future market value recovery for these securities.

Other-Than-Temporary Impairment of Trust Assets

The Company assesses its merchandise trust assets for other-than-temporary declines in fair value on a quarterly basis. During the year ended December 31, 2019, the Company determined, based on its review, that there were 102 securities with an

[Table of Contents](#)

aggregate cost basis of approximately \$178.2 million and an aggregate fair value of approximately \$172.2 million, resulting in an impairment of \$6.1 million, with such impairment considered to be other-than-temporary due to credit indicators. During the year ended December 31, 2018, the Company determined, based on its review, that there were 214 securities with an aggregate cost basis of approximately \$285.5 million and an aggregate fair value of approximately \$256.9 million, resulting in an impairment of \$28.6 million, with such impairment considered to be other-than-temporary due to credit indicators. Accordingly, the Company adjusted the cost basis of these assets to their current value and offset these changes against deferred merchandise trust revenue. These adjustments to deferred revenue will be reflected within the Company's consolidated statements of operations in future periods as the underlying merchandise is delivered or the underlying service is performed.

8. PERPETUAL CARE TRUSTS

At December 31, 2019 and 2018 the Company's perpetual care trusts consisted of investments in debt and equity marketable securities and cash equivalents, both directly as well as through mutual and investment funds.

All of these investments are carried at fair value. All of the investments subject to the fair value hierarchy are considered either Level 1 or Level 2 assets pursuant to the three-level hierarchy described in *Note 18 Fair Value of Financial Instruments*. There were no Level 3 assets in the Company's perpetual care trusts. The perpetual care trusts are VIEs for which the Company is the primary beneficiary.

A reconciliation of the Company's perpetual care trust activities for the year ended December 31, 2019 and 2018 is presented below (in thousands):

	Year ended December 31,	
	2019	2018
Balance—beginning of period	\$ 330,562	\$ 339,928
Contributions	7,575	13,162
Distributions	(20,598)	(18,390)
Interest and dividends	20,201	22,198
Capital gain distributions	2,112	808
Realized gains and losses, net	3,121	473
Other than temporary impairment	(3,941)	(18,038)
Taxes	(547)	(237)
Fees	(3,176)	(4,412)
Unrealized change in fair value	10,780	(4,930)
Total	346,089	330,562
Less: Assets held for sale	(2,470)	—
Balance—end of period	\$ 343,619	\$ 330,562

During the year ended December 31, 2019 and 2018, purchases of available for sale securities were approximately \$46.4 million and \$59.4 million, respectively. During the year ended December 31, 2019 and 2018, sales, maturities and paydowns of available for sale securities were approximately \$29.0 million and \$51.1 million, respectively. Cash flows from perpetual care trust related contracts are presented as operating cash flows in the Company's consolidated statements of cash flows.

[Table of Contents](#)

The cost and market value associated with the assets held in the perpetual care trusts as of December 31, 2019 and 2018 were as follows (in thousands):

	Fair Value Hierarchy Level	Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
December 31, 2019					
Short-term investments	1	\$ 50,358	\$ —	\$ —	\$ 50,358
Fixed maturities:					
U.S. governmental securities	2	1,069	32	(52)	1,049
Corporate debt securities	2	2,020	22	(142)	1,900
Total fixed maturities		3,089	54	(194)	2,949
Mutual funds—debt securities	1	49,963	1,439	(38)	51,364
Mutual funds—equity securities	1	16,698	1,617	(66)	18,249
Other investment funds ⁽¹⁾		186,355	10,526	(5,472)	191,409
Equity securities	1	30,423	1,333	(12)	31,744
Other invested assets	2	16	—	—	16
Total investments		\$ 336,902	\$ 14,969	\$ (5,782)	\$ 346,089
Less: Assets held for sale		(2,416)	(54)	—	(2,470)
Total		\$ 334,486	\$ 14,915	\$ (5,782)	\$ 343,619

(1) Other investment funds are measured at fair value using the net asset value per share practical expedient and have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Company's consolidated balance sheet. This asset class is composed of fixed income funds and equity funds, which have a redemption period ranging from 1 to 30 days, and private credit funds, which have lockup periods ranging from one to seven years with three potential one year extensions at the discretion of the funds' general partners. As of December 31, 2019 there were \$62.4 million in unfunded investment commitments to the private credit funds, which are callable at any time.

	Fair Value Hierarchy Level	Cost	Gross Unrealized Gains	Gross Unrealized Losses	Fair Value
December 31, 2018					
Short-term investments	1	\$ 12,835	\$ —	\$ —	\$ 12,835
Fixed maturities:					
U.S. governmental securities	2	960	4	(121)	843
Corporate debt securities	2	4,883	161	(321)	4,723
Total fixed maturities		5,843	165	(442)	5,566
Mutual funds—debt securities	1	108,451	227	(837)	107,841
Mutual funds—equity securities	1	19,660	304	(142)	19,822
Other investment funds ⁽¹⁾		165,284	3,039	(4,607)	163,716
Equity securities	1	20,025	826	(145)	20,706
Other invested assets	2	56	20	—	76
Total investments		\$ 332,154	\$ 4,581	\$ (6,173)	\$ 330,562

(1) Other investment funds are measured at fair value using the net asset value per share practical expedient and have not been categorized in the fair value hierarchy. The fair value amounts presented in this table are intended to permit reconciliation of the fair value hierarchy to the amounts presented in the Company's consolidated balance sheet. This asset class is composed of fixed income funds and equity funds, which have a redemption period ranging from 1 to 30 days, and private credit funds, which have lockup periods ranging from two to eight years with three potential one year extensions at the discretion of the funds' general partners. As of December 31, 2018 there were \$94.5 million in unfunded investment commitments to the private credit funds, which are callable at any time.

The contractual maturities of debt securities as of December 31, 2019 and December 31, 2018, were as follows below (in thousands):

	Less than 1 year	1 year through 5 years	6 years through 10 years	More than 10 years
December 31, 2019				
U.S. governmental securities	\$ 60	\$ 192	\$ 684	\$ 114
Corporate debt securities	294	1,522	84	—
Total fixed maturities	\$ 354	\$ 1,714	\$ 768	\$ 114

[Table of Contents](#)

	Less than 1 year	1 year through 5 years	6 years through 10 years	More than 10 years
December 31, 2018				
U.S. governmental securities	\$ —	\$ 416	\$ 395	\$ 32
Corporate debt securities	705	3,702	265	51
Total fixed maturities	<u>\$ 705</u>	<u>\$ 4,118</u>	<u>\$ 660</u>	<u>\$ 83</u>

Temporary Declines in Fair Value

The Company evaluates declines in fair value below cost of each individual asset held in the perpetual care trusts on a quarterly basis.

An aging of unrealized losses on the Company's investments in debt and equity securities within the perpetual care trusts as of December 31, 2019 and 2018 is presented below (in thousands):

	Less than 12 months		12 months or more		Total	
	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses
December 31, 2019						
Fixed maturities:						
U.S. governmental securities	\$ 291	\$ 4	\$ 942	\$ 48	\$ 1,233	\$ 52
Corporate debt securities	463	46	1,887	96	2,350	142
Total fixed maturities	<u>754</u>	<u>50</u>	<u>2,829</u>	<u>144</u>	<u>3,583</u>	<u>194</u>
Mutual funds—debt securities	2,856	38	—	—	2,856	38
Mutual funds—equity securities	566	66	—	—	566	66
Other investment funds	53,426	5,472	—	—	53,426	5,472
Equity securities	121	12	—	—	121	12
Total	<u>\$ 57,723</u>	<u>\$ 5,638</u>	<u>\$ 2,829</u>	<u>\$ 144</u>	<u>\$ 60,552</u>	<u>\$ 5,782</u>

	Less than 12 months		12 months or more		Total	
	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses	Fair Value	Unrealized Losses
December 31, 2018						
Fixed maturities:						
U.S. governmental securities	\$ —	\$ —	\$ 790	\$ 121	\$ 790	\$ 121
Corporate debt securities	405	15	2,902	306	3,307	321
Total fixed maturities	<u>405</u>	<u>15</u>	<u>3,692</u>	<u>427</u>	<u>4,097</u>	<u>442</u>
Mutual funds—debt securities	21,867	591	2,814	246	24,681	837
Mutual funds—equity securities	1,382	141	—	1	1,382	142
Other investment funds	101,536	4,607	—	—	101,536	4,607
Equity securities	241	16	583	129	824	145
Total	<u>\$ 125,431</u>	<u>\$ 5,370</u>	<u>\$ 7,089</u>	<u>\$ 803</u>	<u>\$ 132,520</u>	<u>\$ 6,173</u>

For all securities in an unrealized loss position, the Company evaluated the severity of the impairment and length of time that a security has been in a loss position and concluded the decline in fair value below the asset's cost was temporary in nature. In addition, the Company is not aware of any circumstances that would prevent the future market value recovery for these securities.

Other-Than-Temporary Impairment of Trust Assets

The Company assesses its perpetual care trust assets for other-than-temporary declines in fair value on a quarterly basis. During the year ended December 31, 2019, the Company determined that there were 79 securities with an aggregate cost basis of approximately \$85.7 million and an aggregate fair value of approximately \$81.8 million, resulting in an impairment of \$3.9 million, with such impairment considered to be other-than-temporary. During the year ended December 31, 2018, the Company determined that there were 176 securities with an aggregate cost basis of approximately \$181.4 million and an aggregate fair value of approximately \$163.3 million, resulting in an impairment of \$18.1 million, with such impairment considered to be other-than-temporary. Accordingly, the Company adjusted the cost basis of these assets to their current value with the offset going against the liability for perpetual care trust corpus in its consolidated balance sheet.

9. GOODWILL AND INTANGIBLE ASSETS

Goodwill

Goodwill represents the excess of the purchase price over the fair value of identifiable net assets acquired. Due to a decline in the market value of the Company and its significant under-performance relative to historical or projected future operating results noted during the nine months ended September 30, 2019, management conducted an interim goodwill impairment assessment as of September 30, 2019. As a result of such assessment, management concluded on November 4, 2019 that the carrying value of the only reporting unit to which the Company allocated its goodwill, Cemetery Operations, exceeded its fair value, and the Company's goodwill was fully impaired as of September 30, 2019. The Company recognized a \$24.9 million impairment charge included in Loss on goodwill impairment in the accompanying consolidated statement of operations for the year ended December 31, 2019. In 2018, the Company concluded goodwill was not impaired as part of its 2018 annual goodwill impairment testing.

The changes in the carrying amounts of goodwill by reportable segment were as follows (in thousands):

	Cemetery Operations
December 31, 2017	\$ 24,862
Activity	—
December 31, 2018	24,862
Impairment of goodwill	(24,862)
December 31, 2019	\$ —

Intangible Assets

The Company has intangible assets with finite lives recognized in connection with acquisitions and long-term lease, management and operating agreements. The Company amortizes these intangible assets over their estimated useful lives.

The following table reflects the components of intangible assets at December 31, 2019 and 2018 (in thousands):

	December 31, 2019			December 31, 2018		
	Gross Carrying Amount	Accumulated Amortization	Net Intangible Assets	Gross Carrying Amount	Accumulated Amortization	Net Intangible Assets
Lease and management agreements	\$ 59,758	\$ (5,561)	\$ 54,197	\$ 59,758	\$ (4,565)	\$ 55,193
Underlying contract value	2,593	(681)	1,912	6,239	(1,482)	4,757
Non-compete agreements	406	(341)	65	2,853	(2,603)	250
Other intangible assets	269	(197)	72	1,577	(356)	1,221
Total intangible assets	\$ 63,026	\$ (6,780)	\$ 56,246	\$ 70,427	\$ (9,006)	\$ 61,421

As a result of the adoption of ASU 2016-02 on January 1, 2019, the Company recorded a \$1.1 million reclassification from Other intangible assets to Other assets for below market lease intangibles. On May 10, 2019, the Company terminated one of its management agreements and therefore reduced the carrying amount of its underlying contract value intangible balance by \$2.7 million. Amortization expense for intangible assets was \$1.4 million and \$1.8 million for the years ended December 31, 2019 and 2018, respectively.

The following is estimated amortization expense related to intangible assets with finite lives for the fiscal years noted below (in thousands):

2020	\$	1,142
2021	\$	1,077
2022	\$	1,074
2023	\$	1,071
2024	\$	1,071

10. LONG-TERM DEBT

Total debt consisted of the following as of December 31, 2019 and 2018 (in thousands):

	December 31, 2019		December 31, 2018
9.875%/11.500% Senior Secured PIK Toggle Notes, due June 2024	\$ 380,619	\$	—
7.875% Senior Notes, due June 2021	—		173,613
Credit facility	—		155,739
Notes payable—acquisition debt	—		92
Insurance and vehicle financing	574		1,294
Less deferred financing costs, net of accumulated amortization	(12,856)		(9,692)
Total debt	368,337		321,046
Less current maturities	(374)		(798)
Total long-term debt	\$ 367,963	\$	320,248

Senior Secured Notes

On June 27, 2019, StoneMor Partners L.P. (the “Partnership”), Cornerstone Family Services of West Virginia Subsidiary, Inc. (collectively with the Partnership, the “Issuers”), certain direct and indirect subsidiaries of the Partnership, the initial purchasers party thereto (the “Initial Purchasers”) and Wilmington Trust, National Association, as trustee (in such capacity, the “Trustee”) and as collateral agent (in such capacity, the “Collateral Agent”) entered into an indenture (the “Original Indenture”) with respect to the 9.875%/11.500% Senior Secured PIK Toggle Notes due 2024.

On December 31, 2019, the Company, the subsidiary guarantors party thereto, the Issuers and the Trustee entered into the First Supplemental Indenture (the “First Supplemental Indenture”) and on January 30, 2020, the Company, LP Sub, the Issuers and the Trustee entered into the Second Supplemental Indenture (the “Second Supplemental Indenture” and, collectively with the Original Indenture and the First Supplemental Indenture, the “Indenture”).

Pursuant to the terms of the Indenture, the Initial Purchasers purchased Senior Secured Notes in the aggregate principal amount of \$385.0 million in a private placement exempt from the registration requirements of the Securities Act of 1933, as amended (the “Securities Act”) pursuant to Section 4(a)(2) thereof. The gross proceeds from the sale of the Senior Secured Notes was \$371.5 million, less advisor fees (including a placement agent fee of approximately \$7.0 million), legal fees, mortgage costs and other closing expenses, as well as cash funds for collateralization of existing letters of credit and credit card needs under the former credit facility.

The Issuers can elect to pay interest at either a fixed rate of 9.875% per annum in cash or, at their option through January 30, 2022, a fixed rate of 7.50% per annum in cash plus a fixed rate of 4.00% per annum payable in kind by increasing the principal amount of the Senior Secured Notes or by issuing additional Senior Secured Notes. The Senior Secured Notes will require cash interest payments at 9.875% for all interest periods after January 30, 2022. The Company has the right and expects to pay quarterly interest at a fixed rate of 7.50% per annum in cash plus a fixed rate of 4.00% per annum payable in kind through January 30, 2022. Interest is payable quarterly in arrears on the 30th day of each March, June, September and December, commencing September 30, 2019. The Senior Secured Notes mature on June 30, 2024.

The Senior Secured Notes are senior secured obligations of the Issuers. The Issuers’ joint and several obligations under the Senior Secured Notes and the Indenture are jointly and severally guaranteed (the “Note Guarantees”) by the Company and by each subsidiary of the Company (other than the Issuers except as to each other’s obligations under the Senior Secured Notes) that the Company has caused or will cause to become a guarantor pursuant to the terms of the Indenture (collectively, the “Guarantors”). In addition, the Issuers, the Guarantors and the Collateral Agent entered into a Collateral Agreement (as supplemented, the “Collateral Agreement”). Pursuant to the Indenture and the Collateral Agreement, the Issuers’ obligations under the Indenture and the Senior Secured Notes and the Guarantors’ Note Guarantees are secured by a first priority lien and security interest (subject to permitted liens and security interests) in substantially all of the assets of the Issuers and the Guarantors (other than the Company), whether now owned or hereafter acquired, excluding certain assets which include, among others: (a) trust and other fiduciary accounts and amounts required to be deposited or held therein and (b) unless encumbered by a mortgage existing on the date of the Indenture, owned and leased real property that (i) may not be pledged as a matter of law or without governmental approvals, (ii) is not operated or intended to be operated as a cemetery, crematory or funeral home or (iii) is the subject of specified immaterial leases.

[Table of Contents](#)

The Issuers may redeem the Senior Secured Notes at their option, in whole or in part, at any time for a redemption price equal to the principal balance thereof, accrued and unpaid interest thereon and, if applicable, a premium (the "Applicable Premium") calculated as follows:

- If redeemed before June 27, 2021, the sum of 4% of the principal amount so redeemed plus the excess of (i) the interest that would have accrued on the principal amount of the redeemed Senior Secured Notes from the redemption date through June 27, 2021 assuming an interest rate of 11.500% per annum over (ii) the interest that would have accrued on the principal amount of the redeemed Senior Secured Notes from the redemption date through June 27, 2021 at an interest rate equal to the then-applicable rate on United States Treasury securities for the period most nearly equaling that time period plus 0.50%;
- If redeemed on or after June 27, 2021 and before June 27, 2022, 4% of the principal amount so redeemed;
- If redeemed on or after June 27, 2022 and before June 27, 2023, 2% of the principal amount so redeemed; and
- If redeemed on or after June 27, 2023, no premium will be payable.

The Issuers are obligated to redeem the Senior Secured Notes with the net cash proceeds of certain dispositions described in the Indenture, tax refunds, insurance or condemnation proceeds and certain other extraordinary receipts. The redemption price for such redemptions is the principal balance of the Senior Secured Notes being redeemed, all accrued and unpaid interest thereon plus, with respect to redemptions from asset dispositions with net proceeds in excess of \$55.0 million, an Applicable Premium of 2% of the principal amount so redeemed.

The Issuers are also obligated to use 75% of any Excess Cash Flow, less any amount paid in any voluntary redemption of the Senior Secured Notes during the applicable period or subsequent thereto and prior to the applicable redemption date, to redeem the Senior Secured Notes at a redemption price equal to the principal balance thereof and all accrued and unpaid interest thereon.

All interest payable in connection with the redemption of any the Senior Secured Notes is payable in cash.

The Indenture requires the Issuers and the Guarantors, as applicable, to comply with various affirmative covenants regarding, among other matters, delivery to the Trustee of financial statements and certain other information or reports filed with the Securities and Exchange Commission (the "SEC") and the maintenance and investment of trust funds and trust accounts into which certain sales proceeds are required by law to be deposited.

The Indenture includes financial covenants pursuant to which the Issuers will not permit:

- the Operating Cash Flow Amount for the six months ending December 31, 2019 to be less than \$20.0 million;
- the ratio of the sum of the Operating Cash Flow Amount plus Cash Interest Expense to Cash Interest Expense, or the Consolidated Interest Coverage Ratio, for the nine months ended March 31, 2020 and the twelve months ending as of each date from June 30, 2020 onwards, as set forth below, to be less than:

March 31, 2020	0.40x
June 30, 2020	0.75x
September 30, 2020	1.00x
December 31, 2020	1.15x
March 31, 2021	1.25x
June 30, 2021	1.30x
September 30, 2021	1.35x
December 31, 2021	1.45x
March 31, 2022 and each quarter end thereafter	1.50x

- the aggregate amount of Capital Expenditures for the prior four fiscal quarters as of the last day of any fiscal quarter beginning with the fiscal quarter ending September 30, 2019 to be more than \$20.0 million;
- the average daily balance of Unrestricted Cash and unrestricted Permitted Investments of the Company and its subsidiaries as of the end of any day for any 10-business day period to be less than \$20.0 million during the quarter ending September 30, 2019, \$15.0 million during the quarter ending December 31, 2019 and \$12.5 million during any subsequent quarter; or
- the ratio of the (a) the sum of Unrestricted Cash, accounts receivable and merchandise trust account balances to (b) the aggregate principal or face amount of Consolidated Funded Indebtedness, or Asset Coverage Test, for the applicable

measurement period as of the last day of any fiscal quarter beginning with the fiscal quarter ending September 30, 2019, to be less than 1.60:1.00.

The Indenture requires the Issuers and the Guarantors, as applicable, to comply with certain other covenants including, but not limited to, covenants that, subject to certain exceptions, limit the Issuers' and the Guarantors' ability to: (i) incur additional indebtedness; (ii) grant liens; (iii) engage in certain sale/leaseback, merger, consolidation or asset sale transactions; (iv) make certain investments; (v) pay dividends or make distributions; (vi) engage in affiliate transactions and (vii) amend its organizational documents.

The Indenture provides for certain events of default, the occurrence and continuation of which could, subject to certain conditions, cause all amounts owing under the Senior Secured Notes to become due and payable, including but not limited to the following:

- failure by the Issuers to pay any interest on any Senior Secured Note when it becomes due and payable that remains uncured for five business days;
- failure by the Issuers to pay the principal of any of the Senior Secured Notes when it becomes due and payable, whether at the due date thereof, at a date fixed for redemption, by acceleration or otherwise;
- failure by the Issuers to comply with the agreement and covenants relating to maintenance of its legal existence, providing notice of any default or event of default or use of proceeds from the sale of the Senior Secured Notes or any of the negative covenants in the Indenture;
- failure by the Issuers to comply with any other agreement or covenant contained in the Indenture, the Collateral Agreement or any other Note Document that remains uncured for a period of 15 days after the earlier of written notice and request for cure from the Trustee or holders of at least 25% of the aggregate principal amount of the Senior Secured Notes;
- the acceleration of or the failure to pay at final maturity indebtedness (other than the Senior Secured Notes) in a principal amount exceeding \$5.0 million;
- the occurrence of a Change in Control;
- certain bankruptcy or insolvency proceedings involving an Issuer or any subsidiary; and
- failure by the Company or any subsidiary to maintain one or more licenses, permits or similar approvals for the conduct of its business where the sum of the revenue associated therewith represents the lesser of (i) 15% of the Company and its subsidiaries consolidated revenue and (ii) \$30.0 million, and such breach is not cured within 30 days.

At the option of holders holding a majority of the outstanding principal amount of the Senior Secured Notes (and automatically upon any default for failure to pay principal of the Senior Secured Notes when due and payable or certain bankruptcy or insolvency proceedings involving an Issuer), the interest rate on the Senior Secured Notes will increase to 13.50% per annum, payable in cash.

As of December 31, 2019, the Company was in compliance with the covenants of the Indenture.

On April 1, 2020, the Issuers and the Trustee entered into the Third Supplemental Indenture to the Indenture (the "Supplemental Indenture"), pursuant to which certain financial covenants and the premium payable upon voluntary redemption of the Senior Secured Notes in the Indenture were amended. For further details, see *Note 26 Subsequent Events* of this Annual Report.

Registration Rights Agreement

In connection with the sale of the Senior Secured Notes, on June 27, 2019, the Issuers, the Guarantors party thereto and the Initial Purchasers entered into a Registration Rights Agreement (the "Notes Registration Rights Agreement"), pursuant to which the Issuers and the Guarantors agreed, for the benefit of the holders of the Notes, to use their commercially reasonable efforts to file a registration statement with the SEC with respect to a registered offer to exchange the Senior Secured Notes for new "exchange" notes having terms substantially identical in all material respects to the Senior Secured Notes, with certain exceptions (the "Exchange Offer"). The Issuers agreed to use their commercially reasonable efforts (i) to consummate the Exchange Offer on or before July 14, 2020 (the "Exchange Date") and (ii) upon the occurrence of certain events described in the Notes Registration Rights Agreement which result in the inability to consummate the Exchange Offer, to cause a shelf registration statement covering resales of the Notes to be declared effective.

If the Issuers had failed to comply with their obligations under the Notes Registration Rights Agreement, additional interest would have accrued on the Notes at a rate of 0.25% per annum (increasing by an additional 0.25% per annum with respect to

[Table of Contents](#)

each subsequent 90-day period that occurs after the date on which such default occurs, up to a maximum additional interest rate of 1.00%) from and including the date on which any such default shall occur to but excluding the earlier of (x) the date on which all such defaults have been cured and (y) the date on which the Notes are freely tradeable by persons other than affiliates of the Issuers pursuant to Rule 144 under the Securities Act.

Deferred Financing Costs

In February 2019, the Company entered into the Eighth Amendment and Waiver to the original agreement for its revolving credit facility dated August 4, 2016 (the “Tranche B Revolving Credit Facility”). In connection with the Tranche B Revolving Credit Facility, the Company incurred debt issuance costs and fees of approximately \$3.1 million, which was being amortized over the life of the Tranche B Revolving Credit Facility, using the effective interest method. In connection with the issuance of the Senior Secured Notes, the Company incurred debt issuance costs and fees of approximately \$14.3 million during the year ended December 31, 2019, which have been deferred and are being amortized over the life of the Senior Secured Notes, using the effective interest method.

In connection with the retirement of all of its revolving credit facilities and its \$175.0 million 7.875% senior notes due 2021, the Company wrote-off unamortized deferred financing fees of \$6.9 million, during the year ended December 31, 2019, which is presented in Loss on debt extinguishment in the accompanying consolidated statement of operations.

For the years ended December 31, 2019 and 2018, the Company recognized \$7.3 million and \$3.2 million of amortization of deferred financing fees on its various debt facilities.

11. REDEEMABLE CONVERTIBLE PREFERRED UNITS AND OWNERS' EQUITY

Redeemable Convertible Preferred Units

On June 27, 2019, the Partnership completed the Preferred Offering pursuant to which it sold an aggregate of 52,083,333 Preferred Units at a purchase price of \$1.1040 per Preferred Unit, reflecting an 8% discount to the liquidation preference of each Preferred Unit, for an aggregate purchase price of \$57.5 million.

Pursuant to the Series A Purchase Agreement, the Partnership filed a registration statement on Form S-1 with the SEC to effect the Rights Offering, which was completed on October 25, 2019 with 3,039,380 common units being purchased for a total of \$3.6 million. The gross proceeds from the Rights Offering were used to redeem 3,039,380 of the Partnership's outstanding Preferred Units on October 25, 2019 at a price of \$1.20 per Preferred Unit.

On December 31, 2019, in connection with the consummation of the C-Corporation Conversion, all of the remaining outstanding Preferred Units were converted into common shares of the Company at a conversion rate of one share of common stock for each Preferred Unit.

Capital Stock

Effective as of the C-Corporation Conversion, the Company is authorized to issue two classes of capital stock: common stock, \$0.01 par value per share (“Common Stock”) and preferred stock, \$0.01 par value per share (“Preferred Stock”). At December 31, 2019, 94,447,356 million shares of Common Stock were issued and outstanding and no shares of Preferred Stock were issued or outstanding. At December 31, 2019, there were 105,552,644 shares of Common Stock available for issuance, including 986,552 shares available for issuance as stock-based incentive compensation under the 2019 Plan, and 10,000,000 shares of Preferred Stock available for issuance.

Holders of Common Stock are entitled to one vote for each share held of record on all matters submitted to a vote of the Company's stockholders, will have the exclusive right to vote for the election of directors and do not have cumulative voting rights. In the event of any liquidation, dissolution or winding-up of the Company's affairs, the holders of the Company's Common Stock will be entitled to share ratably in the Company's assets that are remaining after payment or provision for payment of all of the Company's debts and obligations and after liquidation payments to and subject to any continuing participation by holders of outstanding shares of Preferred Stock, if any.

The Company's Board of Directors (the “Board”) is authorized, subject to any limitations prescribed by law, without further stockholder approval, to establish and to issue from time to time one or more classes or series of Preferred Stock covering up to an aggregate of 10,000,000 shares of Preferred Stock. Each class or series of Preferred Stock will cover the number of shares and will have the powers, preferences, rights, qualifications, limitations and restrictions determined by the Board, which may include, among others, dividend rights, liquidation preferences, voting rights, conversion rights, preemptive rights and

[Table of Contents](#)

redemption rights. Except as provided by law or in a preferred stock designation, the holders of Preferred Stock will not be entitled to vote at or receive notice of any meeting of stockholders.

[Subsequent Events](#)

On April 1, 2020, the Issuers and the Trustee entered into the Supplemental Indenture, pursuant to which the Issuers agreed to cause the Company to use its best efforts to effectuate an offering to holders of Common Stock of transferable rights to purchase their pro rata share of shares of Common Stock with an aggregate exercise price of at least \$17 million at a price of \$0.73 per share, as promptly as practicable with an expiration date no later than July 24, 2020 and to receive proceeds of not less than \$8.2 million therefrom. Concurrently, the Company entered into a letter agreement with Axar (the "Axar Commitment"), pursuant to which Axar agreed to purchase shares of the Company's Series A Preferred Stock with an aggregate purchase price of \$8.8 million on April 3, 2020. As contemplated by the Axar Commitment, on April 3, 2020, the Company sold an aggregate of 176 shares of Series A Preferred Stock to the 2020 Purchasers for an aggregate purchase price of \$8.8 million pursuant to the terms of a Series A Preferred Stock Purchase Agreement (the "2020 Preferred Purchase Agreement") by and among the Company and the purchasers party thereto. For further details, see *Note 26 Subsequent Events* of this Annual Report.

12. INCOME TAXES

Prior to December 31, 2019, the Company was not subject to U.S. federal income tax and most state income taxes, as it was structured as a master limited partnership. The taxable income for the Company flowed through to the partners for the fiscal years prior to January 1, 2020 and could vary from the net income reported on the Company's consolidated statements of operations for the year ended December 31, 2019 and 2018. Since the Company consummated the C-Corporation Conversion on December 31, 2019, the Company's taxable income for the year ended December 31, 2019 continued to flow through to the partners. Per ASC 740, the C-Corporation Conversion is considered a change in tax status, and therefore, the Company had to record deferred tax assets and liabilities attributable to differences between the carrying amounts and tax basis of existing assets and liabilities on its consolidated balance sheets as of the consummation date of the C-Corporation Conversion. Deferred tax assets and liabilities are measured using enacted tax rates expected to apply to taxable income in the years in which those temporary differences are expected to be recovered or settled. The effect of a change in tax rates on deferred tax assets and liabilities is recognized in income in the period that includes the enactment date for the new tax rates. The Company also recognized a valuation allowance against its deferred tax assets, as the Company deemed it more likely than not that some portion or all of the recorded deferred tax assets will not be realizable in future periods.

Additionally, prior to the C-corporation Conversion, corporate subsidiaries of the Partnership were historically subject to federal income tax and most state income taxes, and the Partnership was required to file separate federal income tax returns for many of its corporate subsidiaries. Deferred tax assets of the individual corporate subsidiaries could not be offset against the deferred liabilities of other individual corporate subsidiaries. As a result of the C-Corporation Conversion, the Company will file a consolidated federal income tax return for StoneMor Inc. for all fiscal periods post the consummation date of the C-Corporation Conversion. The Company recognized a \$7.5 million tax benefit for the year ended December 31, 2019 related to the projected tax consequences of filing a consolidated federal income tax return for StoneMor Inc. and its subsidiaries.

Income tax (expense) benefit for the years ended December 31, 2019 and 2018 consisted of the following (in thousands):

	Years Ended December 31,	
	2019	2018
Current provision:		
State	\$ (73)	\$ (693)
Federal	—	—
Foreign	(187)	(101)
Total	(260)	(794)
Deferred provision:		
State	(6,704)	(23)
Federal	(21,210)	2,725
Foreign	(30)	(111)
Total	(27,944)	2,591
Total income tax (expense) benefit	\$ (28,204)	\$ 1,797

[Table of Contents](#)

A reconciliation of the federal statutory tax rate to the Company's effective tax rate is as follows:

	Years Ended December 31,	
	2019	2018
Computed tax provision (benefit) at the applicable statutory tax rate	21.0%	21.0%
State and local taxes net of federal income tax benefit	(4.5)%	(1.1)%
Tax exempt (income) loss	(1.2)%	(1.5)%
Change in current year valuation allowance	(8.0)%	(18.3)%
Company's earnings not subject to tax	(0.2)%	2.0%
Changes in tax due to Tax Act and ASC 606 retroactive impact	—%	0.5%
Change in tax status	(27.2)%	—%
Permanent differences	(2.7)%	(0.1)%
Other	—%	—%
Effective tax rate	(22.8)%	2.5%

The effective tax rate increased as a result of the deferred tax liabilities the Company had to record in connection with the C-Corporation Conversion. The temporary differences related to these deferred tax liabilities will reverse over the lives of the various cemeteries, which range from an average 100 to 300 years.

Significant components of the Company's deferred tax assets and liabilities were as follows (in thousands):

	December 31,	
	2019	2018
Deferred tax assets:		
Prepaid expenses	\$ 13,010	\$ 5,102
State net operating loss	26,121	24,162
Federal net operating loss	88,818	84,017
Foreign net operating loss	8,656	2,106
Other	55	55
Valuation allowance	(103,336)	(89,066)
Total deferred tax assets	33,324	26,376
Deferred tax liabilities:		
Property, plant and equipment	28,399	2,119
Deferred revenue related to future revenues and accounts receivable	33,582	25,021
Deferred revenue related to cemetery property	5,875	5,825
Total deferred tax liabilities	67,856	32,965
Net deferred tax liabilities	\$ 34,532	\$ 6,589

Net deferred tax assets and liabilities were classified on the consolidated balance sheets as follows (in thousands):

	December 31,	
	2019	2018
Deferred tax assets	\$ 81	\$ 86
Noncurrent assets	81	86
Deferred tax liabilities	33,243	26,290
Deferred tax liabilities	67,856	32,965
Noncurrent liabilities	34,613	6,675
Net deferred tax liabilities	\$ 34,532	\$ 6,589

At December 31, 2019, the Company had available approximately \$0.1 million of alternative minimum tax credit carryforwards and approximately \$423.0 million and \$542.0 million of federal and state net operating loss ("NOL") carryforwards, respectively, a portion of which expires annually.

Management periodically evaluates all evidence both positive and negative in determining whether a valuation allowance to reduce the carrying value of deferred tax assets is required. The vast majority of the Company's taxable subsidiaries continue to accumulate deferred tax assets that on a more likely than not basis will not be realized. A full valuation allowance continues to be maintained on these taxable subsidiaries. Along with other previous transfers of the Company's interests, the Company believes the Recapitalization Transactions in June 2019 caused an "ownership change" for income tax purposes, which significantly limits the Company's ability to use NOLs and certain other tax assets to offset future taxable income. The valuation allowance increased in 2019 due to management's evaluation of the future limitation on the Company's ability to

offset future deferred tax liabilities with net operating loss carryovers and certain other deferred tax assets. The valuation allowance increased in 2018 due to increases in deferred tax assets that are not more likely than not expected to be realized.

At December 31, 2019, based on the level of historical taxable income and projections for future taxable income over the periods in which the deferred tax assets are deductible, management believed it was more likely than not that the Company will realize the benefits of these deductible differences. The amount of deferred tax assets considered realizable could be reduced in the future if estimates of future taxable income during the carryforward period are reduced.

In accordance with applicable accounting standards, the Company recognizes only the impact of income tax positions that, based upon their merits, are more likely than not to be sustained upon audit by a taxing authority. To evaluate its current tax positions in order to identify any material uncertain tax positions, the Company developed a policy of identifying and evaluating uncertain tax positions that considers support for each tax position, industry standards, tax return disclosures and schedules and the significance of each position. It is the Company's policy to recognize interest and penalties, if any, related to unrecognized tax benefits in income tax expense in the consolidated statements of operations. At December 31, 2019 and 2018, the Company had no material uncertain tax positions.

The Company is not currently under tax examination by any federal jurisdictions or state income tax jurisdictions. In general, the federal statute of limitations and certain state statutes of limitations are open from 2016 forward. For entities with net operating loss carryovers the statute of limitations is extended to 2013 to the extent of the net operating loss carryover.

13. DEFERRED REVENUES AND COSTS

The Company defers revenues and all direct costs associated with the sale of pre-need cemetery merchandise and services until the merchandise is delivered or the services are performed. The Company recognizes deferred merchandise and service revenues as customer contract liabilities within long-term liabilities on its consolidated balance sheets. The Company recognizes deferred direct costs associated with pre-need cemetery merchandise and service revenues as deferred selling and obtaining costs within long-term assets on its consolidated balance sheets. The Company also defers the costs to obtain new pre-need cemetery and new prearranged funeral business as well as the investment earnings on the prearranged services and merchandise trusts. Such costs are recognized when the associated performance obligation is fulfilled based upon the net change in the customer contract liabilities. All other selling costs are expensed as incurred. Additionally, the Company has elected the practical expedient of not recognizing incremental costs to obtain a contract as incurred, as the associated amortization period is typically one year or less.

Deferred revenues and related costs consisted of the following (in thousands):

	<u>December 31, 2019</u>	<u>December 31, 2018</u>
Deferred contract revenues	\$ 837,190	\$ 835,922
Deferred merchandise trust revenue	104,304	92,718
Deferred merchandise trust unrealized gains (losses)	7,881	(9,034)
Deferred revenues	<u>\$ 949,375</u>	<u>\$ 919,606</u>
Deferred selling and obtaining costs	\$ 114,944	\$ 113,644

For the years ended December 31, 2019 and 2018, the Company recognized \$64.1 million and \$58.7 million, respectively, of the customer contract liabilities balance that existed at December 31, 2018 and 2017, respectively, as revenue.

The components of the customer contract liabilities, net in the Company's consolidated balance sheets at December 31, 2019 and December 31, 2018 were as follows (in thousands):

	<u>December 31, 2019</u>	<u>December 31, 2018</u>
Customer contract liabilities, gross	\$ 974,927	\$ 943,028
Amounts due from customers for unfulfilled performance obligations on cancellable pre-need contracts	(25,552)	(23,422)
Customer contract liabilities, net	<u>\$ 949,375</u>	<u>\$ 919,606</u>

The Company expects to service approximately 55% of its deferred revenue that existed at December 31, 2019 and 2018 in the first 4-5 years and approximately 80% of its deferred revenue that existed at December 31, 2019 and 2018 within 18 years. The Company cannot estimate the period when it expects its remaining performance obligations will be recognized, because certain performance obligations will only be satisfied at the time of death.

14. LONG-TERM INCENTIVE PLAN

The Board previously adopted the StoneMor Partners L.P. 2014 Long-Term Incentive Plan (the "2014 Plan"). Effective August 22, 2018, the Board amended and restated the 2014 Plan (the "2018 Plan"). On March 27, 2019, the Board amended and restated the 2018 Plan (the "2019 Plan") to (i) increase the number of common units of the Company reserved for issuance under the 2019 Plan and (ii) make certain other clarifying changes and updates to the 2019 Plan. The 2019 Plan permitted the grant of awards covering a total of 4,000,000 common units of the Company. A "unit" under the 2019 Plan was defined as a common unit of the Company and such other securities as may be substituted or resubstituted for common units of the Company, including but not limited to shares of the Company's common stock.

On December 18, 2019, the Board approved the first amendment to the 2019 Plan, which permits the grant of awards covering a total of 8,500,000 common units of the Company. On December 31, 2019, the Board approved the assumption of the 2019 Plan and all outstanding awards thereunder by the Company in connection with the C-Corporation Conversion. The 2019 Plan is intended to promote the interests of the Company by providing to employees, consultants and directors of the Company incentive compensation awards to encourage superior performance and enhance the Company's ability to attract and retain the services of individuals who are essential for its growth and profitability and to encourage them to devote their best efforts to advancing the Company's business.

Phantom unit and restricted unit awards

On April 15, 2019, the Compensation, Nominating and Governance Committee (the "Compensation Committee") approved the award of 1,015,047 phantom unit awards consisting of 494,421 phantom units subject to time-based vesting ("TVUs") and 520,626 phantom units subject to performance-based vesting ("PVUs") to certain members of the Company's senior management.

The TVUs had a vesting period equal to three equal annual installments on each April 3 (or first business day thereafter) commencing on April 3, 2020. The PVUs vested based on the extent, if any, to which the Compensation Committee determines that the performance conditions established by the Compensation Committee for calendar years 2019, 2020 and 2021 have been achieved or waived in writing, as follows:

- if the "threshold" performance condition with respect to a calendar year has been achieved or waived but not the "target" condition, then 25% of the PVUs subject to vesting with respect to such year (rounded down to the nearest whole phantom unit) shall vest;
- if the "target" performance condition with respect to a calendar year has been achieved or waived, then 50% of the PVUs subject to vesting with respect to such year shall vest; and
- if the "maximum" performance condition with respect to a calendar year has been achieved or waived, then 100% of the PVUs subject to vesting with respect to such year shall vest.

Also on April 15, 2019, an additional 275,000 restricted units were awarded to an officer of the Company pursuant to his employment agreement that were scheduled to vest in equal quarterly installments over a four year period commencing July 15, 2019, the three month anniversary of the grant date.

The Recapitalization Transactions, described in *Note 1 General*, resulted in a Change of Control as defined in the 2019 Plan. The Change of Control accelerated the vesting of certain awards, including all those granted on April 15, 2019, resulting in the immediate vesting of 1,351,493 phantom and restricted units. These awards were net settled with 376,351 units withheld to satisfy the participants' tax withholding obligations, resulting in a net number of 975,142 common units to be issued. The Company recognized \$2.2 million in stock-based compensation expense related to this accelerated vesting. These units were delivered in the third quarter of 2019.

In addition, an aggregate of 238,554 phantom units issued under the LTIP and held in deferred compensation accounts for certain directors that either became payable as a result of the Recapitalization Transactions or had previously become payable were issued in the third quarter of 2019.

[Table of Contents](#)

A rollforward of phantom unit and restricted unit awards as of December 31, 2019 is as follows:

	Number of Phantom Unit and Restricted Unit Awards	Weighted Average Grant Date Fair Value	
Total non-vested at December 31, 2018	1,029,638	\$	7.49
Units issued	1,381,572		2.86
Units vested	(1,819,131)		5.16
Units forfeited	(32,861)		6.68
Total non-vested at December 31, 2019	559,218	\$	3.67

For the years ended December 31, 2019 and 2018, the Company recognized \$3.6 million and \$2.4 million, respectively, of non-cash stock compensation expense related to phantom unit and restricted unit awards into earnings. As of December 31, 2019, total unamortized compensation cost related to unvested restricted stock awards was \$0.5 million, which the Company expects to recognize over the remaining weighted-average period of 2.75 years.

Non-qualified stock options

On December 18, 2019, the Compensation Committee approved the granting of unit options to employees of the Company, including certain members of senior management to purchase an aggregate of 5.5 million common units at an exercise price of \$1.20 per unit. The option awards vest in three equal annual installments on each December 18 (or first business day thereafter) commencing on December 18, 2020, provided that the recipient remains employed by the Company. The Company measured the option awards at their grant-date fair value utilizing the Black-Scholes model and will recognize stock compensation expense on a straight-line basis over the weighted-average service period, which is expected to be three years. The option awards expire no later than 10 years from the date of grant.

A rollforward of stock options as of December 31, 2019 is as follows:

	Number of Stock Options	Weighted Average Grant Date Fair Value		Weighted Average Exercise Price	
Total outstanding at December 31, 2018	—	\$	—	\$	—
Options granted	5,500,000		0.34		1.20
Options exercisable	—		—		—
Options exercised	—		—		—
Options forfeited	—		—		—
Options expired	—		—		—
Total outstanding at December 31, 2019	5,500,000	\$	0.34	\$	1.20

For the years ended December 31, 2019 and 2018, non-cash stock compensation expense related to stock options was not material. As of December 31, 2019, total unrecognized compensation cost related to unvested stock options was \$1.9 million, which the Company expects to recognize over the remaining weighted-average period of 3 years.

Assumptions used in calculating the fair value of the stock options granted during the year are summarized below:

	2019	
Valuation assumptions:		
Expected dividend yield		None
Expected volatility		23.41%
Expected term (years)		6.0
Risk-free interest rate		1.78%
Weighted average:		
Exercise price per stock option	\$	1.20
Market price per share	\$	1.23
Weighted average fair value per stock option	\$	0.34

15. COMMITMENTS AND CONTINGENCIES

Legal

The Partnership remains subject to state law derivative claims that certain of the Partnership's officers and directors breached their fiduciary duty to the Partnership and its unitholders. The Company could also become subject to additional claims and legal proceedings relating to the factual allegations made in these actions. While management cannot reasonably estimate the potential exposure in these matters at this time, if we do not prevail in any such proceedings, we could be required to pay substantial damages or settlement costs, subject to certain insurance coverages. Management has determined that, based on the status of the claims and legal proceedings against the Company, the amount of the potential losses cannot be reasonably estimated at this time. These actions are summarized below.

- Bunim v. Miller, et al., No. 2:17-cv-519-ER, pending in the United States District Court for the Eastern District of Pennsylvania, and filed on February 6, 2017. The plaintiff in this case brought, derivatively on behalf of the Partnership, claims that the officers and directors of the Partnership's general partner aided and abetted in breaches of the general partner's purported fiduciary duties by, among other things and in general, allegedly making misrepresentations through the use of non-GAAP accounting standards in its public filings, by allegedly failing to clearly disclose the use of proceeds from debt and equity offerings, and by allegedly approving unsustainable distributions. The plaintiff also claims that these actions and misrepresentations give rise to causes of action for gross mismanagement, unjust enrichment, and (in connection with a purportedly misleading proxy statement filed in 2014) violations of Section 14(a) of the Securities Exchange Act of 1934. The derivative plaintiff seeks an award of damages, attorneys' fees and costs in favor of the Partnership as nominal plaintiff, as well as general compliance and governance changes. This case has been stayed, by the agreement of the parties, provided that either party may terminate the stay on 30 days' notice.
- Muth v. StoneMor G.P. LLC, et al., December Term, 2016, No. 1196 and Binder v. StoneMor G.P. LLC, et al., January Term, 2017, No. 4872, both pending in the Court of Common Pleas for Philadelphia County, Pennsylvania, and filed on December 20, 2016 and February 3, 2017, respectively. In these cases, the plaintiffs brought, derivatively on behalf of the Partnership, claims that the officers and directors of the Partnership's general partner aided and abetted in breaches of the general partner's purported fiduciary duties by, among other things and in general, allegedly making misrepresentations through the use of non-GAAP accounting standards in its public filings and by failing to clearly disclose the use of proceeds from debt and equity offerings, as well as approving unsustainable distributions. The plaintiffs also claim that these actions and misrepresentations give rise to a cause of action for unjust enrichment. The derivative plaintiffs seek an award of damages, attorneys' fees and costs in favor of the Partnership as nominal plaintiff, as well as alterations to the procedures for electing members to the board of the Partnership's general partner, and other compliance and governance changes. These cases have been consolidated and stayed, by the agreement of the parties, pending final resolution of the motion to dismiss filed in the Anderson case, which has now been dismissed. In November 2019, the court issued a dormant case notice under which the plaintiffs were required to file a statement of intent to proceed by January 21, 2020. The plaintiffs have not filed any such notice, and we anticipate that the court will dismiss this case for failure to proceed in the near future.

The Partnership had also been subject to consolidated class actions in the United States District Court for the Eastern District of Philadelphia alleging various violations under the Exchange Act. Anderson v. StoneMor Partners, LP, et al., No. 2:16-cv-6111, filed on November 21, 2016, and consolidated with Klein v. StoneMor Partners, LP, et al., No. 2:16-cv-6275, filed on December 2, 2016. On October 31, 2017, the court granted defendants' motion to dismiss the complaint and entered judgment dismissing the case on November 30, 2017. On June 20, 2019, the United States Court of Appeals for the Third Circuit affirmed the dismissal of the case and the plaintiffs did not seek discretionary review of that decision before the United States Supreme Court, thereby terminating the case.

On December 11, 2019, the Company entered into a settlement with the SEC with respect to alleged violations of the reporting, books and records, internal accounting controls and related provisions of the federal securities laws that occurred prior to 2017 under the Company's former management team (the "Settlement"). Pursuant to the terms of the Settlement, which resolved the matters that were the subject of the previously reported investigation by the SEC's Enforcement Division, and without admitting or denying the findings in the Settlement: (i) the Company and GP Holdings consented to a cease and desist order with respect to violations of Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act and the regulations promulgated thereunder, and (ii) GP Holdings agreed to pay a civil penalty of \$250,000, which was paid with the proceeds of an intercompany loan.

The Company is party to other legal proceedings in the ordinary course of its business, but does not expect the outcome of any proceedings, individually or in the aggregate, to have a material adverse effect on its financial position, results of operations or

[Table of Contents](#)

cash flows. The Company carries insurance with coverage and coverage limits that it believes to be customary in the cemetery and funeral home industry. Although there can be no assurance that such insurance will be sufficient to protect the Company against all contingencies, Management believes that the insurance protection is reasonable in view of the nature and scope of the Company's operations.

Other

In connection with the Partnership's 2014 lease and management agreements with the Archdiocese of Philadelphia, it has committed to pay aggregate fixed rent of \$36.0 million in the following amounts:

Lease Years 1-5 (May 28, 2014-May 31, 2019)	None
Lease Years 6-20 (June 1, 2019-May 31, 2034)	\$1,000,000 per Lease Year
Lease Years 21-25 (June 1, 2034-May 31, 2039)	\$1,200,000 per Lease Year
Lease Years 26-35 (June 1, 2039-May 31, 2049)	\$1,500,000 per Lease Year
Lease Years 36-60 (June 1, 2049-May 31, 2074)	None

The fixed rent for lease years six through 11, an aggregate of \$6.0 million, is deferred. If prior to May 31, 2025, the Archdiocese terminates the agreements in accordance with their terms during lease year 11 or the Company terminates the agreements as a result of a default by the Archdiocese, the Company is entitled to retain the deferred fixed rent. If the agreements are not terminated, the deferred fixed rent will become due and payable on or before June 30, 2025.

16. EXIT AND DISPOSAL ACTIVITIES

On January 31, 2019, the Company announced a profit improvement initiative as part of its ongoing organizational review. This profit improvement initiative was intended to further integrate, streamline and optimize the Company's operations. As part of this profit improvement initiative, during 2019 the Company undertook certain cost reduction initiatives, which included a reduction of approximately 200 positions of its workforce within its field operations and corporate functions in its headquarters located in Treviso, Pennsylvania. The Company recognized severance expense of \$1.5 million for this reduction in workforce, which is included in Cemetery expense, Funeral home services expense and Corporate overhead in the accompanying consolidated statement of operations for the year ended December 31, 2019. The following table summarizes the activity in the severance liability recognized for this reduction in workforce in the accompanying consolidated balance sheet as of December 31, 2019, by reportable segment (in thousands):

	<u>Cemetery Operations</u>	<u>Funeral Home Operations</u>	<u>Corporate</u>	<u>Consolidated</u>
Balance at January 1, 2019	\$ —	\$ —	\$ —	\$ —
Accruals	935	25	583	1,543
Cash payments	(849)	(25)	(519)	(1,393)
Balance at December 31, 2019	<u>\$ 86</u>	<u>\$ —</u>	<u>\$ 64</u>	<u>\$ 150</u>

The Company expects to settle the remaining severance liability for this reduction in workforce during the first quarter of 2020, and it does not expect to incur any additional charges related to this reduction in workforce.

17. LEASES

The Company leases a variety of assets throughout its organization, such as office space, funeral homes, warehouses and equipment. In addition the Company has a sale-leaseback related to one of its warehouses. Leases with an initial term of 12 months or less are not recorded on the Company's consolidated balance sheets, and the Company recognizes lease expense for these leases on a straight-line basis over the lease term. For lease agreements with an initial term of more than 12 months, the Company measures the lease liability at the present value of the sum of the remaining minimum rental payments, which exclude executory costs.

Certain leases provide the Company with the option to renew for additional periods, with renewal terms that can extend the lease term for periods ranging from 1 to 30 years. The exercise of lease renewal options is at the Company's sole discretion, and the Company is only including the renewal option in the lease term when the Company can be reasonably certain that it will exercise the renewal options. The Company does have residual value guarantees on the finance leases for its vehicles, but no residual guarantees on any of its operating leases.

[Table of Contents](#)

Certain of the Company's leases have variable payments with annual escalations based on the proportion by which the consumer price index ("CPI") for all urban consumers increased over the CPI index for the prior comparative year.

The Company has the following balances recorded on its consolidated balance sheet as of December 31, 2019 related to leases (in thousands):

	<u>December 31, 2019</u>	
Assets:		
Operating	\$	10,570
Finance		5,685
Total ROU assets(1)	<u>\$</u>	<u>16,255</u>
Liabilities:		
Current		
Operating	\$	2,022
Finance		1,200
Long-term		
Operating		11,495
Finance		4,302
Total lease liabilities(2)	<u>\$</u>	<u>19,019</u>

(1) The Company's ROU operating assets and finance assets are presented within Other assets and Property and equipment, net of accumulated depreciation, respectively in its consolidated balance sheet.

(2) The Company's current and long-term lease liabilities are presented within Accounts payable and accrued liabilities and Other long-term liabilities, respectively, in its consolidated balance sheet.

As most of the Company's leases do not provide an implicit rate, the Company uses its incremental borrowing rate, based on the information available at commencement date, in determining the present value of lease payments. The Company used the incremental borrowing rate on January 1, 2019 for operating leases that commenced prior to that date. The weighted average borrowing rates for operating and finance leases were 9.9% and 8.5%, respectively as of December 31, 2019.

The components of lease expense were as follows (in thousands):

		<u>Year ended December 31, 2019</u>	
Lease cost	Classification		
Operating lease costs(1)	General and administrative expense	\$	3,628
Finance lease costs			
Amortization of leased assets	Depreciation and Amortization		1,282
Interest on lease liabilities	Interest expense		495
Short-term lease costs(2)	General and administrative expense		—
Net Lease costs		<u>\$</u>	<u>5,405</u>

(1) The Company includes its variable lease costs under operating lease costs as these variable lease costs are immaterial.

(2) The Company does not have any short-term leases with lease terms greater than one month.

Maturities of the Company's lease liabilities as of December 31, 2019, per ASC 842, *Leases*, were as follows (in thousands):

<u>Year ending December 31,</u>	<u>Operating</u>		<u>Finance</u>	
2020	\$	3,283	\$	1,759
2021		2,783		1,838
2022		2,455		2,026
2023		2,190		708
2024		2,046		106
Thereafter		6,348		—
Total	<u>\$</u>	<u>19,105</u>	<u>\$</u>	<u>6,437</u>
Less: Interest		(5,588)		(935)
Present value of lease liabilities	<u>\$</u>	<u>13,517</u>	<u>\$</u>	<u>5,502</u>

[Table of Contents](#)

Minimum lease commitments remaining under the Company's operating leases and capital leases, per ASC 840, *Leases*, as of December 31, 2018 were as follows (in thousands):

Year ending December 31,	Operating	Capital
2019	\$ 4,349	\$ 1,499
2020	2,765	1,196
2021	2,130	949
2022	1,539	558
2023	1,184	89
Thereafter	5,737	—
Total	\$ 17,704	\$ 4,291
Less: Interest		(875)
Present value of lease liabilities		\$ 3,416

Operating and finance lease payments include \$3.3 million related to options to extend lease terms that are reasonably certain of being exercised and \$2.0 million related to residual value guarantees. The weighted-average remaining lease term for the Company's operating and finance leases was 7.1 years and 2.8 years, respectively, as of December 31, 2019.

As of December 31, 2019, the Company had one additional operating lease that has not yet commenced, which was valued at \$0.1 million, but did not have any lease transactions with its related parties. In addition, as of December 31, 2019, the Company had not entered into any new sale-leaseback arrangements.

18. FAIR VALUE OF FINANCIAL INSTRUMENTS

Management has established a hierarchy to classify the inputs used to measure the Company's financial instruments at fair value, pursuant to which the Company is required to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Observable inputs represent market data obtained from independent sources; whereas, unobservable inputs reflect the Company's own market assumptions, which are used if observable inputs are not reasonably available without undue cost and effort. The hierarchy defines three levels of inputs that may be used to measure fair value:

- Level 1 – Unadjusted quoted market prices in active markets for identical, unrestricted assets or liabilities that the reporting entity has the ability to access at the measurement date.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset and liability or can be corroborated with observable market data for substantially the same contractual term of the asset or liability.
- Level 3 – Unobservable inputs based on the entity's own assumptions about the assumptions market participants would use in the pricing of the asset or liability and are consequently not based on market activity but rather through particular valuation techniques.

The carrying value of the Company's current assets and current liabilities on its consolidated balance sheets approximated or equaled their estimated fair values due to their short-term nature or imputed interest rates.

Recurring Fair Value Measurement

At December 31, 2019 and 2018, the two financial instruments measured by the Company at fair value on a recurring basis were its merchandise and perpetual care trusts, which consist of investments in debt and equity marketable securities and cash equivalents that are carried at fair value and are classified as either Level 1 or Level 2. For further details, see *Note 7 Merchandise Trusts and Note 8 Perpetual Care Trusts* of this Annual Report.

Where quoted prices are available in an active market, securities are classified as Level 1 investments pursuant to the fair value measurement hierarchy. Where quoted market prices are not available for the specific security, fair values are estimated by using either quoted prices of securities with similar characteristics or an income approach fair value model with observable inputs that include a combination of interest rates, yield curves, credit risks, prepayment speeds, rating and tax-exempt status. These securities are classified as Level 2 investments pursuant to the fair value measurements hierarchy. Certain investments in the merchandise and perpetual care trusts are excluded from the fair value leveling hierarchy in accordance with GAAP. These funds are measured at fair value using the net asset value per share practical expedient and have not been categorized in the fair value hierarchy.

Non-Recurring Fair Value Measurement

The Company may be required to measure certain assets and liabilities at fair value, such as its indefinite-lived assets and long-lived assets, on a nonrecurring basis in accordance with GAAP from time to time. These adjustments to fair value usually result from impairment charges. As of December 31, 2019, the Company adjusted the fair value of two of its funeral homes sold in 2019 to mark them down to the selling prices which were lower than the carrying value of the funeral homes on the Company's consolidated balance sheets. The resulting impairment charges were recorded in Other losses, net in the accompanying consolidated statement of operations during the year ended December 31, 2019. As the Company's determination of the fair value of these assets were based on the quoted prices the Company received from the sellers, these assets held for sale were classified as Level 1 in the fair value hierarchy.

Other Financial Instruments

The Company's other financial instruments at December 31, 2019 consisted of its Senior Secured Notes (see *Note 10 Long-Term Debt* of this Annual Report) and at December 31, 2018 consisted of its Senior Notes and outstanding borrowings under its revolving credit facility. Both these financial instruments are classified as Level 1 in the fair value hierarchy, as their fair value measurements are based on quoted market prices, obtained from Bloomberg, specific to the Company's outstanding borrowings.

- At December 31, 2019, the estimated fair value of the Company's Senior Secured Notes was \$383.2 million, based on trades made on that date, compared with the carrying amount of \$392.8 million.
- At December 31, 2018, the estimated fair value of the Company's Senior Notes was \$162.5 million, based on trades made on that date, compared with the carrying amount of \$173.6 million.

Credit and Market Risk

The Company's financial instruments exposed to concentrations of credit risk consist primarily of its cash and cash equivalents, trade receivables, merchandise trusts and perpetual care trusts.

The Company's cash balances on deposit with financial institutions totaled \$34.9 million and \$18.1 million as of December 31, 2019 and 2018, respectively, which exceeded Federal Deposit Insurance Corporation insured limits. The Company regularly monitors these institutions' financial condition.

As of December 31, 2019 and 2018, the majority of the Company's trade receivables were long-term trade account receivables, which typically consisted of interest-bearing installment contracts not to exceed 60 months. Significant customers are those that individually account for greater than 10% of the Company's consolidated revenue or total accounts receivable. Due to the inherent nature of the Company's business and consumer make-up, there were no customers whose trade receivables with the Company represented more than 10% of the Company's total accounts receivable as of December 31, 2019 and 2018. The Company mitigates the credit risk associated with its long-term trade account receivables by performing credit evaluations and monitoring the payment patterns of its customers. Management continually evaluates customer receivables for impairment based on historical experience, including the age of the receivables and the customers' payment pattern. The Company has a process in place to collect all receivables within 30 to 60 days of aging. As of December 31, 2019 and 2018, the Company had \$5.9 million and \$4.9 million, respectively, in allowance for doubtful accounts, based on historical cancellation rate trends. The Company wrote off \$6.6 million and \$9.3 million in bad debts during the years ended December 31, 2019 and 2018.

The Company's merchandise and perpetual care trusts are invested in assets, such as individual equity securities and closed and open-ended mutual funds, with the primary objective of maximizing income and distributable cash flow for trust distributions, while maintaining an acceptable level of risk. Certain asset classes in which the Company invests for the purpose of maximizing yield are subject to an increased market risk. This increased market risk creates volatility in the unrealized gains and losses of the trust assets from period to period. For further details of the market risk to which the Company's merchandise and perpetual care trusts are subjected, see Part II, Item 7A. *Quantitative and Qualitative Disclosures About Market Risk*.

The Company purchases comprehensive general liability, professional liability, automobile liability and workers' compensation insurance coverages structured with high deductibles. While these high-deductible insurance programs mean the Company is primarily self-insured for claims and associated costs and losses covered by these policies, it is possible that insurers could seek to avoid or be financially unable to meet their obligations under, or a court may decline to enforce such provisions of, the Company's insurance programs.

19. SUPPLEMENTAL CONDENSED CONSOLIDATING FINANCIAL INFORMATION

The Company's Senior Secured Notes are guaranteed by the Company's 100% owned subsidiaries, other than the co-issuers, (except as to each other's obligations thereunder), as described in *Note 10 Long-Term Debt*. The guarantees are full, unconditional, joint and several. The Partnership and Cornerstone Family Services of West Virginia Subsidiary Inc. ("CFS West Virginia") are the co-issuers of the Senior Secured Notes. As of December 31, 2019, StoneMor Inc. is also a guarantor of the Senior Secured Notes.

In accordance with the disclosures made in *Note 1 General, Basis of Presentation and Principles of Consolidation* of this Annual Report, StoneMor Inc. is the "Parent" for the consolidated financial statements presented as of and for the year ended December 31, 2019, while the Partnership is the "Parent" for the consolidated financial statements presented as of and for the year ended December 31, 2018. The Company's consolidated financial statements as of December 31, 2019 and 2018 and for the years ended December 31, 2019 and 2018 include the accounts of cemeteries operated under long-term leases, operating agreements and management agreements. For the purposes of this note, these entities are deemed non-guarantor subsidiaries, as they are not 100% owned by the Company. The Company's consolidated financial statements also contain merchandise and perpetual care trusts that are also non-guarantor subsidiaries for the purposes of this note.

[Table of Contents](#)

The financial information presented below reflects the Company's standalone accounts, the combined accounts of the co-issuers, the combined accounts of the guarantor subsidiaries, the combined accounts of the non-guarantor subsidiaries, the consolidating adjustments and eliminations and the Company's consolidated accounts as of December 31, 2019 and 2018 and for the years ended December 31, 2019 and 2018. For the purpose of the following financial information, the Company's investments in its subsidiaries and the guarantor subsidiaries' investments in their respective subsidiaries are presented in accordance with the equity method of accounting (in thousands):

CONDENSED CONSOLIDATING BALANCE SHEETS

December 31, 2019	<u>Parent</u>	<u>Partnership</u>	<u>CFS West Virginia</u>	<u>Guarantor Subsidiaries</u>	<u>Non- Guarantor Subsidiaries</u>	<u>Eliminations</u>	<u>Consolidated</u>
Assets							
Current assets:							
Cash and cash equivalents, excluding restricted cash	\$ —	\$ —	\$ —	\$ 33,553	\$ 1,314		\$ 34,867
Restricted cash	—	—	—	21,900	—		21,900
Assets held for sale	—	—	—	23,858	—		23,858
Other current assets	—	—	3,497	62,686	11,531		77,714
Total current assets	—	—	3,497	141,997	12,845	—	158,339
Long-term accounts receivable	—	—	2,557	63,124	9,868		75,549
Cemetery and funeral home property and equipment	—	—	609	391,626	31,770		424,005
Merchandise trusts	—	—	—	—	517,192		517,192
Perpetual care trusts	—	—	—	—	343,619		343,619
Deferred selling and obtaining costs	—	—	5,654	91,243	18,047		114,944
Intangible assets	—	—	—	136	56,110		56,246
Other assets	—	—	—	26,907	2,567		29,474
Investments in and amounts due from affiliates eliminated upon consolidation	—	301,531	—	648,359	—	(949,890)	—
Total assets	<u>\$ —</u>	<u>\$ 301,531</u>	<u>\$ 12,317</u>	<u>\$ 1,363,392</u>	<u>\$ 992,018</u>	<u>\$ (949,890)</u>	<u>\$ 1,719,368</u>
Liabilities and Owners' Equity							
Current liabilities							
Current liabilities	—	—	161	74,674	1,466		76,301
Long-term debt, net of deferred financing costs	—	301,531	66,239	193	—		367,963
Deferred revenues	—	—	33,349	802,528	113,498		949,375
Perpetual care trust corpus	—	—	—	—	343,619		343,619
Other long-term liabilities	—	—	—	68,227	16,373		84,600
Investments in and amounts due to affiliates eliminated upon consolidation	102,490	102,490	183,611	367,770	567,666	(1,324,027)	—
Total liabilities	<u>102,490</u>	<u>404,021</u>	<u>283,360</u>	<u>1,313,392</u>	<u>1,042,622</u>	<u>(1,324,027)</u>	<u>1,821,858</u>
Owners' equity	<u>(102,490)</u>	<u>(102,490)</u>	<u>(271,043)</u>	<u>50,000</u>	<u>(50,604)</u>	<u>374,137</u>	<u>(102,490)</u>
Total liabilities and owners' equity	<u>\$ —</u>	<u>\$ 301,531</u>	<u>\$ 12,317</u>	<u>\$ 1,363,392</u>	<u>\$ 992,018</u>	<u>\$ (949,890)</u>	<u>\$ 1,719,368</u>

CONDENSED CONSOLIDATING BALANCE SHEET (continued)

December 31, 2018	Parent	Subsidiary Issuer	Guarantor Subsidiaries	Non- Guarantor Subsidiaries	Eliminations	Consolidated
Assets						
Current assets:						
Cash and cash equivalents, excluding restricted cash	\$ —	\$ —	\$ 16,298	\$ 1,849	\$ —	\$ 18,147
Assets held for sale	—	—	757	—	—	757
Other current assets	—	3,718	64,167	11,527	—	79,412
Total current assets	—	3,718	81,222	13,376	—	98,316
Long-term accounts receivable	—	3,118	71,708	12,322	—	87,148
Cemetery and funeral home property and equipment	—	806	409,497	33,550	—	443,853
Merchandise trusts	—	—	—	488,248	—	488,248
Perpetual care trusts	—	—	—	330,562	—	330,562
Deferred selling and obtaining costs	—	5,511	89,689	18,444	—	113,644
Goodwill and intangible assets	—	—	25,676	60,607	—	86,283
Other assets	—	—	19,401	2,926	—	22,327
Investments in and amounts due from affiliates eliminated upon consolidation	57,835	(4,626)	539,997	—	(593,206)	—
Total assets	<u>\$ 57,835</u>	<u>\$ 8,527</u>	<u>\$ 1,237,190</u>	<u>\$ 960,035</u>	<u>\$ (593,206)</u>	<u>\$ 1,670,381</u>
Liabilities, Redeemable Convertible Preferred Units and Partners' Capital (Deficit)						
Current liabilities						
Long-term debt, net of deferred financing costs	68,453	105,160	146,635	—	—	320,248
Deferred revenues	—	32,147	775,657	111,802	—	919,606
Perpetual care trust corpus	—	—	—	330,562	—	330,562
Other long-term liabilities	—	—	33,553	15,230	—	48,783
Due to affiliates	—	—	173,613	543,543	(717,156)	—
Total liabilities	<u>68,453</u>	<u>137,491</u>	<u>1,189,674</u>	<u>1,002,537</u>	<u>(717,156)</u>	<u>1,680,999</u>
Redeemable convertible preferred units	—	—	—	—	—	—
Partners' capital (deficit)	<u>(10,618)</u>	<u>(128,964)</u>	<u>47,516</u>	<u>(42,502)</u>	<u>123,950</u>	<u>(10,618)</u>
Total liabilities, redeemable convertible preferred units and partners' capital (deficit)	<u>\$ 57,835</u>	<u>\$ 8,527</u>	<u>\$ 1,237,190</u>	<u>\$ 960,035</u>	<u>\$ (593,206)</u>	<u>\$ 1,670,381</u>

CONDENSED CONSOLIDATING STATEMENTS OF OPERATIONS

	Parent	Partnership	CFS West Virginia	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Eliminations	Consolidated
Year Ended December 31, 2019							
Total revenues	\$ —	\$ —	\$ 5,041	\$ 242,339	\$ 49,068	\$ (6,926)	\$ 289,522
Total costs and expenses	—	—	(15,181)	(285,292)	(54,610)	6,926	(348,157)
Other losses, net	—	—	(46)	(5,761)	(2,299)	—	(8,106)
Net loss from equity investment in subsidiaries	(151,942)	(125,840)	(120,653)	—	—	398,435	—
Interest expense	—	(25,164)	(10,505)	(11,726)	(1,124)	—	(48,519)
Loss on debt extinguishment	—	(938)	(1,441)	(6,099)	—	—	(8,478)
Income (loss) from operations before income taxes	(151,942)	(151,942)	(142,785)	(66,539)	(8,965)	398,435	(123,738)
Income tax expense	—	—	—	(28,204)	—	—	(28,204)
Net income (loss)	\$ (151,942)	\$ (151,942)	\$ (142,785)	\$ (94,743)	\$ (8,965)	\$ 398,435	\$ (151,942)

	Parent	Subsidiary Issuer	Guarantor Subsidiaries	Non-Guarantor Subsidiaries	Eliminations	Consolidated
Year Ended December 31, 2018						
Total revenues	\$ —	\$ 6,382	\$ 266,550	\$ 52,271	\$ (9,077)	\$ 316,126
Total costs and expenses	—	(13,666)	(285,578)	(58,349)	9,077	(348,516)
Other loss	—	(445)	(9,510)	(1,549)	—	(11,504)
Net loss from equity investment in subsidiaries	(63,084)	(54,573)	—	—	117,657	—
Interest expense	(5,434)	(8,348)	(15,787)	(1,033)	—	(30,602)
Income (loss) from continuing operations before income taxes	(68,518)	(70,650)	(44,325)	(8,660)	117,657	(74,496)
Income tax benefit	—	—	1,797	—	—	1,797
Net income (loss)	\$ (68,518)	\$ (70,650)	\$ (42,528)	\$ (8,660)	\$ 117,657	\$ (72,699)

CONDENSED CONSOLIDATING STATEMENTS OF CASH FLOWS

	Parent	Partnership	CFS West Virginia	Guarantor Subsidiaries	Non- Guarantor Subsidiaries	Eliminations	Consolidated
Year Ended December 31, 2019							
Net cash provided by operating activities	\$ —	\$ —	\$ 280	\$ (1,662)	\$ (935)	\$ (35,669)	\$ (37,986)
Cash Flows From Investing Activities:							
Cash paid for acquisitions and capital expenditures, net of proceeds from divestitures and asset sales	—	—	(232)	(644)	713	—	(163)
Payments to affiliates	—	(390,238)	(73,087)	—	—	463,325	—
Net cash used in investing activities	—	(390,238)	(73,319)	(644)	713	463,325	(163)
Cash Flows From Financing Activities:							
Payments from affiliates	—	—	—	427,656	—	(427,656)	—
Proceeds from issuance of redeemable convertible preferred units, net	—	57,500	—	—	—	—	57,500
Net borrowings and repayments of debt	—	332,738	73,039	(367,746)	(313)	—	37,718
Other financing activities	—	—	—	(18,449)	—	—	(18,449)
Net cash used in financing activities	—	390,238	73,039	41,461	(313)	(427,656)	76,769
Net increase (decrease) in cash and cash equivalents and restricted cash	—	—	—	39,155	(535)	—	38,620
Cash and cash equivalents and restricted cash—Beginning of period	—	—	—	16,298	1,849	—	18,147
Cash and cash equivalents and restricted cash—End of period	\$ —	\$ —	\$ —	\$ 55,453	\$ 1,314	\$ —	\$ 56,767

	Parent	Subsidiary Issuer	Guarantor Subsidiaries	Non- Guarantor Subsidiaries	Eliminations	Consolidated
Year Ended December 31, 2018						
Net cash provided by operating activities	\$ —	\$ 370	\$ 39,942	\$ (73)	\$ (13,782)	\$ 26,457
Cash Flows From Investing Activities:						
Cash paid for acquisitions and capital expenditures, net of proceeds from divestitures and asset sales	—	(370)	(11,510)	(683)	—	(12,563)
Net cash used in investing activities	—	(370)	(11,510)	(683)	—	(12,563)
Cash Flows From Financing Activities:						
Cash distributions	—	—	—	—	—	—
Payments to affiliates	—	—	(13,782)	—	13,782	—
Proceeds from issuance of redeemable convertible preferred units, net	—	—	—	—	—	—
Net borrowings and repayments of debt	—	—	1,387	—	—	1,387
Other financing activities	—	—	(3,955)	—	—	(3,955)
Net cash used in financing activities	—	—	(16,350)	—	13,782	(2,568)
Net decrease in cash and cash equivalents	—	—	12,082	(756)	—	11,326
Cash and cash equivalents—Beginning of period	—	—	4,216	2,605	—	6,821
Cash and cash equivalents—End of period	\$ —	\$ —	\$ 16,298	\$ 1,849	\$ —	\$ 18,147

20. SIGNIFICANT RISKS AND CONCENTRATIONS

The Company operates in two reportable segments: Cemetery Operations and Funeral Home Operations, with significant concentration in the Cemetery Operations segment. During the years ended December 31, 2019 and 2018, revenues from the Company's Cemetery Operations represented 82% and 83% of the Company's consolidated revenue, respectively. During the years ended December 31, 2019 and 2018, sales from the Company's Cemetery Operations contributed 68% of the Company's consolidated segment profit.

Although the death care business is relatively stable and predictable, the Company's results of operations may be subject to seasonal fluctuations in deaths due to weather conditions and illness. Generally, more deaths occur during the winter months, primarily resulting from pneumonia and influenza. In addition, the Company generally performs fewer initial openings and closings in the winter, as the ground is frozen in many of the areas in which the Company operates. The Company may also experience declines in contracts written during the winter months due to inclement weather, which makes it more difficult for the Company's sales staff to meet with customers.

For the year ended December 31, 2019, revenue from one location represented more than 10% of the Company's consolidated revenue and revenue from five locations collectively represented approximately 49% of the Company's consolidated revenue. For the year ended December 31, 2018, revenue from one location represented more than 10% of the Company's consolidated revenue and revenue from six locations collectively represented approximately 52% of the Company's consolidated revenue.

21. RELATED PARTIES

On February 4, 2019, the Partnership entered into the Eighth Amendment and Waiver to Credit Agreement with, among other parties, certain funds affiliated with Axar Capital Management, LP (collectively, the "Axar Lenders") pursuant to which, among other things, the Axar Lenders agreed to provide an up to \$35.0 million bridge financing in the form of a Tranche B Revolving Credit Facility (the "Tranche B Facility"). Borrowings under the financing arrangement including the Tranche B Facility were collateralized by a perfected first priority security interest in substantially all assets of the Partnership and the other borrowers thereunder held for the benefit of the existing Tranche A Revolving Lenders and bore interest at a fixed rate of 8.0%. Borrowings under the Tranche B Facility on original date thereof were subject to an original issue discount in the amount of \$0.7 million, which was recorded as original issue discount, and the Partnership paid additional interest in the amount \$0.7 million at the termination and payment in full of the financing arrangement, which will be accreted to interest expense over the term of the financing arrangement. As of the date of the transaction, funds and/or managed accounts for which Axar Capital Management, LP served as investment manager (collectively, the "Axar Vehicles") beneficially owned approximately 19.5% of the Partnership's outstanding common units. The highest outstanding principal amount under the Tranche B Facility during 2019 was \$35.0 million, all of which was repaid (together with interest, including the original issue discount), in the amount of \$2.2 million, in connection with the Recapitalization Transactions.

On June 27, 2019, the Axar Vehicles, David Miller and certain other investors (individually a "Purchaser" and collectively the "Purchasers") and the Company entered into the Series A Preferred Unit Purchase Agreement (the "Series A Purchase Agreement" and the transactions contemplated thereby, the "Preferred Offering") pursuant to which the Partnership sold to the Purchasers an aggregate of 52,083,333 of the Partnership's Series A Preferred Units (the "Preferred Units") at a purchase price of \$1.1040 per Preferred Unit, reflecting an 8% discount to the liquidation preference of each preferred unit, for an aggregate purchase price of \$57.5 million. The Axar Vehicles purchased an aggregate of 39,764,492 Preferred Units for an aggregate purchase price of \$43.9 million and David Miller purchased an aggregate of 996,377 Preferred Units for an aggregate purchase price of \$1.1 million. Immediately prior to consummation of the Preferred Offering, Andrew M. Axelrod, the sole member of Axar GP, LLC, the general partner of Axar Capital Management, LP, and Mr. Miller were appointed directors of the Partnership's general partner.

On June 27, 2019, the Partnership also consummated a private placement of \$385.0 million of 9.875%/11.500% Senior Secured PIK Toggle Notes due 2024 to certain financial institutions (collectively with the Preferred Offering, the "Recapitalization Transactions") pursuant to the terms of an indenture dated June 27, 2019 by and among the Company, Cornerstone Family Services of West Virginia Subsidiary, Inc. (collectively with the Company, the "Issuers"), certain direct and indirect subsidiaries of the Company (as guarantors), the initial purchasers party thereto and Wilmington Trust, National Association, as trustee. A portion of the net proceeds of the Recapitalization Transactions were used to repay the outstanding principal balance of and accrued and unpaid interest on the Tranche B Facility with the Axar Lenders.

On October 25, 2019, the Partnership completed the Rights Offering. In accordance with the terms of the Preferred Units as set forth in the Partnership's Third Amended and Restated Agreement of Limited Partnership dated as of June 27, 2019, the gross proceeds from the Rights Offering were used to redeem an aggregate of 3,039,380 Preferred Units at a redemption price of \$1.20 per Preferred Unit, including (i) 1,921,315 Preferred Units redeemed from the Axar Vehicles for an aggregate redemption price of \$2,305,578 and (ii) 90,432 Preferred Units redeemed from the David Miller for an aggregate redemption price of \$108,518. In addition, Messrs. Redling and Negrotti participated and acquired 422,341 and 7,519 common units, respectively, in the Rights Offering.

In December 2019, the Company purchased a \$30 million participation in a \$70 million new debt facility issued by Payless Holdings LLC ("Payless"). Funds and accounts affiliated with Axar also invested \$20 million in this facility. The investment was initially proposed by the Company's Chairman of the Board, Mr. Axelrod and subsequently approved by the Board. The Axar funds controlled by Mr. Axelrod own approximately 30% of the equity of Payless, and Mr. Axelrod serves on Payless'

board of directors. The Company's investment in Payless represents approximately 4% of the total fair market value of all of the Company's trusts as of December, 31, 2019.

As of March 1, 2020, Axar beneficially owned 52.4% of the Company's outstanding common stock, which constituted a majority of the Company's outstanding common stock. As a result, the Company is a "controlled company" within the meaning of NYSE corporate governance standards. For discussion of certain risks and uncertainties attributable to the Company being a controlled company, see Part I, Item 1A. *Risk Factors* of this Annual Report. For discussion on the security ownership of certain beneficial owners, directors and executives of the Company, see Part III, Item 12. *Security Ownership of Certain Beneficial Owners and Management and Related Stockholder Matters* of this Annual Report.

On April 1, 2020 and April 3, 2020, the Company entered into the Axar Commitment and the 2020 Preferred Purchase Agreement, respectively, with Axar and funds or accounts under its management, respectively. For further details, see *Note 26 Subsequent Events* of this Annual Report.

22. ASSETS HELD FOR SALE

In October 2019, the Company committed to the Oakmont Sale (defined within) for an aggregate cash purchase price of \$33.0 million, which was then consummated in January 2020. As such, the Company classified all assets and liabilities associated with the Oakmont Sale as Assets held for sale on its consolidated balance sheet as of December 31, 2019. The Company also had other immaterial assets and liabilities that met the assets held for sale criteria as of December 31, 2019. The following table summarizes the assets and liabilities that have been classified as Assets held for sale on the Company's consolidated balance sheets as of December 31, 2019 and 2018:

	December 31,			December 31,	
	Oakmont	Other	Total	Other	
Assets					
Current assets:					
Accounts receivable, net of allowance	\$ 580	\$ —	\$ 580	\$ —	
Prepaid expenses	34	—	34	—	
Other current assets	35	—	35	—	
Total current assets held for sale	649	—	649	—	
Long-term accounts receivable, net of allowance	3,194	—	3,194	—	
Cemetery property	5,811	350	6,161	350	
Property and equipment, net of accumulated depreciation	2,762	150	2,912	407	
Merchandise trusts, restricted, at fair value	6,673	—	6,673	—	
Perpetual care trusts, restricted, at fair value	2,470	—	2,470	—	
Deferred selling and obtaining costs	1,388	—	1,388	—	
Other assets	411	—	411	—	
Total assets held for sale	\$ 23,358	\$ 500	\$ 23,858	\$ 757	
Liabilities					
Current liabilities:					
Accounts payable and accrued liabilities	\$ 102	\$ —	\$ 102	\$ —	
Current portion, long-term debt	36	—	36	—	
Other current liabilities	5,000	—	5,000	—	
Total current liabilities held for sale	5,138	—	5,138	—	
Deferred revenues	12,856	—	12,856	—	
Perpetual care trust corpus	2,470	—	2,470	—	
Other long-term liabilities	204	—	204	—	
Total liabilities held for sale	20,668	—	20,668	—	
Net assets held for sale	\$ 2,690	\$ 500	\$ 3,190	\$ 757	

23. SEGMENT INFORMATION

Management operates the Company in two reportable operating segments: Cemetery Operations and Funeral Home Operations. These operating segments reflect the way the Company manages its operations and makes business decisions. Management evaluates the performance of these operating segments based on interments performed, interment rights sold, pre-need

cemetery and at-need cemetery contracts written, revenue and segment profit (loss). As a percentage of revenue and assets, the Company's major operations consist of its cemetery operations.

The following tables present financial information with respect to the Company's segments (in thousands). Corporate costs represent those not directly associated with an operating segment, such as corporate overhead, interest expense and income taxes. Corporate assets primarily consist of cash and cash equivalents and restricted cash.

	Year Ended December 31,	
	2019	2018
STATEMENT OF OPERATIONS DATA:		
Cemetery Operations⁽¹⁾:		
Revenues	\$ 237,887	\$ 261,935
Operating costs and expenses	(218,091)	(238,974)
Depreciation and amortization	(7,420)	(8,037)
Segment operating profit	<u>\$ 12,376</u>	<u>\$ 14,924</u>
Funeral Home Operations:		
Revenues	51,635	54,191
Operating costs and expenses	(43,315)	(44,525)
Depreciation and amortization	(2,376)	(2,744)
Segment operating profit	<u>\$ 5,944</u>	<u>\$ 6,922</u>
Reconciliation of segment operating profit to net loss:		
Cemetery Operations	12,376	14,924
Funeral Home Operations	5,944	6,922
Total segment profit	<u>18,320</u>	<u>21,846</u>
Corporate overhead	(51,107)	(53,281)
Corporate depreciation and amortization	(986)	(955)
Other losses, net	(8,106)	(11,504)
Loss on debt extinguishment	(8,478)	—
Loss on impairment of goodwill	(24,862)	—
Interest expense	(48,519)	(30,602)
Income tax (expense) benefit	(28,204)	1,797
Net loss	<u>\$ (151,942)</u>	<u>\$ (72,699)</u>
Exit and disposal activities		
Cemetery Operations	\$ 935	\$ —
Funeral Home Operations	25	—
Corporate	583	—
Total exit and disposal activities	<u>\$ 1,543</u>	<u>\$ —</u>
CASH FLOW DATA:		
Capital expenditures:		
Cemetery Operations	\$ 4,871	\$ 9,025
Funeral Home Operations	1,431	2,839
Corporate	115	308
Total capital expenditures	<u>\$ 6,418</u>	<u>\$ 12,172</u>

(1) Segment operating profit for Cemetery Operations for the year ended December 31, 2019 excludes the loss on impairment of goodwill recognized by the Company in 2019.

BALANCE SHEET DATA:

	December 31, 2019	December 31, 2018
Assets:		
Cemetery Operations	\$ 1,504,463	\$ 1,509,947
Funeral Home Operations	148,310	136,064
Corporate	66,595	24,370
Total assets	<u>\$ 1,719,368</u>	<u>\$ 1,670,381</u>
Goodwill:		
Cemetery Operations	\$ —	\$ 24,862
Assets held for sale:		
Cemetery Operations	\$ 20,819	\$ 349
Funeral Home Operations	3,039	408
Total assets held for sale	<u>\$ 23,858</u>	<u>\$ 757</u>
Disposed assets:		
Cemetery Operations	\$ —	\$ 18
Funeral Home Operations	110	586
Total disposed assets	<u>\$ 110</u>	<u>\$ 604</u>

24. SUPPLEMENTAL CONSOLIDATED CASH FLOW INFORMATION

The tables presented below provide supplemental information to the consolidated statements of cash flows regarding contract origination and maturity activity included in the pertinent captions on the Company's consolidated statements of cash flows (in thousands):

	Year ended December 31,	
	2019	2018
Accounts Receivable		
Pre-need/at-need contract originations (sales on credit)	(113,759)	\$ (126,199)
Cash receipts from sales on credit (post-origination)	105,126	130,697
Changes in accounts receivable, net of allowance	<u>\$ (8,633)</u>	<u>\$ 4,498</u>
Customer Contract Liabilities		
Deferrals:		
Cash receipts from customer deposits at origination, net of refunds	\$ 141,264	\$ 146,279
Withdrawals of realized income from merchandise trusts during the period	8,537	15,582
Pre-need/at-need contract originations (sales on credit)	113,759	126,199
Undistributed merchandise trust investment earnings, net	13,389	(2,725)
Recognition:		
Merchandise trust investment income, net withdrawn as of end of period	(9,555)	(9,618)
Recognized maturities of customer contracts collected as of end of period	(204,629)	(188,897)
Recognized maturities of customer contracts uncollected as of end of period	(26,109)	(49,415)
Changes in customer contract liabilities	<u>\$ 36,656</u>	<u>\$ 37,405</u>

25. QUARTERLY RESULTS OF OPERATIONS (UNAUDITED)

The following summarizes certain quarterly results of operations data:

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter
	(in thousands, except per unit data)			
Year Ended December 31, 2019				
Revenues	\$ 71,469	\$ 78,495	\$ 73,151	\$ 66,407
Gross loss ⁽¹⁾	(9,363)	(6,759)	(6,441)	(11,210)
Net loss ⁽²⁾	(22,534)	(34,398)	(42,652)	(52,358)
Net loss per common share (basic and diluted) ⁽²⁾	\$ (0.59)	\$ (0.87)	\$ (1.10)	\$ (1.23)
Year Ended December 31, 2018				
Revenues	\$ 77,945	\$ 81,571	\$ 73,185	\$ 83,425
Gross loss ⁽¹⁾	(8,026)	(8,738)	(10,016)	(5,610)
Net loss ⁽²⁾	(17,923)	(17,017)	(17,225)	(20,534)
General partner's interest in net income (loss) for the period	(187)	(177)	(179)	(214)
Limited partners' interest in net loss for the period	(17,736)	(16,840)	(17,046)	(20,320)
Net loss per common limited partner unit (basic and diluted) ⁽²⁾	\$ (0.47)	\$ (0.44)	\$ (0.45)	\$ (0.54)

(1) Gross profit (loss) is computed based upon total revenues less total costs and expenses per the consolidated statements of operations for each quarter.

(2) Net loss per common share for the year ended December 31, 2019 and net loss per common limited partners unit for the year ended December 31, 2018 were computed independently for each quarter and the full year based upon respective weighted-average outstanding common shares or common limited partners unit. Therefore, the sum of the quarterly per common share or per common limited partners unit amounts for the year ended December 31, 2019 and 2018, respectively, may not equal the annual per share amounts.

26. SUBSEQUENT EVENTS

Divestitures

In the fourth quarter of 2019, the Company launched an asset sale program designed to divest assets at attractive multiples, reduce debt levels and improve the Company's cash flow and liquidity. Execution of this program has resulted in the following divestiture activity:

On January 3, 2020, the Company sold substantially all of the assets of Oakmont Memorial Park, Oakmont Funeral Home, Redwood Chapel, Inspiration Chapel and Oakmont Crematory located in California pursuant to the terms of an asset sale agreement (the "Oakmont Agreement") with Carriage Funeral Holdings, Inc. for an aggregate cash purchase price of \$33.0 million (the "Oakmont Sale"). The divested assets consisted of one cemetery, one funeral home and certain related assets. The Oakmont Sale resulted in a gain exceeding approximately \$20.0 million for the Company, which it will recognize in its condensed consolidated statement of operations for the quarter ended March 31, 2020. For further details on the assets and liabilities the Company divested in connection with the Oakmont Sale, see *Note 22 Assets Held for Sale* of this Annual Report.

In March 2020, the Company entered into an asset sale agreement for the sale of substantially all of the assets of the cemetery, funeral establishment and crematory commonly known as Olivet Memorial Park, Olivet Funeral and Cremation Services and Olivet Memorial Park & Crematory (the "Olivet Agreement") with Cypress Lawn Cemetery Association for a net cash purchase price of \$24.3 million, subject to certain adjustments (the "Olivet Sale"). In addition, in March 2020, the Company entered into an asset sale agreement (the "California Agreement") with certain entities owned by John Yeatman and Guy Saxton to sell substantially all of the Company's remaining California properties, consisting of five cemeteries, six funeral establishments and four crematories (the "Remaining California Assets") for a cash purchase price of \$7.1 million, subject to certain closing adjustments (the "Remaining California Sale").

In January 2020, the Company redeemed an aggregate \$30.4 million of principal on the Senior Secured Notes, primarily using the net proceeds from the Oakmont Sale. Per the Indenture, the Company anticipates using the first \$23.7 million of net proceeds from the Olivet Sale and the Remaining California Sale and 80% of the remaining net proceeds from the Olivet Sale along with 80% of the net proceeds from the Remaining California Sale to redeem additional portions of the outstanding Senior Secured Notes.

Discontinued Operations

The Company's recently consummated Oakmont Sale and Olivet Sale and pending Remaining California Sale (collectively, the "Total California Sale") meet the criteria in ASC 205, *Discontinued Operations*, to be presented as discontinued operations on the Company's consolidated financial statements in its periodic filings beginning in fiscal year 2020, as the Total California Sale constitutes the disposal of a major geographical area in which the Company operates and as such represents a strategic shift that will have a major effect on the Company's operations and financial results.

The Company will present the assets and liabilities associated with the Total California Sale separately in the asset and liability sections of its consolidated balance sheets and will report the results of operations of the above-mentioned divestitures separately in its consolidated statements of operations for all periods presented in its periodic filings beginning with its quarterly report on Form 10-Q for the quarter ending March 31, 2020.

COVID-19 and Business Interruption

The outbreak of COVID-19 in Wuhan, China in December 2019 has since reached pandemic proportions, posing a significant threat to the health and economic wellbeing of the Company's employees, customers and vendors. Currently, the Company's operations have been deemed essential by the state and local governments in which it operates, with the exception of Puerto Rico, and the Company is actively working with federal, state and local government officials to ensure that it continues to satisfy their requirements for offering the Company's essential services. The operation of all of the Company's facilities is critically dependent on the Company's employees who staff these locations. To ensure the wellbeing of the Company's employees and their families, the Company has provided every employee of the Company with detailed health and safety literature on COVID-19, such as the CDC's industry-specific guidelines for working with the deceased who were and may have been infected with COVID-19, the Company's procurement and safety teams have updated and developed new safety-oriented guidelines to support daily field operations and provided personal protection equipment to those employees whose positions necessitate them, and the Company has implemented work from home policies at the Company's corporate office consistent with CDC guidance to reduce the risks of exposure to COVID-19 while still supporting the families that we serve.

The Company's marketing and sales team has quickly responded to the sales challenges presented by the COVID-19 Pandemic by implementing virtual meeting options using a variety of web-based tools to ensure that the Company's sales personnel can continue to connect with and meet the needs of the Company's customers in a safe, effective and productive manner. Some of the Company's locations have also started providing live video streaming of their funeral and burial services to customers, so that family and friends can connect virtually during their time of grief.

Like most businesses world-wide, the COVID-19 Pandemic has impacted the Company financially; however, the Company cannot presently predict the scope and severity with which COVID-19 will impact the Company's business, financial condition, results of operations and cash flows. As recently as early March 2020, the Company was experiencing sales growth for the first quarter of 2020, as compared to the first quarter of 2019. However, over the last two weeks, the Company has seen its pre-need sales activity decline as Americans practice social distancing. In addition, the Company's pre-need customers with installment contracts could default on their installment contracts due to lost work or other financial stresses arising from the COVID-19 Pandemic. While the Company expects its pre-need sales to be challenged during the COVID 19 Pandemic, the Company believes the implementation of its virtual meeting tools is one of several key steps to mitigate this disruption. In addition, the Company expects that throughout this disruption its cemeteries and funeral homes will remain open and available to serve its families in all the locations in which it operates to the extent permitted by local authorities, with the exception of Puerto Rico.

Amendments to the Indenture and Capital Raise in 2020

On April 1, 2020, the Partnership and Cornerstone (collectively with the Partnership, the "Issuers") and Wilmington Trust, National Association, as trustee, entered into the Third Supplemental Indenture (the "Supplemental Indenture") to the Indenture. Pursuant to the terms of the Supplemental Indenture:

1. The following financial covenants were amended:
 - a. The Interest Coverage Ratio measurements at March 31, June 30 and September 30, 2020 were eliminated and replaced with a Minimum Operating Cash Flow covenant of \$(25.0 million), \$(35.0 million) and \$(35.0 million), respectively;
 - b. The required Interest Coverage Ratios at December 31, 2020, March 31, 2021 and June 30, 2021 were reduced to 0.00x, 0.75x and 1.10x, respectively, from 1.15x, 1.25x and 1.30x; and
 - c. The Asset Coverage tests at March 31, June 30, September 30 and December 31, 2020 were reduced to 1.40x from 1.60x;

[Table of Contents](#)

2. The premium payable upon voluntary redemption of the Senior Secured Notes on or after June 27, 2021 and before June 27, 2022 was increased from 4.0% to 5.0% and the premium payable upon any such voluntary redemption on or after June 27, 2022 and before June 27, 2023 was increased from 2.0% to 3.0%; and
3. The Issuers agreed to use their best efforts to cause the Company to effectuate a rights offering on the terms described below as promptly as practicable with an expiration date no later than July 24, 2020 and to receive proceeds of not less than \$8.2 million therefrom (in addition to the \$8.8 million capital raise described below).

The foregoing amendments effected by the Supplemental Indenture will become operational when the Company pays a \$5 million consent fee to the holders of the Senior Secured Notes, of which \$3.5 million will be paid in cash and \$1.5 million will be paid by increasing the principal amount of the Senior Secured Notes outstanding, and satisfies other specified conditions.

Concurrently with the execution of the Supplemental Indenture, the Company entered into a letter agreement (the "Axar Commitment") with Axar pursuant to which Axar committed to (a) purchase shares of our Series A Preferred Stock with an aggregate purchase price of \$8.8 million on April 3, 2020, (b) exercise its basic rights in the rights offering by tendering the shares of Series A Preferred Stock so purchased for shares of Common Stock and (c) purchasing any shares offered in the rights offering for which other stockholders do not exercise their rights, up to a maximum of an additional \$8.2 million of such shares. The Company did not pay Axar any commitment, backstop or other fees in connection with the Axar Commitment.

On April 3, 2020, as contemplated by the Axar Commitment, the Company and Axar CL SPV LLC, Star V Partners LLC and Blackwell Partners LLC –Series E. (the "2020 Purchasers") entered into a Series A Preferred Stock Purchase Agreement (the "2020 Preferred Purchase Agreement") pursuant to which the Company sold 176 shares of its Series A Preferred Stock, par value \$0.01 per share (the "Preferred Shares"), for a cash price of \$50,000 per share, an aggregate of \$8.8 million. The Company offered and sold the Preferred Shares in reliance upon the exemption from the registration requirements of the Securities Act pursuant to Section 4(a)(2) thereof. The Company relied on this exemption from registration based in part on representations made by the 2020 Purchasers in the 2020 Preferred Purchase Agreement.

Under the terms of the Supplemental Indenture and the Axar Commitment, the Company agreed to undertake an offering to holders of its Common Stock of transferable rights to purchase their pro rata share of shares of Common Stock with an aggregate exercise price of at least \$17 million at a price of \$0.73 per share. The rights offering period, during which the rights will be transferable, will be no less than 20 calendar days and no more than 45 calendar days. The Company agreed to use its best efforts to complete the rights offering with an expiration date no later than July 24, 2020.

Strategic Partnership Agreement

On April 2, 2020, the Company entered into two multi-year Master Services Agreements (the "MSAs") with Moon Landscaping, Inc. and its affiliate, Rickert Landscaping, Inc. (collectively "Moon"). Under the terms of the MSAs, Moon will provide all grounds and maintenance services at most of the funeral homes, cemeteries and other properties the Company owns or manages including, but not limited to, landscaping, openings and closings, burials, installations, routine maintenance and janitorial services. Moon will hire all of the Company's grounds and maintenance employees at the serviced locations and will perform all functions currently handled by those employees. The Company expects the implementation of the MSAs to take place on a clustered basis over the next three to four months, with full implementation expected no later than July 31, 2020.

The Company agreed to pay a total of approximately \$241 million over the term of the contract, which runs through December 31, 2024, based upon an initial annual cost of \$49 million and annual increases of 2%. The first year cost will be prorated based upon exact implementation and roll-out schedule for each location. As part of the MSAs, the Company agreed to lease its landscaping and maintenance equipment to Moon for the duration of the agreements and to transfer title to any such equipment we own at the end of the term to Moon, in each case without any additional payment by Moon. As of December 31, 2019, the net book value of the equipment we will be leasing to Moon was approximately \$7.4 million.

Each party has the right to terminate the MSAs at any time on six months' prior written notice, provided that if the Company terminate the MSAs without cause, it will be obligated to pay Moon an equipment credit fee in the amount of \$1.0 million for each year remaining in the term, prorated for the portion of the year in which any such termination occurs. The MSAs also contain representations, covenants and indemnity provisions that are customary for agreements of this nature.

ITEM 9. CHANGES IN AND DISAGREEMENTS WITH ACCOUNTANTS ON ACCOUNTING AND FINANCIAL DISCLOSURE

Not applicable.

ITEM 9A. CONTROLS AND PROCEDURES

EVALUATION OF DISCLOSURE CONTROLS AND PROCEDURES

The Company maintains disclosure controls and procedures as defined in Rules 13a-15(e) and 15d-15(e) of the Securities Exchange Act of 1934, as amended (the "Exchange Act") that are designed to ensure that information required to be disclosed in our reports filed under the Exchange Act is recorded, processed, summarized and reported within the time periods specified in SEC rules and forms and that such information is accumulated and communicated to our management, including the Chief Executive Officer ("CEO") and Chief Financial Officer ("CFO"), as appropriate, to allow timely decisions regarding required disclosure.

Our management, including the CEO and CFO, evaluated the design and operation of our disclosure controls and procedures pursuant to Rules 13a-15(e) and 15d-15(e) under the Exchange Act as of December 31, 2019. Based on such evaluation, our CEO and CFO concluded the disclosure controls and procedures were not effective due to the material weaknesses in internal control over financial reporting described below.

MANAGEMENT'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING

Our management is responsible for establishing and maintaining adequate internal control over financial reporting as defined in Rules 13a-15(f) and 15d-15(f) under the Exchange Act. Our internal control over financial reporting is a process designed under the supervision of our Chief Executive Officer and Chief Financial Officer to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with accounting principles generally accepted in the United States of America ("GAAP").

Management's internal control over financial reporting includes those policies and procedures that (i) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company; (ii) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with GAAP and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company; and (iii) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements on a timely basis. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with policies and procedures may deteriorate.

A **material weakness** is a deficiency, or a combination of deficiencies, in internal control over financial reporting such that there is a reasonable possibility that a material misstatement of the Company's annual or interim financial statements will not be prevented or detected on a timely basis.

Management previously identified and reported material weaknesses in its Annual Report on Form 10-K for the Year Ended December 31, 2018. We conducted an evaluation of the effectiveness of the Company's internal control over financial reporting as of December 31, 2019 based on the criteria set forth in *Internal Control—Integrated Framework (2013)* issued by the Committee of Sponsoring Organizations of the Treadway Commission ("COSO"). Based on our assessment, we concluded that the Company did not maintain effective internal control over financial reporting as of December 31, 2019 as a result of the material weaknesses described below:

A. *Control environment, control activities and monitoring:*

The Company did not design and maintain effective internal controls over financial reporting related to control environment, control activities and monitoring based on the criteria established in the Committee of Sponsoring Organization Internal Control Integrated Framework including more specifically:

- Management did not implement effective oversight to support deployment of control activities due to (a) failure to establish clear accountability for the performance of internal control over financial reporting responsibilities in certain areas important to financial reporting and (b) failure to prioritize and implement related corrective actions in a timely manner.
- Management did not have effective monitoring controls over the periodic review of user access to applications and data and for user access to segregate duties within relevant financial applications.

B. *Establishment and review of certain accounting policies:*

The Company's controls applicable to establishment, periodic review for ongoing relevance and consistent application of material accounting policies in conformity with generally accepted accounting principles ("GAAP") including (i) revenue recognition and (ii) insurance-related assets and liabilities were not designed appropriately and thus failed to operate effectively. More specifically:

- Management did not maintain effective controls over sales contract origination occurring at its site locations. Specifically, there was no subsequent review of contract entry at site locations or corporate and no approved master price listing.
- Management did not have effective review and monitoring controls over revenue recognition with respect to the Accounting Standards Codification 606, Revenues from Contracts with Customers, to timely detect misstatements in income statement and balance sheet accounts. There was no oversight monitoring at corporate for contract cancellations, and the timely and accurate servicing of contracts for proper revenue recognition.
- Management did not maintain effective completeness and accuracy controls at a level of precision to timely detect misstatements related to the insurance related assets and liabilities.

C. *Reconciliation of certain general ledger accounts to supporting details:*

The Company's controls over the reconciliation of amounts recorded in the general ledger for "Cemetery property" and "Deferred revenues" on the consolidated balance sheets were not designed appropriately and thus failed to operate effectively. More specifically:

- Management did not have effective segregation of duties over the preparation and subsequent review of its deferred revenue reconciliation process at a sufficient level of precision to timely detect potential misstatements of the related income statement and balance sheet accounts.
- Management did not consistently reconcile these general ledger account balances to supporting documentation.

D. *Accurate and timely relief of deferred revenues and corresponding recognition of income statement impacts:*

The Company's internal controls designed to prevent a material misstatement in the recognized amount of "Deferred revenues" as of the balance sheet date were not designed appropriately. Specifically, the Company concluded that it did not design effective controls that would lead to a timely identification of a material error in "Deferred revenues" due to failure to accurately and timely relieve the liability when the service was performed, or merchandise was delivered. Further, the Company's review controls designed to detect such errors did not operate at the appropriate level of precision to identify such error. More specifically:

- Management did not have effective review and monitoring controls over the revenue, cost of goods sold and deferred balances of pre-acquisition contracts at a sufficient level of precision to timely detect potential misstatements of the related income statement and balance sheet accounts.
- Management did not have effective review and monitoring controls over the results of ongoing deferred revenue testing at a sufficient level of precision to detect potential misstatements of the related balance sheet accounts.

Our management communicated the results of its assessment to the Audit Committee of the Board of Directors.

STATUS OF REMEDIATION OF MATERIAL WEAKNESSES

Management is committed to the remediation of the material weaknesses described above, as well as the continued improvement of our internal control over financial reporting. We have identified and are implementing, the actions described below to remediate the underlying causes of the control deficiencies that gave rise to the material weaknesses. As we continue our evaluation and improve our internal control over financial reporting, management may modify the actions described below or identify and take additional measures to address control deficiencies. Until the remediation efforts described below, including any additional measures management identifies as necessary, are completed, the material weaknesses described above will continue to exist.

A. To address the material weakness in control environment, control activities and monitoring, the Company is:

- Re-evaluating its internal controls over financial reporting program including our risk assessment process, internal controls and process documentation;
- Enhancing the existing and developing more appropriate corporate monitoring controls to provide reasonable assurance that the Company maintains sufficient oversight of the performance of internal controls;
- Planning to provide internal controls training throughout the Company;
- Implementing a project team with appropriate subject matter expertise to oversee and monitor the remediation plans and status of all internal control deficiencies; and
- Re-evaluating security and access rights reporting from relevant financial applications and databases and determining the appropriateness of access as well as potential segregation of duties conflicts.

Management will continue to review such actions and progress with the Audit Committee. The remediation of this weakness in the control environment will contribute to the remediation of each of the additional material weaknesses described below.

B. To address the material weakness associated with the establishment and periodic review of certain accounting policies for compliance with applicable GAAP that gave rise to potentially inaccurate or untimely revenue recognition and accounting for insurance-related assets and liabilities, management is performing a comprehensive review of the Company's existing accounting policies to provide reasonable assurance of compliance with GAAP. More specifically, the Company plans to:

- Implement new controls over sales contract origination in order to monitor the completeness and accuracy of contract information recorded in the system; this includes validation of the accuracy of contract data in the contract management system, comparing pricing to approved standard price lists and/or implementing pricing approval workflow; and, validating merchandise and perpetual trust amounts and percentages.
- Develop a process to evaluate contract cancellations and to facilitate the timely and accurate servicing of contracts for proper revenue recognition.
- Implement additional controls over the input data related to the completeness and accuracy of the calculation provided by the actuary for the related insurance assets and liabilities; and

C. To address the material weakness associated with controls over the reconciliation of amounts in cemetery property and deferred revenue, management is in the process of reassessing its existing policies and designing procedures to:

- Implement independent review procedures of all deferred revenue reconciliations
- Validate the completeness and accuracy of cemetery property activity by comparing system data to information provided by the site locations in order to assess cemetery property and deferred revenue balances.

As noted in Section B. above, Management's implementation of and enhancement of sales contract origination, servicing, and revenue recognition and cost controls will contribute to the improvement of the quality of the cemetery property and deferred revenue reconciliations.

D. To address the material weakness regarding accurate and timely relief of deferred revenue and corresponding income statement impacts, the Company continues to refine controls and introduce additional monitoring controls which will operate at an appropriate level of precision to identify material misstatements in "Deferred revenues." More specifically, Management plans to implement additional review procedures and steps for its deferred revenue analysis, which includes analyzing historical not on system (NOS) contracts, comparing trust liability to its trust asset basis, and automating the match of purchase receipts to servicing data in the contract management system.

[Table of Contents](#)

We believe these measures will remediate the material weaknesses noted. As we continue to evaluate and work to remediate the control deficiencies that gave rise to the material weaknesses, we may determine that additional measures or time are required to address the control deficiencies or that we need to modify or otherwise adjust the remediation measures described above. We will continue to assess the effectiveness of our remediation efforts in connection with our evaluation of our internal control over financial reporting. Also, we believe the corrective actions and controls need to be in operation for a sufficient period of time for management to conclude that the control environment is operating effectively and has been adequately tested through audit procedures.

REMEDICATION OF PREVIOUS MATERIAL WEAKNESSES

To address the material weakness associated with management not maintaining effective controls over the assessment of condition and impairment of allocated and un-allocated merchandise inventory due to excessive or deterioration damage, the Company designed and implemented additional controls to identify and assess excess or damage merchandise inventory and record appropriate reserves.

To address the material weakness associated with management not maintaining effective segregation of duties over revenue recognition with respect to the ASC 606 transition adjustment and subsequent calculations at a sufficient level of precision to timely detect misstatements in the related income statement and balance sheet account, the Company has automated the calculations and implemented an independent review process

CHANGES IN INTERNAL CONTROL OVER FINANCIAL REPORTING

Our remediation efforts were ongoing during our last fiscal quarter ended December 31, 2019. Other than the remediation steps described above, there were no other material changes in our internal control over financial reporting identified in management's evaluation pursuant to Rules 13a-15(d) and 15d-15(d) of the Exchange Act during the quarter ended December 31, 2019 that materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

ITEM 9B. OTHER INFORMATION

None.

PART III**ITEM 10. DIRECTORS, EXECUTIVE OFFICERS AND CORPORATE GOVERNANCE****DIRECTORS AND EXECUTIVE OFFICERS OF STONEMOR INC.**

The following table shows information regarding our executive officers of as of March 1, 2020.

<u>Name</u>	<u>Age</u>	<u>Positions with StoneMor Inc.</u>
Joseph M. Redling	61	President, Chief Executive Officer and Director
Jeffrey DiGiovanni (1)	43	Chief Financial Officer and Senior Vice President
Austin K. So	46	Senior Vice President, Chief Legal Officer and Secretary
Tom Connolly	54	Senior Vice President of Business Planning and Operations

(1) Jeffrey DiGiovanni has served as Chief Financial Officer and Senior Vice President since September 19, 2019. Garry P. Herdler served as Chief Financial Officer and Senior Vice President from April 15, 2019 to September 18, 2019. Mark Miller served as Chief Financial Officer and Senior Vice President from May 16, 2017 to April 14, 2019.

Our Board of Directors (the “Board”) is divided into three classes, with the terms of one class expiring at each annual meeting of stockholders. Upon the expiration of a term of a class of directors, the directors in such class are elected for a term of three years and until their respective successors are duly elected and qualified or until their earlier resignation or removal. Andrew Axelrod serves as Chairman of our Board.

We are a “controlled company” within the meaning of the New York Stock Exchange listing standards. As a controlled company, we are not subject to the requirements under those listing standards that a majority of our directors and all of the members of our Compensation, Nominating and Governance Committee be independent. However, our Corporate Governance Guidelines do require that a majority of our directors, and the charter of our Compensation, Nominating and Governance Committee requires that all of its members, be independent within the meaning of those standards.

The following table shows information regarding our directors as of March 1, 2020:

<u>Name</u>	<u>Age</u>	<u>Class</u>	<u>Director Since</u>	<u>Annual Meeting at Which Term Will Expire</u>
Andrew Axelrod	37	III	2019	2022
Spencer E. Goldenberg	37	I	2019	2020
Robert B. Hellman, Jr.	60	II	2004	2021
David Miller	60	III	2019	2022
Stephen J. Negrotti	68	II	2018	2021
Joseph M. Redling	61	III	2018	2022
Patricia D. Wellenbach	62	I	2019	2020

We are party to a Nomination and Director Voting Agreement dated as of September 17, 2018 (as amended on February 4, 2019 and June 27, 2019, the “DVA”) with Axar Capital Management, LP, certain funds and managed accounts for which it serves as investment manager and its general partner, Axar GP, LLC (collectively, the “Axar Entities”), GP Holdings and Robert B. Hellman, Jr., as trustee under the Voting and Investment Trust Agreement for the benefit of American Cemeteries Infrastructure Investors LLC (“ACII” and, collectively with GP Holdings, the “ACII Entities”). Under the DVA, the Axar Entities have the option to designate up to three nominees to our Board (or, if the number of directors is increased, at least three-sevenths of the whole number of directors). Following the refinancing or repayment of our Senior Secured Notes, the number of directors the Axar Entities have the right to nominate is subject to reduction if they or their affiliates (collectively, the “Axar Group”) collectively beneficially own less than 15% of our outstanding common stock. The DVA also provides that, for so long as the ACII Entities and their affiliates (collectively, the “ACII Group”) collectively beneficially own at least 4% of our outstanding common stock, the ACII Entities are entitled to designate one nominee to our Board. The Axar Entities and the ACII Entities also agreed to vote their shares in favor of the election of any such nominees.

Any nominee submitted by the Axar Entities or ACII is subject to the Compensation, Nominating and Governance Committee’s reasonable determination that the nominee (i) is suitable to serve on the Board in accordance with the customary standards of suitability for directors of NYSE listed companies, (ii) is not prohibited from serving as a director pursuant to any rule or regulation of the SEC or the NYSE and (iii) is not an employee, manager or director of any entity engaged in the death care

business. Pursuant to the terms of the DVA, the Axar Entities have designated Messrs. Axelrod, Miller and Goldenberg as nominees and the ACII Entities have designated Mr. Hellman as a nominee.

Our advance notice bylaws require that our stockholders desiring to nominate a candidate for election as a director must submit a notice to us not later than 90 days prior to the first anniversary of the date on which we mailed our proxy statement to stockholders for our most recent annual meeting of stockholders, subject to certain exceptions, including that any such notice for our first annual meeting of stockholders must be submitted not later than 90 days prior to the date of the meeting or, if the date of such meeting is first publicly announced less than 100 days prior to the meeting, at least 10 days prior to the date of the meeting. Any such notice must set forth:

- the name and address of the stockholder giving the notice and the beneficial owner, if any, on whose behalf the nomination is made;
- the class and number of shares of our common stock that are owned beneficially and held of record by such stockholder and such beneficial owner;
- the investment strategy or objective, if any, of such stockholder and certain specified associates who are not individuals;
- the disclosure of any short positions or other derivative positions relating to the shares of our common stock held by such stockholder and such beneficial owner, such information to include, and be updated to reflect any material change in, such positions from the period beginning six (6) months prior to the nomination through the time of the annual meeting;
- a description of any proxy, contract, arrangement, understanding or relationship pursuant to which such stockholder and such beneficial owner has a right to vote any shares of any of our securities;
- a representation that such stockholder is a holder of record of our stock entitled to vote at such meeting, will continue to be a holder of record of stock entitled to vote at such meeting through the date of the meeting and intends to appear in person or by proxy at the meeting to bring such nomination or other business before the meeting;
- a representation as to whether such stockholder or beneficial owner intends or is part of a group that intends to deliver a proxy statement or form of proxy to holders of at least the percentage of the voting power of our outstanding stock required to approve or adopt the proposal or to elect each such nominee;
- a description of any agreement, arrangement or understanding with respect to the nomination or other business between or among such stockholder, beneficial owner or any other person, including without limitation any agreements that would be required to be disclosed pursuant to Item 5 or Item 6 of Schedule 13D under the Exchange Act (regardless of whether the requirement to file a Schedule 13D is applicable);
- all information relating to the proposed nominee as would be required to be disclosed in solicitations of proxies for election of directors pursuant to Regulation 14A under the Exchange Act ;
- a description of all direct and indirect compensation and other material monetary agreements, arrangements and understandings during the previous three years, and any other material relationships, between or among each stockholder giving notice and the beneficial owner, if any, on whose behalf the nomination is made, on the one hand, and each proposed nominee, and his or her respective affiliates and associates, or others acting in concert therewith, on the other hand, including, without limitation all information that would be required to be disclosed pursuant to Rule 404 promulgated under Regulation S-K if the stockholder making the nomination and any beneficial owner on whose behalf the nomination is made, if any, or any affiliate or associate thereof or person acting in concert therewith, were the "registrant" for purposes of such rule and the nominee were a director or executive officer of such registrant;
- the nominee's written consent to being named in the proxy statement as a nominee and to serving as a director if elected; and
- attaching (A) a completed director nominee questionnaire in the form we require (which form the stockholder providing notice shall request from our Secretary and which we shall provide within ten (10) days of such request) and (B) a completed and signed written representation and agreement, in the form we require (which form the stockholder providing notice shall request from our Secretary and which we shall provide within ten (10) days of such request), that the proposed nominee:(i) is not and will not become a party to any agreement, arrangement or understanding with, and has not given any commitment or assurance to, any person or entity as to how such proposed nominee, if elected as one of our directors, will act or vote on any issue or question (a "Voting Commitment") that has not been disclosed to us or any Voting Commitment that could limit or interfere with the proposed nominee's ability to comply, if elected as one of our directors, with the proposed nominee's fiduciary duties under applicable law; (ii) is not and will not become a party to any agreement, arrangement or understanding with any person or entity other than us with respect to

[Table of Contents](#)

any direct or indirect compensation, reimbursement or indemnification in connection with service or action as one of our directors that has not been disclosed to us; (iii) would be in compliance, if elected as one of our directors, and will comply with applicable law, applicable rules of the New York Stock Exchange and all or our applicable publicly disclosed corporate governance, conflict of interest, corporate opportunity, confidentiality and stock ownership and trading policies and guidelines; (iv) will tender, promptly following such proposed nominee's election or reelection, an irrevocable resignation effective upon such proposed nominee's failure to receive the required vote for re-election at the next meeting at which such proposed nominee would face re-election and upon acceptance of such resignation by the Board of Directors, in accordance with the Board of Director's policies or guidelines on Director elections and (v) intends to serve a full term if elected as one of our directors.

EXECUTIVE OFFICERS AND BOARD MEMBERS

A brief biography for our executive officer who also serves as one of the directors of the Board is included below.

Joseph M. Redling has served as our President and Chief Executive Officer since July 18, 2018. Prior to his appointment, Mr. Redling served as the Chief Operating Officer of Vonage Holdings, Inc., a billion-dollar communications company, where he managed the day to day operations of the company's consumer and B2B businesses. Prior to the Chief Operating Officer position, he was President of Consumer Services for Vonage overseeing its large consumer business unit. Prior to that, Mr. Redling was President and Chief Executive Officer of Nutrisystem, Inc., a leader in the weight-loss industry. His experience also includes over a decade with Time Warner and AOL where he held a number of senior executive level roles including Chief Marketing Officer, President of Paid Services and Customer Management, President of the AOL Access Business and CEO of AOL International.

ADDITIONAL DIRECTORS

A brief biography for each non-executive director of the Board is included below.

Andrew Axelrod was appointed to and named Chairman of the Board in June 2019. Mr. Axelrod founded Axar Capital Management LP, an investment management firm, in April 2015 and serves as its Managing Partner and Portfolio Manager. He has been the Chief Executive Officer and Executive Chairman of the board of directors of Axar Acquisition Corp. since October 2016. Before founding Axar Capital Management, Mr. Axelrod worked at Mount Kellett Capital Management LP, a private equity investment firm, from 2009 to 2014. At Mount Kellett Capital Management, he was promoted to Co-Head of North America Investments in 2011 and became a Partner in 2013. Prior to joining Mount Kellett Capital Management, Mr. Axelrod worked at Kohlberg Kravis Roberts & Co. L.P. from 2007 to 2008 and The Goldman Sachs Group, Inc. from 2005 to 2006. Mr. Axelrod has served as chairman of the board of directors of Terra Capital Partners since February 2018. Mr. Axelrod graduated magna cum laude with a B.S. in Economics from Duke University. Mr. Axelrod's leadership of the Company's largest common shareholder and his extensive experience in financing, investments and restructurings provides critical skills to the Board as the we continue to implement our turnaround plan.

Spencer Goldenberg was appointed to the Board in June 2019. He serves as the Chief Financial Officer for Menin Hospitality, an owner and operator of hotels, restaurants and commercial retail establishments across the United States ("U.S.") with a concentration in the southeast U.S. and Chicago. Prior to joining Menin Hospitality, Mr. Goldenberg was a partner in the accounting firm of Gerstle, Rosen & Goldenberg P.A. from February 2008 to June 2015. Mr. Goldenberg has served as an independent director of Terra Property Trust, Inc. and its subsidiary, Terra Secured Income Fund 6, and is the chairman of the audit committee of Terra Secured Income Fund 6. From October 2005 until February 2008, he served as a legislative aide to Florida State Senator Gwen Margolis. Mr. Goldenberg holds an active certified public accountant's license in the state of Florida. He holds a B.A. in International Affairs from Florida State University. Mr. Goldenberg's extensive finance, accounting and audit experience enhances the ability of the Board to oversee the Company's financial performance and reporting.

Robert B. Hellman, Jr. was appointed to the Board in April 2004. Mr. Hellman co-founded American Infrastructure Funds ("AIM") in 2006 and has been an infrastructure and private real assets investor for over 25 years. He has been an investor and director in a wide variety of industries, including agriculture, building materials, forest products, energy production and distribution, death care, entertainment, health and fitness, and real estate. On behalf of AIM, he currently holds three patents on the application of the design of innovative financial security structures. Mr. Hellman began his private equity career at McCown DeLeeuw in 1987, and previously was a consultant with Bain & Company, where he was one of the founding members of Bain's Tokyo office. Mr. Hellman serves on the board of a number of private companies. He is also a member of the Board of the Stanford Institute for Economic Policy Research and President of Stanford's DAPER Investment Fund. He received an M.B.A. from the Harvard Business School with Baker Scholar honors, an M.S. in economics from the London School of Economics, and a B.A. in economics from Stanford University. Mr. Hellman brings to the Board extensive investment management and capital raising experience, combined with excellent leadership and strategic skills.

[Table of Contents](#)

David Miller was appointed to the Board in June 2019. Mr. Miller has served as the Chairman of the board of JG Wentworth since February 2018. Mr. Miller served as a Senior Advisor to the Blackstone Tactical Opportunities Fund from March 2015 until February 2018. Prior to Blackstone, Mr. Miller served as Chief Executive Officer and Chairman of JGWPT Inc., the holding company for J.G. Wentworth. Prior to JGWPT, Mr. Miller was Executive Vice President at ACE, responsible for ACE's International Accident and Health Insurance business. Prior to ACE, Mr. Miller was President and Chief Executive Officer of Kemper Auto and Home Insurance. Prior to Kemper, Mr. Miller was Chief Operating Officer of Provident Direct Insurance. Mr. Miller has served as a director of Ellington Residential Mortgage (NYSE: EARN) since 2013, as a director of Lombard International Assurance since July 2015 and as a director of J.G. Wentworth since January 2018. Mr. Miller has a BSEE in electrical engineering from Duke University and a MBA in Finance from The Wharton School of the University of Pennsylvania. Mr. Miller's extensive experience as a senior executive will provide the board of directors with additional expertise in corporate leadership and governance.

Stephen J. Negrotti was appointed to the Board in April 2018. Mr. Negrotti was most recently President and CEO of Turner Investments Inc. ("Turner"), an investment manager, from April 2014 until October 2015. He also served as a member of the board of directors and President of the Turner Family of Mutual Funds during that time. Mr. Negrotti has been self-employed as an independent certified public accountant and a consultant since October 2015 and was also employed in that capacity from January 2012 until joining Turner. Mr. Negrotti has over 40 years of finance and administration experience. He joined Ernst & Young in Philadelphia in 1976 and was a Partner at Ernst & Young LLP from 1986 through 2011, coordinating services to financial industry clients and acting as an advisor in Ernst & Young's Global Private Equity practice in New York. Mr. Negrotti holds an M.B.A in Finance from Drexel University and a Bachelor's degree in Accounting from The Pennsylvania State University. Mr. Negrotti brings to the Board significant experience in financial oversight and accounting matters.

Patricia D. Wellenbach was appointed to the Board in April 2018. She has been President and CEO of Philadelphia's Please Touch Museum since November 2015. In such capacity, Ms. Wellenbach is responsible for management and oversight of one of the top 10 children's museums in the country. The Museum employs 100 people and has a budget of \$10.0 million. In addition, Ms. Wellenbach works closely with the Museum's board of trustees and is a steward of a 100,000 square foot building on the National Historic Register. The building is owned by the City of Philadelphia, and as such Ms. Wellenbach works closely with city leaders on the preservation of this historic landmark building. From February 2013 to October 2015, Ms. Wellenbach was President and CEO of Green Tree School and Services, a non-residential school and behavioral health clinic for children with autism and severe emotional disturbances. In such capacity, Ms. Wellenbach oversaw a budget of \$9.0 million, managed the construction of a new facility and negotiated contracts with two unions. The complexity of the medical and educational needs of the children required Ms. Wellenbach to have experience with a high level of regulatory and compliance issues. From October 2007 to January 2013, Ms. Wellenbach advised companies as President and CEO of Sandcastle Strategy Group, LLC. Ms. Wellenbach currently serves on the boards of Thomas Jefferson University (from July 2015) and the Philadelphia Mayor's Cultural Advisory Board (from September 2016). Ms. Wellenbach previously was a member of the board of directors at the Reinvestment Fund, a CDFI fund that makes community impact investments in areas of work force development, charter schools, food access and other community needs, from March 2010 until December 2017. Ms. Wellenbach is also a member of the National Association of Corporate Directors, Women Corporate Directors, the Forum of Executive Women and the Pennsylvania Women's Forum. Ms. Wellenbach holds a degree from the Boston College School of Nursing and a certificate from the UCLA Anderson School of Management's Healthcare Executive Program. Ms. Wellenbach brings to the Board significant experience in managing complex businesses in transition and restructuring, merger and acquisition experience both as a chief executive officer and as a board member and experience with risk, regulatory and compliance issues.

EXECUTIVE OFFICERS (NON-BOARD MEMBERS)

A brief biography for each of our executive officers who do not also serve on the Board are as follows:

Jeffrey DiGiovanni was appointed our Chief Financial Officer in September 2019 and had previously served as our Chief Accounting Officer since September 2018. From January 2012 until joining the Company in September 2018 as our Chief Accounting Officer, he was Managing Director at Pine Hill Group, a leading accounting and transaction advisory firm with offices in Philadelphia, New York City and Princeton, New Jersey, where he worked with clients to deliver services including readiness for initial public offerings, financial reporting including reporting to the SEC and technical accounting assistance on complex transactions. He holds a Bachelor of Science degree in Accounting and a Master of Science in Financial Services from Saint Joseph's University and is a Certified Public Accountant.

Tom Connolly was appointed our Senior Vice President of Business Planning and Operations in September 2019. Prior to joining the Company, he served as Vice President, Business Operations for Brookstone, an omni channel business with mall, airport, ecommerce and wholesale divisions. Previously, Tom worked for Vestis Retail Group (Bob's Stores, Eastern Mountain Sports and Sport Chalet) and EMS. Tom possesses a broad range of professional competencies, including: finance, strategic planning, analytics, marketing, ecommerce, wholesale, airport retail, merchandise planning, operations, real estate, store

operations, organizational design and human resources. He earned a Bachelor of Arts in Political Science from Haverford University.

Austin K. So was appointed as our Senior Vice President, Chief Legal Officer and Secretary in July 2016. Prior to joining the Company, Mr. So was the Division General Counsel and Secretary of Heraeus Incorporated, a global manufacturing conglomerate, from 2012 to 2016. Leading a team of lawyers based in Germany, China and the U.S., Mr. So oversaw litigation, mergers and acquisitions, commercial transactions, government investigations, compliance, export control, trade law and other legal matters. From 2002 to 2012, Mr. So practiced both transactional law and litigation at corporate law firms in New York City. Mr. So received an A.B. from Harvard College and a J.D. from The University of Pennsylvania Law School.

BOARD MEETINGS AND EXECUTIVE SESSIONS, COMMUNICATIONS WITH DIRECTORS AND BOARD COMMITTEES

In fiscal year 2019, the Board held ten meetings. Each director then in office attended at least 75% of these meetings and the meetings of the committees of the Board on which such director served, either in person or by teleconference.

The Board holds regular executive sessions, in which non-management board members meet without any members of management present. Mr. Axelrod, Chairman of the Board, presides at regular sessions of the non-management members of the Board. In addition, our independent directors, excluding any non-management directors who are not independent, also meet at least annually.

Our Board welcomes communications from our stockholders and other interested parties. Stockholders and any other interested parties may send communications to our Board, any committee of the Board, the Chairman of the Board, the Lead Independent Director, if one has been appointed, or any other director in particular to:

**StoneMor Inc.
3600 Horizon Boulevard
Trevose, Pennsylvania 19053**

Stockholders and any other interested parties should mark the envelope containing each communication as "Stockholder Communication with Directors" and clearly identify the intended recipient(s) of the communication. Our Senior Vice President and Chief Legal Officer will review each communication received from stockholders and other interested parties and will forward the communication, as expeditiously as reasonably practicable, to the addressees if: (1) the communication complies with the requirements of any applicable policy adopted by the Board relating to the subject matter of the communication and (2) the communication falls within the scope of matters generally considered by the Board. To the extent the subject matter of a communication relates to matters that have been delegated by the Board to a committee or to one of our executive officers, then our Senior Vice President and Chief Legal Officer may forward the communication to the executive officer or chairman of the committee to which the matter has been delegated. The acceptance and forwarding of communications to the members of the Board or an executive officer does not imply or create any fiduciary duty of the Board members or executive officer to the person submitting the communications.

The Board has an Audit Committee, a Trust and Compliance Committee and a Compensation, Nominating and Governance Committee (the "Compensation Committee"). The Board appoints the members of such committees. The members of the committees and a brief description of the functions performed by each committee are set forth below.

Audit Committee

The current members of the Audit Committee are Messrs. Goldenberg, Miller and Negrotti (Chair). The primary responsibilities of the Audit Committee are to assist the Board in its general oversight of our financial reporting, internal controls and audit functions, and it is directly responsible for the appointment, retention, compensation and oversight of the work of our independent auditors. The Audit Committee's charter is posted on our website at www.stonemor.com under the "Corporate Governance" section of our "Investors" webpage. Information on our website does not constitute a part of this Annual Report.

All current committee members qualify as "independent" under applicable standards established by the SEC and the NYSE for members of audit committees. In addition, Mr. Negrotti has been determined by the Board to meet the qualifications of an "audit committee financial expert", having the necessary accounting or related financial management expertise, in accordance with the standards established by the SEC and NYSE. The "audit committee financial expert" designation is a disclosure requirement of the SEC related to Mr. Negrotti's experience and understanding with respect to certain accounting and auditing matters. The designation does not impose any duties, obligations or liabilities that are greater than those generally imposed on

[Table of Contents](#)

Mr. Negrotti as a member of the Audit Committee and the Board, and it does not affect the duties, obligations or liabilities of any other member of the Board.

Trust and Compliance Committee

The current members of the Trust and Compliance Committee are Messrs. Axelrod (Chair) and Redling and Ms. Wellenbach. The primary responsibilities of the Trust and Compliance Committee are to assist the Board in fulfilling its responsibility in the oversight management of merchandise trusts and perpetual care trusts (collectively, the "Trusts") and to review and recommend an investment policy for the Trusts, including (i) asset allocation, (ii) acceptable risk levels, (iii) total return or income objectives, (iv) investment guidelines relating to eligible investments, diversification and concentration restrictions and (v) performance objectives for specific managers or other investments. The Trust and Compliance Committee also oversees matters of non-financial compliance, including our overall compliance with applicable legal and regulatory requirements.

Compensation, Nominating and Governance Committee

The current members of the Compensation Committee are Messrs. Goldenberg, Hellman and Miller (Chair). The primary responsibilities of the Compensation Committee are to oversee compensation decisions for our non-management directors and executive, as well as our long-term incentive plan and to select and recommend nominees for election to the Board.

CORPORATE CODE OF BUSINESS CONDUCT AND ETHICS AND CORPORATE GOVERNANCE GUIDELINES

We have adopted a Code of Business Conduct and Ethics which is applicable to all of our directors, officers and employees, including our principal financial officer, principal accounting officer or controller or persons performing similar functions. The Code of Business Conduct and Ethics incorporates guidelines designed to deter wrongdoing and to promote honest and ethical conduct and compliance with applicable laws and regulations. If any amendments are made to the Code of Business Conduct and Ethics or if we grant any waiver, including any implicit waiver, from a provision of the code to any of our financial managers, we will disclose the nature of such amendment or waiver on our website (www.stonemor.com) or in a current report on Form 8-K. We have also adopted Corporate Governance Guidelines which, together with the Code of Business Conduct and Ethics and our bylaws, constitute the framework for our corporate governance.

The Code of Business Conduct and Ethics and the Corporate Governance Guidelines are publicly available on our website at www.stonemor.com under the "Corporate Governance" section of our "Investors" webpage. Information on our website does not constitute a part of this Annual Report.

SECTION 16(a) BENEFICIAL OWNERSHIP REPORTING COMPLIANCE

Per the Securities and Exchange Act (as amended, the "Exchange Act"), Section 16(a) ("Section 16(a)"), directors, executive officers and beneficial owners of more than 10% of common units, if any, are required to file reports of ownership and reports of changes in ownership with the SEC. Our directors of the Board, executive officers and beneficial owners of more than 10% of our common shares are also required to furnish us with copies of all such reports that are filed. Based solely on our review of copies of such forms and amendments and on written representations from Section 16(a) reporting individuals, we believe that all of the directors of our Board, executive officers and beneficial owners of more than 10% of our common stock filed the required reports on a timely basis under Section 16(a) during the year ended December 31, 2019, except that:

- One Form 4 was not timely filed for each of Martin R. Lautman, Stephen J. Negrotti, Leo J. Pound, Fenton R. Talbott and Patricia D. Wellenbach to report one award of restricted phantom units in connection with the March 2019 board meeting;
- One Form 4 was not timely filed for each of Joseph M. Redling, Garry P. Herdler, Jeffrey DiGiovanni, Austin K. So and James Steven Ford to report one deemed sale of units to the Partnership on August 1, 2019 in connection with the withholding of units in satisfaction of the reporting person's tax withholding obligations; and
- Two additional Forms 4 were not timely filed by Messrs. Redling and So and four additional Forms 4 were not timely filed by Mr. Ford to report a corresponding number of deemed sales of units to the Partnership in connection with the withholding of units in satisfaction of the reporting person's tax withholding obligations.

ITEM 11. EXECUTIVE COMPENSATION

SUMMARY COMPENSATION TABLE

The following table sets forth summary information relating to all compensation awarded to, earned by or paid to the individuals listed in the table below, collectively referred to as our "named executive officers" or "NEOs," for all services rendered in all capacities to us during the years noted:

Name and Principal Position	Year	Salary (\$)	Bonus (1) (\$)	Equity Awards (2) (\$)	Option Awards (3) (\$)	Non-Equity Incentive Plan Compensation (\$)	All Other Compensation (4) (\$)	Total (\$)
Joseph M. Redling (5) Chief Executive Officer and President	2019	700,000	700,000	1,036,088	857,173	—	796	3,294,056
	2018	317,692	325,000	2,910,000	—	—	666	3,553,358
Jeffrey DiGiovanni (6) Chief Financial Officer and Senior Vice President	2019	275,000	175,000	191,500	154,291	—	—	795,791
Garry P. Herdler (7) Former Chief Financial Officer and Senior Vice President	2019	199,038	207,692	1,053,250	—	—	468,621	1,928,601
James S. Ford (8) Former Chief Operating Officer	2019	311,538	50,000	344,700	—	—	405,128	1,111,366
Austin K. So Senior Vice President, Chief Legal Officer and Secretary of the Company	2019	375,000	187,500	344,700	154,291	—	—	1,061,491
	2018	375,000	200,000	313,969	—	—	2,279	891,248

- (1) Represents bonus amounts earned with respect to the applicable year except as otherwise indicated.
- (2) Represents the aggregate grant date fair value of equity awards in accordance with ASC 718. In 2019, Messrs. DiGiovanni, Ford, Redling and So received TVUs and PVUs under the 2019 Plan with aggregate grant date fair values of \$191,500, \$344,700, \$1,036,088 and \$344,700, respectively, if the target conditions were met in each of the three vesting periods. The values of these awards would be \$222,347, \$437,240, \$1,554,321 and \$437,240, respectively, if the maximum conditions were met in each of the three vesting periods. The calculation of the aggregate grant date fair value of the equity awards assumes performance conditions for the PVUs were met on the grant date of the equity awards.
- (3) Represents the aggregate grant date fair value of option awards in accordance with ASC 718.
- (4) All other compensation for 2019 and 2018 include the following personal benefits:

Name	Year	Benefits (\$)		
		Airfare	Transportation	Other
Joseph M. Redling	2019	176	620	—
	2018	—	162	504
Garry P. Herdler	2019	234	626	17,261
James S. Ford	2019	1,886	1,113	27,129
Austin K. So	2019	—	—	—
	2018	—	—	2,279

- (5) Mr. Redling commenced service as our Chief Executive Officer and President on July 18, 2018.
- (6) Mr. DiGiovanni commenced service as our Chief Financial Officer and Senior Vice President on September 19, 2019. Prior to September 19, 2019, Mr. DiGiovanni served as our Chief Accounting Officer from September 5, 2018.

[Table of Contents](#)

- (7) Mr. Herdler served as Chief Financial Officer and Senior Vice President from April 15, 2019 to September 18, 2019. Mr. Herdler continued to serve us as a consultant through December 31, 2019. The amount set forth under All Other Compensation for 2019 includes \$450,500 Mr. Herdler earned in consulting fees, through ORE Management LLC, from September 18, 2019 to December 31, 2019. For further details on our consulting agreement with Mr. Herdler, see Part III, Item. 11. *Executive Compensation – Agreements with Named Executive Officers*.
- (8) Mr. Ford served as our Chief Operating Officer until October 1, 2019. The amount set forth under All Other Compensation for 2019 includes \$375,000 in severance payments to which Mr. Ford became entitled.”

OUTSTANDING EQUITY AWARDS AT DECEMBER 31, 2019

The following table sets forth information with respect to outstanding equity awards at December 31, 2019 for our named executive officers:

Name (1)	Option Awards			Stock Awards			
	Number of securities underlying unexercised options (#) exercisable	Number of securities underlying unexercised options (#) unexercisable	Equity Incentive Plan Awards: Number of securities underlying unexercised unearned options (#)	Option Exercise Price \$	Option Expiration Date	Number of Unearned Shares, Units or Other Rights That Have Not Vested (#)	Market or Payout Value of Unearned Shares, Units or Other Rights That Have Not Vested (\$)(2)
Joseph M. Redling	—	2,500,000	2,500,000	1.20	12/18/2029	515,625	747,656
Jeffrey DiGiovanni	—	450,000	450,000	1.20	12/18/2029	—	—
Austin K. So	—	450,000	450,000	1.20	12/18/2029	—	—

(1) No unvested or unexercised equity awards were held at December 31, 2019 by any named executive officer not listed in this table.

(2) The market value of this outstanding award has been computed by multiplying the closing price of our common units on December 31, 2019 by the number of unvested units held by Mr. Redling.

AGREEMENTS WITH NAMED EXECUTIVE OFFICERS

The following is a summary of certain material provisions of agreements between the Company and our named executive officers.

Joseph M. Redling

Joseph M. Redling and the Company are parties to an employment agreement dated June 29, 2018 pursuant to which Mr. Redling serves as the Chief Executive Officer and Senior Vice President of the Company. Mr. Redling’s initial base salary under the agreement is \$700,000 per year, which base salary is subject to annual review by the Board. Any decrease in base salary shall be made only to the extent we contemporaneously and proportionately decreases the base salaries of all of the Company’s senior executives.

The agreement provides that Mr. Redling is eligible to receive an annual incentive cash bonus with respect to each calendar year of the Company, provided that he will not be eligible to receive such bonus if he is not employed on the last day of the calendar year to which such bonus relates. The target amount of the cash bonus is 100% of his base salary with respect to the applicable calendar year and is to be based on specific individual and company performance goals established by the Compensation Committee and as described in his employment agreement. With respect to calendar year 2018, the agreement provides that Mr. Redling was eligible for a pro-rated cash bonus based upon the time Mr. Redling was employed by the Company during calendar year 2018.

The agreement also provided that Mr. Redling was entitled to receive an initial grant of restricted common units in the Partnership of 750,000 units. Such restricted common units will vest, if at all, in equal quarterly installments over the four year period following the date of grant and will have rights to distributions consistent with fully vested common units in the Partnership. The grant of such restricted common units was made on July 18, 2018, and is subject to such other terms and conditions as are set forth in the Executive Restricted Unit Agreement entered into between Mr. Redling and the Company at the time of grant. In accordance with the terms of the Merger Agreement, Mr. Redling’s restricted common units that had vested as of the effective date of the C-Corporation Conversion were converted into common shares, while his unvested restricted common units were converted into restricted common shares and remain subject to the same vesting schedule.

[Table of Contents](#)

Under the agreement, Mr. Redling is also entitled to participate in the 2019 Plan for the 2019 calendar year and each calendar year thereafter, to the extent that the Company offers the 2019 Plan to all senior executives of the Company. Mr. Redling's participation in the 2019 Plan with respect to the 2019 calendar year and each calendar year, if offered by the Company, shall be in an annual amount equal to 150% of his base salary, with 50% of such annual amount vesting in equal annual installments over three years and 50% of the annual amount vesting based upon attainment of performance goals as determined by the Executive Committee of the Board, in consultation with the Compensation Committee.

If Mr. Redling's employment is terminated for any reason, Mr. Redling will be entitled to receive the following: (i) any base salary for days actually worked through the date of termination; (ii) reimbursement of all expenses for which Mr. Redling is entitled to be reimbursed pursuant to the agreement, but for which he has not yet been reimbursed; (iii) any vested accrued benefits under the Company's employee benefit plans and programs in accordance with the terms of such plans and programs, as accrued through the date of termination; (iv) vested but unissued equity in the Company; (v) any bonus or other incentive (or portion thereof) for any preceding completed calendar year that has been awarded by the Company to Mr. Redling, but has not been received by him prior to the date of termination; (vi) accrued but unused vacation, to the extent Mr. Redling is eligible in accordance with the Company's policies and (vii) any other payment or benefit (other than severance benefits) to which Mr. Redling may be entitled under the applicable terms of any written plan, program, policy, agreement, or corporate governance document of the Company or any of their successors or assigns.

If Mr. Redling's employment is terminated by the Company without "Cause" and not for death or "Disability" or by Mr. Redling for "Good Reason" (as such terms are defined in the agreement), and provided that Mr. Redling enters into a release as provided for in the agreement, Mr. Redling would be entitled to receive, in addition to the benefits described in the preceding paragraph, the following: (i) payment of 1.5 times his base salary for a period of 12 months following the effective date of his termination, to be paid in equal installments in accordance with the normal payroll practices of the Company, commencing on the 60th day following the date of termination, with the first payment including any amounts not yet paid between the date of termination and the date of the first payment and (ii) a pro-rata cash bonus for the calendar year in which such termination occurs, if any, determined by the Company (subject to certain the restrictions as set forth above), which shall be paid at the same time that annual incentive cash bonuses are paid to other executives of the Company, but in no event later than March 15 of the calendar year following the calendar year in which the date of termination occurs.

In the event of a "Change in Control" (as such term is defined in the agreement), all outstanding equity interests granted to Mr. Redling that are subject to time-based vesting provisions and that are not fully vested shall become fully vested as of the date of such Change in Control. The agreement also includes customary covenants running during Mr. Redling's employment and for 12 months thereafter prohibiting Mr. Redling from directly or indirectly competing with the Company and from solicitation of employees, directors, officers, associates, consultants, agents or independent contractors, customers, suppliers, vendors and others having business relationships with the Company. The agreement also contains provisions relating to protection of the Company's property, its confidential information and ownership of intellectual property as well as various other covenants and provisions customary for an agreement of this nature.

Jeffrey DiGiovanni

Jeffrey DiGiovanni and the Company are parties to an employment agreement dated September 19, 2019, pursuant to which Mr. DiGiovanni serves as the Chief Financial Officer and Senior Vice President of the Company. Mr. DiGiovanni's initial base salary under the agreement is \$350,000 per year, which base salary is subject to annual review by the Board. Any decrease in base salary shall be made only to the extent the Company contemporaneously and proportionately decreases the base salaries of all of its senior executives.

The agreement provides that Mr. DiGiovanni is eligible to receive an annual incentive cash bonus with respect to each fiscal year of the Company, provided, except for certain qualifying terminations of employment, that he will not be eligible to receive such bonus if he is not employed on the last day of the fiscal year to which such bonus relates. The target amount of the cash bonus is 50% of his base salary.

Under the agreement, Mr. DiGiovanni is also entitled to participate in the 2019 Plan to the extent that the Company offers the 2019 Plan to all senior executives of the Company. Mr. DiGiovanni's participation in the 2019 Plan, if offered by the Company, shall be in an annual amount equal to 50% of his base salary, with 50% of such annual amount vesting in equal annual installments over three years and 50% of the annual amount vesting based upon attainment of performance goals as determined by the Compensation Committee. To the extent Mr. DiGiovanni's employment terminates on account of "Retirement" (as such term is defined in the agreement) during a performance period applicable to a particular 2019 Plan grant, the portion of such 2019 Plan grant that is subject to performance goals shall be earned pro-rata based on actual performance and the number of months that Mr. DiGiovanni was employed by the Company during the performance period. To be eligible for a pro-rated

portion of the 2019 Plan grant in the event of a retirement, Mr. DiGiovanni must execute a release substantially in the form attached to his agreement.

If Mr. DiGiovanni's employment is terminated by the Company for "Cause" or by Mr. DiGiovanni without "Good Reason" or in the event of Mr. DiGiovanni's death or "Disability" (as such terms are defined in the agreement), Mr. DiGiovanni will be entitled to receive the following: (i) any base salary for days actually worked through the date of termination; (ii) reimbursement of all expenses for which Mr. DiGiovanni is entitled to be reimbursed pursuant to the agreement, but for which he has not yet been reimbursed; (iii) any vested accrued benefits under the Company's employee benefit plans and programs in accordance with the terms of such plans and programs, as accrued through the date of termination; (iv) vested but unissued equity in the Company; (v) any bonus or other incentive (or portion thereof) for any preceding completed fiscal year that has been awarded by the Company to Mr. DiGiovanni, but has not been received by him prior to the date of termination; and (vi) accrued but unused vacation, to the extent Mr. DiGiovanni is eligible in accordance with the Company's policies.

If Mr. DiGiovanni's employment is terminated by the Company without "Cause" or by Mr. DiGiovanni for "Good Reason" (as such terms are defined in the agreement), and provided that Mr. DiGiovanni enters into a release as provided for in the agreement, Mr. DiGiovanni would be entitled to receive, in addition to the benefits described in the preceding paragraph, the following: (i) payment of his base salary for a period of 12 months following the effective date of his termination, to be paid in equal installments in accordance with the normal payroll practices of the Company, commencing on the Company's first payroll date following the expiration of the release revocation period, with the first payment including any amounts not yet paid between the date of termination and the date of the first payment and (ii) a pro-rata cash bonus for the fiscal year in which such termination occurs, if any, determined by the Company (subject to certain the restrictions as set forth above), which shall be paid at the same time that annual incentive cash bonuses are paid to other executives of the Company, but in no event later than March 15 of the fiscal year following the fiscal year in which the date of termination occurs.

In the event of a "Change in Control" (as such term is defined in the agreement), all outstanding equity interests granted to Mr. DiGiovanni that are subject to time-based vesting provisions and that are not fully vested shall become fully vested as of the date of such Change in Control. The agreement also includes customary covenants running during Mr. DiGiovanni's employment and for 12 months thereafter prohibiting Mr. DiGiovanni from directly or indirectly competing with the Company and from solicitation of employees, directors, officers, associates, consultants, agents or independent contractors, customers, suppliers, vendors and others having business relationships with the Company. The agreement also contains provisions relating to protection of the Company's property, its confidential information and ownership of intellectual property as well as various other covenants and provisions customary for an agreement of this nature.

Austin K. So

In May 2016, Mr. So entered into a letter agreement with the Company, pursuant to which Mr. So serves as the Senior Vice President, Chief Legal Officer and Secretary of the Company. The letter agreement provided that Mr. So would receive an annual base salary of \$275,000. Pursuant to the letter agreement, Mr. So was also eligible to receive, subject to mutually agreed terms and conditions: (i) an annual incentive bonus, with a target bonus equal to 25% of his annual base salary; (ii) an annual equity incentive award targeted at 25% of Mr. So's base salary, which was subsequently increased to 50% in the discretion of the Compensation Committee; and (iii) salary continuation for a period of 6 months in case of Mr. So's termination without cause, provided that he has been employed with the Company for a period of at least 12 months, but less than 24 months. Mr. So also entered into a Confidentiality, Nondisclosure, and Restrictive Covenant Agreement with the Company, which contains customary non-solicitation, non-competition and confidentiality covenants.

In January 2017, Mr. So entered into a letter agreement with the Company which provided that, effective as of February 1, 2017, his annual base salary increased to \$375,000. In addition, Mr. So received a cash bonus of \$100,000 in connection with the execution of this letter agreement. The letter agreement also provides that Mr. So was eligible to receive a quarterly retention bonus of \$50,000 per quarter, payable in cash after the end of each quarter in 2017, and a quarterly retention bonus of \$25,000 per quarter, payable in cash after the end of each quarter in 2018, provided that he remained employed by the Company on the day the Company was obligated to pay the applicable retention bonus.

On June 15, 2018, Mr. So and the Company entered into an employment agreement pursuant to which Mr. So continues to serve as Senior Vice President, Chief Legal Officer and Secretary of the Company. The agreement superseded the letter agreements described above. Mr. So's base salary under the agreement remains \$375,000 per year, which base salary is subject to annual review by the Board. Any decrease in base salary shall be made only to the extent the Company contemporaneously and proportionately decreases the base salaries of all of its senior executives.

The agreement provides that Mr. So is eligible to receive an annual incentive cash bonus with respect to each fiscal year of the Company, provided that, except for certain qualifying terminations of employment, he will not be eligible to receive such bonus if he is not employed on the last day of the fiscal year to which such bonus relate. The amount of the cash bonus will be

[Table of Contents](#)

targeted at 50% of his base salary with respect to the applicable fiscal year. Mr. So remained entitled to receive a quarterly retention bonus of \$25,000 per quarter, payable in cash after the end of each quarter in 2018, provided that he was employed by the Company on the day the Company paid the applicable retention bonus.

Under the agreement, Mr. So is also entitled to participate in the 2019 Plan to the extent that the Company offers the 2019 Plan to all senior executives of the Company. Mr. So's participation in the 2019 Plan, if offered by the Company, shall be in an annual amount equal to 50% of his base salary, with 50% of such annual amount vesting in equal annual installments over three years and 50% of the annual amount vesting based upon attainment of performance goals as determined by the Compensation Committee. To the extent Mr. So's employment terminates on account of "Retirement" (as such term is defined in the agreement) during a performance period applicable to a particular 2019 Plan grant, the portion of such 2019 Plan grant that is subject to performance goals shall be earned pro-rata based on actual performance and the number of months that Mr. So was employed by the Company during the performance period. To be eligible for a pro-rated portion of the 2019 Plan grant in the event of a retirement, Mr. So must execute a release substantially in the form attached to his agreement.

If Mr. So's employment is terminated by the Company for "Cause" or by Mr. So without "Good Reason" or in the event of Mr. So's death or "Disability" (as such terms are defined in the agreement), Mr. So will be entitled to receive the following: (i) any base salary for days actually worked through the date of termination; (ii) reimbursement of all expenses for which Mr. So is entitled to be reimbursed pursuant to the agreement, but for which he has not yet been reimbursed; (iii) any vested accrued benefits under the Company's employee benefit plans and programs in accordance with the terms of such plans and programs, as accrued through the date of termination; (iv) vested but unissued equity in the Company; (v) any bonus or other incentive (or portion thereof) for any preceding completed fiscal year that has been awarded by the Company to Mr. So, but has not been received by him prior to the date of termination; and (vi) accrued but unused vacation, to the extent Mr. So is eligible in accordance with the Company's policies.

If Mr. So's employment is terminated by the Company without "Cause" or by Mr. So for "Good Reason" (as such terms are defined in the agreement), and provided that Mr. So enters into a release as provided for in the agreement, Mr. So would be entitled to receive, in addition to the benefits described in the preceding paragraph, the following: (i) payment of his base salary for a period of 12 months following the effective date of his termination, to be paid in equal installments in accordance with the normal payroll practices of the Company, commencing on the Company's first payroll date following the expiration of the release revocation period, with the first payment including any amounts not yet paid between the date of termination and the date of the first payment and (ii) a pro-rata cash bonus for the fiscal year in which such termination occurs, if any, determined by the Company (subject to certain the restrictions as set forth above), which shall be paid at the same time that annual incentive cash bonuses are paid to other executives of the Company, but in no event later than March 15 of the fiscal year following the fiscal year in which the date of termination occurs.

In the event of a "Change in Control" (as such term is defined in the agreement), all outstanding equity interests granted to Mr. So that are subject to time-based vesting provisions and that are not fully vested shall become fully vested as of the date of such Change in Control. The agreement also includes customary covenants running during Mr. So's employment and for 12 months thereafter prohibiting Mr. So from directly or indirectly competing with the Company and from solicitation of employees, directors, officers, associates, consultants, agents or independent contractors, customers, suppliers, vendors and others having business relationships with the Company. The agreement also contains provisions relating to protection of the Company's property, its confidential information and ownership of intellectual property as well as various other covenants and provisions customary for an agreement of this nature.

Garry P. Herdler

Garry P. Herdler and the Company were parties to an employment agreement effective as of April 15, 2019 pursuant to which Mr. Herdler served as Chief Financial Officer and Senior Vice President of the Company. Mr. Herdler ceased serving as Chief Financial Officer and Senior Vice President of the Company effective September 19, 2019. Mr. Herdler's initial base salary under his employment agreement with the Company was \$450,000 per year.

The employment agreement provided that Mr. Herdler was eligible to receive an annual incentive cash bonus with respect to each fiscal year of the Company targeted at 75% of his base salary, provided, except for certain qualifying terminations of employment, that he would not be eligible to receive such bonus if he was not employed on the last day of the fiscal year to which such bonus related and, further, he would not be eligible for such bonus unless other senior executives of the Company had also earned a bonus for such fiscal year. Notwithstanding the foregoing, the bonus paid to Mr. Herdler for calendar year 2019 was not to be less than \$202,500 (less any taxes and other applicable withholdings), with such minimum amount earned and payable in three equal installments on July 1, September 1 and December 1 of 2019; provided, that in order to receive each of the foregoing installment payments, Mr. Herdler must have been employed by the Company on the applicable installment payment date. In accordance with his severance agreement with the Company, Mr. Herdler received the final installment of the

[Table of Contents](#)

minimum bonus that was payable on December 1, 2019, in the gross amount of \$67,500, less any taxes and other applicable withholdings.

Under the employment agreement, Mr. Herdler was also entitled to participate in the Company's long-term incentive plan for the 2019 fiscal year and each fiscal year thereafter, to the extent that the Company offered the 2019 Plan to all of its senior executives. Mr. Herdler's participation in the 2019 Plan with respect to the 2018 fiscal year resulted in a grant of 275,000 restricted units, which vested in its entirety on June 27, 2019. The Company also agreed to reimburse Mr. Herdler for the cost of a supplemental directors' and officers' insurance policy for up to \$5,000,000 in aggregate coverage.

The employment agreement provided for certain benefits if Mr. Herdler's employment was terminated by the Company with or without "Cause" or by Mr. Herdler with or without "Good Reason" or in the event of Mr. Herdler's death or "Disability" of a "Change in Control" (as such terms are defined in the agreement).

The employment agreement also contained various other covenants and provisions customary for an employment agreement of this nature.

In connection with the cessation of Mr. Herdler's service as Chief Financial Officer and Senior Vice President of the Company, the Company entered into a Consulting Agreement effective September 23, 2019 (the "Consulting Agreement") with his management company, ORE Management LLC (the "Consultant") pursuant to which the Consultant agreed to cause Mr. Herdler (a) to work with the turnaround consultants previously engaged by the Company to assist such consultants in their validation of the Company's previously developed performance improvement plan with accelerated cost reductions to be implemented in the second half of 2019 and in 2020, (b) to work with such consultants and the Company to develop a comprehensive written action plan and strategy (the "Plan") to implement the annualized cost reduction targets identified by such consultants and (c) to perform other services related to the development and implementation of the Plan as may be directed by the President and Chief Executive Officer of the Company. During the 14-week term of the Consulting Agreement, the Consultant received a bi-weekly consulting fee of \$21,500. If Consultant delivered a Plan during the term of the Consulting Agreement reflecting at least \$10 million in projected annualized cost reductions that was validated by the Company's turnaround consultants and approved by the Company, then the Consultant was eligible to receive an additional fee ranging from \$100,000 to \$300,000 based on the projected annualized cost reductions, one-time cost reductions and cash collateral reductions (the "Projected Cost Reductions") set forth in the Plan. Pursuant to this provision, the Consultant received an additional fee of \$300,000.

In connection with entering into the Consulting Agreement, Mr. Herdler and the Company also entered into a Severance Agreement and General Release and Waiver of Claims on September 19, 2019 pursuant to which, in consideration for the Company agreeing to pay the final \$67,500 installment of his 2019 bonus, maintain certain directors' and officers' liability insurance under which Mr. Herdler is an insured and enter into the Consulting Agreement, Mr. Herdler released and discharged the Company and certain other persons and entities from any claims, liabilities and causes of action, whether known or unknown.

James S. Ford

James S. Ford and the Company were parties to an employment agreement effective as of March 1, 2018 pursuant to which Mr. Ford served as Chief Operating Officer and Senior Vice President of the Company. Mr. Ford retired as Chief Operating Officer and Senior Vice President of the Company effective October 1, 2019. Mr. Ford's initial base salary under his employment agreement with the Company was \$375,000 per year.

The employment agreement provided that Mr. Ford was eligible to receive an annual incentive cash bonus with respect to each fiscal year of the Company, provided, except for certain qualifying terminations of employment, that he would not be eligible to receive such bonus if he was not employed on the last day of the fiscal year to which such bonus relates and, further, he would not be eligible for such bonus unless other senior executives of the Company had also earned a bonus for such fiscal year. The amount of the cash bonus was targeted at 50% of his base salary with respect to the applicable fiscal year. Mr. Ford was entitled to a payment of a pro-rata bonus for fiscal year 2019, if any, to be paid at the same time that annual incentive cash bonuses are paid to other current executives of the Company.

Under the employment agreement, Mr. Ford was also entitled to participate in the Company's long-term incentive plan for the 2018 fiscal year and each fiscal year thereafter, to the extent that the Company offered the 2019 Plan (as defined herein) to all of its senior executives, and his employment agreement provided for a grant of 16,393 restricted units in the Company that were to vest in equal monthly installments over a two year period. Under the employment agreement, Mr. Ford's participation in the 2019 Plan was to be in an annual amount equal to 50% of Mr. Ford's base salary, with 50% of such annual amount vesting in equal annual installments over three years and 50% of the annual amount vesting based upon attainment of

[Table of Contents](#)

performance goals as determined by the Compensation Committee. Mr. Ford's participation in the 2018 Plan with respect to the 2018 and 2018 fiscal years resulted in a cumulative grant of 16,393 restricted units and 136,906 phantom units in the Company; however, the unvested portion of his restricted unit award, equivalent to 3,415 units, was forfeited effective upon Mr. Ford's resignation.

The employment agreement also provided that Mr. Ford was entitled to relocation benefits, including reimbursement of Mr. Ford's (i) relocation expenses, (ii) closing costs for the purchase of a home as a result of Mr. Ford's relocation and (iii) travel expenses associated with up to eight visits by Mr. Ford to his then-current residence and for up to four visits by Mr. Ford's wife to the Philadelphia area during the first 150 days after the effective date of Mr. Ford's employment agreement with the Company.

The employment agreement provided for certain benefits if Mr. Ford's employment was terminated by the Company with or without "Cause" or by Mr. Ford with or without "Good Reason" or in the event of Mr. Ford's death or "Disability" of a "Change in Control" (as such terms are defined in the agreement). In connection with Mr. Ford's voluntary separation, the Company agreed to provide Mr. Ford with (a) payment of Mr. Ford's base salary for a period of 12 months following effective date of Mr. Ford's termination, to be paid in equal installments in accordance with the normal payroll practices of the Company over a period of 12 months, commencing on the Company's first regularly scheduled payroll that is at least 10 days following the expiration of the seven day revocation period set forth in the General Release and Waiver of Claims between Mr. Ford and the Company (with the first payment to include all installments that would have been paid had such installments commenced immediately following the Separation Date (as defined in Mr. Ford's separation agreement with the Company), if any; and (b) payment of a pro-rata Bonus for Fiscal Year 2019, if any, determined by the Company and subject to the restrictions as set forth in Section 3(b)(i) of Mr. Ford's employment agreement with the Company, which shall be paid at the same time that annual incentive cash bonuses are paid to other executives of the Company.

The employment agreement also included customary covenants running during Mr. Ford's employment and for 12 months thereafter prohibiting Mr. Ford from directly or indirectly competing with the Company and from solicitation of employees, directors, officers, associates, consultants, agents or independent contractors, customers, suppliers, vendors and others having business relationships with the Company. The employment agreement also contained provisions relating to protection of the Company's property, its confidential information and ownership of intellectual property as well as various other covenants and provisions customary for an employment agreement of this nature.

In connection with the announcement of Mr. Ford's departure from the Company, he and the Company entered into a Separation Agreement on September 17, 2019 pursuant to which Mr. Ford was entitled to receive, in addition to payment of amounts due under his employment agreement that had accrued as of his departure date, 12 months of base salary as in effect on his departure date, payable in equal installments in accordance with our normal payroll practices, and a prorated portion of any 2019 bonus, payable at such time as 2019 bonuses, if any, are paid to our other senior executives.

DIRECTOR COMPENSATION

Name (1)	Fees Earned or Paid in Cash (\$)	Stock Awards (\$)(2)	All Other Compensation (\$)	Total (\$)
Andrew Axelrod (3)	37,625	10,000	—	47,625
Spencer E. Goldenberg (3)	35,500	10,000	—	45,500
Robert B. Hellman	74,250	—	—	74,250
Martin R. Lautman, Ph.D.(3)	22,000	25,000	—	47,000
David Miller (3)	38,500	10,000	—	48,500
Stephen J. Negrotti	154,250	20,000	—	174,250
Leo J. Pound (3)	20,000	10,000	—	30,000
Robert A. Sick (3)	28,000	—	—	28,000
Fenton R. Talbott (3)	35,000	10,000	—	45,000
Patricia D. Wellenbach	142,500	20,000	—	162,500

(1) Each director denoted was entitled to an annual retainer of \$80,000, which could be received in cash, restricted phantom units or a combination of cash and restricted phantom units at the director's election. A minimum of \$20,000 of the \$80,000 annual retainer payable to each director was required to be deferred and credited quarterly, in the form of restricted phantom units to each director, except for Messrs. Hellman and Sick. Messrs. Hellman and Sick were not subject to the restricted phantom unit retainer clause, as they were both affiliates of AIM, a former member of StoneMor GP. In addition to the retainers, the same directors were entitled to a meeting fee of \$2,000 for each meeting of the board of directors attended in person and \$1,500 for each committee meeting attended in person, a fee of \$500

[Table of Contents](#)

for participation by telephone in any board or committee meeting that was greater than one hour, but less than two hours, and \$1,000 for participation by telephone in any board or committee meeting that was two hours or more. In addition, Mr. Negrotti received an annual retainer of \$15,000 as Chairman of our Audit Committee, Messrs. Miller and Sick received an annual retainer of \$10,000 for serving as Chairman of our Compensation Committee and Messrs. Axelrod and Hellman received an annual retainer of \$2,500 for serving as Chairman of our Trust and Compliance Committee. Mr. Negrotti and Ms. Wellenbach were paid a fee of \$75,000 for serving on the Conflicts Committee. Each director's annual retainer and committee chair fees were prorated to reflect the length of time in which they sat on our Board and/or chaired one of our Board's committees. Lastly, each director is entitled to receive restricted phantom shares pursuant to their distribution equivalent rights. The cash amounts shown in the table above are those that were earned in 2019, as well as \$10,000 of board fees earned in 2018 but paid in 2019. \$16,000 of the cash amounts earned in 2019 were paid in January 2020.

- (2) The shares of restricted phantom common stock awarded as retainer compensation are credited to a mandatory deferred compensation account established for each such person. In addition, for each restricted phantom share in such account, the Company credits the account, solely in additional restricted phantom shares, an amount of distribution equivalent rights so as to provide the restricted phantom shareholders a means of participating on a one-for-one basis in distributions made to holders of our common shares. Payments of the participant's mandatory deferred compensation account will be made on the earliest of (i) separation of the participant from service as a director, (ii) disability, (iii) unforeseeable emergency, (iv) death or (v) change of control of the Company. Any such payment will be made at the Company's election in the Company's common shares or cash.
- (3) Messrs. Lautman, Pound, Sick and Talbott resigned as director of the Company effective June 26, 2019, immediately prior to the consummation of the Recapitalization Transactions, and Messrs. Axelrod, Goldenberg and Miller were appointed as directors of the Company at the same time.

LONG-TERM INCENTIVE PLANS

The Board previously adopted the StoneMor Partners L.P. 2014 Long-Term Incentive Plan (the "2014 Plan"). Effective August 22, 2018, the Board amended and restated the 2014 Plan (the "2018 Plan"). On March 27, 2019, the Board amended and restated the 2018 Plan (the "2019 Plan") to (i) increase the number of common units of the Partnership reserved for issuance under the 2019 Plan and (ii) make certain other clarifying changes and updates to the 2019 Plan. The 2019 Plan permitted the grant of awards covering a total of 4,000,000 common units of the Partnership. A "unit" under the 2019 Plan was defined as a common unit of the Partnership and such other securities as may be substituted or resubstituted for common units of the Partnership, including but not limited to shares of the Company's common shares.

On December 18, 2019, the Board approved an amendment to the 2019 Plan to increase to 8,500,000 the number of common units of the Partnership authorized for issuance thereunder. On December 31, 2019, the Board approved the assumption of the 2019 Plan and all outstanding awards thereunder by the Company. The 2019 Plan is intended to promote the interests of the Company by providing to employees, consultants and directors of the Company incentive compensation awards to encourage superior performance and enhance the Company's ability to attract and retain the services of individuals who are essential for its growth and profitability and to encourage them to devote their best efforts to advancing the Company's business.

Subject to adjustments due to recapitalization or reorganization, the maximum aggregate number of common shares which may be issued pursuant to all awards under the 2019 Plan is 8,500,000. Common shares withheld from an award or surrendered by a recipient to satisfy certain tax withholding obligations of the Company or in connection with the payment of an exercise price with respect to an award will not be considered to be common shares delivered under the 2019 Plan. If any award is forfeited, canceled, exercised, settled in cash or otherwise terminates or expires without the actual delivery of common shares pursuant to the award, the common shares subject to such award will be available again for awards under the 2019 Plan.

The 2019 Plan is administered by the Compensation Committee. The Compensation Committee has full power and authority to: (i) designate participants; (ii) determine the type or types of awards to be granted to a participant; (iii) determine the number of common shares to be covered by awards; (iv) determine the terms and conditions of any award, including, without limitation, provisions relating to acceleration of vesting or waiver of forfeiture restrictions; (v) determine whether, to what extent, and under what circumstances awards may be vested, settled, exercised, canceled or forfeited; (vi) interpret and administer the 2019 Plan and any instrument or agreement relating to an award made under the 2019 Plan; (vii) establish, amend, suspend or waive such rules and regulations and delegate to and appoint such agents as it deems appropriate for the proper administration of the 2019 Plan; and (viii) make any other determination and take any other action that the Compensation Committee deems necessary or desirable for the administration of the 2019 Plan. The Compensation Committee may correct any defect or supply any omission or reconcile any inconsistency in the 2019 Plan or an award agreement as the Compensation Committee deems necessary or appropriate.

[Table of Contents](#)

Awards under the 2019 Plan may be in the form of: (i) phantom units; (ii) restricted units (including unit distribution rights, referred to as "UDRs"); (iii) options; (iv) unit appreciation rights ("UARs"); (v) distribution equivalent rights ("DERs"); (vi) substitute awards; (vii) performance awards; (viii) unit awards; (ix) cash awards and (x) other unit-based awards. Awards under the 2019 Plan may be granted either alone or in addition to, in tandem with, or in substitution for any other award granted under the 2019 Plan or any other plan of the Company. Awards granted in addition to or in tandem with other awards may be granted at either the same time as or at a different time from the other award. If an award is granted in substitution or exchange for another award, the Compensation Committee shall require the recipient to surrender the original award in consideration for the grant of the new award. Awards under the 2019 Plan may be granted in lieu of cash compensation. Summaries of the different types of awards are provided below:

Phantom Unit Award

A phantom unit award entitles the grantee to receive one common share upon the vesting of each phantom unit or, at the discretion of our Compensation Committee, the cash equivalent of the fair market value of one common share (or a combination of such cash or common shares) for each phantom unit. The Compensation Committee determines the number of phantom units to be granted, the period of time when the phantom units are subject to forfeiture, vesting or forfeiture conditions, which may include accelerated vesting upon the achievement of certain performance goals, and such other terms and conditions the Compensation Committee may establish, including whether DERs are granted with respect to phantom units.

Restricted Unit Award

A restricted unit award entitles the grantee to receive one common share per restricted unit awarded. The awarded units are subject to a restricted period established by the Compensation Committee, during which the award remains subject to forfeiture or is either not exercisable by or payable to the recipient of the award. The Compensation Committee determines the number of restricted units to be granted, the period of time when the restricted units are subject to forfeiture, vesting or forfeiture conditions, which may include accelerated vesting upon the achievement of certain performance goals, and such other terms and conditions the Compensation Committee may establish. Upon or as soon as reasonably practicable following the vesting of a restricted unit, the participant is entitled to receive a certificate evidencing ownership of one common share per unit awarded or to have the restrictions removed from any common share certificate that may have previously been delivered so that the common share will be unrestricted. Recipients of restricted unit awards are entitled to unit distributions rights ("UDRs"), representing the right to receive distributions made with respect to the Company's common shares. Such UDRs may be payable in cash or as additional restricted units and may be subject to forfeiture and withheld until the restricted units to which they relate cease to be subject to forfeiture, all as determined by the Compensation Committee.

UDR

A UDR is a distribution made by us with respect to a restricted unit. At the discretion of the Compensation Committee, a grant of restricted units may also provide for a UDR, which may be subject to the same forfeiture and other restrictions as the restricted units. If restricted, the distributions will be held, without interest, until the restricted unit vests or is forfeited with the UDR being paid or forfeited at the same time, as the case may be. The Compensation Committee may also provide that distributions be used to acquire additional restricted units. When there is no restriction on the UDRs, UDRs will be paid to the holder of the restricted unit without restriction at the same time as cash distributions are paid by the Company.

Option Award

An option award confers on the grantee the right to purchase common shares at a specified exercise price during specified time periods. The Compensation Committee determines the number of common shares underlying each option, whether DERs are also to be granted with the option, and the exercise price and the conditions and limitations applicable to the exercise of the option.

UAR

A UAR entitles the grantee to receive, in cash or common shares. An amount equal to the excess of the fair market value of one common share on the exercise date of the UAR over the exercise price of the UAR, which may be paid in cash or common shares at the discretion of the Compensation Committee. The Compensation Committee determines the number of common shares to be covered by each grant, whether DERs are granted with respect to such UAR, and the exercise price and the conditions and the limitations applicable to the exercise of the UAR, which may include accelerated vesting upon the achievement of certain performance goals.

[Table of Contents](#)

[DER](#)

A DER entitles the grantee to receive an amount, payable either in cash, common shares and/or phantom shares at the discretion of the Compensation Committee, equal to the distributions or dividends we make with respect to a common share during the period the award is outstanding. At the discretion of the Compensation Committee, any award, other than a restricted unit or unit award, may include a tandem grant of DERs, which may provide that the DERs will be paid directly to the participant, be reinvested into additional awards, be credited to an account subject to the same restrictions as the tandem award, if any, or be subject to such other provisions and restrictions as determined by the Compensation Committee. The Compensation Committee may also grant DERs as stand-alone awards.

[Substitute Awards](#)

Awards may be granted under the 2019 Plan in substitution for similar awards held by individuals who become participants of the 2019 Plan as a result of a merger or other transaction with the Company.

[Performance Award](#)

A performance award is an award under which the participant's right to receive a grant and to exercise or receive a settlement of any award and the vesting or timing of such award is subject to performance conditions specified by the Compensation Committee. Performance conditions consist of one or more business criteria or individual performance criteria and a targeted level or levels of performance with respect to each criterion, as determined by the Compensation Committee. The achievement of performance conditions shall be measured over a performance period of up to ten years, as specified by the Compensation Committee. At the end of the applicable performance period, the Compensation Committee shall determine the amount, if any, of the potential performance award to which the recipient is entitled. The settlement of a performance award shall be in cash, common shares or other awards or property at the discretion of the Compensation Committee.

[Unit Award](#)

A unit award is a grant of one common share, which is not subject to a restricted period during which the award remains subject to forfeiture or is either not exercisable by or payable to the recipient of the award. Unit awards are granted at the discretion of the Compensation Committee as a bonus or additional compensation or in lieu of cash compensation the recipient would otherwise be entitled to receive, in such amounts as the Compensation Committee determines to be appropriate.

[Other Awards and Cash Awards](#)

Other awards, denominated or payable in, valued in whole or in part by reference to or otherwise based on, or settled in, common shares, may be granted by the Compensation Committee, including convertible or exchangeable debt securities, other rights convertible or exchangeable into common shares, purchase rights for common shares and awards with value and payment contingent upon performance of the Company or any other factors designated by the Compensation Committee and awards valued by reference to the book value of the Company's common shares or the value of securities of or the performance of specified affiliates of the Company. The Compensation Committee determines the terms and conditions of such other equity awards. Additionally, cash awards may also be granted by the Compensation Committee, either as an element of, or supplement to, another award or independent of another award.

[Change in Control](#)

Upon a change of control of the Company, the Compensation Committee may undertake one or more of the following actions, which may vary among individual holders and awards: (i) remove forfeiture restrictions on any award; (ii) accelerate the time of exercisability or lapse of a restricted period; (iii) provide for cash payment with respect to outstanding awards by requiring the mandatory surrender of all or some of outstanding awards; (iv) cancel awards that remain subject to a restricted period without payment to the recipient of the award; or (v) make certain adjustments to outstanding awards as the Compensation Committee deems appropriate.

If a director's membership on the Board terminates for any reason, or an employee's employment with the Company terminates for any reason, his or her unvested awards will be automatically forfeited unless, and then only to the extent that, our Compensation Committee or grant agreements provide otherwise.

The 2019 Plan became effective on the date of its approval by the Board as of December 18, 2019. The 2019 Plan will continue in effect until the earliest of (i) the date determined by the Board; (ii) the date that all common shares available under the 2019 Plan have been delivered to participants; or (iii) the tenth anniversary of the approval of the 2019 Plan by the Board. The

authority of the Board or the Compensation Committee to amend or terminate any award granted prior to such termination, as well as the awards themselves, will extend beyond such termination date.

ITEM 12. SECURITY OWNERSHIP OF CERTAIN BENEFICIAL OWNERS AND MANAGEMENT AND RELATED STOCKHOLDER MATTERS

The following table shows the amount and percentage of the outstanding shares of our common stock that each of our named executive officers, each of our directors, each person whom we believe beneficial owns 5% or more of the outstanding shares of our common stock and all of our directors and executive officers as a group as of March 1, 2020. Unless otherwise indicated, the beneficial owner named in the table is deemed to have sole voting and sole dispositive power of the shares of common stock set forth opposite such beneficial owner's name.

Name of Beneficial Owner	Position	Amount of Beneficial Ownership	Percent of Class
Joseph M. Redling (1)	President, Chief Executive Officer and a Director	1,003,301	1.1%
Jeffrey DiGiovanni	Chief Financial Officer and Senior Vice President	40,349	*
Garry P. Herdler	Former Chief Financial Officer and Senior Vice President	205,021	*
Austin K. So	Senior Vice President, Chief Legal Officer and Secretary	114,267	*
James S. Ford	Former Chief Operating Officer	119,887	*
Robert B. Hellman, Jr. (2)(3)	Director	7,505,698	7.9%
Spencer E. Goldenberg	Director	—	*
Stephen J. Negrotti	Director	13,584	*
Andrew Axelrod (4)(5)	Director	49,517,272	52.4%
David Miller	Director	905,945	1.0%
Patricia D. Wellenbach	Director	6,064	*
All current directors and executive officers as a group (10 persons)		59,106,480	62.6%
Axar Capital Management, LP (1330 Avenue of the Americas, 30th Floor, New York, NY 10019) (5)		49,517,272	52.4%
StoneMor GP Holdings, LLC (950 Tower Lane, Suite 800, Foster City, CA 94464) (4)		5,099,969	5.4%
Mangrove Partners Master Fund Ltd. (c/o Maples Corporate Services, Ltd., PO Box 309, Ugland House, South Church Street, George Town, Grand Cayman, Cayman Islands KY1-1104) (6)		10,294,832	10.9%

* Less than one percent

- (1) Excludes 421,875 shares of restricted common stock included in the award of 750,000 restricted common units granted to Mr. Redling that will not vest within 60 days of March 1, 2020, as these unvested shares of restricted common stock confer no common stockholder rights to Mr. Redling.
- (2) Mr. Hellman's beneficial ownership includes 41,567 shares of common stock held by Mr. Hellman directly, 5,099,969 shares of common stock held by StoneMor GP Holdings, LLC and 2,364,162 shares of common stock held by ACII. AUH is the sole manager of ACII. Messrs. Matthew P. Carbone and Robert B. Hellman Jr. are managing members of AUH, collectively referred to as the "managing members." The managing members may be deemed to share voting and dispositive power over the common stock held by ACII. ACII is owned by its members: AIM II, AIM FFII and AIM II StoneMor. AIM II StoneMor is owned by AIM Management II and AIM II Offshore. AIM Management II is the general partner of AIM II, AIM FFII and AIM II Offshore. Mr. Hellman is a managing member of AIM Management II and the president of AIM II StoneMor.
- (3) Information other than percentage of class beneficially owned is based on a Schedule 13D/A filed on January 3, 2020.
- (4) Represents shares beneficially owned by Axar Capital Management, LP as investment manager for certain funds and managed accounts with respect to the shares they hold. Mr. Axelrod is the sole member of Axar GP, LLC, the general partner of Axar Capital Management, LP.
- (5) Information other than percentage of class beneficially owned is based on a Schedule 13D/A filed on January 2, 2020.
- (6) Information other than percentage of class beneficially owned is based on a Schedule 13G filed on January 3, 2020.

EQUITY COMPENSATION PLAN INFORMATION

The following table details information regarding the 2019 Plan as of December 31, 2019:

<u>Plan Category</u>	(a) Number of securities to be issued upon exercise of outstanding options, warrants and rights	(b) Weighted average exercise price of outstanding options, warrants and rights (\$)	(c) Number of securities remaining available for future issuance under equity compensation plans (excluding securities reflected in column (a))
Equity compensation plans approved by security holders	—	\$ —	—
Equity compensation plans not approved by security holders—2019 Plan	6,059,219	1.20	986,552
Total	6,059,219	\$ 1.20	986,552

(1) Excludes 43,594 phantom shares and 515,625 restricted shares awarded under the 2019 Plan.

For more information related to our 2019 Plan, see *Note 14, Long Term Incentive Plan* to our consolidated financial statements in Part II, Item 8. *Financial Statements and Supplementary Data* of this Annual Report.

ITEM 13. CERTAIN RELATIONSHIPS AND RELATED TRANSACTIONS AND DIRECTOR INDEPENDENCE

INDEPENDENCE OF DIRECTORS

For a list of our directors as of March 1, 2020, see Part III, Item 10, Directors, Executive Officers and Corporate Governance in this Annual Report. Our Board has concluded that all of our directors other than Andrew M. Axelrod and Joseph M. Redling, and all of the members of our Audit Committee and our Compensation Committee, are independent within the meaning of the NYSE listing standards.

RELATED PARTY TRANSACTIONS POLICY AND PROCEDURES

Prior to consummation of the Merger on December 31, 2019, the Board had established a Conflicts Committee, which was authorized to exercise all of the power and authority of the Board in connection with investigating, reviewing and acting on matters referred or disclosed to it where a conflict of interest exists or arises and performing such other functions as the Board may assign to the Conflicts Committee from time to time. The Conflicts Committee was responsible for reviewing all matters involving a conflict of interest submitted to it by the Board or as required by any written agreement involving a conflict of interest to which we are a party. In reviewing any transaction or proposed transaction, the Conflicts Committee determined whether the transaction complied with our policies on conflicts of interests.

Effective upon consummation of the Merger, the Board adopted a new charter for the Audit Committee. As set forth in that charter, it is our policy that we will not enter into any transaction that would need to be disclosed in this Item 13 unless the Audit Committee or another independent body of the Board first reviewed and approved the transaction.

As of March 1, 2020, Axar beneficially owns 52.4% of our outstanding common stock, which constitutes a majority of our outstanding common stock. As a result, we are a “controlled company” within the meaning of NYSE corporate governance standards. For discussion on certain risks and uncertainties attributable to us being a controlled company, see Part I, Item 1A. *Risk Factors* of this Annual Report.

On February 4, 2019, the Partnership entered into the Eighth Amendment and Waiver to Credit Agreement with, among other parties, certain funds affiliated with Axar Capital Management, LP (collectively, the “Axar Lenders”) pursuant to which, among other things, the Axar Lenders agreed to provide an up to \$35.0 million bridge financing in the form of a Tranche B Revolving Credit Facility (the “Tranche B Facility”). Borrowings under the financing arrangement including the Tranche B Facility were collateralized by a perfected first priority security interest in substantially all assets of the Partnership and the other borrowers thereunder held for the benefit of the existing Tranche A Revolving Lenders and bore interest at a fixed rate of 8.0%. Borrowings under the Tranche B Facility on original date thereof were subject to an original issue discount in the amount of \$0.7 million, which was recorded as original issue discount, and the Partnership paid additional interest in the amount \$0.7 million at the termination and payment in full of the financing arrangement, which will be accreted to interest expense over the

[Table of Contents](#)

term of the financing arrangement. As of the date of the transaction, funds and/or managed accounts for which Axar Capital Management, LP served as investment manager (collectively, the "Axar Vehicles") beneficially owned approximately 19.5% of the Partnership's outstanding common units. The highest outstanding principal amount under the Tranche B Facility during 2019 was \$35.0 million, all of which was repaid (together with interest, including the original issue discount, in the amount of \$2.2 million, in connection with the Recapitalization Transactions.

On June 27, 2019, the Axar Vehicles, David Miller and certain other investors (individually a "Purchaser" and collectively the "Purchasers") and the Company entered into the Series A Preferred Unit Purchase Agreement (the "Series A Purchase Agreement" and the transactions contemplated thereby, the "Preferred Offering") pursuant to which the Partnership sold to the Purchasers an aggregate of 52,083,333 of the Partnership's Series A Preferred Units (the "Preferred Units") at a purchase price of \$1.1040 per Preferred Unit, reflecting an 8% discount to the liquidation preference of each preferred unit, for an aggregate purchase price of \$57.5 million. The Axar Vehicles purchased an aggregate of 39,764,492 Preferred Units for an aggregate purchase price of \$43.9 million and David Miller purchased an aggregate of 996,377 Preferred Units for an aggregate purchase price of \$1.1 million. Immediately prior to consummation of the Preferred Offering, Andrew M. Axelrod, the sole member of Axar GP, LLC, the general partner of Axar Capital Management, LP, and Mr. Miller were appointed directors of the Partnership's general partner.

On June 27, 2019, the Partnership also consummated a private placement of \$385.0 million of 9.875%/11.500% Senior Secured PIK Toggle Notes due 2024 to certain financial institutions (collectively with the Preferred Offering, the "Recapitalization Transactions") pursuant to the terms of an indenture dated June 27, 2019 by and among the Company, Cornerstone Family Services of West Virginia Subsidiary, Inc. (collectively with the Company, the "Issuers"), certain direct and indirect subsidiaries of the Company (as guarantors), the initial purchasers party thereto and Wilmington Trust, National Association, as trustee. A portion of the net proceeds of the Recapitalization Transactions were used to repay the outstanding principal balance of and accrued and unpaid interest on the Tranche B Facility with the Axar Lenders.

On October 25, 2019, the Partnership completed the Rights Offering. In accordance with the terms of the Preferred Units as set forth in the Partnership's Third Amended and Restated Agreement of Limited Partnership dated as of June 27, 2019, the gross proceeds from the Rights Offering were used to redeem an aggregate of 3,039,380 Preferred Units at a redemption price of \$1.20 per Preferred Unit, including (i) 1,921,135 Preferred Units redeemed from the Axar Vehicles for an aggregate redemption price of \$2,305,362 and (ii) 90,432 Preferred Units redeemed from the David Miller for an aggregate redemption price of \$108,518. In addition, Messrs. Redling and Negrotti participated and acquired 422,341 and 7,519 common units, respectively, in the Rights Offering.

In December 2019, we purchased a \$30 million participation in a \$70 million new debt facility issued by Payless Holdings LLC ("Payless"). Funds and accounts affiliated with Axar also invested \$20 million in this facility. The investment was initially proposed by our Chairman of the Board, Mr. Axelrod and subsequently approved by the Board. The Axar funds controlled by Mr. Axelrod own approximately 30% of the equity of Payless, and Mr. Axelrod serves on Payless' board of directors. Our investment in Payless represents approximately 4% of the total fair market value of all of our trusts as of December, 31, 2019.

On April 1, 2020, we entered into the Axar Commitment with Axar pursuant to which Axar committed to (a) purchase shares of our Series A Preferred Stock with an aggregate purchase price of \$8.8 million on April 3, 2020, (b) exercise its basic rights in the rights offering by tendering the shares of Series A Preferred Stock so purchased for shares of our common stock, \$0.01 par value per share and (c) purchase any shares offered in the rights offering for which other stockholders do not exercise their rights, up to a maximum of an additional \$8.2 million of such shares. We did not pay Axar any commitment, backstop or other fees in connection with the Axar Commitment.

On April 3, 2020, as contemplated by the Axar Commitment, we and the 2020 Purchasers entered into the 2020 Preferred Purchase Agreement pursuant to which we sold 176 shares of our Series A Preferred Stock, par value \$0.01 per share, for a cash price of \$50,000 per share, an aggregate of \$8.8 million. The 2020 Purchasers are funds or accounts managed by Axar.

OMNIBUS AGREEMENT

On September 20, 2004, we entered into an omnibus agreement (the "Omnibus Agreement") with McCown De Leeuw, a private equity investment firm and a founder of Cornerstone, CFS, CFSI and StoneMor Operating LLC.

Under the Omnibus Agreement, as long as the general partner of the Partnership is an affiliate of McCown De Leeuw, McCown De Leeuw will agree, and will cause its controlled affiliates to agree, not to engage, either directly or indirectly, in the business of owning and operating cemeteries and funeral homes (including the sales of cemetery and funeral home products and services) in the U.S. On November 30, 2010, MDC IV Liquidating Trusts became successors to McCown De Leeuw, and

[Table of Contents](#)

McCown De Leeuw was subsequently terminated. The MDC IV Liquidating Trusts assumed and agreed to be bound by and perform all of the obligations and duties of McCown De Leeuw under the Omnibus Agreement.

The Omnibus Agreement may not be further amended without the prior approval of the Audit Committee if we determine that the proposed amendment will adversely affect holders of our common stock. Any further action, notice, consent, approval or waiver permitted or required to be taken or given by us under the indemnification provisions of the Omnibus Agreement as amended must be taken or given by the Audit Committee.

MATTERS PERTAINING TO FORMER PRESIDENT AND CHIEF EXECUTIVE OFFICER

On October 12, 2018, a former President and Chief Executive Officer of the Company, Lawrence Miller, and the Company entered into a letter agreement (the "Agreement") that resolved the number of units that vested upon Mr. Miller's retirement as the Company's President and Chief Executive Officer in May 2017 pursuant to awards made under the 2019 Plan. The parties agreed that a total of 22,644 time-based units and 63,836 performance-based units vested under such awards in accordance with the terms of the Separation Agreement dated March 27, 2017 between Mr. Miller and the Company (the "Separation Agreement"). The parties also agreed that a total of \$340,751.40 will be paid to Mr. Miller pursuant to distribution equivalent rights with respect to those units.

In connection with entering into the Agreement, Mr. Miller resigned as a director of the Board. The Company paid Mr. Miller his distribution equivalent rights in October 2018 and issued the vested units in February 2019, after it had filed all reports it was required to file under the Securities Exchange Act of 1934, as amended. The Agreement also included a customary release by Mr. Miller of any further claims with respect to the 2019 Plan, including the referenced awards, and any right to appoint a "Founder Director" under the terms of the Company's Second Amended and Restated Limited Liability Company Agreement, as amended. During 2018 and 2019, Mr. Miller received \$528,000 and \$467,000, respectively as additional cash severance pursuant to the terms of the Separation Agreement.

PARENTS OF SMALLER REPORTING COMPANIES

As a smaller reporting company, we are required to list all "parents" of the Company showing the basis of control and, as to each such parent, the percentage of voting securities owned or other basis of control by its immediate parent. For this purpose, a "parent" is an affiliate that, directly or indirectly through one or more intermediaries, controls an entity. The only person that we believe is or may be deemed to be a "parent" of the Company is Axar Capital Management, LP based on (i) its ownership of 49,517,272, or approximately 52.4%, of our outstanding common stock and (ii) the fact that Andrew M. Axelrod, the Chairman of our Board, is the sole member of the general partner of Axar Capital Management, LP.

ITEM 14. PRINCIPAL ACCOUNTANT FEES AND SERVICES

The following table sets forth the aggregate fees paid or accrued for professional services rendered by Grant Thornton LLP for the audit of our annual financial statements for fiscal years 2019 and 2018, along with audit-related services and all other services rendered by Grant Thornton LLP for fiscal years 2019 and 2018:

	Years Ended December 31,	
	2019	2018
Audit fees	\$ 1,832,040	\$ 2,299,550
Audit-related fees	262,338	—
Tax fees	—	84,250
	<u>\$ 2,094,378</u>	<u>\$ 2,383,800</u>

The category of "Audit fees" includes fees for our annual audit, quarterly reviews and services rendered in connection with regulatory filings with the SEC, such as the issuance of comfort letters and consents. The decrease in fees in 2019 was primarily the result of non-recurring fees for audit work performed in 2018 with regards to the implementation of ASC 606 and out-of-scope procedures.

The category of "Audit-related fees" includes fees for services related to providing consents for our various registration statements.

The category of "Tax fees" includes fees for the consultation and preparation of federal, state and local tax returns, as well as consultation on tax compliance matters.

All above audit services, audit-related services and tax services were pre-approved by the Audit Committee, which concluded that the provision of such services by Grant Thornton LLP was compatible with the maintenance of each firm's independence in the conduct of its auditing functions. The Audit Committee's outside auditor independence policy provides for pre-approval of all services performed by the outside auditors.

PART IV

ITEM 15. EXHIBITS INDEX AND FINANCIAL STATEMENT SCHEDULES

(a) Financial Statements

(1) The following financial statements of StoneMor Inc. are included in Part II, Item 8. *Financial Statements and Supplementary Data*:

- Reports of Independent Registered Public Accounting Firms
- Consolidated Balance Sheets as of December 31, 2019 and 2018
- Consolidated Statements of Operations for the years ended December 31, 2019 and 2018
- Consolidated Statements of Owners' Equity for the years ended December 31, 2019 and 2018
- Consolidated Statements of Cash Flows for the years ended December 31, 2019 and 2018
- Notes to Consolidated Financial Statements

(2) Other schedules have not been included either because they are not applicable or because the information is included elsewhere in this Annual Report on Form 10-K (the "Annual Report").

(b) The documents listed in the Exhibit Index of this Annual Report are filed with or incorporated by reference in this Annual Report, in each case as indicated therein (numbered in accordance with Item 601 of Regulation S-K).

Exhibit Number	Description	Incorporated by Reference		
		Form	Exhibit	Filing Date
3.1*	Certificate of Incorporation of StoneMor Inc.	8-K	3.1	December 31, 2019
3.2	Certificate of Designation of Preferences, Rights and Limitations of Series A Preferred Stock of StoneMor Inc.			
3.3*	Bylaws of StoneMor Inc.	8-K	3.2	December 31, 2019
4.1*	Indenture dated as of June 27, 2019 by and among StoneMor Partners L.P., Cornerstone Family Services of West Virginia Subsidiary, Inc., the initial purchasers named therein, the guarantors named therein and Wilmington Trust, National Association, as trustee, including the form of 9.875%/11.500% Senior Secured PIK Toggle Notes due 2024	8-K	4.1	June 28, 2019
4.2*	First Supplemental Indenture, dated as of December 31, 2019, by and among StoneMor Partners L.P., Cornerstone Family Services of West Virginia Subsidiary, Inc., StoneMor Inc., the Subsidiary Guarantors and Wilmington Trust, National Association	8-K	4.1	December 31, 2019
4.3	Second Supplemental Indenture, dated as of January 30, 2020, by and among StoneMor Partners L.P., Cornerstone Family Services of West Virginia Subsidiary, Inc., StoneMor Inc., StoneMor LP Holdings, LLC and Wilmington Trust, National Association			
4.4*	Third Supplemental Indenture, dated as of April 1, 2020, by and among StoneMor Partners L.P., Cornerstone Family Services of West Virginia Subsidiary, Inc. and Wilmington Trust, National Association	8-K	4.1	April 2, 2020
4.5*	Form of 9.875%/11.500% Senior Secured PIK Toggle Note due 2024 (included in Exhibit 4.1)	8-K	4.2	June 28, 2019

[Table of Contents](#)

4.6*	Collateral Agreement dated as of June 27, 2019 by and among StoneMor Partners L.P., Cornerstone Family Services of West Virginia Subsidiary, Inc., the guarantors named therein and Wilmington Trust, National Association, as collateral agent	8-K	4.3	June 28, 2019
4.7	Supplement to Collateral Agreement dated January 30, 2020 by StoneMor LP Holdings, LLC to Collateral Agreement dated as of June 27, 2019 by and among StoneMor Partners L.P., Cornerstone Family Services of West Virginia Subsidiary, Inc., the guarantors named therein and Wilmington Trust, National Association, as collateral agent			
4.8*	Registration Rights Agreement dated June 27, 2019 by and among StoneMor Partners L.P., Cornerstone Family Services of West Virginia Subsidiary, Inc., the guarantors name therein and the initial purchasers named therein	8-K	4.4	June 28, 2019
4.9	Description of Common Stock			
10.1*	Omnibus Agreement by and among McCown De Leeuw & Co. IV, L.P., McCown De Leeuw & Co. IV Associates, L.P., MDC Management Company IV, LLC, Delta Fund LLC, Cornerstone Family Services LLC, CFSI LLC, StoneMor Partners L.P., StoneMor GP LLC, StoneMor Operating LLC, dated as of September 20, 2004	10-Q	10.4	September 30, 2004
10.2*	Amendment No. 1 to Omnibus Agreement entered into on, and effective as of, January 24, 2011 by and among MDC IV Trust U/T/A November 30, 2010, MDC IV Associates Trust U/T/A November 30, 2010, Delta Trust U/T/A November 30, 2010 (successors respectively to McCown De Leeuw & Co. IV, L.P., a California limited partnership, McCown De Leeuw IV Associates, L.P., a California limited partnership, Delta Fund LLC, a California limited liability company, and MDC Management Company IV, LLC, a California limited liability company), Cornerstone Family Services LLC, a Delaware limited liability company, CFSI LLC, a Delaware limited liability company, StoneMor Partners L.P., a Delaware limited partnership, StoneMor GP LLC, a Delaware limited liability company, for itself and on behalf of the Partnership in its capacity as general partner of the Partnership, and StoneMor Operating LLC, a Delaware limited liability company	8-K	10.1	January 28, 2011
10.3*	Lease Agreement, dated as of September 26, 2013, by and among StoneMor Operating, LLC, StoneMor Pennsylvania LLC and StoneMor Pennsylvania Subsidiary, LLC, the Archdiocese of Philadelphia, and StoneMor Partners L.P., solely in its capacity as guarantor	8-K	10.1	October 2, 2013
10.4*	Amendment No. 1 to Lease Agreement, dated as of March 20, 2014, by and among StoneMor Operating, LLC, StoneMor Pennsylvania LLC and StoneMor Pennsylvania Subsidiary LLC, the Archdiocese of Philadelphia, and StoneMor Partners L.P., solely in its capacity as guarantor	8-K	10.1	March 26, 2014
10.5*	Amendment No. 2 to Lease Agreement, dated as of May 28, 2014, by and among StoneMor Operating, LLC, StoneMor Pennsylvania LLC, StoneMor Pennsylvania Subsidiary LLC, the Archdiocese of Philadelphia, and StoneMor Partners L.P.	10-Q	10.3	August 8, 2014
10.6*	Registration Rights Agreement dated as of June 27, 2019 by and among StoneMor Partners L.P., StoneMor GP LLC, SMP SPV LLC, Star V Partners LLC, Blackwell Partners LLC—Series E, David Miller, MPF Investco 6, LLC, MPF Investco 7, LLC, MPF Investco 8, LLC, The Mangrove Partners Fund, L.P. and The Mangrove Partners Fund (Cayman Partnership), L.P.	8-K	10.2	June 28, 2019
10.7*	Registration Rights Agreement dated as of January 30, 2020 by and among StoneMor Inc., American Cemeteries Infrastructure Investors, LLC, StoneMor GP Holdings, LLC and certain funds and managed accounts for which Axar Capital Management, LP serves as investment manager	8-K	10.1	February 4, 2020

Table of Contents

10.8*	Asset Sale Agreement dated as of December 4, 2019 by and among Carriage Funeral Holdings, Inc., StoneMor California Subsidiary, Inc. and StoneMor California, Inc.	8-K	2.1	December 5, 2019
10.9*	Series A Preferred Unit Purchase Agreement dated as of June 27, 2019 by and among StoneMor Partners L.P., SMP SPV LLC, Star V Partners LLC, Blackwell Partners LLC –Series E, David Miller, MPF Investco 6, LLC, MPF Investco 7, LLC, MPF Investco 8, LLC, The Mangrove Partners Fund, L.P. and The Mangrove Partners Fund (Cayman Partnership), L.P.	8-K	10.1	June 28, 2019
10.10	Nomination and Director Voting Agreement dated as of September 27, 2018 by and among StoneMor GP LLC, Axar Capital Management, LP, Axar GP, LLC, Axar Master Fund, Ltd., StoneMor GP Holdings, LLC and Robert B. Hellman, Jr., as trustee under the Voting and Investment Trust Agreement for the benefit of American Cemeteries Infrastructure Investors LLC.			
10.11	First Amendment to Nomination and Director Voting Agreement dated as of February 4, 2019 by and among StoneMor GP LLC, Axar Capital Management, LP, Axar GP, LLC, Axar Master Fund, Ltd., StoneMor GP Holdings, LLC and Robert B. Hellman, Jr., as trustee under the Voting and Investment Trust Agreement for the benefit of American Cemeteries Infrastructure Investors LLC.			
10.12	Second Amendment to Nomination and Director Voting Agreement dated as of June 27, 2019 by and among StoneMor GP LLC, Axar Capital Management, LP, Axar GP, LLC, Axar Master Fund, Ltd., StoneMor GP Holdings, LLC and Robert B. Hellman, Jr., as trustee under the Voting and Investment Trust Agreement for the benefit of American Cemeteries Infrastructure Investors LLC.			
10.13†*	Form of Indemnification Agreement by and between StoneMor GP LLC and Lawrence Miller, Robert B. Hellman, Jr., Fenton R. Talbott, Martin R. Lautman, William Shane, Allen R. Freedman, effective September 20, 2004	10-Q	10.9	November 15, 2004
10.14†*	Form of Indemnification Agreement by and between StoneMor GP LLC and Howard Carver and Peter Grunebaum, effective February 16, 2007	10-Q	10.9	November 15, 2004
10.15†*	Form of Indemnification Agreement by and between StoneMor GP LLC and Leo J. Pound and Jonathan Contos, dated February 26, 2015	10-Q	10.1	May 8, 2015
10.16†*	Indemnification Agreement, dated May 16, 2017, by and between StoneMor GP LLC and R. Paul Grady	8-K	10.2	May 22, 2017
10.17†*	Indemnification Agreement, effective May 16, 2017, by and between StoneMor GP LLC and Mark Miller	8-K	10.4	May 22, 2017
10.18†*	Indemnification Agreement, effective May 16, 2017, by and between StoneMor GP LLC and Robert A. Sick	8-K	10.5	May 22, 2017
10.19†*	Indemnification Agreement effective June 15, 2018 by and between StoneMor GP LLC and Patricia Wellenbach	8-K	10.6	June 18, 2018
10.20†*	Indemnification Agreement effective June 15, 2018 by and between StoneMor GP LLC and Stephen J. Negrotti	8-K	10.7	June 18, 2018
10.21†*	Indemnification Agreement effective July 16, 2019 by and between StoneMor GP LLC and Andrew M. Axelrod	8-K	10.8	July 22, 2019
10.22†*	Indemnification Agreement effective July 16, 2019 by and between StoneMor GP LLC and Spencer E. Goldenberg	8-K	10.9	July 22, 2019
10.23†*	Indemnification Agreement effective July 16, 2019 by and between StoneMor GP LLC and David Miller	8-K	10.10	July 22, 2019
10.24†*	Form of StoneMor Inc. Indemnification Agreement	8-K	10.1	December 31, 2019
10.25†*	Employment Agreement by and between Joseph M. Redling and StoneMor GP LLC, dated June 29, 2018	8-K	10.1	July 3, 2018

Table of Contents

10.26†*	Employment Agreement dated September 19, 2019 by and between StoneMor GP LLC and Jeffrey DiGiovanni	8-K	10.3	September 19, 2019
10.27†*	Employment Agreement by and between Austin K. So and StoneMor GP LLC, dated June 15, 2018	8-K	10.3	June 18, 2018
10.28†*	StoneMor Amended and Restated 2019 Long-Term Incentive Plan	8-K	10.1	April 2, 2019
10.29†*	First Amendment to the StoneMor Amended and Restated 2019 Long-Term Incentive Plan	8-K	10.1	December 20, 2019
10.30†*	Director Restricted Phantom Unit Agreement by and between StoneMor GP LLC and Andrew M. Axelrod	8-K	10.5	July 22, 2019
10.31†	Amendment to Director Restricted Phantom Unit Agreement dated November 7, 2019 by and between StoneMor GP LLC and Andrew M. Axelrod			
10.32†*	Director Restricted Phantom Unit Agreement by and between StoneMor GP LLC and Spencer E. Goldenberg	8-K	10.6	July 22, 2019
10.33†*	Director Restricted Phantom Unit Agreement by and between StoneMor GP LLC and David Miller	8-K	10.7	July 22, 2019
10.34†*	Director Restricted Phantom Unit Agreement effective June 15, 2018 by and between StoneMor GP LLC and Stephen J. Negrotti	8-K	10.5	June 18, 2018
10.35†*	Director Restricted Phantom Unit Agreement effective June 15, 2018 by and between StoneMor GP LLC and Patricia D. Wellenbach	8-K	10.4	June 18, 2018
10.36†*	Executive Restricted Unit Award Agreement dated July 18, 2018 by and between StoneMor GP LLC and Joseph M. Redling	8-K	10.1	July 24, 2018
10.37†	Form of StoneMor Amended and Restated 2019 Long-Term Incentive Plan Option Agreement			
10.38†*	Severance Agreement and General Release and Waiver of Claims by and among StoneMor GP LLC and Garry P. Herdler	8-K	10.2	September 19, 2019
10.39†*	Employment Agreement dated April 10, 2019 by and between StoneMor GP LLC and Garry P. Herdler	8-K	10.1	April 16, 2019
10.40†*	Retirement Agreement dated as of April 10, 2019 by and between Mark L. Miller and StoneMor GP LLC	8-K	10.3	April 16, 2019
10.41†*	Employment Agreement, effective May 16, 2017, by and between StoneMor GP LLC and Mark Miller	8-K	10.3	May 22, 2017
10.42†*	Separation Agreement by and among StoneMor GP LLC and James Ford	8-K	10.4	September 19, 2019
10.43†*	Employment Agreement dated March 1, 2018 by and between StoneMor GP LLC and James Ford	8-K	10.1	March 2, 2018
10.44*	Letter Agreement dated April 1, 2020 by and between Axar Capital Management, LP and StoneMor Inc.	8-K	10.1	April 2, 2020
10.45	Series A Preferred Stock Purchase Agreement dated April 3, 2020 by and among StoneMor, Inc., Axar CL SPV LLC, Star V Partners LLC and Blackwell Partners LLC -Series E			
10.46	Master Services Agreement (Unionized Locations) dated April 2, 2020 by and between StoneMor Operating LLC and Rickert Landscaping, Inc.			
10.47	Master Services Agreement dated April 2, 2020 by and between StoneMor Operating LLC and Moon Landscaping, Inc.			
21.1	Subsidiaries of Registrant			

[Table of Contents](#)

31.1	Certification pursuant to Exchange Act Rule 13a-14(a) of Joseph M. Redling, President and Chief Executive Officer
31.2	Certification pursuant to Exchange Act Rule 13a-14(a) of Jeffrey DiGiovanni, Chief Financial Officer and Senior Vice President
32.1	Certification pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, (18 U.S.C. § 1350) and Exchange Act Rule 13a-14(b) of Joseph M. Redling, President and Chief Executive Officer
32.2	Certification pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, (18 U.S.C. § 1350) and Exchange Act Rule 13a-14(b) of Jeffrey DiGiovanni, Chief Financial Officer and Senior Vice President
101	Attached as Exhibit 101 to this report are the following Interactive Data Files formatted in XBRL (eXtensible Business Reporting Language): (i) Consolidated Balance Sheets as of December 31, 2019 and 2018; (ii) Consolidated Statements of Operations for the years ended December 31, 2019 and 2018; (iii) Consolidated Statements of Owners' Equity; (iv) Consolidated Statements of Cash Flows for the years ended December 31, 2019 and 2018; and (v) Notes to the Consolidated Financial Statements. Users of this data are advised pursuant to Rule 401 of Regulation S-T that the information contained in the XBRL documents is unaudited and these are not the official publicly filed financial statements of StoneMor Inc.

* Incorporated by reference, as indicated

† Management contract, compensatory plan or arrangement

ITEM 16. FORM 10-K SUMMARY

Not applicable.

SIGNATURES

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

STONEMOR INC.

April 7, 2020

By: /s/ Joseph M. Redling
Joseph M. Redling
President and Chief Executive Officer

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

<u>Signatures</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Joseph M. Redling</u> Joseph M. Redling (Principal Executive Officer)	President and Chief Executive Officer and Director	April 7, 2020
<u>/s/ Jeffrey DiGiovanni</u> Jeffrey DiGiovanni (Principal Financial and Accounting Officer)	Senior Vice President and Chief Financial Officer	April 7, 2020
<u>/s/ Andrew Axelrod</u> Andrew Axelrod	Chairman of the Board	April 7, 2020
<u>/s/ Robert B. Hellman, Jr.</u> Robert B. Hellman, Jr.	Director	April 7, 2020
<u>/s/ Spender Goldberg</u> Spencer Goldberg	Director	April 7, 2020
<u>/s/ David Miller</u> David Miller	Director	April 7, 2020
<u>/s/ Stephen J. Negrotti</u> Stephen J. Negrotti	Director	April 7, 2020
<u>/s/ Patricia D. Wellenbach</u> Patricia D. Wellenbach	Director	April 7, 2020

134

[\(Back To Top\)](#)

Section 2: EX-3.2 (EX-3.2 PREFERRED STOCK CERTIFICATE OF DESIGNATION)

Exhibit 3.2

**CERTIFICATE OF DESIGNATION OF PREFERENCES,
RIGHTS AND LIMITATIONS
OF
SERIES A PREFERRED STOCK
OF
STONEMOR INC.**

(Pursuant to Section 151 of the General Corporation Law of the State of Delaware)

StoneMor Inc., a corporation organized and existing under the General Corporation Law of the State of Delaware, as amended (the “**General Corporation Law**”), in accordance with Section 151 of the General Corporation Law, does hereby certify that:

1. The name of the corporation (hereinafter, the “**Corporation**”) is StoneMor Inc., a Delaware corporation.

2. Article IV of the Certificate of Incorporation of the Company (the “**Certificate of Incorporation**”) authorizes the issuance of ten million (10,000,000) shares of preferred stock, \$0.01 par value per share (the “**Preferred Stock**”), and expressly vests in the Board of Directors of the Corporation the authority to issue any or all of said shares in one (1) or more series and by resolution or resolutions to establish the designation and number and to fix the relative rights and preferences of each series to be issued.

3. The Board of Directors of the Corporation, pursuant to the authority expressly vested in it as aforesaid, has adopted the following resolutions creating a Series A issue of Preferred Stock:

RESOLVED, that one thousand (1,000) of the ten million (10,000,000) authorized shares of Preferred Stock of the Company shall be designated Series A Preferred Stock, \$0.01 par value per share (the “**Series A Preferred Stock**”). Shares of the Series A Preferred Stock shall possess the rights and preferences set forth below:

1. **Ranking.** The Series A Preferred Stock shall rank, prior and superior to all of the common stock par value \$0.01 per share of the Corporation (“**Common Stock**”) and any other capital stock of the Corporation authorized as of the date hereof (other than the Series A Preferred Stock) with respect to the preferences as to dividends, distributions and payments upon the voluntary or involuntary liquidation, dissolution and winding up of the Corporation or sale of all or substantially all of the assets of the Corporation. The rights of the shares of Common Stock and other capital stock of the Corporation (other than the Series A Preferred Stock) shall be subject to the preferences and relative rights of the Series A Preferred Stock. Without the prior express written consent of the holders of record of a majority of the outstanding shares of Series A Preferred Stock, the Corporation shall not hereafter authorize or issue additional or other capital stock whether such capital stock is of senior or *pari-passu* in respect of the preferences as to distributions and payments upon any event described in Subsection 2.1 hereof. In the event of the merger or consolidation of the Corporation with or into another corporation, the Series A Preferred Stock shall maintain their relative powers, designations and preferences provided for herein

(except that the Series A Preferred Stock may not be *pari passu* with, or junior to, any capital stock of the successor entity) and no merger shall result inconsistent therewith. With respect to the Series A Preferred Stock “Junior Securities” shall mean all classes or series of capital stock of the Corporation established before or after the date hereof to which the Series A Preferred Stock is senior, including the Common Stock.

2. Liquidation, Dissolution or Winding Up.

2.1 Preferential Payments to Holders of Series A Preferred Stock. In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Corporation or sale of all or substantially all of the assets of the Corporation, the holders of shares of Series A Preferred Stock then outstanding shall be entitled to be paid out of the assets of the Corporation available for distribution to its stockholders before any payment shall be made to the holders of Common Stock by reason of their ownership thereof, an amount per share equal to the Series A Original Issue Price (as defined below). As used herein, the “**Series A Original Issue Price**” shall mean \$50,000 per share, subject to appropriate adjustment in the event of any stock dividend, stock split, combination or other similar recapitalization with respect to the Series A Preferred Stock. If upon any such liquidation, dissolution or winding up of the Corporation, the assets of the Corporation available for distribution to its stockholders shall be insufficient to pay the holders of shares of Series A Preferred Stock the full amount to which they shall be entitled under this Subsection 2.1, the holders of shares of Series A Preferred Stock shall share ratably in any distribution of the assets available for distribution in proportion to the respective amounts which would otherwise be payable in respect of the shares held by them upon such distribution if all amounts payable on or with respect to such shares were paid in full. The aggregate amount which a holder of a share of Series A Preferred Stock is entitled to receive under this Subsection 2.1 is hereinafter referred to as the “**Series A Liquidation Amount.**”

2.2 Distribution of Remaining Assets. In the event of any voluntary or involuntary liquidation, dissolution or winding up of the Corporation or sale of all or substantially all of the assets of the Corporation, after the payment of the Series A Liquidation Amount, the remaining assets of the Corporation available for distribution to its stockholders shall be distributed exclusively to the holders of the Common Stock, pro rata based on the number of shares held by each such holder.

3. Voting. Except as required by law, the shares of Series A Preferred Stock are not entitled to vote on any matter. In exercising any voting rights provided by law, each share of Series A Preferred Stock shall have one vote per share.

4. Nonconvertible Stock. The shares of Series A Preferred Stock shall not be convertible into shares of Common Stock or other securities of the Corporation.

5. No Redemption Rights. The shares of Series A Preferred Stock shall not be subject to any mandatory or optional redemption rights or obligations.

6. Dividends. The holders of the Series A Preferred Stock, in preference to the holders of the Common Stock, shall be entitled to receive in any fiscal year of the Corporation, out of any assets legally available therefor, dividends at the rate of 16% of the Series A Original

Issue Price (as defined in Section 2) per share of Series A Preferred Stock per annum plus all unpaid accrued and accumulated dividends thereon. All accrued dividends on any shares of Series A Preferred Stock shall be paid in cash only when, as and if declared by the Board out of funds legally available therefor or upon a liquidation of the Series A Preferred Stock in accordance with the provisions of Section 2 and shall in no event be declared or paid on or before July 31, 2020; provided, that to the extent not paid on the last day of March, June, September and December of each calendar year (each such date, a “**Dividend Payment Date**”), all accrued dividends on any shares shall accumulate and compound on the applicable Dividend Payment Date whether or not declared by the Board and shall remain accumulated, compounding dividends until paid pursuant hereto. All accrued and accumulated dividends on the Shares shall be prior and in preference to any dividend on any Junior Securities and shall be fully declared and paid before any dividends are declared and paid, or any other distributions or redemptions are made, on any Junior Securities.

7. Amendment, Waiver or Discharge. Except as otherwise expressly provided herein, neither this Certificate of Designation, the Certificate of Incorporation nor any term hereof or thereof may be amended, waived, modified, discharged or terminated without the written consent or affirmative vote of the holders of at least a majority of the outstanding shares of Series A Preferred Stock.

[Signature page follows]

StoneMor Inc.

By: /s/ Joseph M. Redling
Joseph M. Redling,
President and Chief Executive Officer

4

[\(Back To Top\)](#)

Section 3: EX-4.3 (EX-4.3 SECOND SUPPLEMENTAL INDENTURE, DATED AS OF JANUARY 30, 2020, BY AND AMONG STONEMOR PARTNERS L.P., CORNERSTONE FAMILY SERVICES OF WEST VIRGINIA SUBSIDIARY, INC., STONEMOR INC., STONEMOR LP HOLDINGS, LLC AND WILMINGTON TRUST, NATIONAL ASSOCIATION)

Exhibit 4.3

Second Supplemental Indenture (this "Supplemental Indenture"), dated as of January 30, 2020, among StoneMor, Inc., a Delaware corporation (the "C-Corporation"), StoneMor Partners L.P., a Delaware limited partnership (the "Partnership"), Cornerstone Family Services of West Virginia Subsidiary, Inc., a West Virginia corporation (together with the Partnership, the "Issuers"), StoneMor LP Holdings, LLC, a Delaware limited liability company (the "Subsidiary Guarantor"), a subsidiary of the C-Corporation, and Wilmington Trust, National Association, in its capacity as trustee (the "Trustee") and as collateral agent (the "Collateral Agent").

W I T N E S E T H

WHEREAS, the Issuers, the C-Corporation and the Subsidiary Guarantors have heretofore executed and delivered to Wilmington Trust, National Association, in its capacity as the Collateral Agent and as the Trustee, an indenture dated as of June 27, 2019, as supplemented by that certain First Supplemental Indenture, dated as of December 31, 2019 (as amended, modified or supplemented from time to time, the "Indenture"), providing for the issuance of \$385,000,000 of 9.875% / 11.500% Senior Secured PIK Toggle Notes due 2024 (the "Notes");

WHEREAS, the Indenture provides that under certain circumstances the Subsidiary Guarantor shall execute and deliver to the Trustee and the Collateral Agent a supplemental indenture pursuant to which the Subsidiary Guarantor shall unconditionally guarantee all of the Issuers' Obligations under the Notes and the Indenture on the terms and conditions set forth herein and under the Indenture (the "Guarantee"); and

WHEREAS, pursuant to Section 12.01(c) of the Indenture, the Issuers, the C-Corporation, the Subsidiary Guarantor, the Trustee and the Collateral Agent are authorized to execute and deliver this Supplemental Indenture without the consent of Holders.

NOW THEREFORE, in consideration of the foregoing and for other good and valuable consideration, the receipt of which is hereby acknowledged, the parties mutually covenant and agree for the equal and ratable benefit of the Holders as follows:

- (1) Capitalized Terms. Capitalized terms used herein without definition shall have the meanings assigned to them in the Indenture.
 - (2) Agreement to Guarantee. The Subsidiary Guarantor hereby agrees to be a Guarantor under the Indenture and to be bound by the terms of the Indenture applicable to Guarantors, including Article XIII thereof.
 - (3) Execution and Delivery. The Subsidiary Guarantor agrees that the Guarantee shall remain in full force and effect notwithstanding the absence of the endorsement of any notation of such Guarantee on the Notes.
 - (4) Governing Law. THIS SUPPLEMENTAL INDENTURE WILL BE GOVERNED BY AND CONSTRUED IN ACCORDANCE WITH THE LAWS OF THE STATE OF NEW YORK.
-

(5) Counterparts. The parties may sign any number of copies of this Supplemental Indenture. Each signed copy, which may be delivered by facsimile or PDF transmission, shall be an original, but all of them together represent the same agreement. Signatures of the parties hereto transmitted by facsimile or PDF shall be deemed to be their original signatures for all purposes.

(6) Effect of Headings. The Section headings herein are for convenience only and shall not affect the construction hereof.

(7) The Trustee and the Collateral Agent. Neither the Trustee nor the Collateral Agent makes any representations or shall be responsible in any manner whatsoever for or in respect of the validity or sufficiency of this Supplemental Indenture or for or in respect of the recitals contained herein, all of which recitals are made solely by the Subsidiary Guarantor.

(8) Ratification of Indenture; Supplemental Indenture Part of Indenture. Except as expressly amended hereby, the Indenture is in all respects ratified and confirmed and all the terms, conditions and provisions thereof shall remain in full force and effect. This Supplemental Indenture shall form a part of the Indenture for all purposes, and every Holder heretofore or hereafter authenticated and delivered shall be bound hereby.

(9) Representations and Warranties by the Subsidiary Guarantor. The Subsidiary Guarantor hereby represents and warrants to the Trustee and the Collateral Agent that this Supplemental Indenture has been duly and validly executed and delivered by it and constitutes its legal, valid and binding obligation, enforceable against it in accordance with its terms and the terms of the Indenture.

[Remainder of Page Intentionally Blank]

IN WITNESS WHEREOF, each of the parties hereto have caused this Second Supplemental Indenture to be duly executed by their respective authorized officers as of the date first written above.

STONEMOR INC.

By: /s/ Jeffrey DiGiovanni
Name: Jeffrey DiGiovanni
Title: Chief Financial Officer

STONEMOR PARTNERS L.P.

By: /s/ Jeffrey DiGiovanni
Name: Jeffrey DiGiovanni
Title: Chief Financial Officer

CORNERSTONE FAMILY SERVICES OF
WEST VIRGINIA SUBSIDIARY, INC.

By: /s/ Jeffrey DiGiovanni
Name: Jeffrey DiGiovanni
Title: Chief Financial Officer

STONEMOR LP HOLDINGS, LLC

By: /s/ Jeffrey DiGiovanni
Name: Jeffrey DiGiovanni
Title: Chief Financial Officer

[Signature Page to Second Supplemental Indenture]

WILMINGTON TRUST, NATIONAL ASSOCIATION,
not in its individual capacity, but solely in its capacity as the Trustee and as the Collateral Agent

By: /s/ Joseph P. O'Donnell
Name: Joseph P. O'Donnell
Title: Vice President

[Signature Page to Second Supplemental Indenture]

[\(Back To Top\)](#)

Section 4: EX-4.7 (EX-4.7 SUPPLEMENT TO COLLATERAL AGREEMENT DATED JANUARY 30, 2020 BY STONEMOR LP HOLDINGS, LLC TO COLLATERAL AGREEMENT DATED AS OF JUNE 27, 2019 BY AND AMONG STONEMOR PARTNERS L.P., CORNERSTONE FAMILY SERVICES OF WEST VIRGINIA SUBSIDIARY, INC., THE GUARANT)

Exhibit 4.7

SUPPLEMENT TO COLLATERAL AGREEMENT

Reference is hereby made to the Collateral Agreement (as amended, restated, supplemented or otherwise modified from time to time, the "Agreement"), dated as of June 27, 2019, made by each of StoneMor Partners, L.P., a Delaware limited liability company (the "Partnership"), Cornerstone Family Services of West Virginia Subsidiary, Inc., a West Virginia corporation (the "Co-Issuer") and, together with the Partnership, the "Issuers") the other Grantors from time to time party thereto, and Wilmington Trust, National Association, as the Collateral Agent. Capitalized terms used herein and not defined herein shall have the meanings given to them in the Agreement.

Section 9.21 of the Agreement provides that an Additional Grantor may become a Grantor under the Agreement by the execution and delivery of a written supplement to the Agreement substantially in the form of this Supplement to become a Grantor in accordance with the terms of the Indenture.

By its execution below, the undersigned, StoneMor LP Holdings, LLC, a Delaware limited liability company (the "New Grantor"), agrees to become, and does hereby become, a Grantor under the Agreement and agrees to be bound by the Agreement as if originally a party thereto. The New Grantor hereby collaterally assigns and pledges to the Collateral Agent for the benefit of the Secured Parties, and grants to the Collateral Agent for the benefit of the Secured Parties, a security interest in all of the New Grantor's right, title and interest in and to the Collateral, whether now owned or hereafter acquired, to secure the prompt and complete payment and performance of the Secured Obligations. For the avoidance of doubt, the grant of a security interest herein shall not be deemed to be an assignment of intellectual property rights owned by the New Grantor.

By its execution below, the undersigned represents and warrants as to itself that all of the representations and warranties contained in the Agreement are true and correct in all material respects (without duplication of any materiality or Material Adverse Effect qualifier) as of the date hereof. The New Grantor represents and warrants that the schedule supplements (to the Perfection Certificate) attached hereto are true and correct in all material respects (without duplication of any materiality or Material Adverse Effect qualifier) and that such supplements set forth all information required to be scheduled under the Perfection Certificate with respect to the New Grantor; and the Perfection Certificate shall be deemed to be so supplemented upon execution of this Supplement. The New Grantor shall take all steps necessary and required under the Agreement to perfect, in favor of the Collateral Agent, a first priority Lien against the New Grantor's Collateral, subject to Liens permitted under Section 8.02 of the Indenture.

THIS SUPPLEMENT SHALL BE CONSTRUED IN ACCORDANCE WITH AND GOVERNED BY THE LAW OF THE STATE OF NEW YORK.

IN WITNESS WHEREOF, the New Grantor has executed and delivered this Supplement as of this 30th day of January, 2020.

STONEMOR LP HOLDINGS, LLC

/s/ Jeffrey DiGiovanni
By: _____
Name: Jeffrey DiGiovanni
Title: Chief Financial Officer

SCHEDULES TO THE SUPPLEMENT TO COLLATERAL AGREEMENT

Schedule 1(a)

Legal Names, Etc.

Exact Legal Name	Type of Entity	State of Organization	EIN	State Organizational Number
StoneMor LP Holdings, LLC	Limited liability company	Delaware	80-0103159	7063826

Schedule 1(b)
Prior Organizational Names

Not Applicable

Schedule 1(c)

Changes in Organizational Identity; Other Names

Not Applicable

Schedule 2(a)
Chief Executive Offices

3600 Horizon Boulevard, Suite 100, Trevose, PA 19053.

Schedule 3(a)

Prior Locations Maintained by Company/Subsidiaries

Not Applicable

Schedule 4
File Search Reports

Not Applicable

Schedule 5

Copy of Financing Statements To Be Filed

A financing statement (duly authorized by the New Grantor as the debtor therein), including therein the indications of the collateral, is attached to this Schedule 5 and has been prepared for filing in the proper Uniform Commercial Code filing office in the jurisdiction identified thereon.

Schedule 6
Filings/Filing Office

The proper filing office for the financing statement attached to Schedule 5 is identified thereon. No other actions are required to create, preserve, protect and perfect the security interests in the Pledged Collateral granted to the Collateral Agent pursuant to the Security Documents.

Schedule 7
Real Property

Not Applicable

Schedule 8
Fixtures

Not Applicable

Schedule 9
Termination Statements

Not Applicable

Schedule 10(a)
Stock Ownership and Other Equity Interests

Grantor Issuer	Jurisdiction of Incorporation or Organization	Grantor Owner, Number and % of Equity Interests Owned	Class or Nature of Equity Interests and Certificate Number
StoneMor LP Holdings, LLC	Delaware	StoneMor Inc., 100%	N/A

Schedule 10(b)

Other Equity Interests

The New Grantor owns 2,332,878 common units representing limited partner interests in the Partnership pursuant to that certain Merger and Reorganization Agreement, dated September 27, 2018 entered into by and among the Partnership, StoneMor GP LLC, a Delaware limited liability company, the New Grantor, and Hans Merger Sub, LLC, a Delaware limited liability company.

Schedule 11
Instruments and Tangible Chattel Paper

Not Applicable

Schedule 12
Intellectual Property

Not Applicable

Schedule 13
Commercial Tort Claims

Not Applicable

Schedule 14

Deposit Accounts, Securities Accounts and Commodity Accounts

Not Applicable

Schedule 15
Letter-of-Credit Rights

Not Applicable

[\(Back To Top\)](#)

Section 5: EX-4.9 (EX-4.9: DESCRIPTION OF COMMON STOCK)

Exhibit 4.9

DESCRIPTION OF COMMON STOCK

The following description of the capital stock of StoneMor Inc. (the “Company”) does not purport to be complete and is subject to, and qualified in its entirety by, our certificate of incorporation (“Charter”) and our bylaws (“Bylaws”), each of which is incorporated by reference as an exhibit to the Annual Report on Form 10-K of which this exhibit is a part.

General

The authorized capital stock of the Company consists of 200,000,000 shares of common stock, \$0.01 par value per share, and 10,000,000 shares of preferred stock, \$0.01 par value per share. We have one class of securities registered under Section 12 of the Securities Exchange Act of 1934, our common stock, which is listed on the New York Stock Exchange under the symbol “STON.”

Common Stock

Voting rights. Except as provided by law or in a preferred stock designation, the holders of our common stock are entitled to one vote for each share held of record on all matters submitted to a vote of stockholders and will have the exclusive right to vote for the election of directors. A plurality of the votes cast is required for stockholders to elect directors. Except as otherwise required by law, the holders of our common stock, as such, are not entitled to vote on any amendment to the Charter (including any certificate of designations relating to any series of preferred stock) that relates solely to the terms of any outstanding series of preferred stock, if the holders of such affected series are entitled, either separately or together with the holders of one or more other such series, to vote thereon pursuant to the Charter (including any certificate of designations relating to any series of preferred stock) or pursuant to the Delaware General Corporation Law (the “DGCL”). All other matters put to a stockholder vote generally require the approval of a majority of the votes cast, except as otherwise provided by our Charter (including any preferred stock designation) or Bylaws or required by law. The holders of our common stock do not have cumulative voting rights.

Dividends. The holders of our common stock are entitled to receive dividends (payable in cash, stock or otherwise) ratably, if any, as may be declared from time to time by our board of directors out of legally available funds, subject to any preferential or participating dividend rights of any preferred stock then outstanding.

Liquidation. In the event of any liquidation, dissolution or winding-up of the Company’s affairs, holders of our common stock are entitled to share ratably in the Company’s assets that are remaining after payment or provision for payment of all of the Company’s debts and obligations and after liquidation payments to holders of outstanding shares of preferred stock, if any.

Preemptive, subscription and conversion rights. The holders of our common stock have no preferences or rights of conversion, exchange, pre-emption or other subscription rights. There are no redemption or sinking fund provisions applicable to the common stock.

General. All outstanding shares of common stock are fully paid and non-assessable. The rights, preferences and privileges of holders of our common stock are subject to the rights of the holders of shares of any series of preferred stock which we may issue.

Transfer agent and registrar. The transfer agent and registrar for our common stock is the American Stock Transfer & Trust Company, LLC.

Anti-Takeover Effects of Provisions of the Company's Certificate of Incorporation, the Company's Bylaws and Delaware Law

Some provisions of Delaware law and the Charter and the Bylaws described below, contain provisions that could make the following transactions more difficult: acquisitions of the Company by means of a tender offer, a proxy contest or otherwise and removal of the Company's incumbent officers and directors. These provisions may also have the effect of preventing changes in the Company's management. It is possible that these provisions could make it more difficult to accomplish or could deter transactions that the Company stockholders may otherwise consider to be in their best interest or in the Company's best interests, including transactions that might result in a premium over the market price for the Company Shares.

These provisions, summarized below, are intended to discourage coercive takeover practices and inadequate takeover bids. These provisions are also designed to encourage persons seeking to acquire control of the Company to first negotiate with the Company.

Delaware Law

The Company is subject to the provisions of Section 203 of the DGCL. In general, those provisions prohibit a Delaware corporation, including those whose securities are listed for trading on the NYSE, from engaging in any business combination with any interested stockholder for a period of three years following the date that the stockholder became an interested stockholder, unless:

- the transaction is approved by the board of directors before the date the interested stockholder attained that status;
- after the completion of the transaction that resulted in the stockholder becoming an interested stockholder, the interested stockholder owned at least 85% of the voting stock of the corporation outstanding at the time the transaction commenced; or
- on or after such time as such person becomes an interested stockholder, the business combination is approved by the board of directors and authorized at a meeting of stockholders by at least two-thirds of the outstanding voting stock that is not owned by the interested stockholder.

Section 203 defines "business combination" to include the following:

- any merger or consolidation involving the corporation and the interested stockholder;

- any sale, transfer, pledge or other disposition (in one or a series of transactions) of 10% or more of the assets of the corporation involving the interested stockholder;
- subject to certain exceptions, any transaction that results in the issuance or transfer by the corporation of any stock of the corporation to the interested stockholder;
- subject to certain exceptions, any transaction involving the corporation that has the effect of increasing the proportionate share of the stock of any class or series of the corporation beneficially owned by the interested stockholder; or
- the receipt by the interested stockholder of the benefit, directly or indirectly, of any loans, advances, guarantees, pledges or other financial benefits provided by or through the corporation.

In general, Section 203 defines an interested stockholder as any entity or person beneficially owning 15% or more of the outstanding voting stock of the corporation and any entity or person affiliated with or controlling or controlled by any of these entities or persons.

Charter and Bylaws

Among other things, the Charter and Bylaws:

- provide advance notice procedures with regard to stockholder proposals relating to the nomination of candidates for election as directors or new business to be brought before meetings of the Company stockholders, which may preclude the Company stockholders from bringing matters before the Company stockholders at an annual or special meeting;
 - these procedures provide that notice of stockholder proposals must be timely given in writing to the Company's corporate secretary prior to the meeting at which the action is to be taken; and
 - generally, to be timely, notice must be received at the Company's principal executive offices not less than 90 days nor more than 120 days prior to the first anniversary date of the annual meeting for the preceding year;
- provide our board of directors the ability to authorize undesignated preferred stock, which makes it possible for our board of directors to issue, without stockholder approval, preferred stock with voting or other rights or preferences that could impede the success of any attempt to change control of the Company and which may have the effect of deterring hostile takeovers or delaying changes in control or management of the Company;
- provide that the authorized number of directors may be changed only by resolution of our board of directors;

- provide that all vacancies, including newly created directorships, may, except as otherwise required by law, be filled by the affirmative vote of a majority of directors then in office, even if less than a quorum;
- provide that any action required or permitted to be taken by our stockholders must be effected at a duly called annual or special meeting of stockholders and may not be effected by any consent in writing in lieu of a meeting of such stockholders, subject to the rights of the holders of any series of preferred stock;
- provide that directors may be removed only for cause and only by the affirmative vote of holders of at least 66²/₃% of the voting power of our then-outstanding capital stock entitled to vote generally in the election of directors;
- provide that the Charter may be amended by the affirmative vote of the holders of at least 66²/₃% of the Company's then-outstanding capital stock entitled to vote thereon;
- provide that special meetings of the Company stockholders may only be called by our board of directors or stockholders owning at least twenty percent (20%) of the entire capital stock of the Company issued and outstanding and entitled to vote on the matter or matters to be brought before the proposed special meeting; and
- provide that the Bylaws can be amended or repealed by our board of directors or by the affirmative vote of holders of at least 66²/₃% of the voting power of our then-outstanding capital stock entitled to vote generally in the election of directors.

Limitation of Liability and Indemnification Matters

The Charter limits the liability of our directors for monetary damages for breach of their fiduciary duty as directors, except for the following liabilities that cannot be eliminated under the DGCL:

- for any breach of their duty of loyalty to the Company or our stockholders;
- for acts or omissions not in good faith or which involve intentional misconduct or a knowing violation of law;
- for an unlawful payment of dividends or an unlawful stock purchase or redemption, as provided under Section 174 of the DGCL; or
- for any transaction from which the director derived an improper personal benefit.

Any amendment or repeal of these provisions will be prospective only and would not affect any limitation on liability of a director for acts or omissions that occurred prior to any such amendment or repeal.

The Bylaws provide that the Company will indemnify its directors and officers to the fullest extent permitted by the DGCL. The Bylaws also permit the Company to purchase insurance on behalf of any of its officers, directors, employees or agents or any person who is or was serving

at its request as an officer, director, employee or agent of another enterprise for any expense, liability or loss asserted against such person and incurred by any such person in any such capacity, or arising out of that person's status as such, regardless of whether DGCL would permit indemnification.

The Company has entered into indemnification agreements with each of its directors and officers. The agreements provide that the Company will indemnify and hold harmless each indemnitee for certain expenses to the fullest extent permitted or authorized by law, including the DGCL, in effect on the date of the agreement or as it may be amended to provide more advantageous rights to the indemnitee. If such indemnification is unavailable as a result of a court decision and if the Company and the indemnitee are jointly liable in the proceeding, the Company will contribute funds to the indemnitee for his or her expenses in proportion to relative benefit and fault of the Company and the indemnitee in the transaction giving rise to the proceeding. The indemnification agreements also provide that the Company will indemnify the indemnitee for monetary damages for actions taken as its director or officer or for serving at its request as a director or officer or another position at another corporation or enterprise, as the case may be but only if (i) the indemnitee acted in good faith and, in the case of conduct in his official capacity, in a manner he or she reasonably believed to be in the Company's best interests and, in all other cases, not opposed to the Company's best interests and (ii) in the case of a criminal proceeding, the indemnitee must have had no reasonable cause to believe that his or her conduct was unlawful. The indemnification agreements also provide that the Company must advance payment of certain expenses to the indemnitee, including fees of counsel, subject to receipt of an undertaking from the indemnitee to return such advance if it is ultimately determined that the indemnitee is not entitled to indemnification.

5

[\(Back To Top\)](#)

Section 6: EX-10.10 (EX-10.10 NOMINATION AND DIRECTOR VOTING AGREEMENT DATED AS OF SEPTEMBER 27, 2018)

Exhibit 10.10

Execution Version

NOMINATION AND DIRECTOR VOTING AGREEMENT

THIS NOMINATION AND DIRECTOR VOTING AGREEMENT, dated as of September 27, 2018, (this "**Agreement**"), is entered into by and among StoneMor GP LLC, a Delaware limited liability company and the general partner of the Partnership ("**GP**"), Axar Capital Management, LP, a Delaware limited partnership ("**Axar**"), Axar GP LLC, a Delaware limited liability company ("**Axar GP**"), Axar Master Fund, Ltd., a Cayman Islands exempted limited partnership (together with Axar and Axar GP, the "**Axar Entities**"), StoneMor GP Holdings, LLC, a Delaware limited liability company ("**GP Holdings**"), and Robert B. Hellman, Jr., as trustee under the Voting and Investment Trust Agreement for the benefit of American Cemeteries Infrastructure Investors LLC ("**ACII**") and, together with GP Holdings, the "**ACII Entities**" and, collectively with the Axar Entities, the "**Principal Stockholders**"). The Principal Stockholders and GP or Company (as hereinafter defined) are referred to herein as the "**Parties**" and each as a "**Party**." Capitalized terms used but not defined herein shall have the meaning assigned to such term in the Merger Agreement (as defined below).

RECITALS

WHEREAS, concurrently with the execution and delivery of this Agreement, StoneMor Partners L.P., a Delaware limited partnership (the "**Partnership**"), the Company, GP Holdings, and Hans Merger Sub, LLC, a newly formed Delaware limited liability company and wholly owned subsidiary of GP ("**Merger Sub**"), are entering into that certain Merger and Reorganization Agreement (the "**Merger Agreement**"), dated as of the date hereof, pursuant to which, among other things, (i) GP Holdings will contribute all of its common units representing limited partner interests (the "**Common Units**") in the Partnership (the "**GP Holdings' Common Units**") to GP and immediately following receipt thereof, GP will contribute the GP Holdings' Common Units to StoneMor LP Holdings, LLC, a newly formed Delaware limited liability company and wholly owned subsidiary of GP ("**LP Sub**") and LP Sub will become a unitholder of the Partnership, (ii) GP will convert into a Delaware corporation (the "**Conversion**") to be named "StoneMor Inc." (following the Conversion, GP is referred to herein as the "**Company**") and all of the limited liability company interests of GP held by GP Holdings prior to the Conversion will convert into shares of common stock, par value \$0.01 per share, of the Company (the "**Common Stock**") and (iii) Merger Sub will merge with and into the Partnership with the Partnership surviving and with the Company as its sole general partner and LP Sub as its sole holder of Common Units, and each Outstanding Common Unit (other than those held by LP Sub) being converted into the right to receive one share of Common Stock (the "**Reorganization**");

WHEREAS, as a condition to the willingness of (i) the Principal Stockholders to agree to vote in favor of the transactions contemplated by the Merger Agreement, including the Reorganization, pursuant to the terms and conditions set forth in that certain Voting and Support Agreement among the Principal Stockholders, the Partnership and GP dated as of the date hereof, and (ii) GP Holdings, GP, the Partnership, and Merger Sub to enter into the Merger Agreement, and, in each case, as an inducement and in consideration thereof, the Parties have agreed to enter into this Agreement;

WHEREAS, the Board of Managers of GP Holdings, in its capacity as the sole member of GP and immediately following the Conversion, as the sole stockholder of the Company, has determined it to be in the best interests of the Company from and after the Reorganization to provide the Principal Stockholders with certain designation rights in respect of the board of directors of the Company following the Reorganization (the "Board" and each member thereof a "Director"), pursuant to the terms of this Agreement; and

WHEREAS, each of the Principal Stockholders believes it to be in its best interest to provide the Company with certain standstill rights, pursuant to the terms of this Agreement.

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged by each of the Parties hereto, the Parties hereby agree as follows:

AGREEMENT

Section 1. Board Designation Rights.

(a) Subject to the other provisions of this Section 1, commencing as of the Effective Time and ending on the ACII Second Designated Director Termination Date (as defined below), the ACII Entities shall have the option and right (but not the obligation) to designate up to two (2) nominees to be nominated by the Company at each annual (or special) meeting of stockholders of the Company to serve as Directors on the Board (each, an "ACII Designated Director") in accordance with this Section 1. Subject to the other provisions of this Section 1, commencing as of the Effective Time and ending on the Axar Designated Director Termination Date (as defined below), the Axar Entities shall have the option and right (but not the obligation) to designate one (1) nominee to be nominated by the Company at each annual (or special) meeting of stockholders of the Company to serve as a Director on the Board (a "Axar Designated Director" and, together with the ACII Designated Directors, the "Designated Directors" and each a "Designated Director") in accordance with this Section 1. Each Designated Director shall in the reasonable determination of the Board or Nominating and Governance Committee of the Board (the "Nominating and Governance Committee") (i) be suitable to serve on the Board in accordance with the customary standards of suitability for directors of NYSE listed companies, (ii) not be prohibited from serving as a Director pursuant to any rule or regulation of the U.S. Securities and Exchange Commission or any National Securities Exchange on which the Common Stock is listed or admitted to trading, and (iii) not be an employee, manager or director of any Competitor (as defined below). As a condition precedent to service on the Board, each Designated Director shall deliver to the Board his or her written resignation from the Board (in the form attached hereto as Annex A) that the Board or the Nominating and Governance Committee may, in the Board's or such committee's sole discretion, accept and make effective solely and to the extent provided in accordance with subsection (c) below. For purposes of this Agreement, the term "Competitor" shall mean any person or entity that is an operating company (it being agreed that "Competitor" shall not include any company the primary business purpose of which is to provide financing directly or indirectly to unaffiliated entities) which engages in the death care business.

(b) The GP and Company (as applicable) and the Board shall take all actions necessary or advisable to effect the provisions of Section 1(a) (subject to Section 1(c)), including, effective as of the Conversion Effective Time, validly appointing the two Directors designated by ACII in writing to the Board and the Director designated by Axar in writing to the Board, in each case, no later than ninety (90) days after the date hereof (the “Initial Directors”). Of the Initial Directors, the ACII Designated Directors shall serve initial terms that expire no earlier than the annual meeting of the stockholders of the Company (the “Stockholders”) to be held in 2020 and 2021, respectively (with ACII notifying the Board which ACII Designated Director’s term shall expire in 2020 and which shall expire in 2021), and the Axar Designated Director shall serve an initial term that expires no earlier than the annual meeting of the Stockholders to be held in 2021.

(i) Each of the ACII Entities, on the one hand, and the Axar Entities, on the other hand, agree (A) upon GP’s or the Company’s (as applicable) request to, and to cause each Designated Director designated by them to, timely provide GP or the Company (as applicable) with accurate and complete information relating to such Designated Director as may be required to be disclosed by the Company under the Exchange Act and (B) to cause each Designated Director designated by it or them, as applicable, to comply with the Section 16 filing obligations under the Exchange Act. At each applicable election of Directors, the Board shall nominate each Designated Director, which designee must meet the standards set forth in subsection (a) above, as part of the slate of Directors nominated by the Board for election by the Stockholders and shall recommend that the Stockholders vote for the each of the Designated Directors. Additionally, in the event of the resignation, death, or removal (for cause or otherwise) of any Designated Director, the Party who designated such Director under this Agreement shall have the right for the ensuing sixty (60) days, subject to the other provisions of this Section 1, to designate in writing furnished to the Nominating and Governance Committee the person to be appointed by the Board as the Designated Director to fill the resulting vacancy (subject to such designee meeting the standards set forth in subsection (a) above).

(ii) Any action by the ACII Entities or the Axar Entities to designate a Designated Director shall be evidenced in writing furnished to the Nominating and Governance Committee not later than January 31 of the year in which the annual meeting of the Stockholders for the election of such Designated Director is to be held (or in the case of a special meeting within a reasonable time in advance of such meeting in order to allow the Board and the Nominating and Governance Committee to determine compliance with the qualifications required in Section 1 and otherwise to comply with its proxy solicitation and disclosure obligations in connection with such meeting) and shall be executed by the ACII Entities or the Axar Entities, as applicable.

(iii) In the event that the ACII Entities or the Axar Entities fail to designate a Designated Director meeting the qualifications specified in Section 1 in accordance with the time periods set forth in this Section 1(b) (including upon the resignation, death or removal of a Designated Director), the Board, upon recommendation from the Nominating and Governance Committee, shall have the right to retain the resulting vacancies on the Board, reduce the size of the Board to the extent

of the resulting vacancies or designate an individual or individuals recommended by the Nominating and Governance Committee to fill such vacancies, in each case until the next meeting of the Stockholders for the election of Directors of that class, at which time the ACII Entities or the Axar Entities, as applicable, will again be entitled to designate Designated Directors to the extent permitted in this Section 1.

(c) From and after the Effective Time and so long as the ACII Entities and their respective Affiliates (the "ACII Group"), collectively, continue to beneficially own at least 50% of the Common Stock that the ACII Group owned immediately following the Effective Time (the "ACII Initial Share Ownership"), the ACII Entities shall be entitled to designate up to two (2) ACII Designated Directors pursuant to this Section 1; *provided, however*, that, as of the first date that the ACII Group, collectively, beneficially owns at least 33% of the ACII Initial Share Ownership (but less than 50% of the ACII Initial Share Ownership), the ACII Entities shall only be entitled to designate one (1) ACII Designated Director. If the ACII Group's beneficial ownership is less than 50% of the ACII Initial Share Ownership (and at least 33% of the ACII Initial Share Ownership) (the "ACII First Designated Director Termination Date"), the ACII Entities shall specify (by written notice to the Company not later than January 31 of the year in which the next annual meeting of the Stockholders for the election of any ACII Designated Director is to be held or, in the case of a special meeting, within a reasonable time in advance of such meeting) which ACII Designated Director position will not be nominated by the ACII Entities at the applicable annual (or special) meeting. From and after the Effective Time and so long as the Axar Entities and their respective Affiliates (the "Axar Group"), collectively, continue to beneficially own at least 33% of the Common Stock that the Axar Group owned immediately following the Effective Time (the "Axar Initial Share Ownership"), the Axar Entities shall be entitled to designate up to one (1) Axar Designated Director pursuant to this Section 1. Notwithstanding the foregoing, (x) the rights of the ACII Entities to designate any ACII Designated Directors pursuant to this Section 1 shall immediately cease and terminate on the first date on which the ACII Group, collectively, no longer beneficially owns at least 33% of the ACII Initial Share Ownership (the "ACII Second Designated Director Termination Date") and (y) the rights of the Axar Entities to designate any Axar Designated Directors pursuant to this Section 1 shall immediately terminate on the first date on which the Axar Group, collectively, no longer beneficially owns at least 33% of the Axar Initial Share Ownership (the "Axar Designated Director Termination Date"). At any time on or after the ACII First Designated Director Termination Date, the ACII Second Designated Director Termination Date or the Axar Designated Director Termination Date, the Board shall be entitled to accept and make effective the resignations of any Designated Directors in excess of the number of Designated Directors that the ACII Entities or the Axar Entities, as applicable, are entitled to designate pursuant to this Section 1(c); *provided, however*, that after the ACII First Designated Director Termination Date, the ACII Entities shall be entitled to specify which of its Designated Directors' resignations shall be so accepted and made effective if the number of required resignations hereunder is less than the number of then serving Designated Directors designated by the ACII Entities pursuant to the second sentence of this Section 1(c). In addition to the obligation in Section 1(a) of each Designated Director to deliver the written resignation described therein, after the ACII First Designated Director Termination Date, the ACII Second Designated Director Termination Date or the Axar Designated Director Termination Date, as applicable, each of the ACII Group, on the one hand, or the Axar Group, on the other hand, agree, promptly upon (and in any event within two (2) Business Days following) receipt of a

written request from the Company, to cause the Designated Directors then serving as members of the Board in excess of the number of Designated Directors that it or they are entitled to designate pursuant to this Section 1(c), as applicable, to resign from the Board effective immediately. The phrase “beneficial ownership” and words of similar import when used in this Agreement shall have the meaning (or the correlative meaning, as applicable) set forth in Rule 13d-3 and Rule 13d-5(b)(1) under the Securities Exchange Act of 1934, as amended, and the regulations promulgated thereunder.

(d) At all times while a Designated Director is serving as a member of the Board, and following any such Designated Director’s death, resignation, removal or other cessation as a Director in such former Designated Director’s capacity as a former Director, such Designated Director shall be entitled to all rights to indemnification and exculpation, in each case, as are then made available to any other member of the Board. While serving as a Designated Director, such Designated Director shall be entitled to compensation commensurate with that of similarly situated (i.e., independent, employee or non-employee affiliate) members of the Board and reimbursement for reasonable expenses consistent with the Company’s policies applicable to other similarly situated Directors.

(e) The option and right to appoint Designated Directors to be granted to each of the ACII Entities and the Axar Entities by the Company following the Reorganization under this Section 1 may not be transferred or assigned, in whole or in part, by the ACII Entities or the Axar Entities directly or indirectly (including by way of direct or indirect transfers of equity interests in such Persons) without the prior written consent of GP or the Company, as applicable, and the execution by such transferee of a joinder agreement in the form of Annex B hereto (a “Joinder”) (provided that such rights may be transferred or assigned to an Affiliate of the ACII Entities or the Axar Entities without the consent of GP or the Company, as applicable, in the case of direct or indirect transfers of equity interests in such Person among or to an Affiliate so long as (i) such transferee executes a Joinder and (ii) such transfers collectively would not result in equity interests in such Person representing a majority of the economic or voting interests in such Person being owned or controlled by a Person or Persons that do not own or control a majority of the economic or voting interests in such Person immediately prior to such transfer).

(f) The Board shall not designate an executive committee or any other committee which has been delegated authority substantially similar to the authority of the Board unless each then serving Designated Director is also appointed as a member of such committee.

Section 2. Voting Obligations.

(a) Each of the Parties (other than the Company) agrees that, provided that the Company is not in breach of its obligations under this Agreement (including Section 1 hereof), during the Standstill Period (as defined below), at any meeting of the Stockholders, however called, or at any adjournment or postponement thereof, or in connection with any written consent of the Stockholders or in any other circumstances upon which a vote, consent or other approval of all or some of the Stockholders is sought solely with respect to the matters described in this Section 2, such Party shall vote (or cause to be voted) or execute (or cause to be executed) consents with respect to, as applicable, all of the Company securities owned (beneficially or of record) by such Party (or its Affiliates) as of the applicable record date in favor of (FOR) the

election of the persons named in the Company's proxy statement as the Board's nominees for election as Directors, and against any other nominees.

(b) With respect to any vote of the Stockholders held during the Standstill Period with respect to the matters set forth in Section 2(a), each of the Parties (other than the Company) shall, and shall cause its Affiliates which hold securities of the Company on any applicable record date to, appear at such meeting (in person or by proxy) or otherwise cause all of the securities of the Company held by such Party (or such Affiliates) to be counted as present thereat for purposes of establishing a quorum. Any vote required to be cast or consent required to be executed pursuant to this Section 2 shall be cast or executed in accordance with the applicable procedures relating thereto so as to ensure that it is duly counted for purposes of recording the results of that vote or consent.

Section 3. Standstill.

(a) During the period commencing at the Effective Time and ending on the Standstill Termination Date (as defined below) (the "Standstill Period"), provided that the Company is not in breach of its obligations under this Agreement (including Section 1 hereof), each of the Principal Stockholders shall not, and shall cause its controlled Affiliates not to, directly or indirectly:

(i) engage in any hostile or takeover activities with respect to the Company (including by means of a tender offer or soliciting proxies or written consents, other than as recommended by the Board);

(ii) acquire or propose to acquire additional Common Stock or other securities of the Company or any securities of its subsidiaries; *provided, however*, that the foregoing shall not prohibit the acquisition or proposal to acquire additional Common Stock or other Company securities that in the aggregate, together with such Party's and its Affiliates' beneficial ownership of any other Common Stock or other securities of the Company, does not cause such Party's and its Affiliates' aggregate beneficial ownership to exceed nineteen and ninety-nine hundredths percent (19.99%) of either the outstanding Common Stock or the voting power of the outstanding securities of the Company; *provided, further*, that the foregoing shall not prohibit and the Principal Stockholders shall have the right to participate pro rata, based on their respective beneficial ownership percentage of the outstanding Common Stock, in any equity capital raise by the Company or any of its subsidiaries;

(iii) call a special meeting of the Stockholders; or

(iv) seek additional representation on the Board or propose to nominate or remove, or vote to remove, any Directors of the Company (other than such Party's Designated Directors, as applicable, in accordance with Section 1).

(b) Specifically, but without limiting Section 3(a), during the period commencing at the Effective Time and ending on the Standstill Termination Date, without the prior written consent of the Company, each of the Principal Stockholders shall not, and shall cause its controlled Affiliates not to, directly or indirectly:

(i) propose to enter into, directly or indirectly, any merger, consolidation, recapitalization, business combination, partnership, joint venture, acquisition or similar transaction involving the Company or any of its Affiliates or their properties, except as expressly permitted hereby;

(ii) make or in any way participate in any "solicitation" of "proxies" (as such terms are used in Rule 14a-1 of Regulation 14A under the Exchange Act) or written consents to vote, seek to influence, or advise others with respect to the voting of any voting securities of the Company or any of its Affiliates (other than in a Designated Director's capacity as a member of the Board);

(iii) form, join or participate in a "group" (within the meaning of Section 13(d) of the Exchange Act) with respect to any voting securities of the Company or any of its Affiliates (other than any group that may have been formed among the Principal Stockholders as a result of this Agreement);

(iv) act to seek to control or influence the management, Board or policies of the Company, except through such Party's applicable Designated Directors or as permitted by Section 3(c);

(v) propose to remove, or vote to remove, any Directors of the Company (other than pursuant to the exercise of such Party's right to nominate Designated Directors pursuant to Section 1);

(vi) publicly disclose any intent, plan or arrangement inconsistent with this Agreement; or

(vii) advise, assist, publicly propose or encourage others in connection with the above.

(c) Notwithstanding the foregoing provisions of this Section 3, the foregoing provisions shall not, and are not intended to:

(i) prohibit the ACII Entities or their respective Affiliates from providing the Company or its Affiliates assistance with operational and managerial matters or financial advisory services consistent with past practices;

(ii) prohibit any Principal Stockholder or its controlled Affiliates from privately communicating with, including making any offer or proposal to, the Board;

(iii) restrict in any manner how any Principal Stockholder or its controlled Affiliates vote their Common Stock or other Company securities, except as provided in Section 2;

(iv) restrict the manner in which any Designated Director may (A) vote on any matter submitted to the Board or the Stockholders, (B) participate in deliberations or discussions of the Board (including making suggestions or raising issues to the Board) in his or her capacity as a member of the Board, or (C) take actions required by his or her

exercise of legal duties and obligations as a member of the Board or refrain from taking any action prohibited by his or her legal duties and obligations as a member of the Board;

(v) restrict any Principal Stockholder or any of its Affiliates from selling or transferring any of their Company securities; or

(vi) limit, restrict or impair the Principal Stockholders or any of their respective Affiliates' ability, in connection with an action conducted with the approval of the Board (provided that no such Board approval shall be required with respect to clauses (D) or (E) below), to directly or indirectly (A) propose, commit on, participate in and/or make a loan or other debt financing to the Company or any of its subsidiaries, (B) propose, commit on, participate in and/or provide debt financing to a prospective buyer regarding the Company or any of its subsidiaries or assets in a negotiated transaction with the Company, finance a third party's effort to make a loan or other debt financing to the Company or any of its subsidiaries in a negotiated transaction with the Company or any of its subsidiaries, (C) participate in any process conducted pursuant to which the Company or any of its subsidiaries proposes to issue any additional equity interests, arrange for any debt financing or in which any of the businesses or assets of the Company or any of its subsidiaries are proposed to be sold or otherwise disposed of, in each case in accordance with the parameters of such process, (D) submit a proposal to the Board relating to the acquisition of all or substantially all of the assets or equity of the Company and its subsidiaries if the Company has entered into a definitive agreement with respect to the sale of all or substantially all of the assets or equity of the Company and its subsidiaries or (E) purchase debt of the Company or its subsidiaries in secondary market transactions. The term "debt" as used in this paragraph shall include institutional debt (bank or otherwise), commercial paper, notes, debentures, bonds, other evidences of indebtedness, and debt securities, but shall not include any debt convertible or exchangeable for equity.

(d) "Standstill Termination Date" means, with respect to the ACII Entities or the Axar Entities, as applicable, the earlier of (i) the third anniversary of the Effective Time, (ii) the date that the Company or any of its Affiliates or agents materially breaches this Agreement (following notice of such breach to the Company by any ACII Entity or any Axar Entity and the opportunity for the Company to cure or cause to be cured such breach for 15 days from such notice) or takes any action challenging the validity or enforceability of this Agreement, (iii) the date that the ACII Entities or the Axar Entities, as applicable, no longer has the right to nominate any Directors or no longer has any of its Designated Directors on the Board, and (iv) thirty (30) days following the delivery by all of the Designated Directors of the ACII Entities or the Designated Director of the Axar Entities, respectively, of a notice of immediate effective resignation from the Board.

Section 4. Sharing of Information.

(a) From and after the Reorganization, to the extent permitted by antitrust, competition or any other applicable law, each Principal Stockholder agrees and acknowledges that the Designated Directors may share confidential, non-public information ("Confidential").

Information”) about the Company and its subsidiaries with the Principal Stockholders, respectively.

(b) Each Principal Stockholder recognizes that it, or its Affiliates and Representatives, has acquired or will acquire Confidential Information the use or disclosure of which could cause the Company substantial loss and damages that could not be readily calculated and for which no remedy at law would be adequate. Accordingly, each Principal Stockholder covenants and agrees with the Company that it will not (and will cause its respective Affiliates and Representatives not to) at any time, except with the prior written consent of the Company, directly or indirectly, disclose any Confidential Information known to it, unless (i) such information becomes known to the public through no fault of such Principal Stockholder, (ii) disclosure is required by applicable law or court of competent jurisdiction or requested by a governmental agency, provided that such Principal Stockholder promptly notifies the Company of such disclosure and takes reasonable steps to minimize the extent of any such required disclosure, (iii) such information was available or becomes available to such Principal Stockholder before, on or after the date hereof, without restriction, from a source (other than the Company) without any breach of duty to the Company or (iv) such information was independently developed by the Principal Stockholder or its Representatives without the use of the Confidential Information. Notwithstanding anything herein to the contrary, nothing in this Agreement shall prohibit any Principal Stockholder from disclosing Confidential Information (A) to their Affiliates and their respective Affiliates’ directors, officers, employees, agents, attorneys, accountants, financial advisors and other representatives (collectively “*Representatives*”) and (B) to its or its Affiliates’ investors or potential investors in a manner that is consistent with ordinary course communications with its investors or potential investors prior to the date hereof, in each of (A) and (B) which such Principal Stockholder, as applicable, informs of the confidential nature of such information and who agree to keep such information confidential and to use such information only in accordance with the terms of this Agreement, and (C) Confidential Information may be disclosed to the extent advised by legal counsel that such disclosure is required by Law, rule, or regulation of any Governmental Authority or National Securities Exchange that has, or may have, jurisdiction over any Party or its Affiliates or the Partnership, as the case may be. Each Party shall be responsible for any breach of the terms of this Section 4 by any of its Representatives.

(c) Each of the ACII Entities and the Axar Entities acknowledges that it is aware, and will advise all those to whom Confidential Material is disclosed, that United States securities laws prohibit any Person who has material, non-public information concerning a publicly traded company from purchasing or selling securities of such company or from communicating such information to any other Person under circumstances in which it is reasonably foreseeable that such Person is likely to purchase or sell such securities

Section 5. Miscellaneous.

(a) *Entire Agreement.* This Agreement (including the documents and instruments referred to herein) is intended by the Parties as a final expression of their agreement and intended to be a complete and exclusive statement of the agreement and understanding of the Parties hereto with respect to the subject matter contained herein. There are no restrictions, promises, warranties or undertakings other than those set forth or referred to herein with respect

to the rights granted by any Party or any of its Affiliates set forth herein. This Agreement supersedes all prior agreements and understandings between the Parties with respect to the subject matter hereof.

(b) *Notices.* All notices and other communications hereunder must be in writing and will be deemed duly given if delivered personally or through electronic transmission or mailed by a nationally recognized overnight courier or registered or certified mail (return receipt requested), postage prepaid, to the Parties at the following addresses (or at such other address for a Party as specified by like notice, provided, that notices of a change of address will be effective only upon receipt thereof):

If to the Company, to:

StoneMor GP LLC
3600 Horizon Boulevard
Trevose, Pennsylvania 19053
Attention: General Counsel
Email: Aso@StoneMor.com

With a copy to (which does not constitute notice):

Vinson & Elkins L.L.P.
1001 Fannin Street, Suite 2500
Houston, TX 77002
Attention: David P. Oelman
Email: doelman@velaw.com

If to either ACII Entity, to:

American Cemeteries Infrastructure Investors LLC
950 Tower Lane, Suite 800
Foster City, CA 94404
Attention: Robert B. Hellman, Jr.
Email: bhellman@aimlp.com

With a copy to (which does not constitute notice):

Vinson & Elkins L.L.P.
1001 Fannin Street, Suite 2500
Houston, TX 77002
Attention: David P. Oelman
Email: doelman@velaw.com

If to any Axar Entity, to:

Axar Capital Management, LP
1330 Avenue of the Americas, 30th Floor
New York, NY 10019
Attention: Andrew Axelrod
Email: aaxelrod@axarcapital.com

With a copy to (which does not constitute notice):

Schulte Roth & Zabel LLP
919 Third Avenue
New York NY 10022
Attention: Stuart Freedman, Esq.
Email: Stuart.Freedman@srz.com

Notices will be deemed to have been received (i) on the date of receipt if delivered by hand or nationally recognized overnight courier service, (ii) in the case of electronic transmission, on the date receipt of such electronic transmission is confirmed in writing or by electronic transmission or (iii) on the date five (5) Business Days after dispatch by certified or registered mail.

(c) *Interpretation.* Section references in this Agreement are references to the corresponding Section to this Agreement, unless otherwise specified. All references to instruments, documents, contracts and agreements are references to such instruments, documents, contracts and agreements as the same may be amended, supplemented and otherwise modified from time to time, unless otherwise specified. The word “including” shall mean “including but not limited to” and shall not be construed to limit any general statement that it follows to the specific or similar items or matters immediately following it. If any provision in this Agreement is held to be illegal, invalid, not binding or unenforceable, (i) such provision shall be fully severable and this Agreement shall be construed and enforced as if such illegal, invalid, not binding or unenforceable provision had never comprised a part of this Agreement, and the remaining provisions shall remain in full force and effect and (ii) the Parties hereto shall negotiate in good faith to modify this Agreement so as to effect the original intent of the Parties as closely as possible in an acceptable manner in order that the transactions contemplated hereby are consummated as originally contemplated to the greatest extent possible. When calculating the period of time before which, within which or following which any act is to be done or step taken pursuant to this Agreement, the date that is the reference date in calculating such period shall be excluded, and if the last day of such period is a non-Business Day, the period in question shall end on the next succeeding Business Day. Any words imparting the singular number only shall include the plural and vice versa. The words such as “herein,” “hereinafter,” “hereof” and “hereunder” refer to this Agreement as a whole and not merely to a subdivision in which such words appear unless the context otherwise requires. The division of this Agreement into Sections and other subdivisions and the insertion of headings are for convenience of reference only and shall not affect or be utilized in construing or interpreting this Agreement.

(d) *Governing Law; Submission to Jurisdiction; Waiver of Jury Trial.*

(i) This Agreement, and all claims or causes of action (whether in contract or tort) that may be based upon, arise out of or relate to this Agreement, or the negotiation, execution or performance of this Agreement (including any claim or cause of action based upon, arising out of or related to any representation or warranty made in or in connection with this Agreement or as an inducement to enter into this Agreement), shall be governed by the Laws of the State of Delaware, without giving effect to any conflicts of law principles that would result in the application of any Law other than the Law of the State of Delaware.

(ii) The Parties hereto submit to the exclusive jurisdiction of the Court of Chancery of the State of Delaware or, if such Court does not have subject matter jurisdiction, to the Superior Court of the State of Delaware or, if jurisdiction is vested exclusively in the Federal courts of the United States, the Federal courts of the United States sitting in the State of Delaware, and any appellate court from any such state or Federal court, and hereby irrevocably and unconditionally agree that all claims with respect to any such claim shall be heard and determined in such Delaware court or, to the extent required by applicable Law, in such Federal court. The Parties agree that a final judgment in any such claim is conclusive and may be enforced in any other jurisdiction by suit on the judgment or in any other manner provided by law. Each of the Parties irrevocably and unconditionally waives, to the fullest extent it may legally and effectively do so, any objection which it may now or hereafter have to the laying of venue of any suit, action or proceeding arising out of or relating to this Agreement or any related matter in any Delaware state or Federal court located in the State of Delaware and the defense of an inconvenient forum to the maintenance of such claim in any such court.

(iii) The Parties agree that irreparable damage would occur and that the Parties would not have any adequate remedy at law in the event that any of the provisions of this Agreement were not performed in accordance with their specific terms or were otherwise breached and it is accordingly agreed that the Parties shall be entitled to an injunction or injunctions to prevent breaches of this Agreement and to enforce specifically the terms and provisions of this Agreement, in each case, in accordance with this Section 5) in the Delaware Court of Chancery or any state or federal court sitting in the State of Delaware, this being in addition to any other remedy to which they are entitled at law or in equity. Each of the Parties agrees that it will not oppose the granting of an injunction, specific performance and other equitable relief as provided herein on the basis that (a) a Party has an adequate remedy at law or (b) an award of specific performance is not an appropriate remedy for any reason at law or equity. Each Party further agrees that no Party shall be required to obtain, furnish or post any bond or similar instrument in connection with or as a condition to obtaining any remedy referred to in this Section 5, and each Party irrevocably waives any right it may have to require the obtaining, furnishing or posting of any such bond or similar instrument.

(iv) To the extent not prohibited by applicable Law that cannot be waived, EACH PARTY HEREBY IRREVOCABLY WAIVES AND COVENANTS THAT IT WILL NOT ASSERT (WHETHER AS PLAINTIFF, DEFENDANT OR OTHERWISE) ANY RIGHT TO TRIAL BY JURY IN ANY FORUM IN RESPECT OF ANY ISSUE, CLAIM, DEMAND, ACTION OR CAUSE OF ACTION ARISING IN

WHOLE OR IN PART UNDER, RELATED TO, BASED ON, OR IN CONNECTION WITH, THIS AGREEMENT OR THE SUBJECT MATTER HEREOF, WHETHER NOW EXISTING OR HEREAFTER ARISING AND WHETHER SOUNDING IN TORT OR CONTRACT OR OTHERWISE. Any Party may file an original counterpart or a copy of this Section 5 with any court as written evidence of the consent of each such Party to the waiver of its right to trial by jury.

(e) No Waiver; Modifications in Writing.

(i) *Delay.* No failure or delay on the part of any Party in exercising any right, power or remedy hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any such right, power or remedy preclude any other or further exercise thereof or the exercise of any other right, power or remedy. The remedies provided for herein are cumulative and are not exclusive of any remedies that may be available to a Party at law or in equity or otherwise.

(ii) *Specific Waiver.* Except as otherwise provided herein, no amendment, waiver, consent, modification or termination of any provision of this Agreement shall be effective unless signed by each of the Parties hereto; provided, however, that this Agreement shall be deemed to be amended without the consent of the Parties hereto by the execution and delivery of a Joinder hereto solely for the purpose of adding an Affiliate as a Party to this Agreement. Any amendment, supplement or modification of or to any provision of this Agreement, any waiver of any provision of this Agreement and any consent to any departure by a Party from the terms of any provision of this Agreement shall be effective only in the specific instance and for the specific purpose for which made or given. Except where notice is specifically required by this Agreement, no notice to or demand on a Party in any case shall entitle such Party to any other or further notice or demand in similar or other circumstances. Any investigation by or on behalf of any Party shall not be deemed to constitute a waiver by the Party taking such action of compliance with any representation, warranty, covenant or agreement contained herein.

(f) *Execution in Counterparts.* This Agreement may be executed in any number of counterparts and by different Parties hereto in separate counterparts, each of which counterparts, when so executed and delivered, shall be deemed to be an original and all of which counterparts, taken together, shall constitute one and the same agreement.

(g) *Binding Effect; Assignment; Termination.* This Agreement will be binding upon and inure to the benefit of the Parties hereto and their respective successors and permitted assigns, but, except as provided by Section 1(e) hereof will not be assignable or delegable by any Party hereto without the prior written consent of each of the other Parties. This Agreement shall terminate with respect to a Principal Stockholder (and the Company's rights with respect to and obligations to such Principal Stockholder) on the later of: (i) with respect to the ACII Entities, the ACII Second Designated Director Termination Date or, with respect to the Axar Entities, the Axar Designated Director Termination Date, as applicable, and (ii) the Standstill Termination Date with respect to such Principal Stockholder, except that in any such case the provisions of Section 4 and this Section 5 shall survive any termination of this Agreement and except that no

party to this Agreement shall be relieved or released from liability for damages arising out of a breach of this Agreement before such termination.

(h) *No Partnership, Agency or Joint Venture.* This Agreement is intended to create, and does not create, a contractual relationship and is not intended to create, and does not create, any agency, partnership, joint venture or any like relationship among the Parties hereto.

(i) *Independent Counsel.* Each of the Parties acknowledges that it has been represented by independent counsel of its choice throughout all negotiations that have preceded the execution of this Agreement and that it has executed the same with consent and upon the advice of said independent counsel. Each Party and its counsel cooperated in the drafting and preparation of this Agreement and the documents referred to herein, and any and all drafts relating thereto will be deemed the work product of the Parties and may not be construed against any Party by reason of its preparation. Accordingly, any rule of law or any legal decision that would require interpretation of any ambiguities in this Agreement against the Party that drafted it is of no application and is hereby expressly waived.

(j) *Expenses.* Each Party shall bear its expenses, costs and fees (including attorneys', auditors' and financing fees, if any) in connection with the preparation, execution and delivery of this Agreement and compliance herewith, whether or not the Reorganization and the other transactions contemplated by the Merger Agreement are effected.

(k) *Further Assurances.* Each of the Parties hereto shall, from time to time and without further consideration, execute such further instruments and take such other actions as any other Party hereto shall reasonably request in order to fulfill its obligations under this Agreement to effectuate the purposes of this Agreement.

[Signature Pages Follow]

IN WITNESS WHEREOF, the Parties hereto execute this Nomination and Director Voting Agreement, effective as of the date first above written.

STONEMOR GP LLC

By: /s/ Joseph M. Redling
Name: Joseph M. Redling
Title: President and Chief Executive Officer

STONEMOR GP HOLDINGS, LLC

By: /s/ Robert B. Hellman, Jr.
Name: Robert B. Hellman, Jr.
Title: Authorized Person

AXAR CAPITAL MANAGEMENT, LP

By: Axar GP, LLC, its general partner

By: /s/ Andrew M.
Axelrod
Name: Andrew Axelrod
Title: Sole Member

AXAR GP LLC

By: /s/ Andrew M.
Axelrod
Name: Andrew Axelrod
Title: Sole Member

AXAR MASTER FUND, LTD.

By: /s/ Andrew M.
Axelrod
Name: Andrew Axelrod
Title: Authorized Signatory

Signature Page to
Nomination and Director Voting Agreement

**ROBERT B. HELLMAN, JR., AS TRUSTEE UNDER THE VOTING AND INVESTMENT TRUST
AGREEMENT FOR THE BENEFIT OF AMERICAN CEMETERIES INFRASTRUCTURE INVESTORS, LLC**

By: _____ /s/ Robert B. Hellman, Jr.
Name: Robert B. Hellman, Jr.
Title: Trustee

Signature Page to
Nomination and Director Voting Agreement

ANNEX A

Form of Designated Director Resignation

Irrevocable Resignation

_____, 20__

Attention: Board of Directors (the "Board") of StoneMor Inc. (the "Company")

In accordance with and subject to the terms and conditions of Section 1 of that certain Nomination and Director Voting Agreement dated as of September 27, 2018 by and among the Company (formerly known as StoneMor GP LLC), Axar Capital Management, LP, a Delaware limited partnership, Axar GP LLC, a Delaware limited liability company, Axar Master Fund, Ltd., a Cayman Islands exempted limited partnership, StoneMor GP Holdings, LLC, a Delaware limited liability company and Robert B. Hellman, Jr., as trustee under the Voting and Investment Trust Agreement for the benefit of American Cemeteries Infrastructure Investors LLC, (as amended or restated from time to time, the "Agreement"), I hereby tender my resignation as a director of the Company. This resignation shall be effective upon acceptance by the Company in accordance with Section 1(c) of the Agreement.

This resignation shall be irrevocable and may not be withdrawn by me at any time. My decision to resign does not involve any disagreement with the Board, the Company or its management on any matter relating to the Company's operations, policies or practices.

Very truly yours,

Accepted on _____, 20__.

ANNEX B

Form of Joinder Agreement
JOINDER AGREEMENT

This Joinder Agreement is made this ___ day of _____, 20___, by and between _____ (the "Permitted Transferee") and [StoneMor Inc., a Delaware corporation][StoneMor GP LLC, a Delaware limited liability company] (the "Company"), pursuant to the terms of the Nomination and Director Voting Agreement dated as of _____ by and among the Company and the other parties thereto (the "Agreement") and the Merger Agreement. Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Agreement.

WITNESSETH:

WHEREAS, the Parties have agreed in the Agreement that all Persons to whom securities are transferred by the Axar Entities or the ACII Entities in accordance with the Agreement must enter into a Joinder Agreement binding such Person as a Party to the same extent as if such Person was an original party thereto (if such Permitted Transferee is a transferee of the Axar Entities, as though such Person were originally included in the definition of "Axar Entities" and if such Permitted Transferee is a transferee of the ACII Entities, as though such Person were originally included in the definition of "ACII Entities") and imposing the same restrictions and obligations on such Person as are imposed upon such Party under the Agreement.

NOW, THEREFORE, in consideration of the mutual promises of the parties and as a condition of the purchase or receipt by the Permitted Transferee of any securities by any Party, the Permitted Transferee acknowledges and hereby joins in, and agrees to be bound by, the Agreement as a Party and shall have all of the restrictions and obligations under the terms and conditions of the Agreement to the same extent as if the Permitted Transferee were an original Party to the Agreement. This Joinder Agreement shall be attached to and become a part of the Agreement.

The provisions of Section 4 of the Agreement shall apply *mutatis mutandis* to this Agreement.

IN WITNESS WHEREOF, the undersigned hereto execute this Joinder Agreement effective as of the date first above written.

COMPANY

[STONEMOR INC.][STONEMOR GP LLC]

By: _____
Name:
Title:

PERMITTED TRANSFEREE:

By: _____
Name:
Title:

US 5725358v.14

[\(Back To Top\)](#)

Section 7: EX-10.11 (EX-10.11 FIRST AMENDMENT TO NOMINATION AND DIRECTOR VOTING AGREEMENT DATED AS OF FEBRUARY 4, 2019)

Exhibit 10.11

EXECUTION VERSION

FIRST AMENDMENT TO NOMINATION AND DIRECTOR VOTING AGREEMENT

THIS FIRST AMENDMENT TO NOMINATION AND DIRECTOR VOTING AGREEMENT (this "Amendment") is entered into on February 4, 2019 (the "Execution Date"), by and among StoneMor GP LLC, a Delaware limited liability company and the general partner of the Partnership ("GP"), Axar Capital Management, LP, a Delaware limited partnership ("Axar"), Axar GP LLC, a Delaware limited liability company ("Axar GP"), Axar Master Fund, Ltd., a Cayman Islands exempted limited partnership (together with Axar and Axar GP, the "Axar Entities"), StoneMor GP Holdings, LLC, a Delaware limited liability company ("GP Holdings"), and Robert B. Hellman, Jr., as trustee under the Voting and Investment Trust Agreement for the benefit of American Cemeteries Infrastructure Investors LLC ("ACII," and together with GP Holdings, the "ACII Entities" and, collectively with the Axar Entities, the "Principal Stockholders"). The Principal Stockholders and GP are referred to herein as the "Parties" and each as a "Party."

RECITALS

1. The Parties entered into that certain Nomination and Director Voting Agreement on September 27, 2018 (the "Agreement").
2. Pursuant to Section 5(e)(ii) of the Agreement, the Agreement may be amended in writing by the Parties.
3. The Parties desire to make certain amendments to the Agreement as set forth herein.

NOW, THEREFORE, in consideration of the mutual promises hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

ARTICLE I
AMENDMENTS

1.1 Standstill. Section 3(a)(ii) of the Agreement is hereby amended and restated in its entirety as follows:

"acquire or propose to acquire additional Common Stock or other securities of the Company or any securities of its subsidiaries; *provided, however,* that the foregoing shall not prohibit the acquisition or proposal to acquire additional Common Stock or other Company securities that in the aggregate, together with such Party's and its Affiliates' beneficial ownership of any other Common Stock or other securities of the Company, does not cause such Party's and its Affiliates' aggregate beneficial ownership to exceed nineteen and ninety-nine hundredths percent (19.99%) with respect to the ACII Entities, or twenty-seven and forty-nine hundredths percent (27.49%) with respect to the Axar Entities of either the outstanding Common Stock or the voting power of the outstanding securities of the Company; *provided, further,* that the foregoing shall not prohibit and the Principal Stockholders shall have the right to participate pro rata, based on their

respective beneficial ownership percentage of the outstanding Common Stock, in any equity capital raise by the Company or any of its subsidiaries;”

ARTICLE II
MISCELLANEOUS PROVISIONS

- 2.1 **Certain Defined Terms.** Capitalized terms used in this Amendment that are not defined in the text of the body of this Amendment shall have the meanings given such terms in the Agreement.
- 2.2 **No Other Amendments.** All provisions of the Agreement, unless amended by this Amendment, shall remain unchanged.
- 2.3 **Counterparts.** This Amendment may be executed simultaneously in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.
- 2.4 **Miscellaneous.** Section 5 of the Agreement shall apply to this Amendment *mutatis mutandis*.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the Parties have caused this Amendment to be duly executed as of the day and year first above written.

STONEMOR GP LLC

By: Redling
Name: Joseph M. Redling
Title: President and Chief Executive Officer

/s/ Joseph M.

STONEMOR GP HOLDINGS, LLC

By: Jr.
Name: Robert B. Hellman, Jr.
Title:

/s/ Robert B. Hellman,

Authorized Person

AXAR CAPITAL MANAGEMENT, LP

By: Axar GP, LLC, its general partner

By: Axelrod
Name: Andrew Axelrod
Title:

/s/ Andrew M.

Sole Member

AXAR GP LLC

By: Axelrod
Name: Andrew Axelrod
Title:

/s/ Andrew M.

Sole Member

AXAR MASTER FUND, LTD.

By: Axelrod
Name: Andrew Axelrod
Title:

/s/ Andrew M.

Authorized Person

By: /s/ Robert B. Hellman, Jr.
Name: Robert B. Hellman, Jr.
Title: Trustee

[\(Back To Top\)](#)

Section 8: EX-10.12 (EX-10.12 SECOND AMENDMENT TO NOMINATION AND DIRECTOR VOTING AGREEMENT DATED AS OF JUNE 27, 2019)

Exhibit 10.12

Execution Version

SECOND AMENDMENT TO NOMINATION AND DIRECTOR VOTING AGREEMENT

THIS SECOND AMENDMENT TO NOMINATION AND DIRECTOR VOTING AGREEMENT (this "Amendment") is entered into on June 27, 2019 (the "Execution Date"), by and among StoneMor GP LLC, a Delaware limited liability company and the general partner of the Partnership ("GP"), Axar Capital Management, LP, a Delaware limited partnership ("Axar"), Axar GP LLC, a Delaware limited liability company ("Axar GP"), Axar Master Fund, Ltd., a Cayman Islands exempted limited partnership (together with Axar and Axar GP, the "Axar Entities"), StoneMor GP Holdings, LLC, a Delaware limited liability company ("GP Holdings"), and Robert B. Hellman, Jr., as trustee under the Voting and Investment Trust Agreement for the benefit of American Cemeteries Infrastructure Investors LLC ("ACII") and, together with GP Holdings, the "ACII Entities" and, collectively with the Axar Entities, the "Principal Stockholders"). The Principal Stockholders and GP are referred to herein as the "Parties" and each as a "Party."

RECITALS

1. The Parties entered into that certain Nomination and Director Voting Agreement on September 27, 2018, as amended by that certain First Amendment to Nomination and Director Voting Agreement dated as of February 4, 2019 (collectively, the "Agreement").
2. Pursuant to Section 5(e)(ii) of the Agreement, the Agreement may be amended in writing by the Parties.
3. The Parties desire to make certain amendments to the Agreement as set forth herein.

NOW, THEREFORE, in consideration of the mutual promises hereinafter set forth and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties hereby agree as follows:

**ARTICLE I
AMENDMENTS**

1.1 **Board Designation Rights.** Section 1 of the Agreement is hereby amended and restated in its entirety as follows:

"Section 1. **Board Designation Rights.**

- (a) Subject to the other provisions of this Section 1, commencing as of the Effective Time and ending on the Final Designated Director Termination Date (as defined below), the Axar Entities shall have the option and right (but not the obligation) to designate up to three (3) nominees to be nominated by the Company at each annual (or special) meeting of stockholders of the Company to serve as Directors on the Board (each, an "Axar Designated Director", and collectively, the "Axar Designated Directors") in accordance with this Section 1, two of whom shall be "independent" under the standards set forth in

Section 303A.02(b) of the New York Stock Exchange Listed Company Manual for so long as the Company is not a “controlled company” for purposes of the New York Stock Exchange. Each Axar Designated Director shall in the reasonable determination of the Board or Nominating and Governance Committee of the Board (the “Nominating and Governance Committee”) (i) be suitable to serve on the Board in accordance with the customary standards of suitability for directors of NYSE listed companies, (ii) not be prohibited from serving as a Director pursuant to any rule or regulation of the U.S. Securities and Exchange Commission or any National Securities Exchange on which the Common Stock is listed or admitted to trading, and (iii) not be an employee, manager or director of any Competitor (as defined below). As a condition precedent to service on the Board, each Axar Designated Director shall deliver to the Board his or her written resignation from the Board (in the form attached hereto as Annex A) that the Board or the Nominating and Governance Committee may, in the Board’s or such committee’s sole discretion, accept and make effective solely and to the extent provided in accordance with subsection (d) below. For purposes of this Agreement, the term “Competitor” shall mean any person or entity that is an operating company (it being agreed that “Competitor” shall not include any company the primary business purpose of which is to provide financing directly or indirectly to unaffiliated entities) which engages in the death care business.

- (b) Subject to the other provisions of this Section 1, commencing as of the Effective Time and ending on the Final Designated Director Termination Date (as defined below), the ACII Entities shall have the option and right (but not the obligation) to designate one (1) nominee to be nominated by the Company at each annual (or special) meeting of stockholders of the Company to serve as a Director on the Board (the “ACII Designated Director”, and collectively with the Axar Designated Directors, the “Designated Directors”) in accordance with this Section 1. The ACII Designated Director shall in the reasonable determination of the Board or Nominating and Governance Committee (i) be suitable to serve on the Board in accordance with the customary standards of suitability for directors of NYSE listed companies, (ii) not be prohibited from serving as a Director pursuant to any rule or regulation of the U.S. Securities and Exchange Commission or any National Securities Exchange on which the Common Stock is listed or admitted to trading, and (iii) not be an employee, manager or director of any Competitor. As a condition precedent to service on the Board, the ACII Designated Director shall deliver to the Board his or her written resignation from the Board (in the form attached hereto as Annex A) that the Board or the Nominating and Governance Committee may, in the Board’s or such committee’s sole discretion, accept and make effective solely and to the extent provided in accordance with subsection (d) below.
- (c) The GP and Company (as applicable) and the Board shall take all actions necessary or advisable to effect the provisions of Sections 1(a) and 1(b) (subject to Section 1(d)), including, effective as of the Conversion Effective Time, validly appointing the three (3) Directors designated by Axar in writing to the Board and one (1) Director designated by ACII in writing to the Board, in each case, no later than ninety (90) days after the date hereof (the “Initial Directors”). Of the Initial Directors, the Axar Designated Directors shall serve initial terms that expire no earlier than the annual meeting of the stockholders of the Company (the “Stockholders”) to be held in 2020, 2021 and 2022, respectively (with

Axar notifying the Board which Axar Designated Director's term shall expire in 2020, 2021 and 2022), and the ACII Designated Director shall serve an initial term that expires no earlier than the annual meeting of the Stockholders to be held in 2020.

(i) Each of the ACII Entities, on the one hand, and the Axar Entities, on the other hand, agree (A) upon GP's or the Company's (as applicable) request to, and to cause each Designated Director designated by them to, timely provide GP or the Company (as applicable) with accurate and complete information relating to such Designated Director as may be required to be disclosed by the Company under the Exchange Act and (B) to cause each Designated Director designated by it or them, as applicable, to comply with the Section 16 filing obligations under the Exchange Act. At each applicable election of Directors, the Board shall nominate each Designated Director, which designee must meet the standards set forth in subsection (a) above, as part of the slate of Directors nominated by the Board for election by the Stockholders and shall recommend that the Stockholders vote for the each of the Designated Directors. Additionally, in the event of the resignation, death, or removal (for cause or otherwise) of any Designated Director, the Party who designated such Director under this Agreement shall have the right for the ensuing sixty (60) days, subject to the other provisions of this Section 1, to designate in writing furnished to the Nominating and Governance Committee the person to be appointed by the Board as the Designated Director to fill the resulting vacancy (subject to such designee meeting the standards set forth in subsection (a) above).

(ii) Any action by the ACII Entities or the Axar Entities to designate a Designated Director shall be evidenced in writing furnished to the Nominating and Governance Committee not later than January 31 of the year in which the annual meeting of the Stockholders for the election of such Designated Director is to be held (or in the case of a special meeting within a reasonable time in advance of such meeting in order to allow the Board and the Nominating and Governance Committee to determine compliance with the qualifications required in Section 1 and otherwise to comply with its proxy solicitation and disclosure obligations in connection with such meeting) and shall be executed by the ACII Entities or the Axar Entities, as applicable.

(iii) In the event that the ACII Entities or the Axar Entities fail to designate a Designated Director meeting the qualifications specified in Section 1 in accordance with the time periods set forth in this Section 1(c) (including upon the resignation, death or removal of a Designated Director), the Board, upon recommendation from the Nominating and Governance Committee, shall have the right to retain the resulting vacancies on the Board, reduce the size of the Board to the extent of the resulting vacancies or designate an individual or individuals recommended by the Nominating and Governance Committee to fill such vacancies, in each case until the next meeting of the Stockholders for the election of Directors of that class, at which time the ACII Entities or the Axar Entities, as applicable, will again be entitled to designate Designated Directors to the extent permitted in this Section 1.

(d) Ownership Thresholds.

(i) Subject to the remaining terms of this Section 1(d), from and after the Effective Time and so long as the ACII Entities and their respective Affiliates (the "ACII Group"), collectively, continue to beneficially own at least 4.00% of the then issued and outstanding Common Stock of the Company ("Outstanding Common Stock"), the ACII Entities shall be entitled to designate one (1) ACII Designated Director pursuant to this Section 1. As of the first date that the ACII Group, collectively, beneficially owns less than 4.00% of the Outstanding Common Stock, the right of the ACII Entities to designate any ACII Designated Directors pursuant to this Section 1 shall immediately terminate.

(ii) Subject to the remaining terms of this Section 1(d), from and after the Effective Time and until the later of (x) the refinancing or repayment of the Notes under the New Indenture (the "Refinancing") and (y) the Axar Entities and their respective Affiliates (the "Axar Group"), collectively, no longer beneficially own at least 15.00% of the Outstanding Common Stock, the Axar Entities shall be entitled to designate up to three (3) Axar Designated Directors pursuant to this Section 1, provided, however that if, prior to the Refinancing, the number of Directors on the Board is increased, the number of Axar Designated Directors shall be increased to be at least three-sevenths (3/7) of the total number of Directors on the Board. Solely after the Refinancing, as of the first date that the Axar Group, collectively, beneficially owns less than 15.00% Outstanding Common Stock, but at least 10.00% of the Outstanding Common Stock, the Axar Entities shall only be entitled to designate up to two (2) Axar Designated Directors. Solely after the Refinancing, as of the first date that the Axar Group, collectively, beneficially owns less than 10.00% of the Outstanding Common Stock, but at least 5.00% of the Outstanding Common Stock, the Axar Entities shall only be entitled to designate one (1) Axar Designated Director. Solely after the Refinancing, as of the first date that the Axar Group, collectively, beneficially owns less than 5.00% of the Outstanding Common Stock, the right of the Axar Entities to designate any Axar Designated Directors pursuant to this Section 1 shall immediately terminate.

(iii) If, solely after the Refinancing, the Axar Group's beneficial ownership is less than 15.00% of the Outstanding Common Stock but greater than 10.00% (the "First Designated Director Termination Date"), the Axar Entities shall specify (by written notice to the Company not later than January 31 of the year in which the next annual meeting of the Stockholders for the election of any Axar Designated Director is to be held or, in the case of a special meeting, within a reasonable time in advance of such meeting) which Axar Designated Director position will not be nominated by the Axar Entities at the applicable annual (or special) meeting.

(iv) If, solely after the Refinancing, the Axar Group's beneficial ownership is less than 10.00% of the Outstanding Common Stock but greater than 5.00% (the "Second Designated Director Termination Date"), the Axar Entities shall specify (by written notice to the Company not later than January 31 of the year in which the next annual meeting of the Stockholders for the election of any Axar Designated Director is to be held or, in the case of a special meeting, within a reasonable time in advance of such meeting) which Axar Designated Director position will not be nominated by the Axar Entities, as applicable at the applicable annual (or special) meeting.

(v) The date on which the ACII Group's or the Axar Group's (and, with respect to the Axar Group, solely after the Refinancing), as applicable, beneficial ownership is less than 5.00% of the Outstanding Common Stock shall be the "Final Designated Director Termination Date".

"New Indenture" means the Indenture, dated as of June 27, 2019, by and among the Partnership and certain subsidiaries of the Partnership as Issuers and the Subsidiary Guarantors party thereto from time to time and Wilmington Trust, National Association, as Trustee and as Collateral Agent, as amended, amended and restated, or supplemented from time to time.

"Notes" means the Senior Secured PIK Toggle Notes due 2024 under the New Indenture.

(vi) At any time on or after the First Designated Director Termination Date, the Second Designated Director Termination Date or the Final Designated Director Termination Date, the Board shall be entitled to accept and make effective the resignations of any Designated Directors in excess of the number of Designated Directors that the ACII Entities or the Axar Entities, as applicable, are entitled to designate pursuant to this Section 1(d); provided, however, that after the First Designated Director Termination Date and Second Designated Director Termination Date, as applicable, the Axar Entities shall be entitled to specify which of its Designated Directors' resignations shall be so accepted and made effective if the number of required resignations hereunder is less than the number of then serving Designated Directors designated by the Axar Entities pursuant to this Section 1(d).

(vii) In addition to the obligation in Section 1(a) of each Designated Director to deliver the written resignation described therein, after the First Designated Director Termination Date, the Second Designated Director Termination Date or the Final Designated Director Termination Date, as applicable, each of the ACII Group, on the one hand, or the Axar Group, on the other hand, agree, promptly upon (and in any event within two (2) Business Days following) receipt of a written request from the Company, to cause the Designated Directors then serving as members of the Board in excess of the number of Designated Directors that it or they are entitled to designate pursuant to this Section 1(d), as applicable, to resign from the Board effective immediately.

(viii) The phrase "beneficial ownership" and words of similar import when used in this Agreement shall have the meaning (or the correlative meaning, as applicable) set forth in Rule 13d-3 and Rule 13d-5(b)(1) under the Securities Exchange Act of 1934, as amended, and the regulations promulgated thereunder.

(e) At all times while a Designated Director is serving as a member of the Board, and following any such Designated Director's death, resignation, removal or other cessation as a Director in such former Designated Director's capacity as a former Director, such Designated Director shall be entitled to all rights to indemnification and exculpation, in each case, as

are then made available to any other member of the Board. While serving as a Designated Director, such Designated Director shall be entitled to compensation commensurate with that of similarly situated (i.e., independent, employee or non-employee affiliate) members of the Board and reimbursement for reasonable expenses consistent with the Company's policies applicable to other similarly situated Directors.

- (f) The option and right to appoint Designated Directors to be granted to each of the ACII Entities and the Axar Entities by the Company following the Reorganization under this Section 1 may not be transferred or assigned, in whole or in part, by the ACII Entities or the Axar Entities directly or indirectly (including by way of direct or indirect transfers of equity interests in such Persons) without the prior written consent of the Company, and the execution by such transferee of a joinder agreement in the form of Annex B hereto (a "Joinder") (provided that such rights may be transferred or assigned to an Affiliate of the ACII Entities or the Axar Entities without the consent of the Company, as applicable, in the case of direct or indirect transfers of equity interests in such Person among or to an Affiliate so long as (i) such transferee executes a Joinder and (ii) such transfers collectively would not result in equity interests in such Person representing a majority of the economic or voting interests in such Person being owned or controlled by a Person or Persons that do not own or control a majority of the economic or voting interests in such Person immediately prior to such transfer).
- (g) The Board shall not designate an executive committee or any other committee which has been delegated authority substantially similar to the authority of the Board unless each then serving Designated Director is also appointed as a member of such committee."

1.2 Standstill. Section 3(a)(ii) of the Agreement is hereby amended and restated in its entirety as follows:

"acquire or propose to acquire additional Common Stock or other securities of the Company or any securities of its subsidiaries; *provided, however*, that the foregoing shall not prohibit the acquisition or proposal to acquire additional Common Stock or other Company securities that in the aggregate, together with such Party's and its Affiliates' beneficial ownership of any other Common Stock or other securities of the Company, does not cause such Party's and its Affiliates' aggregate beneficial ownership to exceed nineteen and ninety-nine hundredths percent (19.99%) with respect to the ACII Entities, or twenty-seven and forty-nine hundredths percent (27.49%) (which percentage shall exclude equity acquired in connection with the Partnership's preferred unit offering to be consummated on or about the Execution Date including any Common Stock issued upon conversion or in consideration of such equity) with respect to the Axar Entities of either the outstanding Common Stock or the voting power of the outstanding securities of the Company; *provided, further*, that the foregoing shall not prohibit and the Principal Stockholders shall have the right to participate pro rata, based on their respective beneficial ownership percentage of the outstanding Common Stock, in any equity capital raise by the Company or any of its subsidiaries;"

1.3 Standstill. Section 3(d) of the Agreement is hereby amended and restated in its entirety as follows:

“Standstill Termination Date” means, with respect to the ACII Entities or the Axar Entities, as applicable, the earlier of (i) the third anniversary of the Effective Time, (ii) the date that the Company or any of its Affiliates or agents materially breaches this Agreement (following notice of such breach to the Company by any ACII Entity or any Axar Entity and the opportunity for the Company to cure or cause to be cured such breach for 15 days from such notice) or takes any action challenging the validity or enforceability of this Agreement, (iii) the date that the ACII Entities or the Axar Entities, as applicable, no longer has the right to nominate any Directors or no longer has any of its Designated Directors on the Board, and (iv) thirty (30) days following the delivery by all of the Designated Directors of the ACII Entities or all of the Designated Directors of the Axar Entities, respectively, of a notice of immediate effective resignation from the Board.”

1.4 **Binding Effect; Assignment; Termination**. Section 5(g) of the Agreement is hereby amended and restated in its entirety as follows:

“(g) *Binding Effect; Assignment; Termination*. This Agreement will be binding upon and inure to the benefit of the Parties hereto and their respective successors and permitted assigns, but, except as provided by Section 1(e) hereof will not be assignable or delegable by any Party hereto without the prior written consent of each of the other Parties. This Agreement shall terminate with respect to a Principal Stockholder (and the Company’s rights with respect to and obligations to such Principal Stockholder) on the later of: (i) with respect to the ACII Entities or the Axar Entities, as applicable, the Final Designated Director Termination Date applicable the ACII Entities or the Axar Entities, respectively, and (ii) the Standstill Termination Date with respect to such Principal Stockholder, except that in any such case the provisions of Section 4 and this Section 5 shall survive any termination of this Agreement and except that no party to this Agreement shall be relieved or released from liability for damages arising out of a breach of this Agreement before such termination.”

ARTICLE II
MISCELLANEOUS PROVISIONS

- Agreement. **2.1** **Certain Defined Terms**. Capitalized terms used in this Amendment that are not defined in the text of the body of this Amendment shall have the meanings given such terms in the
- 2.2** **No Other Amendments**. All provisions of the Agreement, unless amended by this Amendment, shall remain unchanged.
- the same instrument. **2.3** **Counterparts**. This Amendment may be executed simultaneously in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute one and
- 2.4** **Miscellaneous**. Section 5 of the Agreement shall apply to this Amendment *mutatis mutandis*.

[SIGNATURE PAGE FOLLOWS]

IN WITNESS WHEREOF, the Parties have caused this Amendment to be duly executed as of the day and year first above written.

STONEMOR GP LLC

By:
Redling
Name:
Title:

/s/ Joseph M.
Joseph M. Redling
President and Chief Executive Officer

STONEMOR GP HOLDINGS, LLC

By:
Jr.
Name:
Title:

/s/ Robert B. Hellman,
Robert B. Hellman, Jr.
Authorized Person

SIGNATURE PAGE TO
SECOND AMENDMENT TO
NOMINATION AND DIRECTOR VOTING AGREEMENT

AXAR CAPITAL MANAGEMENT, LP

By: Axar GP, LLC, its general partner

By: Axelrod /s/ Andrew M.
Name: Andrew Axelrod
Title: Sole Member

AXAR GP LLC

By: Axelrod /s/ Andrew M.
Name: Andrew Axelrod
Title: Sole Member

AXAR MASTER FUND, LTD.

By: Axelrod /s/ Andrew M.
Name: Andrew Axelrod
Title: Authorized Person

ROBERT B. HELLMAN, JR., AS TRUSTEE UNDER THE VOTING AND INVESTMENT TRUST
AGREEMENT FOR THE BENEFIT OF AMERICAN CEMETERIES INFRASTRUCTURE INVESTORS, LLC

By: /s/ Robert B. Hellman, Jr.
Name: Robert B. Hellman, Jr.
Title: Trustee

SIGNATURE PAGE TO
SECOND AMENDMENT TO
NOMINATION AND DIRECTOR VOTING AGREEMENT

[\(Back To Top\)](#)

Section 9: EX-10.31 (EX-10.31 AMENDMENT TO DIRECTOR RESTRICTED PHANTOM UNIT AGREEMENT DATED NOVEMBER 7, 2019 BY AND BETWEEN STONEMOR GP LLC AND ANDREW M. AXELROD)

Exhibit 10.31

AMENDMENT TO
DIRECTOR RESTRICTED PHANTOM UNIT AGREEMENT
UNDER
STONEMOR AMENDED AND RESTATED 2019 LONG-TERM INCENTIVE PLAN

This Amendment to Director Restricted Phantom Unit Agreement (the "Amendment") dated this 7th day of November, 2019 is made by and between StoneMor GP LLC (the "Company"), the general partner of and acting on behalf of StoneMor Partners L.P., a Delaware limited partnership (the "Partnership") and Andrew M. Axelrod, a director of the Company (the "Participant").

BACKGROUND:

The Company and the Participant are currently parties to a Director Restricted Phantom Unit Agreement dated July 16, 2019 (the "Original Agreement") pursuant to which the Participant has elected to defer a portion of the compensation payable to the Participant for service as a director and to credit such amounts in the form of Phantom Units under the StoneMor Amended and Restated 2019 Long-Term Incentive Plan, formerly known as the StoneMor Partners L.P. 2014 Long-Term Incentive Plan (the "Plan") to a mandatory deferred compensation account established by the Company for the Participant. The parties now desire to amend the Original Agreement to eliminate any further deferral of such director compensation for all periods after December 31, 2019.

NOW, THEREFORE, the Company and the Participant, each intending to be legally bound hereby, agree as follows:

ARTICLE I
AMENDMENT

1.1 Elimination of Annual Deferral. Section 1.1 of the Original Agreement is hereby amended to add the following sentence at the end thereof: "The Annual Deferral shall not apply with respect to any compensation payable to the Participant in consideration for service as a Director after December 31, 2019, and the Company and the Participant agree that no compensation payable to the Participant in consideration for service as a Director with respect to any period from and after January 1, 2020 shall be deferred.

ARTICLE II
GENERAL PROVISIONS

2.1 Administration. Pursuant to the Plan, the Committee is vested with conclusive authority to interpret and construe the Plan, to adopt rules and regulations for carrying out the Plan, and to make determinations with respect to all matters relating to this Amendment, the Plan and awards made pursuant thereto. The authority to manage and control the operation and administration of this Amendment shall be likewise vested in the Committee, and the Committee shall have all powers with respect to this Amendment as it has with respect to the Plan. Any interpretation of this Amendment by the Committee, and any decision made by the Committee with respect to this Amendment, shall be final and binding.

2.2 Effect of Plan; Construction. The entire text of the Plan is expressly incorporated herein by this reference and so forms a part of this Amendment. In the event of any inconsistency or discrepancy between the provisions of this Amendment and the terms and conditions of the Plan, the provisions of the Plan shall govern and prevail. This Amendment is subject in all respects to, and the Company and the Participant each hereby agree to be bound by, all of the terms and conditions of the Plan, as the same may have been amended from time to time in accordance with its terms; provided, however, that no such amendment shall deprive the Participant, without the Participant's consent, of any rights earned or otherwise due to the Participant hereunder.

2.3 Amendment or Supplement. This Amendment shall not be amended or supplemented except by an instrument in writing executed by both parties to this Amendment, without the consent of any other person, as of the effective date of such amendment or supplement.

2.4 Captions. The captions at the beginning of each of the numbered Sections and Articles herein are for reference purposes only and will have no legal force or effect. Such captions will not be considered a part of this Amendment for purposes of interpreting, construing or applying this Amendment and will not define, limit, extend, explain or describe the scope or extent of this Amendment or any of its terms and conditions.

2.5 Governing Law. THE VALIDITY, CONSTRUCTION, INTERPRETATION AND EFFECT OF THIS AMENDMENT SHALL EXCLUSIVELY BE GOVERNED BY AND DETERMINED IN ACCORDANCE WITH THE LAW OF THE COMMONWEALTH OF PENNSYLVANIA (WITHOUT GIVING EFFECT TO THE CONFLICTS OF LAW PRINCIPLES THEREOF), EXCEPT TO THE EXTENT PREEMPTED BY FEDERAL LAW, WHICH SHALL GOVERN.

2.6 Entire Agreement. The Original Agreement, as amended by this Amendment, constitutes the entire understanding and supersedes any and all other agreements, oral or written, between the parties hereto, in respect of the subject matter of the Original Agreement or this Amendment, and embodies the entire understanding of the parties with respect to the subject matter hereof.

2.7 Acceptance of Terms. The terms and conditions of this Amendment shall be binding upon the estate, heirs, beneficiaries and other successors in interest of the Participant to the same extent that said terms and conditions are binding upon the Participant.

2.8 Arbitration. Any dispute or disagreement between Participant and the Partnership with respect to any portion of this Amendment or its validity, construction, meaning, performance, or Participant's rights hereunder shall be settled by arbitration, conducted in Philadelphia, Pennsylvania, in accordance with the Commercial Arbitration Rules of the American Arbitration Association or its successor, as amended from time to time. However, prior to submission to arbitration the Participant will attempt to resolve any disputes or disagreements with the Partnership over this Amendment amicably and informally, in good faith, for a period not to exceed two weeks. Thereafter, the dispute or disagreement will be submitted to arbitration. At any time prior to a decision from the arbitrator(s) being rendered, the Participant and the Partnership may resolve the dispute by settlement. The Participant and the Partnership shall equally share the costs charged by the American Arbitration Association or its successor, but the Participant and the Partnership shall otherwise be solely responsible for their own respective

counsel fees and expenses. The decision of the arbitrator(s) shall be made in writing, setting forth the award, the reasons for the decision and award and shall be binding and conclusive on the Participant and the Partnership. Further, neither Participant nor the Partnership shall appeal any such award. Judgment of a court of competent jurisdiction may be entered upon the award and may be enforced as such in accordance with the provisions of the award.

IN WITNESS WHEREOF, the parties hereto, intending to be legally bound hereby, have executed this Amendment as of the day first above written.

STONEMOR PARTNERS L.P.

By: StoneMor GP LLC

By: /s/ Jeffrey DiGiovanni

Name: Jeffrey DiGiovanni

Title: Senior Vice President and Chief Financial Officer

/s/ Andrew M. Axelrod
Andrew M. Axelrod

3

[\(Back To Top\)](#)

Section 10: EX-10.37 (EX-10.37 FORM OF STONEMOR AMENDED AND RESTATED 2019 LONG-TERM INCENTIVE PLAN OPTION AGREEMENT.)

Exhibit 10.37

**STONEMOR
AMENDED AND RESTATED
2019 LONG-TERM INCENTIVE PLAN
OPTION AGREEMENT**

Grant Date:	December __, 2019 (the " <i>Grant Date</i> ")
Name of Participant:	_____ (the " <i>Participant</i> ")
Number of Units subject to Option:	_____ (the " <i>Units</i> ")
Per Unit Exercise Price:	_____ (the " <i>Exercise Price Per Unit</i> ")

This **OPTION AGREEMENT** (this "*Agreement*"), dated as of the Grant Date, is entered into by and between StoneMor GP LLC, a Delaware limited liability company, the general partner ("*General Partner*") of StoneMor Partners L.P., a Delaware limited partnership (the "*Partnership*"), and the Participant, pursuant to which the Participant has been granted an option (the "*Option*") to purchase, for the Exercise Price Per Unit, up to the number of Units set forth above pursuant to the StoneMor Amended and Restated 2019 Long-Term Incentive Plan (as amended from time to time, the "*Plan*"). Capitalized terms not otherwise defined in this Agreement shall have the meaning given to them in the Plan. As used herein, the term "Partnership" shall also be deemed to refer to the term "Company" as defined in the Plan. The Option is not intended to be subject to Section 422 of the Internal Revenue Code of 1986, as amended (the "*Code*").

1. **Terms.** The terms and conditions of the Option granted hereby, to the extent not superseded by the terms and conditions contained in the Plan, are as follows:

(a) **Price.** The price at which each Unit may be purchased shall be the Exercise Price Per Unit set forth above, subject to any adjustments that may be made pursuant to the terms of the Plan.

(b) **Vesting.** Except as otherwise provided herein, the Option shall vest and become exercisable according to the following schedule, so long as the Participant remains continuously employed by the General Partner or an Affiliate from the Grant Date through each vesting date set forth below:

Vesting Date	Portion of the Option that Vests and becomes Exercisable
First anniversary of the Grant Date	1/3
Second anniversary of the Grant Date	1/3
Third anniversary of the Grant Date	1/3

(c) **Exercise Limitation.** The Option may be exercised only to the extent that it is vested and may, to the extent vested, be exercised in whole or in part. Except as set forth in [Section 5](#), (i) the Participant may not exercise the Option unless at the time of exercise

the Participant has been employed by the General Partner or an Affiliate continuously since the Grant Date, and (ii) the unvested portion of the Option shall terminate and be forfeited immediately on the date the Participant ceases to be an employee of the General Partner or an Affiliate. The Option shall be exercisable during the lifetime of the Participant only by the Participant or the person to whom the Participant's rights shall pass by will or the laws of descent and distribution.

(d) **Expiration.** The Option shall expire on the tenth (10th) anniversary of the Grant Date (the "**Expiration Date**") and, notwithstanding anything contained to the contrary herein, no portion of the Option shall be exercisable after such date.

2. **Exercise and Payment.**

(a) **Manner of Exercise.** The Participant (or his or her representative, guardian, devisee or heir, as applicable) may exercise any portion of the Option that has become vested in accordance with the terms of this Agreement as to all or any of the Units by giving written notice of exercise to the Partnership, in the form attached hereto as **Exhibit A**, specifying the number of Units to be purchased and accompanying such notice with payment of the Exercise Price Per Unit for each Unit purchased. The election shall state the address to which distributions, notices, reports, or similar information are to be sent. If the Partnership has elected to issue certificates for Units, only one certificate evidencing the Units will be issued unless the Participant otherwise requests in writing. Units purchased upon exercise of the Option will be issued in the name of the Participant. The Participant shall not be entitled to any rights and privileges as a unitholder of the Partnership in respect of any of the Units covered by the Option until such Units shall have been purchased pursuant to the exercise of the Option by the Participant in accordance with the foregoing.

(b) **Payment.** The Participant acknowledges and agrees that, upon the exercise of the Option, payment of the Exercise Price Per Unit shall automatically be made through a cashless exercise (i.e., "net settlement"), unless, prior to such exercise, (i) the Committee determines that, notwithstanding the foregoing, payment of the Exercise Price Per Unit shall instead be made through the delivery by the Participant (or any other person permitted to exercise the Option in the event of the Participant's death) of cash or cash equivalents (including from wages or other compensation payable to the Participant) or (ii) the Committee allows the Participant (or any person permitted to exercise the Option in the event of the Participant's death) to make other arrangements satisfactory to the General Partner or its Affiliate for the satisfaction of the Exercise Price Per Unit, which arrangements include the delivery of Units (including previously owned Units or through a broker-assisted exercise, or other reduction of the amount of Units otherwise issuable pursuant to the Option), other property, or any other legal consideration the Committee deems appropriate.

3. **The Plan.** It is understood that the Plan is incorporated into this Agreement by reference and made a part of this Agreement as if fully set forth in this Agreement. In the event there shall be any conflict between the Plan and this Agreement, the terms of the Plan shall control. The Committee shall have authority to interpret this Agreement, and to correct any defect or supply

any omission or reconcile any inconsistency in this Agreement, and to prescribe rules and regulations relating to the administration of the Option and other options granted under the Plan.

4. **Withholding Tax.** The Participant acknowledges and agrees that, upon the exercise of the Option, applicable withholding taxes and other tax obligations relating to the Option shall automatically be satisfied through a net settlement of Units otherwise issuable or deliverable pursuant to the Option unless, prior to such exercise, (i) the Committee determines that, notwithstanding the foregoing, payment of applicable withholding taxes and other tax obligations relating to the Option shall instead be made through the delivery by the Participant (or any person permitted to exercise the Option in the event of the Participant's death) of cash or cash equivalents (including from wages or other compensation payable to the Participant) or (ii) the Committee allows the Participant (or any person permitted to exercise the Option in the event of the Participant's death) to make other arrangements satisfactory to the General Partner or its Affiliate for the satisfaction of obligations for the payment of withholding taxes and other tax obligations relating to the Option, which arrangements include the delivery of Units (including previously owned Units, a broker-assisted sale), other property, or any other legal consideration the Committee deems appropriate. If such tax obligations are satisfied through net settlement or the surrender of owned Units, the maximum number of Units that may be so withheld (or surrendered) shall be the number of Units that have an aggregate Fair Market Value on the date of withholding or surrender equal to the aggregate amount of such tax liabilities determined based on the greatest withholding rates for federal, state, local and/or foreign tax purposes, including payroll taxes, that may be utilized without creating adverse accounting treatment for the General Partner or its Affiliate with respect to such Award, as determined by the Committee. The Participant acknowledges that there may be adverse tax consequences upon the vesting, exercise or settlement of the Award or disposition of the underlying Units and that the Participant has been advised, and hereby is advised, to consult a tax advisor prior to such vesting, exercise or settlement. The Participant represents that he is in no manner relying on the Board, the Committee, the General Partner, the Partnership or any of their respective Affiliates or any of their respective managers, directors, officers, employees or authorized representatives (including, without limitation, attorneys, accountants, consultants, bankers, lenders, prospective lenders and financial representatives) for tax advice or an assessment of such tax consequences.

5. **Termination; Change of Control.**

(a) **Termination.** Subject to Section 5(b), if the Participant's employment with the General Partner or its Affiliate shall be terminated by the General Partner or such Affiliate or by the Participant for any reason, then the Participant shall be entitled to exercise the Option (only to the extent vested) for a period of 90 calendar days following the date of the termination of such employment.

(b) **Change of Control.** Notwithstanding anything contained herein to the contrary, upon the consummation of a Change of Control (as defined below) on or before the termination of the Participant's employment with the General Partner or its Affiliate, the Option shall immediately become fully vested and be fully exercisable and remain exercisable until the expiration date of the Option regardless of whether the Participant's employment is terminated following such Change of Control. For purposes of this Agreement, notwithstanding anything to the contrary contained in the Plan, the term "**Change of Control**" shall mean any "person" or "group" within the meaning of those terms as used in Sections 13(d) and 14(d)(2) of the Exchange

Act, other than (i) members, limited partners, or other owners (as applicable) of the General Partner, the Partnership, or an Affiliate of either the General Partner or the Partnership, or (ii) the owners of the Corporation or any of its Affiliates, shall become the beneficial owner, by way of merger, consolidation, recapitalization, reorganization, or otherwise, of 50% or more of the voting power of the voting securities of the General Partner, the Partnership, or the Corporation, as applicable; provided that, for the avoidance of doubt, the consummation of the Conversion (as defined below) shall not be deemed a Change of Control under this Agreement. For purposes of this Agreement, the term “**Conversion**” means the reorganization transaction contemplated by that certain Merger and Reorganization Agreement, as amended to date, by and among the General Partner, the Partnership and the other entities thereto, pursuant to which the General Partner will convert to a Delaware corporation to be named StoneMor Inc. and Hans Merger Sub, LLC, a Delaware limited liability company and wholly-owned subsidiary of the General Partner, will be merged with and into the Partnership.

6. **Non-Transferability.** During the lifetime of the Participant, the Option may not be sold, pledged, assigned or transferred in any manner other than by will or the laws of descent and distribution, unless and until the Units underlying the Option have been exercised and issued, and all restrictions applicable to such Units have lapsed. Neither the Option nor any interest or right therein shall be liable for the debts, contracts or engagements of the Participant or his or her successors in interest or shall be subject to disposition by transfer, alienation, anticipation, pledge, encumbrance, assignment or any other means, whether such disposition be voluntary or involuntary or by operation of law by judgment, levy, attachment, garnishment or any other legal or equitable proceedings (including bankruptcy), and any attempted disposition thereof shall be null and void and of no effect, except to the extent that such disposition is permitted by the preceding sentence.

7. **Compliance with Applicable Law.** Notwithstanding any provision of this Agreement to the contrary, the issuance of Units hereunder following each exercise of the Option will be subject to compliance with all applicable requirements of applicable law with respect to such securities and with the requirements of any stock exchange or market system upon which the Units may then be listed. No Units will be issued hereunder if such issuance would constitute a violation of any applicable law or regulation or the requirements of any stock exchange or market system upon which the Units may then be listed. In addition, Units will not be issued hereunder unless (a) a registration statement under the Securities Act is in effect at the time of such issuance with respect to the Units to be issued or (b) in the opinion of legal counsel to the General Partner or the Partnership, the Units to be issued are permitted to be issued in accordance with the terms of an applicable exemption from the registration requirements of the Securities Act. The inability of the General Partner or the Partnership to obtain from any regulatory body having jurisdiction the authority, if any, deemed by the General Partner’s or the Partnership’s legal counsel to be necessary for the lawful issuance and sale of any Units hereunder will relieve the General Partner or the Partnership of any liability in respect of the failure to issue such Units as to which such requisite authority has not been obtained. As a condition to any issuance of Units hereunder, the General Partner or the Partnership may require the Participant to satisfy any requirements that may be necessary or appropriate to evidence compliance with any applicable law or regulation and to make any representation or warranty with respect to such compliance as may be requested by the General Partner or the Partnership.

8. **Rights as a Unitholder.** The Participant shall have no rights as a unitholder of the Partnership with respect to any Units covered by the Option unless and until the Participant has become the holder of record of such Units, and no adjustments shall be made for distributions in cash or other property, dividends or other rights in respect of any such Units, except as otherwise specifically provided for in the Plan or this Agreement and as determined by the Board or the Committee, as applicable.

9. **Execution of Receipts and Releases.** Any issuance or transfer of Units or other property to Participant or Participant's legal representative, heir, legatee or distributee, in accordance with this Agreement shall be in full satisfaction of all claims of such person hereunder. As a condition precedent to such payment or issuance, the General Partner or the Partnership may require the Participant or the Participant's legal representative, heir, legatee or distributee to execute (and not revoke within any time provided to do so) a release and receipt therefor in such form as it shall determine appropriate; provided, however, that any review period under such release will not modify the date of exercise with respect to purchased Units.

10. **No Right to Continued Employment or Awards.** Nothing in the adoption of the Plan, nor the award of the Option thereunder pursuant to this Agreement, shall confer upon the Participant the right to continued employment by the General Partner or any Affiliate, or any other entity, or affect in any way the right of the General Partner or any such Affiliate, or any other entity to terminate such employment or other service relationship at any time. The grant of the Option is a one-time benefit and does not create any contractual or other right to receive a grant of Awards or benefits in lieu of Awards in the future. Any future Awards will be granted at the sole discretion of the General Partner or the Partnership.

11. **Legal and Equitable Remedies.** The Participant acknowledges that a violation or attempted breach of any of the Participant's covenants and agreements in this Agreement will cause such damage as will be irreparable, the exact amount of which would be difficult to ascertain and for which there will be no adequate remedy at law, and accordingly, the parties hereto agree that the General Partner, the Partnership and their respective Affiliates shall be entitled as a matter of right to an injunction issued by any court of competent jurisdiction, restraining the Participant or the affiliates, partners or agents of the Participant from such breach or attempted violation of such covenants and agreements, as well as to recover from the Participant any and all costs and expenses sustained or incurred by the General Partner, the Partnership or any Affiliate in obtaining such an injunction, including, without limitation, reasonable attorneys' fees. The parties to this Agreement agree that no bond or other security shall be required in connection with such injunction. Any exercise by either of the parties to this Agreement of its rights pursuant to this [Section 11](#) shall be cumulative and in addition to any other remedies to which such party may be entitled.

12. **Notices.** All notices and other communications under this Agreement shall be in writing and shall be delivered to the parties at the following addresses (or at such other address for a party as shall be specified by like notice):

If to the General Partner or the Partnership:

StoneMor GP LLC
3600 Horizon Blvd.

Trevoze, PA 19053, or its then current principal office
Attention: Chief Financial Officer

If to the Participant, to the address for the Participant indicated on the signature page to this Agreement (as such address may be updated by the Participant providing written notice to such effect to the General Partner or the Partnership).

Any notice that is delivered personally or by overnight courier or telecopier in the manner provided herein shall be deemed to have been duly given to the Participant when it is mailed by the General Partner or the Partnership or, if such notice is not mailed to the Participant, upon receipt by the Participant. Any notice that is addressed and mailed in the manner herein provided shall be conclusively presumed to have been given to the party to whom it is addressed at the close of business, local time of the recipient, on the fourth day after the day it is so placed in the mail.

13. **Consent to Electronic Delivery; Electronic Signature.** In lieu of receiving documents in paper format, the Participant agrees, to the fullest extent permitted by law, to accept electronic delivery of any documents that the General Partner or the Partnership may be required to deliver (including, but not limited to, prospectuses, prospectus supplements, grant or award notifications and agreements, account statements, annual and quarterly reports and all other forms of communications) in connection with this and any other Award made or offered by the General Partner or the Partnership. Electronic delivery may be via an electronic mail system or by reference to a location on an intranet to which the Participant has access. The Participant hereby consents to any and all procedures the General Partner or the Partnership has established or may establish for an electronic signature system for delivery and acceptance of any such documents that the General Partner or the Partnership may be required to deliver, and agrees that his or her electronic signature is the same as, and shall have the same force and effect as, his or her manual signature.

14. **Agreement to Furnish Information.** The Participant agrees to furnish to the General Partner or the Partnership all information requested by the General Partner or the Partnership to enable it to comply with any reporting or other requirement imposed upon the General Partner or the Partnership by or under any applicable statute or regulation.

15. **Entire Agreement; Amendment.** This Agreement constitutes the entire agreement of the parties with regard to the subject matter hereof, and contains all the covenants, promises, representations, warranties and agreements between the parties with respect to the Option granted hereby; provided, however, that the terms of this Agreement shall not modify and shall be subject to the terms and conditions of any employment, consulting and/or severance agreement between the General Partner (or an Affiliate or other entity) and the Participant in effect as of the date a determination is to be made under this Agreement. Without limiting the scope of the preceding sentence, except as provided therein, all prior understandings and agreements, if any, among the parties hereto relating to the subject matter hereof are hereby null and void and of no further force and effect. The Committee may, in its sole discretion, amend this Agreement from time to time in any manner that is not inconsistent with the Plan; provided, however, that except as otherwise provided in the Plan or this Agreement, any such amendment that materially reduces the rights of the Participant shall be effective only if it is in writing and signed by both the Participant and an authorized officer of the General Partner.

16. **Severability and Waiver.** If a court of competent jurisdiction determines that any provision of this Agreement is invalid or unenforceable, then the invalidity or unenforceability of such provision shall not affect the validity or enforceability of any other provision of this Agreement, and all other provisions shall remain in full force and effect. Waiver by any party of any breach of this Agreement or failure to exercise any right hereunder shall not be deemed to be a waiver of any other breach or right. The failure of any party to take action by reason of such breach or to exercise any such right shall not deprive the party of the right to take action at any time while or after such breach or condition giving rise to such rights continues.

17. **Clawback.** Notwithstanding any provision in this Agreement or the Plan to the contrary, vested Options and all Units issued hereunder may be subject to forfeiture, repurchase, recoupment and/or cancellation if (a) such action is required by (i) applicable law, including, without limitation, the requirements of the Dodd-Frank Wall Street Reform and Consumer Protection Act of 2010, any Securities and Exchange Commission rule or any applicable securities exchange listing standards and/or (ii) any policy that may be adopted or amended by the Board from time to time, or (b) the Committee determines that such action is necessary because the Participant's employment was terminated for "cause" (as defined in any employment agreement between the General Partner (or an Affiliate or other entity) and the Participant or, in the absence of such a definition, the Committee determines that the Participant engaged in any act that materially adversely affected the reputation or business activities of the General Partner, the Partnership or their respective Affiliates or was convicted of a felony (other than traffic offenses) or any crime involving fraud, embezzlement, theft, or moral turpitude that was damaging or detrimental, or potentially damaging or detrimental, to the General Partner, the Partnership or their respective Affiliates.

18. **Governing Law.** THE VALIDITY, CONSTRUCTION, INTERPRETATION AND EFFECT OF THIS AGREEMENT SHALL EXCLUSIVELY BE GOVERNED BY AND DETERMINED IN ACCORDANCE WITH THE LAW OF THE COMMONWEALTH OF PENNSYLVANIA (WITHOUT GIVING EFFECT TO THE CONFLICTS OF LAW PRINCIPLES THEREOF).

19. **Arbitration.** Any dispute or disagreement with respect to any portion of this Agreement or its validity, construction, meaning, performance, or Participant's rights hereunder shall be finally settled by binding confidential arbitration before a single arbitrator in accordance with the Commercial Arbitration Rules of the American Arbitration Association (the "AAA") then in effect and this [Section 19](#). Any arbitration commenced by either party shall be held in Philadelphia, Pennsylvania. The decision of the arbitrator shall explain the basis for any award in reasonable detail and in writing. Any award of the arbitrator shall be final and binding, and shall not be appealable upon any grounds other than as permitted pursuant to the Federal Arbitration Act. The award, in the arbitrator's discretion, may include reasonable attorney's fees and costs. Judgment on the award may be entered, confirmed and enforced in any court of competent jurisdiction. The Participant and the General Partner acknowledge and agree that in connection with any such arbitration, the AAA filing fee, arbitrator's costs and related AAA administrative expenses shall be borne by the General Partner. **THE PARTICIPANT HEREBY WAIVES ANY RIGHT TO A JURY TRIAL.**

20. **Successors and Assigns.** The General Partner or the Partnership may assign any of their rights under this Agreement without the Participant's consent. This Agreement will be

binding upon and inure to the benefit of the successors and assigns of the General Partner and the Partnership. Subject to the restrictions on transfer set forth herein and in the Plan, this Agreement will be binding upon the Participant and the Participant's beneficiaries, executors, administrators and the person(s) to whom the Option may be transferred by will or the laws of descent or distribution.

21. **Headings.** Headings are for convenience only and are not deemed to be part of this Agreement.

22. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall constitute an original and all of which together shall constitute one instrument. Delivery of an executed counterpart of this Agreement by facsimile or portable document format (.pdf) attachment to electronic mail shall be effective as delivery of a manually executed counterpart of this Agreement.

23. **Section 409A.** Notwithstanding anything herein or in the Plan to the contrary, the Option is intended to be exempt from the applicable requirements of Section 409A of the Code and the 409A Regulations and this Agreement shall be construed and interpreted in accordance with such intent. Notwithstanding the foregoing, the General Partner, the Partnership and their respective Affiliates make no representations that the Option provided under this Agreement is exempt from or compliant with Section 409A of the Code and the 409A Regulations and in no event shall the General Partner, the Partnership or any of their respective Affiliates be liable for all or any portion of any taxes, penalties, interest or other expenses that may be incurred by the Participant on account of non-compliance with the Section 409A of the Code and the 409A Regulations.

[Signature Page Follows]

IN WITNESS WHEREOF, the parties hereto, intending to be legally bound hereby, have executed this Agreement as of the Grant Date.

STONEMOR PARTNERS L.P.

By:

StoneMor GP LLC,
its general partner

By:

Name: Austin K. So
Its: SVP, CLO & Secretary

PARTICIPANT:

Address:

EXHIBIT A

OPTION EXERCISE NOTICE

StoneMor GP LLC
3600 Horizon Blvd.
Trevose, PA 19053
Attention: Chief Financial Officer

I hereby elect to exercise the Option granted in the Option Agreement described below (the "**Agreement**") pursuant to the StoneMor Amended and Restated 2019 Long-Term Incentive Plan (as amended from time to time, the "**Plan**"), with respect to the number of Units (terms capitalized but not defined in this notice are used as defined in the Agreement or the Plan, as applicable):

Grant Date:

Participant:

Number of Units for which the Option will be exercised:

Exercise Price:

Per Unit: \$

Total: \$

In connection with this exercise, and in order to fulfill the requirements of the Agreement and the Plan, I represent and warrant to and agree with the General Partner and the Partnership as follows:

1. **SECURITIES LAW MATTERS.** I understand that the General Partner, the Partnership and their officers are relying upon the accuracy and completeness of the information set forth herein in complying with their obligations under applicable securities laws in connection with the sale to me of the Units for which the Option is being exercised and that neither the General Partner nor the Partnership is required to sell such Units to me unless it can do so in compliance with all applicable securities laws.

2. **SURVIVAL OF COVENANTS.** I understand and agree that the provisions of the Plan and the Agreement will survive the issuance of Units to me and that I will continue to be bound thereby.

[Signature Page Follows]

THIS OPTION EXERCISE NOTICE is executed as of _____, 20__.

PARTICIPANT

Signature:
Print name:
Date:
Address:

[\(Back To Top\)](#)

Section 11: EX-10.45 (EX-10.45 PREFERRED STOCK PURCHASE AGREEMENT DATED APRIL 3, 2020)

**Exhibit 10.45
EXECUTION VERSION**

SERIES A PREFERRED STOCK PURCHASE AGREEMENT

by and among

STONEMOR INC.

and

THE PURCHASERS PARTY HERETO

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ARTICLE I DEFINITIONS	4	
Section 1.01	Definitions	4
Section 1.02	Accounting Procedures and Interpretation	7
ARTICLE II AGREEMENT TO SELL AND PURCHASE	7	
Section 2.01	Sale and Purchase	7
Section 2.02	Closing	7
Section 2.03	Deliveries by the Company	7
Section 2.04	Purchaser Deliveries	8
ARTICLE III REPRESENTATIONS AND WARRANTIES OF THE COMPANY	8	
Section 3.01	Existence	8
Section 3.02	Series A Preferred Stock; Capitalization	8
Section 3.03	No Conflict	8
Section 3.04	Authority	9
Section 3.05	Approvals	9
Section 3.06	Compliance with Laws	9
Section 3.07	Due Authorization	9
Section 3.08	Valid Issuance; No Options or Preemptive Rights	10
Section 3.09	Periodic Reports	10
Section 3.10	Litigation	10
Section 3.11	No Registration Required	10
Section 3.12	Transfer Taxes	10
Section 3.13	No Material Adverse Change; Absence of Changes; Operations in the Ordinary Course	10
Section 3.14	Books and Records; Sarbanes-Oxley Compliance	11
ARTICLE IV REPRESENTATIONS AND WARRANTIES OF THE PURCHASERS	11	
Section 4.01	Existence, Capacity, Authorization and Enforceability	12
Section 4.02	No Conflict	12
Section 4.03	Certain Fees	12
Section 4.04	Investment	12
Section 4.05	Nature of Purchasers	13
Section 4.06	Restricted Securities	13
Section 4.07	Reliance on Exemptions	13
ARTICLE V COVENANTS	13	
Section 5.01	Reporting Status	13
Section 5.02	Use of Proceeds	13
Section 5.03	Disclosure of Transaction	14
Section 5.04	Rights Offering	14
Section 5.05	Further Assurances	14

ARTICLE VI INDEMNIFICATION14

- Section 6.01 Indemnification by the Company14
- Section 6.02 Indemnification by the Purchasers15
- Section 6.03 Indemnification Procedure15
- Section 6.04 Tax Matters16

ARTICLE VII MISCELLANEOUS16

- Section 7.01 Expenses16
- Section 7.02 Interpretation and Severability16
- Section 7.03 Survival of Provisions17
- Section 7.04 No Waiver; Modifications in Writing17
- Section 7.05 Binding Effect18
- Section 7.06 Non-Disclosure18
- Section 7.07 Communications18
- Section 7.08 Entire Agreement19
- Section 7.09 Governing Law; Submission to Jurisdiction19
- Section 7.10 Waiver of Jury Trial19
- Section 7.11 Exclusive Remedy20
- Section 7.12 No Recourse Against Others20
- Section 7.13 No Third-Party Beneficiaries21
- Section 7.14 Execution in Counterparts21

EXHIBIT A – Certificate of Designations

SCHEDULE A – Purchase Price Allocation

SERIES A PREFERRED STOCK PURCHASE AGREEMENT

This SERIES A PREFERRED STOCK PURCHASE AGREEMENT, dated as of April 3, 2020 (this "**Agreement**"), is entered into by and among STONEMOR INC., a Delaware Corporation (the "**Company**"), and the purchasers set forth in **Schedule A** hereto (the "**Purchasers**").

WHEREAS, the Company desires to issue and sell to the Purchasers, and the Purchasers desire to purchase from the Company, shares of the Company's Series A Preferred Stock (as defined below), in accordance with the provisions of this Agreement.

NOW THEREFORE, in consideration of the mutual covenants and agreements set forth herein and for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

ARTICLE I

DEFINITIONS

Section 1.01 **Definitions**

. As used in this Agreement, and unless the context requires a different meaning, the following terms have the meanings indicated:

"**Affiliate**" means, with respect to any Person, any other Person that directly or indirectly through one or more intermediaries controls, is controlled by or is under common control with, the Person in question. As used herein, the term "control" means the possession, direct or indirect, of the power to direct or cause the direction of the management and policies of a Person, whether through ownership of voting securities, by contract or otherwise. For the avoidance of doubt, for purposes of this Agreement, any fund or account managed, advised or subadvised, directly or indirectly, by a Purchaser or its Affiliates, shall be considered an Affiliate of such Purchaser.

"**Agreement**" has the meaning set forth in the introductory paragraph.

"**Board**" means the board of directors of the Company.

"**Certificate of Designations**" has the meaning specified in Section 0.

"**Closing**" has the meaning specified in **Section 2.02**.

"**Closing Date**" has the meaning specified in **Section 2.02**.

"**Commission**" means the United States Securities and Exchange Commission.

Offering. "**Commitment Letter**" means that letter from the Lead Purchaser dated as of [April 1, 2020], and agreed to and accepted by the Company with respect to this Agreement and the Rights

"**Common Stock**" has the meaning specified in **Section 3.02(b)**.

“**Company**” has the meaning set forth in the introductory paragraph.

“**Company SEC Documents**” means the Company’s forms, registration statements, reports, schedules and statements filed by it or its predecessor registrant, StoneMor Partners L.P., under the Exchange Act or the Securities Act, as applicable.

“**Contract**” means any contract, agreement, indenture, note, bond, mortgage, deed of trust, loan, instrument, lease, license, commitment or other arrangement, understanding, undertaking, commitment or obligation, whether written or oral.

“**Exchange Act**” means the Securities Exchange Act of 1934, as amended from time to time, and the rules and regulations of the Commission promulgated thereunder.

“**Funding Obligation**” means an amount equal to the Purchase Price multiplied by the number of Purchased Shares to be purchased by a Purchaser on the date hereof, as set forth opposite such Purchaser’s name on Schedule A.

“**GAAP**” means generally accepted accounting principles in the United States of America as of the date hereof, consistently applied during the periods involved; *provided*, that for the financial statements of the Company prepared as of a certain date, GAAP referenced therein shall be GAAP as of the date of such financial statements.

“**Governmental Authority**” means, with respect to a particular Person, any country, state, county, city and political subdivision in which such Person or such Person’s Property is located or that exercises valid jurisdiction over any such Person or such Person’s Property, and any court, agency, department, commission, board, bureau or instrumentality of any of them and any monetary authority that exercises valid jurisdiction over any such Person or such Person’s Property. Unless otherwise specified, all references to Governmental Authority herein with respect to the Company mean a Governmental Authority having jurisdiction over the Company, its Subsidiaries or any of their respective Properties.

“**Indemnified Party**” has the meaning specified in Section 6.03.

“**Indemnifying Party**” has the meaning specified in Section 6.03.

“**Knowledge**” shall mean, with respect to any party, the actual knowledge of the managers, directors or executive officers of such party or such party’s managing member, as applicable.

“**Law**” means any federal, state, local or foreign order, writ, injunction, judgment, settlement, award, decree, statute, law, rule or regulation.

“**Lead Purchaser**” means Axar Capital Management, LP or its designee.

“**Lien**” means any interest in Property securing an obligation owed to, or a claim by a Person other than the owner of the Property, whether such interest is based on the common

law, statute or contract, and whether such obligation or claim is fixed or contingent, and including any lien or security interest arising from a mortgage, encumbrance, pledge, security agreement, conditional sale or trust receipt or a lease, consignment or bailment for security purposes.

“**Material Adverse Effect**” means a material adverse effect (a) on the business, property, operations, assets, liabilities (actual or contingent), operating results, prospects or financial condition of the Company and its Subsidiaries, taken as a whole, (b) on the ability of the Company or its Subsidiaries, as applicable, to perform any of their obligations under the Transaction Documents or (c) on the validity or enforceability of any of the Transaction Documents or the rights and remedies of the Purchasers thereunder

“**NYSE**” means The New York Stock Exchange, Inc.

“**Organizational Documents**” means, as applicable, an entity’s agreement or certificate of limited partnership, limited liability company agreement, certificate of formation, certificate or articles of incorporation, bylaws or other similar organizational documents.

“**Person**” means an individual or a corporation, limited liability company, partnership, joint venture, trust, unincorporated organization, association, government agency or political subdivision thereof or other form of entity.

“**Property**” means any interest in any kind of property or asset, whether real, personal or mixed, or tangible or intangible.

“**Purchased Shares**” has the meaning specified in [Section 2.01](#).

“**Purchase Price**” has the meaning specified in [Section 2.01](#).

“**Purchasers**” has the meaning set forth in the introductory paragraph.

“**Purchaser Related Parties**” has the meaning specified in [Section 6.01](#).

“**Representatives**” of any Person means the Affiliates, officers, directors, managers, employees, agents, counsel, accountants, investment bankers and other representatives of such Person.

“**Securities Act**” means the Securities Act of 1933, as amended from time to time, and the rules and regulations of the Commission promulgated thereunder.

“**Series A Preferred Stock**” means the Series A Preferred Stock, par value \$0.01 per share, of the Company.

“**Subsidiary**” means, as to any Person, any corporation or other entity of which: (a) such Person or a Subsidiary of such Person is a general partner or, in the case of a limited liability company, the managing member or manager thereof; (b) at any of the outstanding equity interest having by the terms thereof ordinary voting power to elect a majority of the board of directors or similar governing body of such corporation or other entity (irrespective of whether or not at the time any equity interest of any other class or classes of such corporation or other entity shall have

or might have voting power by reason of the happening of any contingency) is at the time directly or indirectly owned or controlled by such Person or one or more of its Subsidiaries; or (c) any corporation or other entity as to which such Person consolidates for accounting purposes.

“**Transaction Documents**” means, collectively, this Agreement, the Commitment Letter and the Certificate of Designations, each as amended to date, and any and all other agreements or instruments executed and delivered by the Company hereunder.

Section 1.02 Accounting Procedures and Interpretation

. Unless otherwise specified herein, all accounting terms used herein shall be interpreted, all determinations with respect to accounting matters hereunder shall be made, and all financial statements of the Company and certificates and reports as to financial matters required to be furnished to the Purchasers hereunder shall be prepared, in accordance with GAAP applied on a consistent basis during the periods involved (except as may be indicated in the notes thereto or, in the case of unaudited statements, as permitted by Form 10-Q promulgated by the Commission) and in compliance as to form in all material respects with applicable accounting requirements and with the published rules and regulations of the Commission with respect thereto.

ARTICLE II

AGREEMENT TO SELL AND PURCHASE

Section 2.01 Sale and Purchase

. Subject to the terms and conditions hereof, the Company hereby agrees to issue and sell to each Purchaser and each Purchaser hereby agrees to purchase from the Company, the number of shares of Series A Preferred Stock under the Series A Preferred Stock column set forth opposite each Purchaser’s name on Schedule A (the “**Purchased Shares**”), for a cash purchase price of \$50,000 per share of Series A Preferred Stock (the “**Purchase Price**”).

Section 2.02 Closing

. Subject to the terms and conditions hereof, the closing of the transactions contemplated under this Agreement (the “**Closing**”) shall take place on the date hereof (the “**Closing Date**”). The parties agree that the Closing may occur via delivery of .pdf of facsimile copies of the documents referred to herein.

Section 2.03 Deliveries by the Company

. At the Closing, subject to the terms and conditions hereof, the Company will deliver, or cause to be delivered, to the Purchasers:

(a) a certificate of the Secretary of the Company, dated as of the Closing Date, certifying as to and attaching Board resolutions authorizing (i) the execution and delivery of this Agreement and the transactions contemplated thereby and (ii) the filing of the Certificate of Designations for the shares of Series A Preferred Stock, in substantially the form attached hereto as Exhibit A (the “**Certificate of Designations**”), with the Secretary of State of the State of Delaware;

(b) confirmation that the Certificate of Designations has been filed with the Secretary of State of the State of Delaware; and

(c) oral confirmation by a representative of the Company's transfer agent that such transfer agent has all the information and materials necessary for the Company to issue the Purchased Shares credited to book-entry accounts maintained by the Company, free and clear of any Liens.

Section 2.04 Purchaser Deliveries

. At the Closing, subject to the terms and conditions hereof, each Purchaser will deliver, or cause to be delivered, to the Company payment of such Purchaser's Funding Obligation payable by wire transfer of immediately available funds to an account designated by Company.

ARTICLE III

REPRESENTATIONS AND WARRANTIES OF THE COMPANY

The Company represents and warrants to the Purchasers as follows:

Section 3.01 Existence

. The Company is a corporation duly formed, validly existing and in good standing under the Laws of the state of Delaware and has full corporate power and authority necessary to own or hold its properties and to conduct the businesses in which it is engaged.

Section 3.02 Series A Preferred Stock; Capitalization

(a) The Purchased Shares have those rights, preferences, privileges and restrictions governing the Series A Preferred Stock as set forth in the Certificate of Designations.

(b) As of the date hereof and prior to the issuance and sale of the Purchased Shares, the issued and outstanding shares of capital stock of the Company consist of 94,477,102 shares of common stock, par value \$0.01 per share ("Common Stock") and zero shares of Series A Preferred Stock. All outstanding shares of Common Stock have been duly authorized, are validly issued and are fully paid and nonassessable.

(c) The Common Stock is listed on the NYSE, and the Company has not received any notice of delisting. Without limiting the generality of the foregoing, the Company is not in violation of any of the rules, regulations or requirements of the NYSE and has no knowledge of any facts or circumstances that would reasonably lead to delisting or suspension of the Common Stock by the NYSE in the foreseeable future.

Section 3.03 No Conflict

. None of the offering, issuance and sale by the Company of the Purchased Shares and the application of the proceeds therefrom, the execution, delivery and performance of this Agreement by the Company, or the consummation of the transactions contemplated hereby (i) conflicts or will conflict with, or constitutes or will constitute a violation of, the Organizational Documents of the Company, (ii) conflicts or will conflict with, or constitutes or will constitute a breach or violation of or a default under (or an event that, with notice or lapse of time or both, would constitute such a breach or violation of or default under), any indenture, mortgage, deed of trust, loan agreement, lease or other agreement or instrument to which the Company or any of its Subsidiary is a party, by which any of them is bound or to which

any of their respective properties or assets is subject, (iii) violates or will violate any statute, law, ordinance, regulation, order, judgment, decree or injunction of any court or governmental agency or body to which the Company or any of its Subsidiaries, or any of their respective properties or assets may be subject or (iv) will result in the creation or imposition of any Lien upon any property or assets of the Company or any of its Subsidiaries, which conflicts, breaches, violations, defaults or Liens, in the case of clauses (ii), (iii) or (iv), would, individually or in the aggregate, have a Material Adverse Effect.

Section 3.04 **Authority**

. The Company has all requisite corporate power and authority to issue, sell and deliver the Purchased Shares, in accordance with and upon the terms and conditions set forth in this Agreement and the Organizational Documents. All corporate actions required to be taken by the Company for the authorization, issuance, sale and delivery of the Purchased Shares, the execution and delivery of this Agreement and the consummation of the transactions contemplated hereby has been validly taken. No approval from the holders of outstanding shares of Common Stock is required under applicable Law, the Organizational Documents or the rules of the NYSE in connection with the Company's issuance and sale of the Purchased Shares to the Purchasers.

Section 3.05 **Approvals**

. No permit, consent, approval, authorization, order, registration, filing or qualification ("**consent**") of or with any court, governmental agency or body having jurisdiction over the Company or any of its Subsidiaries, or any of their respective properties is required in connection with the offering and sale of the Purchased Shares in the manner contemplated by this Agreement, the execution, delivery and performance of this Agreement by the Company, or the consummation of the transactions contemplated by this Agreement, except for such consents (i) required under the Securities Act and state securities or "Blue Sky" laws or (ii) that, if not obtained, would not, individually or in the aggregate, have a Material Adverse Effect.

Section 3.06 **Compliance with Laws**

. As of the date hereof, neither the Company nor any of its Subsidiaries is in violation of any Law applicable to the Company or its Subsidiaries, except as would not, individually or in the aggregate, have a Material Adverse Effect. The Company and its Subsidiaries possess all certificates, authorizations and permits issued by the appropriate regulatory authorities necessary to conduct their respective businesses, except where the failure to possess such certificates, authorizations or permits would not, individually or in the aggregate, have a Material Adverse Effect, and neither the Company nor any such Subsidiary has received any notice of proceedings relating to the revocation or modification of any such certificate, authorization or permit, except where such potential revocation or modification would not, individually or in the aggregate, have a Material Adverse Effect.

Section 3.07 **Due Authorization**

. This Agreement has been duly and validly authorized and has been validly executed and delivered by the Company and constitutes (assuming the due authorization, execution and delivery by each other party hereto) the legal, valid and binding obligations of the Company enforceable in accordance with its terms, except as such enforceability may be limited by bankruptcy, insolvency, fraudulent transfer and similar laws affecting creditors' rights generally or by general principles of equity, including principles of commercial reasonableness, fair dealing and good faith.

Section 3.08 Valid Issuance; No Options or Preemptive Rights

. The Purchased Shares to be issued and sold by the Company to the Purchasers hereunder have been duly authorized in accordance with the Organizational Documents and, when issued and delivered to the Purchasers against payment therefor pursuant to this Agreement, will be validly issued in accordance with the Organizational Documents, fully paid and non-assessable. No options, warrants or other rights to purchase, agreements or other obligations to issue, or rights to convert any obligations into or exchange any securities for, voting or ownership interests in the Company are outstanding, except as provided for in the Organizational Documents or grants outstanding under an employee benefit plan.

Section 3.09 Periodic Reports

. The Company has filed all forms, reports, schedules and statements required to be filed by it under the Securities Act and the Exchange Act since December 31, 2018 and when they were filed with the Commission, or to the extent corrected or updated by a subsequent amendment or restatement filed with the Commission, then as so corrected or updated, each such form, report, schedule and statement (i) conformed in all material respects to the requirements of the Securities Act and the Exchange Act, and (ii) did not knowingly contain an untrue statement of a material fact or omit to state a material fact necessary in order to make the statements made, in the light of the circumstances under which they were made therein, not misleading; *provided* that none of the Purchasers had Knowledge of such untrue statement or omission as of the date of such filing, or amendment thereto or restatement thereof, with the Commission.

Section 3.10 Litigation

. Except (i) for proceedings of which each Purchaser or any of its Representatives is aware, or (ii) as disclosed in the Company's SEC Documents filed as of the date hereof, there are no legal or governmental proceedings pending to which the Company or any of its Subsidiaries is a party or to which any Property or asset of the Company or its Subsidiaries is subject that could reasonably be expected to have, individually or in the aggregate, a Material Adverse Effect or which challenge the validity of this Agreement or the right of the Company to enter into this Agreement or to consummate the transactions contemplated hereby and, to the Knowledge of the Company, no such proceedings are threatened by Governmental Authorities or others.

Section 3.11 No Registration Required

. Assuming the accuracy of the representations and warranties of the Purchasers contained in Section 4.04 and Section 4.05, the issuance and sale of the Purchased Shares pursuant to this Agreement is exempt from registration requirements of the Securities Act, and neither the Company nor, to the knowledge of the Company, any authorized Representative acting on its behalf has taken or will take any action hereafter that would cause the loss of such exemption.

Section 3.12 Transfer Taxes

. All stock transfer or other taxes (other than income or similar taxes) which are required to be paid in connection with the sale and transfer of the Purchased Shares to be sold to each Purchaser hereunder have been or will be fully paid or provided for by the Company, and all laws imposing such taxes have been or will be complied with.

Section 3.13 No Material Adverse Change; Absence of Changes; Operations in the Ordinary Course

. Except as expressly set forth in the Company SEC Documents, since

December 31, 2018 through the date hereof no Material Adverse Effect has occurred. Neither the Company nor any of its Subsidiaries has taken any steps to seek protection pursuant to any law or statute relating to bankruptcy insolvency, reorganization, receivership, liquidation or winding up nor does the Company have any knowledge or reason to believe that any of its or any of its Subsidiaries' respective creditors intend to initiate involuntary bankruptcy proceedings or any actual knowledge of any fact that would reasonably lead a creditor to do so. The Company and its Subsidiaries, individually and on a consolidated basis, are not as of the date hereof and, after giving effect to the transactions contemplated by this Agreement, will not be Insolvent. Since December 31, 2019, and other than the transactions contemplated by the Transaction Documents, the Company and its Subsidiaries have conducted its business in the ordinary course of business, preserved intact its existence and business organization, permits, goodwill and business relationships with all material customers, suppliers, licensors, distributors and others having significant business relationships with the Company and its Subsidiaries.

Section 3.14 Books and Records; Sarbanes-Oxley Compliance

(a) Except as set forth in the Company SEC Documents, the Company maintains systems of internal accounting controls sufficient to provide reasonable assurance that (i) transactions are executed in accordance with management's general or specific authorizations, (ii) transactions are recorded as necessary to permit preparation of the Company consolidated financial statements in conformity with GAAP and to maintain accountability for its assets and liabilities, (iii) access to the assets or incurrence of liabilities is permitted only in accordance with management's general or specific authorization, and (iv) the recorded accountability for assets and liabilities is compared with existing assets and liabilities at reasonable intervals and appropriate action is taken with respect to any differences.

(b) The Company has established and maintains disclosure controls and procedures (to the extent required by and as defined in Rules 13a- 15(e) and 15d-15(e) under the Exchange Act), which are designed to provide reasonable assurance that material information required to be disclosed by the Company in reports that it files or submits under the Exchange Act is recorded, processed, summarized and communicated to the Company's management, including its principal executive officer and principal financial officer, as appropriate, to allow for timely decisions regarding required disclosure. The Company or its predecessor registrant, StoneMor Partners L.P., has carried out evaluations of the effectiveness of its disclosure controls and procedures as of the end of the most recently completed fiscal quarter covered by the Company's or such predecessor registrant's periodic reports filed with the Commission, and such disclosure controls and procedures are, except as described in the Company SEC Documents, effective in all material respects to perform the functions for which they were established.

(c) The Company and its directors or officers, in their capacities as such, are in compliance with all applicable provisions of the Sarbanes-Oxley Act of 2002 and the rules and regulations promulgated in connection therewith.

ARTICLE IV

REPRESENTATIONS AND WARRANTIES OF THE PURCHASERS

Each of the Purchasers, severally but not jointly and solely with respect to itself, represents and warrants to the Company that:

Section 4.01 **Existence, Capacity, Authorization and Enforceability**

. Such Purchaser (i) is duly organized, validly existing and in good standing under the Laws of its jurisdiction of organization and (ii) has the requisite power, and has all material governmental licenses, authorizations, consents and approvals necessary to own its Properties and carry on its business as its business is now being conducted. Such Purchaser has all requisite limited liability company or other similar entity power and authority to execute, deliver and perform its obligations under this Agreement and to consummate the transactions contemplated hereby. All limited liability company action required to be taken by such Purchaser for the execution and delivery of this Agreement and the consummation of the transactions contemplated hereby has been validly taken. This Agreement has been duly and validly authorized and has been validly executed and delivered by such Purchaser, and constitutes (assuming the due authorization, execution and delivery by the other party hereto), the legal, valid and binding obligations of such Purchaser, enforceable in accordance with its terms, except as such enforceability may be limited by bankruptcy, insolvency, fraudulent transfer and similar laws affecting creditors' rights generally or by general principles of equity, including principles of commercial reasonableness, fair dealing and good faith.

Section 4.02 **No Conflict**

. The execution, delivery and performance of this Agreement by such Purchaser and the consummation by such Purchaser of the transactions contemplated hereby will not (a) conflict with or result in a breach or violation of any of the terms or provisions of, or constitute a default under, any material agreement to which such Purchaser is a party or by which such Purchaser is bound or to which any of the property or assets of such Purchaser is subject, (b) violate any statute, order, rule or regulation of any court or governmental agency or body having jurisdiction over such Purchaser or the property or assets of such Purchaser, or (c) conflict with or result in any violation of the provisions of the organizational documents of such Purchaser, except in the cases of clauses (a) and (b) for such conflicts, breaches, violations or defaults as would not prevent the consummation of the transactions contemplated by this Agreement and the performance of such Purchaser's obligations under this Agreement.

Section 4.03 **Certain Fees**

. No fees or commissions are or will be payable by such Purchaser to brokers, finders, or investment bankers with respect to the purchase of any of the Purchased Shares or the consummation of the transactions contemplated by this Agreement. Such Purchaser agrees that it will indemnify and hold harmless the Company from and against any and all claims, demands, or liabilities for broker's, finder's, placement, or other similar fees or commissions incurred by such Purchaser in connection with the purchase of the Purchased Shares or the consummation of the transactions contemplated by this Agreement.

Section 4.04 **Investment**

. The Purchased Shares are being acquired for such Purchaser's own account, not as a nominee or agent, and with no present intention of distributing the Purchased Shares or any part thereof other than the Rights Offering, and such Purchaser has no present intention of selling or granting any participation in or otherwise distributing the same in any transaction in violation of the securities laws of the United States or any state, without prejudice. If such Purchaser should in the future decide to dispose of any of the Purchased Shares, such Purchaser understands and agrees (a) that it may do so only in compliance with the Securities

Act, Exchange Act and applicable state securities law, as then in effect, including a sale contemplated by any registration statement pursuant to which such securities are being offered, or pursuant to an exemption from the Securities Act, and (b) that stop-transfer instructions to that effect will be in effect with respect to such securities.

Section 4.05 **Nature of Purchasers**

. Such Purchaser represents and warrants to, and covenants and agrees with, the Company that (a) such Purchaser is an -accredited investor- as defined in Rule 501 of Regulation D promulgated by the Commission pursuant to the Securities Act, (b) by reason of its business and financial experience, such Purchaser has such knowledge, sophistication and experience in making similar investments and in business and financial matters so as to be capable of evaluating the merits and risks of the prospective investment in the Purchased Shares, is able to bear the economic risk of such investment and, at the present time, would be able to afford a complete loss of such investment, and (c) it is acquiring the Purchased Shares only for its own account and not for the account of others, for investment purposes and not on behalf of any other account or Person or with a view to, or for offer or sale in connection with, any distribution thereof other than the Rights Offering. Such Purchaser acknowledges that it (i) has access to the Company SEC Documents, (ii) has been provided a reasonable opportunity to ask questions of and receive answers from Representatives of the Company regarding such matters and (iii) has sought such accounting, legal and tax advice as it has considered necessary to make an informed investment decision with respect to the acquisition of the Purchased Shares.

Section 4.06 **Restricted Securities**

. Such Purchaser understands that the Purchased Shares are characterized as “restricted securities” under the federal securities Laws in as much as they are being, or will be, as applicable, acquired from the Company in a transaction not involving a public offering and that under such Laws and applicable regulations such securities may be resold without registration under the Securities Act only in certain limited circumstances.

Section 4.07 **Reliance on Exemptions**

. Such Purchaser understands that the Purchased Shares are being offered and sold to such Purchaser in reliance upon specific exemptions from the registration requirements of United States federal and state securities laws and that the Company is relying upon the truth and accuracy of, and such Purchaser’s compliance with, the representations, warranties, agreements, acknowledgments and understandings of such Purchaser set forth herein in order to determine the availability of such exemptions and the eligibility of such Purchaser to acquire the Purchased Shares.

ARTICLE V
COVENANTS

Section 5.01 **Reporting Status**

. For so long as any shares of Series A Preferred Stock are outstanding, the Company shall use its reasonable best efforts to timely file, and in all cases file, all reports required to be filed with the Commission pursuant to the Exchange Act.

Section 5.02 **Use of Proceeds**

The Company will use the proceeds from the sale of the Purchased Shares for general corporate purposes.

Section 5.03 Disclosure of Transaction

In compliance with the Exchange Act, the Company shall file a Current Report on Form 8-K or an Annual Report for the fiscal year ended December 31, 2019 on Form 10-K, in either case, describing the terms of the transactions contemplated by this Agreement in the form required by the Exchange Act and attaching this Agreement as an exhibit to such filing.

Section 5.04 Rights Offering

. As promptly as practicable after the issuance of the Series A Preferred Stock, the Company shall file a registration statement on Form S-1 to effect a rights offering, subject to the terms and conditions in the Commitment Letter, resulting in proceeds to the Company of not less than \$17,000,000, whereby the Company will distribute, at no charge, one purchase right (each, a "**Right**") per each 0.25 shares of Common Stock to each holder of shares of the Common Stock outstanding and held of record as of a record date to be set by the Board (the "**Rights Offering**"). Each Right will entitle the holder thereto to purchase one share of Common Stock, which shall be payable by shares (or fraction thereof) of Series A Preferred Stock (valued at the stated value thereof) or \$0.73 in cash. The Company shall use its best efforts to complete the Rights Offering as provided in the Commitment Letter as promptly as practicable with an Expiration Time (as defined in the Commitment Letter) of no later than July 24, 2020.

Section 5.05 Further Assurances

. Each of the Company and the Purchasers shall use its respective reasonable best efforts to obtain all approvals and consents required by or necessary to consummate the transactions contemplated by this Agreement and the Commitment Letter. Each of the Company and the Purchasers agrees to execute and deliver all such documents or instruments, to take all appropriate action and to do all other things it determines to be necessary, proper or advisable under applicable Laws and regulations or as otherwise reasonably requested by the other to consummate the transactions contemplated by this Agreement.

ARTICLE VI

INDEMNIFICATION

Section 6.01 Indemnification by the Company

. The Company agrees to indemnify each Purchaser and its Representatives (collectively, "**Purchaser Related Parties**") from, and hold each of them harmless against, any and all actions, suits, proceedings (including any investigations, litigation or inquiries), demands, and causes of action, and, in connection therewith, and promptly upon demand, pay or reimburse each of them for all costs, losses, liabilities, damages, or expenses of any kind or nature whatsoever, including, without limitation, the reasonable fees and disbursements of counsel and all other reasonable expenses incurred in connection with investigating, defending or preparing to defend any such matter that may be incurred by them or asserted against or involve any of them as a result of, arising out of, or in any way related to the breach of any of the representations, warranties or covenants of the Company contained herein, *provided* that such claim for indemnification relating to a breach of the representations or warranties is made prior to the expiration of such representations or warranties to the extent applicable; and *provided further*, that no Purchaser Related Party shall be entitled to recover special, consequential or punitive damages under this Section 6.01.

Section 6.02 Indemnification by the Purchasers

. Each Purchaser agrees to indemnify the Company and its Representatives (collectively, "**Company Related Parties**") from, and hold each of them harmless against, any and all actions, suits, proceedings (including any investigations, litigation or inquiries), demands, and causes of action, and, in connection therewith, and promptly upon demand, pay or reimburse each of them for all costs, losses, liabilities, damages, or expenses of any kind or nature whatsoever, including, without limitation, the reasonable fees and disbursements of counsel and all other reasonable expenses incurred in connection with investigating, defending or preparing to defend any such matter that may be incurred by them or asserted against or involve any of them as a result of, arising out of, or in any way related to the breach of any of the representations, warranties or covenants of the Purchaser contained herein, *provided* that such claim for indemnification relating to a breach of the representations and warranties is made prior to the expiration of such representations and warranties to the extent applicable; and *provided further*, that no Company Related Party shall be entitled to recover special, consequential or punitive damages under this Section 6.02.

Section 6.03 Indemnification Procedure

(a) A claim for indemnification for any matter not involving a Third-Party Claim may be asserted by notice to the party from whom indemnification is sought; *provided, however*, that failure to so notify the indemnifying party shall not preclude the indemnified party from any indemnification which it may claim in accordance with this Article VI, except as otherwise provided in Section 6.01.

(b) As soon as reasonably practicable after any Purchaser Related Party or Company Related Party (hereinafter, the "**Indemnified Party**") has received notice of any indemnifiable claim hereunder, or the commencement of any action, suit or proceeding by a third person, which the Indemnified Party believes in good faith is an indemnifiable claim under this Agreement (each a "**Third-Party Claim**"), the Indemnified Party shall give the indemnitor hereunder (the "Indemnifying Party") written notice of such Third-Party Claim, but failure to so notify the Indemnifying Party will not relieve the Indemnifying Party from any liability it may have to such Indemnified Party hereunder except to the extent that the Indemnifying Party is materially prejudiced by such failure. Such notice shall state the nature and the basis of such Third-Party Claim to the extent then known. The Indemnifying Party shall have the right to defend and settle, at its own expense and by its own counsel who shall be reasonably acceptable to the Indemnified Party, any such matter as long as the Indemnifying Party pursues the same diligently and in good faith. If the Indemnifying Party undertakes to defend or settle, it shall promptly, and in no event later than ten (10) days, notify the Indemnified Party of its intention to do so, and the Indemnified Party shall cooperate with the Indemnifying Party and its counsel in all commercially reasonable respects in the defense thereof and the settlement thereof. Such cooperation of the Indemnified Party shall be at the cost of the Indemnifying Party. After the Indemnifying Party has notified the Indemnified Party of its intention to undertake to defend or settle any such asserted liability, and for so long as the Indemnifying Party diligently pursues such defense, the Indemnifying Party shall not be liable for any additional legal expenses incurred by the Indemnified Party in connection with any defense or settlement of such asserted liability; *provided, however*, that the Indemnified Party shall be entitled (i) at its expense, to participate in the defense of such asserted liability and the negotiations of the settlement thereof and (ii) if (A) the Indemnifying Party has, within ten (10) Business Days of when the Indemnified Party provides

written notice of a Third-Party Claim, failed to assume the defense or employ counsel reasonably acceptable to the Indemnified Party and to notify the Indemnified Party of such assumption or (B) if the defendants in any such action include both the Indemnified Party and the Indemnifying Party and counsel to the Indemnified Party shall have concluded that there may be reasonable defenses available to the Indemnified Party that are different from or in addition to those available to the Indemnifying Party or if the interests of the Indemnified Party reasonably may be deemed to conflict with the interests of the Indemnifying Party, then the Indemnified Party shall have the right to select a separate counsel and to assume such legal defense and otherwise to participate in the defense of such action, with the expenses and fees of such separate counsel and other expenses related to such participation to be reimbursed by the Indemnifying Party as incurred. Notwithstanding any other provision of this Agreement, the Indemnifying Party shall not settle any indemnified claim without the consent of the Indemnified Party, unless the settlement thereof imposes no liability or obligation on, and includes a complete and unconditional release from liability of, and does not include any admission of wrongdoing or malfeasance by, the Indemnified Party or its Affiliates. The remedies provided for in this [Section 6.03](#) are cumulative and are not exclusive of any remedies that may be available to a party at law or in equity or otherwise.

Section 6.04 **Tax Matters**

. All indemnification payments under this [Article VI](#) shall be adjustments to each Purchaser's Purchase Price except as otherwise required by applicable Law.

ARTICLE VII

MISCELLANEOUS

Section 7.01 **Expenses**

. Promptly following receipt of an invoice therefor, the Company shall reimburse the Lead Purchaser and its Affiliates for its out-of-pocket expenses (including without limitation, fees and expenses of outside counsel) incurred by the Lead Purchaser and its Affiliates with the purchase of the Purchased Shares; *provided*, that for U.S. federal income tax purposes, the reimbursements described in [Section 7.01](#) (a) are, and will be treated by the parties as, adjustments to the Purchase Price paid by the Purchasers for the Purchased Shares.

Section 7.02 **Interpretation and Severability**

. Article, Section, Schedule and Exhibit references in this Agreement are references to the corresponding Article, Section, Schedule or Exhibit to this Agreement, unless otherwise specified. All Exhibits and Schedules to this Agreement are hereby incorporated and made a part hereof as if set forth in full herein and are an integral part of this Agreement. All references to instruments, documents, Contracts and agreements are references to such instruments, documents, Contracts and agreements as the same may be amended, supplemented and otherwise modified from time to time, unless otherwise specified. The word "including" shall mean "including but not limited to" and shall not be construed to limit any general statement that it follows to the specific or similar items or matters immediately following it. Whenever the Company has an obligation under the Transaction Documents, the expense of complying with that obligation shall be an expense of the Company unless otherwise specified. Any reference in this Agreement to "\$" shall mean U.S. dollars. Whenever any determination, consent or approval is to be made or given by a Purchaser, such action shall be in such Purchaser's sole discretion, unless otherwise specified in this Agreement.

If any provision in the Transaction Documents is held to be illegal, invalid, not binding or unenforceable, (a) such provision shall be fully severable and the Transaction Documents shall be construed and enforced as if such illegal, invalid, not binding or unenforceable provision had never comprised a part of the Transaction Documents, and the remaining provisions shall remain in full force and effect so long as this Agreement as so modified continues to express, without material change, the original intentions of the parties as to the subject matter hereof and the prohibited nature, invalidity or unenforceability of the provision(s) in question does not substantially impair the respective expectations or reciprocal obligations of the parties or the practical realization of the benefits that would otherwise be conferred upon the parties. The parties will endeavor in good faith negotiations to replace the prohibited, invalid or unenforceable provision(s) with a valid provision(s), the effect of which comes as close as possible to that of the prohibited, invalid or unenforceable provision(s), and (b) the parties hereto shall negotiate in good faith to modify the Transaction Documents so as to effect the original intent of the parties as closely as possible in an acceptable manner in order that the transactions contemplated hereby are consummated as originally contemplated to the greatest extent possible. When calculating the period of time before which, within which or following which any act is to be done or step taken pursuant to the Transaction Documents, the date that is the reference date in calculating such period shall be excluded. If the last day of such period is a non-Business Day, the period in question shall end on the next succeeding Business Day. Any words imparting the singular number only shall include the plural and vice versa. The words such as "herein," "hereinafter," "hereof" and "hereunder" refer to this Agreement as a whole and not merely to a subdivision in which such words appear unless the context otherwise requires. The provision of a Table of Contents, the division of this Agreement into Articles, Sections and other subdivisions and the insertion of headings are for convenience of reference only and shall not affect or be utilized in construing or interpreting this Agreement.

Section 7.03 Survival of Provisions

The representations and warranties set forth in Section 3.01, Section 3.02, Section 3.04, Section 3.05, Section 3.08, Section 4.01, Section 4.03 and Section 4.05 hereunder shall survive the execution and delivery of this Agreement indefinitely, (B) the representations and warranties set forth in Section 3.12 shall survive until the date that is 60 days after the expiration of the applicable statute of limitation and (C) the other representations and warranties set forth herein shall survive for a period of eighteen (18) months following the date hereof, regardless of any investigation made by or on behalf of the Company or the Purchasers. The covenants made in this Agreement or any other Transaction Document shall survive the Closing and remain operative and in full force and effect regardless of acceptance of any of the Purchased Shares and payment therefor and repayment, conversion or repurchase thereof.

Section 7.04 No Waiver; Modifications in Writing

(a) Delay. No failure or delay on the part of any party in exercising any right, power or remedy hereunder shall operate as a waiver thereof, nor shall any single or partial exercise of any such right, power or remedy preclude any other or further exercise thereof or the exercise of any other right, power or remedy. The remedies provided for herein are cumulative and are not exclusive of any remedies that may be available to a party at law or in equity or otherwise.

(b) Specific Waiver. Except as otherwise provided herein, no amendment, waiver, consent, modification or termination of any provision of any Transaction Document shall be effective against a Purchaser unless signed by such Purchaser. Any amendment, supplement or modification of or to any provision of any Transaction Document, any waiver of any provision of any Transaction Document and any consent to any departure by the Company from the terms of any provision of any Transaction Document shall be effective only in the specific instance and for the specific purpose for which made or given. Except where notice is specifically required by this Agreement, no notice to or demand on the Company in any case shall entitle the Company to any other or further notice or demand in similar or other circumstances. Any investigation by or on behalf of any party shall not be deemed to constitute a waiver by the party taking such action of compliance with any representation, warranty, covenant or agreement contained herein.

Section 7.05 Binding Effect

. This Agreement shall be binding upon the Company, each of the Purchasers and their respective successors and permitted assigns. Except as expressly provided in this Agreement, this Agreement shall not be construed so as to confer any right or benefit upon any Person other than the parties to this Agreement and their respective successors and permitted assigns.

Section 7.06 Non-Disclosure

. The Company agrees that the Purchasers may (i) publicize their ownership in the Company, as well as the identity of the Company, the size of the investment and its pricing terms with respect to the Series A Preferred Stock on its internet site or in marketing materials, press releases, published "tombstone" announcements or any other print or electronic medium or in any regulatory filing and (ii) display the Company's logo in conjunction with any such reference.

Section 7.07 Communications

. All notices and demands provided for hereunder shall be in writing and shall be given by registered or certified mail, return receipt requested, email, air courier guaranteeing overnight delivery or personal delivery to the following addresses:

- (a) If to a Purchaser, to the address set forth on Schedule A, with a copy to (which shall not constitute notice):

Schulte Roth & Zabel LLP
919 Third Avenue
New York, NY 10022
Attention: Stuart D. Freedman
Email: stuart.freedan@srz.com

- (b) If to the Company:

StoneMor Inc.
3600 Horizon Boulevard
Trevose, PA 19053
Attention: Austin So
Email: aso@stonemor.com

with a copy (which shall not constitute notice):

Duane Morris LLP
30 South 17th Street
Philadelphia, PA 19103
Attention: Thomas G. Spencer
Email: tgs Spencer@duanemorris.com

or to such other address as the Company or the Purchasers may designate in writing. All notices and communications shall be deemed to have been duly given: at the time delivered by hand, if personally delivered; upon actual receipt if sent by certified or registered mail, return receipt requested, or regular mail, if mailed; upon actual receipt of the overnight courier copy, upon actual receipt if sent via email; and upon actual receipt when delivered to an air courier guaranteeing overnight delivery.

Section 7.08 **Entire Agreement**

. This Agreement, the other Transaction Documents and the other agreements and documents referred to herein are intended by the parties as a final expression of their agreement and intended to be a complete and exclusive statement of the agreement and understanding of the parties hereto in respect of the subject matter contained herein and therein. There are no restrictions, promises, warranties or undertakings, other than those set forth or referred to herein, the other Transaction Documents or the other agreements and documents referred to herein with respect to the rights granted by the Company or any of its Affiliates or the Purchasers or any of their respective Affiliates set forth herein or therein.

Section 7.09 **Governing Law; Submission to Jurisdiction**

. This Agreement, and all claims or causes of action (whether in contract or tort) that may be based upon, arise out of or relate to this Agreement or the negotiation, execution or performance of this Agreement (including any claim or cause of action based upon, arising out of or related to any representation or warranty made in or in connection with this Agreement), will be construed in accordance with and governed by the laws of the State of New York without regard to principles of conflicts of laws. Any action against any party relating to the foregoing shall be brought in any federal or state court of competent jurisdiction located within the State of New York, and the parties hereto hereby irrevocably submit to the non-exclusive jurisdiction of any federal or state court located within the State of New York over any such action. The parties hereby irrevocably waive, to the fullest extent permitted by applicable Law, any objection which they may now or hereafter have to the laying of venue of any such dispute brought in such court or any defense of inconvenient forum for the maintenance of such dispute. Each of the parties hereto agrees that a judgment in any such dispute may be enforced in other jurisdictions by suit on the judgment or in any other manner provided by Law.

Section 7.10 **Waiver of Jury Trial**

. THE PARTIES TO THIS AGREEMENT EACH HEREBY WAIVES, AND AGREES TO CAUSE ITS AFFILIATES TO WAIVE, TO THE FULLEST EXTENT PERMITTED BY LAW, ANY RIGHT TO TRIAL BY JURY OF ANY CLAIM, DEMAND, ACTION OR CAUSE OF ACTION (a) ARISING UNDER THIS AGREEMENT OR (b) IN ANY WAY CONNECTED WITH OR RELATED OR INCIDENTAL TO THE DEALINGS OF THE PARTIES HERETO IN RESPECT OF THIS AGREEMENT OR ANY OF THE TRANSACTIONS RELATED HERETO, IN EACH CASE WHETHER NOW

EXISTING OR HEREAFTER ARISING, AND WHETHER IN CONTRACT, TORT, EQUITY OR OTHERWISE. THE PARTIES TO THIS AGREEMENT EACH HEREBY AGREES AND CONSENTS THAT ANY SUCH CLAIM, DEMAND, ACTION OR CAUSE OF ACTION SHALL BE DECIDED BY COURT TRIAL WITHOUT A JURY AND THAT THE PARTIES TO THIS AGREEMENT MAY FILE AN ORIGINAL COUNTERPART OF A COPY OF THIS AGREEMENT WITH ANY COURT AS WRITTEN EVIDENCE OF THE CONSENT OF THE PARTIES HERETO TO THE WAIVER OF THEIR RIGHT TO TRIAL BY JURY.

Section 7.11 **Exclusive Remedy**

(a) Each party hereto hereby acknowledges and agrees that the rights of each party to consummate the transactions contemplated hereby are special, unique and of extraordinary character and that, if any party violates or fails or refuses to perform any covenant or agreement made by it herein, the non-breaching party may be without an adequate remedy at law. If any party violates or fails or refuses to perform any covenant or agreement made by such party herein, the non-breaching party subject to the terms hereof, may institute and prosecute an action in any court of competent jurisdiction to enforce specific performance of such covenant or agreement or seek any other equitable relief.

(b) The sole and exclusive remedy for the Purchasers for any and all claims arising under, out of, or related to this Agreement or the transactions contemplated hereby, excluding for the avoidance of doubt, the failure of any of the representations or warranties contained in any Transaction Document other than this Agreement to be true and correct as of the date made, shall be the rights of indemnification set forth in Article VI only, and no Purchaser will have any other entitlement, remedy or recourse, whether in contract, tort or otherwise, it being agreed that all of such other remedies, entitlements and recourse are expressly waived and released by the Purchasers to the fullest extent permitted by Law. Notwithstanding anything in the foregoing to the contrary, nothing in this Agreement shall limit or otherwise restrict a fraud claim brought by any party hereto or the right to seek specific performance pursuant to Section 7.11(a).

Section 7.12 **No Recourse Against Others**

(a) All claims, obligations, liabilities or causes of action (whether in contract or in tort, in law or in equity, or granted by statute) that may be based upon, in respect of, arise under, out or by reason of, be connected with or relate in any manner to this Agreement, or the negotiation, execution or performance of this Agreement (including any representation or warranty made in, in connection with, or as an inducement to, this Agreement), may be made only against (and are expressly limited to) the Company and the Purchasers. No Person other than the Company or the Purchasers, including no member, partner, stockholder, Affiliate or Representative thereof, nor any member, partner, stockholder, Affiliate or Representative of any of the foregoing, shall have any liability (whether in contract or in tort, in law or in equity, or granted by statute) for any claims, causes of action, obligations or liabilities arising under, out of, in connection with or related in any manner to this Agreement or based on, in respect of or by reason of this Agreement or its negotiation, execution, performance or breach; and, to the maximum extent permitted by Law, each of the Company and the Purchasers hereby waives and releases all such liabilities, claims, causes of action and obligations against any such third Person.

(b) Without limiting the foregoing, to the maximum extent permitted by Law, (i) each of the Company and the Purchasers hereby waives and releases any and all rights, claims, demands or causes of action that may otherwise be available at law or in equity, or granted by statute, to avoid or disregard the entity form of the other or otherwise impose liability of the other on any third Person, whether granted by statute or based on theories of equity, agency, control, instrumentality, alter ego, domination, sham, single business enterprise, piercing the veil, unfairness, undercapitalization or otherwise; and (ii) each of the Company and the Purchasers disclaims any reliance upon any third Person with respect to the performance of this Agreement or any representation or warranty made in, in connection with or as an inducement to this Agreement.

Section 7.13 No Third-Party Beneficiaries

. Nothing in this Agreement, express or implied, is intended to or shall confer upon any Person, other than the Company, the Purchasers, for purposes of Section 7.11 only, any member, partner, stockholder, Affiliate or Representative of the Company or the Purchasers, or any member, partner, stockholder, Affiliate or Representative of any of the foregoing, any right, benefit or remedy of any nature whatsoever under or by reason of this Agreement.

Section 7.14 Execution in Counterparts

. This Agreement may be executed in any number of counterparts and by different parties hereto in separate counterparts, each of which counterparts, when so executed and delivered, shall be deemed to be an original and all of which counterparts, taken together, shall constitute but one and the same Agreement.

[Signature pages follow.]

IN WITNESS WHEREOF, the parties hereto execute this Agreement, effective as of the date first above written.

STONEMOR INC.

By: /s/ Joseph M. Redling
Name: Joseph M. Redling
Title: President and Chief Executive Officer

PURCHASERS

AXAR CL SPV LLC

By: Axar Capital Management LP
its Investment Manager

By: /s/ Andrew M. Axelrod
Name: Andrew Axelrod
Title: Authorized Signatory,

BLACKWELL PARTNERS LLC – SERIES E, solely with respect to the assets for which
Axar Capital Management LP acts as its Investment Manager

By: Axar Capital Management LP
its Investment Manager

By: /s/ Andrew M. Axelrod
Name: Andrew Axelrod
Title: Authorized Signatory,

STAR V PARTNERS LLC

By: Axar Capital Management LP
its Investment Manager

By: /s/ Andrew M. Axelrod
Name: Andrew Axelrod
Title: Authorized Signatory,

Schedule A

Purchase Price Allocation

Purchaser and Address	Series A Preferred Stock	Funding Obligation
AXAR CL SPV LLC c/o Axar Capital Management, LP 1330 Avenue of the Americas, 30th Floor New York, NY 10019 Attention: Andrew Axelrod E-mail: aaxelrod@axarcapital.com	<u>118</u>	<u>\$5,900,000</u>
BLACKWELL PARTNERS LLC – Series E c/o Axar Capital Management, LP 1330 Avenue of the Americas, 30th Floor New York, NY 10019 Attention: Andrew Axelrod E-mail: aaxelrod@axarcapital.com	<u>30</u>	<u>\$1,500,000</u>
STAR V PARTNERS LLC c/o Axar Capital Management, LP 1330 Avenue of the Americas, 30th Floor New York, NY 10019 Attention: Andrew Axelrod E-mail: aaxelrod@axarcapital.com	<u>28</u>	<u>\$1,400,000</u>

Exhibit A

Certificate of Designations

See Exhibit 3.2 to StoneMor Inc. Annual Report on Form 10-K for Fiscal Year Ended December 31, 2019.

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[\(Back To Top\)](#)

Section 12: EX-10.46 (EX-10.46)

**MASTER SERVICES AGREEMENT
(UNIONIZED LOCATIONS)
BY AND BETWEEN
STONEMOR OPERATING LLC
AND
RICKERT LANDSCAPING, INC.**

Exhibit 10.46

**MASTER SERVICES AGREEMENT
(UNIONIZED LOCATIONS)**

This MASTER SERVICES AGREEMENT (UNIONIZED LOCATIONS) (“**Master Agreement**”) is entered into on April 2, 2020 and made effective as of April 1, 2020 (the “**Effective Date**”), by and between STONEMOR OPERATING LLC, a Delaware limited liability company (together with its successors or assigns, “**Customer**”), and RICKERT LANDSCAPING, INC., a Pennsylvania corporation (“**Supplier**”), an Affiliate of Moon Landscaping, Inc., a Pennsylvania corporation (“**Moon**”).

RECITALS

1. Having completed one or more Pilot Periods (as defined in those certain Transition Services Agreements executed by Customer and Moon prior to the date hereof (the “**Transition Services Agreements**”), Customer and Supplier now desire to enter into this Master Services Agreement (Unionized Locations), pursuant to which Customer is engaging Supplier to develop, implement and provide all manner of property management and operational services at each of the funeral homes, cemeteries and other properties owned by Customer, the locations of which are identified on Schedule 1 attached hereto and made a part hereof (the “**Properties**”), in accordance with the roll-out schedule attached hereto as Schedule 1.
2. The Properties covered by this Master Agreement represent properties where certain of the personnel currently employed by Customer are represented by a union (individually and collectively, the “**Union**”). Subject to the terms of this Master Agreement, Supplier agrees to make an offer of employment to certain of Customer’s employees, including those personnel represented by a Union. In connection therewith, Supplier agrees to recognize the Union and adopt each and every collective bargaining agreement to which Union and Customer are bound or enter into new collective bargaining agreements with Union (individually and collectively, the “**Collective Bargaining Agreement**”). Rickert Landscaping, Inc. and Moon Landscaping, Inc. are Affiliated entities commonly owned and controlled by the same parent entity (“**Parent**”). Rickert Landscaping, Inc. is the entity Parent has designated to handle all Union matters, including entering into or adopting Collective Bargaining Agreements; accordingly, Rickert Landscaping, Inc. is entering into this Master Services Agreement for the provision of Services at Customer’s unionized locations. Concurrently with the execution of this Master Agreement, Customer has entered into a Master Services Agreement with Moon for the provision of Services at Customer’s non-unionized locations.
3. The purpose and objective of this Agreement is to consolidate all of Customer’s property management and operational responsibilities under one entity, utilizing trained personnel and customized business processes and systems.
4. Supplier has developed, implemented and provided the Services to Customer at certain Pilot Locations (as defined in the Transition Services Agreements) on a scale similar to that contemplated in this Agreement; has the trained personnel and the business processes and systems necessary to provide the Services to Customer; and desires to provide such Services to Customer.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants and promises made by the parties hereto, Customer and Supplier mutually agree to the following terms and conditions:

1. **Structure of Agreement.** The Parties agree to the terms and conditions set forth in this Master Agreement and in the Statement of Work executed by the Parties referencing this Master Agreement. The Statement of Work is incorporated into this Master Agreement, and the applicable portions of this Master Agreement are incorporated into the Statement of Work. The Statements of Work and this Master Agreement are herein collectively referred to as the “**Agreement**.”
 - (a) **Components of the Agreement.** The Agreement consists of:
 - (i) the provisions set forth in this Master Agreement and the Exhibits and Schedules referenced herein;
 - (ii) the Statement of Work attached hereto as Exhibit B (Statement of Work) and the Schedules referenced therein, with such additions, deletions and modifications as the Parties may agree; and
 - (iii) any additional Statements of Work executed by the Parties pursuant to this Master Agreement, including the Schedules referenced in each such Statement of Work.
 - (b) **Definitions.** All capitalized terms used in the Agreement shall have the meanings set forth in Exhibit A (Definitions). Other capitalized terms used in the Agreement are defined where they are used and have the meanings so indicated.
 - (c) **Statements of Work.** The Services will be described in and be the subject of (i) one or more Statements of Work executed by the Parties pursuant to this Master Agreement, and (ii) this Master Agreement.
 - (d) **Deviations from Master Agreement, Priority.** In the event of a conflict, the terms of the Statements of Work shall be governed by the terms of this Master Agreement, unless an individual Statement of Work expressly and specifically notes the deviations from the terms of this Master Agreement. In the event of a conflict, the terms of each Statement of Work shall govern the terms of the Schedules referenced therein. In the event of a conflict, the terms of this Master Agreement shall govern the terms of the Exhibits referenced herein.
 2. **Term of Agreement.** The Term of the Agreement will begin as of the Effective Date and will terminate at 11:59 pm Eastern Daylight Time on December 31, 2024, unless terminated earlier pursuant to Section 17 of this Agreement.
 3. **The Services.** For purposes of this Agreement, “**Services**” means (i) services, functions, responsibilities, activities, tasks and projects to be performed by Supplier set forth in the Agreement, as they may evolve and be supplemented and enhanced during the Term; (ii) the functions, responsibilities, activities, tasks and projects not specifically described in the Agreement as a part of Services which are required for the proper performance and provision of the Services or are an inherent part of, or necessary subpart included within, the Services;
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(iii) services, functions, responsibilities, activities, tasks and projects that are of a nature and type that would ordinarily be performed by a company in the Customer's industry sector, even if not specifically described in the Agreement; and (iv) services, functions, responsibilities, activities, tasks and projects routinely performed by the Customer personnel and subcontractors who are transitioned to Supplier, displaced or whose functions were displaced as a result of the Agreement, even if not specifically described in the Agreement.

(a) **Obligation to Provide Services; Scheduling.**

- (i) **Obligation to Provide Services.** Starting on the Effective Date and continuing during the Term, Supplier shall provide the Services described in the Statement of Work to, and perform the Services for, Customer in accordance with the Statement of Work and the Agreement.
- (ii) **Responsibilities.** Supplier and Customer will each perform their respective duties, obligations and responsibilities ("**Responsibilities**") as set forth in each Statement of Work. Customer's failure to perform a Responsibility will excuse Supplier's obligation to perform its corresponding obligations under the Agreement only if Supplier provides written notice to Customer of such failure and demonstrates that: (i) Customer's failure was the direct cause of Supplier's inability to perform; and (ii) Supplier could not have continued performance by using reasonable methods, activities and procedures. In the event of (i) and (ii), Supplier will be excused from performance of those Services impacted by Customer's failure to perform only to the extent that, and for so long as, Customer's failure to perform its Responsibilities prevents Supplier's performance, and provided that Supplier takes reasonable steps to mitigate the effects of Customer's failure to perform.
- (iii) **Scheduling and Communication.** Customer and Supplier shall schedule Services and track the completion of Services through a mutually acceptable scheduling and performance tracking tool (e.g., Smartsheet), pursuant to which:
 - (A) Customer will be responsible for task requests, quality standards and timeline requirements;
 - (B) Supplier will be responsible for task scheduling, resource allocation, and current/completion status;
 - (C) Each party to assign dedicated resources to manage and maintain access, system privileges and capabilities for their employees; and
 - (D) Both parties to embed mutually agreeable performance metrics and customer complaint resolution requirements in the scheduling and performance-tracking tool.

Customer and Supplier agree that Services will be performed in accordance with the Work Order Management System ("**WOMS**") attached hereto as Schedule 2, including the Quality Standards described therein. The WOMS has been prepared by Customer and accepted by Supplier. Any proposed updates thereto, which, from time to time, may be necessary to reflect any substantive changes therein, will also be prepared by Customer and provided to Supplier (either in print or electronic

formats) within a reasonable time prior to the implementation of such changes. Either Party may, from time to time, request updates or amendments to the WOMS.

(iv) Critical, Time-Sensitive Services; Self-Remedy. If there is a critical and time-sensitive customer or safety-related Service (e.g., burial) that Supplier is unable to timely perform and/or deliver, and Customer has exhausted all available escalation pathways with Supplier, then, in order to ensure that such Service is handled timely, Customer shall have the right to perform and/or deliver such Service, or engage a Third Party to do so, and all costs and expenses associated therewith that are incurred by Customer will be Supplier's responsibility and will be deducted from the next Service Fee installment due Supplier.

(b) **Compliance with Laws and Policies.**

(i) Generally. Supplier shall perform the Services in compliance with:

(A) all Laws applicable to Supplier in its performance and delivery of the Services;

(B) all Laws applicable to the portion of the operations of the Customer performed by Supplier as part of the Services, just as if the Customer performed the Services itself, as interpreted, augmented and/or modified by the Customer Compliance Directives (collectively, the "**Customer Compliance Requirements**"); and

(C) all policies and procedures of general application of the Customer as published by Customer from time to time and delivered to Supplier.

(ii) Customer Compliance Directives. From time to time Customer may instruct Supplier in writing as to compliance with any of the Customer Compliance Requirements and changes in Supplier's policies and procedures relating to such compliance (a "**Customer Compliance Directive**"). Supplier is authorized to act and rely on, and shall promptly implement, each Customer Compliance Directive in the performance and delivery of the Services, subject to the provisions of Section 3(b)(iii) below.

(iii) Regulatory Changes. Supplier shall, with Customer's approval and at Supplier's expense, conform the Services in a timely manner to any changes in the compliance matters referred to in Section (A) above. Supplier shall also, with Customer's approval, conform the Services in a timely manner to any change in Customer Compliance Requirements (including Customer Compliance Directives).

(c) **Procedures Manuals; Training.**

(i) Content. Supplier shall perform the Services in accordance with the policies and procedures documented in an operational procedures manual to be developed by Supplier (which may include video-taped training materials) on or before May 1, 2020, and subject to the review and written approval of Customer (as approved by Customer, each, a "**Procedures Manual**"). Procedures Manuals shall be written explicitly and comprehensively enough to enable the Customer to readily understand the Services Supplier is to perform and how such Services will be performed.

- (ii) **Updates.** Supplier will be responsible for the preparation of the Procedures Manuals and will prepare and provide to Customer, in both print and electronic formats, proposed updates thereto as necessary to reflect any substantive changes therein within a reasonable time prior to the implementation of such changes. Either Party may, from time to time, request updates or amendments to the Procedures Manuals.
- (d) **Performance and Service Levels; Partner Meetings.** Supplier agrees that the performance of the Services will meet or exceed the "Success Metrics" set forth on Exhibit C attached hereto, and the Service level specifications described in (or attached as a Schedule to) the Statement of Work. In order to evaluate the quality of the Services during the Term, and to identify changes and/or improvements to the overall program, Customer and Supplier will attend monthly review meetings to discuss, among other things, the timing and status of the roll-out schedule, potential changes to the Statement of Work or the Service level specifications, New Services (if any), program improvements and expectations. In addition, Customer and Supplier will attend quarterly business review meetings with executive-level representatives of each Party to discuss, among other things, growth opportunities, program improvements and expectations.
- (e) **Disaster Recovery Services.** Supplier shall, within thirty (30) days of the Effective Date or such later timeframe as may be approved by Customer, develop a Disaster Recovery Plan adapted to the provision of the Services, which Supplier shall have the capacity to execute and perform. The Disaster Recovery Plan shall be subject to the review, audit and written approval of Customer. Supplier agrees to implement, maintain and improve the Disaster Recovery Plan as necessary to keep the plan current with applicable industry standards and best practices, or as otherwise necessary to satisfy Supplier's obligations under the Agreement. Prior to implementing any material change to the Disaster Recovery Plan, Supplier will provide Customer a copy of such change for Customer's consent. Upon Supplier's determination of a disaster or the possibility of the occurrence of a disaster situation, Supplier shall promptly notify Customer and implement the Disaster Recovery Plan. During any disaster, Supplier will notify Customer daily of the status of the disaster. During a disaster, Supplier will not give greater priority to any of its other customers in its recovery efforts than it gives to the Customer. Upon conclusion of a disaster, Supplier will as soon as reasonably practicable, provide Customer with an incident report detailing the reason for the disaster and all actions taken by Supplier to resolve and/or respond to the disaster.
- (f) **Hazardous Materials.**
 - (i) Supplier shall not bring any hazardous materials onto the Properties, except for those used in the ordinary course of landscape services. All hazardous materials brought onto the Properties by Supplier shall be used and disposed of in full compliance with all applicable local, county, state and federal governmental laws and regulations and manufacturer directions.
 - (ii) For minor releases of hazardous materials (immaterial quantities of gasoline, oil, antifreeze, etc.), Supplier staff shall:
 - (A) Immediately call the appropriate Customer representative at the affected Property to report the spill and document the release of hazardous materials at the location; and

(B) Use the spill kit (if available at the Property) to clean up the spill (all foreman are to be trained in minor spill containment).

(iii) In case of a large release, Supplier staff shall immediately report the release to the local fire department or other applicable local agency/department, Supplier's manager, and the appropriate Customer representative at the affected Property. The fire department or other applicable local agency/department will, at Supplier's expense if applicable, take over the incident and do one of the following:

(A) Contain the release of hazardous materials to their ability; or

(B) Contact a qualified contractor, who will be paid by Supplier to handle larger releases that the fire department or other applicable local agency/department is not capable of handling.

(iv) For all spills, Supplier shall, at its expense:

(A) Evacuate employees and bystanders from the area immediately;

(B) Ensure all people avoid contact with the hazardous materials;

(C) Control the release to the level of its staff's training; and

(D) Retain a qualified contractor or vendor to properly dispose of the hazardous material and document the disposal in accordance with applicable laws or regulations and perform any remediation required by applicable laws or regulations as a result of such release.

4. **New Services.** During the Term, Customer may request that Supplier provide New Services. New Services may be activities that are performed on a continuous basis for the remainder of the Term or activities that are performed on a project basis. If, after review of the Statement(s) of Work, it is determined that the service could qualify as an existing Service, then the Parties will treat such service as an existing Service and Supplier will perform such service in accordance with its existing obligation to perform the Services. If the service does not qualify as an existing Service, then that service will be deemed a New Service. To request a New Service, Customer will deliver to Supplier a written request with reasonable detail regarding such service through the scheduling and performance tracking tool described in Section 3(a)(iii) above (the "**New Service Request**").

Upon receipt of Customer's New Service Request, Supplier may prepare and deliver to Customer a written statement (the "**New Service Response**") describing any changes in products, services, assignment of personnel and other resources that Supplier believes would be required. No New Service implementation shall occur without the mutual agreement of the Parties to the terms and conditions of such New Service including any additional Service Fee associated therewith. Any agreement of the Parties with respect to New Services will be in writing, will constitute an amendment to the Agreement and shall also become a "Service" and be reflected in a new Statement of Work hereto or in an amendment to the existing Statement of Work hereunder.

5. **Vehicle and Equipment Leasing.** The Parties agree that Supplier has leased or will lease from Customer the vehicles and equipment used to service the Properties, identified on Schedule 3 attached hereto (collectively, the "**Vehicles and Equipment**"), for the duration of the Term.

During the Term, Supplier shall at its sole cost and expense (i) maintain the Vehicles and Equipment in good operating condition, subject to normal wear and tear, and (ii) undertake all repairs and preventive maintenance on the Vehicles and Equipment in accordance with the applicable manufacturer's recommendations. With respect to those Vehicles and Equipment that may be leased by Customer from third parties, Supplier agrees to utilize said Vehicles and Equipment in a manner that does not render Customer in default under such third party leases. Customer shall be responsible for insuring the Vehicles and Equipment for the duration of the term. Notwithstanding anything to the contrary set forth herein, Customer and Supplier acknowledge and agree that Supplier has been leasing certain of the Vehicles and Equipment since the "Effective Date" identified in each of the prior Transition Services Agreements, and that each party's respective obligations relative thereto commenced as of such "Effective Date" and will continue for the duration of the Term of this Agreement in accordance with the provisions set forth herein.

Customer will transfer title to all Vehicles and Equipment then owned by Customer to Supplier at the expiration of the Term on December 31, 2024, and thereafter, Supplier shall be solely responsible for all such Vehicles and Equipment.

6. **Services Performed by Customer or Third Parties.** Supplier is engaged by Customer on a non-exclusive basis to provide the Services under the Agreement. Accordingly, Customer retains the right, exercisable in its sole discretion, to perform itself, or retain Third Parties to perform, any service, function, responsibility, activity or task that is within the scope of the Services or would constitute a New Service.
7. **Service Fee; Property Enhancement Budgets:** For Services performed during the Term of this Agreement, Customer shall pay Supplier a bi-monthly service fee in the amount set forth on the Pricing Schedule attached hereto as Schedule 4 (the "Service Fee"), which Service Fee is inclusive of all applicable taxes (including sales tax). Invoices shall be due from Supplier on the first (1st) and fifteenth (15th) day of each calendar month, and shall be processed and paid by Customer in the nearest following accounts payable processing cycle.

The Service Fee may be increased by mutual consent of the parties if (1) Customer acquires additional Properties for which Services are needed, or (2) there is a material increase in the scope of Services described in the Statement of Work attached hereto. The Service Fee may be decreased, but only at Customer's direction, if (1) Customer sells or otherwise disposes of any of the Properties for which Services are being provided, in which event the Service Fee will be decreased by the amount allocated to said Property or Properties as set forth on Schedule 4 attached hereto (subject to the year over year adjustments reflected on Schedule 4), or (2) there is a material reduction in the scope of Services described in the Statement of Work attached hereto, in which event the Service Fee will be decreased by an amount mutually agreed to by Customer and Supplier.

Customer and Supplier shall meet in the fourth quarter of each calendar year to establish a mutually acceptable property enhancement budget for the Properties then covered by this Agreement (each a "**Property Enhancement Budget**"). The Property Enhancement Budget shall identify for the following calendar year additional modest Property-specific

beautification, appearance enhancing or efficiency-driven projects, together with pricing and timelines associated with these activities, which are outside the normal scope of Services. To the extent there are any additional costs and expenses associated with the projects identified in the Property Enhancement Budget, the parties will cooperate with each other in good faith to determine how such costs and expenses will be allocated between the parties.

8. Employees.

- (a) Customer shall identify the personnel currently employed by Customer who perform functions related to the Services, and whose positions will be displaced as a result of the Agreement. Supplier agrees to make an offer of employment to each of the employees so identified, it being understood and agreed that Supplier's offer of employment will reflect benefits and compensation that are commensurate with those currently offered by Customer to said employees in order to minimize, to the fullest extent possible, employee attrition as a result of the transition contemplated herein. Employees who accept such offers of employment (each, a "**Rehired Employee**") shall become an employee of Supplier as of the Effective Date. Effective as of the Effective Date, all Rehired Employees shall become employees of Supplier and shall cease to be employees of Customer. Supplier shall be solely liable for all liabilities and obligations arising out of the employment of such Rehired Employees that arise after the Effective Date, and Customer shall remain liable, to the extent required by applicable Law, for all liabilities and obligations arising out of the employment of such Rehired Employees accrued up to but not including the Effective Date. For the avoidance of doubt, as to those Rehired Employees engaged by Supplier prior to the date hereof pursuant to the Transition Services Agreements, the term "Effective Date" as used in the preceding sentence shall mean the Effective Date identified in each of the prior Transition Services Agreements.
- (b) Supplier acknowledges and agrees that Rehired Employees may include personnel represented by a Union. Supplier covenants and agrees to recognize the Union and adopt the Collective Bargaining Agreement or enter into a new Collective Bargaining Agreement with Union to the extent so required.
- (c) Supplier and its employees, affiliates, agents, contractors and subcontractors shall conduct themselves with an appropriate level of decorum when entering, conducting work at, and leaving the Properties and shall perform all Services and New Services in a manner that does not unreasonably disrupt, interfere with or disturb the conduct of Customer's business or the use or enjoyment of the Properties by Customer or its invitees, licensees or permittees.
- (d) Supplier shall provide all labor, material, equipment and fully-trained personnel necessary to perform the Services at the Properties.
- (e) Supplier shall perform driving and criminal backgrounds on all employees (including all temporary employees or independent consultants) before entry onto the Properties and annually thereafter.
- (f) Supplier is responsible for its employees' behavior and appropriate appearance at all times, and will require its employees to act professionally and courteously. Supplier shall

maintain strict discipline among its employees, affiliates, agents, contractors and subcontractors at all times and will only employ persons with sufficient skill, training, ongoing safety training and experience to perform the tasks for which they are employed.

- (g) Supplier shall have an experienced supervisor on-site at all times when the Services are performed and such supervisor should be bilingual as necessary.
- (h) Supplier shall provide its employees with appropriate uniforms, the style and color of which have been approved by the Customer.
- (i) Supplier is responsible for its own tools and equipment, their maintenance, and ensuring that all equipment remains in proper working order.
- (j) Supplier shall be responsible for ensuring that its employees, affiliates, agents, contractors and subcontractors have received proper training and the appropriate personal protective equipment (such as hard hats, back belts and ear protection) to ensure safety and compliance with all applicable local, county, state and federal governmental laws and regulations (including, without limitation, OSHA).
- (k) All Services shall be performed in a good and workmanlike manner and in accordance with applicable local, county, state and federal governmental laws and regulations (including, without limitation, OSHA) and applicable professional horticulture standards, using appropriately trained, uniformed, and supervised personnel, and properly maintained equipment.
- (l) Any substances applied as part of the Services (including, without limitation, fertilizers, pesticides and herbicides) shall be applied strictly in accordance with all applicable local, county, state and federal governmental laws and regulations by properly licensed personnel, and in accordance with the manufacturer's directions.
- (m) Supplier shall (and shall cause all subcontractors to), at Supplier's expense, maintain all applicable licenses and permits necessary for the Services. Supplier shall provide proof of such licenses upon request.

9. Engagement of Third Parties by Supplier. If, in the performance of the Services, Supplier determines that it must retain one or more Third Parties to perform certain work, the cost of which exceeds **\$500.00**, Supplier shall notify Customer and Customer shall have the right to approve such engagement, except to the extent the engagement is necessary in the event of an Emergency (as defined below)

If Supplier needs to engage the services of a Third Party in the event of an Emergency and such engagement would be subject to Customer approval as set forth above, Supplier will use commercially reasonable efforts to obtain such approval; provided, however, if Supplier is unable to obtain Customer approval either because a Customer representative is unavailable or the nature of the Emergency is such that it requires immediate action, Supplier will be authorized to expend costs and expenses in excess of \$500.00 to the extent necessary to mitigate the impact or consequence of the event on the other Party or the Property and/or

stabilize the Emergency. “**Emergency**” shall mean circumstances in which Supplier believes that human life or the Property is in imminent danger or threatened and which require immediate action to protect the Property against damage or destruction, or prevent the occurrence of accident or injury to persons, so threatened or occurring from any cause. In the event of an Emergency, Supplier shall, as soon as is practicable, but not later than twelve (12) hours thereof, notify Customer of such occurrence and of all actions taken and costs incurred and the reasons therefor.

10. Covenants.

- (a) **Services.** Supplier shall render Services using appropriately trained, uniformed, and supervised personnel that have the necessary knowledge, training, skills, experience, qualifications and resources to provide and perform the Services in accordance with the Agreement, and shall render Services in a prompt, professional, diligent, and workmanlike manner, consistent with industry standards applicable to the performance of such Services, utilizing properly maintained equipment.
- (b) **Continuous Improvement.** Supplier shall diligently and continuously improve the performance and delivery of the Services by Supplier and the elements of the policies, processes, procedures and systems that are used by Supplier to perform and deliver the Services, subject to the approval of Customer.
- (c) **Regulatory Approvals.** Supplier will timely obtain and maintain all necessary approvals, licenses and permits (required by Law or otherwise) applicable to its business and the provision of the Services.

11. Representations and Warranties.

- (a) **Representations and Warranties of Customer.** Customer represents and warrants to Supplier as follows:
 - (i) Organization; Power. As of the Effective Date, Customer (i) is a limited liability company, duly organized, validly existing and in good standing under the Laws of the State of Delaware, and (ii) has full limited liability company power to own, lease, license and operate its properties and assets and to conduct its business as currently conducted and to enter into the Agreement.
 - (ii) Authorized Agreement. This Agreement has been, and each Statement of Work will be, duly authorized, executed and delivered by Customer and constitutes or will constitute, as applicable, a valid and binding agreement of Customer, enforceable against Customer in accordance with its terms.
 - (iii) No Default. Neither the execution and delivery of this Agreement or any Statement of Work by Customer, nor the consummation of the transactions contemplated hereby or thereby, shall result in the breach of any term or provision of, or constitute a default under, any charter provision or bylaw, agreement (subject to any applicable consent), order, or Law to which Customer is a Party or which is otherwise applicable to Customer.
- (b) **Representations and Warranties of Supplier.** Supplier represents and warrants to Customer as follows:

- (i) **Organization; Power.** As of the Effective Date, Supplier (i) is a corporation, duly organized, validly existing and in good standing under the Laws of the State of Pennsylvania, and (ii) has full corporate power to own, lease, license and operate its properties and assets and to conduct its business as currently conducted and to enter into the Agreement.
 - (ii) **Authorized Agreement.** This Agreement has been and each Statement of Work will be duly authorized, executed and delivered by Supplier and constitutes or will constitute, as applicable, a valid and binding agreement of Supplier, enforceable against Supplier in accordance with its terms.
 - (iii) **No Default.** Neither the execution and delivery of this Agreement or any Statement of Work by Supplier, nor the consummation of the transactions contemplated hereby or thereby, shall result in the breach of any term or provision of, or constitute a default under, any charter provision or bylaw, agreement (subject to any applicable consent), order or Law to which Supplier is a Party or that is otherwise applicable to Supplier.
 - (iv) **Consents.** Except as otherwise provided in the Agreement, no authorizations or other consents, approvals or notices of or to any Person are required in connection with (i) the execution, delivery and performance by Supplier of the Agreement, (ii) the development, implementation or operation of the equipment and systems necessary for Supplier to perform the Services in accordance with the applicable provisions of the Agreement and in compliance with all applicable Laws and Customer Compliance Requirements and Supplier regulatory requirements, or (iii) the validity and enforceability of the Agreement.
 - (v) **Performance Warranty.** The Services will conform to the description of the Services set forth in each Statement of Work and to general industry standards for the Services and products offered by Supplier pursuant to the Agreement.
 - (vi) **Equipment.** Supplier shall maintain the Equipment so that it operates in accordance with its specifications, including (i) maintaining Equipment in good operating condition, subject to normal wear and tear, and (ii) undertaking repairs and preventive maintenance on Equipment in accordance with the applicable Equipment manufacturer's recommendations.
 - (vii) **No Litigation.** There is no action, suit, proceeding or investigation pending or, to Supplier's knowledge, threatened, that questions the validity of the Agreement or Supplier's right to enter into the Agreement or any Statement of Work or to provide any of the Services.
- (c) **Pass-Through Warranties.** In the event Supplier purchases or procures any Third Party products or services for the Customer in connection with the provision of the Services, in addition to the foregoing representations, warranties and covenants, Supplier shall pass through or assign to the Customer the rights Supplier obtains from the manufacturers and/or vendors of such products and services (including warranty and indemnification rights), all to the extent that such rights are assignable. To the extent that such rights are not assignable by Supplier, Supplier agrees that the Customer may assert or enforce any right Supplier may have to enforce such representations, warranties and

covenants, or if such can only be enforced by Supplier under its own name, upon written request by the Customer, Supplier shall take all reasonable action requested by the Customer to enforce such representations, warranties and covenants.

- (d) **Disclaimer.** EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THIS AGREEMENT OR IN ANY STATEMENT OF WORK, THE PARTIES MAKE NO REPRESENTATIONS, WARRANTIES OR CONDITIONS, EXPRESS OR IMPLIED, REGARDING ANY MATTER, INCLUDING THE MERCHANTABILITY, SUITABILITY, FITNESS FOR A PARTICULAR USE OR PURPOSE, OR RESULTS TO BE DERIVED FROM THE USE OF ANY SERVICE, DELIVERABLES OR OTHER MATERIALS PROVIDED UNDER THIS AGREEMENT.

12. Insurance; Waiver of Subrogation:

- (a) **Insurance.** During the Term, Supplier will maintain, at Supplier's sole cost and expense, general liability insurance, automobile liability insurance, and workers' compensation insurance covering the activities of Supplier and any person or entity acting for or on behalf of Supplier (including, without limitation, the Supplier Parties (as hereinafter defined)) at the Properties and/or in connection with the Services and any Statement of Work. Such insurance shall be in commercially reasonable amounts. Evidence of such insurance will be provided to Customer upon signing of this Agreement and thereafter upon request. Without limiting the foregoing, Supplier agrees to insurance coverage in the following minimum amounts: (i) Commercial General Liability with limits of not less than \$2,000,000.00 per occurrence and \$2,000,000.00 in the aggregate, which shall include contractual liability, personal injury protection and completed operations coverage (including coverage for the indemnity clauses provided by Supplier), (ii) Commercial Automobile Liability covering owned, hired and non-owned vehicles with limits of \$1,000,000.00 combined single limit each occurrence, and (iii) Workers' compensation insurance in an amount required by applicable Law. The insurance described in clauses (i) and (ii) shall include Customer, StoneMor Inc., StoneMor Partners L.P., StoneMor Operating LLC and any additional parties specified by Customer as additional insureds. Each of the above policies will be primary and non-contributory with respect to any policies carried by any additional insured. Any coverage carried by Customer shall be excess insurance. Such insurance shall be placed with reputable insurance companies licensed or authorized to do business in the states in which the Properties are located, and have a minimum Best's rating of A-/VII.
- (b) **Waiver of Subrogation.** To the fullest extent permitted by applicable Law, Supplier agrees to look solely to its insurers, and does hereby release and waive any and all rights it has now, or may have in the future, to recover against Customer, or any of its respective trustees, beneficiaries, general or limited partners, directors, officers, agents, servants, subsidiaries, affiliates or employees (collectively, the "Releasees") for loss or damage to personal property, and for claims of injury to, or death of, employees of Supplier in any way relating to or resulting from the performance of the Services, including claims for contribution, indemnity or reimbursement of worker's compensation benefits. Supplier hereby agrees that its insurers (and the insurers of any Supplier subcontractors)

shall waive all rights of subrogation with respect to claims against the Releasees arising out of the Services. The Customer does not assume any liability of any nature or kind for bodily injuries or property damages, or any other damages, arising out of Supplier's performance of the Services.

13. Conduct. Notwithstanding anything in this Agreement to the contrary, Supplier acknowledges that the Properties are operated as cemeteries, funeral homes and/or related uses and that Supplier and its employees, affiliates, invitees, licensees, agents, consultants, contractors and subcontractors (collectively, the "**Supplier Parties**") shall conduct themselves with an appropriate level of decorum when entering, working on, and leaving the Properties. Supplier and the Supplier Parties shall perform all Services in a manner that does not unreasonably disrupt, interfere with or disturb the conduct of Customer's business or the use or enjoyment of the Properties by Customer, or its invitees, licensees or permittees.

14. Cemetery Operations; Burial Issues. Supplier acknowledges and agrees that Supplier may be required to perform one or more of the following tasks as part of the Services, either independently (without assistance or involvement by Customer), or in conjunction with Customer: (i) garden mapping, pinning, surveying and layout of burial spaces; (ii) excavating graves; (iii) installing vaults, concrete crypts and urns; (iv) opening and closing graves, niches and crypts; (v) setting up markers, crypt bars and niche bars; (vi) maintaining accurate records and (vii) ensuring the accuracy of interments and entombments (collectively, the "**Cemetery Operations**"). Supplier further acknowledges and agrees that wrongful burial issues ("**Burial Issues**") may result from a failure to follow Cemetery Procedures (defined below) or properly perform the Cemetery Operations, which failure may expose Customer to third party claims by customers of the cemetery and their families.

(a) **Obligations.**

- (i) Supplier agrees to perform the Cemetery Operations in accordance with Customer's established policies and procedures, including, without limitation, Customer's blind-check process (collectively, the "**Cemetery Procedures**"). Supplier will refrain from modifying any of the Cemetery Procedures without Customer's prior review and approval.
- (ii) In the event Supplier becomes aware of a potential Burial Issue, Supplier shall immediately notify Customer and request further instruction. Supplier shall not attempt to remedy a potential Burial Issue or take any other corrective action including, by way of example and without any limitation, moving a misplaced pin, without, in each instance, Customer's prior approval.
- (iii) Supplier agrees to cooperate with, and otherwise assist, Customer in promptly resolving any Burial Issue in the manner and within the timeframe established by Customer in order to mitigate third party claims by customers of the cemetery and their families.
- (iv) To the extent Customer has to defend itself against a third party claim alleging a wrongful burial issue, about which Supplier has knowledge or other relevant information, Supplier agrees to cooperate, and to cause Supplier's employees to

cooperate, with Customer and to provide any such information that Customer may reasonably request regarding such matter.

- (b) **Liability.** Subject to Customer's approval rights set forth in Section 14(a) hereof, Supplier shall, at Supplier's sole cost and expense, correct any and all Burial Issues that occur as a direct or indirect result of Supplier's acts or omissions, or the acts or omissions of the Supplier Parties.

15. Repairs.

- (a) **Repairs Generally.** Supplier shall, at Supplier's sole cost and expense, repair and restore any damage to the Properties occurring as a result of the Services or of any act or omission of Supplier or any of the Supplier Parties, including without limitation, replacing any damaged marker, memorial or bench. Supplier will perform such repair or restoration within thirty (30) days of demand by Customer, and if Customer performs such repair or restoration on Supplier's behalf, Supplier shall pay the costs thereof to Customer within thirty (30) days of the delivery by Customer of an invoice. Customer shall have the right to deduct from payments of the Service Fee the amount of any invoice for damage that has been outstanding for more than thirty (30) days.

- (b) **Vault Damage.** In the case of vault damage, if such damage occurs during the initial opening of the vault and prior to closing, Supplier is required to replace the damaged vault (or such component thereof, as may be applicable) at Supplier's sole cost and expense. If, however, the damage occurs in the course of re-opening the vault, Supplier and Customer will each bear one-half (i.e., 50%) of the cost to replace such damaged vault (or such component thereof, as may be applicable).

This Section shall survive termination of this Agreement.

16. Independent Contractor/Personnel/Subcontractors; Outsourced Landscaping Agreements.

- (a) **Independent Contractor/Personnel/Subcontractors.** In providing the Services under this Agreement it is expressly agreed that Supplier is acting as an independent contractor and not as an employee of Customer. Customer and Supplier acknowledge that this Agreement is exclusively a contract for service. Subject to Section 8 hereof, Supplier shall have at all times a sufficient number of capable personnel to enable it to perform its duties hereunder. Only fully qualified, experienced and competent persons shall be assigned to provide the Services. Supplier shall be responsible for the performance of all such personnel and all independent contractors, subcontractors and consultants retained or engaged by Supplier to assist Supplier in performing its duties hereunder. Supplier shall be responsible for all matters pertaining to the assignment and performance of personnel either employed by Supplier or provided by contract to Supplier to assist Supplier in performing its duties hereunder. Supplier shall be solely responsible for the payment of compensation (including provision for employment taxes, federal, state and local income taxes, workers compensation and any similar taxes) and benefits associated with the employment of Supplier's personnel. Furthermore, Supplier shall fully comply with all applicable laws and regulations relating to workers' compensation, social security, income and withholding pay, unemployment insurance, hours of labor, wages,

working conditions and other employer-employee related matters with respect to any personnel who are employees of Supplier. In no event shall Customer be the employer of such personnel, contractors and consultants, and Customer shall have no liability to such employees, contractors and consultants for their compensation. Supplier is responsible for paying, and complying with reporting requirements for, all local, state and federal taxes related to payments made to Supplier under this Agreement.

- (b) **Outsourced Landscaping Agreements.** Without limiting anything set forth in clause (a) above, Supplier hereby acknowledges and agrees that Services will be performed at the Outsourced Sites by the applicable third party listed on Schedule 5 until the date specified therein (unless cancelled, terminated or renewed in accordance with the applicable Assigned Agreement), and further reaffirms that all such Services shall adhere to the terms of this Agreement. During the Term of this Agreement, Supplier will be required to notify Customer, through the WOMS, when a third party is scheduled to perform Services at a Property. Moreover, not less than once per calendar year, Supplier will provide Customer with an update to Schedule 5, which identifies all of the sites where Services are to be performed by third parties, and the third parties performing such Services; this information will be required whether or not said third parties are engaged pursuant to an Assigned Agreement or a new third-party agreement entered into by Supplier during the Term.

17. Termination.

- (a) Either Supplier or Customer may terminate this Agreement without cause upon one hundred (180) days' prior written notice to the other party.
- (b) If either party breaches the terms of this Agreement and fails to cure such breach within ten (10) days after written notice from the non-breaching party specifying such breach, then the non-breaching party may elect to immediately terminate this Agreement by written notice to the breaching party. In addition to and without limiting the foregoing, if Customer fails to timely pay any undisputed Service Fees due under this Agreement and such failure continues for five (5) business days after written notice, then Supplier thereafter may elect while such failure exists, in its sole discretion, to (i) delay or cancel Services upon written notice to Customer, and/or (ii) immediately terminate this Agreement upon written notice to Customer. If this Agreement is terminated in accordance with its terms, any Services Fees shall be prorated on a per diem basis for Services performed until the date of termination, and such termination shall not release either party for liability for failure to perform any of the duties or obligations of either party required to be performed prior to such termination or any obligations under this Agreement stated to survive termination.
- (c) Either Supplier or Customer may immediately terminate this Agreement upon written notice to the other party if (i) the other party becomes insolvent or is unable to pay its debts, or makes an assignment for the benefit of creditors, (ii) the other party enters into or files (or has filed or commenced against it) a petition, arrangement, application, action or other proceeding seeking relief or protection under the bankruptcy Laws of the United States or any similar Laws of the United States or any state of the United States or (iii)

all or substantially all of the other party's property is levied upon or scheduled to be sold in a judicial proceeding.

18. Indemnities.

- (a) **Indemnity by Supplier.** Supplier agrees to indemnify and hold harmless Customer, its Affiliates, and the respective current, future and former officers, directors, members, employees, agents, successors and assigns of each of the foregoing, and each of the foregoing persons or entities (the "**Customer Indemnitees**") on demand, from and against any and all Losses incurred by any of them, and shall defend the Customer Indemnitees against all Claims arising from or in connection with:
- (i) All Claims arising out of, resulting from or related to the negligence or wrongful acts or omissions of Supplier or any Supplier Parties, or any breach or default by Supplier of this Agreement;
 - (ii) all Claims by employees of Supplier or any of its Affiliates or subcontractors arising out of or relating to the Agreement or the Services, except to the extent caused by the gross negligence or willful misconduct of the Customer or any of its Affiliates or subcontractors (but excluding Supplier and Supplier Parties from such exception);
 - (iii) all Claims arising out of, resulting from or related to any act or omission of Supplier in its capacity as an employer of an individual and arising out of or relating to (i) federal, state or other Laws or regulations for the protection of individuals who are members of a protected class or category of individuals, (ii) sexual discrimination or harassment, and (iii) any other aspect of the employment relationship or its termination (including claims for breach of an express or implied contract of employment) which arose when the individual asserting the claim, demand, charge, actions, cause of action or other proceeding was or purported to be an employee of, or candidate for employment by, the Supplier;
 - (iv) all Claims related to damage to tangible or intangible personal or real property resulting from, arising out of or related to the acts of Supplier or any Supplier Parties that are outside of their provision of the Services while present on the Properties;
 - (v) all Claims for personal injuries, death or damage to tangible or intangible personal or real property, including claims of any employee of the Customer, to the extent caused by acts or omissions of Supplier or any Supplier Parties;
 - (vi) all Claims arising from a violation of any Law applicable to Supplier and/or any Supplier Party or to the Customer, by Supplier or any Supplier Party;
 - (vii) all Claims arising from fraud or theft committed by, or the willful misconduct of, Supplier or any Supplier Party;
 - (viii) all Claims for Supplier's tax liabilities arising from Supplier's provision of Services;

- (ix) all Claims arising out of the failure of Supplier to obtain, or cause to be obtained, any consent or approval required for the Customer to receive and use the Services, or any component thereof, to the full extent provided in the Agreement;
- (x) all Claims arising out of Supplier's breach of its obligations under Section 3(b) (Compliance with Laws), or Section 14 (Cemetery Operations; Burial Issues) of the Agreement;
- (xi) all Claims that any personnel supplied by Supplier, its Affiliates and/or their permitted subcontractors under the Agreement is an employee or agent of the Customer, including: (i) the cost of any employee benefits Customer is required to provide to or pay for on behalf of any personnel supplied by Supplier, its Affiliates and/or their permitted subcontractors; and (ii) any Claim brought by any personnel supplied by Supplier, its Affiliates and/or permitted subcontractors against any Customer Indemnitee based upon the employer-employee relationship;
- (xii) any Claims arising out of Supplier's breach of its representations or warranties set forth in the Agreement; and
- (xiii) all Claims by, or increases in the charges payable to, the Third Party Providers under the Third Party Agreements caused by or arising out of any breach of the Agreement by Supplier or its Affiliates or subcontractors, or failure to properly and timely perform any duty or responsibility that Supplier or any of its Affiliates or subcontractors has under the Agreement, except to the extent caused by any breach of the Agreement by Customer or its Affiliates or contractors (but excluding Supplier and its Affiliates and subcontractors from such exception).

For the avoidance of doubt, Supplier shall be solely liable for, and shall fully indemnify Customer Indemnitees against, any claims arising from injury to, or death of, any Rehired Employee (whether engaged pursuant to the prior Transition Services Agreements or this Agreement) in any way relating to or resulting from the performance of the Services, including claims for contribution, indemnity or reimbursement of worker's compensation benefits.

- (b) **Indemnity by Customer.** Customer agrees to indemnify and hold harmless Supplier, its Affiliates, and the respective current, future and former officers, directors, members, employees, agents, successors and assigns of each of the foregoing, and each of the foregoing persons or entities (the "**Supplier Indemnitees**") on demand, from and against any and all Losses incurred by any of them, and shall defend the Supplier Indemnitees against all Claims arising from or in connection with:
 - (i) All Claims arising out of, resulting from or related to the negligence or wrongful acts or omissions of Customer or any Customer Parties, or any breach or default by Customer of this Agreement.

This Section shall survive termination of the Agreement.

19. Limitation of Liability. NEITHER PARTY WILL BE LIABLE TO THE OTHER FOR ANY SPECIAL, PUNITIVE, EXEMPLARY, INCIDENTAL, INDIRECT OR CONSEQUENTIAL DAMAGES ARISING OUT OF THIS AGREEMENT OR ANY RESULTING OBLIGATION, WHETHER IN AN ACTION FOR OR ARISING OUT OF BREACH OF CONTRACT, TORT OR ANY OTHER CAUSE OF ACTION (EXCEPT THAT THE

FOREGOING SHALL NOT APPLY TO ANY CLAIMS BY A THIRD PARTY FOR WHICH SUPPLIER IS OBLIGATED TO INDEMNIFY CUSTOMER PURSUANT TO THIS AGREEMENT). NO DIRECT OR INDIRECT CONSTITUENT MEMBER OF CUSTOMER, NOR ANY TRUSTEE, BENEFICIARY, SHAREHOLDER, PARTNER, MEMBER, MANAGER, OFFICER, DIRECTOR, EMPLOYEE OR OTHER AGENT OF CUSTOMER, SHALL HAVE ANY LIABILITY IN CONNECTION WITH THIS AGREEMENT.

20. **Notices.** All notices, demands, requests, consents, approvals and other communications required or permitted to be given hereunder or which are to be given with respect to this Agreement shall be in writing and delivered personally, by overnight air courier service, by email, or by U.S. certified or registered mail, return receipt requested, postage prepaid, to the parties at their respective addresses set forth below, and the same shall be effective upon receipt if delivered personally, one (1) business day after depositing with an overnight air courier, or two (2) business days after depositing in the mail, or immediately, upon transmission (as confirmed by electronic confirmation of transmission generated by the sender's machine) for any notice given by email:

If to Customer:

c/o StoneMor Partners L.P.
3600 Horizon Boulevard, Suite 100
Trevose, PA 19053
Attn: Tom Connolly
Office: 215-826-2808
Email: tconn@stonemor.com

With a copy to:

c/o StoneMor Partners L.P.
3600 Horizon Boulevard, Suite 100
Trevose, PA 19053
Attn: Lorena L. Trujillo, Assistant General Counsel
Office: 215-826-2865
Email: ltrujillo@stonemor.com

If to Supplier:

Rickert Landscaping, Inc.
c/o Moon Landscaping
145 Moon Rd
Box 673
Chesapeake City, MD 21915
Attn: William Hutchins
V.P. and General in-house Counsel
Office: 443-350-3674
Email: bhutchins@moonlandscaping.com

21. **Miscellaneous.**

- (a) **Attorneys' Fees and Costs:** In the event of any litigation arising out of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees and costs.
- (b) **Waiver of Jury Trial:** THE PARTIES HEREBY WAIVE TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM BROUGHT BY EITHER OF THE PARTIES HERETO AGAINST THE OTHER ON ANY MATTERS WHATSOEVER ARISING OUT OF OR IN ANY WAY CONNECTED WITH THIS AGREEMENT.
- (c) **Governing Law; Jurisdiction:** This Agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Pennsylvania. This Agreement shall not be more strictly construed against one party or the other by reason of the rule of construction that a document is to be construed most strictly against the party who itself or through its agent prepared the same, it being agreed that the agents of all parties hereto have participated in the preparation of this Agreement. Both parties expressly agree that any and all legal proceedings arising under this Agreement will be brought exclusively in the state and federal courts located in the Commonwealth of Pennsylvania.
- (d) **Binding Effect:** This Agreement shall bind and inure to the benefit of the parties hereto and their respective successors and assigns. Notwithstanding the foregoing, neither this Agreement nor any interest herein may be assigned or transferred, voluntarily or by operation of law, by Supplier without Customer's prior written consent, which may be withheld in Customer's sole discretion.
- (e) **No Waiver:** No waiver of any of the provisions of this Agreement shall be deemed, or shall constitute, a waiver of any other provision, whether or not similar, nor shall any waiver constitute a continuing waiver, nor shall a waiver in any instance constitute a waiver in any subsequent instance. No waiver shall be binding unless executed in writing by the party making the waiver.
- (f) **Waiver And Release Of Lien Rights:** To the extent permitted by applicable law, Supplier specifically waives and releases any claims it may have to a lien on or with respect to the Properties or any other assets of Customer, and shall not file any notice of claim or assert any lien or claim of lien with respect to any amounts that may be due to it. Supplier shall, from time to time, execute such lien waivers and releases as may be reasonably required by Customer or to otherwise effectuate this provision.
- (g) **Entire Agreement:** This Agreement, including any schedules and exhibits attached hereto, shall constitute the entire Agreement between the parties hereto, and no modification thereof shall be effective unless made by supplemental agreement in writing executed by the parties hereto.
- (h) **Severability:** If any term or provision of this Agreement or the application thereof to any person or circumstances shall, to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and be enforced to the fullest extent permitted by law.

- (i) **Counterparts; Electronic Signatures:** This Agreement may be executed and delivered in any number of counterparts, each of which so executed and delivered shall be deemed to be an original and all of which shall constitute one and the same instrument. Facsimile and electronically transmitted signatures (such as a PDF) shall for all purposes be treated as originals.
- (j) **Rules of Construction.** (a) Words in the singular shall be held to include the plural and vice versa and words of one gender shall be held to include the other gender as the context requires, (b) the word “including” and words of similar import shall mean “including, without limitation,” (c) provisions shall apply, when appropriate, to successive events and transactions, and (d) the headings contained herein are for reference purposes only and shall not affect in any way the meaning or interpretation of the Agreement.
- (k) **Further Assurances.** During the Term and at all times thereafter, each Party shall provide to the other Party, at its request, reasonable cooperation and assistance (including the execution and delivery of affidavits, declarations, oaths, assignments, samples, specimens and any other documentation) as necessary to effect the terms of the Agreement.
- (l) **Force Majeure.** Each Party will be excused from performance under the Agreement for any period and to the extent (and only to the extent) that it is prevented from or delayed in performing any obligations pursuant to the Agreement, in whole or in part, as a result of a Force Majeure Event. If either Party is prevented from, or delayed in performing any of its obligations under the Agreement by a Force Majeure Event, it shall promptly notify the other Party verbally (to be confirmed in writing within twenty-four (24) hours of the inception of the delay) of the occurrence of a Force Majeure Event and describe, in reasonable detail, the circumstances constituting the Force Majeure Event and of the obligations, the performance of which are thereby delayed or prevented. The Party claiming that a Force Majeure Event has occurred shall continue to use commercially reasonable efforts to mitigate the impact or consequence of the event on the other Party and to recommence performance whenever and to whatever extent possible without delay. In the event of any Force Majeure Event, Customer shall not pay any fees in respect of the Services so affected.

[SIGNATURE PAGE FOLLOW

By signing this Agreement in the space provided below, each party hereby represents and confirms that it has full power and authority to enter into this Agreement on its own behalf, and that this Agreement is a legally binding obligation of such party.

CUSTOMER:

STONEMOR OPERATING LLC,
a Delaware limited liability company

By: /s/ Tom Connolly
Name: Tom Connolly
Title: SVP, Business Planning & Operations

[Signatures continue on following page.]

[Signature Page to Master Services Agreement]

SUPPLIER:

RICKERT LANDSCAPING, INC.,
a Pennsylvania corporation

By: /s/ William Hutchins
Name: William Hutchins
Title: President

[Signature Page to Master Services Agreement]

Exhibit A. Definitions.

“**Affiliate**” means, with respect to a Party, any entity at any tier that controls, is controlled by, or is under common control with that Party. For purposes of this definition, the term “control” (including with correlative meanings, the terms “controlled by” and “under common control with”) means the possession directly or indirectly of the power to direct or cause the direction of the management and policies of an entity, whether through the ownership of voting securities, by trust, management agreement, contract or otherwise.

“**Assigned Agreements**” means those certain landscaping agreements originally executed by Customer (or an Affiliate thereof) pursuant to which Customer engaged one or more third parties to perform landscaping and other services at the sites identified on Schedule 5 attached hereto (the “**Outsourced Sites**”). Customer has assigned to Supplier, and Supplier has assumed from Customer, all of Customer’s right, title and interest in and to Assigned Agreements pursuant to that certain Landscape Services Agreement (Outsourced StoneMor Sites—2020) dated as of December 20, 2019 executed by and between Customer and Supplier.

“**Claim**” means any civil, criminal, administrative, regulatory or investigative action or proceeding commenced or threatened by a Third Party, including Governmental Authorities and regulatory agencies, however described or denominated.

“**Customer Equipment**” means those machines, equipment, materials and other components necessary to provide the Services that are owned by Customer.

“**Disaster Recovery Plan**” means a disaster recovery plan developed by Supplier in accordance with Section 3(e).

“**Equipment**” means Customer Equipment and Supplier Equipment.

“**Force Majeure Event**” means an event(s) meeting both of the following criteria:

Caused by any of the following: (a) catastrophic weather conditions or other extraordinary elements of nature or acts of God (other than localized fire or flood); (b) acts of war (declared or undeclared), acts of terrorism, insurrection, riots, civil disorders, rebellion or sabotage; and (c) quarantines, embargoes and other similar unusual actions of federal, provincial, local or foreign Governmental Authorities. Force Majeure Events generally do not include (i) vandalism, (ii) the regulatory acts of Governmental Authorities, (iii) Supplier’s inability to obtain hardware or software, on its own behalf or on behalf of Customer, or its inability to obtain or retain sufficient qualified personnel, except to the extent such inability to obtain hardware or software or retain qualified personnel results directly from the causes outlined above, or (iv) any failure to perform caused solely as a result of a Party’s lack of funds or financial ability or capacity to carry on business; and

The non-performing Party is without fault in causing or failing to prevent the occurrence of such event, and such occurrence could not have been prevented or circumvented through the use of commercially reasonable alternative sources, workaround plans or other means.

“**Governmental Authority**” means any nation or government, any federal, state, province, territory, city, town, municipality, county, local or other political subdivision thereof or thereto, any quasi-Governmental Authority, and any court, tribunal, arbitral body, taxation authority, department, commission, board, bureau, agency, instrumentality thereof or thereto or otherwise

which exercises executive, legislative, judicial, regulatory or administrative functions of or pertaining to government.

“**Law**” means all applicable laws (including those arising under common law), statutes, codes, rules, regulations, reporting or licensing requirements, ordinances and other pronouncement having the effect of law of the United States, any foreign country or any domestic or foreign state, county, city, province or other political subdivision, including those promulgated, interpreted or enforced by any Governmental Authority. Law includes Privacy Laws.

“**Losses**” means any judgments, settlements, awards, losses, charges, liabilities, penalties, interest claims (including Taxes and all related interest and penalties incurred directly with respect thereto), however described or denominated, and all related reasonable costs, expenses and other charges (including all reasonable attorneys’ fees and reasonable internal and external costs of investigations, litigation, hearings, proceedings, document and data productions and discovery, settlement, judgment, award, interest and penalties), however described or denominated.

“**New Services**” means the functions, responsibilities, activities, tasks and projects outside the scope of the Services that Supplier may provide to the Customer on terms to be agreed upon pursuant to Section 4.

“**Party**” or “**Parties**” means Customer and/or Supplier, as parties to the Master Agreement.

“**Statement of Work**” means a statement of work entered into by the Parties describing the Services to be provided by Supplier under that Statement of Work and the attached Schedules.

“**Service Level Agreement**” means the schedule to each Statement of Work specifying the Service Level Specifications applicable to the Services described in each such Statement of Work, remedies for Supplier’s failure to comply with such Service Level Specifications, including applicable Service level credits, procedures for modifying and improving Service Level Specifications and related provisions.

“**Service Level Specifications**” means the standards of performance to be met or exceeded by Supplier in providing the Services, as set forth in the applicable Service Level Agreement.

“**Supplier Equipment**” means all equipment owned or leased by Supplier that is used, directly or indirectly, to provide the Services.

“**Tax**” means federal, state and local sales, use and other similar types of transfer taxes or fees, however designated or imposed, which are in the nature of a transaction tax or fee, but not including any taxes, duties or fees imposed on or measured by net or gross income or gross receipts, capital stock or net worth or in the nature of an income, capital, franchise, or net worth tax.

“**Third Party**” means a business or entity other than the Customer or the Supplier or any of their respective Affiliates.

“**Third Party Agreements**” means those agreements for which Supplier has undertaken financial, management, operational, use, access and/or administrative responsibility and/or benefit in connection with the provision of the Services, and pursuant to which the Customer has contracted with a Third Party Provider to obtain any Third Party products, software and/or services that will be used, accessed and/or managed in connection with the Services.

“**Third Party Provider**” means a business or entity other than the Customer or the Supplier or any of their respective Affiliates that provides products, software and/or services under a Third Party Agreement.

Exhibit A-3

Exhibit B (Statement of Work)
(See attached)

Exhibit B

STONEMOR - MOON MSA EXHIBIT B (Statement of Work) & SCHEDULE 2 (Work Order Management System): Cemetery and Funeral Home Maintenance

Cemetery & Funeral Home Maintenance									
Events	Category	Descriptions	Instructions	Time Constraints	Urgency	Work Orders	Metrics/Criteria	Success	MTTR - response time and resolution
Scheduled or Unscheduled Events	Space Verification	Probing/Space Verification	SM or ADMIN will find/locate spaces for sales reps and customers. This will include space and lot verification. Space and lot information will be sent to Supplier. Supplier will perform any surveying needed for the location. Blind check procedures: Supplier will perform blind check procedures to avoid compliance issues to avoid missed burials. The blind check procedures will also need to occur for at-need sales or pre-need becoming at need. Maintenance will be in charge of locating the lot and placing flags in that spot, the family will then confirm this is the correct spot. Final sign off performed by the location Admin	< 24 hrs	High	SM and/or Admin will submit WO to Supplier	Space Verification	Completed or No	Timing of completion
Unscheduled Events*	Outdoor Ceremonies	Setup, Opening/Lowering (Interment, Service Prep), Service procedures and Equipment	Prior to the event, supplier will be responsible for the carpeting, putting out chairs, mowing/trimming a ~100 ft radius to the plot prior to the service and setting up tents for the ceremonies, specifications will be defined during the pilot program. These events can happen any day and at short notice. Supplier will be required to have staff in place to service any request. Supplier will be responsible for opening the graves and installing both the vault and casket. In some cases, vaults will have been pre-installed, if damage occurs to vaults, refer to "Replacement" section. During the service the crew should be mindful of the family and attendees. For example, but not limited to: avoiding the area of the service, noise levels, overall conduct. Clean up and filling in grave accordingly and Radius for additional treatment completed (~100ft) Supplier will be responsible to maintain the needed equipment to perform the opening, lowering and closing	< 24 hrs	High	SM and/or Admin will submit WO to Supplier (All inclusive of the work order)	Set-up completed prior to family arrival	On-time or Delayed	Timing of completion
	Indoor Ceremonies	Setup, Entombment, Interment	Supplier will be responsible for the set-up of indoor ceremonies. After in-door ceremonies supplier will be responsible for moving the casket to storage until it is installed at scheduled time. Supplier will be responsible for the opening of the tomb in the mausoleum and entombing the casket, if the cover has not been delivered prior to the service a temporary cover will be installed. Upon delivery of the correct cover the supplier will be responsible for installing these and treating them as a "Scheduled Event" Supplier will be responsible for placing the urn in the niche, urn lot (depending on the location of the burial). Supplier will then close the lot with either a temp cover installed, or the inscriber will do it after the	< 24 hrs	High	SM and/or Admin will submit WO to Supplier	Set-up completed prior to family arrival	On-time or Delayed	Timing of completion
Scheduled Events	Vaults	Pre-Installed Vaults	Pre-installed vaults include: opening the grave, installing the vault and fully closing the grave. Supplier will be responsible for scheduling and completing the installation of covers in the Mausoleums/ Columbariums. The supplier can use their discretion to schedule and deploy their team based on the product deliveries (completed/engraved covers).	Installation of the "pre-installed vault" should be within 30 days of Product Delivery Date	Low	SM and/or Admin will submit WO to Supplier	What % of outstanding V/Cs - pre-installed vaults.	Tracking notification of Vault delivery, vaults passed 30 days	Timing of completion
Scheduled Events	Mausoleums/ Columbariums	In-door Installment	Supplier will be responsible for scheduling and completing the installation of covers in the Mausoleums/ Columbariums. The supplier can use their discretion to schedule and deploy their team based on the product deliveries (completed/engraved covers).	Installation within 2 weeks of Product Delivery Date	Medium	SM and/or Admin will submit WO to Supplier	N/A	N/A	N/A
Scheduled Events	Markers/Bases	In-door or out-door installment	Supplier will be responsible for scheduling and installing bases and markers. Markers/bases/Accessories may not be delivered for the ceremony or at the same time as the base, the supplier will manage and handle both installations and will use their discretion to ensure it is completed in a timely manner, no later than 2 weeks after the delivery of the marker, subject to winter weather conditions. If damage occurs during installation, please refer to the "Replacement" section.	Installation within 2 weeks of Product Delivery Date	Medium	SM and/or Admin will submit WO to Supplier	New work orders that went uninstalled, markers, headstones, % of backlog that is reduced (marker has been delivered and not installed). % Any new work orders did they miss, when a markers is delivered must be installed within 2 weeks is what is currently used	Tracking notifications of Markers/bases/covers for installation, Passes X days	Timing of completion
	Correct Cover	Entombment	If the cover has not been delivered prior to the service a temporary cover will be installed. Upon delivery of the correct cover the supplier will be responsible for installing these and treating them as a "Scheduled Event"	Installation immediate of Product Delivery Date	Medium	Supplier submits WO to GM	N/A	N/A	N/A
Unscheduled Events	Maintenance Inspection	Out of Scope services	Supplier shall monitor the Facilities during their maintenance visits and promptly report to General Manager or designee any needed repair or maintenance work that is outside of the scope of the Services, and shall report to General Manager or designee any vandalism, illegal dumping, or other illegal activity.	Immediately during/inspe	Medium	Supplier submits WO to GM	N/A	N/A	N/A

Cemetery & Funeral Home Maintenance									
Events	Category	Descriptions	Instructions	Time Constraints	Urgency	Work Orders	Metrics/Criteria	Success	MTTR - response time and resolution
Scheduled Events	Decorations Holiday / Seasonal Events	Supplier will manage the ordering and setup of seasonal events and ordered decorations	Holidays: Supplier will offer the option or provide to all lots, decorations (flags, flowers, etc). StoneMor will provide decorations to be installed by Supplier. Example: flags for memorial day and any holiday that requires decorations other than flowers. Decorations will be removed at direction of park management or general best practices (IE if flag has fallen upon discovery). All decorations will be maintained and removed in accordance with park regulations. Supplier will manage orders for all decorations. Supplier will place flowers/decorations at grave sites when orders are received. Debris and Litter pick up will be conducted on an ongoing basis	Installation prior to Holiday / Seasonal Event	Medium	N/A	N/A	N/A	N/A
Scheduled Events	Collecting Caskets	Transportation of caskets from offsite locations to funeral homes	Supplier will be responsible for collecting and delivering caskets from offsite locations when needed.	Date of completion will be enter on WO	Medium	GM and/or Admin will submit WO to Supplier	N/A	N/A	N/A
Scheduled Events	Construction	Buildings, etc.	Supplier will lead the construction of fixtures throughout the park. If proposed project is out of Supplier's ability, they will find outside vendor. Supplier will work with StoneMor to provide new and innovative ideas to incorporate new fixtures around the park	FBD	Low	N/A	N/A	N/A	N/A
Scheduled Events	Additional Investment	Improvements	Supplier will provide StoneMor with annual investment ideas to improve the park, as well as a monetary amount that they will contribute. Supplier will propose any improvements directly to their point of contact A list of proposed improvement shall be provided to StoneMor corporate in preparation for budget cycles each year.	FBD	Low	N/A	N/A	N/A	N/A
Scheduled Events	Replacement (Damage to Markers, Benches Etc.)	Markers, Benches, Granite Cover, Vaults	In the result of damage to Markers, supplier will be required to file replacement order and cover replacement cost. Markers, Benches, etc. should be ordered by us and reimbursed or put on a new account. Many times, reasonable alternative must be discussed with families. In the result of damage to granite covers during the installation in Mausoleum/ Columbarium, suppliers will file replacement orders and cover replacement costs. If damage occurs during the initial opening of the vault and prior to closing, the Supplier is required to cover 100% of the cost. If damage occurs when reopening of the vault, the Supplier and StoneMor will split the cost 50/50	Immediate	High	Supplier submits WO to GM	Repair Completion	Tracking notifications of Markers/benches/covers for installation, Passes X days	Timing of completion
Scheduled Events	In Door Facility Maintenance (Cleaning, repairing etc.)	Mausoleum Cleaning	Walk thru Mausoleum buildings to check on and ensure cleanliness of bathrooms, that all lightbulbs are operational and that entrances are clear of debris. All fixtures are free of cobwebs and dust. Floors swept and mopped.	Immediate	Medium	N/A	Clean-up completed within a reasonable time period	Completed or No	Timing of completion
Scheduled Events	General Facility Maintenance (Cleaning, repairing etc.)	Park, Buildings etc.	Supplier will utilize staff to maintain a clean and neat appearance in the park. Included are "as necessary" services, not limited to power washing buildings and fixtures, touch up of fixtures throughout the park (i.e. painting and cleaning), additional services that will enhance the appearance of the building (not including capital expense projects), such as paint touch up, minor repairs and rinsing windows and doors. Supplier will provide services to maintain inside the building including but not limited to: lightbulb replacement, minimal plumbing, cleaning, if supplier is not capable of these services they will provide an outside vendor and will follow the approval process for the fee.	Immediately during General Cleaning	Medium	GM and/or ADMIN submit WO along with issue	Work orders - minor (light bulb, cleaning) Work orders - major (urgent matters)	Work order system	Timing of completion
Scheduled Events	Pest Control	Indoor & Outdoor	Supplier will handle or outsource any necessary pest control for both indoor facilities and around the park.	Immediate	Low	Supplier submits WO to GM	N/A	N/A	N/A
Unscheduled Events	Complaints	All Maintenance Issue Complaints	Customer Complaints received about Maintenance issues (Mausoleum is dirty, damage marker etc)	<24 hrs	High	GM and/or ADMIN submit WO along with the type of complaint	Resolution Time	Completed or No	Timing of completion

*Time Sensitive: These events will be requested and needed to be completed on short notice, please take this into consideration when quoting and scheduling. These events can happen any day and within 24 hours. Supplier will be required

STONEMOR - MOON MSA EXHIBIT B (Statement of Work) & SCHEDULE 2 (Work Order Management System): Cemetery and Funeral Home Landscaping

Cemetery & Funeral Home Landscaping									
Events	Category	Descriptions	Instructions	Urgency	Work Orders	Metrics/ Criteria	Success	MTTR - response time and resolution	
Scheduled	Grounds	Physical inspection prior to mowing and/or trimming Damaged Irrigation Heads Loss or Misplaced flowers	Irrigation heads are retracted, remove trash and foreign debris but not limited to, items such as limbs, sticks, wilted flowers placed by visitors, silk and for plastic flowers placed on ground Flag damaged or broken irrigation heads and submit WO to GM. Return to a permanent vase if it can be identified. Unmatched flowers sent back to Maintenance area for storage and/or disposed as directed by GM. Broken or malfunctioning vases will be marked with colored flags to avoid further damage.		Supplier submits WO to GM	n/a	n/a	n/a	
		Inconvenient Weather on schedule mowing day	Mowing will follow the next acceptable mowing day. If grounds are too wet to allow acceptable mowing NO mowing will occur. (Tracking or rutting of the site is Unacceptable) If slightly wet conditions during mowing, do track clipping and / or mud on hard surfaces. If occurs supplier will clean up.	Medium	n/a	n/a	n/a	n/a	
		Mowing	Produce an even appearance with high and low spots. Adjust mowing heights throughout the year as specified by the GM. GM reserves the right to refuse the use of a mower on contracted property if mower is not producing acceptably even finish. Maintenance yards will be maintained in accordance with level "C" turf area standards. Unless in view of areas of area(s) A Turf in land care levels A, B and C will be mowed evenly at a height suitable to the turf variety, but will be allowed to grow exceedingly tall above	Medium	n/a	n/a	n/a	n/a	
		Trimming and / or Edging	Trimming and/or edging around all fixed objects (excluding monuments and markers) will occur at each scheduled mowing cycle regardless of assigned maintenance "land care level". Fixed objects include but are not limited to pavement edges and curbs, light poles, sign posts, trees (specified by General Manager or designee), walls and fences, sidewalks an Trimming and/ or edging around monuments and / or markers will occur at each scheduled mowing cycle in land care level "A" and every other cycle regardless of assigned "land care level".	Medium	n/a	n/a	n/a	n/a	
		Condition of Bushes & Trees (Dead, removal and/or replace)	Provider will inspect bushes/trees and maintain a canopy of 10 feet above ground level in all areas of the park where foot traffic occurs. Dead branches are to be removed and dying/diseased trees are to be identified and brought to the attention of the park staff. If any trees die or require removal, the supplier will suggest replacement options.	Medium	n/a	n/a	n/a	n/a	
		Hardscape and landscape	Hardscape and landscape bed maintenance (including paving cracks and crevices) will include removal of grass, weeds or other unwanted plant material by either manual or chemical means.	Medium	n/a	n/a	n/a	n/a	
		Turf applications	Turf applications will be performed for weed and broadleaf control at the providers discretion based on best practices to manage weed growth and enhance the quality of the turf.	Medium	n/a	n/a	n/a	n/a	
		Grave Leveling	Supplier will be responsible to level any graves monuments and markers that impact the appearance of the park	Medium	n/a	n/a	n/a	n/a	
		Ground Inspections	Supplier will perform regular inspections and grounds walk throughs to confirm the parks are maintained to the agreed upon standards	Medium	n/a	n/a	n/a	n/a	
		Seasonal Planting of Flowe	Supplier will be responsible for seasonal planting of flowers that impact the appearance of the park	Medium	n/a	n/a	n/a	n/a	

Cemetery & Funeral Home Landscaping								
Events	Category	Descriptions	Instructions	Urgency	Work Orders	Metric/ Criteria	Success	MTTR - response time and resolution
Roadways / Sidewa		Snow Plowing	When snow has fallen no trimming or mowing is needed. Supplier will take necessary steps to avoid any damage to the roads and grounds, if any damage occurs supplier will be responsible to repair. Snow events will include pre-treatment with salt and plowing as necessary to maintain safe roadways and walkways. The Supplier is responsible for maintaining clean and safe sidewalks, roadways, fire lanes, doorways, roads throughout the site, entrances to the site, and pathways. In order to ensure that these tasks are performed in a timely manner, the Supplier, and any Supplier they may supplement their work with, is required to be available during the site business hours. If at any time inclement weather is present, the Supplier shall provide the necessary labor, equipment, and materials to remove ice and snow from the sites listed in this contract in a safe and timely fashion. In addition, the Supplier is to be responsible for any damage caused to any of the sites listed in the contract during the course of snow removal. This damage includes, but is not limited to: concrete or asphalt damage to roadways, walkways, curbs, concrete bollards, stone buffers, edging, turf, plant material, signage and markers. Additionally, any damage caused should be reported in the Work Order tool within 24 hours. Supplier will be prepared at each site to service and maintain a safe standard at the site, during the cemetery business hours. Supplier will be responsible for managing and determining how often follow-up service is needed. Supplier should maintain the standard of cleaned roads, walkways, etc, regardless of the duration. Supplier will use the necessary de-icing material that is approved for that location/state, the supplier will cover the cost of the material.	High	Supplier submits WO to GM for any damages due to snow removal	n/a	n/a	n/a
Unscheduled	Complaints	All Ground Complaints	Customer complaints received about the conditions of the Grounds(Headstone dirty, Mausoleum floors dirty, Grass not cut etc)	High	GM and/or ADMIN submit WO along with the type of complaint	Reduced number of complaints	Complaint systems	Timing for resolution

The expectation is that the Supplier and StoneMor mutually define and agree upon standards for "A", "B" and "C" areas, and the Supplier will provide the work needed to maintain these standards.

Mowing- Defined standards for 3 levels

- A Level - will stay between 3 - 4 inches, frequency of cuts at supplier's discretion
- B Level - will stay between 3 - 5 inches, frequency of cuts at supplier's discretion
- C Level - will stay between 3 - 7 inches, frequency of cuts at supplier's discretion

Trimming/edging- Defined standards for 3 levels this cost will be included in the cost per acre

- A Level - all areas in the A level section should remain neatly trimmed, frequency of services at supplier's discretion
- B Level - Should remain a consistent appearance and not appear overgrown.
- C Level - Should remain manageable. Visible C Level areas to the general public should be maintained as a B Level.

Additional Landscaping: Hedges, Flowers, Trees

- Supplier will maintain the front entrance of all parks to a high standard, this will include flowers, decorations, trimming of hedges, etc. Additional landscaping throughout the park will be defined by A, B, C level standards below.
- A Level - Hedges shall maintain a neat and clean appearance upon inspection after each service.
- B Level - Should be trimmed once at the beginning of the season and again at the end of the season to maintain a nice consistent appearance.
- C Level - Should be trimmed as needed to eliminate an unkempt appearance or if a safety hazard is present.
- Supplier will propose new opportunities/recommendations that can improve the parks (including possibility of joint investment)

Tree Work

- Supplier will do necessary maintenance to keep all trees alive and trimmed based on the standards defined for A, B, C level areas of the park.
- A Level
- B Level
- C Level

Exhibit C (Success Metrics)
(See attached)

Exhibit C

Schedule 1 (Properties & Roll-Out Schedule)
(See attached)

Schedule 1

STONEMOR - MOON MSA SCHEDULES 1 & 5

Digit #	4 Digit #	Name	Address	Rollout Date	Outsourced Status	StoneMor Field Organization			Moon Organization	
						Division	Area	Cluster	Region	Sub-Region
450	5637	Allegheny County Memorial Park	1600 Duncan Avenue Allison Park, PA 15101	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
454	5618	Greenlawn Burial Estates	731 West Old Route 422 Butler, PA 16001	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
458	5622	Lawn Haven Burial Estates	1290 Butler Road Worthington, PA 16262	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
472	5636	Lakewood Memorial Park	943 Rt 910 Cheswick, PA 15024	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
461	5625	Erie County Memorial Park	7880 Edinboro Road Erie, PA 16509	5/11/2020	NO	North	NA2	NC08	R3	North Pittsburgh
467	5631	Mt. Royal Memorial Park	2700 Mt. Royal Blvd. Glenshaw, PA 15116	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
465	5629	Roselawn Memorial Gardens - PA	17045 Conneaut Lake Road Meadville, PA 16335	5/11/2020	NO	North	NA2	NC08	R3	North Pittsburgh
452	5616	Woodlawn Cemetery	450 Penn Avenue Aliquippa, PA 15001	5/11/2020	YES	North	NA2	NC07	R3	North Pittsburgh
456	5620	Pinewood Memorial Park	20950 Rte 19 Cranberry Twp., PA 16066	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
603	603	Rolling Green Cemetery	1008 West Chester Pike West Chester, PA 19382	4/16/2020	YES	North	NA3	NC10	R4	Philadelphia - Non AOP
252	252	Hillside Cemetery	2556 Susquehanna Rd Roslyn, PA 19001	4/16/2020	YES	North	NA1	NC01	R4	Philadelphia - Non AOP
108	2163	Mt. Lebanon Cemetery	4858 Route 1 South, Suite 340	6/29/2020	YES	North	NA4	NC11	R4	New Jersey
214	214	Woodlawn Memorial Park-II	23060 West Jefferson St Joliet, IL 60431	5/11/2020	YES	South	SA4	SC39	R1	Chicago
215	215	Woodlawn Memorial Park II-II	22500 West Jefferson St Joliet, IL 60431	5/11/2020	YES	South	SA4	SC39	R1	Chicago
401	401	Sunset Hill Cemetery	50 Fountain Drive Glen Carbon, IL 62034	5/18/2020	NO	South	SA4	SC37	R1	West

Schedule 2 (Work Order Management System)

(See attached)

Schedule 2

STONEMOR - MOON MSA EXHIBIT B (Statement of Work) & SCHEDULE 2 (Work Order Management System): Cemetery and Funeral Home Maintenance

Cemetery & Funeral Home Maintenance									
Events	Category	Descriptions	Instructions	Time Constraints	Urgency	Work Orders	Metrics/Criteria	Success	MTTR - response time and resolution
Scheduled or Unscheduled Events	Space Verification	Probing/Space Verification	GM or ADMIN will find/locate spaces for sales reps and customers. This will include space and lot verification. Space and lot information will be sent to Supplier. Supplier will perform any surveying needed for the location. Blind check procedures: Supplier will perform blind check procedures to avoid compliance issues to avoid missed burials. The blind check procedures will also need to occur for all new sales or pre need becoming at need. Maintenance will be in charge of locating the lot and placing flags in that spot, the family will then confirm this is the correct spot. Final sign off performed by the location Admin	<24 hrs	High	GM and/or Admin will submit WO to Supplier	Space Verification	Completed or No	Timing of completion
Unscheduled Events*	Outdoor Ceremonies	Setup, Opening/Lowering (Interment Service Prep), Service procedures and Equipment	Prior to the event, supplier will be responsible for the carpeting, putting out chairs, mowing/trimming a ~100 ft radius to the lot prior to the service and setting up tents for the ceremonies, specifications will be defined during the pilot program. These events can happen any day and at short notice. Supplier will be required to have staff in place to service any request. Supplier will be responsible for opening the graves and installing both the vault and casket. In some cases, vaults will have been pre-installed. If damage occurs to vaults, refer to "Replacement" section. During the service the crew should be mindful of the family and attendees. For example, but not limited to: avoiding the area of the service, noise levels, overall conduct. Clean up and filling in grave accordingly and Radius for additional treatment completed (~100ft) Supplier will be responsible to maintain the needed equipment to perform the opening, lowering and closing	<24 hrs	High	GM and/or Admin will submit WO to Supplier (All inclusive of the work order)	Set-up completed prior to family arrival	On-time or Delayed	Timing of completion
	Indoor Ceremonies	Setup, Entombment, Inurnment	Supplier will be responsible for the set-up of indoor ceremonies. After in-door ceremonies supplier will be responsible for moving the casket to storage until it is installed at scheduled time. Supplier will be responsible for the opening of the tomb in the mausoleum and entombing the casket, if the cover has not been delivered prior to the service a temporary cover will be installed. Upon delivery of the correct cover the supplier will be responsible for installing these and treating them as a "Scheduled Event". Supplier will be responsible for placing the urn in the niche, urn lot (depending on the location of the burial). Supplier will then close the lot with either a temp cover installed, or the inscriber will do it after the	<24 hrs	High	GM and/or Admin will submit WO to Supplier	Set-up completed prior to family arrival	On-time or Delayed	Timing of completion
Scheduled Events	Vaults	Pre-Installed Vaults	Pre-installed vaults include: opening the grave, installing the vault and fully closing the grave. Supplier will be responsible for the opening of the tomb in the mausoleum and entombing the casket, if the cover has not been delivered prior to the service a temporary cover will be installed. Upon delivery of the correct cover the supplier will be responsible for installing these and treating them as a "Scheduled Event". If damage occurs to vaults, please refer to the "Replacement" section.	Installation of the "pre-installed vault" should be within 30 days of Product Delivery Date	Low	GM and/or Admin will submit WO to Supplier	What % of outstanding VICs - pre-installed vaults.	Tracking notification of Vault Delivery, vaults passed 30 days	Timing of completion
Scheduled Events	Mausoleums/ Columbariums	In-door Installment	Supplier will be responsible for scheduling and completing the installation of covers in the Mausoleums/ Columbariums. The supplier can use their discretion to schedule and deploy their team based on the product availability (completed/engraved covers).	Installation within 2 weeks of Product Delivery Date	Medium	GM and/or Admin will submit WO to Supplier	N/A	N/A	N/A
Scheduled Events	Markers/Bases	In-door or out-door installment	Supplier will be responsible for scheduling and installing bases and markers. Markers/bases/Accessories may not be delivered for the ceremony or at the same time as the base, the supplier will manage and handle both installations and will use their discretion to ensure it is completed in a timely manner, no later than 2 weeks after the delivery of the marker, subject to winter weather conditions. If damage occurs during installation, please refer to the "Replacement" section.	Installation within 2 weeks of Product Delivery Date	Medium	GM and/or Admin will submit WO to Supplier	New work orders that went uninstalled: markers, headstones, % of backlog that is reduced (marker has been delivered and not installed). % Any new work orders did they miss - when a markers is delivered must % installed within 2 weeks is what is currently used	Tracking notifications of Markers/bases/covers for installation. Passes X days	Timing of completion
	Correct Cover	Entombment	If the cover has not been delivered prior to the service a temporary cover will be installed. Upon delivery of the correct cover the supplier will be responsible for installing these and treating them as a "Scheduled Event"	Installation immediate of Product Delivery Date	Medium	Supplier submits WO to GM	N/A	N/A	N/A
Unscheduled Events	Maintenance Inspection	Out of Scope services	Supplier shall monitor the Facilities during their maintenance visits and promptly report to General Manager or designee any needed repair or maintenance work that is outside of the scope of the Services, and shall report to General Manager or designee any vandalism, illegal dumping, or other illegal activity.	Immediately during/inspe	Medium	Supplier submits WO to GM	N/A	N/A	N/A

Cemetery & Funeral Home Maintenance									
Events	Category	Descriptions	Instructions	Time Constraints	Urgency	Work Orders	Metrics/Criteria	Success	MTTR - response time and resolution
Scheduled Events	Decorations Holiday / Seasonal Events	Supplier will manage the ordering and setup of seasonal, events, and ordered decorations	Holidays: Supplier will offer the option or provide to all lots, decorations (flags, flowers, etc). StoneMor will provide decorations to be installed by Supplier. Example: flags for memorial day and any holiday that requires decorations other than flowers. Decorations will be removed at direction of park management or general best practices (IE if flag has fallen upon discovery). All decorations will be maintained and removed in accordance with park regulations. Supplier will manage orders for all decorations. Supplier will place flowers/decorations at grave sites when orders are received. Debris and Litter pick up will be conducted on an ongoing basis	Installation prior to Holiday / Seasonal Event	Medium	N/A	N/A	N/A	N/A
Scheduled Events	Collecting Caskets	Transportation of caskets from offsite locations to funeral homes	Supplier will be responsible for collecting and delivering caskets from offsite locations when needed.	Date of completion will be enter on WO	Medium	GM and/or Admin will submit WO to Supplier	N/A	N/A	N/A
Scheduled Events	Construction	Buildings, etc.	Supplier will lead the construction of fixtures throughout the park. If proposed project is out of Supplier's ability, they will find outside vendor. Supplier will work with StoneMor to provide new and innovative ideas to incorporate new fixtures around the park	TBD	Low	N/A	N/A	N/A	N/A
Scheduled Events	Additional Investment	Improvements	Supplier will provide StoneMor with annual investment ideas to improve the park, as well as a monetary amount that they will contribute. Supplier will propose any improvements directly to their point of contact A list of proposed improvement shall be provided to StoneMor corporate in preparation for budget cycles each year.	TBD	Low	N/A	N/A	N/A	N/A
Scheduled Events	Replacement (Damage to Markers, Benches Etc.)	Markers, Benches, Granite Cover, Vaults	In the result of damage to Markers, supplier will be required to file replacement order and cover replacement cost. Markers, Benches, etc. should be ordered by us and reimbursed or put on a new account. Many times, reasonable alternative must be discussed with families. In the result of damage to granite covers during the installation in Mausoleums/ Columbariums, suppliers will file replacement orders and cover replacement costs. If damage occurs during the initial opening of the vault and prior to closing, the Supplier is required to cover 100% of the cost. If damage occurs when reopening of the vault, the Supplier and StoneMor will split the cost 50/50	Immediate	High	Supplier submits WO to GM	Repair Completion	Tracking notifications of Markers/benches covers for installation. Passes X days	Timing of completion
Scheduled Events	In Door Facility Maintenance (Cleaning, repairing etc.)	Mausoleum Cleaning	Walk-thru Mausoleum buildings to check on and ensure cleanliness of bathrooms, that all lightbulbs are operational and that entrances are clear of debris. All fixtures are free of cobwebs and dust. Floors swept and mopped.	Immediate	Medium	N/A	Clean-up completed within a reasonable time period	Completed or No	Timing of completion
Scheduled Events	General Facility Maintenance (Cleaning, repairing etc.)	Park, Buildings etc.	Supplier will utilize staff to maintain a clean and neat appearance in the park. Included are "as necessary" services, not limited to: power washing buildings and fixtures, touch up of fixtures throughout the park (i.e. painting and cleaning), additional services that will enhance the appearance of the building (not including capital expense projects), such as paint touch up, minor repairs and rising windows and doors. Supplier will provide services to maintain inside the building including but not limited to: lightbulb replacement, minimal plumbing, cleaning, if supplier is not capable of these services they will provide an outside vendor and will follow the approval process for the fee.	Immediately during General Cleaning	Medium	GM and/or ADMIN submit WO along with issue	Work orders - minor (light bulb, cleaning) Work orders - major (urgent matters)	Work order system	Timing of completion
Scheduled Events	Pest Control	Indoor & Outdoor	Supplier will handle or outsource any necessary pest control for both indoor facilities and around the park.	Immediate	Low	Supplier submits WO to GM	N/A	N/A	N/A
Unscheduled Events	Complaints	All Maintenance Issue Complaints	Customer Complaints received about Maintenance issues (Mausoleum is dirty, damage marker etc)	<24 hrs	High	GM and/or ADMIN submit WO along with the type of complaint	Resolution Time	Completed or No	Timing of completion

*Time Sensitive: These events will be requested and needed to be completed on short notice, please take this into consideration when quoting and scheduling. These events can happen any day and within 24 hours. Supplier will be required

STONEMOR - MOON MSA EXHIBIT B (Statement of Work) & SCHEDULE 2 (Work Order Management System): Cemetery and Funeral Home Landscaping

Cemetery & Funeral Home Landscaping									
Events	Category	Descriptions	Instructions	Urgency	Work Orders	Metrics/ Criteria	Success	MTTR - response time and resolution	
Scheduled	Grounds	Physical inspection prior to mowing and/or trimming Damaged Irrigation Heads Loss or Misplaced flowers	Irrigation heads are retracted, remove trash and foreign debris but not limited to, items such as limbs, sticks, wilted flowers placed by visitors, silk and for plastic flowers placed on ground Flag damaged or broken irrigation heads and submit WO to GM. Return to a permanent vase if it can be identified. Unmatched flowers sent back to Maintenance area for storage and/or disposed as directed by GM. Broken or malfunctioning vases will be marked with colored flags to avoid further damage.		Supplier submits WO to GM	n/a	n/a	n/a	n/a
		Inconvenient Weather on schedule mowing day	Mowing will follow the next acceptable mowing day. If grounds are too wet to allow acceptable mowing NO mowing will occur. (Tracking or rutting of the site is Unacceptable) If slightly wet conditions during mowing, do track clipping and / or mud on hard surfaces. If occurs supplier will clean up.	Medium	n/a	n/a	n/a	n/a	
		Mowing	Produce an even appearance with high and low spots. Adjust mowing heights throughout the year as specified by the GM. GM reserves the right to refuse the use of a mower on contracted property if mower is not producing acceptably even finish. Maintenance yards will be maintained in accordance with level "C" turf area standards. Unless in view of areas of area(s) A Turf in land care levels A, B and C will be mowed evenly at a height suitable to the turf variety, but will be allowed to grow exceedingly tall above	Medium	n/a	n/a	n/a	n/a	
		Trimming and / or Edging	Trimming and/or edging around all fixed objects (excluding monuments and markers) will occur at each scheduled mowing cycle regardless of assigned maintenance "land care level". Fixed objects include but are not limited to pavement edges and curbs, light poles, sign posts, trees (specified by General Manager or designee), walls and fences, sidewalks and Trimming and/ or edging around monuments and / or markers will occur at each scheduled mowing cycle in land care level "A" and every other cycle regardless of assigned "land care level".	Medium	n/a	n/a	n/a	n/a	
		Condition of Bushes & Trees (Dead, removal and/or replace)	Provider will inspect bushes/trees and maintain a canopy of 10 feet above ground level in all areas of the park where foot traffic occurs. Dead branches are to be removed and dying/diseased trees are to be identified and brought to the attention of the park staff. If any trees die or require removal, the supplier will suggest replacement options.	Medium	n/a	n/a	n/a	n/a	
		Hardscape and landscape	Hardscape and landscape bed maintenance (including paving cracks and crevices) will include removal of grass, weeds or other unwanted plant material by either manual or chemical means.	Medium	n/a	n/a	n/a	n/a	
		Turf applications	Turf applications will be performed for weed and broadleaf control at the providers discretion based on best practices to manage weed growth and enhance the quality of the turf.	Medium	n/a	n/a	n/a	n/a	
		Grave Leveling	Supplier will be responsible to level any graves monuments and markers that impact the appearance of the park	Medium	n/a	n/a	n/a	n/a	
		Ground Inspections	Supplier will perform regular inspections and grounds walk throughs to confirm the parks are maintained to the agreed upon standards	Medium	n/a	n/a	n/a	n/a	
		Seasonal Planting of Flowe	Supplier will be responsible for seasonal planting of flowers that impact the appearance of the park	Medium	n/a	n/a	n/a	n/a	

Cemetery & Funeral Home Landscaping								
Events	Category	Descriptions	Instructions	Urgency	Work Orders	Metric/ Criteria	Success	MTTR - response time and resolution
Roadways / Sidewa		Snow Plowing	When snow has fallen no trimming or mowing is needed. Supplier will take necessary steps to avoid any damage to the roads and grounds, if any damage occurs supplier will be responsible to repair. Snow events will include pre-treatment with salt and plowing as necessary to maintain safe roadways and walkways. The Supplier is responsible for maintaining clean and safe sidewalks, roadways, fire lanes, doorways, roads throughout the site, entrances to the site, and pathways. In order to ensure that these tasks are performed in a timely manner, the Supplier, and any Supplier they may supplement their work with, is required to be available during the site business hours. If at any time inclement weather is present, the Supplier shall provide the necessary labor, equipment, and materials to remove ice and snow from the sites listed in this contract in a safe and timely fashion. In addition, the Supplier is to be responsible for any damage caused to any of the sites listed in the contract during the course of snow removal. This damage includes, but is not limited to: concrete or asphalt damage to roadways, walkways, curbs, concrete bollards, stone buffers, edging, turf, plant material, signage and markers. Additionally, any damage caused should be reported in the Work Order tool within 24 hours. Supplier will be prepared at each site to service and maintain a safe standard at the site, during the cemetery business hours. Supplier will be responsible for managing and determining how often follow-up service is needed. Supplier should maintain the standard of cleaned roads, walkways, etc, regardless of the duration. Supplier will use the necessary de-icing material that is approved for that location/state, the supplier will cover the cost of the material.	High	Supplier submits WO to GM for any damages due to snow removal	n/a	n/a	n/a
Unscheduled	Complaints	All Ground Complaints	Customer complaints received about the conditions of the Grounds(Headstone dirty, Mausoleum floors dirty, Grass not cut etc)	High	GM and/or ADMIN submit WO along with the type of complaint	Reduced number of complaints	Complaint systems	Timing for resolution

The expectation is that the Supplier and StoneMor mutually define and agree upon standards for "A", "B" and "C" areas, and the Supplier will provide the work needed to maintain these standards.

Mowing- Defined standards for 3 levels

- A Level - will stay between 3 - 4 inches, frequency of cuts at supplier's discretion
- B Level - will stay between 3 - 5 inches, frequency of cuts at supplier's discretion
- C Level - will stay between 3 - 7 inches, frequency of cuts at supplier's discretion

Trimming/edging- Defined standards for 3 levels this cost will be included in the cost per acre

- A Level - all areas in the A level section should remain neatly trimmed, frequency of services at supplier's discretion
- B Level - Should remain a consistent appearance and not appear overgrown.
- C Level - Should remain manageable. Visible C Level areas to the general public should be maintained as a B Level.

Additional Landscaping: Hedges, Flowers, Trees

- Supplier will maintain the front entrance of all parks to a high standard, this will include flowers, decorations, trimming of hedges, etc. Additional landscaping throughout the park will be defined by A, B, C level standards below.
- A Level - Hedges shall maintain a neat and clean appearance upon inspection after each service.
- B Level - Should be trimmed once at the beginning of the season and again at the end of the season to maintain a nice consistent appearance.
- C Level - Should be trimmed as needed to eliminate an unkempt appearance or if a safety hazard is present.
- Supplier will propose new opportunities/recommendations that can improve the parks (including possibility of joint investment)

Tree Work

- Supplier will do necessary maintenance to keep all trees alive and trimmed based on the standards defined for A, B, C level areas of the park.
- A Level
- B Level
- C Level

Schedule 3 (Leased Vehicles and Equipment)

(See attached)

Schedule 3

STONEMOR - MOON MSA SCHEDULE 3A (Equipment)

Digit #Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
450 Allegheny County Meml Pk	PA	CMEQ	2970	10547	Industrial sweeper
450 Allegheny County Meml Pk	PA	EQUIP	13125	NOC560413	Case 580N
450 Allegheny County Meml Pk	PA	EQUIP	10915		Lowering Device
450 Allegheny County Meml Pk	PA	EQUIP	14340		Lowering Device
454 Greenlawn Burial Estates	PA	CMEQ	2855	10246	XMark Mower
454 Greenlawn Burial Estates	PA	EQUIP	10324	4262	Case 580SM2 Backhoe
454 Greenlawn Burial Estates	PA	EQUIP	14284		2 in 1 Low Boy Maus Lift
458 Lawn Haven Burial Estates	PA	CMEQ	3617	12941	Ford 555E Backhoe
458 Lawn Haven Burial Estates	PA	CMEQ	9894		MAHINDRA 5010 W/ CAB & FRONT B
472 Lakewood Memorial Garden	PA	CAPLEASE	13691		2004 Case 580SM - Tractor (580
472 Lakewood Memorial Garden	PA	CMEQ	3688	13193	CHAIN SAW
472 Lakewood Memorial Garden	PA	CMEQ	3691	13196	HYDRAULIC PUMP
472 Lakewood Memorial Garden	PA	CMEQ	3694	13199	HEDGE TRIMMER
472 Lakewood Memorial Garden	PA	CMEQ	9521		New Tractor
461 Erie County Memorial Park	PA	CMEQ	2948	10483	Kubota Mower
461 Erie County Memorial Park	PA	CMEQ	5199		Backhoe-Model 580m2T
461 Erie County Memorial Park	PA	CMEQ	5592		MOWER DECK FOR KABOTA MOWER
461 Erie County Memorial Park	PA	CMEQ	6013		Kubota Front Cut Mower
461 Erie County Memorial Park	PA	CMEQ	6047		Forks for Backhoe
461 Erie County Memorial Park	PA	EQUIP	12248		Imperial 5502SK Lowering Devic
467 Mt Royal Meml Park	PA	CMEQ	1825	13094	2 Ford 3930 Tractors
467 Mt Royal Meml Park	PA	CMEQ	2797	10057	#600 Body lift
467 Mt Royal Meml Park	PA	CMEQ	4001	14094	1 Hustler Mower
467 Mt Royal Meml Park	PA	CMEQ	4316	14978	Tailgate salt spreader
467 Mt Royal Meml Park	PA	CMEQ	5237		WACKER
467 Mt Royal Meml Park	PA	CMEQ	9212		Lowering Device
467 Mt Royal Meml Park	PA	CMEQ	9377		New Backhoe
467 Mt Royal Meml Park	PA	EQUIP	10379	66849	Noval Dump Trailer
467 Mt Royal Meml Park	PA	EQUIP	14231	A1-23849	Lowering Device w/grass set A1
465 Roselawn Meml Gardens	PA	CMEQ	1798	13053	Ford Mower, Ford Tractor
465 Roselawn Meml Gardens	PA	CMEQ	3649	13055	LOWERING DEVICE
465 Roselawn Meml Gardens	PA	CMEQ	5164		TRASH PUMP
465 Roselawn Meml Gardens	PA	CMEQ	5202		Backhoe-Model 580m2T
465 Roselawn Meml Gardens	PA	CMEQ	5240		BACKHOE BUCKET
465 Roselawn Meml Gardens	PA	EQUIP	10418	3371	Ex Mark Mower
452 Woodlawn Cemetery	PA	CMEQ	3580	12821	WOCKER TAMPER
452 Woodlawn Cemetery	PA	CMEQ	3587	12828	LEAF VAC
452 Woodlawn Cemetery	PA	EQUIP	12678		Imperial 5502S Lowering Device
452 Woodlawn Cemetery	PA	EQUIP	13283		Streamliner Tow Bar
456 Pinewood Memorial Park	PA	CMEQ	3665	13100	SNOWPLOW & DEFLECTOR
456 Pinewood Memorial Park	PA	CMEQ	4000	14092	Cemetery Equipment
456 Pinewood Memorial Park	PA	CMEQ	4099	14394	New Holland Backhoe
456 Pinewood Memorial Park	PA	CMEQ	4148	14533	2002 Hustler 4600 Serial Mower
456 Pinewood Memorial Park	PA	CMEQ	5330		GENERATOR FOR TRAV MAUS LIFT
456 Pinewood Memorial Park	PA	CMEQ	6155		Weld Pak 3200
456 Pinewood Memorial Park	PA	CMEQ	9517		Backhoe Bucket
456 Pinewood Memorial Park	PA	EQUIP	13920		Trailer 6x12 with ramp
603 Rolling Green Mem Park	PA	CMEQ	3048	10718	Ford Tractor 2120
603 Rolling Green Mem Park	PA	CMEQ	3049	10719	1993 Ford Backhoe 555D
603 Rolling Green Mem Park	PA	CMEQ	3055	10756	FORD 1710 TRACTOR
603 Rolling Green Mem Park	PA	CMEQ	3057	10758	JOHN DEERE 1010 BULLDOZER
603 Rolling Green Mem Park	PA	CMEQ	3871	13769	Ford 2120 Tractor
603 Rolling Green Mem Park	PA	CMEQ	4017	14132	EXMARK 2004 MOWER
603 Rolling Green Mem Park	PA	CMEQ	4332	15013	36" Backhoe bucket
603 Rolling Green Mem Park	PA	CMEQ	4400	15170	KUBOTA MOWER
603 Rolling Green Mem Park	PA	CMEQ	5325		2005 FORD F-450 W/DUMP BODY

Digit #Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
603 Rolling Green Mem Park	PA	CMEQ	5454		Air Compressor
603 Rolling Green Mem Park	PA	CMEQ	6042		Toro 580-D Mower
603 Rolling Green Mem Park	PA	CMEQ	8951		2011 Case 580 N Backhoe
603 Rolling Green Mem Park	PA	EQUIP	10172		Backhoe Forks
603 Rolling Green Mem Park	PA	EQUIP	13952		Tamper serial#101541327617
252 Hillside Cemetery	PA	EQUIP	11732		1994 Ford 555 D
252 Hillside Cemetery	PA	EQUIP	11733		2004 New Holland LB75
252 Hillside Cemetery	PA	EQUIP	11734		2001 John Deere Gator
252 Hillside Cemetery	PA	EQUIP	11735		2004 John Deere Gator
252 Hillside Cemetery	PA	EQUIP	11736		2007 John Deere Gator
252 Hillside Cemetery	PA	EQUIP	11737		2009 John Deere Gator
252 Hillside Cemetery	PA	EQUIP	11738		2012 John Deere Gator
252 Hillside Cemetery	PA	EQUIP	11739		2013 John Deere Gator
252 Hillside Cemetery	PA	EQUIP	11740		1995 John Deere Tractor 970
252 Hillside Cemetery	PA	EQUIP	11741		1994 Ford 1920 Tractor
252 Hillside Cemetery	PA	EQUIP	11742		2008 John Deere 3120 Tractor
252 Hillside Cemetery	PA	EQUIP	11743		2009 New Holland L175 Skid Ste
252 Hillside Cemetery	PA	EQUIP	11745		2 dump trailers Pronovort
252 Hillside Cemetery	PA	EQUIP	11746		Trailer 2013 Carry on
252 Hillside Cemetery	PA	EQUIP	13296		Imperial 5502SK Lowering Devic
252 Hillside Cemetery	PA	EQUIP	13939		Tamper serial#101541327613
108 Mt Lebanon-Forest Lawn	NJ	CAPLEASE	14697	53475	2019 J Deere 310EP VIN 53475
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	4657	11714	RAKES & SHOUELS
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	4659	11716	HEDGE TRIMMERS
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	4664	11721	Red Max Weed Wackers (2)
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	4666	11723	Used Lowering Device
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	4667	11724	HEDGE TRIMMER
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	4668	11725	LOWERING DEVICE
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	4669	11726	John Deere 310 Backhoe Loader
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	4815	14025	Backhoe bucket
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	4839	14310	John Deere AMT626
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	4875	14584	Air Compressor
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	4900	14771	Hydraulic Lift
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	4929	15098	Trimmers
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	5423		TORO SNOW COMMANDER
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	5511		Lowering Device
108 Mt Lebanon-Forest Lawn	NJ	CMEQ	5513		Tent 12x12 Brown w/walls
108 Mt Lebanon-Forest Lawn	NJ	EQUIP	11167	64384	Case 590 Backhoe
108 Mt Lebanon-Forest Lawn	NJ	EQUIP	10081	18500	Trailer
108 Mt Lebanon-Forest Lawn	NJ	EQUIP	10334		P7500E Generator
108 Mt Lebanon-Forest Lawn	NJ	EQUIP	12095		Stihl TS500i cut machine
108 Mt Lebanon-Forest Lawn	NJ	EQUIP	13934		Tamper serial#101541327615
214 Woodlawn Memorial Park	IL	CMEQ	6435		Case 580M 4WD Backhoe
214 Woodlawn Memorial Park	IL	CMEQ	6436		580M 36" Backhoe Bucket
214 Woodlawn Memorial Park	IL	CMEQ	6437		Western Ultra Snow Blad
214 Woodlawn Memorial Park	IL	CMEQ	6438		McIntosh Backhoe Bucket
214 Woodlawn Memorial Park	IL	CMEQ	6439		580M 12" Backhoe Bucket
214 Woodlawn Memorial Park	IL	CMEQ	6454		Sod Cutter (Backhoe Attmt)
214 Woodlawn Memorial Park	IL	CMEQ	7983		Kubota 4wd Tractor Fold Rops
214 Woodlawn Memorial Park	IL	CMEQ	8546		Rammer
214 Woodlawn Memorial Park	IL	CMEQO	6827		Cemetery tent
214 Woodlawn Memorial Park	IL	CMEQO	6831		International Tractor
214 Woodlawn Memorial Park	IL	CMEQO	6854		Toro Snow Blower
214 Woodlawn Memorial Park	IL	CMEQO	6864		Scotts Cemetery Lawn Spreader
214 Woodlawn Memorial Park	IL	EQUIP	13256		John Deere HPX4
214 Woodlawn Memorial Park	IL	EQUIP	11490	52314	Honda trash pump
214 Woodlawn Memorial Park	IL	EQUIP	12467		Casket Lift
214 Woodlawn Memorial Park	IL	EQUIP	14222	A1-23848	Imperial Stainless Steel Devic

Digit #Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
214 Woodlawn Memorial Park		IL EQUIP	14706	10954741	WAC Vibratory Rammer
401 Sunset Hill Cemetery		IL EQUIP	13003		Dump Trailer
401 Sunset Hill Cemetery		IL EQUIP	13004		Monument Lift/Sling
401 Sunset Hill Cemetery		IL EQUIP	13005		Frigid Lowering Device
401 Sunset Hill Cemetery		IL EQUIP	13006		Frigid Lowering Device
401 Sunset Hill Cemetery		IL EQUIP	13007		John Deere 310 Backhoe
401 Sunset Hill Cemetery		IL EQUIP	13008		John Deere 650
401 Sunset Hill Cemetery		IL EQUIP	13009		John Deere 4005
401 Sunset Hill Cemetery		IL EQUIP	13010		John Deere 06505
401 Sunset Hill Cemetery		IL EQUIP	13011		John Deere 06505
401 Sunset Hill Cemetery		IL EQUIP	13013		2007 Grass Hopper Mower
401 Sunset Hill Cemetery		IL EQUIP	13014		2010 Grass Hopper Mower
401 Sunset Hill Cemetery		IL EQUIP	13015		Casket Lift
401 Sunset Hill Cemetery		IL EQUIP	13856	54095	John Deere 930M Ztrak
401 Sunset Hill Cemetery		IL EQUIP	12815		#5502SK lowering device
401 Sunset Hill Cemetery		IL EQUIP	13823	24380834	BS 50-4S Rammer Tamper

STONEMOR - MOON MSA SCHEDULE 3 (Vehicles)

3 Digit #	Name	State	Unit #	Model Description	VIN
450	Allegheny County Memorial Park	PA	01002096	2009 Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F57)	1FDAF57Y69EA85028
450	Allegheny County Memorial Park	PA	01002102	2014 Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5HY0EEB03478
472	Lakewood Memorial Park	PA	00995232	2004 Case 580SM - Tractor (580SM)	N4C304033
461	Erie County Memorial park	PA	00996934	2016 Ford F-350 Chassis XL 4x4 SD Regular Cab 165 in. WB DRW (F3H)	1FDRF3H63GE856655
461	Erie County Memorial park	PA	01002106	1999 Ford Super Duty F-350 DRW Reg Cab WB 4WD (F37)	1FDWF3750XE80535
467	Mt Royal Memorial Park	PA	01002103	2014 Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5HYXEEA87399
467	Mt Royal Memorial Park	PA	01002113	2014 Ford Escape Titanium 4dr 4x4 (U9J)	1FMCU9J98EUE32754
467	Mt Royal Memorial Park	PA	01019789	2001 CHEVROLET VENTURE 4DR WAGON EXT (1UM16)	1GNDX03EX1D252778
465	Roselawn Memorial Gardens	PA	01001873	1997 FORD F-250 HD P/U 4X4 133" WB (F26)	1FTHF26H8VEC21947
456	Pinewood Memorial park	PA	01002069	1995 Chevrolet C/K 3500 Reg Cab WB, CA 4WD DRW (CK31003)	1GBJK34K95E214183
456	Pinewood Memorial park	PA	01002092	2011 Ford Super Duty F-350 DRW 4WD SuperCab 162" WB 60" CA (X3H)	1FD8X3H64BEC82489
603	Rolling Green	PA	01019790	2006 Ford Explorer 4dr 114" WB 4.0L XLT 4WD (U73)	1FMFU73E26ZA11480
252	Hillside Cemetery	PA	01001917	1999 CHEVROLET SILVERADO 1500 REG 133" (CK15903)	1GCEK14V2XE159644
252	Hillside Cemetery	PA	01001934	1997 CHEVROLET 3500 HD CHASS-CAB 183.5" (CC31003)	1GBJC34R6VF047614
252	Hillside Cemetery	PA	01002064	2003 FORD F-250 SD SUPER CAB SRW 4WD (X21)	1FTNX21L83EC15977
252	Hillside Cemetery	PA	01002072	2009 Chevrolet Silverado 1500 Work Truck 4x4 Extended Cab 6.6 ft. box 143.5 in. WB (CK10753)	1GCEK19C792237242
252	Hillside Cemetery	PA	01002073	1998 CHEVROLET K2500 REG CAB P/U 131.5" (CK20903)	1GCGK24R5W2255339
252	Hillside Cemetery	PA	01002112	2007 Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F47)	1FDXF47Y27EB04028
252	Hillside Cemetery	PA	01008084	2001 Ford Super Duty F-450 Reg Cab 4WD (F47)	1FDXF47531EA83161
108	Mt. Lebanon Cemetery	NJ	01001925	1998 FORD EXPLORER 4DR WAGON 4X4 (U34)	1FMZU34E2WU884258
108	Mt. Lebanon Cemetery	NJ	01002174	2009 Ford Super Duty F-250 SRW 4WD Reg Cab 137" (F21)	1FTNF21589EA07014
108	Mt. Lebanon Cemetery	NJ	01002183	1998 GMC SIERRA 1500 REG CAB 131.5 (TC10903)	1GTFC14MOW2850989
108	Mt. Lebanon Cemetery	NJ	01002184	1998 GMC SIERRA 1500 REG CAB 131.5 (TC10903)	1GTFC14M2W2850989
108	Mt. Lebanon Cemetery	NJ	01002194	1985 GMC Pickup C2500	2GTF24H6F1522321
108	Mt. Lebanon Cemetery	NJ	01002195	1997 Ford F-350 Chassis Cab Reg Cab WB, CA DRW 4WD (F38)	3FEKF38G1VMA39752
108	Mt. Lebanon Cemetery	NJ	01002216	2014 Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F3H)	1FDRF3H60EEB73071
108	Mt. Lebanon Cemetery	NJ	01002218	2008 Ford Escape XLT 3.0L 4dr 4x4 (U93)	1FMCU9J128K885688
108	Mt. Lebanon Cemetery	NJ	01002220	1987 Ford Bronco 2dr Wagon (U15)	1FMUJ15H5HLA33628
108	Mt. Lebanon Cemetery	NJ	01002221	1998 FORD EXPLORER 4DR WAGON 4X4 (U34)	1FMZU34E2WU884258
108	Mt. Lebanon Cemetery	NJ	01016564	2019 John Deere 310EP - Backhoe / Loader (310 EP)	1T0310ELCKG353475
214	Woodlawn Memorial Park	IL	01001654	2002 Chrysler Town & Country All-wheel Drive Passenger Van Small Van (RSCP53)	2C8GT54L82R573985
214	Woodlawn Memorial Park	IL	01001676	2004 Chevrolet Silverado 3500 Chassis Work Truck 4x4 Regular Cab 137 in. WB DRW (CK36003)	1GBJK34LX4E291908
214	Woodlawn Memorial Park	IL	01001687	2005 GMC Sierra 1500 Work Truck 4x4 Extended Cab 6.6 ft. box 143.5 in. WB (TK15753)	1GTCK24R6E159872
214	Woodlawn Memorial Park	IL	01001907	1989 GMC 3/4 Ton Pickups Fleetside 131.5" 4WD (K20903)	1GTGK24R6E159872
401	Sunset Hill Memorial Estates	IL	01001673	2005 Chrysler Town & Country LX Front-wheel Drive LWB Passenger Van (RSYH53)	2C4GP44R6SR236742
401	Sunset Hill Memorial Estates	IL	01001677	2015 Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GCKUJEG8F2527263
401	Sunset Hill Memorial Estates	IL	01001680	2000 GMC Classic Sierra 3500 Reg Cab 135.5" WB 4WD DRW (TK31003)	1GDJK34R7YF517941

Schedule 4 (Pricing Schedule)

(See attached)

Schedule 4

STONEMOR - MOON MSA SCHEDULE 4

3 Digit #	4 Digit #	Name	1H'20/ Month (Rollout Period)						2H'20/ Month		Total	Monthly	2021	2022	2023	2024			
			JAN	FEB	MAR	APR	MAY	JUN	JUL	Monthly			Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual
450	5637	Allegheny County Memorial Park	3,725	3,725	3,725	3,725	8,472	10,945	10,945	10,945	99,987	11,164	133,965	11,387	136,645	11,615	139,378	11,847	142,165
454	5618	Greenlawn Burial Estates	3,725	3,725	3,725	3,725	8,472	10,945	10,945	10,945	99,987	11,164	133,965	11,387	136,645	11,615	139,378	11,847	142,165
458	5622	Lawn Haven Burial Estates	3,725	3,725	3,725	3,725	8,472	10,945	10,945	10,945	99,987	11,164	133,965	11,387	136,645	11,615	139,378	11,847	142,165
472	5636	Lakewood Memorial Park	3,725	3,725	3,725	3,725	8,472	10,945	10,945	10,945	99,987	11,164	133,965	11,387	136,645	11,615	139,378	11,847	142,165
461	5625	Erie County Memorial Park	3,725	3,725	3,725	3,725	8,472	10,945	10,945	10,945	99,987	11,164	133,965	11,387	136,645	11,615	139,378	11,847	142,165
467	5631	Mt. Royal Memorial Park	3,725	3,725	3,725	3,725	8,472	10,945	10,945	10,945	99,987	11,164	133,965	11,387	136,645	11,615	139,378	11,847	142,165
465	5629	Roselawn Memorial Gardens - PA	3,725	3,725	3,725	3,725	8,472	10,945	10,945	10,945	99,987	11,164	133,965	11,387	136,645	11,615	139,378	11,847	142,165
452	5616	Woodlawn Cemetery	3,725	3,725	3,725	3,725	8,472	10,945	10,945	10,945	99,987	11,164	133,965	11,387	136,645	11,615	139,378	11,847	142,165
456	5620	Pinewood Memorial Park	3,725	3,725	3,725	3,725	8,472	10,945	10,945	10,945	99,987	11,164	133,965	11,387	136,645	11,615	139,378	11,847	142,165
603	603	Rolling Green Cemetery	9,253	9,253	9,253	18,378	29,079	29,079	29,079	29,079	278,769	29,661	355,928	30,254	363,047	30,859	370,308	31,476	377,714
252	252	Hillside Cemetery	9,253	9,253	9,253	18,378	29,079	29,079	29,079	29,079	278,769	29,661	355,928	30,254	363,047	30,859	370,308	31,476	377,714
108	2163	Mt. Lebanon Cemetery	3,435	3,435	3,435	3,435	4,219	4,219	27,281	27,281	185,081	27,826	333,916	28,383	340,594	28,950	347,406	29,529	354,354
214	214	Woodlawn Memorial Park-IL	2,957	2,957	2,957	2,957	10,016	13,692	13,692	13,692	117,691	13,966	167,592	14,245	170,944	14,530	174,363	14,821	177,850
215	215	Woodlawn Memorial Park II-IL	2,957	2,957	2,957	2,957	10,016	13,692	13,692	13,692	117,691	13,966	167,592	14,245	170,944	14,530	174,363	14,821	177,850
401	401	Sunset Hill Cemetery	3,039	3,039	3,039	3,039	7,485	13,441	13,441	13,441	113,731	13,710	164,522	13,984	171,169	14,264	171,169	14,549	174,592
TOTALS			64,421	64,421	64,421	82,672	165,362	201,707	224,768	224,768	1,991,614	229,264	2,751,166	233,849	2,806,189	238,526	2,862,313	243,297	2,919,559
<i>Bi-Monthly Payment</i>						<i>41,336</i>	<i>82,681</i>	<i>100,854</i>	<i>112,384</i>	<i>112,384</i>		<i>114,632</i>		<i>116,925</i>		<i>119,263</i>		<i>121,648</i>	

Schedule 5 (Outsourced Sites)

(See attached)

Schedule 5

STONEMOR - MOON MSA SCHEDULES 1 & 5

Digit #	4 Digit #	Name	Address	Rollout Date	Outsourced Status	StoneMor Field Organization			Moon Organization	
						Division	Area	Cluster	Region	Sub-Region
450	5637	Allegheny County Memorial Park	1600 Duncan Avenue Allison Park, PA 15101	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
454	5618	Greenlawn Burial Estates	731 West Old Route 422 Butler, PA 16001	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
458	5622	Lawn Haven Burial Estates	1290 Butler Road Worthington, PA 16262	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
472	5636	Lakewood Memorial Park	943 Rt 910 Cheswick, PA 15024	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
461	5625	Erie County Memorial Park	7880 Edinboro Road Erie, PA 16509	5/11/2020	NO	North	NA2	NC08	R3	North Pittsburgh
467	5631	Mt. Royal Memorial Park	2700 Mt. Royal Blvd. Glenshaw, PA 15116	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
465	5629	Roselawn Memorial Gardens - PA	17045 Conneaut Lake Road Meadville, PA 16335	5/11/2020	NO	North	NA2	NC08	R3	North Pittsburgh
452	5616	Woodlawn Cemetery	450 Penn Avenue Aliquippa, PA 15001	5/11/2020	YES	North	NA2	NC07	R3	North Pittsburgh
456	5620	Pinewood Memorial Park	20950 Rte 19 Cranberry Twp., PA 16066	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
603	603	Rolling Green Cemetery	1008 West Chester Pike West Chester, PA 19382	4/16/2020	YES	North	NA3	NC10	R4	Philadelphia - Non AOP
252	252	Hillside Cemetery	2556 Susquehanna Rd Roslyn, PA 19001	4/16/2020	YES	North	NA1	NC01	R4	Philadelphia - Non AOP
108	2163	Mt. Lebanon Cemetery	485B Route 1 South, Suite 340	6/29/2020	YES	North	NA4	NC11	R4	New Jersey
214	214	Woodlawn Memorial Park-IL	23060 West Jefferson St Joliet, IL 60431	5/11/2020	YES	South	SA4	SC39	R1	Chicago
215	215	Woodlawn Memorial Park II-IL	22500 West Jefferson St Joliet, IL 60431	5/11/2020	YES	South	SA4	SC39	R1	Chicago
401	401	Sunset Hill Cemetery	50 Fountain Drive Glen Carbon, IL 62034	5/18/2020	NO	South	SA4	SC37	R1	West

[\(Back To Top\)](#)

Section 13: EX-10.47 (EX-10.47)

Exhibit 10.47

**MASTER SERVICES AGREEMENT
BY AND BETWEEN
STONEMOR OPERATING LLC
AND
MOON LANDSCAPING, INC.**

MASTER SERVICES AGREEMENT

This MASTER SERVICES AGREEMENT (“**Master Agreement**”) is entered into on April 2, 2020 and made effective as of April 1, 2020 (the “**Effective Date**”), by and between STONEMOR OPERATING LLC, a Delaware limited liability company (together with its successors or assigns, “**Customer**”), and MOON LANDSCAPING, INC., a Pennsylvania corporation (“**Supplier**”).

RECITALS

1. Having completed one or more Pilot Periods (as defined in those certain Transition Services Agreements executed by the parties prior to the date hereof (the “**Transition Services Agreements**”)), Customer and Supplier now desire to enter into this Master Services Agreement, pursuant to which Customer is engaging Supplier to develop, implement and provide all manner of property management and operational services at each of the funeral homes, cemeteries and other properties owned by Customer, the locations of which are identified on Schedule 1 attached hereto and made a part hereof (the “**Properties**”), in accordance with the roll-out schedule attached hereto as Schedule 1.
2. The purpose and objective of this Agreement is to consolidate all of Customer’s property management and operational responsibilities under one entity, utilizing trained personnel and customized business processes and systems.
3. Supplier has developed, implemented and provided the Services to Customer at certain Pilot Locations (as defined in the Transition Services Agreements) on a scale similar to that contemplated in this Agreement; has the trained personnel and the business processes and systems necessary to provide the Services to Customer; and desires to provide such Services to Customer.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants and promises made by the parties hereto, Customer and Supplier mutually agree to the following terms and conditions:

1. **Structure of Agreement.** The Parties agree to the terms and conditions set forth in this Master Agreement and in the Statement of Work executed by the Parties referencing this Master Agreement. The Statement of Work is incorporated into this Master Agreement, and the applicable portions of this Master Agreement are incorporated into the Statement of Work. The Statements of Work and this Master Agreement are herein collectively referred to as the “**Agreement**.”
 - (a) **Components of the Agreement.** The Agreement consists of:
 - (i) the provisions set forth in this Master Agreement and the Exhibits and Schedules referenced herein;
 - (ii) the Statement of Work attached hereto as Exhibit B (Statement of Work) and the Schedules referenced therein, with such additions, deletions and modifications as the Parties may agree; and
 - (iii) any additional Statements of Work executed by the Parties pursuant to this Master Agreement, including the Schedules referenced in each such Statement of Work.

- (b) **Definitions.** All capitalized terms used in the Agreement shall have the meanings set forth in Exhibit A (Definitions). Other capitalized terms used in the Agreement are defined where they are used and have the meanings so indicated.
 - (c) **Statements of Work.** The Services will be described in and be the subject of (i) one or more Statements of Work executed by the Parties pursuant to this Master Agreement, and (ii) this Master Agreement.
 - (d) **Deviations from Master Agreement, Priority.** In the event of a conflict, the terms of the Statements of Work shall be governed by the terms of this Master Agreement, unless an individual Statement of Work expressly and specifically notes the deviations from the terms of this Master Agreement. In the event of a conflict, the terms of each Statement of Work shall govern the terms of the Schedules referenced therein. In the event of a conflict, the terms of this Master Agreement shall govern the terms of the Exhibits referenced herein.
2. **Term of Agreement.** The Term of the Agreement will begin as of the Effective Date and will terminate at 11:59 pm Eastern Daylight Time on December 31, 2024, unless terminated earlier pursuant to Section 17 of this Agreement.
3. **The Services.** For purposes of this Agreement, “**Services**” means (i) services, functions, responsibilities, activities, tasks and projects to be performed by Supplier set forth in the Agreement, as they may evolve and be supplemented and enhanced during the Term; (ii) the functions, responsibilities, activities, tasks and projects not specifically described in the Agreement as a part of Services which are required for the proper performance and provision of the Services or are an inherent part of, or necessary subpart included within, the Services; (iii) services, functions, responsibilities, activities, tasks and projects that are of a nature and type that would ordinarily be performed by a company in the Customer’s industry sector, even if not specifically described in the Agreement; and (iv) services, functions, responsibilities, activities, tasks and projects routinely performed by the Customer personnel and subcontractors who are transitioned to Supplier, displaced or whose functions were displaced as a result of the Agreement, even if not specifically described in the Agreement.
- (a) **Obligation to Provide Services; Scheduling.**
 - (i) Obligation to Provide Services. Starting on the Effective Date and continuing during the Term, Supplier shall provide the Services described in the Statement of Work to, and perform the Services for, Customer in accordance with the Statement of Work and the Agreement.
 - (ii) Responsibilities. Supplier and Customer will each perform their respective duties, obligations and responsibilities (“**Responsibilities**”) as set forth in each Statement of Work. Customer’s failure to perform a Responsibility will excuse Supplier’s obligation to perform its corresponding obligations under the Agreement only if Supplier provides written notice to Customer of such failure and demonstrates that: (i) Customer’s failure was the direct cause of Supplier’s inability to perform; and (ii) Supplier could not have continued performance by using reasonable methods, activities and procedures. In the event of (i) and (ii), Supplier will be excused from

performance of those Services impacted by Customer's failure to perform only to the extent that, and for so long as, Customer's failure to perform its Responsibilities prevents Supplier's performance, and provided that Supplier takes reasonable steps to mitigate the effects of Customer's failure to perform.

(iii) **Scheduling and Communication.** Customer and Supplier shall schedule Services and track the completion of Services through a mutually acceptable scheduling and performance tracking tool (e.g., Smartsheet), pursuant to which:

- (A) Customer will be responsible for task requests, quality standards and timeline requirements;
- (B) Supplier will be responsible for task scheduling, resource allocation, and current/completion status;
- (C) Each party to assign dedicated resources to manage and maintain access, system privileges and capabilities for their employees; and
- (D) Both parties to embed mutually agreeable performance metrics and customer complaint resolution requirements in the scheduling and performance-tracking tool.

Customer and Supplier agree that Services will be performed in accordance with the Work Order Management System ("WOMS") attached hereto as Schedule 2, including the Quality Standards described therein. The WOMS has been prepared by Customer and accepted by Supplier. Any proposed updates thereto, which, from time to time, may be necessary to reflect any substantive changes therein, will also be prepared by Customer and provided to Supplier (either in print or electronic formats) within a reasonable time prior to the implementation of such changes. Either Party may, from time to time, request updates or amendments to the WOMS.

(iv) **Critical, Time-Sensitive Services; Self-Remedy.** If there is a critical and time-sensitive customer or safety-related Service (e.g., burial) that Supplier is unable to timely perform and/or deliver, and Customer has exhausted all available escalation pathways with Supplier, then, in order to ensure that such Service is handled timely, Customer shall have the right to perform and/or deliver such Service, or engage a Third Party to do so, and all costs and expenses associated therewith that are incurred by Customer will be Supplier's responsibility and will be deducted from the next Service Fee installment due Supplier.

(b) **Compliance with Laws and Policies.**

(i) **Generally.** Supplier shall perform the Services in compliance with:

- (A) all Laws applicable to Supplier in its performance and delivery of the Services;
- (B) all Laws applicable to the portion of the operations of the Customer performed by Supplier as part of the Services, just as if the Customer performed the Services itself, as interpreted, augmented and/or modified by the Customer Compliance Directives (collectively, the "**Customer Compliance Requirements**"); and

- (C) all policies and procedures of general application of the Customer as published by Customer from time to time and delivered to Supplier.
- (ii) Customer Compliance Directives. From time to time Customer may instruct Supplier in writing as to compliance with any of the Customer Compliance Requirements and changes in Supplier's policies and procedures relating to such compliance (a "**Customer Compliance Directive**"). Supplier is authorized to act and rely on, and shall promptly implement, each Customer Compliance Directive in the performance and delivery of the Services, subject to the provisions of Section 3(b)(iii) below.
- (iii) Regulatory Changes. Supplier shall, with Customer's approval and at Supplier's expense, conform the Services in a timely manner to any changes in the compliance matters referred to in Section (A) above. Supplier shall also, with Customer's approval, conform the Services in a timely manner to any change in Customer Compliance Requirements (including Customer Compliance Directives).
- (c) **Procedures Manuals; Training.**
- (i) Content. Supplier shall perform the Services in accordance with the policies and procedures documented in an operational procedures manual to be developed by Supplier (which may include video-taped training materials) on or before May 1, 2020, and subject to the review and written approval of Customer (as approved by Customer, each, a "**Procedures Manual**"). Procedures Manuals shall be written explicitly and comprehensively enough to enable the Customer to readily understand the Services Supplier is to perform and how such Services will be performed.
- (ii) Updates. Supplier will be responsible for the preparation of the Procedures Manuals and will prepare and provide to Customer, in both print and electronic formats, proposed updates thereto as necessary to reflect any substantive changes therein within a reasonable time prior to the implementation of such changes. Either Party may, from time to time, request updates or amendments to the Procedures Manuals.
- (d) **Performance and Service Levels; Partner Meetings**. Supplier agrees that the performance of the Services will meet or exceed the "Success Metrics" set forth on Exhibit C attached hereto, and the Service level specifications described in (or attached as a Schedule to) the Statement of Work. In order to evaluate the quality of the Services during the Term, and to identify changes and/or improvements to the overall program, Customer and Supplier will attend monthly review meetings to discuss, among other things, the timing and status of the roll-out schedule, potential changes to the Statement of Work or the Service level specifications, New Services (if any), program improvements and expectations. In addition, Customer and Supplier will attend quarterly business review meetings with executive-level representatives of each Party to discuss, among other things, growth opportunities, program improvements and expectations.
- (e) **Disaster Recovery Services**. Supplier shall, within thirty (30) days of the Effective Date or such later timeframe as may be approved by Customer, develop a Disaster Recovery Plan adapted to the provision of the Services, which Supplier shall have the capacity to execute and perform. The Disaster Recovery Plan shall be subject to the review, audit

and written approval of Customer. Supplier agrees to implement, maintain and improve the Disaster Recovery Plan as necessary to keep the plan current with applicable industry standards and best practices, or as otherwise necessary to satisfy Supplier's obligations under the Agreement. Prior to implementing any material change to the Disaster Recovery Plan, Supplier will provide Customer a copy of such change for Customer's consent. Upon Supplier's determination of a disaster or the possibility of the occurrence of a disaster situation, Supplier shall promptly notify Customer and implement the Disaster Recovery Plan. During any disaster, Supplier will notify Customer daily of the status of the disaster. During a disaster, Supplier will not give greater priority to any of its other customers in its recovery efforts than it gives to the Customer. Upon conclusion of a disaster, Supplier will as soon as reasonably practicable, provide Customer with an incident report detailing the reason for the disaster and all actions taken by Supplier to resolve and/or respond to the disaster.

(f) **Hazardous Materials.**

- (i) Supplier shall not bring any hazardous materials onto the Properties, except for those used in the ordinary course of landscape services. All hazardous materials brought onto the Properties by Supplier shall be used and disposed of in full compliance with all applicable local, county, state and federal governmental laws and regulations and manufacturer directions.
- (ii) For minor releases of hazardous materials (immaterial quantities of gasoline, oil, antifreeze, etc.), Supplier staff shall:
 - (A) Immediately call the appropriate Customer representative at the affected Property to report the spill and document the release of hazardous materials at the location; and
 - (B) Use the spill kit (if available at the Property) to clean up the spill (all foreman are to be trained in minor spill containment).
- (iii) In case of a large release, Supplier staff shall immediately report the release to the local fire department or other applicable local agency/department, Supplier's manager, and the appropriate Customer representative at the affected Property. The fire department or other applicable local agency/department will, at Supplier's expense if applicable, take over the incident and do one of the following:
 - (A) Contain the release of hazardous materials to their ability; or
 - (B) Contact a qualified contractor, who will be paid by Supplier to handle larger releases that the fire department or other applicable local agency/department is not capable of handling.
- (iv) For all spills, Supplier shall, at its expense:
 - (A) Evacuate employees and bystanders from the area immediately;
 - (B) Ensure all people avoid contact with the hazardous materials;
 - (C) Control the release to the level of its staff's training; and
 - (D) Retain a qualified contractor or vendor to properly dispose of the hazardous material and document the disposal in accordance with applicable laws or

regulations and perform any remediation required by applicable laws or regulations as a result of such release.

4. **New Services.** During the Term, Customer may request that Supplier provide New Services. New Services may be activities that are performed on a continuous basis for the remainder of the Term or activities that are performed on a project basis. If, after review of the Statement(s) of Work, it is determined that the service could qualify as an existing Service, then the Parties will treat such service as an existing Service and Supplier will perform such service in accordance with its existing obligation to perform the Services. If the service does not qualify as an existing Service, then that service will be deemed a New Service. To request a New Service, Customer will deliver to Supplier a written request with reasonable detail regarding such service through the scheduling and performance tracking tool described in Section 3(a)(iii) above (the “**New Service Request**”).

Upon receipt of Customer’s New Service Request, Supplier may prepare and deliver to Customer a written statement (the “**New Service Response**”) describing any changes in products, services, assignment of personnel and other resources that Supplier believes would be required. No New Service implementation shall occur without the mutual agreement of the Parties to the terms and conditions of such New Service including any additional Service Fee associated therewith. Any agreement of the Parties with respect to New Services will be in writing, will constitute an amendment to the Agreement and shall also become a “Service” and be reflected in a new Statement of Work hereto or in an amendment to the existing Statement of Work hereunder.

5. **Vehicle and Equipment Leasing.** The Parties agree that Supplier has leased or will lease from Customer the vehicles and equipment used to service the Properties, identified on Schedule 3 attached hereto (collectively, the “**Vehicles and Equipment**”), for the duration of the Term.

During the Term, Supplier shall at its sole cost and expense (i) maintain the Vehicles and Equipment in good operating condition, subject to normal wear and tear, and (ii) undertake all repairs and preventive maintenance on the Vehicles and Equipment in accordance with the applicable manufacturer’s recommendations. With respect to those Vehicles and Equipment that may be leased by Customer from third parties, Supplier agrees to utilize said Vehicles and Equipment in a manner that does not render Customer in default under such third party leases. Customer shall be responsible for insuring the Vehicles and Equipment for the duration of the term. Notwithstanding anything to the contrary set forth herein, Customer and Supplier acknowledge and agree that Supplier has been leasing certain of the Vehicles and Equipment since the “Effective Date” identified in each of the prior Transition Services Agreements, and that each party’s respective obligations relative thereto commenced as of such “Effective Date” and will continue for the duration of the Term of this Agreement in accordance with the provisions set forth herein.

Customer will transfer title to all Vehicles and Equipment then owned by Customer to Supplier at the expiration of the Term on December 31, 2024, and thereafter, Supplier shall be solely responsible for all such Vehicles and Equipment.

6. **Services Performed by Customer or Third Parties.** Supplier is engaged by Customer on a non-exclusive basis to provide the Services under the Agreement. Accordingly, Customer retains the right, exercisable in its sole discretion, to perform itself, or retain Third Parties to perform, any service, function, responsibility, activity or task that is within the scope of the Services or would constitute a New Service.

7. **Service Fee; Property Enhancement Budgets:** For Services performed during the Term of this Agreement, Customer shall pay Supplier a bi-monthly service fee in the amount set forth on the Pricing Schedule attached hereto as Schedule 4 (the “Service Fee”), which Service Fee is inclusive of all applicable taxes (including sales tax). Invoices shall be due from Supplier on the first (1st) and fifteenth (15th) day of each calendar month, and shall be processed and paid by Customer in the nearest following accounts payable processing cycle.

The Service Fee may be increased by mutual consent of the parties if (1) Customer acquires additional Properties for which Services are needed, or (2) there is a material increase in the scope of Services described in the Statement of Work attached hereto. The Service Fee may be decreased, but only at Customer’s direction, if (1) Customer sells or otherwise disposes of any of the Properties for which Services are being provided, in which event the Service Fee will be decreased by the amount allocated to said Property or Properties as set forth on Schedule 4 attached hereto (subject to the year over year adjustments reflected on Schedule 4), or (2) there is a material reduction in the scope of Services described in the Statement of Work attached hereto, in which event the Service Fee will be decreased by an amount mutually agreed to by Customer and Supplier.

Customer and Supplier shall meet in the fourth quarter of each calendar year to establish a mutually acceptable property enhancement budget for the Properties then covered by this Agreement (each a “**Property Enhancement Budget**”). The Property Enhancement Budget shall identify for the following calendar year additional modest Property-specific beautification, appearance enhancing or efficiency-driven projects, together with pricing and timelines associated with these activities, which are outside the normal scope of Services. To the extent there are any additional costs and expenses associated with the projects identified in the Property Enhancement Budget, the parties will cooperate with each other in good faith to determine how such costs and expenses will be allocated between the parties.

8. **Employees.**

(a) Customer shall identify the personnel currently employed by Customer who perform functions related to the Services, and whose positions will be displaced as a result of the Agreement. Supplier agrees to make an offer of employment to each of the employees so identified, it being understood and agreed that Supplier’s offer of employment will reflect benefits and compensation that are commensurate with those currently offered by Customer to said employees in order to minimize, to the fullest extent possible, employee attrition as a result of the transition contemplated herein. Employees who accept such offers of employment (each, a “**Rehired Employee**”) shall become an employee of Supplier as of the Effective Date. Effective as of the Effective Date, all Rehired Employees shall become employees of Supplier and shall cease to be employees of Customer. Supplier shall be solely liable for all liabilities and obligations arising out of the employment of such Rehired Employees that arise after the Effective Date, and

Customer shall remain liable, to the extent required by applicable Law, for all liabilities and obligations arising out of the employment of such Rehired Employees accrued up to but not including the Effective Date. For the avoidance of doubt, as to those Rehired Employees engaged by Supplier prior to the date hereof pursuant to the Transition Services Agreements, the term "Effective Date" as used in the preceding sentence shall mean the Effective Date identified in each of the prior Transition Services Agreements.

- (b) Supplier and its employees, affiliates, agents, contractors and subcontractors shall conduct themselves with an appropriate level of decorum when entering, conducting work at, and leaving the Properties and shall perform all Services and New Services in a manner that does not unreasonably disrupt, interfere with or disturb the conduct of Customer's business or the use or enjoyment of the Properties by Customer or its invitees, licensees or permittees.
- (c) Supplier shall provide all labor, material, equipment and fully-trained personnel necessary to perform the Services at the Properties.
- (d) Supplier shall perform driving and criminal backgrounds on all employees (including all temporary employees or independent consultants) before entry onto the Properties and annually thereafter.
- (e) Supplier is responsible for its employees' behavior and appropriate appearance at all times, and will require its employees to act professionally and courteously. Supplier shall maintain strict discipline among its employees, affiliates, agents, contractors and subcontractors at all times and will only employ persons with sufficient skill, training, ongoing safety training and experience to perform the tasks for which they are employed.
- (f) Supplier shall have an experienced supervisor on-site at all times when the Services are performed and such supervisor should be bilingual as necessary.
- (g) Supplier shall provide its employees with appropriate uniforms, the style and color of which have been approved by the Customer.
- (h) Supplier is responsible for its own tools and equipment, their maintenance, and ensuring that all equipment remains in proper working order.
- (i) Supplier shall be responsible for ensuring that its employees, affiliates, agents, contractors and subcontractors have received proper training and the appropriate personal protective equipment (such as hard hats, back belts and ear protection) to ensure safety and compliance with all applicable local, county, state and federal governmental laws and regulations (including, without limitation, OSHA).
- (j) All Services shall be performed in a good and workmanlike manner and in accordance with applicable local, county, state and federal governmental laws and regulations (including, without limitation, OSHA) and applicable professional horticulture

standards, using appropriately trained, uniformed, and supervised personnel, and properly maintained equipment.

- (k) Any substances applied as part of the Services (including, without limitation, fertilizers, pesticides and herbicides) shall be applied strictly in accordance with all applicable local, county, state and federal governmental laws and regulations by properly licensed personnel, and in accordance with the manufacturer's directions.
- (l) Supplier shall (and shall cause all subcontractors to), at Supplier's expense, maintain all applicable licenses and permits necessary for the Services. Supplier shall provide proof of such licenses upon request.

9. Engagement of Third Parties by Supplier. If, in the performance of the Services, Supplier determines that it must retain one or more Third Parties to perform certain work, the cost of which exceeds **\$500.00**, Supplier shall notify Customer and Customer shall have the right to approve such engagement, except to the extent the engagement is necessary in the event of an Emergency (as defined below)

If Supplier needs to engage the services of a Third Party in the event of an Emergency and such engagement would be subject to Customer approval as set forth above, Supplier will use commercially reasonable efforts to obtain such approval; provided, however, if Supplier is unable to obtain Customer approval either because a Customer representative is unavailable or the nature of the Emergency is such that it requires immediate action, Supplier will be authorized to expend costs and expenses in excess of \$500.00 to the extent necessary to mitigate the impact or consequence of the event on the other Party or the Property and/or stabilize the Emergency. "**Emergency**" shall mean circumstances in which Supplier believes that human life or the Property is in imminent danger or threatened and which require immediate action to protect the Property against damage or destruction, or prevent the occurrence of accident or injury to persons, so threatened or occurring from any cause. In the event of an Emergency, Supplier shall, as soon as is practicable, but not later than twelve (12) hours thereof, notify Customer of such occurrence and of all actions taken and costs incurred and the reasons therefor.

10. Covenants.

- (a) **Services.** Supplier shall render Services using appropriately trained, uniformed, and supervised personnel that have the necessary knowledge, training, skills, experience, qualifications and resources to provide and perform the Services in accordance with the Agreement, and shall render Services in a prompt, professional, diligent, and workmanlike manner, consistent with industry standards applicable to the performance of such Services, utilizing properly maintained equipment.
- (b) **Continuous Improvement.** Supplier shall diligently and continuously improve the performance and delivery of the Services by Supplier and the elements of the policies, processes, procedures and systems that are used by Supplier to perform and deliver the Services, subject to the approval of Customer.

(c) **Regulatory Approvals.** Supplier will timely obtain and maintain all necessary approvals, licenses and permits (required by Law or otherwise) applicable to its business and the provision of the Services.

11. Representations and Warranties.

(a) **Representations and Warranties of Customer.** Customer represents and warrants to Supplier as follows:

- (i) **Organization; Power.** As of the Effective Date, Customer (i) is a limited liability company, duly organized, validly existing and in good standing under the Laws of the State of Delaware, and (ii) has full limited liability company power to own, lease, license and operate its properties and assets and to conduct its business as currently conducted and to enter into the Agreement.
- (ii) **Authorized Agreement.** This Agreement has been, and each Statement of Work will be, duly authorized, executed and delivered by Customer and constitutes or will constitute, as applicable, a valid and binding agreement of Customer, enforceable against Customer in accordance with its terms.
- (iii) **No Default.** Neither the execution and delivery of this Agreement or any Statement of Work by Customer, nor the consummation of the transactions contemplated hereby or thereby, shall result in the breach of any term or provision of, or constitute a default under, any charter provision or bylaw, agreement (subject to any applicable consent), order, or Law to which Customer is a Party or which is otherwise applicable to Customer.

(b) **Representations and Warranties of Supplier.** Supplier represents and warrants to Customer as follows:

- (i) **Organization; Power.** As of the Effective Date, Supplier (i) is a corporation, duly organized, validly existing and in good standing under the Laws of the State of Pennsylvania, and (ii) has full corporate power to own, lease, license and operate its properties and assets and to conduct its business as currently conducted and to enter into the Agreement.
- (ii) **Authorized Agreement.** This Agreement has been and each Statement of Work will be duly authorized, executed and delivered by Supplier and constitutes or will constitute, as applicable, a valid and binding agreement of Supplier, enforceable against Supplier in accordance with its terms.
- (iii) **No Default.** Neither the execution and delivery of this Agreement or any Statement of Work by Supplier, nor the consummation of the transactions contemplated hereby or thereby, shall result in the breach of any term or provision of, or constitute a default under, any charter provision or bylaw, agreement (subject to any applicable consent), order or Law to which Supplier is a Party or that is otherwise applicable to Supplier.
- (iv) **Consents.** Except as otherwise provided in the Agreement, no authorizations or other consents, approvals or notices of or to any Person are required in connection with (i) the execution, delivery and performance by Supplier of the Agreement, (ii)

the development, implementation or operation of the equipment and systems necessary for Supplier to perform the Services in accordance with the applicable provisions of the Agreement and in compliance with all applicable Laws and Customer Compliance Requirements and Supplier regulatory requirements, or (iii) the validity and enforceability of the Agreement.

- (v) **Performance Warranty.** The Services will conform to the description of the Services set forth in each Statement of Work and to general industry standards for the Services and products offered by Supplier pursuant to the Agreement.
- (vi) **Equipment.** Supplier shall maintain the Equipment so that it operates in accordance with its specifications, including (i) maintaining Equipment in good operating condition, subject to normal wear and tear, and (ii) undertaking repairs and preventive maintenance on Equipment in accordance with the applicable Equipment manufacturer's recommendations.
- (vii) **No Litigation.** There is no action, suit, proceeding or investigation pending or, to Supplier's knowledge, threatened, that questions the validity of the Agreement or Supplier's right to enter into the Agreement or any Statement of Work or to provide any of the Services.
- (c) **Pass-Through Warranties.** In the event Supplier purchases or procures any Third Party products or services for the Customer in connection with the provision of the Services, in addition to the foregoing representations, warranties and covenants, Supplier shall pass through or assign to the Customer the rights Supplier obtains from the manufacturers and/or vendors of such products and services (including warranty and indemnification rights), all to the extent that such rights are assignable. To the extent that such rights are not assignable by Supplier, Supplier agrees that the Customer may assert or enforce any right Supplier may have to enforce such representations, warranties and covenants, or if such can only be enforced by Supplier under its own name, upon written request by the Customer, Supplier shall take all reasonable action requested by the Customer to enforce such representations, warranties and covenants.
- (d) **Disclaimer.** EXCEPT AS OTHERWISE EXPRESSLY PROVIDED IN THIS AGREEMENT OR IN ANY STATEMENT OF WORK, THE PARTIES MAKE NO REPRESENTATIONS, WARRANTIES OR CONDITIONS, EXPRESS OR IMPLIED, REGARDING ANY MATTER, INCLUDING THE MERCHANTABILITY, SUITABILITY, FITNESS FOR A PARTICULAR USE OR PURPOSE, OR RESULTS TO BE DERIVED FROM THE USE OF ANY SERVICE, DELIVERABLES OR OTHER MATERIALS PROVIDED UNDER THIS AGREEMENT.

12. Insurance; Waiver of Subrogation:

- (a) **Insurance.** During the Term, Supplier will maintain, at Supplier's sole cost and expense, general liability insurance, automobile liability insurance, and workers' compensation insurance covering the activities of Supplier and any person or entity acting for or on behalf of Supplier (including, without limitation, the Supplier Parties (as hereinafter defined)) at the Properties and/or in connection with the Services and any Statement of Work. Such insurance shall be in commercially reasonable amounts. Evidence of such

insurance will be provided to Customer upon signing of this Agreement and thereafter upon request. Without limiting the foregoing, Supplier agrees to insurance coverage in the following minimum amounts: (i) Commercial General Liability with limits of not less than \$2,000,000.00 per occurrence and \$2,000,000.00 in the aggregate, which shall include contractual liability, personal injury protection and completed operations coverage (including coverage for the indemnity clauses provided by Supplier), (ii) Commercial Automobile Liability covering owned, hired and non-owned vehicles with limits of \$1,000,000.00 combined single limit each occurrence, and (iii) Workers' compensation insurance in an amount required by applicable Law. The insurance described in clauses (i) and (ii) shall include Customer, StoneMor Inc., StoneMor Partners L.P., StoneMor Operating LLC and any additional parties specified by Customer as additional insureds. Each of the above policies will be primary and non-contributory with respect to any policies carried by any additional insured. Any coverage carried by Customer shall be excess insurance. Such insurance shall be placed with reputable insurance companies licensed or authorized to do business in the states in which the Properties are located, and have a minimum Best's rating of A-/VII.

- (b) **Waiver of Subrogation.** To the fullest extent permitted by applicable Law, Supplier agrees to look solely to its insurers, and does hereby release and waive any and all rights it has now, or may have in the future, to recover against Customer, or any of its respective trustees, beneficiaries, general or limited partners, directors, officers, agents, servants, subsidiaries, affiliates or employees (collectively, the "Releasees") for loss or damage to personal property, and for claims of injury to, or death of, employees of Supplier in any way relating to or resulting from the performance of the Services, including claims for contribution, indemnity or reimbursement of worker's compensation benefits. Supplier hereby agrees that its insurers (and the insurers of any Supplier subcontractors) shall waive all rights of subrogation with respect to claims against the Releasees arising out of the Services. The Customer does not assume any liability of any nature or kind for bodily injuries or property damages, or any other damages, arising out of Supplier's performance of the Services.

13. Conduct. Notwithstanding anything in this Agreement to the contrary, Supplier acknowledges that the Properties are operated as cemeteries, funeral homes and/or related uses and that Supplier and its employees, affiliates, invitees, licensees, agents, consultants, contractors and subcontractors (collectively, the "Supplier Parties") shall conduct themselves with an appropriate level of decorum when entering, working on, and leaving the Properties. Supplier and the Supplier Parties shall perform all Services in a manner that does not unreasonably disrupt, interfere with or disturb the conduct of Customer's business or the use or enjoyment of the Properties by Customer, or its invitees, licensees or permittees.

14. Cemetery Operations; Burial Issues. Supplier acknowledges and agrees that Supplier may be required to perform one or more of the following tasks as part of the Services, either independently (without assistance or involvement by Customer), or in conjunction with Customer: (i) garden mapping, pinning, surveying and layout of burial spaces; (ii) excavating graves; (iii) installing vaults, concrete crypts and urns; (iv) opening and closing graves, niches and crypts; (v) setting up markers, crypt bars and niche bars; (vi) maintaining accurate records

and (vii) ensuring the accuracy of interments and entombments (collectively, the “**Cemetery Operations**”). Supplier further acknowledges and agrees that wrongful burial issues (“**Burial Issues**”) may result from a failure to follow Cemetery Procedures (defined below) or properly perform the Cemetery Operations, which failure may expose Customer to third party claims by customers of the cemetery and their families.

(a) **Obligations.**

- (i) Supplier agrees to perform the Cemetery Operations in accordance with Customer’s established policies and procedures, including, without limitation, Customer’s blind-check process (collectively, the “**Cemetery Procedures**”). Supplier will refrain from modifying any of the Cemetery Procedures without Customer’s prior review and approval.
- (ii) In the event Supplier becomes aware of a potential Burial Issue, Supplier shall immediately notify Customer and request further instruction. Supplier shall not attempt to remedy a potential Burial Issue or take any other corrective action including, by way of example and without any limitation, moving a misplaced pin, without, in each instance, Customer’s prior approval.
- (iii) Supplier agrees to cooperate with, and otherwise assist, Customer in promptly resolving any Burial Issue in the manner and within the timeframe established by Customer in order to mitigate third party claims by customers of the cemetery and their families.
- (iv) To the extent Customer has to defend itself against a third party claim alleging a wrongful burial issue, about which Supplier has knowledge or other relevant information, Supplier agrees to cooperate, and to cause Supplier’s employees to cooperate, with Customer and to provide any such information that Customer may reasonably request regarding such matter.

(b) **Liability.** Subject to Customer’s approval rights set forth in Section 14(a) hereof, Supplier shall, at Supplier’s sole cost and expense, correct any and all Burial Issues that occur as a direct or indirect result of Supplier’s acts or omissions, or the acts or omissions of the Supplier Parties.

15. Repairs.

- (a) **Repairs Generally.** Supplier shall, at Supplier’s sole cost and expense, repair and restore any damage to the Properties occurring as a result of the Services or of any act or omission of Supplier or any of the Supplier Parties, including without limitation, replacing any damaged marker, memorial or bench. Supplier will perform such repair or restoration within thirty (30) days of demand by Customer, and if Customer performs such repair or restoration on Supplier’s behalf, Supplier shall pay the costs thereof to Customer within thirty (30) days of the delivery by Customer of an invoice. Customer shall have the right to deduct from payments of the Service Fee the amount of any invoice for damage that has been outstanding for more than thirty (30) days.
- (b) **Vault Damage.** In the case of vault damage, if such damage occurs during the initial opening of the vault and prior to closing, Supplier is required to replace the damaged vault (or such component thereof, as may be applicable) at Supplier’s sole cost and

expense. If, however, the damage occurs in the course of re-opening the vault, Supplier and Customer will each bear one-half (i.e., 50%) of the cost to replace such damaged vault (or such component thereof, as may be applicable).

This Section shall survive termination of this Agreement.

16. Independent Contractor/Personnel/Subcontractors; Outsourced Landscaping Agreements.

- (a) **Independent Contractor/Personnel/Subcontractors.** In providing the Services under this Agreement it is expressly agreed that Supplier is acting as an independent contractor and not as an employee of Customer. Customer and Supplier acknowledge that this Agreement is exclusively a contract for service. Subject to Section 8 hereof, Supplier shall have at all times a sufficient number of capable personnel to enable it to perform its duties hereunder. Only fully qualified, experienced and competent persons shall be assigned to provide the Services. Supplier shall be responsible for the performance of all such personnel and all independent contractors, subcontractors and consultants retained or engaged by Supplier to assist Supplier in performing its duties hereunder. Supplier shall be responsible for all matters pertaining to the assignment and performance of personnel either employed by Supplier or provided by contract to Supplier to assist Supplier in performing its duties hereunder. Supplier shall be solely responsible for the payment of compensation (including provision for employment taxes, federal, state and local income taxes, workers compensation and any similar taxes) and benefits associated with the employment of Supplier's personnel. Furthermore, Supplier shall fully comply with all applicable laws and regulations relating to workers' compensation, social security, income and withholding pay, unemployment insurance, hours of labor, wages, working conditions and other employer-employee related matters with respect to any personnel who are employees of Supplier. In no event shall Customer be the employer of such personnel, contractors and consultants, and Customer shall have no liability to such employees, contractors and consultants for their compensation. Supplier is responsible for paying, and complying with reporting requirements for, all local, state and federal taxes related to payments made to Supplier under this Agreement.
- (b) **Outsourced Landscaping Agreements.** Without limiting anything set forth in clause (a) above, Supplier hereby acknowledges and agrees that Services will be performed at the Outsourced Sites by the applicable third party listed on Schedule 5 until the date specified therein (unless cancelled, terminated or renewed in accordance with the applicable Assigned Agreement), and further reaffirms that all such Services shall adhere to the terms of this Agreement. During the Term of this Agreement, Supplier will be required to notify Customer, through the WOMS, when a third party is scheduled to perform Services at a Property. Moreover, not less than once per calendar year, Supplier will provide Customer with an update to Schedule 5, which identifies all of the sites where Services are to be performed by third parties, and the third parties performing such Services; this information will be required whether or not said third parties are engaged pursuant to an Assigned Agreement or a new third-party agreement entered into by Supplier during the Term.

17. Termination.

- (a) Either Supplier or Customer may terminate this Agreement without cause upon one hundred (180) days' prior written notice to the other party. In the event that Customer terminates this Agreement prior to the end of the Term without cause, on or prior to the date of termination (the "**Termination Date**"), Customer shall pay to Supplier an equipment credit for Vehicles and Equipment equal to One Million Dollars (\$1,000,000) per year, prorated for the actual number of days elapsed in any partial year, from the Effective Date to the Termination Date.
- (b) If either party breaches the terms of this Agreement and fails to cure such breach within ten (10) days after written notice from the non-breaching party specifying such breach, then the non-breaching party may elect to immediately terminate this Agreement by written notice to the breaching party. In addition to and without limiting the foregoing, if Customer fails to timely pay any undisputed Service Fees due under this Agreement and such failure continues for five (5) business days after written notice, then Supplier thereafter may elect while such failure exists, in its sole discretion, to (i) delay or cancel Services upon written notice to Customer, and/or (ii) immediately terminate this Agreement upon written notice to Customer. If this Agreement is terminated in accordance with its terms, any Services Fees shall be prorated on a per diem basis for Services performed until the date of termination, and such termination shall not release either party for liability for failure to perform any of the duties or obligations of either party required to be performed prior to such termination or any obligations under this Agreement stated to survive termination.
- (c) Either Supplier or Customer may immediately terminate this Agreement upon written notice to the other party if (i) the other party becomes insolvent or is unable to pay its debts, or makes an assignment for the benefit of creditors, (ii) the other party enters into or files (or has filed or commenced against it) a petition, arrangement, application, action or other proceeding seeking relief or protection under the bankruptcy Laws of the United States or any similar Laws of the United States or any state of the United States or (iii) all or substantially all of the other party's property is levied upon or scheduled to be sold in a judicial proceeding.

18. Indemnities.

- (a) **Indemnity by Supplier.** Supplier agrees to indemnify and hold harmless Customer, its Affiliates, and the respective current, future and former officers, directors, members, employees, agents, successors and assigns of each of the foregoing, and each of the foregoing persons or entities (the "**Customer Indemnitees**") on demand, from and against any and all Losses incurred by any of them, and shall defend the Customer Indemnitees against all Claims arising from or in connection with:
 - (i) All Claims arising out of, resulting from or related to the negligence or wrongful acts or omissions of Supplier or any Supplier Parties, or any breach or default by Supplier of this Agreement;
 - (ii) all Claims by employees of Supplier or any of its Affiliates or subcontractors arising out of or relating to the Agreement or the Services, except to the extent caused by the gross negligence or willful misconduct of the Customer or any of its Affiliates

or subcontractors (but excluding Supplier and Supplier Parties from such exception);

- (iii) all Claims arising out of, resulting from or related to any act or omission of Supplier in its capacity as an employer of an individual and arising out of or relating to (i) federal, state or other Laws or regulations for the protection of individuals who are members of a protected class or category of individuals, (ii) sexual discrimination or harassment, and (iii) any other aspect of the employment relationship or its termination (including claims for breach of an express or implied contract of employment) which arose when the individual asserting the claim, demand, charge, actions, cause of action or other proceeding was or purported to be an employee of, or candidate for employment by, the Supplier;
- (iv) all Claims related to damage to tangible or intangible personal or real property resulting from, arising out of or related to the acts of Supplier or any Supplier Parties that are outside of their provision of the Services while present on the Properties;
- (v) all Claims for personal injuries, death or damage to tangible or intangible personal or real property, including claims of any employee of the Customer, to the extent caused by acts or omissions of Supplier or any Supplier Parties;
- (vi) all Claims arising from a violation of any Law applicable to Supplier and/or any Supplier Party or to the Customer, by Supplier or any Supplier Party;
- (vii) all Claims arising from fraud or theft committed by, or the willful misconduct of, Supplier or any Supplier Party;
- (viii) all Claims for Supplier's tax liabilities arising from Supplier's provision of Services;
- (ix) all Claims arising out of the failure of Supplier to obtain, or cause to be obtained, any consent or approval required for the Customer to receive and use the Services, or any component thereof, to the full extent provided in the Agreement;
- (x) all Claims arising out of Supplier's breach of its obligations under Section 3(b) (Compliance with Laws), or Section 14 (Cemetery Operations; Burial Issues) of the Agreement;
- (xi) all Claims that any personnel supplied by Supplier, its Affiliates and/or their permitted subcontractors under the Agreement is an employee or agent of the Customer, including: (i) the cost of any employee benefits Customer is required to provide to or pay for on behalf of any personnel supplied by Supplier, its Affiliates and/or their permitted subcontractors; and (ii) any Claim brought by any personnel supplied by Supplier, its Affiliates and/or permitted subcontractors against any Customer Indemnitee based upon the employer-employee relationship;
- (xii) any Claims arising out of Supplier's breach of its representations or warranties set forth in the Agreement; and
- (xiii) all Claims by, or increases in the charges payable to, the Third Party Providers under the Third Party Agreements caused by or arising out of any breach of the Agreement by Supplier or its Affiliates or subcontractors, or failure to properly and

timely perform any duty or responsibility that Supplier or any of its Affiliates or subcontractors has under the Agreement, except to the extent caused by any breach of the Agreement by Customer or its Affiliates or contractors (but excluding Supplier and its Affiliates and subcontractors from such exception).

For the avoidance of doubt, Supplier shall be solely liable for, and shall fully indemnify Customer Indemnitees against, any claims arising from injury to, or death of, any Rehired Employee (whether engaged pursuant to the prior Transition Services Agreements or this Agreement) in any way relating to or resulting from the performance of the Services, including claims for contribution, indemnity or reimbursement of worker's compensation benefits.

- (b) **Indemnity by Customer.** Customer agrees to indemnify and hold harmless Supplier, its Affiliates, and the respective current, future and former officers, directors, members, employees, agents, successors and assigns of each of the foregoing, and each of the foregoing persons or entities (the "**Supplier Indemnitees**") on demand, from and against any and all Losses incurred by any of them, and shall defend the Supplier Indemnitees against all Claims arising from or in connection with:
 - (i) All Claims arising out of, resulting from or related to the negligence or wrongful acts or omissions of Customer or any Customer Parties, or any breach or default by Customer of this Agreement.

This Section shall survive termination of the Agreement.

19. Limitation of Liability. NEITHER PARTY WILL BE LIABLE TO THE OTHER FOR ANY SPECIAL, PUNITIVE, EXEMPLARY, INCIDENTAL, INDIRECT OR CONSEQUENTIAL DAMAGES ARISING OUT OF THIS AGREEMENT OR ANY RESULTING OBLIGATION, WHETHER IN AN ACTION FOR OR ARISING OUT OF BREACH OF CONTRACT, TORT OR ANY OTHER CAUSE OF ACTION (EXCEPT THAT THE FOREGOING SHALL NOT APPLY TO ANY CLAIMS BY A THIRD PARTY FOR WHICH SUPPLIER IS OBLIGATED TO INDEMNIFY CUSTOMER PURSUANT TO THIS AGREEMENT). NO DIRECT OR INDIRECT CONSTITUENT MEMBER OF CUSTOMER, NOR ANY TRUSTEE, BENEFICIARY, SHAREHOLDER, PARTNER, MEMBER, MANAGER, OFFICER, DIRECTOR, EMPLOYEE OR OTHER AGENT OF CUSTOMER, SHALL HAVE ANY LIABILITY IN CONNECTION WITH THIS AGREEMENT.

20. Notices. All notices, demands, requests, consents, approvals and other communications required or permitted to be given hereunder or which are to be given with respect to this Agreement shall be in writing and delivered personally, by overnight air courier service, by email, or by U.S. certified or registered mail, return receipt requested, postage prepaid, to the parties at their respective addresses set forth below, and the same shall be effective upon receipt if delivered personally, one (1) business day after depositing with an overnight air courier, or two (2) business days after depositing in the mail, or immediately, upon transmission (as confirmed by electronic confirmation of transmission generated by the sender's machine) for any notice given by email:

If to Customer:

c/o StoneMor Partners L.P.
3600 Horizon Boulevard, Suite 100
Trevose, PA 19053
Attn: Tom Connolly
Office: 215-826-2808
Email: tconn@stonemor.com

With a copy to:

c/o StoneMor Partners L.P.
3600 Horizon Boulevard, Suite 100
Trevose, PA 19053
Attn: Lorena L. Trujillo, Assistant General Counsel
Office: 215-826-2865
Email: ltrujillo@stonemor.com

If to Supplier:

Moon Landscaping
145 Moon Rd
Box 673
Chesapeake City, MD 21915
Attn: William Hutchins
V.P. and General in-house Counsel
Office: 443-350-3674
Email: bhutchins@moonlandscaping.com

21. Miscellaneous.

- (a) **Attorneys' Fees and Costs:** In the event of any litigation arising out of this Agreement, the prevailing party shall be entitled to reasonable attorneys' fees and costs.
- (b) **Waiver of Jury Trial:** THE PARTIES HEREBY WAIVE TRIAL BY JURY IN ANY ACTION, PROCEEDING OR COUNTERCLAIM BROUGHT BY EITHER OF THE PARTIES HERETO AGAINST THE OTHER ON ANY MATTERS WHATSOEVER ARISING OUT OF OR IN ANY WAY CONNECTED WITH THIS AGREEMENT.
- (c) **Governing Law; Jurisdiction:** This Agreement shall be governed by and construed in accordance with the laws of the Commonwealth of Pennsylvania. This Agreement shall not be more strictly construed against one party or the other by reason of the rule of construction that a document is to be construed most strictly against the party who itself or through its agent prepared the same, it being agreed that the agents of all parties hereto have participated in the preparation of this Agreement. Both parties expressly agree that any and all legal proceedings arising under this Agreement will be brought exclusively in the state and federal courts located in the Commonwealth of Pennsylvania.
- (d) **Binding Effect:** This Agreement shall bind and inure to the benefit of the parties hereto and their respective successors and assigns. Notwithstanding the foregoing, neither this

Agreement nor any interest herein may be assigned or transferred, voluntarily or by operation of law, by Supplier without Customer's prior written consent, which may be withheld in Customer's sole discretion.

- (e) **No Waiver:** No waiver of any of the provisions of this Agreement shall be deemed, or shall constitute, a waiver of any other provision, whether or not similar, nor shall any waiver constitute a continuing waiver, nor shall a waiver in any instance constitute a waiver in any subsequent instance. No waiver shall be binding unless executed in writing by the party making the waiver.
- (f) **Waiver And Release Of Lien Rights:** To the extent permitted by applicable law, Supplier specifically waives and releases any claims it may have to a lien on or with respect to the Properties or any other assets of Customer, and shall not file any notice of claim or assert any lien or claim of lien with respect to any amounts that may be due to it. Supplier shall, from time to time, execute such lien waivers and releases as may be reasonably required by Customer or to otherwise effectuate this provision.
- (g) **Entire Agreement:** This Agreement, including any schedules and exhibits attached hereto, shall constitute the entire Agreement between the parties hereto, and no modification thereof shall be effective unless made by supplemental agreement in writing executed by the parties hereto.
- (h) **Severability:** If any term or provision of this Agreement or the application thereof to any person or circumstances shall, to any extent, be invalid or unenforceable, the remainder of this Agreement, or the application of such term or provision to persons or circumstances other than those as to which it is held invalid or unenforceable, shall not be affected thereby, and each term and provision of this Agreement shall be valid and be enforced to the fullest extent permitted by law.
- (i) **Counterparts; Electronic Signatures:** This Agreement may be executed and delivered in any number of counterparts, each of which so executed and delivered shall be deemed to be an original and all of which shall constitute one and the same instrument. Facsimile and electronically transmitted signatures (such as a PDF) shall for all purposes be treated as originals.
- (j) **Rules of Construction.** (a) Words in the singular shall be held to include the plural and vice versa and words of one gender shall be held to include the other gender as the context requires, (b) the word "including" and words of similar import shall mean "including, without limitation," (c) provisions shall apply, when appropriate, to successive events and transactions, and (d) the headings contained herein are for reference purposes only and shall not affect in any way the meaning or interpretation of the Agreement.
- (k) **Further Assurances.** During the Term and at all times thereafter, each Party shall provide to the other Party, at its request, reasonable cooperation and assistance (including the execution and delivery of affidavits, declarations, oaths, assignments, samples, specimens and any other documentation) as necessary to effect the terms of the Agreement.
- (l) **Force Majeure.** Each Party will be excused from performance under the Agreement for any period and to the extent (and only to the extent) that it is prevented from or delayed

in performing any obligations pursuant to the Agreement, in whole or in part, as a result of a Force Majeure Event. If either Party is prevented from, or delayed in performing any of its obligations under the Agreement by a Force Majeure Event, it shall promptly notify the other Party verbally (to be confirmed in writing within twenty-four (24) hours of the inception of the delay) of the occurrence of a Force Majeure Event and describe, in reasonable detail, the circumstances constituting the Force Majeure Event and of the obligations, the performance of which are thereby delayed or prevented. The Party claiming that a Force Majeure Event has occurred shall continue to use commercially reasonable efforts to mitigate the impact or consequence of the event on the other Party and to recommence performance whenever and to whatever extent possible without delay. In the event of any Force Majeure Event, Customer shall not pay any fees in respect of the Services so affected.

[SIGNATURE PAGE FOLLOW

By signing this Agreement in the space provided below, each party hereby represents and confirms that it has full power and authority to enter into this Agreement on its own behalf, and that this Agreement is a legally binding obligation of such party.

CUSTOMER:

STONEMOR OPERATING LLC,
a Delaware limited liability company

By: /s/ Tom Connolly
Name: Tom Connolly
Title: SVP, Business Planning & Operations

[Signatures continue on following page.]

[Signature Page to Master Services Agreement]

SUPPLIER:

MOON LANDSCAPING, INC.,
a Pennsylvania corporation

By: /s/ William Hutchins
Name: William Hutchins
Title: President

[Signature Page to Master Services Agreement]

Exhibit A. Definitions.

“**Affiliate**” means, with respect to a Party, any entity at any tier that controls, is controlled by, or is under common control with that Party. For purposes of this definition, the term “control” (including with correlative meanings, the terms “controlled by” and “under common control with”) means the possession directly or indirectly of the power to direct or cause the direction of the management and policies of an entity, whether through the ownership of voting securities, by trust, management agreement, contract or otherwise.

“**Assigned Agreements**” means those certain landscaping agreements originally executed by Customer (or an Affiliate thereof) pursuant to which Customer engaged one or more third parties to perform landscaping and other services at the sites identified on Schedule 5 attached hereto (the “**Outsourced Sites**”). Customer has assigned to Supplier, and Supplier has assumed from Customer, all of Customer’s right, title and interest in and to Assigned Agreements pursuant to that certain Landscape Services Agreement (Outsourced StoneMor Sites—2020) dated as of December 20, 2019 executed by and between Customer and Supplier.

“**Claim**” means any civil, criminal, administrative, regulatory or investigative action or proceeding commenced or threatened by a Third Party, including Governmental Authorities and regulatory agencies, however described or denominated.

“**Customer Equipment**” means those machines, equipment, materials and other components necessary to provide the Services that are owned by Customer.

“**Disaster Recovery Plan**” means a disaster recovery plan developed by Supplier in accordance with Section 3(e).

“**Equipment**” means Customer Equipment and Supplier Equipment.

“**Force Majeure Event**” means an event(s) meeting both of the following criteria:

- (1) Caused by any of the following: (a) catastrophic weather conditions or other extraordinary elements of nature or acts of God (other than localized fire or flood); (b) acts of war (declared or undeclared), acts of terrorism, insurrection, riots, civil disorders, rebellion or sabotage; and (c) quarantines, embargoes and other similar unusual actions of federal, provincial, local or foreign Governmental Authorities. Force Majeure Events generally do not include (i) vandalism, (ii) the regulatory acts of Governmental Authorities, (iii) Supplier’s inability to obtain hardware or software, on its own behalf or on behalf of Customer, or its inability to obtain or retain sufficient qualified personnel, except to the extent such inability to obtain hardware or software or retain qualified personnel results directly from the causes outlined above, or (iv) any failure to perform caused solely as a result of a Party’s lack of funds or financial ability or capacity to carry on business; and
- (2) The non-performing Party is without fault in causing or failing to prevent the occurrence of such event, and such occurrence could not have been prevented or circumvented through the use of commercially reasonable alternative sources, workaround plans or other means.

“**Governmental Authority**” means any nation or government, any federal, state, province, territory, city, town, municipality, county, local or other political subdivision thereof or thereto,

any quasi-Governmental Authority, and any court, tribunal, arbitral body, taxation authority, department, commission, board, bureau, agency, instrumentality thereof or thereto or otherwise which exercises executive, legislative, judicial, regulatory or administrative functions of or pertaining to government.

“**Law**” means all applicable laws (including those arising under common law), statutes, codes, rules, regulations, reporting or licensing requirements, ordinances and other pronouncement having the effect of law of the United States, any foreign country or any domestic or foreign state, county, city, province or other political subdivision, including those promulgated, interpreted or enforced by any Governmental Authority. Law includes Privacy Laws.

“**Losses**” means any judgments, settlements, awards, losses, charges, liabilities, penalties, interest claims (including Taxes and all related interest and penalties incurred directly with respect thereto), however described or denominated, and all related reasonable costs, expenses and other charges (including all reasonable attorneys’ fees and reasonable internal and external costs of investigations, litigation, hearings, proceedings, document and data productions and discovery, settlement, judgment, award, interest and penalties), however described or denominated.

“**New Services**” means the functions, responsibilities, activities, tasks and projects outside the scope of the Services that Supplier may provide to the Customer on terms to be agreed upon pursuant to Section 4.

“**Party**” or “**Parties**” means Customer and/or Supplier, as parties to the Master Agreement.

“**Statement of Work**” means a statement of work entered into by the Parties describing the Services to be provided by Supplier under that Statement of Work and the attached Schedules.

“**Service Level Agreement**” means the schedule to each Statement of Work specifying the Service Level Specifications applicable to the Services described in each such Statement of Work, remedies for Supplier’s failure to comply with such Service Level Specifications, including applicable Service level credits, procedures for modifying and improving Service Level Specifications and related provisions.

“**Service Level Specifications**” means the standards of performance to be met or exceeded by Supplier in providing the Services, as set forth in the applicable Service Level Agreement.

“**Supplier Equipment**” means all equipment owned or leased by Supplier that is used, directly or indirectly, to provide the Services.

“**Tax**” means federal, state and local sales, use and other similar types of transfer taxes or fees, however designated or imposed, which are in the nature of a transaction tax or fee, but not including any taxes, duties or fees imposed on or measured by net or gross income or gross receipts, capital stock or net worth or in the nature of an income, capital, franchise, or net worth tax.

“**Third Party**” means a business or entity other than the Customer or the Supplier or any of their respective Affiliates.

“**Third Party Agreements**” means those agreements for which Supplier has undertaken financial, management, operational, use, access and/or administrative responsibility and/or benefit in connection with the provision of the Services, and pursuant to which the Customer has contracted with a Third Party Provider to obtain any Third Party products, software and/or services that will be used, accessed and/or managed in connection with the Services.

“**Third Party Provider**” means a business or entity other than the Customer or the Supplier or any of their respective Affiliates that provides products, software and/or services under a Third Party Agreement.

Exhibit A-3

Exhibit B (Statement of Work)
(See attached)

Exhibit B

Exhibit C (Success Metrics)
(See attached)

Exhibit C

Schedule 1 (Properties & Roll-Out Schedule)
(See attached)

Schedule 1

Schedule 2 (Work Order Management System)

(See attached)

Schedule 2

Schedule 3 (Leased Vehicles and Equipment)

(See attached)

Schedule 3

Schedule 4 (Pricing Schedule)

(See attached)

Schedule 4

Schedule 5 (Outsourced Sites)

(See attached)

Schedule 5

STONEMOR - MOON MSA EXHIBIT B (Statement of Work) & SCHEDULE 2 (Work Order Management System): Cemetery and Funeral Home Maintenance

Cemetery & Funeral Home Maintenance									
Events	Category	Descriptions	Instructions	Time Constraints	Urgency	Work Orders	Metrics/Criteria	Success	MTTR - response time and resolution
Scheduled or Unscheduled Events	Space Verification	Probing/Space Verification	GM or ADMIN will find/locate spaces for sales reps and customers. This will include space and lot verification. Space and lot information will be sent to Supplier. Supplier will perform any surveying needed for the location. Blind check procedures: Supplier will perform blind check procedures to avoid compliance issues to avoid missed burials. The blind check procedures will also need to occur for all new sales or pre need becoming at need. Maintenance will be in charge of locating the lot and placing flags in that spot, the family will then confirm this is the correct spot. Final sign off performed by the location Admin	<24 hrs	High	GM and/or Admin will submit WO to Supplier	Space Verification	Completed or No	Timing of completion
Unscheduled Events*	Outdoor Ceremonies	Setup, Opening/Lowering (Interment Service Prep), Service procedures and Equipment	Prior to the event, supplier will be responsible for the carpeting, putting out chairs, mowing/trimming a ~100 ft radius to the lot prior to the service and setting up tents for the ceremonies, specifications will be defined during the pilot program. These events can happen any day and at short notice. Supplier will be required to have staff in place to service any request. Supplier will be responsible for opening the graves and installing both the vault and casket. In some cases, vaults will have been pre-installed. If damage occurs to vaults, refer to "Replacement" section. During the service the crew should be mindful of the family and attendees. For example, but not limited to: avoiding the area of the service, noise levels, overall conduct. Clean up and filling in grave accordingly and Radius for additional treatment completed (~100ft) Supplier will be responsible to maintain the needed equipment to perform the opening, lowering and closing	<24 hrs	High	GM and/or Admin will submit WO to Supplier (All inclusive of the work order)	Set-up completed prior to family arrival	On-time or Delayed	Timing of completion
	Indoor Ceremonies	Setup, Entombment, Inurnment	Supplier will be responsible for the set-up of indoor ceremonies. After in-door ceremonies supplier will be responsible for moving the casket to storage until it is installed at scheduled time. Supplier will be responsible for the opening of the tomb in the mausoleum and entombing the casket, if the cover has not been delivered prior to the service a temporary cover will be installed. Upon delivery of the correct cover the supplier will be responsible for installing these and treating them as a "Scheduled Event". Supplier will be responsible for placing the urn in the niche, urn lot (depending on the location of the burial). Supplier will then close the lot with either a temp cover installed, or the inscriber will do it after the	<24 hrs	High	GM and/or Admin will submit WO to Supplier	Set-up completed prior to family arrival	On-time or Delayed	Timing of completion
Scheduled Events	Vaults	Pre-Installed Vaults	Pre-installed vaults include: opening the grave, installing the vault and fully closing the grave. Supplier will be responsible for the opening of the tomb in the mausoleum and entombing the casket, if the cover has not been delivered prior to the service a temporary cover will be installed. Upon delivery of the correct cover the supplier will be responsible for installing these and treating them as a "Scheduled Event". If damage occurs to vaults, please refer to the "Replacement" section.	Installation of the "pre-installed vault" should be within 30 days of Product Delivery Date	Low	GM and/or Admin will submit WO to Supplier	What % of outstanding VICs - pre-installed vaults.	Tracking notification of Vault Delivery, vaults passed 30 days	Timing of completion
Scheduled Events	Mausoleums/ Columbariums	In-door Installment	Supplier will be responsible for scheduling and completing the installation of covers in the Mausoleums/ Columbariums. The supplier can use their discretion to schedule and deploy their team based on the product delivery (completed/regraved covers).	Installation within 2 weeks of Product Delivery Date	Medium	GM and/or Admin will submit WO to Supplier	N/A	N/A	N/A
Scheduled Events	Markers/Bases	In-door or out-door installment	Supplier will be responsible for scheduling and installing bases and markers. Markers/bases/Accessories may not be delivered for the ceremony or at the same time as the base, the supplier will manage and handle both installations and will use their discretion to ensure it is completed in a timely manner, no later than 2 weeks after the delivery of the marker, subject to winter weather conditions. If damage occurs during installation, please refer to the "Replacement" section.	Installation within 2 weeks of Product Delivery Date	Medium	GM and/or Admin will submit WO to Supplier	New work orders that went uninstalled: markers, headstones, % of backlog that is reduced (marker has been delivered and not installed). % Any new work orders did they miss - when a markers is delivered must % installed within 2 weeks is what is currently used	Tracking notifications of Markers/bases/covers for installation. Passes X days	Timing of completion
	Correct Cover	Entombment	If the cover has not been delivered prior to the service a temporary cover will be installed. Upon delivery of the correct cover the supplier will be responsible for installing these and treating them as a "Scheduled Event"	Installation immediate of Product Delivery Date	Medium	Supplier submits WO to GM	N/A	N/A	N/A
Unscheduled Events	Maintenance Inspection	Out of Scope services	Supplier shall monitor the Facilities during their maintenance visits and promptly report to General Manager or designee any needed repair or maintenance work that is outside of the scope of the Services, and shall report to General Manager or designee any vandalism, illegal dumping, or other illegal activity.	Immediately during/inspe	Medium	Supplier submits WO to GM	N/A	N/A	N/A

Cemetery & Funeral Home Maintenance									
Events	Category	Descriptions	Instructions	Time Constraints	Urgency	Work Orders	Metric/Criteria	Success	MTTR - response time and resolution
Scheduled Events	Decorations Holiday / Seasonal Events	Supplier will manage the ordering and setup of seasonal, events, and ordered decorations	Holidays: Supplier will offer the option or provide to all lots, decorations (flags, flowers, etc). StoneMor will provide decorations to be installed by Supplier. Example: flags for memorial day and any holiday that requires decorations other than flowers. Decorations will be removed at direction of park management or general best practices (IE if flag has fallen upon discovery). All decorations will be maintained and removed in accordance with park regulations. Supplier will manage orders for all decorations. Supplier will place flowers/decorations at grave sites when orders are received. Debris and Litter pick up will be conducted on an ongoing basis	Installation prior to Holiday / Seasonal Event	Medium	N/A	N/A	N/A	N/A
Scheduled Events	Collecting Caskets	Transportation of caskets from offsite locations to funeral homes	Supplier will be responsible for collecting and delivering caskets from offsite locations when needed.	Date of completion will be entered into W/O	Medium	EM and/or Admin will submit W/O to Supplier	N/A	N/A	N/A
Scheduled Events	Construction	Buildings, etc.	Supplier will lead the construction of fixtures throughout the park, if proposed project is out of Supplier's ability, they will find outside vendor. Supplier will work with StoneMor to provide new and innovative ideas to incorporate new fixtures around the park	TBD	Low	N/A	N/A	N/A	N/A
Scheduled Events	Additional Investment	Improvements	Supplier will provide StoneMor with annual investment ideas to improve the park, as well as a monetary amount that they will contribute. Supplier will propose any improvements directly to their point of contact. A list of proposed improvements shall be provided to StoneMor corporate in preparation for budget cycles each year.	TBD	Low	N/A	N/A	N/A	N/A
Scheduled Events	Replacement (Damage to Markers, Benches, etc.)	Markers, Benches, Granite Cover, Vaults	In the result of damage to Markers, supplier will be required to file replacement order and cover replacement cost. Markers, Benches, etc. should be ordered by us and reimbursed or put on a new account. Many times, reasonable alternative must be discussed with families. In the result of damage to granite covers during the installation in Mausoleums/ Columbariums, suppliers will file replacement orders and cover replacement costs. If damage occurs during the initial opening of the vault and prior to closing, the Supplier is required to cover 100% of the cost. If damage occurs when reopening of the vault, the Supplier and StoneMor will split the cost 50/50	Immediate	High	Supplier submits W/O to EM	Repair Completion	Tracking notifications of Markers/benches/covers for installation, Passes X days	Timing of completion
Scheduled Events	In Door Facility Maintenance (Cleaning, repairing etc.)	Mausoleum Cleaning	Walk-thru Mausoleum buildings to check on and ensure cleanliness of bathrooms, that all lightbulbs are operational and that entrances are clear of debris. All fixtures are free of cobwebs and dust. Floors swept and mopped.	Immediate	Medium	N/A	Clean-up completed within a reasonable time period	Completed or No	Timing of completion
Scheduled Events	General Facility Maintenance (Cleaning, repairing etc.)	Park, Buildings, etc.	Supplier will utilize staff to maintain a clean and neat appearance in the park, included are "as necessary" services, not limited to, power washing buildings and fixtures, touch up of fixtures throughout the park (i.e. painting and cleaning), additional services that will enhance the appearance of the building (not including capital expense projects), such as paint touch up, minor repairs and treating windows and doors. Supplier will provide services to maintain inside the building including but not limited to: lightbulb replacement, minimal plumbing, cleaning, if supplier is not capable of these services they will provide an outside vendor and will follow the approval process for the fee.	Immediately During General Cleaning	Medium	EM and/or Admin will submit W/O along with issue	Work orders - minor (light bulb, cleaning) Work orders - major (urgent matters)	Work order system	Timing of completion
Scheduled Events	Pest Control	Indoor & Outdoor	Supplier will handle or outsource any necessary pest control for both indoor facilities and around the park.	Immediate	Low	Supplier submits W/O to EM	N/A	N/A	N/A
Unscheduled Events	Complaints	All Maintenance Issue Complaints	Customer Complaints received about Maintenance issues (Mausoleum is dirty, damage marker etc)	<24 hrs	High	EM and/or Admin will submit W/O along with the type of complaint	Resolution Time	Completed or No	Timing of completion

*Time Sensitive: These events will be requested and needed to be completed on short notice, please take this into consideration when quoting and scheduling. These events can happen any day and within 24 hours. Supplier will be required

STONEMOR - MOON MSA EXHIBIT B (Statement of Work) & SCHEDULE 2 (Work Order Management System): Cemetery and Funeral Home Landscaping

Cemetery & Funeral Home Landscaping										
Events	Category	Descriptions	Instructions	Urgency	Work Orders	Metrics/ Criteria	Success	MTTR - response time and resolution		
Scheduled	Grounds	Physical Inspection prior to mowing and/or trimming Damaged Irrigation Heads Loss or Misplaced flowers	Irrigation heads are retracted, remove trash and foreign debris but not limited to, items such as limbs, sticks, wilted flowers placed by visitors, silk and/or plastic flowers placed on ground Flag damaged or broken irrigation heads and submit WO to GM. Return to a permanent vase if it can be identified. Unmatched flowers sent back to Maintenance area for storage and/or disposed as directed by GM. Broken or malfunctioning vases will be marked with colored flags to avoid further damage.	Medium	Supplier submits WO to GM	N/A	N/A	N/A	N/A	N/A
		Inconvenient Weather on schedule mowing day	Mowing will follow the next acceptable mowing day. If grounds are too wet to allow acceptable mowing NO mowing will occur. (Tracking or rutting of the site is Unacceptable) If slightly wet conditions during mowing, do track clipping and / or mud on hard surfaces. If occurs supplier will clean up.	Medium	N/A	N/A	N/A	N/A	N/A	N/A
		Mowing	Produce an even appearance with high and low spots. Adjust mowing heights throughout the year as specified by the GM. GM reserves the right to refuse the use of a mower on contracted property if mower is not producing acceptably even finish. Maintenance yards will be maintained in accordance with level "C" turf area standards. Unless in view of areas of areas) A Turf in land care levels A, B and C will be mowed evenly at a height suitable to the turf variety, but will be allowed to grow exceedingly tall above	Medium	N/A	N/A	N/A	N/A	N/A	N/A
		Trimming and / or Edging	Trimming and/or edging around all fixed objects (excluding monuments and markers) will occur at each scheduled mowing cycle regardless of assigned maintenance "land care level". Fixed objects include but are not limited to pavement edges and curbs, light poles, sign posts, trees (specified by General Manager or Designee), walls and fences, sidewalks and Trimming and/ or edging around monuments and / or markers will occur at each scheduled mowing cycle in land care level "A" and every other cycle regardless of assigned "land care level".	Medium	N/A	N/A	N/A	N/A	N/A	N/A
		Condition of Bushes & Trees (Dead, removal and/or replace)	Provider will inspect bushes/trees and maintain a canopy of 10 feet above ground level in all areas of the park where foot traffic occurs. Dead branches are to be removed and dying/diseased trees are to be identified and brought to the attention of the park staff. If any trees die or require removal, the supplier will suggest replacement options.	Medium	N/A	N/A	N/A	N/A	N/A	N/A
		Hardscape and landscape	Hardscape and landscape bed maintenance (including paving cracks and crevices) will include removal of grass, weeds or other unwanted plant material by either manual or chemical means.	Medium	N/A	N/A	N/A	N/A	N/A	N/A
		Turf applications	Turf applications will be performed for weed and broadleaf control at the providers discretion based on best practices to manage weed growth and enhance the quality of the turf.	Medium	N/A	N/A	N/A	N/A	N/A	N/A
		Grave Leveling	Supplier will be responsible to level any graves monuments and markers that impact the appearance of the park	Medium	N/A	N/A	N/A	N/A	N/A	N/A
		Ground Inspections	Supplier will perform regular inspections and grounds walk throughs to confirm the parks are maintained to the agreed upon standards	Medium	N/A	N/A	N/A	N/A	N/A	N/A
Seasonal Planting of Flowe	Supplier will be responsible for seasonal planting of flowers that impact the appearance of the park	Medium	N/A	N/A	N/A	N/A	N/A	N/A		

Cemetery & Funeral Home Landscaping								
Events	Category	Descriptions	Instructions	Urgency	Work Orders	Metric/ Criteria	Success	MTTR - response time and resolution
Roadways / Sidewa		Snow Plowing	When snow has fallen no trimming or mowing is needed. Supplier will take necessary steps to avoid any damage to the roads and grounds, if any damage occurs supplier will be responsible to repair. Snow events will include pre-treatment with salt and plowing as necessary to maintain safe roadways and walkways. The Supplier is responsible for maintaining clean and safe sidewalks, roadways, fire lanes, doorways, roads throughout the site, entrances to the site, and pathways. In order to ensure that these tasks are performed in a timely manner, the Supplier, and any Supplier they may supplement their work with, is required to be available during the site business hours. If at any time inclement weather is present, the Supplier shall provide the necessary labor, equipment, and materials to remove ice and snow from the sites listed in this contract in a safe and timely fashion. In addition, the Supplier is to be responsible for any damage caused to any of the sites listed in the contract during the course of snow removal. This damage includes, but is not limited to; concrete or asphalt damage to roadways, walkways, curbs, concrete bollards, stone buffers, edging, turf, plant material, signage and markers. Additionally, any damage caused should be reported in the Work Order tool within 24 hours. Supplier will be prepared at each site to service and maintain a safe standard at the site, during the cemetery business hours. Supplier will be responsible for managing and determining how often follow-up service is needed, Supplier should maintain the standard of cleaned roads, walkways, etc, regardless of the duration. Supplier will use the necessary de-icing material that is approved for that location/state, the supplier will cover the cost of the material.	High	Supplier submits WO to CM for any damages due to snow removal	N/A	N/A	N/A
Unscheduled	Complaints	All Ground Complaints	Customer complaints received about the conditions of the Grounds(Headstone dirty, Mausoleum floors dirty, Grass not cut etc)	High	CM and/or ADMIN submit WO along with the type of complaint	Reduced number of complaints	Complaint systems	Timing for resolution

The expectation is that the Supplier and StoneMor mutually define and agree upon standards for 'A', 'B' and 'C' areas, and the Supplier will provide the work needed to maintain these standards.

- D : gnlto**
- A Level – will stay between 3 – 4 inches, frequency of cuts at supplier's discretion
 - B Level – will stay between 3 – 5 inches, frequency of cuts at supplier's discretion
 - C Level – will stay between 3 – 7 inches, frequency of cuts at supplier's discretion
- gplgpl**
- A Level – all areas in the A level section should remain neatly trimmed; frequency of services at supplier's discretion
 - B Level – Should remain a consistent appearance and not appear overgrown.
 - C Level – Should remain manageable. Visible C Level areas to the general public should be maintained as a B Level.
- lancld**
- Supplier will maintain the front entrance of all parks to a high standard, this will include flowers, decorations, trimming of hedges, etc. Additional landscaping throughout the park will be defined by A, B, C level standards below.
 - A Level – Hedges shall maintain a neat and clean appearance upon inspection after each service.
 - B Level – Should be trimmed once at the beginning of the season and again at the end of the season to maintain a nice consistent appearance.
 - C Level – Should be trimmed as needed to eliminate an unkempt appearance or if a safety hazard is present.
 - Supplier will propose new opportunities/recommendations that can improve the parks (including possibility of joint investment)
- Mtr**
- Supplier will do necessary maintenance to keep all trees alive and trimmed based on the standards defined for A, B, C level areas of the park.
 - A Level
 - B Level
 - C Level

STONEMOR - MOON MSA SCHEDULES 1& 5

3 Digit # 4 Digit #		Name	Address	Rollout Date	Outsourced	Status	StoneMor Field Organization			Moon Organization	
							Division	Area	Cluster	Region	Sub-Region
251	251	George Washington Cemetery	80 Stenton Avenue Plymouth Meeting, PA 19462	4/16/2020	YES		North	NA1	NC01	R4	Philadelphia - Non AOP
253	253	Sunset Memorial Park NE	333 W. County Line Rd Huntingdon Valley, PA 19006	4/16/2020	YES		North	NA1	NC01	R4	Philadelphia - Non AOP
360	5559	Riverside Cemetery	200 South Montgomery Ave. Norristown, PA 19403	4/16/2020	YES		North	NA1	NC01	R4	Philadelphia - Non AOP
919	919	Kirk & Nice @ Sunset	333 County Line Road Feasterville, PA 19053	4/16/2020	YES		North	NA1	NC01	R4	Philadelphia - Non AOP
920	920	Kirk & Nice Funeral Home	80 Stenton Avenue Plymouth Meeting, PA 19462	4/16/2020	YES		North	NA1	NC01	R4	Philadelphia - Non AOP
441	5586	Prospect Cemetery	501 Prospect Street East Stroudsburg, PA 18301	4/20/2020	YES		North	NA1	NC02	R4	Allentown
705	5819	Laurelwood Cemetery	901 Bryant Street Stroudsburg, PA 18360	4/20/2020	YES		North	NA1	NC02	R4	Allentown
354	5517	Bethlehem Memorial Park	1851 Linden Street Bethlehem, PA 18017	4/20/2020	YES		North	NA1	NC03	R4	Allentown
462	5626	Woodlawn Memorial Park Assn.	1500 Airport Road Allentown, PA 18103	4/20/2020	YES		North	NA1	NC03	R4	Allentown
613	613	Cedar Hill Memorial Park	1740 Airport Road Allentown, PA 18109	4/20/2020	YES		North	NA1	NC03	R4	Allentown
614	614	Grandview Cemetery	2735 Walbert Ave Allentown, PA 18104	4/20/2020	YES		North	NA1	NC03	R4	Allentown
615	615	Laurel Cemetery	2735 Walbert Ave Allentown, PA 18104	4/20/2020	YES		North	NA1	NC03	R4	Allentown
616	616	Arlington Memorial Park	1700 Airport Rd. Allentown, PA 18109	4/20/2020	YES		North	NA1	NC03	R4	Allentown
816	816	Weber Funeral Home	502 Ridge Ave Allentown, PA 18102	4/20/2020	YES		North	NA1	NC03	R4	Allentown
817	817	Weber Funeral Home	1619 Hamilton Street Allentown, PA 18102	4/20/2020	YES		North	NA1	NC03	R4	Allentown
818	818	Norcross-Weber FH	101-B North Main St Coopersburg, PA 18036	4/20/2020	YES		North	NA1	NC03	R4	Allentown
25	2127	Greenwood Cemetery	719 Highland Ave Lancaster, PA 17603	4/27/2020	YES		North	NA1	NC04	R4	Harrisburg
30	2137	Pleasant View Cemetery	650 Fritztown Road Sinking Spring, PA 19608	4/27/2020	YES		North	NA1	NC04	R4	Harrisburg
403	5569	Morris Cemetery	225 East Schuylkill Rd Pottstown, PA 19465	4/16/2020	YES		North	NA1	NC04	R4	Philadelphia - Non AOP
464	5628	Mt. Zion Cemetery & Mausoleum	225 East Schuylkill Rd Pottstown, PA 19465	4/16/2020	YES		North	NA1	NC04	R4	Philadelphia - Non AOP
469	5633	Grand View Memorial Park	500 N Weber Street Lebanon, PA 17046	4/27/2020	YES		North	NA1	NC04	R4	Harrisburg
470	5634	Woodlawn Memorial Gardens - PA	4855 Londonderry Road Harrisburg, PA 17109	4/27/2020	YES		North	NA1	NC04	R4	Harrisburg
495	5672	Riverview Memorial Gardens	3776 Peters Mountain Rd Halifax, PA 17032	4/27/2020	NO		North	NA1	NC04	R4	Harrisburg
496	5673	Cumberland Valley Memorial	1921 Ritner Highway Carlisle, PA 17013	4/27/2020	YES		North	NA1	NC04	R4	Harrisburg
497	5674	Tri County Memorial Gardens	740 Wyndamere Road Lewisberry, PA 17339	4/27/2020	YES		North	NA1	NC04	R4	Harrisburg
498	5675	Blue Ridge Memorial Gardens	6701 Jonestown Road Harrisburg, PA 17112	4/27/2020	YES		North	NA1	NC04	R4	Harrisburg
501	5698	Prospect Hill	4855 Londonderry Rd. Harrisburg, PA 17109	4/27/2020	YES		North	NA1	NC04	R4	Harrisburg
502	5699	Westminster Cemetery	1159 Newville Road Carlisle, PA 17013	4/27/2020	YES		North	NA1	NC04	R4	Harrisburg
811	811	Heintzelman FH Centre Co	1037 Benner Pike State College, PA 16801	5/26/2020	YES		North	NA1	NC04	R3	Altoona
145	2240	Twin Hills Memorial Park	3332 Lycoming Mall Drive Muncy, PA 17756	5/26/2020	NO		North	NA2	NC05	R3	Altoona
300	2267	Juniata Memorial Park	9010 Us Hwy 522 S Lewistown, PA 17044	5/26/2020	NO		North	NA2	NC05	R3	Altoona
455	5619	Blair Memorial Park	3234 E Pleasant Valley Bl Altoona, PA 16601	5/26/2020	NO		North	NA2	NC05	R3	Altoona
457	5621	Centre County Memorial Park	1032 Benner Pike State College, PA 16801	5/26/2020	NO		North	NA2	NC05	R3	Altoona
475	5771	Tioga County Memorial Gardens	62 Rt. 54 Highway Montgomery, PA 17752	5/26/2020	NO		North	NA2	NC05	R3	Altoona
529	5682	Parklawn Memorial Gardens	14732 Boot Jack Road Ridgway, PA 15853	5/26/2020	NO		North	NA2	NC05	R3	Altoona
536	5713	Green Lawn Memorial Park	62 Route 54 Highway Montgomery, PA 17752	5/26/2020	NO		North	NA2	NC05	R3	Altoona
466	5630	Greene County Memorial Park	1003 Jefferson Rd Waynesburg, PA 15370	5/11/2020	YES		North	NA2	NC06	R3	South Pittsburgh
617	617	Lafayette Memorial Park	PO Box 308 Brier Hill, PA 15415	5/11/2020	YES		North	NA2	NC06	R3	South Pittsburgh
618	618	Sylvan Heights Cemetery	603 N. Gallatin Ave Uniontown, PA 15401	5/11/2020	YES		North	NA2	NC06	R3	South Pittsburgh
727	727	FOREST LAWN GDNS	3739 Washington Rd McMurray, PA 15317	5/11/2020	YES		North	NA2	NC06	R3	South Pittsburgh
813	813	Stephen R. Hakey FH	603 North Gallatin Avenue Uniontown, PA 15401	5/11/2020	YES		North	NA2	NC06	R3	South Pittsburgh
459	5623	Mt. Lebanon Cemetery - PA	509 Washington Road Pittsburgh, PA 15228	5/11/2020	YES		North	NA2	NC07	R3	South Pittsburgh
460	5624	South Side Cemetery	1404 Brownsville Road Pittsburgh, PA 15210	5/11/2020	YES		North	NA2	NC07	R3	South Pittsburgh
471	5635	Coraopolis Cemetery	Main & Woodland Road P.O. Box 384 Coraopolis, PA 1	5/11/2020	YES		North	NA2	NC07	R3	South Pittsburgh
693	5833	Chartiers Cemetery Company	801 Noblestown Road Carnegie, PA 15106	5/11/2020	YES		North	NA2	NC07	R3	South Pittsburgh
451	5615	Castleview Memorial Park	3010 Wilmington Road New Castle, PA 16105	5/11/2020	YES		North	NA2	NC08	R3	North Pittsburgh

3 Digit #	4 Digit #	Name	Address	Rollout Date	Outsourced Status	StoneMdr Field Organization			Moon Organization	
						Division	Area	Cluster	Region	Sub-Region
453	5617	Crestview Memorial Park	P.O. Box 975 Grove City, PA 16127-0975	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
463	5627	Sunset Hill Memorial Gardens	6615 Us 322 P.O. Box 188 Cranberry, PA 16319	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
583	5705	Mt. Airy Cemetery	2800 Old Freeport Rd Natrona Heights, PA 15065	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
812	812	Kyper FH @ Mt. Royal	2702 Mt Royal Blvd Glenshaw, PA 15116	5/11/2020	YES	North	NA2	NC08	R3	North Pittsburgh
66	2076	Shenandoah Memorial Park	1270 Front Royal Pk Winchester, VA 22602	4/6/2020	NO	North	NA2	NC09	R3	Northern Virginia
124	2166	Sunset Memorial Park - MD	13800 Bedford Rd. N.E. Cumberland, MD 21502	5/11/2020	YES	North	NA2	NC09	R3	South Pittsburgh
192	2226	Hill Crest Burial Park	10901 Mason Road Cumberland, MD 21501	5/11/2020	YES	North	NA2	NC09	R3	South Pittsburgh
282	5573	Panorama Memorial Gardens	4917 Strasburg Road Strasburg, VA 22657	4/6/2020	NO	North	NA2	NC09	R3	Northern Virginia
283	5574	Evergreen Memorial Gardens - VA	13 S. Marye Lane Luray, VA 22835	4/6/2020	NO	North	NA2	NC09	R3	Northern Virginia
284	5575	Hillcrest Memory Gardens	4160 Rixeyville Road Jeffersonton, VA22724	4/6/2020	YES	North	NA2	NC09	R3	Northern Virginia
303	303	All Saints Cemetery	291 Durham Road Newtown, PA 18940	4/20/2020	YES	North	NA3	NC10	R4	Philadelphia - AOP
304	304	All Souls Cemetery	3215 Manor Drive Coatesville PA 19320	4/20/2020	YES	North	NA3	NC10	R4	Philadelphia - AOP
305	305	Calvary Cemetery	199 Matsonford Road Conshohocken, PA19428	4/20/2020	YES	North	NA3	NC10	R4	Philadelphia - AOP
306	306	Cathedral Cemetery	1032 N 48th Street Philadelphia PA 19428	4/20/2020	YES	North	NA3	NC10	R4	Philadelphia - AOP
307	307	Holy Cross Cemetery	626 Baily Rd Yeadon PA 19050	4/20/2020	YES	North	NA3	NC10	R4	Philadelphia - AOP
309	309	Holy Sepulchre Cemetery	3301 W Cheltenham Avenue Philadelphia PA19150	4/20/2020	YES	North	NA3	NC10	R4	Philadelphia - AOP
310	310	Immaculate Heart of Mary Cemete	Township Line Rd and Market Street Linwood PA 190	4/20/2020	NO	North	NA3	NC10	R4	Philadelphia - AOP
311	311	New Cathedral Cemetery	Front Street & Kuzerne Steet Philadelphia PA 19140	4/20/2020	YES	North	NA3	NC10	R4	Philadelphia - AOP
312	312	Resurrection Cemetery	5201 Hulmeville Rd Bensalem PA 19020	4/20/2020	YES	North	NA3	NC10	R4	Philadelphia - AOP
313	313	Saints Peter and Paul Cemetery	1600 S Sproul Rd Springfield PA 19064	4/20/2020	YES	North	NA3	NC10	R4	Philadelphia - AOP
314	314	St. John Neumann Cemetery	3797 County Line Rd Chalfont PA 18914	4/20/2020	YES	North	NA3	NC10	R4	Philadelphia - AOP
315	315	St. Michael Cemetery	1811 Edgemont Avenue Chester PA 19013	4/20/2020	YES	North	NA3	NC10	R4	Philadelphia - AOP
36	2134	Newport Memorial Park	123 Howland Ave Middletown, RI 02842	6/29/2020	YES	North	NA4	NC11	R4	New Jersey
37	2141	Trinity Cemetery	367 East Mall Street Middletown, RI 02842	6/29/2020	YES	North	NA4	NC11	R4	New Jersey
107	2162	Beth Israel Cemetery	US Hwy 1 North Woodbridge NJ 07095	6/29/2020	YES	North	NA4	NC11	R4	New Jersey
109	2164	Cloverleaf Cemetery	US Highway 1 South & Route 35	6/29/2020	YES	North	NA4	NC11	R4	New Jersey
548	5685	Locustwood Memorial Park	1500 Route 70 West Cherry Hill, NJ 08002	6/29/2020	YES	North	NA4	NC11	R4	New Jersey
670	5786	Arlington Park Cemetery	1620 Cove Road Pennsauken, NJ 08110	6/29/2020	YES	North	NA4	NC11	R4	New Jersey
671	5787	Bethel Memorial Park	1620 Cove Road Pennsauken, NJ 08110	6/29/2020	YES	North	NA4	NC11	R4	New Jersey
14	2117	Cedar Hill Cemetery	4111 Pennsylvania Avenue Suitland, MD 20746	4/13/2020	YES	North	NA4	NC12	R4	Maryland
15	2131	Lincoln Memorial Cemetery	4001 Suitland Road Suitland, MD 20746	4/13/2020	YES	North	NA4	NC12	R4	Maryland
156	2215	Washington National Cemetery	4101 Suitland Road Suitland, MD 20746	4/13/2020	YES	North	NA4	NC12	R4	Maryland
800	3570	Cedar Hill Funeral Home	4111 Pennsylvania Ave Suitland, MD 20746	4/13/2020	YES	North	NA4	NC12	R4	Maryland
150	2207	Springhill Memory Gardens	27260 Ocean Gateway Hebron, MD 21830	4/13/2020	YES	North	NA4	NC13	R4	Maryland
151	5516	Henlopen Memorial Park	28787 Lockerman Rd. Milton, DE 19968	4/13/2020	YES	North	NA4	NC13	R4	Maryland
716	5841	Wicomico Memorial Parks, Inc.	721 Snow Hill Road Salisbury, MD 21804	4/13/2020	YES	North	NA4	NC13	R4	Maryland
601	601	Glen Haven Memorial Park	7215 Ritchie Hwy, Suite AA Glen Burnie, MD 21061	4/13/2020	YES	North	NA4	NC14	R4	Maryland
602	602	Columbia Cemetery	12005 Clarksville Pike Clarksville, MD 21029	4/13/2020	YES	North	NA4	NC14	R4	Maryland
728	5835	Lorraine Park Cemetery	5608 Dogwood Road Baltimore, MD 21207	4/13/2020	YES	North	NA4	NC14	R4	Maryland
67	2075	Sunset-Fredericksburg	3702 Loren Drive Fredericksburg, VA 21830	4/6/2020	YES	North	NA5	NC15	R3	Northern Virginia
68	2084	Oak Hill Cemetery	1902 Plank Road Fredericksburg, VA 22401	4/6/2020	YES	North	NA5	NC15	R3	Northern Virginia
69	2180	Laurel Hill	10127 Plank Rd Spotsylvania, VA 22553	4/6/2020	YES	North	NA5	NC15	R3	Northern Virginia
744	5849	Northern Neck Cemetery	C/O Oak Hill 1902 Plank Rd Fredericksburg, VA22401	4/6/2020	NO	North	NA5	NC15	R3	Northern Virginia
803	803	Laurel Hill Funeral Home	10127 Plank Road Spotsylvania, VA 22553	4/6/2020	YES	North	NA5	NC15	R3	Northern Virginia
591	5714	Roosevelt Memorial Park	1101 Campostella Road Chesapeake, VA 23320	1/20/2020	YES	North	NA5	NC16	R3	South East Virginia
745	5850	Crestview Cemetery	18599 Hwy 1 North Lacross, VA 23950	1/20/2020	NO	North	NA5	NC16	R3	South East Virginia
120	120	Southlawn Memorial Park	1911 Birdsong Rd S. Prince George, VA 23805	1/20/2020	YES	North	NA5	NC17	R3	South East Virginia
256	256	Sunset Memorial Park	2901 West Hundred Road Chester, VA 23831	1/20/2020	YES	North	NA5	NC17	R3	SouthEastVirginia
255	255	Greenwood Memorial Gardens	12609 Patterson Avenue Richmond, VA 23238	1/20/2020	YES	North	NA5	NC18	R3	SouthEastVirginia

3 Digit #	4 Digit #	Name	Address	Rollout Date	Outsourced	Status	StoneMkr Field Organization			Moon Organization	
							Division	Area	Cluster	Region	Sub-Region
473	473	Forest Lawn Cemetery VA	4000 Pilots Lane Richmond, VA 23222-1299	1/20/2020	YES		North	NAS	NC18	R3	South East Virginia
274	2249	Henry Memorial Park	8443 Virginia Ave Bassett, VA 24055	1/20/2020	YES		North	NAS	NC19	R3	Western Virginia
399	5529	Roselawn Burial Park	103 Clearview Dr Martinsville VA 24112	1/20/2020	YES		North	NAS	NC19	R3	Western Virginia
188	2095	Roselawn Memorial Gardens	2880 North Franklin St. Christiansburg, VA24073	1/20/2020	YES		North	NAS	NC20	R3	Western Virginia
346	2287	Rockbridge Memorial Gardens	116 Peaceful Lane Lexington, VA 24450	1/20/2020	NO		North	NAS	NC20	R3	Western Virginia
430	5601	Augusta Memorial Park	1775 Goose Creek Road Waynesboro, VA 22980	1/20/2020	NO		North	NAS	NC20	R3	Western Virginia
431	5602	Alleghany Memorial Park	7008 Winterberry Road Covington, VA 24426	1/20/2020	NO		North	NAS	NC20	R3	Western Virginia
449	5640	Oaklawn Mausoleum	1921 Shutterlee Mill Road Staunton, VA24401	1/20/2020	NO		North	NAS	NC20	R3	Western Virginia
492	5776	Birchawn Burial Park	177 Birchawn Circle Pearisburg, VA 24134	1/20/2020	NO		North	NAS	NC20	R3	Western Virginia
653	5780	Old Dominion Memorial Gardens	7271 Cloverdale Road Roanoke, VA 24019	1/20/2020	NO		North	NAS	NC20	R3	Western Virginia
802	3398	Roselawn Chapel Fun.Home	103 Clearview Drive Martinsville, VA 24112	1/20/2020	YES		North	NAS	NC19	R3	Western Virginia
258	2253	Altavista Memorial Park	642 Wards Road Altavista, VA 24517	1/20/2020	YES		North	NAS	NC21	R3	Western Virginia
596	5730	Briarwood Memorial Gardens	1823 S Amherst Hwy Amherst, VA 24521	1/20/2020	YES		North	NAS	NC21	R3	Western Virginia
597	5731	Virginia Memorial Park	11490 Forest Rd. Forest, VA 24551	1/20/2020	YES		North	NAS	NC21	R3	Western Virginia
598	5732	Fort Hill Memorial Park	5196 Fort Avenue Lynchburg, VA 24502	1/20/2020	YES		North	NAS	NC21	R3	Western Virginia
180	2090	Powell Valley Memorial Gardens	5650 Powell Valley Road Big Stone Gap, VA 24219	1/20/2020	YES		North	NAS	NC22	R3	Western Virginia
244	2225	Rural Retreat	7764 W.Lee Hwy Rural Retreat, VA 24368	1/20/2020	NO		North	NAS	NC22	R3	Western Virginia
254	254	Clinch Valley Cemetery	3201 West Front Street Richlands, Va 24641	1/20/2020	YES		North	NAS	NC22	R3	Western Virginia
275	2248	Roselawn Cemeteries	4410 Lee Hwy Marion, VA 24354	1/20/2020	NO		North	NAS	NC22	R3	Western Virginia
276	2259	Mt. Rose	10069 Crescent Rd Glade Spring, VA 24340	1/20/2020	NO		North	NAS	NC22	R3	Western Virginia
499	5649	Russell Memorial Park	154 Huckleberry Rd Lebanon, VA 24266	1/20/2020	NO		North	NAS	NC22	R3	Western Virginia
654	5781	Temple Hill Memorial Park	2529 Memorial Drive Castletown, VA 24224	1/20/2020	NO		North	NAS	NC22	R3	Western Virginia
176	2091	Montgomery Memorial Park	9619 E. Dupont Avenue London, WV 25126	5/4/2020	NO		South	SA1	SC01	R3	West Virginia - SW
177	2098	Pineview Cemetery	21557 Coal River Road Orgas, WV 25148	4/22/2020	NO		South	SA1	SC01	R3	West Virginia - N
182	2088	Highland Memory Gardens	42 Highland Memory Lane Chapmanville, WV 25508	4/27/2020	NO		South	SA1	SC01	R3	West Virginia - S
302	5535	Sunset Memorial Park - WV	4301 Maccorkle Avenue Sw South Charleston, WV253	5/4/2020	NO		South	SA1	SC01	R3	West Virginia - SW
343	2284	Grandview Memorial Park	1313 Hillview Drive Dunbar, WV 25064	5/4/2020	NO		South	SA1	SC01	R3	West Virginia - SW
344	2285	Ciendenin Memorial Park	4301 Maccorkle Ave. Sw S. Charleston, WV 25309	5/4/2020	NO		South	SA1	SC01	R3	West Virginia - SW
664	664	Kanawha Valley Mem Gdn	Drawer 330, Route 60 Glasgow, WV 25086	5/4/2020	NO		South	SA1	SC01	R3	West Virginia - SW
224	224	Carolina Biblical Gardens of Guilford	5710 Riverdale Drive Jamestown, NC 27282	2/20/2020	NO		South	SA1	SC02	R2	North Carolina - West
248	248	Floral Garden Park Cemetery	1730 English Road High Point, NC 27262	2/20/2020	YES		South	SA1	SC02	R2	North Carolina - West
625	625	Lakeview Memorial Park	3600 N. O'Henry Blvd. Greensboro, NC27405	2/20/2020	YES		South	SA1	SC03	R2	North Carolina - West
179	2015	Davis-White Chapel Cemetery	3547 Rt 60 Barboursville, WV25504	5/4/2020	NO		South	SA1	SC04	R3	West Virginia - SW
257	2257	Valleyview Memorial Park	2466 Main St. Hurricane, WV25526	5/4/2020	NO		South	SA1	SC04	R3	West Virginia - SW
339	2280	Forest Memorial Park - WV	PO Box 158 Milton, WV 25541	5/4/2020	NO		South	SA1	SC04	R3	West Virginia - SW
340	2281	Spring Valley Memorial Park - WV	2813 Goodwill Rd. Huntington, WV25704	4/27/2020	NO		South	SA1	SC04	R3	West Virginia - S
341	2282	Forest Lawn Memorial Gardens	2813 Goodwill Rd. Huntington, WV 25704	5/4/2020	NO		South	SA1	SC04	R3	West Virginia - SW
342	2283	Fairview Memorial Gardens - WV	PO Box 158 Milton, WV 25541	5/4/2020	NO		South	SA1	SC04	R3	West Virginia - SW
345	2286	West Virginia Memorial Gardens	PO Box 5 Calvin, WV 26660	5/4/2020	NO		South	SA1	SC04	R3	West Virginia - SW
685	5799	Sunset Memorial Park - Beckley	1925 Harper Road Beckley, WV 25801	4/27/2020	NO		South	SA1	SC04	R3	West Virginia - S
249	249	Montlawn Memorial Park	2911 South Wilmington St Raleigh, NC 27603	2/20/2020	YES		South	SA1	SC05	R2	North Carolina - East
917	917	Montlawn Funeral Home	2911 South Wilmington St Raleigh, NC 27603	2/20/2020	YES		South	SA1	SC05	R2	North Carolina - East
225	225	Martin Memorial Gardens	12813 Us Hwy 64 W. Williamston, NC 27892	2/20/2020	NO		South	SA1	SC06	R2	North Carolina - East
620	620	Randolph Memorial Park	4538 Us Hwy 220 Bus N Asheboro, NC 27203	2/20/2020	YES		South	SA1	SC06	R2	North Carolina - West
621	621	Alamance Memorial Park	4039 South Church St Burlington, NC 27215	2/20/2020	YES		South	SA1	SC06	R2	North Carolina - West
623	623	Wayne Memorial Park	2925 Us Hwy 117 South Dudley, NC 28333	2/20/2020	NO		South	SA1	SC06	R2	North Carolina - East
626	626	Oakhill Memorial Park	4488 Hwy 70 West Kinston, NC 29504	2/20/2020	NO		South	SA1	SC06	R2	North Carolina - East
627	627	Pinelawn Memorial Park	4488 Hwy 70 West Kinston, NC28504	2/20/2020	NO		South	SA1	SC06	R2	North Carolina - East
748	748	WOODLAND MEM PK	2107 Liberty Street Durham, NC 27703	2/20/2020	YES		South	SA1	SC06	R2	North Carolina - East

3 Digit #	4 Digit #	Name	Address	Rollout Date	Outsourced	Status	StoneMox Field Organization			Moon Organization	
							Division	Area	Cluster	Region	Sub-Region
749	749	CHATHAM MEM PK	13260 US Highway 64 West Siler City NC 27344-6441	2/20/2020	YES		South	SA1	SC06	R2	North Carolina - East
918	918	Pollock-Best	Funeral & Cremation 2015 Neuse Boulevard New Ber	2/20/2020	YES		South	SA1	SC06	R2	North Carolina - East
226	226	York Memorial Park	5150 S. Tryon Street Charlotte, NC 28217	2/20/2020	NO		South	SA1	SC07	R2	North Carolina - West
250	250	Mountlawn Memorial Park	196 Fan Key Road N. Wilkesboro, NC 28659	2/20/2020	YES		South	SA1	SC07	R2	North Carolina - West
622	622	West Lawn Memorial Park	1350 South Main St China Grove, NC 28023	2/20/2020	NO		South	SA1	SC07	R2	North Carolina - West
628	628	Skyline Memorial Park	432 Old Buck Shoals Rd Mount Airy, NC 27030	2/20/2020	NO		South	SA1	SC07	R2	North Carolina - West
629	629	Rowan Memorial Park	4125 Franklin Comm Ctr Rd Salisbury, NC 28144	2/20/2020	NO		South	SA1	SC07	R2	North Carolina - West
630	630	Oaklawn Memorial Gardens	3250 High Point Road Winston-Salem, NC 27107	2/20/2020	YES		South	SA1	SC07	R2	North Carolina - West
747	747	CRESTVIEW MEMORIAL PK	6850 University Parkway Rural Hall, NC 27045	2/20/2020	YES		South	SA1	SC07	R2	North Carolina - West
236	236	Frederick Memorial Gardens	986 Chesnee Highway Gaffney, SC 29341	2/20/2020	NO		South	SA1	SC08	R2	South Carolina
237	237	Graceland East Memorial Park		2/20/2020	YES		South	SA1	SC08	R2	South Carolina
348	348	Good Shepherd Memorial Park	4164 Highway 9 Boiling Springs, SC 29316	2/20/2020	NO		South	SA1	SC08	R2	South Carolina
349	349	Springhill Memorial Gardens	1011 S Alabama Ave Chesnee, SC 29323	2/20/2020	NO		South	SA1	SC08	R2	South Carolina
350	350	Forest Lawn Cem	765 E Main St Laurens, SC 29360	2/20/2020	NO		South	SA1	SC08	R2	South Carolina
351	351	Forest Lawn Cem East	765 E. Main Street Laurens, SC 29360	2/20/2020	NO		South	SA1	SC08	R2	South Carolina
352	352	Whispering Pines Memorial Gdn	3044 Old Highway 52 Moncks Corner, SC 29461	2/20/2020	NO		South	SA1	SC08	R2	South Carolina
347	347	Graceland Cemetery	4814 White Horse Road, Greenville, SC 29611	2/20/2020	YES		South	SA1	SC09	R2	South Carolina
867	867	Graceland Mortuary	PO Box 14966 4814B White Horse Rd Greenville, SC	2/20/2020	YES		South	SA1	SC09	R2	South Carolina
138	2195	Parkview Memorial	1922 Warden Run Road, Wheeling WV 26003	4/22/2020	NO		South	SA2	SC15	R3	West Virginia - N
139	2196	Marion Hill	93 Grandview Cemetery Road Fairmont, WV 26554	4/22/2020	NO		South	SA2	SC15	R3	West Virginia - N
140	2197	Shadow Lawn	Box 295 6th Street Newell, WV 26050	4/22/2020	NO		South	SA2	SC15	R3	West Virginia - N
141	2198	Highland Hills	401 Archer Rd. Box 576 Follansbee, WV 26037	4/22/2020	NO		South	SA2	SC15	R3	West Virginia - N
142	2199	Halcyon Hill	4987 Fairmont Pike Road Wheeling, WV 26003	4/22/2020	NO		South	SA2	SC15	R3	West Virginia - N
172	2014	Davis-Beverly Hills Cemetery	1290 Fairmont Road Morgantown, WV 26501	4/22/2020	NO		South	SA2	SC15	R3	West Virginia - N
173	2013	Davis-Floral Hills Cemetery	457 Zachs Run Rd Mt. Clare, WV 26408	4/22/2020	NO		South	SA2	SC15	R3	West Virginia - N
606	606	Butler County Cemetery	4570 Trenton-Oxford Rd Hanlton OH 45011	4/13/2020	YES		South	SA2	SC16	R2	Ohio-Kentucky
604	604	Crown Hill Cemetery	8592 Darrow Road Twinsburg, OH 44087	4/13/2020	YES		South	SA2	SC17	R2	Ohio-Kentucky
807	807	Blessing Hine FH	8592 Darrow Road Twinsburg, OH 44087	4/13/2020	YES		South	SA2	SC17	R2	Ohio-Kentucky
227	227	Forest Hills Memorial Gardens	11890 North Dixie Drive Tipp City, OH 45371	4/13/2020	YES		South	SA2	SC18	R2	Ohio-Kentucky
737	737	Royal Oak Cemetery	7217 National Rd Brookville OH 45309	4/13/2020	YES		South	SA2	SC18	R2	Ohio-Kentucky
855	855	Blessing Zerkle FH	11900 North Dixie Drive Tipp City, OH 45371	4/13/2020	YES		South	SA2	SC18	R2	Ohio-Kentucky
229	229	Rexthaven Memory Gardens	3700 Center Rd Avon, OH 44011	5/26/2020	YES		South	SA2	SC19	R2	Cleveland
231	231	Highland Memorial park	264-12th Street Beloit, OH 44609	5/26/2020	YES		South	SA2	SC19	R2	Cleveland
232	232	Hillside Memorial Park	1025 Canton Road Akron, OH 44312	5/26/2020	YES		South	SA2	SC19	R2	Cleveland
233	233	Northlawn Memorial Gardens & Cr	4441 State Road Peninsula, OH 44264	5/26/2020	YES		South	SA2	SC19	R2	Cleveland
364	364	Kingwood Memorial Park	8230 Columbus Pike Lewis Center, OH 43035	4/13/2020	YES		South	SA2	SC19	R2	Ohio-Kentucky
221	221	Forest Lawn Memorial Park	3227 Dixie Highway Erlanger, KY 41018	4/13/2020	YES		South	SA2	SC20	R2	Ohio-Kentucky
228	228	Crown Hill Memorial Park & Maus	11825 Pippin Rd Cincinnati, OH 45231	5/26/2020	YES		South	SA2	SC20	R2	Cleveland
230	230	West Memory Gardens	6722 Hemple Road Moraine, OH 45439	5/26/2020	YES		South	SA2	SC20	R2	Cleveland
646	646	Highland Memory Gardens	279 Landis Ln. Mt. Washington, KY 40047	5/26/2020	NO		South	SA2	SC20	R2	Cleveland
736	736	Heritage Hills Cemetery	7370 State Rt. 48 Springboro, OH 45066	5/26/2020	YES		South	SA2	SC20	R2	Cleveland
181	2096	Floral Hills Memorial Gardens	6839 Sissonville Drive Sissonville, WV 25360	5/4/2020	NO		South	SA2	SC21	R3	West Virginia - SW
183	2097	Jackson County Memory Gardens	9149 Ripley Road, Cottageville WV 25239	5/4/2020	NO		South	SA2	SC21	R3	West Virginia - SW
511	5710	Evergreen Cemetery North	4800 Emerson Ave Parkersburg, WV 26104	4/22/2020	NO		South	SA2	SC21	R3	West Virginia - N
512	5711	Evergreen Cemetery South	4800 Emerson Ave Parkersburg, WV 26104	4/22/2020	NO		South	SA2	SC21	R3	West Virginia - N
834	834	Long&Fisher Funeral Home	6837 Sissonville Drive Sissonville, WV 25320	5/4/2020	YES		South	SA2	SC21	R3	West Virginia - SW
835	835	Pryor Funeral Home	184 Walnut Street East Bank, WV 25067	5/4/2020	YES		South	SA2	SC21	R3	West Virginia - SW
174	2145	Greenbrier Burial Park, Inc.	1917 West Main Street Princeton, WV 24740	4/27/2020	NO		South	SA2	SC22	R3	West Virginia - S
178	2093	Restlawn Memorial Gardens	RT. 20 New Hope Road Bluefield, WV 24701	4/27/2020	NO		South	SA2	SC22	R3	West Virginia - S

3 Digit #	4 Digit #	Name	Address	Rollout Date	Outsourced Status	Division	Area	Cluster	Region	Sub-Region
184		2094 Cemetery Estates - Palm Mem.		4/27/2020	NO	South	SA2	SC22	R3	West Virginia - S
185		2087 Resthaven Memorial Park - WV	1917 West Main Street Princeton, WV 24740	4/27/2020	NO	South	SA2	SC22	R3	West Virginia - S
186		2089 Restwood Memorial Park	Madams Creek Road Hilton, WV 25951	4/27/2020	NO	South	SA2	SC22	R3	West Virginia - S
187		2092 Woodlawn Memorial Park	3410 Coal Heritage Road Bluefield, WV 24701	4/27/2020	NO	South	SA2	SC22	R3	West Virginia - S
363		363 Rest Haven Memorial Park	10209 Plainfield Road Cincinnati, Ohio 45241	4/13/2020	YES	South	SA2	SC23	R2	Ohio-Kentucky
733		733 Chapel Hill Memorial Gdns	10776 McKinley Hwy Osceola, IN 46561-9157	5/4/2020	YES	South	SA3	SC25	R1	West Michigan
873		873 Chapel Hill Funeral Home	10776 McKinley Hwy Osceola, IN 46561-9157	5/4/2020	YES	South	SA3	SC25	R1	West Michigan
724		724 Christian Memorial Gardens West	521 E Hamlin Rd Rochester Hills, MI 48307	4/23/2020	YES	South	SA3	SC26	R1	East Michigan
725		725 Christian Memorial Gardens East	521 E. Hamlin Rd Rochester Hills, MI 48307	4/23/2020	NO	South	SA3	SC26	R1	East Michigan
732		732 Covington Memorial Cemetery	8408 Covington Rd Ft Wayne, IN 46804-2775	4/16/2020	YES	South	SA3	SC27	R1	West Indiana
734		734 Garden of Memory-Muncie Cemeter	10703 N. State Rd 3 Muncie, IN 47303-9467	4/16/2020	NO	South	SA3	SC27	R1	West Indiana
872		872 Covington Mem Funeral Hme	8408 Covington Rd Ft Wayne, IN 46804-2775	4/16/2020	YES	South	SA3	SC27	R1	West Indiana
874		874 Garden of Memory Muncie	10501 N State Rd 3 Muncie, IN 47303-9467	4/16/2020	YES	South	SA3	SC27	R1	West Indiana
651		651 Floral Gardens	2215 West Cass Avenue Rd Bay City, MI 48708	4/23/2020	NO	South	SA3	SC28	R1	East Michigan
723		723 Flint Memorial Park	9506 N Dort Hwy Mt. Morris, MI 48458	4/23/2020	YES	South	SA3	SC28	R1	East Michigan
731		731 Forest Lawn Cemetery MW	PO Box 9 Greenwood, IN 46143	4/16/2020	YES	South	SA3	SC29	R1	West Indiana
871		871 Forest Lawn Funeral Home	1977 S St Rd 135 Greenwood, IN 46143-9437	4/16/2020	YES	South	SA3	SC29	R1	West Indiana
216		216 Highland Cemetery	2257 Portage Avenue South Bend, IN 46616	5/4/2020	YES	South	SA3	SC30	R1	West Michigan
217		217 Riverview Cemetery	2300 Portage Avenue, South Bend, IN 46616	5/4/2020	YES	South	SA3	SC30	R1	West Michigan
219		219 St. Joseph Valley Memorial Park	375 West Cleveland Rd Granger, IN 46530	5/4/2020	YES	South	SA3	SC30	R1	West Michigan
663		663 Calvary Cemetery & Crematorium	2701 Willow Dale Road Portage, IN 46368	5/4/2020	YES	South	SA3	SC30	R1	West Michigan
647		647 Floral Lawn Memorial Gardens	1490 E Michigan Ave Battle Creek, MI 49014	5/4/2020	NO	South	SA3	SC31	R1	West Michigan
652		652 Roseland Memorial Gardens	3744 Brooklyn Road Jackson, MI 49203	4/23/2020	NO	South	SA3	SC31	R1	East Michigan
718		718 Mt. Ever Rest Memorial Park South	3941 S Westnedge Ave Kalamazoo, MI 49008	5/4/2020	YES	South	SA3	SC31	R1	West Michigan
719		719 Mt. Ever Rest Memorial Park North	3941 S Westnedge Ave Kalamazoo, MI 49008	5/4/2020	YES	South	SA3	SC31	R1	West Michigan
218		218 Park Lawn Cemetery & Mausoleum	1526 South Green River Rd Evansville, IN 47715	4/16/2020	NO	South	SA3	SC32	R1	West Indiana
220		220 Valhalla Memory Gardens & Crema	310 North Johnson Avenue, Bloomington, IN 47404	4/16/2020	YES	South	SA3	SC32	R1	West Indiana
730		730 Lincoln Cemetery	PO Box 411 Zionville, IN 46077-0411	4/16/2020	YES	South	SA3	SC32	R1	West Indiana
870		870 Gill Funeral Home	308 East Walnut St Washington, IN 47501-2761	4/16/2020	YES	South	SA3	SC32	R1	West Indiana
717		717 Sunrise Memorial Gardens	2188 Remembrance Dr Muskegon, MI 49442	5/4/2020	YES	South	SA3	SC33	R1	West Michigan
720		720 Chapel Hill Memorial Gardens	4444 W Grand River Ave Lansing, MI 48906	4/23/2020	YES	South	SA3	SC33	R1	East Michigan
721		721 East Lawn Memorial Gardens	2400 Bennett Rd Okemos, MI 48864	4/23/2020	YES	South	SA3	SC33	R1	East Michigan
722		722 Deep Dale Memorial Gardens	4108 Old Lansing Rd Lansing, MI 48917	4/23/2020	YES	South	SA3	SC33	R1	East Michigan
735		735 Chapel Hill Memorial Cemetery	2894 Patterson Rd., SE Grand Rapids, MI 49512	5/4/2020	YES	South	SA3	SC33	R1	West Michigan
400		400 Bronswood Cemetery	3805 Madison St. Oak Brook, IL 60523	5/11/2020	YES	South	SA4	SC35	R1	Chicago
211		211 Willow Lawn Mem Pk/Aarrowood	24090 North Highway 45 Vernon Hills, IL 60061	5/11/2020	YES	South	SA4	SC36	R1	Chicago
212		212 McHenry County Memorial Park	11301 Lake Ave. Woodstock, IL 60098	5/11/2020	YES	South	SA4	SC36	R1	Chicago
213		213 Windridge Memorial Park & Natur	7014 S. Rawson Bridge Road, Cary, IL 60013	5/11/2020	YES	South	SA4	SC36	R1	Chicago
442		442 Northshore Garden of Memories	1801 Greenbay Road North, IL 60064	5/11/2020	YES	South	SA4	SC36	R1	Chicago
443		443 Highland Memorial Park-MW	33100 North Hunt Club Libertyville, IL 60048	5/11/2020	YES	South	SA4	SC36	R1	Chicago
656		656 Mount Vernon Estates	11875 Archer Avenue Lemont, IL 60439	5/11/2020	YES	South	SA4	SC36	R1	Chicago
924		924 Herr Funeral Home	501 W. Main Street Collinsville, IL 62234	5/18/2020	YES	South	SA4	SC37	R1	West
926		926 Sunset Hill Funeral Home	50 Fountain Drive Glen Carbon, IL 62034	5/18/2020	YES	South	SA4	SC37	R1	West
111		111 EASTLAWN CEMETERY	2244 E Pythian Springfield, MO 65802	5/18/2020	NO	West	WA1	WC01	R1	West
112		112 RIVERMONTE CEMETERY	4500 S Lone Pine Rd Springfield, MO 65804	5/18/2020	NO	West	WA1	WC01	R1	West
113		113 WHITE CHAPEL CEMETERY	5234 W State Hwy EE Springfield, MO 65802	5/18/2020	NO	West	WA1	WC01	R1	West
210		210 Memorial Park Cemetery	6605 Morningside Ave Sioux City, IA 51106	5/18/2020	NO	West	WA1	WC01	R1	West
222		222 Highland Sacred Gardens	3306 Greenridge Road Sedalia, MO 65301	5/18/2020	NO	West	WA1	WC01	R1	West
223		223 Memorial Park Sedalia	3306 Greenridge Road Sedalia, MO 65301	5/18/2020	NO	West	WA1	WC01	R1	West

3 Digit #	4 Digit #	Name	Address	Rollout Date	Outsourced Status	Division	Area	Cluster	Region	Sub-Region
655	655	Forest Hill Cavalry Cemetery	6901 Troost Avenue Kansas City, MO 64131	5/18/2020	YES	West	WA1	WC01	R1	West
876	876	Eastlawn Funeral Home	2244 E Pythian Springfield, MO 65802	5/18/2020	YES	West	WA1	WC01	R1	West
877	877	Rivermonte Funeral Home	4500 S Lone Pine Rd Springfield, MO 65804	5/18/2020	YES	West	WA1	WC01	R1	West
878	878	White Chapel Funeral Home	5234 W State Hwy EE Springfield, MO 65802	5/18/2020	YES	West	WA1	WC01	R1	West
642	642	Grand Junction Memorial Gardens	2970 North Avenue Grand Junction, CO 81504	5/18/2020	YES	West	WA1	WC02	R1	West
643	643	Olinger's Evergreen Cemetery	200 East 168th Avenue Broomfield, CO 80023	5/18/2020	YES	West	WA1	WC02	R1	West
644	644	Old Mission Wichita Park Cemetery	3424 East 21st Street Wichita, KS 67208	5/18/2020	YES	West	WA1	WC03	R1	West
645	645	White Chapel Memorial Gardens	3424 E. 21st Street Wichita, KS 67208	5/18/2020	YES	West	WA1	WC03	R1	West
729	729	FAIRLAWN BURIAL PARK	2401 Carey Blvd Hutchinson, KS 67501	5/18/2020	NO	West	WA1	WC03	R1	West
825	825	Old Mission Mortuary	3424 E. 21st Street Wichita, KS 67208	5/18/2020	YES	West	WA1	WC03	R1	West
875	875	Heritage Funeral Home	528 N Main St Hutchinson, KS 67501	5/18/2020	YES	West	WA1	WC03	R1	West
519	519	Glenview Memorial Gardens	W1219 Glenview Avenue Ixonia, WI 53036	5/18/2020	YES	South	SA4	SC38	R1	South Wisconsin
520	520	Greenlawn Memorial Park	1451 Green Valley Road Neenah, WI 54956	5/18/2020	NO	South	SA4	SC38	R1	North Wisconsin
521	521	Greenlawn Memorial Park WI	6706 Superior Avenue Kohler, WI 53044	5/18/2020	NO	South	SA4	SC38	R1	North Wisconsin
522	522	Highland Memory Gardens WI	3054 County Road BB Madison, WI 53718	5/18/2020	NO	South	SA4	SC38	R1	South Wisconsin
523	523	Knollwood Memorial Park	1500 State Highway 310 Manitowoc, WI 54220	5/18/2020	NO	South	SA4	SC38	R1	North Wisconsin
524	524	Ledgeview Memorial Park	N6250 County Road K Fond Du Lac, WI 54937	5/18/2020	NO	South	SA4	SC38	R1	North Wisconsin
525	525	Lincoln Memorial Cemetery WI	6400 W Burleigh Street Milwaukee, WI 53210	5/18/2020	YES	South	SA4	SC38	R1	South Wisconsin
526	526	Milton Lawns Memorial Park	2200 Milton Avenue Janesville, WI 53545	5/18/2020	NO	South	SA4	SC38	R1	South Wisconsin
527	527	Roselawn Memorial Park	401 Femrite Drive Madison, WI 53716	5/18/2020	NO	South	SA4	SC38	R1	South Wisconsin
528	528	Town of Milwaukee Union Cemete	5982 N Port Washington A Glendale, WI 53217	5/18/2020	YES	South	SA4	SC38	R1	South Wisconsin
530	530	Valhalla Memorial Park	5402 N. 91st Street Milwaukee, WI 53225	5/18/2020	YES	South	SA4	SC38	R1	South Wisconsin
531	531	Roselawn Memory Gardens	N3045 State Road 67 Lake Geneva, WI 53147	5/18/2020	NO	South	SA4	SC38	R1	South Wisconsin
532	532	Sun Prairie Memory Garden	1147 Clarmar Drive Sun Prairie, WI 53590	5/18/2020	NO	South	SA4	SC38	R1	South Wisconsin
533	533	Sunrise Memorial Gardens WI	7411 Sauk Trail Road Sheboygan, WI 53081	5/18/2020	NO	South	SA4	SC38	R1	North Wisconsin
534	534	Sunset Memory Gardens	7302 Mineral Point Road Madison, WI 53717	5/18/2020	NO	South	SA4	SC38	R1	South Wisconsin
535	535	Mormon Coulee Memorial Park	N1137 Bloomer Mill Road La Crosse, WI 54601	5/18/2020	NO	South	SA4	SC38	R1	North Wisconsin
661	661	Floral Lawn Cemetery	835 Dearborn Avenue South Beloit, IL 61080	5/18/2020	YES	South	SA4	SC38	R1	South Wisconsin
611	611	Valhalla Cemetery	839 Wilkes Road Birmingham, AL 35228	4/6/2020	YES	South	SA6	SC45	R3	Alabama/MS
637	637	Crestwood Memorial Cemetery	2209 East Broad Street Gadsden, AL 35903	4/6/2020	YES	South	SA6	SC45	R3	Alabama/MS
638	638	Forest Lawn Gardens	730 Golden Springs Road Anniston, AL 36207	4/6/2020	YES	South	SA6	SC45	R3	Alabama/MS
639	639	Ridout's Forest Crest Cemetery	5730 Highway 78 East Birmingham, AL 35210	4/6/2020	YES	South	SA6	SC45	R3	Alabama/MS
640	640	Ridout's Forest Hill Cemetery	431 North 60th Street Birmingham, AL 35212	4/6/2020	YES	South	SA6	SC45	R3	Alabama/MS
641	641	Walker Memory Gardens	692 Highway 5 North Jasper, AL 35503	4/6/2020	YES	South	SA6	SC45	R3	Alabama/MS
806	806	Valhalla Funeral Home, Inc	5317 BESSEMER SUPER HWY MIDFIELD, AL 35228	4/6/2020	YES	South	SA6	SC45	R3	Alabama/MS
821	821	Crestwood Memorial F.H.	2209 East Broad Street Gadsden, AL 35903	4/6/2020	YES	South	SA6	SC45	R3	Alabama/MS
125	125	Lee Memorial Park	5257 Raymond Avenue, Tupelo, MS 38801	4/6/2020	NO	South	SA6	SC46	R3	Alabama/MS
126	126	East Chickasaw Memorial Park	County Rd 142 & Highway 45 Okolona, MS 38860	4/6/2020	NO	South	SA6	SC46	R3	Alabama/MS
822	822	Elliott Funeral Home	15215 Court Street Moulton, AL 35650	4/6/2020	YES	South	SA6	SC46	R3	Alabama/MS
823	823	Ridout's Brown FH	711 Memorial Drive Sw Decatur, AL 35601	4/6/2020	YES	South	SA6	SC46	R3	Alabama/MS
836	836	Elkins East Chapel	7435 Highway 72 Killen, AL 35645	4/6/2020	YES	South	SA6	SC46	R3	Alabama/MS
837	837	Elkins Funeral Home	1535 Heritage Dr Florence, AL 35630	4/6/2020	YES	South	SA6	SC46	R3	Alabama/MS
889	889	Lee Memorial Funeral Home	5257 Raymond Ave Verona, MS 38879	4/6/2020	YES	South	SA6	SC46	R3	Alabama/MS
121	121	Forest Hills Cemetery-East	2440 Whitten Rd. Memphis, TN 38133	4/6/2020	YES	South	SA6	SC47	R2	West Tennessee
122	122	Forest Hills Cemetery-South	2545 Holmes Rd. Memphis, TN 38118	4/6/2020	YES	South	SA6	SC47	R2	West Tennessee
123	123	Forest Hills Cemetery-Midtown	1661 Elvis Presley Blvd Memphis, TN 38106	4/6/2020	YES	South	SA6	SC47	R2	West Tennessee
239	239	Northridge Woodhaven Cemetery	6755 HWY 51 N Millington, TN 38053	4/6/2020	YES	South	SA6	SC47	R2	West Tennessee
355	355	Highland Memorial Gardens	3360 N Highland Ave Jackson, TN 38305	4/6/2020	NO	South	SA6	SC47	R2	West Tennessee
356	356	Ridgecrest Cemetery	200 Ridgecrest Road Jackson, TN 38305	4/6/2020	NO	South	SA6	SC47	R2	West Tennessee

3 Digit #	4 Digit #	Name	Address	Rollout Date	Outsourced Status	Division	Area	Cluster	Region	Sub-Region
863	863	Northridge Woodhaven FH	6755 Highway 51 North Millington, TN 38053	4/6/2020	YES	South	SA6	SC47	R2	West Tennessee
886	886	Forest Hills F.H. East	2440 Whitten Rd. Memphis, TN 38133	4/6/2020	YES	South	SA6	SC47	R2	West Tennessee
887	887	Forest Hills F.H. South	2545 Holmes Rd. Memphis, TN 38118	4/6/2020	YES	South	SA6	SC47	R2	West Tennessee
888	888	Forest Hills F.H. Midtown	1661 Elvis Presley Blvd. Memphis, TN 38106	4/6/2020	YES	South	SA6	SC47	R2	West Tennessee
238	238	Memorial Park Southwoods	5485 Hacks Cross Road Memphis, TN 38125	4/6/2020	YES	South	SA6	SC48	R2	West Tennessee
200	200	Huntsville Memory Gardens	6810 Unifers. Dr Hwy 72w Huntsville, AL 35806	4/6/2020	NO	South	SA6	SC50	R3	Alabama/MS
201	201	Tricities Memorial Gardens	2601 Florence Blvd. Florence, AL 35630	4/6/2020	NO	South	SA6	SC50	R3	Alabama/MS
240	240	Woodhaven Memorial Gardens	160 Edgemore Road Powell, TN 37849	4/13/2020	YES	South	SA6	SC50	R2	East Tennessee
607	607	Lakewood Memorial East	4621 Shallowford Rd Chattanooga, TN 37411	4/13/2020	YES	South	SA6	SC50	R2	East Tennessee
608	608	Lakewood Memorial West	4621 Shallowford Rd Chattanooga, TN 37411	4/13/2020	YES	South	SA6	SC50	R2	East Tennessee
610	610	Hamilton County Burial	4621 Shallowford Road Chattanooga, TN 37411	4/13/2020	YES	South	SA6	SC50	R2	East Tennessee
864	864	Woodhaven Chapel	160 Edgemoor Road Powell, TN 37849	4/13/2020	YES	South	SA6	SC50	R2	East Tennessee
636	636	Lakeview Memory Gardens	PO Box 1228 Phenix City, AL 36868	4/6/2020	NO	South	SA6	SC51	R3	Alabama/MS

STONEMOR - MOON MSA SCHEDULE 3A (Equipment)

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
200	Huntsville Memory Gardens	AL	CMEQ	6360		Lowering Device
200	Huntsville Memory Gardens	AL	CMEQ	7587		5502c Imperial Lowering Device
200	Huntsville Memory Gardens	AL	CMEQ	8935	872316	ExMark Mower
200	Huntsville Memory Gardens	AL	CMEQO	6901		John Deere Backhoe
200	Huntsville Memory Gardens	AL	CMEQO	6903		Dump Trailer
200	Huntsville Memory Gardens	AL	CMEQO	6905		Mausoleum High Lift
200	Huntsville Memory Gardens	AL	EQUIP	10456	51921	M59 4WD Tractor/Loader/Backhoe
200	Huntsville Memory Gardens	AL	EQUIP	13840	51464	John Deere 930M Ztrak
200	Huntsville Memory Gardens	AL	EQUIP	11128	3108	LZ5749EKC724 Mower
200	Huntsville Memory Gardens	AL	EQUIP	12058	77203	Vibratory Rammer
200	Huntsville Memory Gardens	AL	EQUIP	12435		Holland Dump Trailer
200	Huntsville Memory Gardens	AL	EQUIP	12690		Fortress over under temp mauso
200	Huntsville Memory Gardens	AL	EQUIP	12692		John Deere TX Gator
201	Tricities Memorial Garden	AL	CAPLEASE	14682	80054	2019 John Deere WBM VIN 80054
201	Tricities Memorial Garden	AL	CMEQO	6914		Vault Lowering Device
201	Tricities Memorial Garden	AL	CMEQO	6915		JD 790 Tractor w/Front End Idr
201	Tricities Memorial Garden	AL	EQUIP	13255		John Deere HPX4
201	Tricities Memorial Garden	AL	EQUIP	13270	54410	JCB 3CX-12L4WS Backhoe Loader
201	Tricities Memorial Garden	AL	EQUIP	13841	51465	John Deere 930M Ztrak
201	Tricities Memorial Garden	AL	EQUIP	13842	51652	John Deere 930M Ztrak
201	Tricities Memorial Garden	AL	EQUIP	12059	77201	Vibratory Rammer
201	Tricities Memorial Garden	AL	EQUIP	12527		Gas Truck Mount Compressor
611	Valhalla Cemetery Co	AL	CMEQ	4299	14933	Holland Electro dump trailer
611	Valhalla Cemetery Co	AL	CMEQ	8875		07 JD Backhoe Loader 4x4
611	Valhalla Cemetery Co	AL	CMEQ	9182		05 JD Backhoe Loader
611	Valhalla Cemetery Co	AL	CMEQO	6278		New Holland Tractor w/f loader
611	Valhalla Cemetery Co	AL	EQUIP	11225		Lowering device
611	Valhalla Cemetery Co	AL	EQUIP	12069	77202	Vibratory Rammer
611	Valhalla Cemetery Co	AL	EQUIP	12497	A9530-447466	1995 Club Car
611	Valhalla Cemetery Co	AL	EQUIP	12702		John Deere Gator - requested S
636	Lakeview Memory Gardens	AL	CMEQ	5776		2 Lowering Devices
636	Lakeview Memory Gardens	AL	CMEQ	8936	922237	Exmark Mower
636	Lakeview Memory Gardens	AL	CMEQO	5697		2 Graveside Set Up
636	Lakeview Memory Gardens	AL	EQUIP	13261		John Deere HPX4
636	Lakeview Memory Gardens	AL	EQUIP	13271	54408	JCB 3CX-12L4WS Backhoe Loader
636	Lakeview Memory Gardens	AL	EQUIP	14440	CTJT065352	JD Z930M ZTrak
636	Lakeview Memory Gardens	AL	EQUIP	13783		John Deere 930M Ztrak
637	Crestwood Memorial Cem	AL	CMEQ	5775		Backhoe
637	Crestwood Memorial Cem	AL	CMEQ	6500		Scag Mover-Kohler Equipment
637	Crestwood Memorial Cem	AL	EQUIP	13272	54413	JCB 3CX-12L4WS Backhoe Loader
637	Crestwood Memorial Cem	AL	EQUIP	14404		JD HPX615E Gator
637	Crestwood Memorial Cem	AL	EQUIP	10197	LD3287-C	Superior Lowering Device 3287C
637	Crestwood Memorial Cem	AL	EQUIP	11019	16945	2009 Golf Cart
637	Crestwood Memorial Cem	AL	EQUIP	11229		Lowering device
637	Crestwood Memorial Cem	AL	EQUIP	11430		Outback 21'x7x Trailer
637	Crestwood Memorial Cem	AL	EQUIP	12503	24215505	BSS0-2l Rammer
637	Crestwood Memorial Cem	AL	EQUIP	13094		New motor backhoe - Asset #577
637	Crestwood Memorial Cem	AL	EQUIP	14133		Imperial Lowering Device Seria
638	Forest Lawn Gardens	AL	CMEQ	8804	3368	2011 Ford F450 Truck
638	Forest Lawn Gardens	AL	CMEQ	9300		Backhoe Loader w/ Bucket
638	Forest Lawn Gardens	AL	EQUIP	12504		8 Level Low Boy Casket Lift
638	Forest Lawn Gardens	AL	EQUIP	12505	20292377	BSS0-2l Rammer
638	Forest Lawn Gardens	AL	EQUIP	13791	AM-17363	Lowering device w/ placer
639	Ridouts Forest Crest Cem	AL	EQUIP	10466	3287-C	Lowering Device
639	Ridouts Forest Crest Cem	AL	EQUIP	12072	77199	Vibratory Rammer
639	Ridouts Forest Crest Cem	AL	EQUIP	12693		John Deere TX Gator
639	Ridouts Forest Crest Cem	AL	EQUIP	14193		Imperial Lowering Device
640	Ridouts Forest Hill Cem	AL	EQUIP	12848	1T0310JXCBD2	John Deer Backhoe

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
640	Ridouts Forest Hill Cem	AL	EQUIP	11230		Lowering device
641	Walker Memory Gardens	AL	CMEQ	9181		Imperial Stainless Steel Lift
641	Walker Memory Gardens	AL	CMEQ	9219		Tractor/loader
641	Walker Memory Gardens	AL	CMEQO	6282		Holland HD Dump Trailer
641	Walker Memory Gardens	AL	CMEQO	6283		580M Backhoe 2WD STD
641	Walker Memory Gardens	AL	EQUIP	12073	77200	Vibratory Rammer
642	Grand Junction Mem Grdn	CO	CMEQ	6348		Holland Heavy Duty Dump Traile
642	Grand Junction Mem Grdn	CO	CMEQ	6387		Backhoe Bucket
642	Grand Junction Mem Grdn	CO	CMEQ	6667		Z830A 27 HP PO 60" MOD-Z Mower
642	Grand Junction Mem Grdn	CO	CMEQ	8592		Irrigation Pump/Motor
643	Olingers Evergreen Cem	CO	CMEQ	8529		Symcom 777 Pump Monitor
210	Memorial Park Cemetery	IA	CAPLEASE	14585	11111	2018 John Deere 5055E VIN 1111
210	Memorial Park Cemetery	IA	CMEQ	7625		Mcintosh 48" Backhoe Fork
210	Memorial Park Cemetery	IA	CMEQ	7680		Oil Injected Vibratory Rammer
210	Memorial Park Cemetery	IA	CMEQ	8376		Casket Rollers/Grass
210	Memorial Park Cemetery	IA	CMEQ	8445		LOWERING DEVICE IMPERIAL SS
210	Memorial Park Cemetery	IA	CMEQO	6792		1999 John Deere 4x2 Gator
210	Memorial Park Cemetery	IA	CMEQO	6796		5hp John Deere Snow Blower
210	Memorial Park Cemetery	IA	CMEQO	6800		2000 New Holland Dirt Spreader
210	Memorial Park Cemetery	IA	CMEQO	6806		Superior Lowering Device
210	Memorial Park Cemetery	IA	CMEQO	6808		2002 John Deere 1445 Mower
210	Memorial Park Cemetery	IA	CMEQO	6810		2000 John Deere 5320 Tractor
210	Memorial Park Cemetery	IA	CMEQO	6815		John Deere 520 Tractor
210	Memorial Park Cemetery	IA	CMEQO	6816		1996 John Deere backhoe
210	Memorial Park Cemetery	IA	EQUIP	13844	51297	John Deere 950M Mower
210	Memorial Park Cemetery	IA	EQUIP	13845	51323	John Deere 950M Mower
210	Memorial Park Cemetery	IA	EQUIP	10473		Base & Handheld Radios
210	Memorial Park Cemetery	IA	EQUIP	14749		Imperial SS CasketLowrngDevice
211	Willow Lawn Memorial Park	IL	CMEQ	9141		Blower/push vacuum/gas can
211	Willow Lawn Memorial Park	IL	CMEQO	6935		B&L N20AA Cremation Unit
211	Willow Lawn Memorial Park	IL	CMEQO	6936		B&L BLP1500 Cremation Unit
211	Willow Lawn Memorial Park	IL	CMEQO	6940		Cemetery Lowering Device
211	Willow Lawn Memorial Park	IL	CMEQO	6941		Bosch Jackhammer
211	Willow Lawn Memorial Park	IL	EQUIP	10568	198	Toro Dingo TX 525
211	Willow Lawn Memorial Park	IL	EQUIP	10569	E3215	Kubota RTV900 Utility vehicle
211	Willow Lawn Memorial Park	IL	EQUIP	10831	1332	Utility Trailer
211	Willow Lawn Memorial Park	IL	EQUIP	11057	82442	Kubota spreader
212	Mchenry County MemPark	IL	CMEQO	6944		Imperial Frigid Lowering devic
213	Windridge Memorial Park	IL	CMEQ	7545		36.3cc 7.6-11.6 Pole Pruner
213	Windridge Memorial Park	IL	CMEQ	8282		Snow Blower
213	Windridge Memorial Park	IL	CMEQ	9330		Kubota Tractor
213	Windridge Memorial Park	IL	CMEQ	9962	16270	JOHN DEER GATOR 4X2
213	Windridge Memorial Park	IL	CMEQO	6962		W3 Points Jackhammer
213	Windridge Memorial Park	IL	CMEQO	6983		Wacker B550-2 Tamper
213	Windridge Memorial Park	IL	CMEQO	6985		CH300 Casket Carriage
213	Windridge Memorial Park	IL	CMEQO	6989		2005 Halland Imperial Device
213	Windridge Memorial Park	IL	CMEQO	6991		Gravelly 5000 SER Trator
213	Windridge Memorial Park	IL	CMEQO	6993		96' Kubota 4wd Tractor
213	Windridge Memorial Park	IL	EQUIP	11059	43044	2008 JCB Loader Backhoe
213	Windridge Memorial Park	IL	EQUIP	10061	HT131	STI pole pruner
213	Windridge Memorial Park	IL	EQUIP	10062	FS310	STI brush cutter
213	Windridge Memorial Park	IL	EQUIP	12273		Fast Grab unit
213	Windridge Memorial Park	IL	EQUIP	13310		Pond Pump
400	Bronswood Cemetery	IL	EQUIP	10218	938149	2011 John Deer Backhoe
400	Bronswood Cemetery	IL	EQUIP	10223		2011 John Deer Tractor
400	Bronswood Cemetery	IL	EQUIP	11063	11415	Kubota Utility Vehicle
400	Bronswood Cemetery	IL	EQUIP	9990		Cemetery cart
400	Bronswood Cemetery	IL	EQUIP	10066	20007	50 Gallon tank sprayer w gun
400	Bronswood Cemetery	IL	EQUIP	11062	9064	Ariens Snow thrower
400	Bronswood Cemetery	IL	EQUIP	11064	24508	Salt Spreader

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
400	Bronswood Cemetery	IL	EQUIP	11204		Snow plow
400	Bronswood Cemetery	IL	EQUIP	11279		Fastgrab TSZ-UNI
400	Bronswood Cemetery	IL	EQUIP	11280		Two Man Boulder Grab
442	Northshore Garden	IL	EQUIP	13022		Frigid - Lowering Imperial Dev
442	Northshore Garden	IL	EQUIP	13023		Frigid - Lowering Imperial Dev
442	Northshore Garden	IL	EQUIP	13024		Frigid - Lowering Infant Devic
442	Northshore Garden	IL	EQUIP	13029		SCAG Wildcat Mower
442	Northshore Garden	IL	EQUIP	12763	JCB2CX12H913	2009 JCB Backhoe Loader
442	Northshore Garden	IL	EQUIP	12818	W004X2X04467	JD 4x2 Gator
442	Northshore Garden	IL	EQUIP	12843		B550-2 Gas Powered rammer
443	Highland Memorial Park	IL	EQUIP	13020		1995 JCB Back Hoe Tractor
443	Highland Memorial Park	IL	EQUIP	13028		John Deere - Gator
443	Highland Memorial Park	IL	EQUIP	13031		1998 Scissor/Casket Lift
443	Highland Memorial Park	IL	EQUIP	13032		Water Tank Wagon
443	Highland Memorial Park	IL	EQUIP	13033		Snow Plow
443	Highland Memorial Park	IL	EQUIP	12845	AM-16460	SK Master Lowering Device
443	Highland Memorial Park	IL	EQUIP	12846		B550-2 Gas Powered rammer
556	Mount Vernon Estates	IL	CMEQ	6204		Shore Box
556	Mount Vernon Estates	IL	EQUIP	10067		Tow bar
661	Floral Lawn Cemetery	IL	CMEQ	6122		Shore Box
661	Floral Lawn Cemetery	IL	CMEQ	6354		Power Tamper
661	Floral Lawn Cemetery	IL	CMEQ	6621		Case 580m 6" bell hole bucket
661	Floral Lawn Cemetery	IL	CMEQ	8457		LOWERING DEVICE
661	Floral Lawn Cemetery	IL	CMEQ	8681		Knauer Casket Lift
661	Floral Lawn Cemetery	IL	CMEQO	6833		36" backhoe Bucket
661	Floral Lawn Cemetery	IL	CMEQO	6835		Case 580M Backhoe
661	Floral Lawn Cemetery	IL	EQUIP	14003		Storage Container Maint. & Off
216	Highland Cemetery	IN	CMEQ	6523		10" 4hp VIB Grave Tamper
216	Highland Cemetery	IN	CMEQ	6623		Imperial Lowering device #2
216	Highland Cemetery	IN	CMEQ	6624		Imperial Lowering Device
216	Highland Cemetery	IN	CMEQ	7678		Sd wall heater w/ venting unit
216	Highland Cemetery	IN	CMEQ	7715		Toro 221-R Pwr Snowthrower
216	Highland Cemetery	IN	CMEQ	7805		Land Pride Pulverizer
216	Highland Cemetery	IN	CMEQ	8021		16" Bell Hole Bucket
216	Highland Cemetery	IN	CMEQ	8022		34" Bell Hole Bucket
216	Highland Cemetery	IN	CMEQ	8778		Snow Plow
216	Highland Cemetery	IN	CMEQ	9454		Tractor
216	Highland Cemetery	IN	CMEQO	6877		MTD 321 Snow Blower
216	Highland Cemetery	IN	CMEQO	6879		Cemetery Lowering Device
216	Highland Cemetery	IN	CMEQO	6883		JCB Cemetery Backhoe
216	Highland Cemetery	IN	CMEQO	6885		Cemetery Lowering Device
216	Highland Cemetery	IN	CMEQO	6887		John Deere Backhoe
216	Highland Cemetery	IN	CMEQO	6888		Cemetery Backhoe Bucket
216	Highland Cemetery	IN	EQUIP	10119	19807	Holland lowering device
216	Highland Cemetery	IN	EQUIP	11061		8 Level Low Boy casket lift
216	Highland Cemetery	IN	EQUIP	14210		Imperial Stainless Steel Devic
217	Riverview Cemetery	IN	CMEQ	8918		Vibratory Rammer
217	Riverview Cemetery	IN	CMEQO	6280		New Holland TC34DA Tractor
217	Riverview Cemetery	IN	CMEQO	7013		John Deere 310a backhoe
217	Riverview Cemetery	IN	CMEQO	7022		Crematory Hydraulic Lift
217	Riverview Cemetery	IN	CMEQO	7030		Toro 60" Mower
218	Park Lawn Cemetery Maus	IN	CMEQ	6440		580M 16" Backhoe Bucket
218	Park Lawn Cemetery Maus	IN	CMEQ	7534		Major backhoe Repair (Engine)
218	Park Lawn Cemetery Maus	IN	CMEQO	7064		JCB Backhoe
218	Park Lawn Cemetery Maus	IN	CMEQO	7066		John Deere 1010 Tractor
218	Park Lawn Cemetery Maus	IN	EQUIP	13846	54114	John Deere 930M Ztrak
218	Park Lawn Cemetery Maus	IN	EQUIP	13847	54115	John Deere 930M Ztrak
218	Park Lawn Cemetery Maus	IN	EQUIP	10377	80189	Craftsman 24' Snowblower
219	StJoseph Valley Mem Pk	IN	CMEQ	6442		Case 580M 4WD Backhoe
219	StJoseph Valley Mem Pk	IN	CMEQ	6443		580M 36" Bucket & Ripper Attac

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
219St	Joseph Valley Mem Pk	IN	CMEQ	6444		McIntosh 580M Backhoe Bucket
219St	Joseph Valley Mem Pk	IN	CMEQ	7627		McIntosh 48" Backhoe Fork
219St	Joseph Valley Mem Pk	IN	CMEQ	7988		Used Axie Trailer Mittenberger
219St	Joseph Valley Mem Pk	IN	CMEQ	8729		Leaf Blower
219St	Joseph Valley Mem Pk	IN	CMEQ	9217		2008 Kubota-Tractor & Loader
219St	Joseph Valley Mem Pk	IN	CMEQO	7037		frigid Lowering Device
219St	Joseph Valley Mem Pk	IN	CMEQO	7048		2 in 1 Mausoleum Lift
219St	Joseph Valley Mem Pk	IN	EQUIP	10031	97474	WAC Tamper
219St	Joseph Valley Mem Pk	IN	EQUIP	11203		Snow plow
219St	Joseph Valley Mem Pk	IN	EQUIP	12651	W004X2X09946	John Deere 4x2 Gator
220Valhalla	Memory GrdnsCre	IN	CMEQ	6446		Case 580M 4WD Backhoe
220Valhalla	Memory GrdnsCre	IN	CMEQ	6447		580M 36" Backhoe Bucket
220Valhalla	Memory GrdnsCre	IN	CMEQ	6448		Sod Cutter (Backhoe Attmt)
220Valhalla	Memory GrdnsCre	IN	CMEQ	6449		580M McIntosh Backhoe Bucket
220Valhalla	Memory GrdnsCre	IN	CMEQ	8567		Casket Lift
220Valhalla	Memory GrdnsCre	IN	CMEQ	9218		Vibratory Rammer
220Valhalla	Memory GrdnsCre	IN	CMEQO	6859		Wacker Cemetery Tamper
220Valhalla	Memory GrdnsCre	IN	CMEQO	6860		Toro Snow Blower
220Valhalla	Memory GrdnsCre	IN	CMEQO	6874		King Kutter Brush Cutter
220Valhalla	Memory GrdnsCre	IN	CMEQO	6876		Cemetery Dump Trailer
220Valhalla	Memory GrdnsCre	IN	CMEQO	6880		Cemetery Lowering Device
220Valhalla	Memory GrdnsCre	IN	CMEQO	6889		Billy Goat leaf Vacuum
220Valhalla	Memory GrdnsCre	IN	CMEQO	8222		Lincoln Welder w/ Bottle
220Valhalla	Memory GrdnsCre	IN	EQUIP	12775	USMN-3118	Mahindra 4530
220Valhalla	Memory GrdnsCre	IN	EQUIP	9995	97108	Trailer
220Valhalla	Memory GrdnsCre	IN	EQUIP	10487	56979	98 Dlhatsu Hijet Dump
508Indiana	Vault Plant	IN	EQUIP	10736		Standard forms 15each
508Indiana	Vault Plant	IN	EQUIP	10737		Volvo Semi Tractor 2003
508Indiana	Vault Plant	IN	EQUIP	10738		Heritage forms 4 each
508Indiana	Vault Plant	IN	EQUIP	10739		Fork Lift 1991
508Indiana	Vault Plant	IN	EQUIP	10740		Flatbed trailer
508Indiana	Vault Plant	IN	EQUIP	10741		Bobcat 2003
508Indiana	Vault Plant	IN	EQUIP	10742		Acquisition Equipment
508Indiana	Vault Plant	IN	EQUIP	10195		USP-900 HI Frequency Vibtr
508Indiana	Vault Plant	IN	EQUIP	10312		2013 Gooseneck-Pintle Trailer
663Calvary	Cem Crematorium	IN	CMEQ	6233		Shore Box
663Calvary	Cem Crematorium	IN	CMEQ	6234		Gas Tamper
663Calvary	Cem Crematorium	IN	CMEQ	7636		Ripper Attachment
663Calvary	Cem Crematorium	IN	CMEQO	6306		Equipment
663Calvary	Cem Crematorium	IN	CMEQO	7043		2000 Cemetery Club Cart
730Lincoln	Cemetery	IN	CMEQ	8562		Lowering Device with Stand
730Lincoln	Cemetery	IN	CMEQ	8731		New Well Line Installation
730Lincoln	Cemetery	IN	CMEQ	9246		Vibratory Rammer
730Lincoln	Cemetery	IN	CMEQ	9453		Tractor
730Lincoln	Cemetery	IN	CMEQ	9515		Dump Trailer
731Forest	Lawn Cemetery	IN	CMEQ	8565		Master Cemetery Device
731Forest	Lawn Cemetery	IN	CMEQ	8566		Holland Carrier
731Forest	Lawn Cemetery	IN	CMEQ	8608		Dump Trailer
731Forest	Lawn Cemetery	IN	CMEQ	8728		Streamliner Carries/Lowering D
731Forest	Lawn Cemetery	IN	CMEQ	8732		Chain Saw
731Forest	Lawn Cemetery	IN	CMEQ	8780		Plow System
731Forest	Lawn Cemetery	IN	CMEQ	9108		Strato-Lift
731Forest	Lawn Cemetery	IN	CMEQ	9260		Vibratory Rammer
731Forest	Lawn Cemetery	IN	CMEQO	6965		1997 JCB 2125 Backhoe
731Forest	Lawn Cemetery	IN	CMEQO	8223		303 CR Mini Exuvator Catpille
731Forest	Lawn Cemetery	IN	CMEQO	9046		Acquisition Cemetery Equipment
731Forest	Lawn Cemetery	IN	EQUIP	12711	91072	JCB 3CX Backhoe
731Forest	Lawn Cemetery	IN	EQUIP	12779	USMN-3003	Mahindra 4530
731Forest	Lawn Cemetery	IN	EQUIP	13281	833	2016 Mahindra Tractor
731Forest	Lawn Cemetery	IN	EQUIP	11206		NI Tamping Rammer

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
731	Forest Lawn Cemetery	IN	EQUIP	11502	43779	2013 Load trailer
731	Forest Lawn Cemetery	IN	EQUIP	12509		8 Level Low Boy Casket Lift
731	Forest Lawn Cemetery	IN	EQUIP	12667	W004X2X02986	John Deere 4x2 Gator
731	Forest Lawn Cemetery	IN	EQUIP	13721	ITEM 49158	Nstar Tamping Rammer 4/4 Hp Ri
732	Covington Memorial Cem	IN	CAPLEASE	14692	11111	2019 J Deere HPX615E VIN 11111
732	Covington Memorial Cem	IN	CMEQ	6625		Holland heavy duty dump traile
732	Covington Memorial Cem	IN	CMEQ	8570		Lowering Device
732	Covington Memorial Cem	IN	CMEQ	8779		Snow Blower
732	Covington Memorial Cem	IN	EQUIP	12668	W004X2X06491	John Deere 4x2 Gator
732	Covington Memorial Cem	IN	EQUIP	14215		Wacker 4 Cycle Rammer/Compacto
732	Covington Memorial Cem	IN	EQUIP	14558	40301	John Deere 4x2 TS Gator
733	Chapel Hill Mem Grdns	IN	CMEQ	8571		Casket Lift
733	Chapel Hill Mem Grdns	IN	CMEQ	8573		Lowering Device
733	Chapel Hill Mem Grdns	IN	CMEQ	8685		Snowblower
733	Chapel Hill Mem Grdns	IN	CMEQ	8686		Tractor/35HP Diesel
733	Chapel Hill Mem Grdns	IN	CMEQ	8687		Frontloader w/ Grille
733	Chapel Hill Mem Grdns	IN	CMEQ	9452		Tractor
734	Garden of Memory Muncie	IN	CMEQ	8574		Lawn Mower
734	Garden of Memory Muncie	IN	EQUIP	11303	414	Case 580N Backhoe
734	Garden of Memory Muncie	IN	EQUIP	12669	W004X2X06671	John Deere 4x2 Gator
734	Garden of Memory Muncie	IN	EQUIP	14136		Snowplow for 2013 Dodge Ram
644	Old Mission Wichita Prk	KS	CMEQ	5826		Stainless SteelLowering Device
644	Old Mission Wichita Prk	KS	CMEQ	6225		Shore Box
644	Old Mission Wichita Prk	KS	CMEQ	8256		Snow Plow
644	Old Mission Wichita Prk	KS	CMEQ	8447	A4915	UTILITY VEHICLE
644	Old Mission Wichita Prk	KS	CMEQ	8502		Casket Lift
644	Old Mission Wichita Prk	KS	CMEQ	8725		77" Utility Trailer
644	Old Mission Wichita Prk	KS	CMEQ	8959		Casket Carriage
644	Old Mission Wichita Prk	KS	EQUIP	12506		8 Level Low Boy Casket Lift
644	Old Mission Wichita Prk	KS	EQUIP	13070		Snow plow
644	Old Mission Wichita Prk	KS	EQUIP	13240		Dump Trailer
644	Old Mission Wichita Prk	KS	EQUIP	14194		4 Cycle Vibratory Rammer
645	White Chapel Memorial Grd	KS	CMEQ	6473		Imperial Chrm Lowering Device
645	White Chapel Memorial Grd	KS	CMEQ	7557		Lowering Device
645	White Chapel Memorial Grd	KS	CMEQ	8449	A5906	UTILITY VEHICLE
645	White Chapel Memorial Grd	KS	CMEQ	8484		Heavy Duty Dump Trailer
645	White Chapel Memorial Grd	KS	CMEQ	8723		Bush Hog Rotary Mower
645	White Chapel Memorial Grd	KS	CMEQ	8818		Kubota Tractor L3540
645	White Chapel Memorial Grd	KS	CMEQ	8824		Kubota Frontloader
729	Fairlawn Burial Park	KS	CMEQ	8726		Casket Carrier & Rollers
729	Fairlawn Burial Park	KS	CMEQ	8775		Lowering Device SS
729	Fairlawn Burial Park	KS	CMEQ	9561		Boss Snow Plow
729	Fairlawn Burial Park	KS	CMEQO	9594		Acquisition Cemetery Equipment
729	Fairlawn Burial Park	KS	CMEQO	9595		Backhoe w/ Cab
729	Fairlawn Burial Park	KS	EQUIP	13871	52588	John Deere 930M Ztrak
729	Fairlawn Burial Park	KS	EQUIP	10401	20106065	Vibratory rammer
729	Fairlawn Burial Park	KS	EQUIP	13241		Dump Trailer
221	Forest Lawn Memorial Park	KY	CMEQ	9188		Tractor
221	Forest Lawn Memorial Park	KY	CMEQO	7117		John Deere Dump Trailer
221	Forest Lawn Memorial Park	KY	CMEQO	7119		Mower
221	Forest Lawn Memorial Park	KY	CMEQO	7120		John Deere Tractor
221	Forest Lawn Memorial Park	KY	CMEQO	7926		Mausoleum Lift
221	Forest Lawn Memorial Park	KY	CMEQO	7927		Snow Plow
221	Forest Lawn Memorial Park	KY	CMEQO	7931		1999 Ford Truck
221	Forest Lawn Memorial Park	KY	EQUIP	10570	52075	Kubota backhoe M59TLB-M series
221	Forest Lawn Memorial Park	KY	EQUIP	12820		HPX Gator
221	Forest Lawn Memorial Park	KY	EQUIP	13264		Jumping Jack Tamper
221	Forest Lawn Memorial Park	KY	EQUIP	14278		Lowering Device
646	Highland Memory Gardens	KY	EQUIP	10410	54357	Ex Mark Mower
14	Cedar Hill Cemetery	MD	CAPLEASE	14662	53465	2019 John Deere 310EP VINS3465

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
14	Cedar Hill Cemetery	MD	CMEQ	2784	10007	Air Compressor
14	Cedar Hill Cemetery	MD	CMEQ	2857	10248	Trimmer, Weed Wackers
14	Cedar Hill Cemetery	MD	CMEQ	2858	10249	1999 Utility Trailer
14	Cedar Hill Cemetery	MD	CMEQ	2860	10251	Snow Blower
14	Cedar Hill Cemetery	MD	CMEQ	3217	11458	SNOW PLOW
14	Cedar Hill Cemetery	MD	CMEQ	3220	11461	JOHN DEERE TRACTORS
14	Cedar Hill Cemetery	MD	CMEQ	3221	11462	WELDER
14	Cedar Hill Cemetery	MD	CMEQ	3222	11463	MAUSOLEUM LIFT
14	Cedar Hill Cemetery	MD	CMEQ	3232	11473	LOWERING DEVICE
14	Cedar Hill Cemetery	MD	CMEQ	3234	11475	OIL TANK
14	Cedar Hill Cemetery	MD	CMEQ	3236	11477	CUST# 1333 PRES. WASHER
14	Cedar Hill Cemetery	MD	CMEQ	3317	12013	1980 Ford Tractor
14	Cedar Hill Cemetery	MD	CMEQ	3432	12405	BACKHOE FORK
14	Cedar Hill Cemetery	MD	CMEQ	3894	13841	KUBATO TRACTOR
14	Cedar Hill Cemetery	MD	CMEQ	3912	13868	Auto Crane Model 2703-M-10
14	Cedar Hill Cemetery	MD	CMEQ	3913	13869	Kubota Mower
14	Cedar Hill Cemetery	MD	CMEQ	4049	14245	LOWERING DEVICE
14	Cedar Hill Cemetery	MD	CMEQ	4078	14333	Balance L875B BACKHOE
14	Cedar Hill Cemetery	MD	CMEQ	4093	14377	NEW HOLLAND 875B BACKHOE
14	Cedar Hill Cemetery	MD	CMEQ	4124	14449	Fork for backhoe
14	Cedar Hill Cemetery	MD	CMEQ	4229	14745	GENERATOR
14	Cedar Hill Cemetery	MD	CMEQ	4262	14848	LOWERING DEVICE (2)
14	Cedar Hill Cemetery	MD	CMEQ	4336	15030	Water pump for graves
14	Cedar Hill Cemetery	MD	CMEQ	5260		SNOW PLOW
14	Cedar Hill Cemetery	MD	CMEQ	5564		Imperial Lowering Device (2)
14	Cedar Hill Cemetery	MD	CMEQ	5789		Lowering Device (2)
14	Cedar Hill Cemetery	MD	CMEQ	6593		Backhoe Axle
14	Cedar Hill Cemetery	MD	CMEQ	8652		Giant Vac truck leaf Loader
14	Cedar Hill Cemetery	MD	CMEQ	8849		2009 Case 580 Super M Bckhoe
14	Cedar Hill Cemetery	MD	CMEQ	9085		Backhoe Forks
14	Cedar Hill Cemetery	MD	CMEQ	9307		Revolution Lowering Device
14	Cedar Hill Cemetery	MD	CMEQ	9308		Revolution lowering device
14	Cedar Hill Cemetery	MD	CMEQ	9309		Revolution Lowering device
14	Cedar Hill Cemetery	MD	EQUIP	9967		2003 Case 580 backhoe
14	Cedar Hill Cemetery	MD	EQUIP	11226	36045	2013 John Deere 310EK Backhoe
14	Cedar Hill Cemetery	MD	EQUIP	9972	20272	Trailer
14	Cedar Hill Cemetery	MD	EQUIP	12090		Frigid CM Lowering Device
14	Cedar Hill Cemetery	MD	EQUIP	13836		Lowering Device SS
14	Cedar Hill Cemetery	MD	EQUIP	14549	66749	Wacker Earth Tamper BS 50-2
14	Cedar Hill Cemetery	MD	EQUIP	14550	81074	Wacker Earth Tamper BS 50-2
14	Cedar Hill Cemetery	MD	EQUIP	14551	81075	Wacker Earth Tamper BS 50-2
15	Lincoln Memorial Cemetery	MD	EQUIP	12092		Frigid CM Lowering Device
15	Lincoln Memorial Cemetery	MD	EQUIP	12093		Frigid CM Lowering Device
124	Sunset Memorial-Md	MD	CMEQ	2869	10312	TAMPER
124	Sunset Memorial-Md	MD	CMEQ	2871	10314	Lwrng Dev-2, Dump Trailer
124	Sunset Memorial-Md	MD	CMEQ	3267	11774	EXMARK RIDING MOWER
124	Sunset Memorial-Md	MD	CMEQ	4152	14540	MOWERS (2)
124	Sunset Memorial-Md	MD	CMEQ	4381	15136	XMARK RIDING MOWER
124	Sunset Memorial-Md	MD	CMEQ	5623		John Deere Mower 60" Deck
124	Sunset Memorial-Md	MD	EQUIP	9974	70842	Case Backhoe
124	Sunset Memorial-Md	MD	EQUIP	14337		Tampers
150	Springhill Memory Gardens	MD	CMEQ	3304	11979	CHAIN SAW
150	Springhill Memory Gardens	MD	CMEQ	3305	11980	AIR COMPRESSOR
150	Springhill Memory Gardens	MD	CMEQ	3306	11981	FS-80 TRIMMER
150	Springhill Memory Gardens	MD	CMEQ	3308	11983	Case 580E Backhoe
150	Springhill Memory Gardens	MD	CMEQ	3311	11986	John Deere 60" Mower Deck
150	Springhill Memory Gardens	MD	CMEQ	3313	11988	INSTALL SUBMERSIBLE PUMP/WELL/
150	Springhill Memory Gardens	MD	CMEQ	4123	14448	Power Washer
150	Springhill Memory Gardens	MD	CMEQ	9230		Ag510-5 Dump Trailer
150	Springhill Memory Gardens	MD	CMEQ	9324		Boomer tractor #11834

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
150	Springhill Memory Gardens	MD	CMEQ	9382		Backhoe Forks
150	Springhill Memory Gardens	MD	EQUIP	9996		Frigid Lowering device
151	Henlopen Memorial Park	MD	CMEQ	3309		11984 Scissor lift
151	Henlopen Memorial Park	MD	CMEQ	3450		12455 Lowering Device
151	Henlopen Memorial Park	MD	CMEQ	3453		12458 John Deere 755 Tractor
151	Henlopen Memorial Park	MD	CMEQ	3454		12459 Casket Set-up Drape
151	Henlopen Memorial Park	MD	CMEQ	3455		12460 Casket Lift Stand
151	Henlopen Memorial Park	MD	CMEQ	3456		12461 DUMP TRAILER
151	Henlopen Memorial Park	MD	CMEQ	3462		12467 FUEL PUMP OF BACKHOE
151	Henlopen Memorial Park	MD	CMEQ	3465		12470 WHACKER TAMPER
151	Henlopen Memorial Park	MD	CMEQ	3466		12471 GAS FURNACE WITH A/C UNIT
151	Henlopen Memorial Park	MD	CMEQ	3467		12472 Heat & Central Air Unit
151	Henlopen Memorial Park	MD	CMEQ	3851		13689 Case 580 Backhoe
151	Henlopen Memorial Park	MD	CMEQ	3922		13886 Repairs to Backhoe (Folcomer)
151	Henlopen Memorial Park	MD	CMEQ	4320		14987 New starter for tractor
151	Henlopen Memorial Park	MD	CMEQ	4356		15087 rear axel for backhoe
151	Henlopen Memorial Park	MD	CMEQ	5580		VAULT SLING
156	Washington National	MD	CMEQ	2878		10343 Air Compressor
156	Washington National	MD	CMEQ	3314		12010 Lowering Device - 4
156	Washington National	MD	CMEQ	3316		12012 JD 870 TRACTOR w/deck, Bckts
156	Washington National	MD	CMEQ	3536		12678 Snow Plow
156	Washington National	MD	CMEQ	3930		13901 Kabota Lawn Tractor
156	Washington National	MD	CMEQ	8036		Backhoe Bucket
156	Washington National	MD	CMEQ	8710		Model 40 Forks
156	Washington National	MD	CMEQ	8844		Case backhoe
156	Washington National	MD	EQUIP	10424		Lowering Device
192	Hill Crest Burial	MD	CMEQ	3323		12067 YAMAR TRACTOR
192	Hill Crest Burial	MD	CMEQ	3324		12068 LOWERING DEVICE
192	Hill Crest Burial	MD	CMEQ	3326		12070 JOHN DEERE BACKHOE
192	Hill Crest Burial	MD	CMEQ	3327		12071 SNOW PLOW
192	Hill Crest Burial	MD	CMEQ	4382		15137 2004 EXMARK MOWER
192	Hill Crest Burial	MD	CMEQ	4383		15138 2004 EXMARK MOWER
192	Hill Crest Burial	MD	CMEQ	4387		15142 Repairs to backhoe axel
192	Hill Crest Burial	MD	CMEQO	5737		John Deere Mower 60" Deck
601	Glen Haven Memorial Park	MD	CMEQ	4333		15015 Air compressor
601	Glen Haven Memorial Park	MD	CMEQ	4430		15244 Trimmers
601	Glen Haven Memorial Park	MD	CMEQ	5155		LOADER BUCKET - NEW HOLLAND
601	Glen Haven Memorial Park	MD	CMEQ	5444		CASKET LOWERING DEVICE
601	Glen Haven Memorial Park	MD	CMEQ	5793		Lowering Device
601	Glen Haven Memorial Park	MD	CMEQ	8944		Backhoe Bucket Loader
601	Glen Haven Memorial Park	MD	CMEQ	8952		2011 Case 580 N Backhoe
601	Glen Haven Memorial Park	MD	CMEQ	9204		Red jacket Pump
601	Glen Haven Memorial Park	MD	CMEQ	9294		Rev Lowering Deice SS
601	Glen Haven Memorial Park	MD	EQUIP	11156		75045 Mahindra 4530
601	Glen Haven Memorial Park	MD	EQUIP	11157		75040 Mahindra 4530
601	Glen Haven Memorial Park	MD	EQUIP	12230		11092 Pronovost 8 Ton Trailer
601	Glen Haven Memorial Park	MD	EQUIP	12614		Imperial 5502SK Lowering Devic
601	Glen Haven Memorial Park	MD	EQUIP	12615		Imperial 5502SK Lowering Devic
601	Glen Haven Memorial Park	MD	EQUIP	13748		Lowering Device SS
601	Glen Haven Memorial Park	MD	EQUIP	13834		Lowering Device SS
601	Glen Haven Memorial Park	MD	EQUIP	13835		Lowering Device SS
601	Glen Haven Memorial Park	MD	EQUIP	14530		Wacker Earth Tamper BS 50-2
601	Glen Haven Memorial Park	MD	EQUIP	14664		Mausoleum Lift Low Boy
602	Columbia Memorial Park	MD	CMEQ	2822		10192 Case - 480E Backhoe with 36in
602	Columbia Memorial Park	MD	EQUIP	13759		Case 580 Super N Loader Backho
602	Columbia Memorial Park	MD	EQUIP	13825		1905 2009 Ford F450 Dump Truck
602	Columbia Memorial Park	MD	EQUIP	13983		Honda High Power Pressure Wash
602	Columbia Memorial Park	MD	EQUIP	14609		Wacker Earth Tamper BS 50-2
716	Wicomico Memorial Park	MD	CMEQ	3852		13692 Maus Lift
716	Wicomico Memorial Park	MD	CMEQ	4311		14968 HYDRAULIC PUMP ASSEMBLY

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
728	Lorraine Park Cemetery	MD	CMEQ	3031	10673	Casket Cart
728	Lorraine Park Cemetery	MD	CMEQ	3032	10674	Roller Placers
728	Lorraine Park Cemetery	MD	CMEQ	3033	10675	Repair John Deere Tractor
728	Lorraine Park Cemetery	MD	CMEQ	3848	13686	JOHN DEERE 870 TRACTOR
728	Lorraine Park Cemetery	MD	CMEQ	3849	13687	JOHN DEERE MOWER
728	Lorraine Park Cemetery	MD	CMEQ	3924	13888	Lowering Device
728	Lorraine Park Cemetery	MD	CMEQ	4042	14210	Chains for Backhoe
728	Lorraine Park Cemetery	MD	CMEQ	4129	14471	JOHN DEERE 870 MOWER DECK
728	Lorraine Park Cemetery	MD	CMEQ	4201	14654	REPAIRS FOR LOWERING DEVICE
728	Lorraine Park Cemetery	MD	CMEQ	5176		Case Backhoe-Model 580m2T
728	Lorraine Park Cemetery	MD	CMEQ	5327		2005 FORD F-450 W/DUMP BODY
728	Lorraine Park Cemetery	MD	CMEQ	6301		Frigid Fluid Lowering Device
728	Lorraine Park Cemetery	MD	EQUIP	10333	12349	Tractor with 72" Bucket
728	Lorraine Park Cemetery	MD	EQUIP	12971		New Case Backhoe engine Asset
728	Lorraine Park Cemetery	MD	EQUIP	13982		Honda High Power Pressure Wash
728	Lorraine Park Cemetery	MD	EQUIP	14394		Lowering Device
647	Floral Lawn Memorial Grds	MI	CMEQ	6124		Pin Machine
647	Floral Lawn Memorial Grds	MI	CMEQ	9223		Utility Vehicle
647	Floral Lawn Memorial Grds	MI	CMEQ	9224		Mower w/ Snowblower
647	Floral Lawn Memorial Grds	MI	CMEQO	6287		Shore Box
647	Floral Lawn Memorial Grds	MI	CMEQO	6802		2006 John Deere 1445 Mower
651	Floral Gardens	MI	CMEQ	6063		Shore Box
651	Floral Gardens	MI	CMEQ	6477	N7C425890	New Backhoe
651	Floral Gardens	MI	CMEQ	7827		Lowering Device
651	Floral Gardens	MI	CMEQ	9478		Wacker vibratory Rammer
651	Floral Gardens	MI	EQUIP	9975		300 gallon wall skid tank
651	Floral Gardens	MI	EQUIP	10181	12230	Generator
652	Roseland Memorial Grdns	MI	CMEQ	6058		36 Bucket for Backhoe
652	Roseland Memorial Grdns	MI	CMEQ	6060		Gator TX Trad Series UV
652	Roseland Memorial Grdns	MI	CMEQO	6281		Shore Box
652	Roseland Memorial Grdns	MI	CMEQO	6285		4W Tractor w/loader, bucket
652	Roseland Memorial Grdns	MI	EQUIP	13870	51730	John Deere 960M Ztrak
652	Roseland Memorial Grdns	MI	EQUIP	14493		Snow Plow for Chevy Truck
717	Sunrise Memorial Gardens	MI	CMEQ	6092		Gator TX Traditional SUV
717	Sunrise Memorial Gardens	MI	CMEQ	8459		SOD CUTTER
717	Sunrise Memorial Gardens	MI	CMEQ	8512		Lowering Device
717	Sunrise Memorial Gardens	MI	CMEQ	8601	24825	Utility Vehicle 24.8 HP 24825
717	Sunrise Memorial Gardens	MI	CMEQ	8885		B&L Remains Processor
717	Sunrise Memorial Gardens	MI	CMEQ	9139		Great Lakes Shore Liners
717	Sunrise Memorial Gardens	MI	CMEQ	9143		haskel Bros Well Pump
717	Sunrise Memorial Gardens	MI	CMEQO	6277		JD 110 Backhoe 4125
717	Sunrise Memorial Gardens	MI	EQUIP	10111	59237	Overseeder
717	Sunrise Memorial Gardens	MI	EQUIP	12236		Dewalt 3400 Pressure Washer
718	Mt Ever Rest Mem Prk S	MI	CMEQ	8460		HOLLAND VAULT CARRIER
718	Mt Ever Rest Mem Prk S	MI	CMEQ	8467		BACKHOE B95B
718	Mt Ever Rest Mem Prk S	MI	CMEQ	8575		Tractor 4WD 35 HP 70408
718	Mt Ever Rest Mem Prk S	MI	CMEQ	8576		Frontload w/ Grill guard B1739
718	Mt Ever Rest Mem Prk S	MI	CMEQ	8577		Snow blower 21002916
718	Mt Ever Rest Mem Prk S	MI	CMEQ	8578		Utility Vehicle 23869
718	Mt Ever Rest Mem Prk S	MI	CMEQ	9138		Great Lakes Shore Liners
718	Mt Ever Rest Mem Prk S	MI	CMEQO	9035		Acquisition Cemetery Equipment
718	Mt Ever Rest Mem Prk S	MI	EQUIP	11038		Ariens 2 stage 28" Snowblower
718	Mt Ever Rest Mem Prk S	MI	EQUIP	13301		Low Boy Casket lift
718	Mt Ever Rest Mem Prk S	MI	EQUIP	13890	24366482	BS 50-2 Vibratory Rammer
719	Mt Ever Rest Mem Prk N	MI	CMEQ	8461		LOWERING DEVICE
720	Chapel Hill Mem Grdns	MI	CMEQ	8469		VAULT CARRIER
720	Chapel Hill Mem Grdns	MI	CMEQ	8470		LOWERING DEVICE
720	Chapel Hill Mem Grdns	MI	CMEQ	8815		Utility Vehicle
720	Chapel Hill Mem Grdns	MI	CMEQ	9555		Tractor Supply Snow Thrower
720	Chapel Hill Mem Grdns	MI	EQUIP	11302	408	Case 580N Backhoe

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
720	Chapel Hill Mem Grdns	MI	EQUIP	12709	38HX15027008	Mahindra 1538 Tractor
721	East Lawn Mem Grdns	MI	CMEQ	8485		Lowering Device
721	East Lawn Mem Grdns	MI	CMEQ	8884		Honda Snowblower
721	East Lawn Mem Grdns	MI	CMEQ	9136		Great Lakes Shore Liners
721	East Lawn Mem Grdns	MI	CMEQ	9145		Trailer w/ Ramp
721	East Lawn Mem Grdns	MI	CMEQ	9222		utility Vehicle
722	DeepDale Memorial Gardens	MI	CMEQ	8510		Low Boy Casket Lift
722	DeepDale Memorial Gardens	MI	CMEQ	8550		Master SS Lowering Device
722	DeepDale Memorial Gardens	MI	CMEQ	9135		Great Lakes Shore Liners
722	DeepDale Memorial Gardens	MI	EQUIP	12710	1M04X2XDPFM1	John Deere Gator TX
723	Flint Memorial Park	MI	CMEQ	8380		2009 Suzuki Mini Dump Truck
723	Flint Memorial Park	MI	CMEQ	8474		BACKHOE B95B
723	Flint Memorial Park	MI	CMEQ	8507		Low Boy Casket Lift
723	Flint Memorial Park	MI	CMEQ	8509		Casket Carrier
723	Flint Memorial Park	MI	CMEQ	8525		Russo-KUB tractor 70340
723	Flint Memorial Park	MI	CMEQ	8552		Master SS Lowering Device
723	Flint Memorial Park	MI	CMEQ	8814		Master Lowering Device
723	Flint Memorial Park	MI	CMEQ	9134		Great Lakes Shore Liners
723	Flint Memorial Park	MI	CMEQ	9553		Russo 27" Snow Thrower
723	Flint Memorial Park	MI	EQUIP	12526		Snow Plow
723	Flint Memorial Park	MI	EQUIP	13455		Well Pump
724	Christian Mem Grdns W	MI	CMEQ	8381		2009 Suzuki Mini Dump Truck
724	Christian Mem Grdns W	MI	CMEQ	8475		LOWERING DEVICE
724	Christian Mem Grdns W	MI	CMEQ	8478		BACKHOE B95B
724	Christian Mem Grdns W	MI	CMEQ	8506		Low Boy Casket Lift
724	Christian Mem Grdns W	MI	CMEQ	8579		Tractor 4WD 35 HP 70191
724	Christian Mem Grdns W	MI	CMEQ	8580		Front load w/ grill guardB1259
724	Christian Mem Grdns W	MI	CMEQ	8581		Snow blower 21002917
724	Christian Mem Grdns W	MI	CMEQ	8582		Utility Vehicle 23869
724	Christian Mem Grdns W	MI	CMEQ	9133		Shore Liners
724	Christian Mem Grdns W	MI	CMEQ	9326		Kubota Tractor
724	Christian Mem Grdns W	MI	EQUIP	12238		Snowblower
724	Christian Mem Grdns W	MI	EQUIP	12508		Frost remover
725	Christian Mem Grdns East	MI	CMEQ	7985		60"29hp G3 Z-Master Mower
725	Christian Mem Grdns East	MI	CMEQO	7029		John Deere F925 Mower
725	Christian Mem Grdns East	MI	EQUIP	14544	B004315	2018 Husqvarna M-ZT-61 Lwnmwr
735	Chapel Hill Mem Cem	MI	CAPLEASE	14696	20587	2019 J Deere HPX615E VIN 20587
735	Chapel Hill Mem Cem	MI	CMEQ	6161		Shore Box
735	Chapel Hill Mem Cem	MI	CMEQ	6662		10" 4HP VIB Rammer (Russo)
735	Chapel Hill Mem Cem	MI	CMEQ	8555		Master SS Lowering Device
735	Chapel Hill Mem Cem	MI	CMEQ	8602	21005807	Snow Blower
735	Chapel Hill Mem Cem	MI	CMEQ	8603	70480	Tractor 35 HP 70480
735	Chapel Hill Mem Cem	MI	CMEQ	8604	B0160	Frontload w/grille guard B0160
735	Chapel Hill Mem Cem	MI	CMEQ	9140		Great Lakes Shore Liners
735	Chapel Hill Mem Cem	MI	CMEQ	9961	NCC560414	LOADER BACKHOE
735	Chapel Hill Mem Cem	MI	CMEQO	9050		Acquisition Cemetery Equipment
735	Chapel Hill Mem Cem	MI	EQUIP	12428		Backhoe Forks
735	Chapel Hill Mem Cem	MI	EQUIP	14103		Palbearer Casket Carriage
111	Eastlawn Cemetery	MO	CMEQ	9285		Vibratory Rammer
111	Eastlawn Cemetery	MO	CMEQ	9322		SS Lowering Device
111	Eastlawn Cemetery	MO	CMEQ	9365		Lifting Device w/ Swings
111	Eastlawn Cemetery	MO	CMEQO	6818		2001 John Deere 1445 Mower
111	Eastlawn Cemetery	MO	CMEQO	6884		Toro Riding Mower
111	Eastlawn Cemetery	MO	CMEQO	9583		Acquisition Cemetery Equipment
112	Rivermonte Cemetery	MO	CMEQ	9286		Vibratory Rammer
112	Rivermonte Cemetery	MO	CMEQ	9323		Lifting Device w/ Slings
112	Rivermonte Cemetery	MO	CMEQ	9462		SS Lowering Device
112	Rivermonte Cemetery	MO	CMEQ	9518		Kubota Tractor L2800
112	Rivermonte Cemetery	MO	CMEQO	9584		Case 580 SuperL Backhoe
112	Rivermonte Cemetery	MO	CMEQO	9585		Kubota L35 backhoe

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
	112 Rivermonte Cemetery	MO	CMEQO	9586		Kubota B7200 tractor
	112 Rivermonte Cemetery	MO	CMEQO	9587		Acq Mowers
	112 Rivermonte Cemetery	MO	CMEQO	9588		Acquisition cemetery equipment
	112 Rivermonte Cemetery	MO	EQUIP	13838	54163	John Deere 930M Ztrak
	113 White Chapel Cemetery	MO	CMEQ	9311		Vibratory Rammer
	113 White Chapel Cemetery	MO	CMEQ	9463		SS Lowering Device
	113 White Chapel Cemetery	MO	CMEQ	9464		2005 Kubota Backhoe
	113 White Chapel Cemetery	MO	CMEQO	9589		Cat backhoe
	113 White Chapel Cemetery	MO	CMEQO	9591		Acq Mowers
	113 White Chapel Cemetery	MO	CMEQO	9592		Acq Massey Ferguson 1010
	113 White Chapel Cemetery	MO	CMEQO	9593		Acquisition cemetery equipment
	113 White Chapel Cemetery	MO	EQUIP	13839	54162	John Deere 930M Ztrak
	222 Highland Sacred Gardens	MO	CMEQ	6450		Imperial Lowering Device
	222 Highland Sacred Gardens	MO	CMEQ	6898		John Deere 650 Tractor
	222 Highland Sacred Gardens	MO	CMEQO	7046		Toro groundsmaster 345 Mower
	222 Highland Sacred Gardens	MO	EQUIP	14620		John Deere Z960M Cmrcial Ztrak
	223 Memorial Park Sedalia	MO	CMEQ	5796		LB90 Loader Backhoe
	223 Memorial Park Sedalia	MO	CMEQ	6906		Robin Cemetery tamper
	223 Memorial Park Sedalia	MO	CMEQ	6908		Cemetery Lowering Device
	223 Memorial Park Sedalia	MO	CMEQ	6912		Case Cemetery Backhoe
	223 Memorial Park Sedalia	MO	CMEQ	7535		Major Backhoe repair (engine)
	223 Memorial Park Sedalia	MO	CMEQ	7597		Crwn Equip Backhoe bucket
	223 Memorial Park Sedalia	MO	CMEQ	8374		Dirt Trailer
	223 Memorial Park Sedalia	MO	EQUIP	13012		2000 Grass Hopper Mower
	223 Memorial Park Sedalia	MO	EQUIP	14621		John Deere Z930M Ztrak
	223 Memorial Park Sedalia	MO	CMEQ	5828		Stainless Steel Lowering Dev
	655 Forest Hill Calvary Cem	MO	CMEQ	5863		Ford 545 Backhoe
	655 Forest Hill Calvary Cem	MO	CMEQ	6003		Heavy Duty Dump Trailer
	655 Forest Hill Calvary Cem	MO	CMEQ	6358		1999 Mini Dump Truck
	655 Forest Hill Calvary Cem	MO	CMEQ	7637		Lowering Device Stands
	655 Forest Hill Calvary Cem	MO	CMEQ	8452		AgriMETAL LEAF BLOWER
	655 Forest Hill Calvary Cem	MO	CMEQ	8812		Snow Blade Plow
	655 Forest Hill Calvary Cem	MO	CMEQ	9201		Electric Golf Cart
	655 Forest Hill Calvary Cem	MO	CMEQ	9479		Snow Plow
	655 Forest Hill Calvary Cem	MO	EQUIP	11301	409	Case 580N Backhoe
	655 Forest Hill Calvary Cem	MO	EQUIP	9971		Tamper
	655 Forest Hill Calvary Cem	MO	EQUIP	10378		1994 Suzuki Mini Truck
	655 Forest Hill Calvary Cem	MO	EQUIP	11222	85003	2002 Monroe Trailer
	655 Forest Hill Calvary Cem	MO	EQUIP	12507		8 Level Low Boy Casket Lift
	655 Forest Hill Calvary Cem	MO	EQUIP	13792	24365402	BS 50-2 Rammer Tamper
	655 Forest Hill Calvary Cem	MO	EQUIP	14623		Imperial Placer Set Package
	125 Lee Memorial Park	MS	EQUIP	10725	52035	Kubota M59TLB Loader
	125 Lee Memorial Park	MS	EQUIP	10075	10500	New trailer
	125 Lee Memorial Park	MS	EQUIP	10078	27615	2012 Load Trail w tilt bed
	125 Lee Memorial Park	MS	EQUIP	11124	16461	LZE740EKC604 Mower
	125 Lee Memorial Park	MS	EQUIP	11125	16463	LZE740EKC604 Mower
	125 Lee Memorial Park	MS	EQUIP	12057	77197	Vibratory Rammer
	224 Carolina Biblical Garden	NC	CMEQ	5601		John Deere 5202 Tractor
	224 Carolina Biblical Garden	NC	CMEQ	6512		Bachoe 580M 2WD Ext
	224 Carolina Biblical Garden	NC	CMEQO	5649		Exmark Lazer Mower
	224 Carolina Biblical Garden	NC	CMEQO	7221		Dump Trailer-single axle
	224 Carolina Biblical Garden	NC	CMEQO	7222		Tamper
	224 Carolina Biblical Garden	NC	EQUIP	13351		Grundfos Well Pump
	224 Carolina Biblical Garden	NC	EQUIP	13376		9 Casket Space Temporary Stora
	225 Martin Memorial Garden	NC	CMEQ	7975		Wacker Earth Tamper BS 50-2
	225 Martin Memorial Garden	NC	CMEQ	8929		Exmark Mower 922236
	225 Martin Memorial Garden	NC	EQUIP	11358		Tamper
	226 York Memorial Park	NC	CAPLEASE	14683	80068	2019 John Deere WBM VIN 80068
	226 York Memorial Park	NC	CAPLEASE	14685	90008	2019 John Deere WBM VIN 90008
	226 York Memorial Park	NC	CMEQO	5642		2 ExMark Mowers

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
226	York Memorial Park	NC	CMEQO	5643		3 Casket Rollers-Grey
226	York Memorial Park	NC	CMEQO	7231		Tractor-New Holland TC-40A
226	York Memorial Park	NC	CMEQO	7232		Lowering Device
226	York Memorial Park	NC	EQUIP	11701		2002 New Holland Backhoe
226	York Memorial Park	NC	EQUIP	13248	43401	(2) RTV500-A Utility Vehicles
226	York Memorial Park	NC	EQUIP	11424	M5690	Tamper
226	York Memorial Park	NC	EQUIP	11972		Lowering device
226	York Memorial Park	NC	EQUIP	12653	11210	Pronovost 5 ton dump trailer
248	Floral Garden Park Cem	NC	EQUIP	11687		John Deere Backhoe 3105G
248	Floral Garden Park Cem	NC	EQUIP	11688		Kubota Tractor L4740
248	Floral Garden Park Cem	NC	EQUIP	11689		U-Dump Dirt Trailer Double Axe
248	Floral Garden Park Cem	NC	EQUIP	11690		Massey-Ferg Tractor
248	Floral Garden Park Cem	NC	EQUIP	11691		Vault Trailer
248	Floral Garden Park Cem	NC	EQUIP	11698		Setup Trailer
248	Floral Garden Park Cem	NC	EQUIP	13868	51517	John Deere 930M Ztrak
248	Floral Garden Park Cem	NC	EQUIP	13869	51512	John Deere 930M Ztrak
248	Floral Garden Park Cem	NC	EQUIP	12708		1280 Hotsy Pressure Washer
248	Floral Garden Park Cem	NC	EQUIP	13195		Portable Irrigation System
248	Floral Garden Park Cem	NC	EQUIP	13229	40956	C: 22887570 JD Gator HPX
248	Floral Garden Park Cem	NC	EQUIP	13338	24332643	Wacker Jumping Jack BS5021
249	Montlawn Memorial Park	NC	CAPLEASE	14693	20173	2019 J Deere HPX615E VIN 20173
249	Montlawn Memorial Park	NC	CMEQ	7974		5x8 Rear-Dp Trail w Trctr Hyd.
249	Montlawn Memorial Park	NC	EQUIP	11704		2007 New Holland Tractor
249	Montlawn Memorial Park	NC	EQUIP	11707		John Deere Gator 2004
249	Montlawn Memorial Park	NC	EQUIP	11708		John Deere Gator 2011
249	Montlawn Memorial Park	NC	EQUIP	11714		Mausoleum lift 1990
249	Montlawn Memorial Park	NC	EQUIP	11715		Mausoleum lift 1990
249	Montlawn Memorial Park	NC	EQUIP	11716		Mausoleum lift 2011
249	Montlawn Memorial Park	NC	EQUIP	11717		6X12 Trailer
249	Montlawn Memorial Park	NC	EQUIP	11496	430	Case 580 N
249	Montlawn Memorial Park	NC	EQUIP	13850	714	John Deere 4044M Tractor
249	Montlawn Memorial Park	NC	EQUIP	10027	547	24 foot trailer
249	Montlawn Memorial Park	NC	EQUIP	11982		38" Grave bucket
249	Montlawn Memorial Park	NC	EQUIP	12810		#55025K lowering device
249	Montlawn Memorial Park	NC	EQUIP	12811		#49015K lowering device
249	Montlawn Memorial Park	NC	EQUIP	13228	40957	C: 22887570 JD Gator HPX
249	Montlawn Memorial Park	NC	EQUIP	13236		Dump Trailer
249	Montlawn Memorial Park	NC	EQUIP	13312	24308640	Wacker Jumping Jack
249	Montlawn Memorial Park	NC	EQUIP	14622		Bomag BT 65 Tamper
250	Mountlawn Memorial Park	NC	EQUIP	11695		ExMark Lazer Z mower
250	Mountlawn Memorial Park	NC	EQUIP	11696		ExMark Lazer Z mower
250	Mountlawn Memorial Park	NC	EQUIP	11718		Ford Backhoe 555 E
250	Mountlawn Memorial Park	NC	EQUIP	11719		Kubota Tractor and Front Load
250	Mountlawn Memorial Park	NC	EQUIP	11720		UDUMP Wagon Dirt Wagon Green
250	Mountlawn Memorial Park	NC	EQUIP	11721		Polaris utility Ranger Vehicle
250	Mountlawn Memorial Park	NC	EQUIP	11723		John Deere Mower Z930A
250	Mountlawn Memorial Park	NC	EQUIP	11724		Ex- Mark Lazer Z Mower 72 inch
250	Mountlawn Memorial Park	NC	EQUIP	11725		Utility Trailer
250	Mountlawn Memorial Park	NC	EQUIP	11726		Vault trailer lowering trailer
250	Mountlawn Memorial Park	NC	EQUIP	11130	3123	LZ5749EK724 Mower
250	Mountlawn Memorial Park	NC	EQUIP	12548	20297149	Wacker Neuson Rammer BS50-2
250	Mountlawn Memorial Park	NC	EQUIP	12740	24254762	Jumping Jack BS50-2 Wacker
620	Randolph Memorial Park	NC	EQUIP	12498	30023	Kubota Tractor w/ Loader
620	Randolph Memorial Park	NC	EQUIP	13259		John Deere HPX4
620	Randolph Memorial Park	NC	EQUIP	13305	54411	2016 JCB 3CX Backhoe
620	Randolph Memorial Park	NC	EQUIP	12546	20297134	Wacker Neuson Rammer BS50-2
620	Randolph Memorial Park	NC	EQUIP	13222	6257	5'x8' Offroad Trailers
620	Randolph Memorial Park	NC	EQUIP	13902	91-31MP	Frigid Lowering Device
621	Alamance Memorial Park	NC	EQUIP	11706		John Deere Gator 1999
621	Alamance Memorial Park	NC	EQUIP	11506	60096	Case 580N Backhoe

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
621	Alamance Memorial Park	NC	EQUIP	12499	30061	Kubota Tractor w/ Loader
621	Alamance Memorial Park	NC	EQUIP	13247	43403	(2) RTV500-A Utility Vehicles
621	Alamance Memorial Park	NC	EQUIP	11402		Low Boy Mausoleum Lift
621	Alamance Memorial Park	NC	EQUIP	11507	10736	Pronovist trailer
621	Alamance Memorial Park	NC	EQUIP	11997		38" Grave bucket
621	Alamance Memorial Park	NC	EQUIP	12703	AM-16385	SK Master Cemetery Lowering De
621	Alamance Memorial Park	NC	EQUIP	12704	AM-16384	SK Master Cemetery Lowering De
621	Alamance Memorial Park	NC	EQUIP	12720	1M04XDKFM100	John Deere Gator TX
622	West Lawn Memorial Park	NC	CMEQ	8037		Lowering Device
622	West Lawn Memorial Park	NC	CMEQ	8719		SRS Gator
622	West Lawn Memorial Park	NC	CMEQ	9808	979689	60 MOWER
622	West Lawn Memorial Park	NC	CMEQO	5716		John Deer Backhoe
622	West Lawn Memorial Park	NC	CMEQO	5722		2 in 1 Mausoleum Lift
622	West Lawn Memorial Park	NC	CMEQO	5725		5x8 Dump Trailer
622	West Lawn Memorial Park	NC	CMEQO	5726		Wacker Grave Tamper
622	West Lawn Memorial Park	NC	CMEQO	5727		John Deere Tractor
623	Wayne Mem Pk Park North	NC	CMEQ	6156		580M 2WD STD
623	Wayne Mem Pk Park North	NC	CMEQ	6510		Scagg 26HP 5ft Deck Mower
623	Wayne Mem Pk Park North	NC	CMEQ	7855		Kawasaki Mower 72"
623	Wayne Mem Pk Park North	NC	CMEQO	5648		240 MASSEY FERGUSSON TRACTOR
623	Wayne Mem Pk Park North	NC	CMEQO	5717		2 Exmark Lawnmower L227
623	Wayne Mem Pk Park North	NC	EQUIP	11710		Exmark 72 Mower 2006
623	Wayne Mem Pk Park North	NC	EQUIP	13863	51382	John Deere 950M Mower
623	Wayne Mem Pk Park North	NC	EQUIP	13864	51378	John Deere 950M Mower
623	Wayne Mem Pk Park North	NC	EQUIP	13865	51672	John Deere 930M Ztrak
623	Wayne Mem Pk Park North	NC	EQUIP	13866	1441	John Deere 4044M Tractor
623	Wayne Mem Pk Park North	NC	EQUIP	13867	6264	John Deere D170 Loader
623	Wayne Mem Pk Park North	NC	EQUIP	11133	3106	LZ5749EKC724 Mower
623	Wayne Mem Pk Park North	NC	EQUIP	12426		Echo 7.75" Edger
623	Wayne Mem Pk Park North	NC	EQUIP	12661	11212	Pronovost 5 ton dump trailer
623	Wayne Mem Pk Park North	NC	EQUIP	12721	M04X2XDVM10	John Deere Gator TX
623	Wayne Mem Pk Park North	NC	EQUIP	13565	SN 24343889	Jumping Jack BS50-2 Wacker
625	Lakeview Memorial Park	NC	CMEQ	7683		Grave Shore w/ accessories
625	Lakeview Memorial Park	NC	CMEQO	5645		Lowering Device
625	Lakeview Memorial Park	NC	EQUIP	11700		EZGO Shuttle 6 Golf Cart
625	Lakeview Memorial Park	NC	EQUIP	11510	60098	Case backhoe
625	Lakeview Memorial Park	NC	EQUIP	12662		Mahindra 5545
625	Lakeview Memorial Park	NC	EQUIP	13230	31410	RTV-X900G Utility Vehicle
625	Lakeview Memorial Park	NC	EQUIP	13233	56792	L4701HST 4WD Tractor
625	Lakeview Memorial Park	NC	EQUIP	11135	16458	LZ5749EKC724 Mower
625	Lakeview Memorial Park	NC	EQUIP	11403		Low Boy Mausoleum Lift
625	Lakeview Memorial Park	NC	EQUIP	11509	10829	Pronovist trailer
625	Lakeview Memorial Park	NC	EQUIP	11998		38" Grave bucket
625	Lakeview Memorial Park	NC	EQUIP	11999		Vortexx Prosumer Pressure wash
625	Lakeview Memorial Park	NC	EQUIP	12500		Frigid CM Lowering Device
625	Lakeview Memorial Park	NC	EQUIP	12706	AM-16382	SK Master Cemetery Lowering De
625	Lakeview Memorial Park	NC	EQUIP	12707	AM-16383	SK Master Cemetery Lowering De
625	Lakeview Memorial Park	NC	EQUIP	12722	1M04X2XDVM1	John Deere Gator TX
625	Lakeview Memorial Park	NC	EQUIP	13069		Silt seeder
625	Lakeview Memorial Park	NC	EQUIP	13223	6258	5'x8' Offroad Trailers
625	Lakeview Memorial Park	NC	EQUIP	13314	24308641	Wacker Jumping Jack
627	Pinelawn Memorial Prk	NC	CMEQ	6460		Lowering Device
627	Pinelawn Memorial Prk	NC	CMEQ	6513		Backhoe 580M 2WD Ext
627	Pinelawn Memorial Prk	NC	CMEQ	8926	922242	Exmark Mower 922242
627	Pinelawn Memorial Prk	NC	CMEQ	8927	872320	Exmark Mower 872320
627	Pinelawn Memorial Prk	NC	EQUIP	11134	48952	LZ5749EKC724 Mower
627	Pinelawn Memorial Prk	NC	EQUIP	12427		ExMark Leave Vacuum System
627	Pinelawn Memorial Prk	NC	EQUIP	12741	24254755	Jumping Jack BS50-2 Wacker
627	Pinelawn Memorial Prk	NC	EQUIP	13234	40958	C: 22887570 JD Gator HPX
627	Pinelawn Memorial Prk	NC	EQUIP	13238		Dump Trailer

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
628	Skyline Memory Garden	NC	CMEQ	9320		Backhoe
628	Skyline Memory Garden	NC	CMEQO	5663		Dump Trailer
628	Skyline Memory Garden	NC	CMEQO	5655		Casket Roller
628	Skyline Memory Garden	NC	CMEQO	9412		New Holland Front End Loader
628	Skyline Memory Garden	NC	EQUIP	13224	6256	5'x8' Offroad Trailers
629	Rowan Memorial Park	NC	CMEQ	9813		60 MOWER
629	Rowan Memorial Park	NC	CMEQO	6304		Equipment
629	Rowan Memorial Park	NC	EQUIP	11703		1996 John Deere Tractor
629	Rowan Memorial Park	NC	EQUIP	13852	51647	John Deere 930M Ztrak
629	Rowan Memorial Park	NC	EQUIP	11138	3109	LZ5749EK724 Mower
629	Rowan Memorial Park	NC	EQUIP	13235	40952	C: 22887570 JD Gator HPX
630	Oaklawn Memorial Gardens	NC	EQUIP	11699		Polaris Ranger UTV
630	Oaklawn Memorial Gardens	NC	EQUIP	11705		John Deere Gator 1997
630	Oaklawn Memorial Gardens	NC	EQUIP	10804	74547	2012 Kubota KX-121
630	Oaklawn Memorial Gardens	NC	EQUIP	13851	5048	John Deere D170 Loader
630	Oaklawn Memorial Gardens	NC	EQUIP	14246		JD 4044 (Compact Utility Tract
630	Oaklawn Memorial Gardens	NC	EQUIP	11205		Southern 6 foot lawn plugger
630	Oaklawn Memorial Gardens	NC	EQUIP	13350	24332644	Wacker Jumping Jack BS5021
747	Crestview Memorial Park	NC	CMEQ	3650	13056	New Holland Tractor
747	Crestview Memorial Park	NC	CMEQ	9832		14 X 28 UTILITY BLDG
747	Crestview Memorial Park	NC	EQUIP	11693		Dirt Trailer Single Axel Dump
747	Crestview Memorial Park	NC	EQUIP	11702		1997 Kubota Backhoe
747	Crestview Memorial Park	NC	EQUIP	12768	2615031	JCB Backhoe
747	Crestview Memorial Park	NC	EQUIP	10165		Grave Bucket
747	Crestview Memorial Park	NC	EQUIP	12549	20297148	Wacker Neuson Rammer BS50-2
748	Woodlawn Memorial Park	NC	CMEQ	7856		kawasaki Mower 72"
748	Woodlawn Memorial Park	NC	CMEQ	8910		Tamper-Gas Powered BS50-2
748	Woodlawn Memorial Park	NC	CMEQ	8912		Imperial Stainless Steel Devic
748	Woodlawn Memorial Park	NC	CMEQ	8924	825410	Exmark Mower
748	Woodlawn Memorial Park	NC	CMEQ	8925	922401	Exmark mower
748	Woodlawn Memorial Park	NC	CMEQ	9102		Kubota Tractor GB 0262
748	Woodlawn Memorial Park	NC	CMEQ	9209		Kubota Ballast Box
748	Woodlawn Memorial Park	NC	CMEQ	9805		72 MOWER
748	Woodlawn Memorial Park	NC	CMEQO	7207		Mower
748	Woodlawn Memorial Park	NC	CMEQO	9410		bobcat skid loader
748	Woodlawn Memorial Park	NC	EQUIP	11711		Exmark 72 Mower 2008
748	Woodlawn Memorial Park	NC	EQUIP	11228	50303	2012 Kubota Backhoe M-59
748	Woodlawn Memorial Park	NC	EQUIP	12547	20297146	Wacker Neuson Rammer BS50-2
749	Chatham Memorial Park	NC	CMEQ	7877		Tamper 160-175LB Class
749	Chatham Memorial Park	NC	CMEQ	9414		hawks dump trailer
749	Chatham Memorial Park	NC	EQUIP	11692		Ford Backhoe R400 637 Model KF
749	Chatham Memorial Park	NC	EQUIP	11697		John Deere 930 Mower
107	BI-WMG Cemeteries	NJ	CAPLEASE	14698	53478	2019 J Deere 310EP VIN 53478
107	BI-WMG Cemeteries	NJ	CMEQ	4403	15174	Riding Mower
107	BI-WMG Cemeteries	NJ	CMEQ	4472	10273	A/C COMPRESSORS
107	BI-WMG Cemeteries	NJ	CMEQ	4480	10281	Mausoleum Lift
107	BI-WMG Cemeteries	NJ	CMEQ	4481	10282	NEW TRACTOR
107	BI-WMG Cemeteries	NJ	CMEQ	4484	10285	FRIGID FLUID LOWERING DEVICE
107	BI-WMG Cemeteries	NJ	CMEQ	4627	11684	Badger 300 Hydro Seeder
107	BI-WMG Cemeteries	NJ	CMEQ	4628	11685	9000 LB Mausoleum Lift
107	BI-WMG Cemeteries	NJ	CMEQ	4629	11686	2WD TRACTOR BACKHOE
107	BI-WMG Cemeteries	NJ	CMEQ	4814	14023	Tractor
107	BI-WMG Cemeteries	NJ	CMEQ	4919	14911	4WD 36" Backhoe
107	BI-WMG Cemeteries	NJ	CMEQ	4920	14912	Compressor & Heat Pumps
107	BI-WMG Cemeteries	NJ	CMEQ	5276		SNOW BLOWER
107	BI-WMG Cemeteries	NJ	CMEQ	5289		TORO 38600 SNOW COMMANDER
107	BI-WMG Cemeteries	NJ	CMEQ	5339		2003 Toro Workman
107	BI-WMG Cemeteries	NJ	CMEQ	5422		TORO SNOW COMMANDER
107	BI-WMG Cemeteries	NJ	CMEQ	6495		Trailer
107	BI-WMG Cemeteries	NJ	CMEQ	7958		Wildcat Mower

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
107BI-WMG Cemeteries		NJ	CMEQ	8760		Vacuum
107BI-WMG Cemeteries		NJ	CMEQ	9216		2 Electric Cooling Units
107BI-WMG Cemeteries		NJ	EQUIP	10321	26674	Case 580SM2 Backhoe
107BI-WMG Cemeteries		NJ	EQUIP	14668		VerticalPlatformLift(Elevator)
107BI-WMG Cemeteries		NJ	EQUIP	10191		Generac port generator
107BI-WMG Cemeteries		NJ	EQUIP	10486		Tractor Mount snow blower
107BI-WMG Cemeteries		NJ	EQUIP	10542	3933	80 CC Shindaiwa Blower
107BI-WMG Cemeteries		NJ	EQUIP	10838		Toro Sidewalk Snow plow
107BI-WMG Cemeteries		NJ	EQUIP	11210		Casket Cart
107BI-WMG Cemeteries		NJ	EQUIP	11523		5060 E Tire machine
107BI-WMG Cemeteries		NJ	EQUIP	12784		Junkin Chrome Model #LD3287-C
107BI-WMG Cemeteries		NJ	EQUIP	13337		Bartell Concrete Mixer
107BI-WMG Cemeteries		NJ	EQUIP	13932		2 Tampers Serial#s 7625- 76
107BI-WMG Cemeteries		NJ	EQUIP	14561		ImperialCasketLoweringDevice
107BI-WMG Cemeteries		NJ	EQUIP	14654		Shoring Box
107BI-WMG Cemeteries		NJ	EQUIP	14655		Shoring Box
107BI-WMG Cemeteries		NJ	EQUIP	14656		Shoring Box
109Cloverleaf Memorial Park		NJ	CMEQ	4452	10014	Casket Lowering Device
109Cloverleaf Memorial Park		NJ	CMEQ	4683	11740	BACKHOE
109Cloverleaf Memorial Park		NJ	CMEQ	4685	11742	GENERATOR
109Cloverleaf Memorial Park		NJ	CMEQ	4686	11743	1996 Maus Lift DC18
109Cloverleaf Memorial Park		NJ	CMEQ	4741	13380	1981 Ford 1700 Tractor
109Cloverleaf Memorial Park		NJ	CMEQ	5146		POLE PRUNNER
109Cloverleaf Memorial Park		NJ	CMEQ	5167		Water pump unit
109Cloverleaf Memorial Park		NJ	CMEQ	5424		TORO SNOW COMMANDER
109Cloverleaf Memorial Park		NJ	CMEQ	5508		Lowering Device
109Cloverleaf Memorial Park		NJ	CMEQ	7640		Snow PLOW
109Cloverleaf Memorial Park		NJ	EQUIP	10527	2323	Mahindra 4530 Tractor
109Cloverleaf Memorial Park		NJ	EQUIP	12008		Pole saw
109Cloverleaf Memorial Park		NJ	EQUIP	13935		Tamper serial#101541327627
548Locustwood Meml Park		NJ	CMEQ	3254	11573	Used Backhoe Loader
548Locustwood Meml Park		NJ	CMEQ	4457	10061	1 1/2 HP Jet Water Pump
548Locustwood Meml Park		NJ	CMEQ	4519	10578	Frigid Fluid Lowering Device
548Locustwood Meml Park		NJ	CMEQ	4630	11687	BACKHOE
548Locustwood Meml Park		NJ	CMEQ	4742	13381	SNOW PLOW
548Locustwood Meml Park		NJ	CMEQ	4743	13382	mausoleum lift
548Locustwood Meml Park		NJ	CMEQ	4744	13383	4WD TRACTOR
548Locustwood Meml Park		NJ	CMEQ	4803	13817	Snow Blower
548Locustwood Meml Park		NJ	CMEQ	4804	13818	Backpack Leaf Blower
548Locustwood Meml Park		NJ	CMEQ	4855	14480	NEW HOLLAND BACKHOE
548Locustwood Meml Park		NJ	CMEQ	4936	15145	Riding Mower
548Locustwood Meml Park		NJ	CMEQ	5272		24" Chainsaw
548Locustwood Meml Park		NJ	CMEQ	6596		Line Trimmer
548Locustwood Meml Park		NJ	EQUIP	10528	2381	Mahindra 4530 Tractor
548Locustwood Meml Park		NJ	EQUIP	10626		Pallbearer Casket carriage
548Locustwood Meml Park		NJ	EQUIP	12754		Radtech Debris Blower
548Locustwood Meml Park		NJ	EQUIP	13950		Tamper serial#101541327559
548Locustwood Meml Park		NJ	EQUIP	14341		Lowering Device
548Locustwood Meml Park		NJ	EQUIP	14531		Imperial 2.0 Lowering Device M
670Arlington Cemetery		NJ	CMEQ	2803	10069	Casket Lowering Device
670Arlington Cemetery		NJ	CMEQ	3838	13640	LOWERING DEVICE
670Arlington Cemetery		NJ	CMEQ	3839	13641	Mower/trimmer
670Arlington Cemetery		NJ	CMEQ	4518	10577	Kubota L2500DT 4WD Tractor
670Arlington Cemetery		NJ	CMEQ	5273		SNOW THROW BLOWER
670Arlington Cemetery		NJ	CMEQ	9363		Hedger
670Arlington Cemetery		NJ	EQUIP	11175	004FD	Mahindra 4530 w/ loader
670Arlington Cemetery		NJ	EQUIP	10074		Trench box
671Bethel Memorial Park		NJ	CMEQ	4529	10652	CHERRY HILL TRACTOR(Backhoe)
671Bethel Memorial Park		NJ	CMEQ	4930	15099	Trimmer
671Bethel Memorial Park		NJ	CMEQ	4932	15101	36" bucket for backhoe

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
671	Bethel Memorial Park	NJ	CMEQ	4938	15173	Riding Mower
671	Bethel Memorial Park	NJ	CMEQ	5517		Lowering Device
671	Bethel Memorial Park	NJ	CMEQ	5582		Back Pac Blower
671	Bethel Memorial Park	NJ	EQUIP	10032	95227	MS2612 Chainsaw
227	Forest Hill Memorial Grdn	OH	AUTOO	6744		Gator
227	Forest Hill Memorial Grdn	OH	CAPLEASE	14675	11111	2019 J Deere HPX615E VIN 11111
227	Forest Hill Memorial Grdn	OH	CMEQ	9194		Tractor
227	Forest Hill Memorial Grdn	OH	CMEQ	9457		Dump Trailer
227	Forest Hill Memorial Grdn	OH	CMEQO	6731		Air Compressor
227	Forest Hill Memorial Grdn	OH	CMEQO	6732		Backhoe
227	Forest Hill Memorial Grdn	OH	CMEQO	6733		Backhoe Bucket
227	Forest Hill Memorial Grdn	OH	CMEQO	6734		Backhoe Forks
227	Forest Hill Memorial Grdn	OH	CMEQO	6735		Gas/Diesel Tank
227	Forest Hill Memorial Grdn	OH	CMEQO	6736		Lowering device
227	Forest Hill Memorial Grdn	OH	CMEQO	6739		Tamper
227	Forest Hill Memorial Grdn	OH	EQUIP	10328		Snowthrower
227	Forest Hill Memorial Grdn	OH	EQUIP	14305		Lowering Device w/grass set
227	Forest Hill Memorial Grdn	OH	EQUIP	14349		Lowering Device w/grass set AI
228	Crown Hill Mem Pk Maus	OH	AUTOO	6730		Gator
228	Crown Hill Mem Pk Maus	OH	CMEQ	8709		Jumping Jack
228	Crown Hill Mem Pk Maus	OH	CMEQO	6716		Backhoe
228	Crown Hill Mem Pk Maus	OH	CMEQO	6717		Hydraulic Lift
228	Crown Hill Mem Pk Maus	OH	CMEQO	6718		Lowering Device
228	Crown Hill Mem Pk Maus	OH	CMEQO	6719		Lowering Device
228	Crown Hill Mem Pk Maus	OH	CMEQO	6720		Mausoleum Lift
228	Crown Hill Mem Pk Maus	OH	EQUIP	12659	USMN2913DD	Mahindra 4530
228	Crown Hill Mem Pk Maus	OH	EQUIP	12697	1550	Gator - requested SN - 01550
228	Crown Hill Mem Pk Maus	OH	EQUIP	12805		HPX Gator
228	Crown Hill Mem Pk Maus	OH	EQUIP	14350		Lowering Device w/grass set AI
229	Resthaven Memory Gardens	OH	CMEQ	8720		2008 Kubota KX-121 Backhoe
229	Resthaven Memory Gardens	OH	CMEQO	7101		Backhoe-John Deere Model
229	Resthaven Memory Gardens	OH	CMEQO	7102		Mausoleum Lift
229	Resthaven Memory Gardens	OH	CMEQO	7103		Tamper
229	Resthaven Memory Gardens	OH	EQUIP	12652	USMN-2887	Mahindra 4530
229	Resthaven Memory Gardens	OH	EQUIP	12806		HPX Gator
229	Resthaven Memory Gardens	OH	EQUIP	13184	A5532	Honda CX100 Rammer/Tamper
230	West Memory Gardens	OH	CAPLEASE	14116	LLLLL	2001 Case 580SM Backhoe
230	West Memory Gardens	OH	CMEQO	7084		Lowering Device
230	West Memory Gardens	OH	CMEQO	7086		Tamper
230	West Memory Gardens	OH	EQUIP	12807		HPX Gator
230	West Memory Gardens	OH	EQUIP	14351		Lowering Device w/grass set & backhoe-John Deere 300D
231	Highland Memorial Park	OH	CMEQO	6745		Lowering Device
231	Highland Memorial Park	OH	CMEQO	6746		Lowering Device
231	Highland Memorial Park	OH	EQUIP	10147	12791	NH Boomer Tractor
231	Highland Memorial Park	OH	EQUIP	10148	51651	M59 Backhoe
232	Hillside Memorial Park	OH	CMEQ	8346		26" 2-Stage Snowthrower
232	Hillside Memorial Park	OH	CMEQ	9186		Tractor
232	Hillside Memorial Park	OH	CMEQ	9456		Dump Trailer
232	Hillside Memorial Park	OH	CMEQO	7122		Backhoe
232	Hillside Memorial Park	OH	CMEQO	7123		Lowering Device
232	Hillside Memorial Park	OH	CMEQO	7124		Mausoleum Lift
232	Hillside Memorial Park	OH	CMEQO	7125		John Deere Mower
232	Hillside Memorial Park	OH	EQUIP	12738	40455	Kubota 4WD Tractor
232	Hillside Memorial Park	OH	EQUIP	12694	1545	John Deere TX Gator
233	Northlawn Mem Gardens	OH	CMEQ	8843		Snow Blower
233	Northlawn Mem Gardens	OH	CMEQO	7134		New Holland backhoe
233	Northlawn Mem Gardens	OH	CMEQO	7135		Lowering device
233	Northlawn Mem Gardens	OH	CMEQO	7136		Mausoleum Lift
233	Northlawn Mem Gardens	OH	CMEQO	7137		New Holland Mower
233	Northlawn Mem Gardens	OH	CMEQO	7140		2004 Kubota tractor

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
233	Northlawn Mem Gardens	OH	EQUIP	10146	12914	NH Boomer Tractor
233	Northlawn Mem Gardens	OH	EQUIP	12808		HPX Gator
233	Northlawn Mem Gardens	OH	EQUIP	13289	81247	Honda Rammer
363	Rest Haven Memorial Park	OH	CAPLEASE	14479	11111	2015 John Deere 310K VIN 11111
363	Rest Haven Memorial Park	OH	CMEQ	7969		Kubota Tractor RTV900 W
363	Rest Haven Memorial Park	OH	CMEQ	7970		Kubota Tractor RTV900 W
363	Rest Haven Memorial Park	OH	CMEQ	9315		New pump
363	Rest Haven Memorial Park	OH	EQUIP	13700		FTV motor Kubota repl (7969)
363	Rest Haven Memorial Park	OH	EQUIP	14190		Kubota Engine
363	Rest Haven Memorial Park	OH	EQUIP	10108	25986/25987	2 Dump Trailers
363	Rest Haven Memorial Park	OH	EQUIP	13266		Jumping Jack Tamper
364	Kingwood Memorial Park	OH	EQUIP	10118	12963	NH Boomer Tractor
364	Kingwood Memorial Park	OH	EQUIP	10002		Lowering device
364	Kingwood Memorial Park	OH	EQUIP	12812		HPX Gator
604	Crown Hill Cemetery	OH	CMEQ	4532	10767	Backhoe
604	Crown Hill Cemetery	OH	CMEQ	4544	10779	Grave Tamper
604	Crown Hill Cemetery	OH	CMEQ	4545	10780	Chain Saw
604	Crown Hill Cemetery	OH	CMEQ	4546	10781	Ford-Backhoe-Model 550
604	Crown Hill Cemetery	OH	CMEQ	4549	10784	Lowering device/Various equipm
604	Crown Hill Cemetery	OH	CMEQ	4877	14595	8' CRYPT FRONT LOADER
604	Crown Hill Cemetery	OH	CMEQ	4892	14709	REBUILT KENT HAMMER
604	Crown Hill Cemetery	OH	CMEQ	6267		Snow Blower
604	Crown Hill Cemetery	OH	EQUIP	10566	N2339	Mahindra 4530 4WD Tractor
604	Crown Hill Cemetery	OH	EQUIP	12739		Hotsy Trailer Mounted Wash Sys
604	Crown Hill Cemetery	OH	EQUIP	12767	2146082	JCB Backhoe
604	Crown Hill Cemetery	OH	EQUIP	12819		John Deere 3030 Tractor
604	Crown Hill Cemetery	OH	EQUIP	10121	17046	20' Trailer
604	Crown Hill Cemetery	OH	EQUIP	12699		Jumping Jack B550-2 Wacker
604	Crown Hill Cemetery	OH	EQUIP	12701		Gator - requested SN
606	Butler County Mem Park	OH	AUTOO	7121		JD Gator
606	Butler County Mem Park	OH	CAPLEASE	14565	23632	2012 John Deere 310 VIN 23632
606	Butler County Mem Park	OH	CMEQ	3883	13802	CEMETERY EQUIPMENT
606	Butler County Mem Park	OH	CMEQ	4369	15119	New Backhoe
606	Butler County Mem Park	OH	CMEQ	7959		Air Conditioning unit
606	Butler County Mem Park	OH	EQUIP	11224	27611	Rammer/Tamper
736	Heritage Hills Cemetery	OH	CMEQ	8751		Snow Thrower
736	Heritage Hills Cemetery	OH	EQUIP	11234	N2033	2014 Mahindra 4530
737	Royal Oak Cemetery	OH	AUTOO	7100		Gator
737	Royal Oak Cemetery	OH	CMEQ	8750		Snow Thrower
737	Royal Oak Cemetery	OH	CMEQO	6738		Ransom Mower
737	Royal Oak Cemetery	OH	EQUIP	13226	81556	Honda CX100 Rammer/Tamper
25	Greenwood Cemetery	PA	CMEQ	3243	11506	MAUS HYDRALIC LIFT
25	Greenwood Cemetery	PA	CMEQ	4256	14837	Repair lowering device
25	Greenwood Cemetery	PA	CMEQ	4399	15168	Overhaul Dump Truck VIN#61440
25	Greenwood Cemetery	PA	CMEQ	5455		GAS LINE
30	Pleasant View Cemetery	PA	CMEQ	2866	10257	MOWER REPAIR
30	Pleasant View Cemetery	PA	CMEQ	3259	11600	Diesel Tank
30	Pleasant View Cemetery	PA	CMEQ	5294		SPREADER BAR & CABLE EQUIP
30	Pleasant View Cemetery	PA	CMEQ	9237		Tractor/Loader
30	Pleasant View Cemetery	PA	EQUIP	11522		Lowering device
30	Pleasant View Cemetery	PA	EQUIP	13931		Tamper serial#101541327621
145	Twin Hills Memorial Park	PA	CMEQ	4018	14134	Mower
145	Twin Hills Memorial Park	PA	CMEQ	4108	14413	LOOP TRIMMER
145	Twin Hills Memorial Park	PA	CMEQ	4119	14437	HEDGE TRIMMER
145	Twin Hills Memorial Park	PA	CMEQ	4348	15068	BACKHOE FORKS
145	Twin Hills Memorial Park	PA	CMEQ	5196		Backhoe-Model 580m2T
145	Twin Hills Memorial Park	PA	CMEQ	5220		DIGGING BOX
145	Twin Hills Memorial Park	PA	CMEQ	5223		HYDRO PUMP UNIT
145	Twin Hills Memorial Park	PA	CMEQ	5360		POLE PRUNER
145	Twin Hills Memorial Park	PA	CMEQ	5383		HOBART WELDER

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
145	Twin Hills Memorial Park	PA	CMEQ	5468		TURBINE HEATER
145	Twin Hills Memorial Park	PA	CMEQ	5540		6X8 SINGLE AXLE Util Trailer
145	Twin Hills Memorial Park	PA	CMEQ	6129		Backhoe 24: Bucket
145	Twin Hills Memorial Park	PA	CMEQ	6315		BLOWER FOR MOWER DECK
145	Twin Hills Memorial Park	PA	CMEQ	7632		New Motor on ExMark Mower
145	Twin Hills Memorial Park	PA	CMEQ	7978		Chainsaw SN:279349678
145	Twin Hills Memorial Park	PA	EQUIP	12097		Superior Lowering Device
145	Twin Hills Memorial Park	PA	EQUIP	12677		Mower - confirm SN
145	Twin Hills Memorial Park	PA	EQUIP	13211	20324	John Deere JD Z930M 60"
145	Twin Hills Memorial Park	PA	EQUIP	13936		Tamper serial#101541327620
145	Twin Hills Memorial Park	PA	EQUIP	14455		Lowering Device w/straps
251	George Washington	PA	EQUIP	11727		Kubota BF 400G Tractor 4X4 198
251	George Washington	PA	EQUIP	11728		John Deere Tractor 4X4 1987
251	George Washington	PA	EQUIP	11729		John Deere Gator gas/cab 2013
251	George Washington	PA	EQUIP	11730		John Deere Gator gas 2007
251	George Washington	PA	EQUIP	11731		John Deere Gator gas 2006
253	Sunset Memorial Park	PA	CAPLEASE	13771		2015 John Deere 310K- Backhoe
253	Sunset Memorial Park	PA	EQUIP	11747		New Holland 1395 Tractor 2004
253	Sunset Memorial Park	PA	EQUIP	11748		John Deere 5045D Tractor 2013
253	Sunset Memorial Park	PA	EQUIP	11750		John Deere 997 Lawn cutter 201
253	Sunset Memorial Park	PA	EQUIP	11751		John Deere 997 Lawn Cutter 201
253	Sunset Memorial Park	PA	EQUIP	11754		John Deere gator 2006
253	Sunset Memorial Park	PA	EQUIP	11755		John Deere gator 2006
253	Sunset Memorial Park	PA	EQUIP	13886		Backhoe Trans #11747
253	Sunset Memorial Park	PA	EQUIP	14297	JM012237	JD Gator S4 825MAK
253	Sunset Memorial Park	PA	EQUIP	13940		Tamper serial#101541327614
303	All Saints Cemetery	PA	CAPLEASE	13710	53149	2006 John Deere 410G - Backhoe
305	Calvary Cemetery	PA	EQUIP	13067	89361	JD 310L Backhoe
305	Calvary Cemetery	PA	EQUIP	13941		Tamper serial#101541327624
305	Calvary Cemetery	PA	EQUIP	14226		Low Boy Casket Lift
307	Holy Cross Cemetery	PA	EQUIP	13773		John Deere 825I Gator
307	Holy Cross Cemetery	PA	EQUIP	13942		2 Tampers serial#7611, serial
309	Holy Sepulchre Cemetery	PA	EQUIP	13943		2 Tampers serial#7622, serial#
312	Resurrection Cemetery	PA	CAPLEASE	13660	83539	2015 John Deere 310LE - Backho
312	Resurrection Cemetery	PA	CAPLEASE	13661	72102	2015 John Deere 310EK - Backho
312	Resurrection Cemetery	PA	EQUIP	14227		Low Boy Casket Lift
313	Saint Peter and Paul Cem	PA	CAPLEASE	14015	86208	2017 John Deere 50G - Excavato
313	Saint Peter and Paul Cem	PA	CAPLEASE	14017	88800	2017 JCB, Inc. 3CX Compact
313	Saint Peter and Paul Cem	PA	CAPLEASE	14674	58139	2019 J Deere 310EP VIN 58139
313	Saint Peter and Paul Cem	PA	EQUIP	14296	JM012209	JD Gator S4 825MAV
313	Saint Peter and Paul Cem	PA	EQUIP	12656	314655672/31	Exmark Mower with bagger
313	Saint Peter and Paul Cem	PA	EQUIP	12657	314655659/31	Exmark Mower with bagger
313	Saint Peter and Paul Cem	PA	EQUIP	13944		3 Tampers 7604 7605 7606
314	St John Neumann Cemetery	PA	EQUIP	13971		Tamper serial#101541327616
314	St John Neumann Cemetery	PA	EQUIP	14755		Indeco HP1100 BackhoeRockHammr
354	Bethlehem Memorial Park	PA	CMEQ	2925	10433	CASKET LIFT
354	Bethlehem Memorial Park	PA	CMEQ	2928	10436	LOWERING DEVICE
354	Bethlehem Memorial Park	PA	CMEQ	3480	12506	SNOW PLOW & BLOWER
354	Bethlehem Memorial Park	PA	CMEQ	4176	14574	John Deere Mower
354	Bethlehem Memorial Park	PA	CMEQ	9236		Tractor/Loader
354	Bethlehem Memorial Park	PA	CMEQ	9861	20094145	WACKER B550-2 RAMMER
354	Bethlehem Memorial Park	PA	EQUIP	12748	N4C304789	2004 Case 580SM Backhoe
354	Bethlehem Memorial Park	PA	EQUIP	14766		Imperial SS Lowering Device
360	Riverside Cemetery	PA	CMEQ	3511	12609	300 GAL TANK/PARTS
360	Riverside Cemetery	PA	CMEQ	3514	12612	TAMPER
360	Riverside Cemetery	PA	CMEQ	3515	12613	MONUMENT LIFTER
360	Riverside Cemetery	PA	CMEQ	3979	14035	2002 Exmark Mower
360	Riverside Cemetery	PA	CMEQ	4030	14183	Mower Repair
360	Riverside Cemetery	PA	CMEQ	4355	15086	Chain saw MS260-18
360	Riverside Cemetery	PA	CMEQ	4401	15171	2004 Exmark Riding Mower

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
360	Riverside Cemetery	PA	EQUIP	12529		Imperial 5502SK Lowering Devic
360	Riverside Cemetery	PA	EQUIP	13978		Bomag Tamper serial#1015413276
403	Morris Cemetery	PA	CMEQ	2792	10037	Repairs, Backhoe
403	Morris Cemetery	PA	CMEQ	3526	12646	WEEK WACKER
403	Morris Cemetery	PA	CMEQ	3527	12647	VAULT SLING
403	Morris Cemetery	PA	CMEQ	3529	12649	DUMP TRAILER
403	Morris Cemetery	PA	CMEQ	3530	12650	GAS / DIESEL TANKS
403	Morris Cemetery	PA	CMEQ	3532	12652	MONUMENT LIFTER
403	Morris Cemetery	PA	CMEQ	5765		Lowering Device
403	Morris Cemetery	PA	EQUIP	13269		John Deere 310C Backhoe
441	Prospect Cemetery Inc	PA	CMEQ	3548	12723	TAMPER
441	Prospect Cemetery Inc	PA	CMEQ	3556	12731	CASKET CARRIAGE
441	Prospect Cemetery Inc	PA	EQUIP	11525		Snow thrower
441	Prospect Cemetery Inc	PA	EQUIP	12098		Frigid CM Lowering Device
451	Castleview Memorial Park	PA	CMEQ	2947	10482	Tampers
451	Castleview Memorial Park	PA	CMEQ	3576	12810	Lowering Device
451	Castleview Memorial Park	PA	CMEQ	3578	12812	NEW HOLLAND 545D TRACTOR
451	Castleview Memorial Park	PA	CMEQ	3579	12813	LEAF VAC
451	Castleview Memorial Park	PA	CMEQ	5200		Backhoe-Model 580m2T
451	Castleview Memorial Park	PA	CMEQ	5250		BACKHOE BUCKET FOR VAULT
453	Crestview Meml Park Inc	PA	CMEQ	3591	12842	LEAR VAC
453	Crestview Meml Park Inc	PA	CMEQ	4130	14474	GEAR BOX FOR MOWER DECK
453	Crestview Meml Park Inc	PA	CMEQ	4370	15122	Riding Mower
453	Crestview Meml Park Inc	PA	CMEQ	5203		Backhoe-Model 580m2T
453	Crestview Meml Park Inc	PA	CMEQ	5253		BACKHOE BUCKET FOR VAULTS
453	Crestview Meml Park Inc	PA	CMEQ	6009		SCAG 61 Rider Mower B5600219
453	Crestview Meml Park Inc	PA	EQUIP	12522		Mahindra 4530
455	Blair Memorial Park Inc	PA	CMEQ	2796	10046	Hedge Trimmer
455	Blair Memorial Park Inc	PA	CMEQ	2949	10488	Leaf Blower
455	Blair Memorial Park Inc	PA	CMEQ	3009	10633	Tamper
455	Blair Memorial Park Inc	PA	CMEQ	3594	12874	LOWERING DEVICE
455	Blair Memorial Park Inc	PA	CMEQ	3595	12875	FORD 2120 TRACTOR
455	Blair Memorial Park Inc	PA	CMEQ	4147	14525	LAZER Z 27HP MOWER
455	Blair Memorial Park Inc	PA	CMEQ	4196	14629	WELL PUMP
455	Blair Memorial Park Inc	PA	CMEQ	4331	15012	Hydraulic Pump for backhoe
455	Blair Memorial Park Inc	PA	CMEQ	5149		SNOW BLOWER
455	Blair Memorial Park Inc	PA	CMEQ	5168		WATER PUMP
455	Blair Memorial Park Inc	PA	CMEQ	5340		36" BUCKET FOR BACKHOE
455	Blair Memorial Park Inc	PA	CMEQ	5392		TANAKA TREE TRIMMER
455	Blair Memorial Park Inc	PA	CMEQ	5395		DIGGING BOX
455	Blair Memorial Park Inc	PA	CMEQ	7806		12X16 Storage barn
455	Blair Memorial Park Inc	PA	CMEQ	8498		Z830A Lawn Tractor
455	Blair Memorial Park Inc	PA	CMEQ	8955	889467	Exmark Mower 889467
455	Blair Memorial Park Inc	PA	EQUIP	10322	26690	Case 580SM2 Backhoe
455	Blair Memorial Park Inc	PA	EQUIP	11143	27216	LZE740EKC604 Mower
455	Blair Memorial Park Inc	PA	EQUIP	13946		Tamper serial#101541327564
457	Centre County Meml Park	PA	CMEQ	3785	13494	CASKET CARRIAGE
457	Centre County Meml Park	PA	CMEQ	5389		DIGGING BOX
457	Centre County Meml Park	PA	CMEQ	7810		Scag Mower
457	Centre County Meml Park	PA	EQUIP	10024	77475	1999 John Deere Backhoe
457	Centre County Meml Park	PA	EQUIP	14131		JD 3039R Tractor
457	Centre County Meml Park	PA	EQUIP	9982		Lowering device
457	Centre County Meml Park	PA	EQUIP	10648		36" JD 310SE Backhoe Bucket
457	Centre County Meml Park	PA	EQUIP	12247		Imperial 5502SK Lowering Devic
457	Centre County Meml Park	PA	EQUIP	12425		Snow Plow
457	Centre County Meml Park	PA	EQUIP	12679	315603352	Exmark Lazer 60
457	Centre County Meml Park	PA	EQUIP	12680	315637616	Exmark Lazer 60
457	Centre County Meml Park	PA	EQUIP	13980		Bomag Tamper serial#1015413276
457	Centre County Meml Park	PA	EQUIP	14092		Billy Goat-Debris Loader & Acc
457	Centre County Meml Park	PA	EQUIP	14132		JD H165 Loader

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
459Mt Lebanon Cemetery		PA	CMEQ	3621	12954	CHAINSAW
459Mt Lebanon Cemetery		PA	CMEQ	3623	12956	LOWERING DEVICE
459Mt Lebanon Cemetery		PA	CMEQ	5151		LOWERING DEVICES
459Mt Lebanon Cemetery		PA	CMEQ	9208		Lowering Device
459Mt Lebanon Cemetery		PA	CMEQ	9376		MA Hundra Tractor/Dump Cart
459Mt Lebanon Cemetery		PA	EQUIP	13325	12345	Case 580SM2
459Mt Lebanon Cemetery		PA	EQUIP	14064		Bomag BT60 Tamper Pin#10154112
459Mt Lebanon Cemetery		PA	EQUIP	14230	A1-23867	Lowering Device w/grass set A1
460South Side Cemetery		PA	CMEQ	3627	12968	LOWERING DEVICE
460South Side Cemetery		PA	CMEQ	3628	12969	FORD BACKHOE
460South Side Cemetery		PA	CMEQ	4306	14954	CYLINDER ASY FOR BACKHOE
460South Side Cemetery		PA	CMEQ	5161		HYDRAULIC CYLINDER FOR BACKHOE
460South Side Cemetery		PA	EQUIP	11527		Lowering device
462 Woodlawn Meml Park Assn		PA	CMEQ	4709	12997	SUP; AL FRAME
462 Woodlawn Meml Park Assn		PA	CMEQ	4710	12998	SUP; PREMIER POLY GRASS
462 Woodlawn Meml Park Assn		PA	CMEQ	4830	14187	Lowering Device
462 Woodlawn Meml Park Assn		PA	CMEQ	4834	14196	Blower
462 Woodlawn Meml Park Assn		PA	CMEQ	5457		CASE 580 M2T Loader/Backhoe
462 Woodlawn Meml Park Assn		PA	EQUIP	10796	79257	2013 CM Equipment Trailer
462 Woodlawn Meml Park Assn		PA	EQUIP	11097		Troybilt Snow Blower
463Sunset Hill Meml Gardens		PA	CMEQ	3633	13015	JACKHAMMER
463Sunset Hill Meml Gardens		PA	CMEQ	3634	13016	JACKHAMMER GUN
463Sunset Hill Meml Gardens		PA	CMEQ	4002	14108	Ford 36" backhoe bucket
463Sunset Hill Meml Gardens		PA	CMEQ	4087	14355	Kubota Tractor w/front loader
463Sunset Hill Meml Gardens		PA	CMEQ	4372	15124	John Deere Riding Mower
463Sunset Hill Meml Gardens		PA	CMEQ	5198		Backhoe-Model 580m2T
464Mt Zion Cem Mausoleum		PA	CMEQ	3637	13034	DUMP TRAILER
464Mt Zion Cem Mausoleum		PA	CMEQ	3638	13035	LOWERING DEVICE
464Mt Zion Cem Mausoleum		PA	CMEQ	3644	13041	CLARK SCISSOR LIFT CUST MZC
464Mt Zion Cem Mausoleum		PA	CMEQ	3646	13043	Ford Tractor
464Mt Zion Cem Mausoleum		PA	CMEQ	3647	13044	CASE BACKHOE
464Mt Zion Cem Mausoleum		PA	CMEQ	4051	14253	pump for backhoe
464Mt Zion Cem Mausoleum		PA	CMEQ	4282	14889	Lawn Mower repair
464Mt Zion Cem Mausoleum		PA	CMEQ	4296	14929	Repairs to lawn mower
464Mt Zion Cem Mausoleum		PA	CMEQ	5181		Case backhoe-Model 580m2T
466Greene County Meml Park		PA	CMEQ	2962	10521	Trimmer
466Greene County Meml Park		PA	CMEQ	3654	13073	LOWERING DEVICE
466Greene County Meml Park		PA	CMEQ	3658	13077	Maus / Casket Lift
466Greene County Meml Park		PA	CMEQ	9229		Lowering Device
466Greene County Meml Park		PA	EQUIP	14427	LHIG333652	JD 310L Loader Backhoe
466Greene County Meml Park		PA	EQUIP	10399		Tractor & loader
466Greene County Meml Park		PA	EQUIP	10573		Backhoe Bucket
469Grand View Meml Park		PA	CAPLEASE	14110	88888	2017 New Holland B95B Tractor
469Grand View Meml Park		PA	CMEQ	9080		Dirt Cart
469Grand View Meml Park		PA	EQUIP	11416		Mahindra 4530 with loader
469Grand View Meml Park		PA	EQUIP	13947		Tamper serial#101541327562
469Grand View Meml Park		PA	EQUIP	14628		Superior Chrome lowring device
470 Woodlawn Memorial Gardens		PA	CMEQ	1857	13145	John Deere 510E Backhoe
470 Woodlawn Memorial Gardens		PA	CMEQ	3682	13150	PLYWOOD FRAMING & CAULKING
470 Woodlawn Memorial Gardens		PA	CMEQ	3684	13152	LOWERING DEVICE
470 Woodlawn Memorial Gardens		PA	CMEQ	3986	14047	snowblower
470 Woodlawn Memorial Gardens		PA	CMEQ	7561		Backhoe Forks
470 Woodlawn Memorial Gardens		PA	CMEQ	7602		Maus HVAC Equip
470 Woodlawn Memorial Gardens		PA	EQUIP	12081		Imperial Lowering Device
470 Woodlawn Memorial Gardens		PA	EQUIP	13210	20319	John Deere JD 2930M 60"
470 Woodlawn Memorial Gardens		PA	EQUIP	13981		Bomag Tamper serial#1015413276
471 Coraopolis Cemetery		PA	CMEQ	4729	13171	TRACTOR NEW HOLLAND 1530
471 Coraopolis Cemetery		PA	EQUIP	11170	2927	Mahindra 4530 w/ loader
471 Coraopolis Cemetery		PA	EQUIP	12011		IMP5502SK Lowering device
475 Tioga County Meml Garden		PA	CMEQ	2104	13593	Case Backhoe

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
475	Tioga County Meml Garden	PA	CMEQ	3821	13594	John Deere Tractor
475	Tioga County Meml Garden	PA	CMEQ	4324	14996	Frost Remover
475	Tioga County Meml Garden	PA	CMEQ	5358		CHAIN SAW
475	Tioga County Meml Garden	PA	EQUIP	10414		Ex Mark Mower
495	Riverview Memorial Garden	PA	CMEQ	1926	13279	1987 FORD BACKHOE
495	Riverview Memorial Garden	PA	CMEQ	1954	13319	FORD 1920 TRACTOR
495	Riverview Memorial Garden	PA	CMEQ	2985	10565	X-Mark Lazer MOWER
495	Riverview Memorial Garden	PA	CMEQ	3731	13280	MANUAL/WACKER TAMPER/
495	Riverview Memorial Garden	PA	CMEQ	3733	13282	TRAC VAC 452 SVC
495	Riverview Memorial Garden	PA	CMEQ	3735	13284	Casket Carriage
495	Riverview Memorial Garden	PA	CMEQ	4110	14415	X-Mark Mower Engine
495	Riverview Memorial Garden	PA	CMEQ	5216		NH TC40 4WD TRACTOR
495	Riverview Memorial Garden	PA	EQUIP	13128		5502 SK Lowering Device
496	Cumberland Valley Meml	PA	CMEQ	1940	13299	Ford 8N Tractor
496	Cumberland Valley Meml	PA	CMEQ	1942	13301	John Deere 310E Backhoe
496	Cumberland Valley Meml	PA	CMEQ	3736	13285	Hydraulic Lift
496	Cumberland Valley Meml	PA	CMEQ	3737	13303	WACKER TAMPER
496	Cumberland Valley Meml	PA	CMEQ	3739	13305	LOWERING DEVICE
496	Cumberland Valley Meml	PA	CMEQ	3741	13307	BACKHOE BUCKET
496	Cumberland Valley Meml	PA	CMEQ	5612		Air Compressor
496	Cumberland Valley Meml	PA	CMEQ	7674		JD 310G Backhoe
496	Cumberland Valley Meml	PA	CMEQ	8954		Exmark Mower 862901
496	Cumberland Valley Meml	PA	EQUIP	9998		Lowering device
496	Cumberland Valley Meml	PA	EQUIP	13072	1050202	T&H60 Hydraulic Breaker
497	Tri-County Meml Gardens	PA	CMEQ	3771	13425	1987 JOHN DEERE BACKHOE
497	Tri-County Meml Gardens	PA	CMEQ	3872	13775	pond pump
497	Tri-County Meml Gardens	PA	CMEQ	7603		36" Backhoe Bucket
497	Tri-County Meml Gardens	PA	EQUIP	10022		Lowering device
497	Tri-County Meml Gardens	PA	EQUIP	13214	20284	John Deere JD Z930M 60"
498	Blue Ridge Meml Gardens	PA	CMEQ	1970	13336	FURNITURE
498	Blue Ridge Meml Gardens	PA	CMEQ	1971	13337	STORAGE TANK-BLUERIDGE
498	Blue Ridge Meml Gardens	PA	CMEQ	3746	13340	LOWERING DEVICES (2)
498	Blue Ridge Meml Gardens	PA	CMEQ	3987	14051	well pump
498	Blue Ridge Meml Gardens	PA	CMEQ	5290		SURING BOX
498	Blue Ridge Meml Gardens	PA	CMEQ	5394		KOBALT AIR COMPRESSOR
498	Blue Ridge Meml Gardens	PA	CMEQ	5460		Snow Blower
498	Blue Ridge Meml Gardens	PA	EQUIP	13948		Tamper serial#101541327561
529	Parklawn Memorial Gardens	PA	CMEQ	1693	12870	CASE 480 E BACKHOE
529	Parklawn Memorial Gardens	PA	CMEQ	3748	13361	LAWN MOWER/UTILITY CART
529	Parklawn Memorial Gardens	PA	CMEQ	3749	13362	WACKER TAMPER
529	Parklawn Memorial Gardens	PA	CMEQ	3755	13368	CEMETERY BUCKET W/TEETH
529	Parklawn Memorial Gardens	PA	EQUIP	10417	54358	Ex Mark Mower
536	Green Lawn Memorial Park	PA	CMEQ	2998	10607	Roller Placers/Device Strap
536	Green Lawn Memorial Park	PA	CMEQ	2999	10608	Grass Mat/Mound Cover
536	Green Lawn Memorial Park	PA	CMEQ	3387	12257	John Deere Lawn Mower
536	Green Lawn Memorial Park	PA	CMEQ	3780	13489	WACKER RAMMER TAMPER
536	Green Lawn Memorial Park	PA	CMEQ	3781	13490	Lowering Device
536	Green Lawn Memorial Park	PA	CMEQ	3782	13491	CHAIN SAW
536	Green Lawn Memorial Park	PA	CMEQ	3784	13493	John Deere 770 Tractor
536	Green Lawn Memorial Park	PA	CMEQ	4088	14365	water pump
536	Green Lawn Memorial Park	PA	CMEQ	5201		WATER PUMP
536	Green Lawn Memorial Park	PA	CMEQ	5204		DIGGING BOX
536	Green Lawn Memorial Park	PA	CMEQ	5329		JUMPING JACK TAMPER
536	Green Lawn Memorial Park	PA	CMEQ	6560		Backhoe Bucket Loader
536	Green Lawn Memorial Park	PA	CMEQ	7812		Scag Mower
536	Green Lawn Memorial Park	PA	CMEQ	8717		Digging Box
536	Green Lawn Memorial Park	PA	EQUIP	12732		JD 310 SG Backhoe
536	Green Lawn Memorial Park	PA	EQUIP	10415	54800	Ex Mark Mower
536	Green Lawn Memorial Park	PA	EQUIP	10416	54328	Ex Mark Mower
536	Green Lawn Memorial Park	PA	EQUIP	13203	20337	John Deere JD Z930M 60"

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
536	Green Lawn Memorial Park	PA	EQUIP	13216	20273	John Deere JD 2930M 60"
536	Green Lawn Memorial Park	PA	EQUIP	14244		Lowering Device
583	Mount Airy Cemetery	PA	CMEQ	3702	13214	ACCT #15451 BANDIT CHIPPER
583	Mount Airy Cemetery	PA	CMEQ	4770	13449	LOWERING DEVICE
583	Mount Airy Cemetery	PA	CMEQ	4773	13452	BACKHOE
583	Mount Airy Cemetery	PA	EQUIP	14094		BT65 Bomag Tamper serial#10154
583	Mount Airy Cemetery	PA	EQUIP	14232	A1-23850	Lowering Device w/grass set A1
583	Mount Airy Cemetery	PA	EQUIP	14342		5x8 Utility Trailer for Pressu
583	Mount Airy Cemetery	PA	EQUIP	14343		Pressure Washer SN 18-12557
592	Westminster Cemetery	PA	CMEQ	2008	13408	Mausoleum Lift
592	Westminster Cemetery	PA	CMEQ	2988	10583	Trimmer & String
592	Westminster Cemetery	PA	CMEQ	2989	10584	Casket Cart/Stand
592	Westminster Cemetery	PA	CMEQ	3758	13412	casket carriage
592	Westminster Cemetery	PA	CMEQ	3759	13413	AIR COMPRESSOR
592	Westminster Cemetery	PA	CMEQ	3763	13417	PRESSURE WASHER
592	Westminster Cemetery	PA	CMEQ	3766	13420	NEW HOLLAND 1920 TRACTOR
592	Westminster Cemetery	PA	CMEQ	3767	13421	Poll Pruner
592	Westminster Cemetery	PA	CMEQ	3768	13422	TAMPER
592	Westminster Cemetery	PA	CMEQ	3772	13426	Lowering Device
592	Westminster Cemetery	PA	CMEQ	4378	15131	Riding Mower
592	Westminster Cemetery	PA	CMEQ	7899		12x24 Trailer and Shed
592	Westminster Cemetery	PA	CMEQ	8758		John Deere 310G Backhoe
592	Westminster Cemetery	PA	CMEQ	9789		BACKHOE HAMMER
592	Westminster Cemetery	PA	EQUIP	13951		Tamper serial#101541327560
613	Cedar Hill Mem Park	PA	CMEQ	9277		New Tamper
613	Cedar Hill Mem Park	PA	CMEQO	5708		Wacker Gas Tamper
613	Cedar Hill Mem Park	PA	CMEQO	5710		John Deere 310G Backhoe
613	Cedar Hill Mem Park	PA	CMEQO	5711		Tractor/Ford 1710
613	Cedar Hill Mem Park	PA	EQUIP	11744		2011 Grass cutter John Deere 9
613	Cedar Hill Mem Park	PA	EQUIP	13984		Bomag Tamper serial#1015413276
614	Grandview Cemetery	PA	CMEQ	8953	862900	Exmark Mower 862900
614	Grandview Cemetery	PA	CMEQ	9238		Tractor/Loader
614	Grandview Cemetery	PA	EQUIP	10400	51943	Kubota M59TLB
614	Grandview Cemetery	PA	EQUIP	13564		Trac Vac Leaf Blower
614	Grandview Cemetery	PA	EQUIP	13953		Tamper serial#101541327609
614	Grandview Cemetery	PA	EQUIP	14552	AI-24276	Imperial Casket Lwrng Device
617	Lafayette Memorial Park	PA	CMEQ	6048		Grave Tamper
617	Lafayette Memorial Park	PA	CMEQO	5738		Ingersoll Rand Air Compressor
617	Lafayette Memorial Park	PA	EQUIP	11227	19607	2014 John Deere 310K Backhoe
617	Lafayette Memorial Park	PA	EQUIP	12087	2853	Hiniker 8.5' Snow plow
618	Sylvan Hghts/Mt View Cem	PA	CAPLEASE	13695		2003 Case 580SM - Tractor (580
618	Sylvan Hghts/Mt View Cem	PA	CAPLEASE	14661	85107	2013 Case 580SN VIN 8107
618	Sylvan Hghts/Mt View Cem	PA	EQUIP	14283		2 in 1 Low Boy Maus Lift
618	Sylvan Hghts/Mt View Cem	PA	EQUIP	14356		Lowering Device W/grass set A1
693	Chartiers Cemetery	PA	CMEQ	2965	10527	Back Hoe 3 Rivers Tractor
693	Chartiers Cemetery	PA	CMEQ	3029	10668	Tampers
693	Chartiers Cemetery	PA	CMEQ	3030	10669	spreader & sling for backhoe
693	Chartiers Cemetery	PA	CMEQ	3690	13195	backhoe/new holland
693	Chartiers Cemetery	PA	CMEQ	4934	15121	Riding Mower
693	Chartiers Cemetery	PA	CMEQ	5193		Backhoe-Model 580m2T
693	Chartiers Cemetery	PA	CMEQ	6010		SCAG 61 Rider Mower
693	Chartiers Cemetery	PA	EQUIP	10918		Lowering Device
693	Chartiers Cemetery	PA	EQUIP	10919		Lowering Device
693	Chartiers Cemetery	PA	EQUIP	13708		Tandem Trailer 9990 GVW
693	Chartiers Cemetery	PA	EQUIP	14346		Lowering Device
705	Laurelwood Cemetery	PA	CMEQ	4870	14572	A/C COMPRESSOR
705	Laurelwood Cemetery	PA	CMEQ	4937	15167	Lawn Mower repair (drive shaft
705	Laurelwood Cemetery	PA	CMEQ	7886		Tamper
705	Laurelwood Cemetery	PA	EQUIP	11530	N3098	Mahindra 4530
705	Laurelwood Cemetery	PA	EQUIP	12749	JJG0279075	2001 Case 580 SM Backhoe

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
705	Laurelwood Cemetery	PA	EQUIP	11529		Snow thrower
705	Laurelwood Cemetery	PA	EQUIP	12100		Frigid CM Lowering Device
705	Laurelwood Cemetery	PA	EQUIP	12254	31101237	Husqvarna 580 BT Blower
705	Laurelwood Cemetery	PA	EQUIP	13977		Bomag Tamper serial#1015413276
727	Forest Lawn Gardens	PA	CMEQ	9378		New Backhoe
36	Newport Memorial Park	RI	CMEQ	3247	11566	TRACTOR
36	Newport Memorial Park	RI	CMEQ	3249	11568	TAMPER
36	Newport Memorial Park	RI	CMEQ	3252	11571	VAULT SLING/LOWERING DEVICE
36	Newport Memorial Park	RI	CMEQ	4856	14481	NEW HOLLAND BACKHOE
36	Newport Memorial Park	RI	CMEQ	5252		SNOW BLOWER
36	Newport Memorial Park	RI	CMEQ	6594		Mower
36	Newport Memorial Park	RI	CMEQ	7828		Mower
36	Newport Memorial Park	RI	EQUIP	11284		Backhoe Bucket
236	Frederick Memorial Chapel	SC	CMEQ	9814		60 MOWER
236	Frederick Memorial Chapel	SC	CMEQO	8087		Backhoe Bucket
236	Frederick Memorial Chapel	SC	CMEQO	8264		Backhoe
236	Frederick Memorial Chapel	SC	EQUIP	13277	21296	2016 Mahindra Tractor
236	Frederick Memorial Chapel	SC	EQUIP	11005	VDQ11	Ex Mark Bagger
236	Frederick Memorial Chapel	SC	EQUIP	11127	3124	LZ5749EK724 Mower
236	Frederick Memorial Chapel	SC	EQUIP	11974		Frigid lowering device
236	Frederick Memorial Chapel	SC	EQUIP	12541	20297150	Wacker Neuson Rammer B550-2
236	Frederick Memorial Chapel	SC	EQUIP	13377		9 Casket Space Temporary Stora
237	Graceland East Mem Park	SC	CMEQ	8721		Holland B95 Tractor
237	Graceland East Mem Park	SC	CMEQO	7211		backhoe-engine replacement
237	Graceland East Mem Park	SC	EQUIP	13257		John Deere HP4G
237	Graceland East Mem Park	SC	EQUIP	13304	16580	2016 JD 2032 Tractor
237	Graceland East Mem Park	SC	EQUIP	9984		Lowering device
237	Graceland East Mem Park	SC	EQUIP	11274		6' Plugger
237	Graceland East Mem Park	SC	EQUIP	12838		8 Level Low Boy Casket Lift
237	Graceland East Mem Park	SC	EQUIP	12863	AM-16487	SK Master Lowering Device
237	Graceland East Mem Park	SC	EQUIP	13809	570B5502	Wacker Neuson B550-2 Jumping J
347	Graceland Cemetery West	SC	CMEQ	8584		Bush Hog
347	Graceland Cemetery West	SC	CMEQO	8089		Gas/Diesel Tank
347	Graceland Cemetery West	SC	CMEQO	8101		Welder
347	Graceland Cemetery West	SC	EQUIP	12068	80644	Case 580N Backhoe
347	Graceland Cemetery West	SC	EQUIP	12719	USMN2607LD	Mahindra 4530
347	Graceland Cemetery West	SC	EQUIP	13258		John Deere HP4G
347	Graceland Cemetery West	SC	EQUIP	10171		Revolution Lowering Device
347	Graceland Cemetery West	SC	EQUIP	11275		MS690 Tamper
347	Graceland Cemetery West	SC	EQUIP	12654		Imperial 55025 Lowering Device
347	Graceland Cemetery West	SC	EQUIP	12658	11211	Pronovost 5 ton dump trailer
348	Good Shepherd Mem Park	SC	CMEQ	7857		Kawasaki Mower 72"
348	Good Shepherd Mem Park	SC	CMEQ	8274		Superior Device
348	Good Shepherd Mem Park	SC	CMEQO	5636		Case 580M Backhoe
348	Good Shepherd Mem Park	SC	CMEQO	7205		John Deere Tractor
348	Good Shepherd Mem Park	SC	CMEQO	7236		Dumptrailer
348	Good Shepherd Mem Park	SC	CMEQO	8105		Air Compressor
348	Good Shepherd Mem Park	SC	CMEQO	8108		Gas/Diesel Tank-500 Gallon
348	Good Shepherd Mem Park	SC	CMEQO	8110		Mausoleum Lift-Joey Jr
348	Good Shepherd Mem Park	SC	EQUIP	10406	54329	Ex Mark Mower
348	Good Shepherd Mem Park	SC	EQUIP	12543	20297151	Wacker Neuson Rammer B550-2
349	Springhill Mem Gardens	SC	CMEQ	7605		New Holland Tractor
349	Springhill Mem Gardens	SC	CMEQ	7858		Kawasaki Mower 72"
349	Springhill Mem Gardens	SC	CMEQO	8141		Tamper-Mikasa
349	Springhill Mem Gardens	SC	CMEQO	8144		Fountain Pump
349	Springhill Mem Gardens	SC	EQUIP	11007		20' Storage container
350	Forest Lawn Cemetery	SC	CMEQ	7906		Wacker Tamp LG 29-3600
350	Forest Lawn Cemetery	SC	CMEQO	7159		Dump Trailer
350	Forest Lawn Cemetery	SC	CMEQO	7203		Backhoe-Case 580L
350	Forest Lawn Cemetery	SC	CMEQO	8171		Vault Loader

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
350	Forest Lawn Cemetery	SC	EQUIP	13972		Bush Hog 160 5/N114172000018
350	Forest Lawn Cemetery	SC	EQUIP	10411	54327	Ex Mark Mower
350	Forest Lawn Cemetery	SC	EQUIP	11129	27208	LZE740EK604 Mower
350	Forest Lawn Cemetery	SC	EQUIP	12086		Frigid CM Lowering Device
350	Forest Lawn Cemetery	SC	EQUIP	13265	16747	Utility Trailer
352	Whispering Pines Mem Grd	SC	CMEQO	8187		Laminator
352	Whispering Pines Mem Grd	SC	CMEQO	8189		Mausoleum Lift
121	Forest Hill Cem East	TN	CAPLEASE	14681	80091	2019 John Deere WBM VIN 80091
121	Forest Hill Cem East	TN	CAPLEASE	14694	11111	2019 J Deere 4044M VIN 11111
121	Forest Hill Cem East	TN	CAPLEASE	14695	11111	2019 J Deere HPX615E VIN 11111
121	Forest Hill Cem East	TN	EQUIP	10724		Kubota M59TLB Loader
121	Forest Hill Cem East	TN	EQUIP	14428	MVJ1105121	JD 4044M Utility Tractor
121	Forest Hill Cem East	TN	EQUIP	10627		Backhoe Forks
121	Forest Hill Cem East	TN	EQUIP	11482	56382	Wacker Neuson 4 cycle rammer
121	Forest Hill Cem East	TN	EQUIP	11483	48014	Dump Trailer
121	Forest Hill Cem East	TN	EQUIP	11960		Lifting Device
121	Forest Hill Cem East	TN	EQUIP	11962		SK Master lowering device
121	Forest Hill Cem East	TN	EQUIP	14237		Lowering Device
121	Forest Hill Cem East	TN	EQUIP	14554		ImperialCasketLoweringDevice
122	Forest Hill Cem South	TN	CMEQO	9634	4690	New Holland Backhoe Model 555E
122	Forest Hill Cem South	TN	EQUIP	11056	N2648/70202	Mahindra Tractor w/ loader
122	Forest Hill Cem South	TN	EQUIP	10310	79469	2010 Bri-Mar Dump Trailer
122	Forest Hill Cem South	TN	EQUIP	10628		Backhoe Forks
122	Forest Hill Cem South	TN	EQUIP	11217		SS Lowering Device
122	Forest Hill Cem South	TN	EQUIP	11487	56379	Wacker Neuson 4 cycle rammer
122	Forest Hill Cem South	TN	EQUIP	11963		Lifting device
122	Forest Hill Cem South	TN	EQUIP	11964	2214	Dump trailer
122	Forest Hill Cem South	TN	EQUIP	11966		Holland mobile stand
122	Forest Hill Cem South	TN	EQUIP	11967		Holland mobile stand
122	Forest Hill Cem South	TN	EQUIP	11968		SK Master lowering device
122	Forest Hill Cem South	TN	EQUIP	11969		SK Master lowering device
122	Forest Hill Cem South	TN	EQUIP	13815	24350045	BS 50-21 Rammer Tamper
122	Forest Hill Cem South	TN	EQUIP	13961		BS 50-4As Rammer serial#243501
123	Forest Hill Cem Midtown	TN	CAPLEASE	14680	80092	2019 John Deere WBM VIN 80092
123	Forest Hill Cem Midtown	TN	CAPLEASE	14689	11111	2019 J Deere 4044M VIN 11111
123	Forest Hill Cem Midtown	TN	CMEQ	8356		John Deere 310 Backhoe
123	Forest Hill Cem Midtown	TN	EQUIP	11488	56383	Wacker Neuson 4 cycle rammer
123	Forest Hill Cem Midtown	TN	EQUIP	11489	47614	Dump Trailer
123	Forest Hill Cem Midtown	TN	EQUIP	11970		Lifting device
123	Forest Hill Cem Midtown	TN	EQUIP	12053		Holland Carrier mobile stand
123	Forest Hill Cem Midtown	TN	EQUIP	12054		Holland Carrier mobile stand
123	Forest Hill Cem Midtown	TN	EQUIP	12055		4901 SK Lowering Device
123	Forest Hill Cem Midtown	TN	EQUIP	12056		4901 SK Lowering Device
123	Forest Hill Cem Midtown	TN	EQUIP	12415	500192357	Pruning saw
238	Memorial Park Southwood	TN	CAPLEASE	14663	1756	2016 New Holland B95C VIN01756
238	Memorial Park Southwood	TN	CAPLEASE	14690	11111	2019 J Deere HPX615E VIN 11111
238	Memorial Park Southwood	TN	CAPLEASE	14691	11111	2019 J Deere 4044M VIN 11111
238	Memorial Park Southwood	TN	CMEQ	7611		5502c Imperial Lowering Device
238	Memorial Park Southwood	TN	CMEQO	7146		Tractor
238	Memorial Park Southwood	TN	CMEQO	7149		backhoe
238	Memorial Park Southwood	TN	CMEQO	7151		10 filing cabinets
238	Memorial Park Southwood	TN	CMEQO	7152		6 Desks
238	Memorial Park Southwood	TN	CMEQO	7153		Monument Display
238	Memorial Park Southwood	TN	CMEQO	7154		3 air conditioners
238	Memorial Park Southwood	TN	CMEQO	13170		2 200 Gallon Diesel/Gas Tanks
238	Memorial Park Southwood	TN	EQUIP	10731	52012	Kubota M59TLB Loader
238	Memorial Park Southwood	TN	EQUIP	10429		Kubota Forks
238	Memorial Park Southwood	TN	EQUIP	11975		Lifting device
238	Memorial Park Southwood	TN	EQUIP	11976	2212	Holland dump trailer
238	Memorial Park Southwood	TN	EQUIP	11978		SK Master lowering device

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
238	Memorial Park Southwood	TN	EQUIP	11979		SK Master lowering device
238	Memorial Park Southwood	TN	EQUIP	13703		SN# 24351558 Rammer B550-2 (Gas Tamper)
239	Northridge Woodhaven Cem	TN	CMEQ	7630		Lowering Device
239	Northridge Woodhaven Cem	TN	CMEQO	6953		Light Fixtures
239	Northridge Woodhaven Cem	TN	CMEQO	6957		Dirt Trailer
239	Northridge Woodhaven Cem	TN	CMEQO	6963		Tractor
239	Northridge Woodhaven Cem	TN	CMEQO	8231		2 200 Gallon Diesel/Gas Tanks
239	Northridge Woodhaven Cem	TN	EQUIP	10732		52013Kubota M59TLB Loader
239	Northridge Woodhaven Cem	TN	EQUIP	12060		73729Mahindra 4530 Tractor
239	Northridge Woodhaven Cem	TN	EQUIP	10430		Kubota Forks
239	Northridge Woodhaven Cem	TN	EQUIP	11495		58411Wacker Neuson 4 cycle rammer
239	Northridge Woodhaven Cem	TN	EQUIP	11980		Lifting device
239	Northridge Woodhaven Cem	TN	EQUIP	12063		Holland Carrier mobile stand
239	Northridge Woodhaven Cem	TN	EQUIP	12064		Holland Carrier mobile stand
239	Northridge Woodhaven Cem	TN	EQUIP	12065		4901 SK Lowering Device
239	Northridge Woodhaven Cem	TN	EQUIP	12066		4901 SK Lowering Device
240	Woodhaven Memorial Garden	TN	CMEQO	7163		Buchman Scissors Lift
355	Highland Memorial Gardens	TN	CMEQO	8214		2 Lowering Devices
355	Highland Memorial Gardens	TN	CMEQO	8215		Pole pruner
355	Highland Memorial Gardens	TN	CMEQO	8216		Hydro 30" Scissors Lift
355	Highland Memorial Gardens	TN	CMEQO	8219		John Deere 970 Tractor
355	Highland Memorial Gardens	TN	CMEQO	8220		2-cycle Still Trimmer
355	Highland Memorial Gardens	TN	CMEQO	8221		2 3.5 HP 2" Water Pumps
355	Highland Memorial Gardens	TN	CMEQO	8225		25 Gallon Air Compressor
355	Highland Memorial Gardens	TN	CMEQO	8226		2 2yd Hydro Dump Trailers
355	Highland Memorial Gardens	TN	CMEQO	9633		4689New Holland Backhoe Model 555E
355	Highland Memorial Gardens	TN	CMEQO	9637		9345New Holland Backhoe Model 6990
355	Highland Memorial Gardens	TN	EQUIP	13853		1668John Deere 3038E Tractor
355	Highland Memorial Gardens	TN	EQUIP	13854		51534John Deere 930M Ztrak
355	Highland Memorial Gardens	TN	EQUIP	11503		Wacker Neuson 4 cycle rammer
355	Highland Memorial Gardens	TN	EQUIP	11985		Lifting device
355	Highland Memorial Gardens	TN	EQUIP	11987		SK Master lowering device
355	Highland Memorial Gardens	TN	EQUIP	11988		SK Master lowering device
355	Highland Memorial Gardens	TN	EQUIP	13237		Dump Trailer
356	Ridgecrest Cemetery	TN	CAPLEASE	14725		753892019 JD Z930M Ztrak VIN 75389
356	Ridgecrest Cemetery	TN	CMEQ	9220		Tractor/Loader
356	Ridgecrest Cemetery	TN	CMEQO	8217		Stone 2-cycle Tamper
356	Ridgecrest Cemetery	TN	CMEQO	8224		JOhn Deere 1110 Ford Backhoe
356	Ridgecrest Cemetery	TN	CMEQO	8227		2 2-cycle Echo leaf Blowers
356	Ridgecrest Cemetery	TN	EQUIP	13855		29190John Deere D160 Loader
356	Ridgecrest Cemetery	TN	EQUIP	11131		48960LZE740EKC604 Mower
356	Ridgecrest Cemetery	TN	EQUIP	11984		2204Dump trailer
356	Ridgecrest Cemetery	TN	EQUIP	11989		Lifting device
356	Ridgecrest Cemetery	TN	EQUIP	11991		SK Master lowering device
356	Ridgecrest Cemetery	TN	EQUIP	11992		SK Master lowering device
607	Lakewood Mem Grdns East	TN	EQUIP	11158		2780Mahindra 45.0 w/loader
607	Lakewood Mem Grdns East	TN	EQUIP	12232		SK Master Lowering Device
607	Lakewood Mem Grdns East	TN	EQUIP	12233		Holland Heavy Duty Dump Traile
607	Lakewood Mem Grdns East	TN	EQUIP	12494		24215504B550-2I Rammer
607	Lakewood Mem Grdns East	TN	EQUIP	13239		Dump Trailer
66	Shenandoah Memorial Park	VA	CMEQ	59		10187Jimmy Cox - Big Tex Trailer
66	Shenandoah Memorial Park	VA	CMEQ	3105		11053FRIGID LOWERING DEVICE
66	Shenandoah Memorial Park	VA	CMEQ	3112		110601999 BRI MAR DUMP TRAILER
66	Shenandoah Memorial Park	VA	CMEQ	3918		13875Kubota Tractor
66	Shenandoah Memorial Park	VA	CMEQ	5190		Backhoe-Case Model 580m2T
66	Shenandoah Memorial Park	VA	EQUIP	14295		LJJ104845JD Compact Util Tractor 4044M
66	Shenandoah Memorial Park	VA	EQUIP	9969		Lowering device
66	Shenandoah Memorial Park	VA	EQUIP	11140		48948LZE740EKC604 Mower
66	Shenandoah Memorial Park	VA	EQUIP	13198		ExMark 60" Mower
66	Shenandoah Memorial Park	VA	EQUIP	14744		WackerEarthTamper B550-2

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description	
66	Shenandoah Memorial Park	VA	EQUIP	14745		Frigid SS CasketLowrngDevice	
67	Sunset Memorial	VA	CMEQ	3097		11029LEAF BLOWER	
67	Sunset Memorial	VA	CMEQ	5191		TRACTOR & EQUIPMENT	
67	Sunset Memorial	VA	CMEQ	9334		6289Tractor/Loader 6289	
67	Sunset Memorial	VA	EQUIP	14334		Lowering device	
67	Sunset Memorial	VA	EQUIP	14780		Aeon Casket Carriage	
68	Oak Hill Cemetery	VA	CMEQ	2823		10193Honda EM 3500 Generator	
68	Oak Hill Cemetery	VA	CMEQ	3115		11078John Deere 770 Tractor	
68	Oak Hill Cemetery	VA	CMEQ	4084		14345Lowering Device	
68	Oak Hill Cemetery	VA	CMEQ	5469		Case 580M Backhoe	
69	Laurel Hill Memorial Park	VA	CMEQ	1112		12007Case 580L Backhoe	
69	Laurel Hill Memorial Park	VA	CMEQ	2786		10016VAULT SLINGS	
69	Laurel Hill Memorial Park	VA	CMEQ	3268		11785LOWERING DEVICE	
69	Laurel Hill Memorial Park	VA	CMEQ	3269		11786LEAF BLOWERS	
69	Laurel Hill Memorial Park	VA	CMEQ	3915		13871JOHN DEERE 870 TRACTOR	
69	Laurel Hill Memorial Park	VA	CMEQ	8838		#40 Forks	
69	Laurel Hill Memorial Park	VA	EQUIP	10323		11874Tractor with 72" Bucket	
69	Laurel Hill Memorial Park	VA	EQUIP	10791		88831Dump Trailer	
120	Southlawn Memorial Park	VA	CMEQO	9392		Cemetery Equip	
120	Southlawn Memorial Park	VA	EQUIP	10929		52116M59TLB Tractor	
120	Southlawn Memorial Park	VA	EQUIP	9970		15x15 Vista top roll around	
120	Southlawn Memorial Park	VA	EQUIP	12084		77884PF48 Pallet Forks	
180	Powell Valley Memorial	VA	CMEQ	3139		11161Weedwackers (3)	
180	Powell Valley Memorial	VA	CMEQ	3140		11162CASKET TRUCK	
180	Powell Valley Memorial	VA	CMEQ	4334		15018SL Backhoe Loader	
180	Powell Valley Memorial	VA	CMEQ	4342		15058TAMPER	
180	Powell Valley Memorial	VA	CMEQ	5420		LOWERING DEVICE & STRAPS	
180	Powell Valley Memorial	VA	CMEQ	5864		17 Gal Yellow Safety Cabinet	
180	Powell Valley Memorial	VA	EQUIP	10574			T-NZ684 L-69Mahindra 4530 tractor w/load
180	Powell Valley Memorial	VA	EQUIP	10407		54330Ex Mark Mower	
180	Powell Valley Memorial	VA	EQUIP	10576		PF48 Tractor Forks	
180	Powell Valley Memorial	VA	EQUIP	10883		SS Lowering device	
180	Powell Valley Memorial	VA	EQUIP	12673		Exmark Lazer 60	
180	Powell Valley Memorial	VA	EQUIP	13200		ExMark 60" Mower	
244	Rosewood Gardens	VA	CMEQ	2791		10030MONU-CAD System	
244	Rosewood Gardens	VA	CMEQ	2799		10063NH LB75 Backhoe	
244	Rosewood Gardens	VA	CMEQ	3318		12041Lowering Device	
244	Rosewood Gardens	VA	CMEQ	4162		14551ExMark Mower 60" Deck	
244	Rosewood Gardens	VA	CMEQ	5353		VAULT LOWERING DEVICE	
244	Rosewood Gardens	VA	CMEQ	6201		VAULT SLING W/CABLES	
244	Rosewood Gardens	VA	CMEQ	9303		New Holland trctr w loader	
254	Clinch Valley Cemetery	VA	EQUIP	11757		25x24 Metal Building	
254	Clinch Valley Cemetery	VA	EQUIP	11758		Kioti Tractor DK45 2002 yr	
254	Clinch Valley Cemetery	VA	EQUIP	11759		Kioti Tractor 3054 2003 yr	
254	Clinch Valley Cemetery	VA	EQUIP	11760			John Deere zeroturn z930a 2012
254	Clinch Valley Cemetery	VA	EQUIP	11761		John Deere walkbehind	
254	Clinch Valley Cemetery	VA	EQUIP	11762		Dump trailer	
254	Clinch Valley Cemetery	VA	EQUIP	11764		Exmark LazerZ mower 2014	
254	Clinch Valley Cemetery	VA	EQUIP	11765		Kubota 2005 Backhoe L48	
254	Clinch Valley Cemetery	VA	EQUIP	11395		16219Lazer mower	
254	Clinch Valley Cemetery	VA	EQUIP	14308		Imperial Lowering Device	
254	Clinch Valley Cemetery	VA	EQUIP	14352		Frigid Lowering Device	
255	Greenwood Memorial Garden	VA	CMEQ	3929		13900Bucket for Backhoe	
255	Greenwood Memorial Garden	VA	CMEQ	7815		Scagg Mower by Kohler	
255	Greenwood Memorial Garden	VA	EQUIP	11766		1998 Ford Tractor	
255	Greenwood Memorial Garden	VA	EQUIP	11767		2011 New Holland 3040 Boom	
255	Greenwood Memorial Garden	VA	EQUIP	11769		2000 Exmark Lazer Z mower	
255	Greenwood Memorial Garden	VA	EQUIP	11770		2002 John Deere Gator	
255	Greenwood Memorial Garden	VA	EQUIP	11771		1997 John deere Tractor	
255	Greenwood Memorial Garden	VA	EQUIP	11773		2 lowering devices	

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Asset	Tag Number	Description
255	Greenwood Memorial Garden	VA	EQUIP	13193			ExMark 60" Mower
255	Greenwood Memorial Garden	VA	EQUIP	13194			ExMark 60" Mower
256	Sunset Memorial Park	VA	CMEQ	4271	14874		JOHN DEERE 935 TRACTOR
256	Sunset Memorial Park	VA	EQUIP	11397	71920		Mahindra 4530 Tractor
256	Sunset Memorial Park	VA	EQUIP	11399	51904		M59TLB Tractor
256	Sunset Memorial Park	VA	EQUIP	11398	74379		Pallet Forks
256	Sunset Memorial Park	VA	EQUIP	11423			Maus lift
256	Sunset Memorial Park	VA	EQUIP	11498	11049		Pronovist tipping trailer
256	Sunset Memorial Park	VA	EQUIP	11532			Lowering device
256	Sunset Memorial Park	VA	EQUIP	11533			Lowering device
256	Sunset Memorial Park	VA	EQUIP	12474			Countyline Rotary Cutter 6 Ft
258	Altavista Memorial Park	VA	CMEQ	1208	12131		TRAILER FOR LOWERING DEVICE
258	Altavista Memorial Park	VA	CMEQ	3344	12141		HEAT PUMP
258	Altavista Memorial Park	VA	CMEQ	3345	12142		HEAT PUMP
258	Altavista Memorial Park	VA	CMEQ	3795	13519		Backhoe
258	Altavista Memorial Park	VA	CMEQ	3808	13553		Clark Mauoleum Lift Part 2
258	Altavista Memorial Park	VA	EQUIP	10423			Well Water Pump
274	Henry Memorial Park	VA	CMEQ	3493	12542		John Deere #3100 E Backhoe
274	Henry Memorial Park	VA	CMEQ	9304			new Holland Tractor w/ loader
274	Henry Memorial Park	VA	EQUIP	14734			2012 Kawasaki Mule 4000
275	Rose Lawn Cemetery	VA	CMEQ	2883	10354		Sthl FS 55 Weedeaters
275	Rose Lawn Cemetery	VA	CMEQ	3320	12043		TAMPER MT 60H
275	Rose Lawn Cemetery	VA	CMEQ	3336	12098		weed eater & leaf blower
275	Rose Lawn Cemetery	VA	CMEQ	4145	14519		LAZER 27HP MOWER
275	Rose Lawn Cemetery	VA	CMEQ	4415	15205		Exmark Lazer Z 27HP 60" Cut
275	Rose Lawn Cemetery	VA	CMEQ	5188			Backhoe-Model 580m series
275	Rose Lawn Cemetery	VA	CMEQ	5318			VAULT POWER EQUIP-DUMP TRAILER
275	Rose Lawn Cemetery	VA	CMEQ	5384			Frigid Fluid Lowering Device
275	Rose Lawn Cemetery	VA	CMEQ	6045			Power Pruner
275	Rose Lawn Cemetery	VA	EQUIP	13204			ExMark 60" Mower
275	Rose Lawn Cemetery	VA	EQUIP	14762			Frigid CM StainS Imperial Dev
276	Mt Rose Cemetery	VA	CMEQ	3495	12544		EXMARK LASER SE130787 MOWER
276	Mt Rose Cemetery	VA	CMEQ	8934	SN922402		EX Mark Mower
276	Mt Rose Cemetery	VA	EQUIP	14612			Wacker Earth Tamper BS 50-2
282	Panorama Memorial Gardens	VA	CMEQ	3103	11051		HONDA WATER PUMP
282	Panorama Memorial Gardens	VA	CMEQ	3535	12677		285 PETRO-HOPPER TANKS
282	Panorama Memorial Gardens	VA	CMEQ	3537	12679		Lowering Devices
282	Panorama Memorial Gardens	VA	CMEQ	3538	12680		BUCKET
282	Panorama Memorial Gardens	VA	CMEQ	3543	12693		TRACTOR/LAWNMOWER
282	Panorama Memorial Gardens	VA	CMEQ	4409	15182		Riding Mower
282	Panorama Memorial Gardens	VA	CMEQ	7819			Scagg Mower by Kohler-#2
282	Panorama Memorial Gardens	VA	CMEQ	7820			Scagg Mower by Kohler-#1
282	Panorama Memorial Gardens	VA	CMEQ	9815			60 MOWER
282	Panorama Memorial Gardens	VA	EQUIP	13207			ExMark 60" Mower
282	Panorama Memorial Gardens	VA	EQUIP	14756			Wacker Earth Tamper BS 50-2
282	Panorama Memorial Gardens	VA	EQUIP	14757			Frigid CM StainS Imperial Dev
283	Evergreen Memorial Garden	VA	CMEQ	3541	12683		TRACTOR/MOWER/LOADER
283	Evergreen Memorial Garden	VA	CMEQ	3542	12692		BACKHOE
284	Hillcrest Memory Gardens	VA	CMEQ	3545	12704		TRACTOR
284	Hillcrest Memory Gardens	VA	EQUIP	10105	70603		Backhoe
284	Hillcrest Memory Gardens	VA	EQUIP	11148	48949		LZE740EKC604 Mower
284	Hillcrest Memory Gardens	VA	EQUIP	13208			ExMark 60" Mower
284	Hillcrest Memory Gardens	VA	EQUIP	14735			WackerEarthTamper B550-2
284	Hillcrest Memory Gardens	VA	EQUIP	14770			Frigid CM StainS Imperial Dev
300	Juniata Memorial Park	VA	CMEQ	3385	12255		GRASS TRIMMER
300	Juniata Memorial Park	VA	CMEQ	3386	12256		BACKHOE LOADER
300	Juniata Memorial Park	VA	CMEQ	3392	12262		BACKHOE BUCKET
300	Juniata Memorial Park	VA	CMEQ	3393	12263		AIR COMPRESSOR
300	Juniata Memorial Park	VA	CMEQ	4322	14989		HYDRAULIC PUMP
300	Juniata Memorial Park	VA	CMEQ	4346	15065		TRACTOR HYDRAULICS & SWING POS

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Asset	Tag Number	Description
300	Juniata Memorial Park	VA	CMEQ	4358	15091		FS110 Trimmer w/loop handle
300	Juniata Memorial Park	VA	CMEQ	5609			BACKHOE FORKS
300	Juniata Memorial Park	VA	CMEQ	8956	922303		ExMark Mower 922303
300	Juniata Memorial Park	VA	EQUIP	12832	25NHH00148		HST Tractor
300	Juniata Memorial Park	VA	EQUIP	13794	TO310EX88658		2006 Backhoe Loader 310EX
300	Juniata Memorial Park	VA	EQUIP	9993			Lowering device
300	Juniata Memorial Park	VA	EQUIP	10413	54344		Ex Mark Mower
300	Juniata Memorial Park	VA	EQUIP	12419			Frost Remover
300	Juniata Memorial Park	VA	EQUIP	13215	20275		John Deere JD Z930M 60"
300	Juniata Memorial Park	VA	EQUIP	13937			Tamper serial#101541327563
302	Sunset Memorial Park	VA	CMEQ	2935	10449		TAMPER
302	Sunset Memorial Park	VA	CMEQ	3498	12571		TRIMMERS
302	Sunset Memorial Park	VA	CMEQ	3499	12572		CASKET ROLLERS
302	Sunset Memorial Park	VA	CMEQ	3501	12574		45 GALLON YELLOW CABINET
302	Sunset Memorial Park	VA	CMEQ	3508	12581		CASKET LIFT
302	Sunset Memorial Park	VA	CMEQ	4032	14191		KOHLER MWER LAZER Z EXQLZ23LR6
302	Sunset Memorial Park	VA	CMEQ	4236	14778		LASERJET 2200 D PRINTER
302	Sunset Memorial Park	VA	CMEQ	4367	15117		Riding Mower
302	Sunset Memorial Park	VA	CMEQ	5180			CASE 580MSERIES LOADER/BACKHOE
302	Sunset Memorial Park	VA	CMEQ	5218			NH COMPACT TRACTOR
302	Sunset Memorial Park	VA	CMEQ	5229			2005 PJ DUMP TRAILER
302	Sunset Memorial Park	VA	CMEQ	5337			TRAKMAT FOR VAULT INSTALL
302	Sunset Memorial Park	VA	CMEQ	5502			Lowering Device
302	Sunset Memorial Park	VA	CMEQ	6595			Backhoe Repair
302	Sunset Memorial Park	VA	CMEQ	8942	889471		Mower
302	Sunset Memorial Park	VA	CMEQ	9185			Tractor
302	Sunset Memorial Park	VA	CMEQ	9364			Load Trailer
302	Sunset Memorial Park	VA	EQUIP	11142	27223		LZE740EKC604 Mower
302	Sunset Memorial Park	VA	EQUIP	13827			Exmark Lazer Z SN#400103173
399	Roselawn Burial Park	VA	CMEQ	3486	12535		MAUSOLEUM LIFT
399	Roselawn Burial Park	VA	CMEQ	3490	12539		TANKS REM.& INST.NEW GAS TANK
399	Roselawn Burial Park	VA	CMEQ	3496	12545		Imperial lowering device
399	Roselawn Burial Park	VA	CMEQ	5865			Sthl BR600 Leaf Blower
399	Roselawn Burial Park	VA	CMEQ	8051	EA21556		2009 Ford F450 Dump Truck
399	Roselawn Burial Park	VA	CMEQ	8873	3287		Lowering Device
399	Roselawn Burial Park	VA	CMEQ	8874	9197		Backhoe
399	Roselawn Burial Park	VA	CMEQ	9556			2012 Load Trailer
399	Roselawn Burial Park	VA	EQUIP	10458	64390		Mahindra model 4530 tractor
399	Roselawn Burial Park	VA	EQUIP	14778	INV113863		LoweringDeviceFromHollandSply
399	Roselawn Burial Park	VA	EQUIP	14779	INV113863		LoweringDeviceFromHollandSply
430	Augusta Memorial Park	VA	CMEQ	2795	10043		SCHAGG MOWER
430	Augusta Memorial Park	VA	CMEQ	2945	10475		X-MARK MOWER
430	Augusta Memorial Park	VA	CMEQ	3568	12764		AIR COMPRESSOR
430	Augusta Memorial Park	VA	CMEQ	4168	14557		SNOW PLOW
430	Augusta Memorial Park	VA	CMEQ	4290	14907		IMPERIAL DEVICE
430	Augusta Memorial Park	VA	CMEQ	4300	14935		S'rake attachment for tractor
430	Augusta Memorial Park	VA	CMEQ	4329	15009		4 x 8 Tilt Trailer
430	Augusta Memorial Park	VA	CMEQ	5184			Case Backhoe
430	Augusta Memorial Park	VA	CMEQ	5243			New Holland Compact Tractor
430	Augusta Memorial Park	VA	CMEQ	5280			Honda Power Washer
430	Augusta Memorial Park	VA	CMEQ	5790			Lowering Device
430	Augusta Memorial Park	VA	CMEQ	7818			Scagg Mower by Kohler
430	Augusta Memorial Park	VA	CMEQ	8881			Superior Lowering Device
430	Augusta Memorial Park	VA	CMEQ	9809			60 MOWER
430	Augusta Memorial Park	VA	EQUIP	14298	JT062674		JD Z930M ZTRAK 1TC930MCE
430	Augusta Memorial Park	VA	EQUIP	14299	JT062342		JD Z930M ZTRAK 1TC930MCK
430	Augusta Memorial Park	VA	EQUIP	13209			ExMark 60" Mower
430	Augusta Memorial Park	VA	EQUIP	14525			3HP 4 cyc Vibrator Rammer w/Ho
431	Alleghany Memorial Park	VA	CMEQ	3569	12786		TILTBEL HWY TRAILER
431	Alleghany Memorial Park	VA	CMEQ	4096	14386		Backhoe LB75B

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
431	Alleghany Memorial Park	VA	CMEQ	4275	14879	Honda Power Washer 2.5 GPM
431	Alleghany Memorial Park	VA	CMEQ	4407	15180	Kobato Mower
431	Alleghany Memorial Park	VA	CMEQ	5266		WACKER B5524 TAMPER
431	Alleghany Memorial Park	VA	CMEQ	8931	SN922238	EX Mark Mower
431	Alleghany Memorial Park	VA	EQUIP	10932	N2828/71926	Mahindra 4530 Tractor with Loa
431	Alleghany Memorial Park	VA	EQUIP	14300	HT060364	JD Z930M ZTRAK 1TC930MCA
431	Alleghany Memorial Park	VA	EQUIP	10544		Honda 2" water pump
431	Alleghany Memorial Park	VA	EQUIP	10933	71225	PF48 Pallet Forks
431	Alleghany Memorial Park	VA	EQUIP	11012		Puckett Single Axle Dump Cart
431	Alleghany Memorial Park	VA	EQUIP	11526		Lowering device
431	Alleghany Memorial Park	VA	EQUIP	13828		Exmark Lazer Z SN#400103225
431	Alleghany Memorial Park	VA	EQUIP	14553		Wacker Earth Tamper BS 50-2
449	Oaklawn Maus Memory Gds	VA	CMEQ	2863	10254	EX MARK MOWER
449	Oaklawn Maus Memory Gds	VA	CMEQ	2904	10403	XMARK MOWER W/DECK
449	Oaklawn Maus Memory Gds	VA	CMEQ	2974	10551	STIHL HEDGE CLIPPER
449	Oaklawn Maus Memory Gds	VA	CMEQ	3709	13231	36" Backhoe Bucket
449	Oaklawn Maus Memory Gds	VA	CMEQ	3710	13232	JOHN DEERE 770 TRACTOR
449	Oaklawn Maus Memory Gds	VA	CMEQ	5187		2005 Case 580 Backhoe
449	Oaklawn Maus Memory Gds	VA	CMEQ	5311		2006 STORAGE TRAILER
449	Oaklawn Maus Memory Gds	VA	CMEQ	6153		Imperial Lowering Device
449	Oaklawn Maus Memory Gds	VA	CMEQ	6559		Kubota L3430 Loader
449	Oaklawn Maus Memory Gds	VA	CMEQ	9516		Imperial SS w/ Straps
449	Oaklawn Maus Memory Gds	VA	EQUIP	10044		Backhoe forks
449	Oaklawn Maus Memory Gds	VA	EQUIP	10839	10730	Provonost trailer
449	Oaklawn Maus Memory Gds	VA	EQUIP	13212		ExMark 60" Mower
449	Oaklawn Maus Memory Gds	VA	EQUIP	14397		Imperial Lowering Device
449	Oaklawn Maus Memory Gds	VA	EQUIP	14526		Wacker Earth Tamper BS 50-2
473	Forest Lawn Cemetery	VA	EQUIP	10893		New Holland T1510 Tractor/Lein
473	Forest Lawn Cemetery	VA	EQUIP	10894		water trailer tanks, pump, hos
473	Forest Lawn Cemetery	VA	EQUIP	10895		Lower device 3 - IMP5502SK
473	Forest Lawn Cemetery	VA	EQUIP	10898		John Deere gator 6 wheel gas u
473	Forest Lawn Cemetery	VA	EQUIP	10899		Holland Utility Tractor 4 wd d
473	Forest Lawn Cemetery	VA	EQUIP	10900		mower hustler 60" model
473	Forest Lawn Cemetery	VA	EQUIP	10901		10X5 Dump Trailer
473	Forest Lawn Cemetery	VA	EQUIP	10902		lowering device
473	Forest Lawn Cemetery	VA	EQUIP	10904		05 Case 580 Backhoe
473	Forest Lawn Cemetery	VA	EQUIP	10734		Mahindra 4530 tractor/loader
473	Forest Lawn Cemetery	VA	EQUIP	11066	52153	Kubota M59TLB
473	Forest Lawn Cemetery	VA	EQUIP	14354		JD 310L Loader Backhoe Product
473	Forest Lawn Cemetery	VA	EQUIP	10735		Tractor Forks
473	Forest Lawn Cemetery	VA	EQUIP	12399	57009	2014 Load Trailer
473	Forest Lawn Cemetery	VA	EQUIP	13745		Casket Lowering Device
473	Forest Lawn Cemetery	VA	EQUIP	14763		Frigid CM StainS Imperial Dev
473	Forest Lawn Cemetery	VA	EQUIP	14764		Frigid CM StainS Imperial Dev
492	Birchlawn Burial Park	VA	CMEQ	3822	13606	LOWERING DEVICE
492	Birchlawn Burial Park	VA	CMEQ	3825	13609	CASKET TRUCK FOR MAUSOLEUM
492	Birchlawn Burial Park	VA	CMEQ	6505		Kohler Mower
492	Birchlawn Burial Park	VA	CMEQ	7875		96 JD Bckhoe/Engine
492	Birchlawn Burial Park	VA	CMEQ	9816		60 MOWER
492	Birchlawn Burial Park	VA	EQUIP	13830		Exmark Lazer Z SN#400103169
499	Russell Memorial Cemetery	VA	CMEQ	2981	10558	Solid Waste Container
499	Russell Memorial Cemetery	VA	CMEQ	2983	10560	Lowering Device
499	Russell Memorial Cemetery	VA	CMEQ	3722	13256	Vault Sling & Chain Saw
499	Russell Memorial Cemetery	VA	CMEQ	3723	13257	STORAGE CABINET 4134024
499	Russell Memorial Cemetery	VA	CMEQ	3725	13259	sod lifters/tree spades
499	Russell Memorial Cemetery	VA	CMEQ	3728	13262	Russell Mem'n'l Off Bldg Constru
499	Russell Memorial Cemetery	VA	CMEQ	3931	13906	X Mark 23 HP 60 Cut
499	Russell Memorial Cemetery	VA	CMEQ	4302	14938	Rock Drill #5091 43 SN 392510
499	Russell Memorial Cemetery	VA	CMEQ	4303	14939	Sullair Compressor
499	Russell Memorial Cemetery	VA	CMEQ	4357	15089	Tamper RV-5 #1326

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
499	Russell Memorial Cemetery	VA	CMEQ	4413	15194	X Mark 27HP 72" Cut Lawn Mower
499	Russell Memorial Cemetery	VA	CMEQ	4444	16019	Husgrana Saw, Dump Trailer
499	Russell Memorial Cemetery	VA	CMEQ	5162		USED ROCK DRILL ATSCOP90
499	Russell Memorial Cemetery	VA	CMEQ	5497		LINDSEY AIR HAMMER
499	Russell Memorial Cemetery	VA	CMEQ	5769		Casket Lowering Device
499	Russell Memorial Cemetery	VA	CMEQ	6043		Sthl Back Pack Blower
499	Russell Memorial Cemetery	VA	CMEQ	7902		Cat #416 Backhoe 14"
499	Russell Memorial Cemetery	VA	CMEQ	8932	SN92233	EX Mark Mower
499	Russell Memorial Cemetery	VA	EQUIP	11174	2831	Mahindra 4530 w/ loader
499	Russell Memorial Cemetery	VA	EQUIP	9983		Lowering device
499	Russell Memorial Cemetery	VA	EQUIP	12621	75995	2015 Load Trailer
499	Russell Memorial Cemetery	VA	EQUIP	13213		ExMark 60" Mower
591	Roosevelt Meml Park	VA	CMEQ	2800	10064	BACKHOE FORKS
591	Roosevelt Meml Park	VA	CMEQ	3787	13498	Cyclone Mower Deck
591	Roosevelt Meml Park	VA	CMEQ	3792	13503	Clark Mausoleum Lift
591	Roosevelt Meml Park	VA	CMEQ	3893	13840	LOWERING DEVICE Stnds/Aprns(6)
591	Roosevelt Meml Park	VA	CMEQ	4186	14613	DRAPE WRAP FOR LOWERING DEVICE
591	Roosevelt Meml Park	VA	CMEQ	4250	14823	Exmark Mower
591	Roosevelt Meml Park	VA	CMEQ	4421	15222	HYDRAULIC PUMP FOR MOWER
591	Roosevelt Meml Park	VA	CMEQ	5207		2005 PJ DUMP TRAILOR
591	Roosevelt Meml Park	VA	CMEQ	5213		NH TC40 COMPACT TRACTOR
591	Roosevelt Meml Park	VA	CMEQ	6517		NH B95 Backhoe
591	Roosevelt Meml Park	VA	CMEQ	6555		NH TC35A Tractor
591	Roosevelt Meml Park	VA	CMEQ	7610		NH 36" Used Bucket
591	Roosevelt Meml Park	VA	CMEQ	7826		Vault Lowering Device
591	Roosevelt Meml Park	VA	CMEQ	8007		Imperial SS Lowering Device
591	Roosevelt Meml Park	VA	CMEQ	8462		2009 DUMP TRAILER XXX74541
591	Roosevelt Meml Park	VA	CMEQ	8877		Superior Lowering Device
591	Roosevelt Meml Park	VA	CMEQ	8878		John Deere 3105G
591	Roosevelt Meml Park	VA	CMEQ	8882		NH Utility Tractor
591	Roosevelt Meml Park	VA	EQUIP	13764		Repairs to Backhoe- Asset # 8
591	Roosevelt Meml Park	VA	EQUIP	11098	502SN	Imperial Lowering Device
591	Roosevelt Meml Park	VA	EQUIP	13095		TJ Vault Lowering Device
591	Roosevelt Meml Park	VA	EQUIP	14613		Imperial casket lwring device
596	Briarwood Memorial Garden	VA	CMEQ	2054	13517	STORAGE TANK-500 GAL
596	Briarwood Memorial Garden	VA	CMEQ	3343	12140	Case 580 Backhoe
596	Briarwood Memorial Garden	VA	CMEQ	3796	13520	Gas & Diesel Tanks
596	Briarwood Memorial Garden	VA	CMEQ	3801	13525	storage cabinet
596	Briarwood Memorial Garden	VA	CMEQ	3812	13557	1998 DUMP TRAILER
597	Virginia Memorial Park	VA	CMEQ	3007	10627	Frigid Lowering Device
597	Virginia Memorial Park	VA	CMEQ	3799	13523	JOHN DEERE SNOW PLOW
597	Virginia Memorial Park	VA	CMEQ	3807	13552	Clark Mausoleum Lift Part 1
597	Virginia Memorial Park	VA	CMEQ	6516		Case 580L Backhoe
597	Virginia Memorial Park	VA	CMEQ	7817		Scagg Mower by kohler
597	Virginia Memorial Park	VA	EQUIP	10575		Mahindra 4530 tractor w/ load
597	Virginia Memorial Park	VA	EQUIP	10577		PF48 Tractor Forks
597	Virginia Memorial Park	VA	EQUIP	10840	10648	Provonost trailer
597	Virginia Memorial Park	VA	EQUIP	14702	11034600	Wacker Neuson BS 50-4 AS
598	Fort Hill Memorial Park	VA	CMEQ	2081	13562	BACKHOE 416 CAT
598	Fort Hill Memorial Park	VA	CMEQ	3802	13526	1998 DUMP TRAILER
598	Fort Hill Memorial Park	VA	CMEQ	3818	13583	1998 DUMP TRAILER
598	Fort Hill Memorial Park	VA	CMEQ	3820	13585	NEW TRACTOR & MOWER-ORDER
598	Fort Hill Memorial Park	VA	CMEQ	3907	13860	GRAVELY MOWER
598	Fort Hill Memorial Park	VA	CMEQ	6036		Scag 61 Rider 26 Kawa Mower
598	Fort Hill Memorial Park	VA	CMEQ	9302		2011 Load Trallor Tilt Gate
598	Fort Hill Memorial Park	VA	EQUIP	11172	2802	Mahindra 4530
598	Fort Hill Memorial Park	VA	EQUIP	9985		Lowering device
598	Fort Hill Memorial Park	VA	EQUIP	11173	74377	Pallet Forks
598	Fort Hill Memorial Park	VA	EQUIP	14618		Frigid CM StainS Imperial Dev
653	Old Dominion Meml Grdns	VA	CMEQ	3012	10638	Kubota Tractor

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
653	Old Dominion Meml Grdns	VA	CMEQ	3828	13619	Mikasa Tamper
653	Old Dominion Meml Grdns	VA	CMEQ	4385	15140	Ex-Marc Riding Mower
653	Old Dominion Meml Grdns	VA	CMEQ	5194		CASE 580 BACKHOE
653	Old Dominion Meml Grdns	VA	CMEQ	7816		Scagg Mower by kohler
653	Old Dominion Meml Grdns	VA	EQUIP	11144	27209	LZE740EKC604 Mower
654	Temple Hill Memorial Park	VA	CMEQ	3831	13631	Lowering Device
654	Temple Hill Memorial Park	VA	CMEQ	4079	14334	Concrete Breaker
654	Temple Hill Memorial Park	VA	CMEQ	4393	15151	X Mark Kobuta Riding Mower
654	Temple Hill Memorial Park	VA	CMEQ	6085		Fridig Fluid Lowering Device
654	Temple Hill Memorial Park	VA	CMEQ	6086		Case Backhoe
654	Temple Hill Memorial Park	VA	CMEQ	6151		Water Pressure Washer
654	Temple Hill Memorial Park	VA	EQUIP	10457	65115	Mahindra model 4530 tractor
654	Temple Hill Memorial Park	VA	EQUIP	10194	88832	BriMar Dump Wagon
654	Temple Hill Memorial Park	VA	EQUIP	10409	54269	Ex Mark Mower
654	Temple Hill Memorial Park	VA	EQUIP	11013		Superior Lowering Device
654	Temple Hill Memorial Park	VA	EQUIP	11145	16459	LZE740EKC604 Mower
654	Temple Hill Memorial Park	VA	EQUIP	11146	48977	LZE740EKC604 Mower
654	Temple Hill Memorial Park	VA	EQUIP	14542		Wacker Earth Tamper BS 50-2
745	Crestview Memorial Park	VA	CMEQ	3035	10687	INTEK 205 WATER PUMP
745	Crestview Memorial Park	VA	CMEQ	3038	10690	COMMERCIAL 72 MOWER DECK
745	Crestview Memorial Park	VA	CMEQ	3927	13898	AIR COMPRESSOR, CHNSW, TRMR
745	Crestview Memorial Park	VA	CMEQ	3928	13899	Ford NH tractor 1920
745	Crestview Memorial Park	VA	CMEQ	4056	14265	lowering device
745	Crestview Memorial Park	VA	CMEQ	4414	15201	6'X10' dump trailer
745	Crestview Memorial Park	VA	CMEQ	8879		John Deere 310SG
745	Crestview Memorial Park	VA	EQUIP	14301	JT064247	JD 2930M ZTRAK 1TC930MCC
745	Crestview Memorial Park	VA	EQUIP	11396	16222	Lazer mower
519	Glenview Memorial Gardens	WI	EQUIP	13365		Versa 6 FT trailer
519	Glenview Memorial Gardens	WI	EQUIP	13579		Burial Equipment
521	Greenlawn Memorial Park	WI	CMEQ	8917		X-Mark Zero Turn Mower Repair
521	Greenlawn Memorial Park	WI	EQUIP	13774		John Deere 3033R Utility Tract
521	Greenlawn Memorial Park	WI	EQUIP	13775		John Deere HPX4 Gator
521	Greenlawn Memorial Park	WI	EQUIP	13339		#5502 SK Lowering Device
521	Greenlawn Memorial Park	WI	EQUIP	13340		Holland Carrier/Mobile Stand
521	Greenlawn Memorial Park	WI	EQUIP	13776		John Deere Snowblower
521	Greenlawn Memorial Park	WI	EQUIP	13777		John Deere H165 Loader
522	Highland Memory Gardens	WI	CAPLEASE	14752	1019836	2019 J Deere Gator 01019836
522	Highland Memory Gardens	WI	CMEQ	6346		JD Backhoe 310A
522	Highland Memory Gardens	WI	EQUIP	13857	54190	John Deere 930M Ztrak
522	Highland Memory Gardens	WI	EQUIP	13858	54193	John Deere 930M Ztrak
522	Highland Memory Gardens	WI	EQUIP	13363		4901 SK Lowering Device
522	Highland Memory Gardens	WI	EQUIP	13366		Versa 6 FT trailer
522	Highland Memory Gardens	WI	EQUIP	14747		Western 7.5' HTS Snow Plow
523	Knollwood Memorial Park	WI	CAPLEASE	14676	11111	2019 J Deere Z960M VIN 11111
523	Knollwood Memorial Park	WI	EQUIP	13778		John Deere 3033R Utility Tract
523	Knollwood Memorial Park	WI	EQUIP	13859	51737	John Deere 960M Ztrak
523	Knollwood Memorial Park	WI	EQUIP	13341		Lawnmower - exp \$800 snowblowe
523	Knollwood Memorial Park	WI	EQUIP	13342		#5502 SK Lowering Device
523	Knollwood Memorial Park	WI	EQUIP	13343		Holland Carrier/Mobile Stand
523	Knollwood Memorial Park	WI	EQUIP	13354		Bursh Buster Rotary Mower
523	Knollwood Memorial Park	WI	EQUIP	13364	9100642	B550-2 Wacker
524	Ledgeview Memorial Park	WI	EQUIP	13860	53994	John Deere 930M Ztrak
524	Ledgeview Memorial Park	WI	EQUIP	13344	24331572	2016 Wacker Rammer B550-2
525	Lincoln Memorial Cemetery	WI	EQUIP	13345		#5502 SK Lowering Device
525	Lincoln Memorial Cemetery	WI	EQUIP	13355	24328708	B550-2l Jumping Jack
525	Lincoln Memorial Cemetery	WI	EQUIP	13779		John Deere Snowblower
525	Lincoln Memorial Cemetery	WI	EQUIP	13780		John Deere H165 Loader
526	Milton Lawns Mem Park	WI	EQUIP	13781		John Deere HPX4 Gator
526	Milton Lawns Mem Park	WI	EQUIP	13861	54281	John Deere 930M Ztrak
526	Milton Lawns Mem Park	WI	EQUIP	14438	LJG334390	JD 310L Loader Backhoe

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
526	Milton Lawns Mem Park	WI	EQUIP	13580		Burial Equipment
527	Roselawn Memorial Park	WI	EQUIP	13782		John Deere HPX4 Gator
527	Roselawn Memorial Park	WI	EQUIP	14439	LLJG334797	JD 310L Loader Backhoe
527	Roselawn Memorial Park	WI	EQUIP	13581		Burial Equipment
530	VALHALLA MEMORIAL PARK	WI	EQUIP	13276	487	2016 Mahindra Tractor
530	VALHALLA MEMORIAL PARK	WI	EQUIP	13346		6 Level Low Boy Casket Lift
530	VALHALLA MEMORIAL PARK	WI	EQUIP	13347		#5502 SK Lowering Device
530	VALHALLA MEMORIAL PARK	WI	EQUIP	13348		Holland Carrier/Mobile Stand
531	Roselawn Memory Gardens	WI	EQUIP	13367		Versa 6 FT trailer
531	Roselawn Memory Gardens	WI	EQUIP	13582		Burial Equipment
534	SUNSET MEMORY GARDENS	WI	EQUIP	13862	54097	John Deere 930M Ztrak
534	SUNSET MEMORY GARDENS	WI	EQUIP	13368		Versa 6 FT trailer
534	SUNSET MEMORY GARDENS	WI	EQUIP	13583		Burial Equipment
535	MORMON COULEE MEM PARK	WI	EQUIP	14511		John Deere Gator 2P (XUV825M
535	MORMON COULEE MEM PARK	WI	EQUIP	13369		Versa 6 FT trailer
535	MORMON COULEE MEM PARK	WI	EQUIP	13584		Burial Equipment
535	MORMON COULEE MEM PARK	WI	EQUIP	14512		SnowEx Light Duty Snow Plow (7
138	Parkview Memorial Park	WV	CAPLEASE	14686	90004	2019 John Deere WBM VIN 90004
138	Parkview Memorial Park	WV	CMEQ	3271	11811	MAUSOLEUM LIFT
138	Parkview Memorial Park	WV	CMEQ	3272	11812	LOWERING DEVICE
138	Parkview Memorial Park	WV	CMEQ	4185	14608	MOWER
138	Parkview Memorial Park	WV	CMEQ	4254	14835	Backhoe Bucket
138	Parkview Memorial Park	WV	EQUIP	10421		Ex Mark Mower
138	Parkview Memorial Park	WV	EQUIP	14124		Bomag BT60 Tamper
139	Grandview Memorial Park	WV	CAPLEASE	14687	90018	2019 John Deere WBM VIN 90018
139	Grandview Memorial Park	WV	CMEQ	3276	11843	MAUSOLEUM LIFT
139	Grandview Memorial Park	WV	CMEQ	3278	11845	CREMATION UNIT
139	Grandview Memorial Park	WV	CMEQ	3279	11846	MARBLE BENCH
139	Grandview Memorial Park	WV	CMEQ	7717		John Deere Tractor
139	Grandview Memorial Park	WV	CMEQ	7905		Lowering Device
139	Grandview Memorial Park	WV	CMEQ	8941	922357	Mower
139	Grandview Memorial Park	WV	EQUIP	10793	52126/A2164/	Kubota M59TLB tractor/backhoe
139	Grandview Memorial Park	WV	EQUIP	12407	11536	KB1536 Backhoe Bucket
139	Grandview Memorial Park	WV	EQUIP	14058		Bomag BT60 Tamper
140	Shadow Lawn Memory Gdns	WV	CMEQ	3282	11870	CABINET & CANS FOR WASTE DISP
140	Shadow Lawn Memory Gdns	WV	CMEQ	3292	11926	LARGE CP CHIPPER VAC
140	Shadow Lawn Memory Gdns	WV	EQUIP	10420		Ex Mark Mower
141	Highland Hills Memorial	WV	CMEQ	3281	11869	MOWER
141	Highland Hills Memorial	WV	CMEQ	3287	11921	CEMETERY EQUIP LOWERING DEVICE
141	Highland Hills Memorial	WV	CMEQ	3291	11925	MAUSOLEUM LIFT
141	Highland Hills Memorial	WV	CMEQ	3625	12966	EXMARK LAWN TRACTOR
141	Highland Hills Memorial	WV	CMEQ	3944	13931	NW HOLLAND BACKHOE LB90 310516
141	Highland Hills Memorial	WV	CMEQ	6012		SCAG 61 Rider Mower B5600212
141	Highland Hills Memorial	WV	CMEQ	9187		Tractor
141	Highland Hills Memorial	WV	EQUIP	10419		Ex Mark Mower
142	Halcyon Hill Memorial Gdn	WV	CAPLEASE	13647	1054	2016 Mahindra 5555 -Backhoe w
142	Halcyon Hill Memorial Gdn	WV	CMEQ	2877	10338	New Welder
142	Halcyon Hill Memorial Gdn	WV	CMEQ	3296	11948	BUCKET FOR BACHOE
142	Halcyon Hill Memorial Gdn	WV	CMEQ	3298	11950	TRACTOR
142	Halcyon Hill Memorial Gdn	WV	CMEQ	3299	11951	CUSTO2801 FRONT BLADE
142	Halcyon Hill Memorial Gdn	WV	CMEQ	3300	11952	DEWEEZE ATM - 72 MOWER
142	Halcyon Hill Memorial Gdn	WV	CMEQ	3301	11953	backhoe
142	Halcyon Hill Memorial Gdn	WV	CMEQ	3302	11954	Lawn Mower
142	Halcyon Hill Memorial Gdn	WV	CMEQ	4144	14512	4600 serial tractor MDL#925008
142	Halcyon Hill Memorial Gdn	WV	EQUIP	12676	315637617	Exmark Lazer 60
142	Halcyon Hill Memorial Gdn	WV	EQUIP	14125		Bomag BT60 Tamper
172	Beverly Hills	WV	CAPLEASE	14684	90015	2019 John Deere WBM VIN 90015
172	Beverly Hills	WV	CMEQ	408	10920	WEED TRIMMER
172	Beverly Hills	WV	CMEQ	3076	10928	MAUSOLEUM LIFT
172	Beverly Hills	WV	CMEQ	3083	10935	Dump Wagons

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
172 Beverly Hills	WV	CMEQ	3947	13935	BACKHOE PUMP 77028426	
172 Beverly Hills	WV	CMEQ	4026	14158	BACKHOE	
172 Beverly Hills	WV	CMEQ	4365	15115	Riding Mower	
172 Beverly Hills	WV	CMEQ	5219		NH COMPACT TRACTOR	
172 Beverly Hills	WV	EQUIP	11139	16464	LZE740EKC604 Mower	
172 Beverly Hills	WV	EQUIP	11413		Wacker	
173 Floral Hills Memorial Gdn	WV	CAPLEASE	14688	80083	2019 John Deere WBM VIN 80083	
173 Floral Hills Memorial Gdn	WV	CMEQ	362	10861	ELECTRO DUMP TRAILER	
173 Floral Hills Memorial Gdn	WV	CMEQ	2808	10158	LIFT	
173 Floral Hills Memorial Gdn	WV	CMEQ	2810	10160	LAWNTRIMMER	
173 Floral Hills Memorial Gdn	WV	CMEQ	3065	10880	MAUSOLEUM LIFT	
173 Floral Hills Memorial Gdn	WV	CMEQ	3959	13968	TAMPER 03-41425	
173 Floral Hills Memorial Gdn	WV	CMEQ	4034	14193	TRAILER FOR CASKETS	
173 Floral Hills Memorial Gdn	WV	CMEQ	4095	14382	Air Compressor	
173 Floral Hills Memorial Gdn	WV	CMEQ	4429	15242	Pump for well	
173 Floral Hills Memorial Gdn	WV	CMEQ	5182		VAULT INSTALLATION EQUIP	
173 Floral Hills Memorial Gdn	WV	CMEQ	5300		POWER WASHER	
173 Floral Hills Memorial Gdn	WV	CMEQ	5372		CHAIN SAW	
173 Floral Hills Memorial Gdn	WV	EQUIP	11308	N2807	Mahindra 4530 Tractor	
173 Floral Hills Memorial Gdn	WV	EQUIP	10189		Lowering Device 5502SK	
173 Floral Hills Memorial Gdn	WV	EQUIP	12687	315637599	Exmark Lazer 60	
173 Floral Hills Memorial Gdn	WV	EQUIP	14429	PID1353646	Bomag BT 65 Tamper	
176 Montgomery Memorial Park	WV	CMEQ	592	11173	LAWN MOWER MAJOR REPAIRS	
176 Montgomery Memorial Park	WV	CMEQ	4228	14743	FORK FOR BACKHOE	
176 Montgomery Memorial Park	WV	CMEQ	4279	14884	Engine for Mower	
176 Montgomery Memorial Park	WV	CMEQ	5177		BACKHOE	
176 Montgomery Memorial Park	WV	CMEQ	6119		Trimmer	
176 Montgomery Memorial Park	WV	CMEQ	7884		Tractor & Mower	
176 Montgomery Memorial Park	WV	CMEQ	8368		F250 Trimmer	
176 Montgomery Memorial Park	WV	CMEQ	9362		Lowering Device	
176 Montgomery Memorial Park	WV	EQUIP	11154	16109	Takeuchi TB145 Extractor	
176 Montgomery Memorial Park	WV	EQUIP	11310	10128	Kubota F2690 mower	
176 Montgomery Memorial Park	WV	EQUIP	12620	USMN-3091	Mahindra 4530	
176 Montgomery Memorial Park	WV	EQUIP	14432	PID1353642	Bomag BT 65 Tamper	
177 Pineview Cemetery	WV	CMEQ	3201	11417	TRIMMER	
177 Pineview Cemetery	WV	CMEQ	3205	11421	TRIMMER	
177 Pineview Cemetery	WV	CMEQ	4397	15157	Riding Mower	
177 Pineview Cemetery	WV	CMEQ	5214		NH COMPACT TRACTOR	
177 Pineview Cemetery	WV	CMEQ	5227		2005 PJ DUMP TRAILER	
177 Pineview Cemetery	WV	CMEQ	5654		Exmark MK604 Mower	
177 Pineview Cemetery	WV	EQUIP	11521	52429	M59TLB Loader	
177 Pineview Cemetery	WV	EQUIP	14434	PID1353645	Bomag BT 65 Tamper	
178 Restlawn Memorial Gardens	WV	CMEQ	3124	11105	Riding Mower	
178 Restlawn Memorial Gardens	WV	CMEQ	3172	11276	MAUSOLEUM LIFT	
178 Restlawn Memorial Gardens	WV	CMEQ	8497		Heat Pump	
178 Restlawn Memorial Gardens	WV	EQUIP	10110	51886	M59 Tractor	
179 White Chapel Memorial Gdn	WV	CMEQ	430	10952	Mausoleum Lift	
179 White Chapel Memorial Gdn	WV	CMEQ	4396	15156	Riding Mower	
179 White Chapel Memorial Gdn	WV	CMEQ	8940		Mower	
179 White Chapel Memorial Gdn	WV	EQUIP	10512	2213	Mahindra 4530 Tractor	
179 White Chapel Memorial Gdn	WV	EQUIP	14333		Lowering device	
179 White Chapel Memorial Gdn	WV	EQUIP	14430	PID1353647	Bomag BT 65 Tamper	
181 Floral Hills Gdn Of Mem	WV	CMEQ	3027	10661	LOADERBACKHOE	
181 Floral Hills Gdn Of Mem	WV	CMEQ	3192	11360	TRAILER CEMETERY EQUIPMENT	
181 Floral Hills Gdn Of Mem	WV	CMEQ	3193	11361	Weed Wacker	
181 Floral Hills Gdn Of Mem	WV	CMEQ	3194	11362	DIRT/BUGGY/TIRE	
181 Floral Hills Gdn Of Mem	WV	CMEQ	3196	11364	MONARCH HYDRAULIC UNIT	
181 Floral Hills Gdn Of Mem	WV	CMEQ	4428	15241	Lowering device	
181 Floral Hills Gdn Of Mem	WV	CMEQ	5576		GRAVE TAMPER	
181 Floral Hills Gdn Of Mem	WV	CMEQ	5770		Lowering Device	

3 Digit #	Name	State	ASSET-TYPE-7	ASSET-TYPE-7	Asset	Asset	Tag Number	Description
181	Floral Hills Gdn Of Mem	WV	EQUIP	13569	SN AM-16668			Lowering Device Burial Equipme
182	Highland Memory Gardens	WV	CMEQ	4074	14322			CASKET LOWERING DEVICE
182	Highland Memory Gardens	WV	CMEQ	5175				VAULT LOADER
182	Highland Memory Gardens	WV	EQUIP	10788	2652			Mahindra 4530 4WD tractor
182	Highland Memory Gardens	WV	EQUIP	11309	10248			Kubota F2690 mower
182	Highland Memory Gardens	WV	EQUIP	11520	52428			M59TLB Tractor
182	Highland Memory Gardens	WV	EQUIP	12554				Mahindra 6530
182	Highland Memory Gardens	WV	EQUIP	12597	11096			8 Ton Tipping Trailer
182	Highland Memory Gardens	WV	EQUIP	13199				ExMark 60" Mower
183	Jackson County Memorial	WV	CMEQ	3199	11381			MAUSOLEUM LIFT
183	Jackson County Memorial	WV	CMEQ	3875	13782			FORD TRACTOR
183	Jackson County Memorial	WV	EQUIP	12675				Exmark Lazer 60
184	Palm Memorial Gardens	WV	CMEQ	2847	10237			SCISSORLIFT
184	Palm Memorial Gardens	WV	CMEQ	4184	14607			MOWER
184	Palm Memorial Gardens	WV	CMEQ	4304	14944			Heat Pump replacement (flood)
184	Palm Memorial Gardens	WV	CMEQ	4390	15148			Riding Mower
184	Palm Memorial Gardens	WV	CMEQ	5573				Casket Lowering Device
184	Palm Memorial Gardens	WV	CMEQ	6349				Case Backhoe
184	Palm Memorial Gardens	WV	EQUIP	14433	PID1353643			Bomag BT 65 Tamper
185	Resthaven Memorial Park	WV	CMEQ	2828	10199			Rotary bush Cutter
185	Resthaven Memorial Park	WV	CMEQ	2830	10201			Scisser lift
185	Resthaven Memorial Park	WV	CMEQ	3123	11104			YANMAN TRACTOR 3300
185	Resthaven Memorial Park	WV	CMEQ	4389	15146			Riding Mower
185	Resthaven Memorial Park	WV	CMEQ	5354				10" TAMPER WACKER
185	Resthaven Memorial Park	WV	CMEQ	8982	232872			Backhoe
185	Resthaven Memorial Park	WV	EQUIP	10005				Air Hammer
185	Resthaven Memorial Park	WV	EQUIP	12674				Mower - confirm SN
187	Woodlawn Memorial Park	WV	CMEQ	2842	10230			36 Inch Mower
187	Woodlawn Memorial Park	WV	CMEQ	3159	11244			MAUSOLEUM LIFT
187	Woodlawn Memorial Park	WV	CMEQ	3160	11245			MOWER GS 25
187	Woodlawn Memorial Park	WV	CMEQ	3162	11247			TRACTOR ENGINE
187	Woodlawn Memorial Park	WV	CMEQ	3163	11248			LAWN MOWER
187	Woodlawn Memorial Park	WV	CMEQ	3165	11250			CASKET LOWER DEVICE
187	Woodlawn Memorial Park	WV	CMEQ	3166	11251			JOHN DEERE 316
187	Woodlawn Memorial Park	WV	CMEQ	3169	11254			Trimmers
187	Woodlawn Memorial Park	WV	CMEQ	3171	11256			ENGINE FOR LAWN MOWER
187	Woodlawn Memorial Park	WV	CMEQ	3879	13788			LAWN MOWER HT-20 6058298
187	Woodlawn Memorial Park	WV	CMEQ	4206	14664			Drive shaft for Lazer Z Mower
187	Woodlawn Memorial Park	WV	CMEQ	4248	14821			weed eaters
187	Woodlawn Memorial Park	WV	CMEQ	4317	14982			Lowering device
187	Woodlawn Memorial Park	WV	CMEQ	4375	15127			Riding Mower
187	Woodlawn Memorial Park	WV	CMEQ	6087				Hydro Pump
187	Woodlawn Memorial Park	WV	EQUIP	10112	36701			Compressor
187	Woodlawn Memorial Park	WV	EQUIP	10326	16592			Tamper
187	Woodlawn Memorial Park	WV	EQUIP	11141	27222			LZE740EKC604 Mower
187	Woodlawn Memorial Park	WV	EQUIP	12645	315637612			Exmark Lazer 60
187	Woodlawn Memorial Park	WV	EQUIP	13202				ExMark 60" Mower
188	Roselawn Memorial Gardens	WV	CMEQ	3187	11331			LOWERING DEVICE
188	Roselawn Memorial Gardens	WV	CMEQ	3190	11334			TAMPES MT 80
188	Roselawn Memorial Gardens	WV	CMEQ	5217				NH COMPACT TRACTOR
188	Roselawn Memorial Gardens	WV	CMEQ	8370				Black dump trailer
188	Roselawn Memorial Gardens	WV	CMEQ	8479				FABRICATED STEEL BOX
188	Roselawn Memorial Gardens	WV	CMEQ	8872	7065			Backhoe
257	Valley View Mem Park	WV	CMEQ	2890	10370			Scissors Lift
257	Valley View Mem Park	WV	CMEQ	2891	10371			GT-31 Hedge Trimmer
257	Valley View Mem Park	WV	CMEQ	3351	12171			TRIMMER
257	Valley View Mem Park	WV	CMEQ	3353	12173			LOWERING DEVICE
257	Valley View Mem Park	WV	CMEQ	3404	12305			LOWERING DEVICE
257	Valley View Mem Park	WV	CMEQ	5212				NH COMPACT TRACTOR
257	Valley View Mem Park	WV	CMEQ	7537				Air Compressor

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
257	Valley View Mem Park	WV	EQUIP	12555	USMN-3002	Mahindra 4530
257	Valley View Mem Park	WV	EQUIP	13205		ExMark 60" Mower
257	Valley View Mem Park	WV	EQUIP	14435	PID1353639	Bomag BT 65 Tamper
339	Forest Memorial Park	WV	CMEQ	2900	10389	CASKET LIFT
339	Forest Memorial Park	WV	CMEQ	4391	15149	Riding Mower
339	Forest Memorial Park	WV	EQUIP	10794	52125/A2156/	Kubota M59TLB tractor/backhoe
339	Forest Memorial Park	WV	EQUIP	12556	43	Hudson HSE 18 trailer
339	Forest Memorial Park	WV	EQUIP	13967		Lowering Device serial#AI-2351
339	Forest Memorial Park	WV	EQUIP	14436	PID1353640	Bomag BT 65 Tamper
340	Spring Valley Memory Gdns	WV	CMEQ	442	10964	BACKHOE/LOADER-300D JOHN DEERE
340	Spring Valley Memory Gdns	WV	CMEQ	3405	12306	JOHN DEERE TOWER
340	Spring Valley Memory Gdns	WV	EQUIP	10325		5502SK Lowering Device
340	Spring Valley Memory Gdns	WV	EQUIP	13206		ExMark 60" Mower
340	Spring Valley Memory Gdns	WV	EQUIP	14437	PID1353641	Bomag BT 65 Tamper
341	Forest Lawn Memorial Gdns	WV	CMEQ	3410	12318	SCISSOR LIFT
341	Forest Lawn Memorial Gdns	WV	CMEQ	3411	12319	LOWERING DEVICE
341	Forest Lawn Memorial Gdns	WV	CMEQ	4070	14302	Bucket fot Backhoe
341	Forest Lawn Memorial Gdns	WV	CMEQ	5807		Backhoe Engine
342	Fairview Memorial Gardens	WV	CAPLEASE	14699	32943	2019 Spartan RT Pro VIN 32943
342	Fairview Memorial Gardens	WV	CAPLEASE	14700	32944	2019 Spartan RT Pro VIN 32944
343	Grandview Memorial Park	WV	CMEQ	1349	12348	HEAT PUMP
343	Grandview Memorial Park	WV	CMEQ	3417	12352	LOWERING DEVICE
343	Grandview Memorial Park	WV	CMEQ	3419	12354	SAFETY CAN STORAGE CABINET
343	Grandview Memorial Park	WV	CMEQ	4327	15005	New lowering device
343	Grandview Memorial Park	WV	CMEQ	5656		Exmark Mower
343	Grandview Memorial Park	WV	CMEQ	9828	51462	KUBOTA TRACTOR
343	Grandview Memorial Park	WV	EQUIP	10412	54342	Ex Mark Mower
343	Grandview Memorial Park	WV	EQUIP	12408	BT2916	KA1422 Backhoe Bucket
345	West Virginia Meml Grdn	WV	CMEQ	3426	12376	48G PC-TRSH RCPT-CT
345	West Virginia Meml Grdn	WV	CMEQ	3428	12378	SCISSOR LIFT
345	West Virginia Meml Grdn	WV	CMEQ	3429	12379	SCISSOR LIFT
345	West Virginia Meml Grdn	WV	CMEQ	4224	14738	HOLLAND BACKHOE
345	West Virginia Meml Grdn	WV	EQUIP	11011		Bucket Forks
346	Rockbridge Memorial Grdn	WV	CMEQ	3433	12406	POWER WASHER
346	Rockbridge Memorial Grdn	WV	CMEQ	3435	12408	MOWER DECK
346	Rockbridge Memorial Grdn	WV	CMEQ	3436	12409	Case 580 E Backhoe
346	Rockbridge Memorial Grdn	WV	CMEQ	3437	12410	KUBOTA TRACTORS (2)
346	Rockbridge Memorial Grdn	WV	CMEQ	3439	12412	IMPERIAL DEVICE
346	Rockbridge Memorial Grdn	WV	CMEQ	3442	12415	WELDER
346	Rockbridge Memorial Grdn	WV	CMEQ	3446	12419	LOWERING DEVICE
346	Rockbridge Memorial Grdn	WV	CMEQ	3567	12763	JOHN DEERE TRACTOR
346	Rockbridge Memorial Grdn	WV	CMEQ	4374	15126	Kubota Mower w/deck
346	Rockbridge Memorial Grdn	WV	CMEQ	8930		Ex-Mark Mower 922356
346	Rockbridge Memorial Grdn	WV	EQUIP	10115		Dump Trailer
346	Rockbridge Memorial Grdn	WV	EQUIP	14517		3HP 4 cyc Vibrator Rammer w/Ho
346	Rockbridge Memorial Grdn	WV	EQUIP	14518		Frigid CM StainS Imp Casket Lo
511	Evergreen Cemetery North	WV	CMEQ	2991	10597	KUBATA TRACTOR
511	Evergreen Cemetery North	WV	CMEQ	3777	13473	POWER WASHER & 4 CHAINSAWS
511	Evergreen Cemetery North	WV	CMEQ	3779	13475	EX-CELL 500 WATT GENERATOR
511	Evergreen Cemetery North	WV	CMEQ	3956	13959	SHINDAWA TRIMMER
511	Evergreen Cemetery North	WV	CMEQ	4122	14443	WATER PUMP
511	Evergreen Cemetery North	WV	CMEQ	4170	14561	BRADCO 509 BACKHOE
511	Evergreen Cemetery North	WV	CMEQ	4257	14841	Rebuilt transmission backhoe
511	Evergreen Cemetery North	WV	CMEQ	4318	14983	Tamper for dirt
511	Evergreen Cemetery North	WV	CMEQ	4366	15116	Riding Mower
511	Evergreen Cemetery North	WV	CMEQ	9184		Tractor
511	Evergreen Cemetery North	WV	EQUIP	10797	2653	Mahindra 4530 4WD tractor
511	Evergreen Cemetery North	WV	EQUIP	10190		Lowering Device 5502SK
511	Evergreen Cemetery North	WV	EQUIP	10408	54339	Ex Mark Mower
511	Evergreen Cemetery North	WV	EQUIP	12013		WT2286 Wacker

3 Digit #	Name	State	ASSET-TYPE-7	Asset	Tag Number	Description
511	Evergreen Cemetery North	WV	EQUIP	12683	40EKC60400	Exmark Lazer 60
512	Evergreen Cemetery South	WV	CMEQ	6362		Case Backhoe
664	Kanawha Valley Mem Garden	WV	CMEQ	5211		NH COMPACT TRACTOR
664	Kanawha Valley Mem Garden	WV	CMEQ	7551		Mausoleum Lift
664	Kanawha Valley Mem Garden	WV	CMEQ	7552		Lowering Device
664	Kanawha Valley Mem Garden	WV	CMEQ	7553		Backhoe
664	Kanawha Valley Mem Garden	WV	EQUIP	10461	36699	Doosan DC6699 Compressor
664	Kanawha Valley Mem Garden	WV	EQUIP	10188	19882	Lowering Device 5502SK
664	Kanawha Valley Mem Garden	WV	EQUIP	12666		Exmark Lazer 60
664	Kanawha Valley Mem Garden	WV	EQUIP	13826		Exmark Lazer Z SN#400103168
664	Kanawha Valley Mem Garden	WV	EQUIP	14442	PID1353644	Bomag BT 65 Tamper
685	Sunset Memorial Park	WV	CMEQ	3843	13654	AIR COMP, GAS & DIESEL TANK
685	Sunset Memorial Park	WV	CMEQ	4181	14604	HEDGETRIMMER
685	Sunset Memorial Park	WV	CMEQ	4368	15118	Riding Mower
685	Sunset Memorial Park	WV	CMEQ	5178		BACKHOE
685	Sunset Memorial Park	WV	CMEQ	5774		Lowering Device
685	Sunset Memorial Park	WV	CMEQ	8369		Tamper
685	Sunset Memorial Park	WV	CMEQ	8943	872399	Mower
685	Sunset Memorial Park	WV	EQUIP	10513	2335	Mahindra 4530 Tractor
685	Sunset Memorial Park	WV	EQUIP	10336		#5502SK Lowering Device
685	Sunset Memorial Park	WV	EQUIP	11147	16462	LZE740EKC604 Mower
685	Sunset Memorial Park	WV	EQUIP	12684	315616057	Mower - confirm SN
685	Sunset Memorial Park	WV	EQUIP	13217		ExMark 60" Mower

STONEMOR - MOON MSA SCHEDULE 3B (Vehicles)

3 Digit #	Name	State	Unit #	Model Description	W
107	Beth Israel Cemetery	NJ	010111862019	Chevrolet Equinox LS All-wheel Drive (1XX26)	3GNAXSEVXK583356
14	Cedar Hill Cemetery	MD	010022862011	Ford Super Duty F-350 DRW 2WD Reg Cab WB CA (F3G)	1FDRF3G658E826857
14	Cedar Hill Cemetery	MD	010022872013	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F4H)	1FDUF4HY7DEA70052
14	Cedar Hill Cemetery	MD	010080552008	Ford E-150 Commercial Cargo Van (E14)	1FTNE14WX8DA27643
14	Cedar Hill Cemetery	MD	010165632019	John Deere 310EP - Backhoe / Loader (310 EP)	1T0310ELKKG353465
14	Cedar Hill Cemetery	PA	010022942012	Ford Super Duty F-250 SRW 4WD Reg Cab 137" (F2B)	1FTBF2B68CEC97384
14	Cedar Hill Cemetery	PA	010022952007	Ford F-150 2WD Reg Cab (F12)	1FTRF12217NA46976
25	Greenwood Cemetery	PA	010020301994	Ford F-350 Chassis Cab Reg Cab WB CA DRW 4WD (F38)	2FDKF38MXRCA61440
25	Greenwood Cemetery	PA	010020702000	Chevrolet C/K 3500 Reg Cab 135.5" WB 4WD DRW (CK31003)	1GBJK34R7YF404029
30	Pleasant View Cemetery	PA	010020802001	CHEVROLET VENTURE 4DR WAGON EXT (1UM16)	1GNDX03E81D253038
30	Pleasant View Cemetery	PA	010021102007	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F47)	1FDXF47Y07EB04030
36	Newport Memorial Park	RI	010080562002	Ford F-450 Chassis 4x4 5D Regular Cab 141 in. WB DRW HD Heavy (F47)	1FDXF47F12E20540
36	Newport Memorial Park	RI	010080721997	FORD F-150 REG. CAB 4X2 STYLE (F17)	1FTDF1723VNC79564
66	Shenandoah Memorial Park	VA	009934332016	Chevrolet Silverado 1500 LS 4x4 Crew Cab 6.6 ft. box 153 in. WB (CK15743)	3GCUKNEC3GG262287
66	Shenandoah Memorial Park	VA	010020162005	Ford Super Duty F-450 DRW Crew Cab (F47)	1FDXF47Y15EC02450
67	Sunset Memorial Gardens	VA	010018422000	GMC Classic Sierra 3500 HD Reg Cab 159.5" WB C5B (TC31403)	1GDKC34J6YF445979
67	Sunset Memorial Gardens	VA	010022851997	Ford F-350 Dump Truck (F47)	1FDLF47G2VEB92937
67	Sunset Memorial Gardens	VA	010022961998	Ford F-150 Reg Cab (F17)	1FTZF1728WNB23723
67	Sunset Memorial Gardens	VA	010022981988	Chevrolet 1 Ton Chassis-Cabs Cab WB (R943-D)	1GBHR34K9JJ120627
68	Oak Hill Cemetery	VA	010019741989	GMC 1 Ton Chassis-Cabs Reg Cab 131.5" WB (C30903)	1GDHC34K5KES24768
107	Beth Israel Cemetery	NJ	010018441980	Chevrolet C-10	CCM33AB1407960000
107	Beth Israel Cemetery	NJ	010018541998	GMC SIERRA 1500 REG CAB 131.5 (TC10903)	1GTCE14M0W2851039
107	Beth Israel Cemetery	NJ	010018571998	GMC SIERRA 1500 REG CAB 131.5 (TC10903)	1GTCE14M7W2851037
107	Beth Israel Cemetery	NJ	010019242012	Ford Super Duty F-650 Straight Frame Gas Reg Cab (F6H)	3FRNF6HP3CV483491
107	Beth Israel Cemetery	NJ	010021431987	Nissan King Cab 4WD SE (23817)	JN6HD16Y0HW003772
107	Beth Israel Cemetery	NJ	010021441980	GMC DUMP TRUCK	TC5616V572515
107	Beth Israel Cemetery	NJ	010021451988	Ford Trucks	K80CVS11365
107	Beth Israel Cemetery	NJ	010021721991	Ford Econoline Cargo Van E150 Super (S14)	1FTES14N7MHB32918
107	Beth Israel Cemetery	NJ	010021732014	Ford F-150 2WD Reg Cab (F1C)	1FTMF1CM8EKD78387
107	Beth Israel Cemetery	NJ	010021752002	FORD RANGER REG CAB P/U (R10)	1FTYR10U72TA48243
107	Beth Israel Cemetery	NJ	010021781986	Chevrolet Pickup	1GBIC34M2G1181850
107	Beth Israel Cemetery	NJ	010021811981	GMC Pickup	1GDE6D1A5BV587896
107	Beth Israel Cemetery	NJ	010021851998	GMC SIERRA 1500 REG CAB 131.5 (TC10903)	1GTCE14M3W2851035
107	Beth Israel Cemetery	NJ	010021881982	International SCOUT II	1HTAA17E9CHA15438
107	Beth Israel Cemetery	NJ	010022112001	DODGE DAKOTA QUAD CAB 131" (AN1L84)	1B7L2AN215284740
107	Beth Israel Cemetery	NJ	010022121987	Dodge Trucks W250 Sweptline 131" WB 4WD (D6L62)	1B7JW24TXH5356653
107	Beth Israel Cemetery	NJ	010022141985	Ford Pickup (F60)	1FDNF60H5FVA30227
107	Beth Israel Cemetery	NJ	010022151997	Ford F-350 Dump Truck (F47)	1FDPF70J7VVA33923
107	Beth Israel Cemetery	NJ	010022172008	Ford Super Duty F-350 DRW 2WD Reg Cab WB CA (F36)	1FDWF36578E99920
107	Beth Israel Cemetery	NJ	010022192002	FORD EXPLORER XLT 4DR WGN 4WD (U73)	1FMDU73E22B46058
107	Beth Israel Cemetery	NJ	010022231993	FORD F-150 PICKUP (2WD) (F15)	1FTDF15N4PLA52069
107	Beth Israel Cemetery	NJ	010022241992	FORD F-150 PICKUP (2WD) (F15)	1FTFE15N2NNA31730
107	Beth Israel Cemetery	NJ	010165652019	John Deere 310EP - Backhoe / Loader (310 EP)	1T0310ELKKG353478
109	Cloverleaf Cemetery	NJ	010018532009	Ford Super Duty F-250 SRW 4WD SuperCab (X21)	1FTSX21519EA05797
109	Cloverleaf Cemetery	NJ	010022132008	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F57)	1FDAF57R28EA49747
109	Cloverleaf Cemetery	NJ	010022251996	Ford F-150 Reg Cab WB	1FTFE15YXTLB67297
111	Eastlawn Cemetery	MO	010022261998	Ford Ranger Reg Cab (R10)	1FTYR10U7WUB16136

3 Digit #	Name	State	Unit #	Model Description	VIN
112	Rivermonte Cemetery	MO	010022381999	CHEVROLET VENTURE 4DR EXT WB 120" (1UM16)	1GNDX0366D287066
112	Rivermonte Cemetery	MO	010022772004	Ford Super Duty F-350 DRW Reg Cab WB CA 4WD (F37)	1FDWF37574EA75106
112	Rivermonte Cemetery	MO	010022792002	FORD F-150 SUPERCAB 4WD STYLE (X18)	1FTRX18W62KC40341
113	White Chapel Cemetery	MO	010018411979	GMC Sierra 1500	TCL339J521858
113	White Chapel Cemetery	MO	010022301996	Cadillac Concours	1GBKC348T108910
113	White Chapel Cemetery	MO	010022311997	CHEVROLET C1500 REG CAB P/U 131.5" (CC10903)	1GCEC14W0VZ135872
113	White Chapel Cemetery	MO	010022392001	Chrysler Town & Country 4dr LX FWD (RSYH53)	2C4GP443X1R350250
120	Southlawn Memorial Park	VA	010020171994	FORD F-150 PICKUP 2WD (F15)	1FTDF15Y4RNA00538
121	Forest Hills Cemetery-East	AL	010161392004	Ford F-150 Heritage XL 4x2 Regular Cab Styleside 6.5 ft. box 120 in. WB (F17)	2FTRF17294CA69724
121	Forest Hills Cemetery-East	TN	009919982016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH0GZ322491
121	Forest Hills Cemetery-East	TN	010192612019	John Deere Walk Behind Mower - Mower (WBM)	1TCW48HLKHT080091
121	Forest Hills Cemetery-East	TN	010193092019	John Deere 4044M - Compact Utility Tractor (4044)	111111111111111111
121	Forest Hills Cemetery-East	TN	010193102019	John Deere HPX615E - Utility Vehicle (HPX615E)	111111111111111111
122	Forest Hills Cemetery-South	TN	009919952016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH7GZ318888
123	Forest Hills Cemetery-Midtown	TN	009919972016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH3GZ322615
123	Forest Hills Cemetery-Midtown	TN	010192602019	John Deere Walk Behind Mower - Mower (WBM)	1TCW48HLHHT080092
123	Forest Hills Cemetery-Midtown	TN	010193042019	John Deere 4044M - Compact Utility Tractor (4044)	111111111111111111
124	Sunset Memorial Park - MD	MD	010023002000	Chevrolet C/K 3500 Crew Cab 4dr 154.5" WB 4WD DRW (CK30743)	1GCK338YF419693
125	Lee Memorial Park	MS	010022432012	Ford Super Duty F-250 SRW 4WD SuperCab (X28)	1FT7X2B65CEB27549
125	Lee Memorial Park	MS	010050392006	GMC Sierra 3500 Chassis Work Truck 4x4 Regular Cab 137 in. WB DRW (TK36003)	1GDJK34U76E165600
138	Parkview Memorial Gardens	WV	010019881991	Dodge D350 & W350 W350 Cab/Chassis 135" DRW 4WD (AD7L63)	1B6MM3689MS270265
138	Parkview Memorial Gardens	WV	010077802017	Chevrolet Silverado 3500HD Chassis WT 4x4 Regular Cab 137.5 in. WB DRW (CK36003)	1GB3KYG61H2239695
139	Marion Hill	WV	010192672019	John Deere Walk Behind Mower - Mower (WBM)	1TCW48HLPT090018
139	Marion Hill	WV	010192682019	John Deere Walk Behind Mower - Mower (WBM)	1TCW48HLKHT080083
141	Highland Hills Memorial	WV	010019922013	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5HTXDEA76647
142	Halycon Hill Memorial Garden	WV	009923192016	Mahindra 5555 - Backhoe w Loader (5555)	S30TY1054
142	Halycon Hill Memorial Garden	WV	010094442019	Chevrolet Equinox LS All-wheel Drive (1XX26)	2GNAXSEV5K6150719
145	Twin Hills Memorial Park	PA	010018752000	GMC Classic Sierra 3500 Reg Cab 135.5" WB 4WD DRW (TK31003)	1GDJK34R3YF411857
145	Twin Hills Memorial Park	PA	010057272012	Ford F-250 XL 4x4 SD Regular Cab 8 ft. box 137 in. WB SRW (F2B)	1FTBF2B63CEA50578
145	Twin Hills Memorial Park	PA	010057282004	Ford E-350 Chassis Standard Cab SD 138 in. WB DRW (C35)	1FDKF3868PNA42872
156	Washington National	MD	010022892002	Ford Super Duty F-450 DRW Reg Cab 4WD (F47)	1FDX47F12EB56919
156	Washington National	MD	010022932012	Ford Super Duty F-250 SRW 4WD Reg Cab 137" (F2B)	1FTBF2B66CEC97383
172	Davis-Beverly Hills Cemetery	WV	010077792017	Chevrolet Silverado 3500HD Chassis WT 4x4 Regular Cab 137.5 in. WB DRW (CK36003)	1GB3KYG64H2279124
172	Davis-Beverly Hills Cemetery	WV	010192642019	John Deere Walk Behind Mower - Mower (WBM)	1TCW48HLPT090015
172	Davis-Beverly Hills Cemetery	WV	010192662019	John Deere Walk Behind Mower - Mower (WBM)	1TCW48HLPT090004
173	Davis-Floral Hills Cemetery	WV	010019102012	Chevrolet Suburban 1500 LT 4x4 (CK10906)	1GNSKJ78CR256232
173	Davis-Floral Hills Cemetery	WV	010019372006	FORD F-350 SD REG DRW 4WD (F37)	1FDWF37Y26EC84650
173	Davis-Floral Hills Cemetery	WV	010019452000	Ford Super Duty F-250 Supercab 4WD (X21)	1FTNX21FYEE32979
176	Woodlawn Memorial Park	WV	010019422011	Ford Super Duty F-350 SRW 4WD Crew Cab (W3B)	1FT8W3BT6BE835774
176	Montgomery Memorial Park	WV	010019512007	Chevrolet Silverado 3500 Chassis Classic Work Truck 4x4 Regular Cab 137 in. WB DRW (CK36003)	1GBJK34U27E157799
178	Restlawn Memorial Gardens	WV	010018782012	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5HT0CEC86074
178	Restlawn Memorial Gardens	WV	010019392005	Ford Super Duty F-450 DRW Crew Cab (F47)	1FDX47F5Y55CE02449
178	Restlawn Memorial Gardens	WV	010019601980	GMC DUMP TRUCK	1GTDC14Z5F452783
182	Sunset Memorial Park	WV	010019902011	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F4H)	1FDTF4HTXBE71280
182	Sunset Memorial Park	WV	010049162014	GMC Acadia SLT-1 All-wheel Drive (TV14526)	1GKXVK00EJ169939
184	Cemetery Estates - Palm Mem.	WV	010019382001	Ford Super Duty F-450 Reg Cab (F46)	1FDX46501EB06493
185	Resthaven Memorial Park	WV	009952582016	Chevrolet Silverado 3500HD Chassis WT 4x4 Regular Cab 137.5 in. WB DRW (CK36003)	1GB3KYG69GZ362336
187	Woodlawn Memorial Park	WV	010019912012	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F4H)	1FDUF4HY2CEC62624
192	Hill Crest Burial	MD	010022902005	Ford Super Duty F-450 DRW Crew Cab (F47)	1FDX47Y55CE02452

3 Digit #	Name	State	Unit #	Model Description	W
200	Huntsville Memory	AL	010169592015	GMC Sierra 2500HD Base 4x4 Double Cab 6.6 ft. box 144.2 in. WB (TK25753)	1GT22XEG7FZ143520
201	Tricities Memorial Gardens	AL	009909492015	Chevrolet Silverado 2500HD WT 4x4 Crew Cab 8 ft. box 167.7 in. WB (CK25943)	1GB1KUEG1FF650381
201	Tricities Memorial Gardens	AL	010018311999	CHEVROLET VENTURE 4DR EXT WB 120" (1UM16)	1GNDX03E1XD171564
201	Tricities Memorial Gardens	AL	010169612012	Ford F-350 Chassis Lariat 4x2 SD Super Cab 162 in. WB DRW (X3G)	1FD8X3G67CE888870
201	Tricities Memorial Gardens	AL	010192622019	John Deere Walk Behind Mower - Mower (WBM)	1TCW48HLCHT080054
210	Memorial Park Cemetery	IA	010016952004	FORD F-250 SD REG CAB SRW 4WD (F21)	1FTNF21L14EB14087
210	Memorial Park Cemetery	IA	010016962004	FORD F-250 SD REG CAB SRW 4WD (F21)	1FTNF21LX4ED21092
210	Memorial Park Cemetery	IA	010016982002	Pontiac Montana Front-wheel Drive Extended Passenger Van Small Van (ZUM16)	1GMDX13EX2D280351
210	Memorial Park Cemetery	IA	010016992004	FORD F-150 HERITAGE REG STYLE (F18)	2FTRF182X4CA65681
210	Memorial Park Cemetery	IA	010089752019	Chevrolet Express 2500 Work Van Rear-wheel Drive Cargo Van (CG23405)	1GCWGAFGOK1152020
210	Memorial Park Cemetery	IA	010146422018	John Deere 5055E - Utility Tractor (5055E)	111111111111111111
212	McHenry County Memorial park	IL	010045192000	FORD F-350 SD REG CHAS DRW 4WD (F37)	1FDWFF3755YEE28934
213	Windridge Memorial Park	IL	010016782006	Chevrolet Silverado 1500 Work Truck 4x4 Regular Cab 8 ft. box 133 in. WB (CK15903)	1GCEK14X862272734
213	Windridge Memorial Park	IL	010017042008	Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F37)	1FDWFF37Y88EB77735
216	Highland Cemetery	IN	009989562017	RAM 1500 SLT 4x4 Crew Cab 140 in. WB (DS6H98)	3C6RR7L76HG709512
216	Highland Cemetery	IN	010016591996	Dodge Ram 3500 Chassis Cab WB, CA DRW 4WD	1B6MFF3650TJ109758
217	Riverview Cemetery	IN	010016472000	Ford Super Duty F-250 Reg Cab 137" 4WD (F21)	1FTNF2119YED96033
218	Park lawn Cemetery & Mausoleum	IN	010016372004	CHEVROLET SILVERADO 2500 REG 133" (CK25903)	1GCHK24U74E344486
219	Joseph Valley Memorial Park	IN	010016152009	Dodge Ram 2500 SLT 4x4 Quad Cab 140.5 in. WB (DH7H41)	3D7KS28T79G503195
219	Joseph Valley Memorial Park	IN	010016271987	Lincoln Town Car 4dr Sedan (M81)	1LNBM81F9HY705841
219	Joseph Valley Memorial Park	IN	010016352006	Chevrolet Silverado 3500 Chassis Work Truck 4x4 Regular Cab 137 in. WB DRW (CK36003)	1GBJK34U76E239347
220	Forest Lawn Memory Garden	IN	010016582000	DODGE GRAND CARAVAN SE WAGON (NSKH53)	1B4GP44G8YB807176
220	Valhalla Memory Gardens & Crematorium	IN	010019042005	Chevrolet Silverado 3500 Chassis Work Truck 4x4 Regular Cab 137 in. WB DRW (CK36003)	1GBJK34U76E239347
220	Valhalla Memory Gardens & Crematorium	IN	010024562009	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F57)	1FDNF21LX4ED21092
221	Forest Lawn Memorial Park	KY	010022712013	Chevrolet Tahoe LT 4x4 (CK10706)	1GNSKB8E09R346435
221	Forest Lawn Memorial Park	KY	010022821999	FORD F-250 SD REG CAB SRW 4WD (F21)	1FTNF21LX4ED21092
223	Memorial Park Sedalia	MO	010022421997	Ford F-350 Chassis Cab Reg Cab WB, CA DRW 4WD (F38)	3FEKF38GKVMAS1169
224	Carolina biblical gardens	NC	010022481993	Ford Ranger Supercab Styleside 125" WB (R14)	1FTCR14A5PPA63298
226	York Memorial Park	NC	010092252012	Chevrolet Silverado 1500 LT 4x4 Crew Cab 5.75 ft. box 143.5 in. WB (CK10543)	1GCPKSE7XCF132937
226	York Memorial Park	NC	010192632019	John Deere Walk Behind Mower - Mower (WBM)	1TCW48HLCHT080068
226	York Memorial Park	NC	010192652019	John Deere Walk Behind Mower - Mower (WBM)	1TCW48HLCHT090008
227	Forest Hills Memorial Gardens	OH	010021682003	Chevrolet Silverado 3500 Chassis 4x4 Extended Cab 161.5 in. WB Heavy (CK36053)	1GBJK39U73E244357
227	Forest Hills Memorial Gardens	OH	010083062019	Chevrolet Equinox LS All-wheel Drive (1XX26)	3GNAXSEV8K5512740
227	Forest Hills Memorial Gardens	OH	010190622019	John Deere HPX615E - Utility Vehicle (HPX615E)	111111111111111111
228	Crown Hill Memorial Park & Mausoleum	OH	010021512011	Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F3H)	1FDRF3H648EC03359
229	Resthaven Memory Gardens	OH	010021672006	Chevrolet Silverado 3500 Chassis Work Truck 4x4 Regular Cab 137 in. WB DRW (CK36003)	1GBJK34U76E237203
230	West Memory Gardens	OH	010021181998	Dodge Ram BR3500 WB DRW 4WD (BR8L63)	3B6MFF3652WM234509
230	West Memory Gardens	OH	010021711996	Chevrolet C/K 2500 HD Reg Cab 131.5" WB 4WD C6P	1GCGK24R1TE236922
230	West Memory Gardens	OH	010023992001	Case 5805M - Backhoe Loader (5805M)	2222222222222222
231	Highland Memorial Park	OH	010021532000	FORD F-350 SD REG CHAS DRW 4WD (F37)	1FDWFF37L3YED86028
231	Highland Memorial Park	OH	010021642003	FORD RANGER REG CAB P/U (R10)	1FTYR10U73PB64763
232	Hillside Memorial Park	OH	010021192013	Toyota Sienna LE 7 Passenger 4dr All-wheel Drive Passenger Van (5366)	5TDJK3DC1D5054639
232	Hillside Memorial Park	OH	010021542005	FORD F-350 SD REG DRW 4WD (F37)	1FDWFF37YXSE815944
233	Northlawn Memorial Garden & crematorium	OH	010021492000	Ford Super Duty F-550 Reg Cab WB 4WD (F57)	1FDWFF37YXSE815944
233	Northlawn Memorial Garden & crematorium	OH	010025072014	Ford Super Duty F-250 SRW 4WD SuperCab (X2B)	1FDWFF37YXSE815944
236	Frederick Memorial Chapel	SC	010020421993	Ford Econoline Cargo Van E-250 Super (S24)	1FTFS24Y1PHB26069
236	Frederick Memorial Chapel	SC	010020482003	Chevrolet Silverado 3500 Chassis 4x2 Extended Cab 161.5 in. WB Heavy (CC36053)	1GBJK39U13E182287
236	Frederick Memorial Chapel	SC	010021562005	Ford Super Duty F-450 DRW Crew Cab (F47)	1FDXF47Y3SEC02451
237	Graceland East Memorial Park	SC	009951712017	Chevrolet Express 2500 Work Van Rear-wheel Drive Cargo Van (CG23405)	1GCWGAFF7H1181806

3 Digit #	Name	State	Unit #	Model Description	VIN
237	Graceland East Memorial Park	SC	010020432013	Ford F-150 2WD Reg Cab (F1C)	1FTMF1CMXKD099384
237	Graceland East Memorial Park	SC	010093912014	Ford F-550 Chassis XL 4x4 SD Regular Cab 141 in. WB DRW (F5H)	1FDUF5HY2EEA87364
238	Southwoods Memorial Park	TN	009919782016	Chevrolet Silverado 2500HD WT 4x4 Double Cab 8 ft. box 158.1 in. WB (CK25953)	1GC2KUEG8GZ322004
238	Southwoods Memorial Park	TN	009920102016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH5GZ322924
238	Southwoods Memorial Park	TN	010177722016	New Holland B95C ROPS RetroExcavator - Tractor (B95C)	NGHH01756
238	Southwoods Memorial Park	TN	010193052019	John Deere HPX615E - Utility Vehicle (HPX615E)	111111111111111111
238	Southwoods Memorial Park	TN	010193062019	John Deere 4044M - Compact Utility Tractor (4044)	111111111111111111
239	Northridge Woodhaven Cemetery	TN	009919962016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH4GZ319660
248	Floral Garden Park Cemetery	NC	010016912011	Ford Super Duty F-250 SRW 4WD SuperCab (X2B)	1FT7X2B65B8C18464
248	Floral Garden Park Cemetery	NC	010022522008	Ford F-150 2WD Reg Cab (F12)	1FTF12W78KC27568
249	Montlawn Memorial Park	NC	009920032016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH1GZ319065
249	Montlawn Memorial Park	NC	010193082019	John Deere HPX615E - Utility Vehicle (HPX615E)	1M0615EACKM020173
250	Mountlawn Memorial Park	NC	010038072018	Chevrolet Silverado 2500HD WT 4x4 Double Cab 8 ft. box 158.1 in. WB (CK25953)	1GC2KUEG9JZ123289
251	George Washington Cemetery	PA	010020612005	FORD F-250 SD REG CAB SRW 4WD (F21)	1FTNF21585E87778
253	Sunset Memorial Park	PA	009971512015	John Deere 310K - Backhoe / Loader (310K)	1T0310KXEEE272121
253	Sunset Memorial Park	PA	010020572011	Ford F-150 2WD SuperCrew (W1C)	1FTFW1CT9BFC25182
253	Sunset Memorial Park	PA	010056252015	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5HY1FEC18558
253	Sunset Memorial Park	PA	010056262005	Ford F-250 XL 4x4 SD Regular Cab 137 in. WB (F21)	1FTNF21535E9A6324
255	Greenwood Memorial Gardens	VA	010019732011	Chevrolet Silverado 1500 Work Truck 4x2 Regular Cab 8 ft. box 133 in. WB (CC10903)	1GCNCPE08BF179175
256	Sunset Memorial Park	VA	010020212007	Ford F-150 2WD Reg Cab (F12)	1FTFR122X7NA34101
275	Roselawn Cemeteries	VA	010234562015	Ford F-350 XLT 4x4 SD Regular Cab 8 ft. box 137 in. WB SRW (F3B)	1FDRF3H63FE15678
282	Panorama Memorial Gardens	VA	010020102007	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F57)	1FDAF57Y67E851574
300	Juniata Memorial Park	PA	010020741999	GMC Sierra 3500 Reg Cab 135.5" WB 4WD DRW (TK31003)	1GDAK34R0XF087717
303	All Saints Cemetery	PA	009960022006	John Deere 410G - Backhoe (410G)	1T0410GX953149
304	All Souls Cemetery	PA	010006492016	Chevrolet Silverado 3500HD WT 4x4 Regular Cab 133.6 in. WB DRW (CK35903)	1GB3KYCG8GZ169868
304	All Souls Cemetery	PA	010006642016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG1GZ168338
305	Calvary Cemetery	PA	010006432016	Chevrolet Silverado 3500HD WT 4x4 Regular Cab 133.6 in. WB DRW (CK35903)	1GB3KYCG6GZ169724
305	Calvary Cemetery	PA	010006562016	Chevrolet Silverado 3500HD WT 4x2 Regular Cab 133.6 in. WB DRW (CC35903)	1GB3CYG3GZ168866
305	Calvary Cemetery	PA	010006612016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG7GZ169011
305	Calvary Cemetery	PA	010006742016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG7GZ164245
307	Holy Cross Cemetery	PA	010006452016	Chevrolet Silverado 3500HD WT 4x4 Regular Cab 133.6 in. WB DRW (CK35903)	1GB3KYCGXGZ168270
307	Holy Cross Cemetery	PA	010006532016	Chevrolet Silverado 3500HD WT 4x2 Regular Cab 133.6 in. WB DRW (CC35903)	1GB3CYG3GZ167523
307	Holy Cross Cemetery	PA	010006592016	Chevrolet Silverado 3500HD WT 4x2 Regular Cab 133.6 in. WB DRW (CC35903)	1GB3CYG0GZ169828
307	Holy Cross Cemetery	PA	010006732016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG2GZ169238
307	Holy Cross Cemetery	PA	010006762016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG9GZ168443
307	Holy Cross Cemetery	PA	010006782016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG5GZ168441
307	Holy Cross Cemetery	PA	010080741998	FORD E-350 SUPER CARGO VN 138" (S34)	1FTSE34L1WHA37424
307	Holy Cross Cemetery	PA	010080852006	Ford F-250 XL 4x4 SD Regular Cab 137 in. WB SRW (F21)	1FTNF21586E847429
309	Holy Sepulchre Cemetery	PA	010006472016	Chevrolet Silverado 3500HD WT 4x4 Regular Cab 133.6 in. WB DRW (CK35903)	1GB3KYCGXGZ169645
309	Holy Sepulchre Cemetery	PA	010006522016	Chevrolet Silverado 3500HD WT 4x2 Regular Cab 133.6 in. WB DRW (CC35903)	1GB3CYG3GZ166891
309	Holy Sepulchre Cemetery	PA	010006542016	Chevrolet Silverado 3500HD WT 4x2 Regular Cab 133.6 in. WB DRW (CC35903)	1GB3CYG9GZ166619
309	Holy Sepulchre Cemetery	PA	010006622016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG8GZ167607
309	Holy Sepulchre Cemetery	PA	010006702016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG5GZ168326
309	Holy Sepulchre Cemetery	PA	010006712016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG7GZ168716
309	Holy Sepulchre Cemetery	PA	010006752016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG7GZ169056
309	Holy Sepulchre Cemetery	PA	010006772016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG6GZ168352
310	Immaculate Heart of Mary	PA	010006582016	Chevrolet Silverado 3500HD WT 4x4 Regular Cab 133.6 in. WB DRW (CK35903)	1GB3KYCG9GZ167899
311	New Cathedral Cemetery	PA	010006412016	Chevrolet Silverado 3500HD WT 4x4 Regular Cab 133.6 in. WB DRW (CK35903)	1GB3KYCG5GZ277154
312	Resurrection Cemetery	PA	010006402016	Dodge Grand Caravan AVP/SE Front-wheel Drive Passenger Van (RTKH53)	2C4RDGBG0R125515

3 Digit #	Name	State	Unit #	Model Description	VI
312	Resurrection Cemetery	PA	010006482016	Chevrolet Silverado 3500HD WT 4x4 Regular Cab 133.6 in. WB DRW (CK35903)	1GB3KYG0G2169749
312	Resurrection Cemetery	PA	010006502016	Chevrolet Silverado 3500HD WT 4x4 Regular Cab 133.6 in. WB DRW (CK35903)	1GB3KYG0G2167558
312	Resurrection Cemetery	PA	010006652016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG0G2165494
312	Resurrection Cemetery	PA	010006662016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG0G2167094
312	Resurrection Cemetery	PA	010006792016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG0G2167582
312	Resurrection Cemetery	PA	010081122003	Ford F-450 Chassis 4x2 SD Regular Cab 141 in. WB DRW HD Heavy (F46)	1FDXF46S23EA86041
312	Resurrection Cemetery	PA	009927032007	John Deere 310TJ - Backhoe / Loader (310TJ)	T0310TJ148767
312	Resurrection Cemetery	PA	009937782015	John Deere 310LE - Backhoe (310LE)	1T0310LELTFG283539
312	Resurrection Cemetery	PA	009937812015	John Deere 310EK - Backhoe (310EK)	1T0310EKCEG272102
313	St Peter and Paul Cemetery	PA	010000912017	Chevrolet Silverado 3500HD Chassis WT 4x4 Regular Cab 137.5 in. WB DRW (CK36003)	1GB3KYG0G2265799
313	St Peter and Paul Cemetery	PA	010006462016	Chevrolet Silverado 3500HD WT 4x4 Regular Cab 133.6 in. WB DRW (CK35903)	1GB3KYG0G2163582
313	St Peter and Paul Cemetery	PA	010006512016	Chevrolet Silverado 3500HD WT 4x4 Regular Cab 133.6 in. WB DRW (CK35903)	1GB3KYG0G2164744
313	St Peter and Paul Cemetery	PA	010006552016	Chevrolet Silverado 3500HD WT 4x2 Regular Cab 133.6 in. WB DRW (CC35903)	1GB3CYG9G2166118
313	St Peter and Paul Cemetery	PA	010006602016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG0G2163943
313	St Peter and Paul Cemetery	PA	010006632016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG0G2163631
313	St Peter and Paul Cemetery	PA	010006682016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG0G2164859
313	St Peter and Paul Cemetery	PA	010006722016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG0G2164254
313	St Peter and Paul Cemetery	PA	010081142001	FORD F-250 SD REG CAB SRW 4WD (F21)	1FTNF21L01EB21656
313	St Peter and Paul Cemetery	PA	009984422017	John Deere 50G - Excavator (50G)	1FF050GXVHH286208
313	St Peter and Paul Cemetery	PA	010000842017	JCB, Inc. 3CX Compact - 12' BHL (3CX)	2454494
313	St Peter and Paul Cemetery	PA	010189662019	John Deere 310EP - Backhoe / Loader (310 EP)	1T0310LXAKF358139
314	St John Neumann Cemetery	PA	010006442016	Chevrolet Silverado 3500HD WT 4x4 Regular Cab 133.6 in. WB DRW (CK35903)	1GB3KYG0G2169765
314	St John Neumann Cemetery	PA	010006572016	Chevrolet Silverado 3500HD WT 4x2 Regular Cab 133.6 in. WB DRW (CC35903)	1GB3CYG1G2170339
314	St John Neumann Cemetery	PA	010006672016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG0G2168217
314	St John Neumann Cemetery	PA	010006692016	Chevrolet Silverado 2500HD WT 4x4 Regular Cab 8 ft. box 133.6 in. WB (CK25903)	1GC0KUEG0G2168284
339	Forest Memorial Park - WV	WV	010019112012	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F4H)	1FDUF4HY0CEC62623
342	Fairview Memorial Gardens - WV	WV	010191982019	Spartan RT Pro - 61" 25 HP Kohler (RT PRO)	SRPR161747KC9K8032943
342	Fairview Memorial Gardens - WV	WV	010191992019	Spartan RT Pro - 61" 25 HP Kohler (RT PRO)	SRPR161747KC7K8032944
345	West Virginia Memorial Gardens	WV	010019621996	Ford F-350 Chassis Cab Reg Cab 137" WB, 60.0" CA DRW 4WD	2FDKF38G5TCA56969
345	West Virginia Memorial Gardens	WV	010019892015	Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F3H)	1FDRF3H69FEB97483
347	Graceland Cemetery West	SC	010024962011	Chevrolet Tahoe LT1 4x4 (CK10706)	1GNSKBE01BR382875
347	Graceland Cemetery West	SC	010025042013	Chevrolet Suburban 1500 LT 4x4 (CK10906)	1GNSKJE73DR311669
347	Graceland Cemetery West	SC	010079442015	Chevrolet Silverado 1500 LT w/1LT 4x2 Crew Cab 6.5 ft. box 153 in. WB (CC15743)	3GCPCREHFG123575
349	Springhill Memorial Gardens	SC	010020471990	Cadillac Brougham 4dr Sedan (6DW69)	1GGDW5476LR730678
350	Forest lawn Cemetery	SC	010020442000	FORD E-250 REG ECONO CARGO VAN (E24)	1FTNE24L4YA05917
350	Forest lawn Cemetery	SC	010020511990	Ford F-Super Duty Cab/Chassis DRW (F47)	2FDLF47G8LCA98113
354	Bethlehem Memorial Park	PA	010020942009	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F57)	1FDAF57Y09EA60321
355	Highland Memorial Gardens	TN	009920022016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH8G2323842
356	Ridgecrest Cemetery	TN	009920092016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH9G2319038
356	Ridgecrest Cemetery	TN	010198302019	John Deere Z930M Z Trak - Mower (Z930M)	1TC930MCHKT075389
360	Riverside Cemetery	PA	010018702011	Ford Super Duty F-250 SRW 4WD Reg Cab 137" (F2B)	1FTBF2B6XBEA15289
360	Riverside Cemetery	PA	010020992014	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F4H)	1FDUF4HY1EEA80772
362	Green Lawn Cemetery	OH	010021171997	Ford F-150 Reg Cab Flareside 120" 4WD (F08)	2FTDF08W1VCA20864
362	Green Lawn Cemetery	OH	010021611998	FORD E-150 CARGO VAN 138" WB (E14)	1FTRE1427WHC14746
362	Kingwood Cemetery	OH	010021632007	Ford Super Duty F-350 SRW 4WD SuperCab (X31)	1FTWX315X7EA08783
362	Green Lawn Cemetery	OH	010021691994	CHEVROLET C1500 PICKUP 117.5"WB (CC10703)	1GCCE1428R2148921
363	Rest Haven Memorial Park	OH	010021661995	Chevrolet Sport Van G30 Ext Sport 146" WB (CG31606)	1GAHG39N45F100500
363	Rest Haven Memorial Park	OH	010109232015	John Deere 310K - Backhoe / Loader (310K)	1T0310EKAEG272913
399	Roselawn Burial Park	VA	010020152005	Ford Super Duty F-450 DRW Crew Cab (F47)	1FDXF47Y15EC02447

3 Digit #	Name	State	Unit #	Model Description	U
399	Roselawn Burial Park	VA	010080702014	Ford Escape SE 4dr 4x4 (U9G)	1FMCU9GX0EUB83310
400	Bronswood Cemetery	IL	010016881997	FORD F-150 SUPERCAB 2WD STYLE (X17)	1FTDX1764VKD04117
400	Bronswood Cemetery	IL	010017032007	Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F37)	1FDWF37577EB07079
430	Augusta Memorial Park	VA	010020142005	FORD F-350 SD REG DRW 4WD (F37)	1FDWF37555EA09160
431	Alleghany Memorial Park	VA	010020072012	Ford Super Duty F-350 DRW 4WD SuperCab 162" WB 60" CA (X3H)	1FD8X3H62CEB97300
441	Laurelwood Prospect	PA	010020551996	Ford F-150 Reg Cab WB 4WD	1FTFE14Y0TLB39431
442	Northshore Gardens of Memories	IL	010016752015	Chevrolet Silverado 3500HD Chassis WT 4x4 Regular Cab 162 in. WB DRW (CK36403)	1GB3KYG5F5575283
442	Northshore Gardens of Memories	IL	010019062005	CHEVROLET UPLANDER FWD (CU12216)	1GNDV23L95D250042
443	Highland Memorial park	IL	010056192015	Chevrolet Silverado 3500HD Chassis WT 4x4 Regular Cab 162 in. WB DRW (CK36403)	1GB3KYG4FF550536
449	Oaklawn Maus & memory gds	VA	010019782002	CHEVROLET VENTURE 4DR WAGON EXT (1UM16)	1GNDX03E92D270447
455	Blair Memorial Park	PA	010056232002	Ford F-250 4x4 SD Regular Cab 137 in. WB HD Large Pick-up (F21)	1FTNF21L52EA91023
457	Centre County Memorial park	PA	010056202004	Ford F-250 XL 4x4 SD Regular Cab 137 in. WB HD (F21)	1FTNF21L24EA65921
457	Centre County Memorial park	PA	010056211999	Ford Super Duty F-450 Reg Cab (F46)	1FDXF46F1XED62766
457	Centre County Memorial park	PA	010056242002	CHEVROLET SUBURBAN 1500 4WD (CK15906)	1GNFK16Z52J177339
462	Woodlawn Memorial Park Association	PA	009951862017	Chevrolet Express 2500 Work Van Rear-wheel Drive Cargo Van (CG23405)	1GCWGAFF5H1184090
462	Woodlawn Memorial Park Association	PA	010018842002	CHEVROLET SUBURBAN 1500 4WD (CK15906)	1GNFK16Z2J156910
464	Mt Zion Cemetery & Mausoleum	PA	010020602009	Ford Super Duty F-250 SRW 4WD Reg Cab 137" (F21)	1FTNF21579EA59492
464	Mt Zion Cemetery & Mausoleum	PA	010020971994	Ford F-350 Chassis Cab Reg Cab WB CA DRW 4WD (F38)	1FDKF38G0RE19072
464	Mt Zion Cemetery & Mausoleum	PA	010058762005	Ford F-450 Chassis XL 4x2 SD Regular Cab 141 in. WB DRW (F46)	1FDXF46Y35EA87111
469	Grandview Memorial Park	PA	010023922017	New Holland B95B - Tractor Loader Backhoe (B95B)	N8GH21956
469	Grandview Memorial Park	PA	010080822008	Ford F-250 XL 4x4 SD Regular Cab 137 in. WB SRW (F21)	1FTNF21588EC87497
470	Woodlawn Memorial Gardens	PA	010006422016	Chevrolet Suburban LT 4x4 (CK15906)	1GN8XKHC2GR271129
470	Woodlawn Memorial Gardens	PA	010020561989	Ford 1/2 Ton Trucks Styleside WB 4WD (F14)	1FTFE14Y6KLA38960
470	Woodlawn Memorial Gardens	PA	010020932007	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F57)	1FDAF57Y07EB51571
471	Corapolis Cemetery	PA	010018721997	FORD F-250 HD P/U 4X4 133" WB (F26)	1FTFH26H1VE02725
473	Forest Lawn Cemetery VA	VA	010020132015	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F4H)	1FDUF4HY2FEA04947
475	Tioga County Memorial Gardens	PA	010080991981	GMC Pickup	1GBHF34M2B8119157
492	Birchclawn Burial Park	VA	010081012007	Ford F-550 Chassis XL 4x4 SD Regular Cab 141 in. WB DRW (F57)	1FDAF57Y77EB51566
495	Riverview Memorial Garden	PA	010081001999	FORD F-150 REG. CAB 4X2 STYLE (F17)	1FTZF1722NA828229
495	Riverview Memorial Garden	PA	010081032000	Dodge Ram 3500 Chassis Cab - 4x4 139" DRW (MAFS140)	3B6MF3656YM205100
495	Riverview Memorial Garden	PA	010221792006	Ford F-450 Commercial Cab Chassis (F46)	1FDXF47Y36EB73809
496	Cumberland Valley Memorial	PA	010018681977	Chevrolet Trucks	CCL3368138597
496	Cumberland Valley Memorial	PA	010018711988	Ford Econoline Cargo Van E150 Cargo WB (E14)	1FTDE14Y2JHA60082
496	Cumberland Valley Memorial	PA	010020652002	FORD E-150 REG ECONO VN 138"WB (E14)	1FTRE14232HB08157
496	Cumberland Valley Memorial	PA	010020952007	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F57)	1FDAF57Y67EB52059
497	Tri-County Memorial Gardens	PA	010081022011	Ford Super Duty F-250 SRW 4WD Reg Cab 137" (F2B)	1FTBF2688EA81369
499	Russell Memorial Park	VA	010018822015	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F4H)	1FDUF4HY6FEA47977
511	Evergreen Cemetery North	WV	010018652009	Ford Super Duty F-450 DRW 4WD Reg Cab (F47)	1FDAF47Y69EA21453
511	Evergreen Cemetery North	WV	010019402005	Ford Super Duty F-450 DRW Crew Cab (F47)	1FDXF47Y75EC02453
519	Glenview Memorial Gardens	WI	010024531999	DODGE RAM 1500 QUAD CAB 4WD 139 (BE6L33)	1B7HF132XUJ548898
521	Greenlawn Memorial Park WI	WI	009944852016	Chevrolet Silverado 3500HD Chassis WT 4x4 Regular Cab 137.5 in. WB DRW (CK36003)	1GB3KYG5G2362477
521	Greenlawn Memorial Park WI	WI	010076152018	Chevrolet Express 2500 Work Van Rear-wheel Drive Cargo Van (CG23405)	1GCWGAFFG0J1333245
522	Highland Memory Gardens WI	WI	009944862016	Chevrolet Silverado 3500HD Chassis WT 4x4 Regular Cab 137.5 in. WB DRW (CK36003)	1GB3KYG5G2266848
522	Highland Memory Gardens WI	WI	010031182013	RAM 1500 4WD Quad Cab 140.5" SLT (D56H41)	1CR6R7G5D5695910
522	Roselawn Memorial Gardens	WI	010045242003	Chevrolet Silverado 2500HD 4x4 Extended Cab 6.5 ft. box 143.5 in. WB Large Pick-up (CK25753)	1GCHR2G983E293684
522	Highland Memory Gardens WI	WI	010045261966	INTERNATIONAL INTERNATIONAL - 160 (LCONV)	613301H63065
522	Highland Memory	WI	010198362019	John Deere XUV825M - Gator (XUV825M)	111111111111111111
523	Knollwood Memorial Park	WI	009943292016	Chevrolet Silverado 3500HD Chassis WT 4x4 Regular Cab 137.5 in. WB DRW (CK36003)	1GB3KYG5G2338194
523	Knollwood Memorial Park	WI	010190882019	John Deere Z960M Z Trak - Zero-Turn Mower (Z960M)	111111111111111111

3 Digit #	Name	State	Unit #	Model Description	VI
524	Ledgeview Memorial Park	WI	010007932014	GMC Sierra 1500 SLE 4x4 Double Cab 6.6 ft. box 143.5 in. WB (TK15753)	1GTV2UEH9E2328638
524	Ledgeview Memorial Park	WI	010019541998	GMC Sierra 3500 Reg Cab 135.5" WB, 59.7" CA 4WD DRW (TK31003)	1GDJK34R0WF032442
524	Ledgeview Memorial Park	WI	010019551997	GMC Sierra 3500 Reg Cab 135.5" WB, 59.7" CA 4WD DRW (TK31003)	1GDJK34R8VF004807
525	Lincoln Memorial Cemetery WI	WI	010044971994	Ford F-350 Chassis Cab Reg Cab WB CA DRW 4WD (F38)	1FDFK38G7RNA41442
525	Lincoln Memorial Cemetery WI	WI	010045001999	Chevrolet C/K 3500 Reg Cab 135.5" WB 4WD DRW (CK31003)	1GBJK34F8XF027618
526	Milton Lawns Memorial Park	WI	010045272003	FORD F-250 SD REG CAB SRW 4WD (F21)	1FTNF21P13EC18497
526	Milton Lawns Memorial Park	WI	010045391990	Ford Super Duty F-350 DRW - SD Chassis 138 in. WB DRW (MAFS11)	1FDFK38G3LKA68517
527	Roselawn Memorial Park	WI	009943302016	Chevrolet Silverado 3500HD Chassis WT 4x4 Regular Cab 137.5 in. WB DRW (CK36003)	1GB3KYG6G2339838
527	Roselawn Memorial Park	WI	009944872016	Chevrolet Silverado 2500HD WT 4x4 Crew Cab 6.6 ft. box 153.7 in. WB (CK25743)	1GC1KUEG1GF234781
527	Roselawn Memorial Park	WI	010016892005	FORD F-350 SD CREW CAB 4X4 (W31)	1FTWW31PX5ED09670
529	Parklawn Memorial Gardens	PA	010020311990	Ford F-Super Duty Cab/Chassis DRW (F47)	2FDLF47GXL8C07569
530	Valhalla Memorial Park	WI	010031791997	GMC Sierra 3500 Reg Cab 135.5" WB, 59.7" CA 4WD DRW (TK31003)	1GDJK34F4VF001344
530	Valhalla Memorial Park	WI	010032131995	FORD F-350 CAB/CHASSIS 2WD (F37)	1FDFK37GX5EA40373
534	Sunset Memory Gardens	WI	010024831999	Chevrolet C/K 3500 Reg Cab 135.5" WB 4WD DRW (CK31003)	1GBJK34F9XF029331
534	Sunset Memory Gardens	WI	010025001979	Chevrolet C-30	CE338J125078
534	Sunset Memory Gardens	WI	010025011979	Ford F-350	F37BPEE3992
534	Sunset Memory Gardens	WI	010025031996	Chevrolet C/K 1500 Reg Cab WB 4WD	1GCEK14W2T188587
535	Mormon Coulee Memorial Park	WI	010024542001	DODGE RAM 2500 QUAD CAB 4WD 139 (BE7L33)	1B7FK23Z01J561680
535	Mormon Coulee Memorial Park	WI	010025061985	Dodge Pickup W-350 Sweptline	1B6MW34WXF5677476
536	Green Lawn Memorial Park	PA	010056222009	Ford Super Duty F-450 DRW 4WD Reg Cab (F47)	1FDAF47Y79EA07013
536	Green Lawn Memorial Park	PA	010056632011	Ford F-250 XL 4x4 SD Regular Cab 8 ft. box 137 in. WB SRW (F2B)	1FTBF2B63BE810146
548	Locustwood Memorial Park	NJ	010075112011	Ford F-550 Chassis XL 4x4 SD Regular Cab 141 in. WB DRW (F5H)	1FDUF5Y3BEA20882
548	Locustwood Memorial Park	NJ	010075152011	Ford Super Duty F-250 SRW 4WD Reg Cab 137" (F2B)	1FTBF2B65BE810147
583	Mt. Airy Cemetery	PA	010020341998	Dodge Ram BR3500 WB DRW 4WD (BR8L63)	3B6MF3651WM211061
583	Mt. Airy Cemetery	PA	010020751997	GMC Sierra 3500 Reg Cab 135.5" WB, 59.7" CA 4WD DRW (TK31003)	1GDJK34R9VF015931
583	Mt. Airy Cemetery	PA	010021112008	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F47)	1FDXF47Y08E860390
591	Roosevelt Memorial Park	VA	010020221998	Ford F-150 Reg Cab (F17)	1FTZF1729VNA44514
598	Fort Hill Memorial Park	VA	010018832011	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5YH6BEA70675
601	Glen Haven	MD	010169582015	Ford F-550 Chassis XL 4x4 SD Regular Cab 141 in. WB DRW (F5H)	1FDUF5HY5FEA06777
601	Glen Haven	MD	010231932011	Ford Super Duty F-350 SRW 4WD Crew Cab (W3B)	1FT8W3B79BEA05391
604	Crown Hill Cemetery	OH	009925762017	Chevrolet Express 2500 Work Van Rear-wheel Drive Cargo Van (CG23405)	1GCWGAF5H1117960
604	Crown Hill Cemetery	OH	010018522011	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5YXBEA20880
604	Crown Hill Cemetery	OH	010019221988	Chevrolet 1 Ton Chassis-Cabs Cab WB (R943-D)	1GBHF34K5J117059
604	Crown Hill Cemetery	OH	010021522005	FORD F-350 SD REG DRW 4WD (F37)	1FDWF37515EA53291
604	Crown Hill Cemetery	OH	010021602002	FORD E-150 REG ECONO VN 138"WB (E14)	1FTRE1424HB12377
604	Crown Hill Cemetery	OH	010021622002	Ford Super Duty F-350 SRW Reg Cab 137" 4WD (F31)	1FTSF31172EA37571
604	Crown Hill Cemetery	OH	010094112019	Chevrolet Equinox LS All-wheel Drive (1XX26)	2GNAXSEV4K6146936
606	Butler County Cemetery	OH	010021552005	Ford Super Duty F-450 DRW Crew Cab (F47)	1FDXF47Y15EC89038
606	Butler County Cemetery	OH	010021582006	FORD F-250 SD REG CAB SRW 4WD (F21)	1FTNF21536E836256
606	Butler County Cemetery	OH	010021702006	CHEVROLET EXPRESS CARGO 1500 135" (CG13405)	1GCEG15X361235217
606	Forest Hill Memorial Garden	OH	010079492018	Chevrolet Express 2500 Work Van Rear-wheel Drive Cargo Van (CG23405)	1GCWGAF5H1289772
606	Butler County Cemetery	OH	010118972012	John Deere 3105K - Backhoe / Loader (3105K)	1T03105KHCE223632
607	Lakewood Mem Grdns East	TN	010198342019	John Deere HPX615E - Utility Vehicle (HPX615E)	111111111111111111
607	Lakewood Mem Grdns East	TN	010198352019	John Deere Z930M Z Trak - Mower (Z930M)	1TC930MCAKT072926
613	Cedar Hill Memorial Park	PA	010019202008	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F47)	1FDXF47YX8E87499
613	Cedar Hill Memorial Park	PA	010020712000	CHEVROLET SILVERADO 1500 REG 119" (CK15703)	1GCEK14W3Y2320571
613	Cedar Hill Memorial Park	PA	010020981985	Ford Pickup (F60)	1FDNF70H0FVA23949
614	Grandview Cemetery	PA	010021002013	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F4H)	1FDUF4HY3DEA52373
617	Lafayette Memorial Park	PA	010021012013	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F4H)	1FDUF4HY7DEA05928

3 Digit #	Name	State	Unit #	Model Description	VI
618	Sylvan Heights Cemetery	PA	009952282003	Case 580SM - Tractor (580SM)	JJG0375614
618	Sylvan Heights Cemetery	PA	010018762013	Ford Econoline Wagon E-350 Super Duty Ext (S3B)	1FB553BL5DDA52304
618	Sylvan Heights Cemetery	PA	010021052001	FORD F-350 SD REG CHAS DRW 4WD (F37)	1FDWF37F11ED76999
618	Sylvan Heights Cemetery	PA	010077702017	GMC Sierra 3500HD Chassis Base 4x4 Regular Cab 137.5 in. WB DRW (TK36003)	1GD32VCG7HZ295128
618	Sylvan Heights Cemetery	PA	010187092013	Case 580SN - Tractor (580SN)	JJGN58SNTDC585107
620	Randolph Memorial Park	NC	010018452004	CHEVROLET SILVERADO 2500 REG 133" (CC25903)	1GCGC24U74Z139090
621	Alamance Memorial Park	NC	010031832009	Dodge Ram 2500 SLT 4x4 Quad Cab 160.5 in. WB (DH7H42)	3D7K528T99G542404
622	West Lawn Memorial Park	NC	010021962001	CHEVROLET SILVERADO 2500HD CREW (CC25743)	1GCHC23U31F130681
623	Wayne Memorial Park	NC	010022472014	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F4H)	1FDUF4HY3EEA80773
625	Lakeview Memory Park	NC	010019162010	Ford Fusion 4dr Sdn SE FWD (POH)	3FAHP0HA5AR364739
625	Lakeview Memory Park	NC	010021972011	Chevrolet Silverado 1500 Work Truck 4x4 Regular Cab 8 ft. box 133 in. WB (CK10903)	1GCKNPK0X8Z107847
625	Lakeview Memorial Park	NC	010022532002	FORD RANGER REG CAB P/U (R10)	1FTYR10U32PB22380
625	Lakeview Memorial Park	NC	010038042018	Chevrolet Silverado 2500HD WT 4x4 Double Cab 8 ft. box 158.1 in. WB (CK25953)	1GCKKUEG9JZ124507
627	Pinelawn Memorial Park	NC	010019262013	Ford F-150 2WD Reg Cab (F1C)	1FTMF1CM3DKF16058
627	Pinelawn Memorial Park	NC	010022091993	GMC C & K Series Pickup	VGCEC1424PE228138
628	Skyline Memorial Park	NC	010022492013	Ford F-150 4WD Reg Cab (F1E)	1FTMF1EM0DKD99388
630	Oaklawn Memorial Gardens	NC	009920082016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEHXG2318416
630	Oaklawn Memorial Gardens	NC	010018492011	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5HY58EA23007
636	Lakeview Memory Gardens	AL	010018172012	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F4H)	1FDUF4HY6CEC01728
636	Lakeview Memory Gardens	AL	010018231992	Chevrolet Chevy Van G10 WB (CG11005)	1GCDG15H2N7131401
637	Crestwood Memorial	AL	009919872016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH3G2319441
637	Crestwood Memorial	AL	010018151997	Ford F-350 Chassis Cab Reg Cab WB, CA DRW 4WD (F38)	1FDKF38G9VB66579
637	Crestwood Memorial	AL	010018242001	CHEVROLET SILVERADO 1500 REG 119" (CC15703)	1GCEC14W51Z322440
638	Forest Lawn Gardens	AL	010018141985	Ford Pickup (F60)	1F00E14F0FHA01744
638	Forest Lawn Gardens	AL	010111242011	Ford F-450 Chassis XL 4x2 SD Regular Cab 141 in. WB DRW (F4G)	1FDTF4GY2BE843368
638	Ridout's Forest Crest	AL	009919922016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH8G2321752
639	Ridout's Forest Crest	AL	010018992011	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5HY8EA70676
640	Ridout's Forest Hill Cemetery	AL	009919932016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH7G2319894
640	Ridout's Forest Hill Cemetery	AL	010018162012	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F4H)	1FDUF4HY0CEB33328
641	Walker Memory Gardens	AL	009920142016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH8G2319306
643	Olinger's Evergreen	CO	010018962010	Chevrolet Silverado 2500HD Work Truck 4x4 Regular Cab 8 ft. box 133 in. WB (CK20903)	1GCK3KVB0AF119888
644	Old Mission Wichita Park	KS	010016042010	Chevrolet Express 2500 Work Van Rear-wheel Drive Cargo Van (CG23405)	1GCZGFB7A1156401
644	Old Mission Wichita Park	KS	010016192008	Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F37)	1FDWF37548EE59876
644	Old Mission Wichita Park	KS	010016211998	Buick LeSabre 4dr Sdn Custom (4HP69)	1G4HP52K6WH445648
644	Old Mission Wichita Park	KS	010016231979	Chevrolet C-30	1G7D14Z60Z521656
644	Old Mission Wichita Park	KS	010016241999	CHEVROLET ASTRO CARGO VAN 111.2 (CM11005)	1GCDM19WXXB137013
644	Forest Hill Cavalry	MO	010019022009	Ford Super Duty F-250 SRW 4WD SuperCab (X21)	1FTSX21539EA48828
645	White Chapel	KS	010016251994	Chevrolet C2500 - 4x2 (CC20903)	1GCF24K5RE215477
647	Floral Lawn Memorial Gardens	MI	010022691999	CHEVROLET VENTURE 4DR EXT WB 120" (1UM16)	1GNDX03E4XD298275
647	Floral Lawn Memorial Gardens	MI	010023052011	Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F3H)	1FDRF3H61BEA32537
647	Roseland Memorial Gardens	MI	010035432014	Chevrolet Silverado 1500 Work Truck w/1WT 4x4 Crew Cab 6.5 ft. box 153.5 in. WB (CK15743)	3GCUKREC2EG435155
651	Floral Gardens	MI	010019322004	Ford Super Duty F-350 DRW Reg Cab WB CA 4WD (F37)	1FDWF37S44ED76108
651	Floral Gardens	MI	010022581999	FORD F-250 SD REG CAB SRW 4WD (F21)	1FTNF21L0XE850244
652	Roseland Memorial Gardens	MI	010022562005	FORD F-250 SD REG CAB SRW 4WD (F21)	1FTNF21515EC24852
652	Roseland Memorial Gardens	MI	010023071999	Ford Super Duty F-350 DRW Reg Cab WB 4WD (F37)	1FDWF37L0XEC16594
652	Roseland Memorial Gardens	MI	010042202004	CHEVROLET VENTURE 4DR WAGON EXT (1UM16)	1GNDX03E4D29929
653	Old Dominion	VA	010020092007	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F57)	1FDAF5727E851572
655	Forest Hill Cavalry	MO	010018402000	FORD E-250 REG ECONO CARGO VAN (E24)	1FTNE24LXHHB23759
655	Forest Hill Cavalry	MO	010019302009	Ford F-150 4WD Reg Cab 145" (F14)	1FTVF14V19K0C8129

3 Digit #	Name	State	Unit #	Model Description	WI
655	Forest Hill Cavalry	MO	010022412014	RAM 2500 4WD Crew Cab 149" SLT (DJ7H91)	3C6UR5DL9EG236410
655	Forest Hill Cavalry	MO	010022781999	Ford Ranger (R10)	1FT7R10V9XPA36328
661	Floral Lawn	IL	010016791998	GMC Sierra 3500 Reg Cab 135.5" WB, 59.7" CA 4WD DRW (TK31003)	1GDJK34R5WF006600
661	Floral Lawn	IL	010016811998	GMC Sierra 3500 Reg Cab 135.5" WB, 59.7" CA 4WD DRW (TK31003)	1GDJK34R5WF006382
661	Floral Lawn	IL	010099202013	Dodge Grand Caravan SXT Front-wheel Drive Passenger Van (RTKM53)	2CARDGCG1DR576172
663	Calvary Cemetery & Crematorium	IN	010016111997	Ford F-150 Reg Cab (F17)	2FTDF1724VCA31555
663	Calvary Cemetery & Crematorium	IN	010016342002	Chevrolet Silverado 3500 Chassis 4x4 Regular Cab 137 in. WB Heavy (CK36003)	1G8JK34U52E254228
663	Calvary Cemetery & Crematorium	IN	010016531983	Chevrolet Pickup K30	1G8HK34M1DV110936
664	Kanawha Valley Memorial Garden	WV	010019932015	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5HY3FEA89545
671	Bethel Memorial Park	NJ	010227512008	Ford F-450 XLT 4x4 SD Crew Cab 172 in. WB (W43)	1FDXF47Y68ED86904
685	Sunset Memorial Park	WV	010019122014	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5HYVEEA44130
685	Sunset Memorial Park	WV	010019942014	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5HY4EEA44130
685	Sunset Memorial Park	WV	010022032012	Chevrolet Suburban 1500 LT 4x4 (CK10906)	1GNSKJIE7XCR199581
693	Chartiers Cemetery Company	PA	010019192008	Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F37)	1FDWF37Y38EE27463
693	Chartiers Cemetery Company	PA	010020632010	Ford Super Duty F-250 SRW 4WD Reg Cab 137" (F2B)	1FTNF2B51AE807264
693	Chartiers Cemetery Company	PA	010064182018	GMC Sierra 2500HD Base 4x4 Regular Cab 8 ft. box 133.6 in. WB (TK25903)	1GT02REGJ2234633
705	Laurelwood Prospect	PA	010020622009	Ford Super Duty F-250 SRW 4WD Reg Cab 137" (F21)	1FTNF215X9EA07015
705	Laurelwood Prospect	PA	010021092008	Ford Super Duty F-450 DRW 4WD Reg Cab WB CA (F47)	1FDXF47RX8EC39283
716	Wicomico Memorial Parks	MD	010022911997	FORD EXPLORER 4DR WAGON 4X4 (U34)	1FMDUJ34X3VUB37119
716	Wicomico Memorial Parks	MD	010089812019	Chevrolet Express 2500 Work Van Rear-wheel Drive Cargo Van (CG23405)	1GCWGAFG9K1149293
717	Sunrise Memorial Gardens	MI	010022552004	Ford Super Duty F-350 DRW Reg Cab WB CA 4WD (F37)	1FDWF37594ED76105
717	Sunrise Memorial Gardens	MI	010022762007	Chevrolet Silverado 1500 LT1 4x4 Extended Cab 6.6 ft. box 143.5 in. WB (CK10753)	2GCEK19J371643930
718Mt.	Ever Rest Memorial Park South	MI	010018502009	Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F37)	1FDWF37Y09EA16068
718Mt.	Ever Rest Memorial Park South	MI	010022572009	Ford Super Duty F-250 SRW 4WD Reg Cab 137" (F21)	1FTNF21579EA46175
718Mt.	Ever Rest Memorial Park South	MI	010022602006	FORD E-150 REG ECONO VN 138"WB (E14)	1FTRE14W36DA31211
718Mt.	Ever Rest Memorial Park South	MI	010023082001	FORD F-350 SD REG CHAS DRW 4WD (F37)	1FDWF37S11EB67176
720	Chapel Hill Memorial Gardens	MI	010022682005	CHEVROLET UPLANDER FWD (CU12216)	1GNDV23L65D253321
720	Chapel Hill Memorial Gardens	MI	010022742005	BUICK LACROSSE CX SEDAN (AWC19)	2G4WC532551254807
720	Chapel Hill Memorial Gardens	MI	010023092001	FORD F-350 SD REG CHAS DRW 4WD (F37)	1FDWF37S31EB67177
721	East Lawn Memorial Gardens	MI	010018371997	Chevrolet C/K 3500 Reg Cab 135.5" WB, 59.7" CA 4WD DRW (CK31003)	1GBJK34R4V053723
721	East Lawn Memorial Gardens	MI	010022671999	CHEVROLET 1500 EXPRESS CRGO REG 135 (CG11405)	1GCEG15WXX1137147
722	Deepdale Memorial Gardens	MI	010022592003	FORD E-150 REG ECONO VN 138"WB (E14)	1FTRE14263HA46738
722	Deepdale Memorial Gardens	MI	010023042009	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F57)	1FDAF57R29B30510
723	Flint Memorial Park	MI	010022542002	Ford Super Duty F-350 DRW Reg Cab WB CA 4WD (F37)	1FDWF37S92EC33524
723	Flint Memorial Park	MI	010022632010	Ford Super Duty F-350 SRW 4WD Reg Cab 137" (F3B)	1FTWF3B57AEB27738
723	Flint Memorial Park	MI	010022732009	Dodge Grand Caravan SXT Front-wheel Drive Passenger Van (RTPK53)	2D8HM54129R530446
723	Flint Memorial Park	MI	010023102009	Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F37)	1FDWF37579EB29263
724	Christian Memorial Gardens West	MI	009986582016	Chevrolet Express 2500 Work Van Rear-wheel Drive Cargo Van (CG23405)	1GCWGAFG0G1244078
724	Christian Memorial Gardens West	MI	010019292000	MERCURY GRAND MARQUIS GS SEDAN (M74)	2MEFM74W3YX665119
724	Christian Memorial Gardens West	MI	010019311995	FORD E-350 CUTAWAY VAN (E37)	1FDKE37F55HB70571
724	Christian Memorial Gardens West	MI	010022622010	Ford Super Duty F-350 SRW 4WD Reg Cab 137" (F3B)	1FTWF3B54AEB27583
724	Christian Memorial Gardens West	MI	010022722008	GMC Savana Work Van All-wheel Drive G1500 Cargo Van (TH13405)	1GTFH154381190483
724	Christian Memorial Gardens West	MI	010023062009	Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F37)	1FDWF37S09EA92654
727	Forest Lawn Garden	PA	010020291996	Ford F-350 Chassis Cab Reg Cab 137" WB, 60.0" CA DRW 4WD	2FDKF38G4TCA66473
727	Forest Lawn Garden	PA	010020321982	Chevrolet Pickup 4WD 2dr K30	2GBHK34M1C1168559
729	Fairlawn	KS	010016032004	CHEVROLET SILVERADO 2500 REG 133" (CK25903)	1GCHK24U54E303094
729	Fairlawn	KS	010016181997	Ford F-350 Chassis Cab Reg Cab WB, CA DRW 4WD (F38)	1FDKF38F8VEB66578
730	Lincoln Memorial Cemetery WI	WI	010016382005	GMC Sierra 3500 Chassis Base 4x2 Regular Cab 161.5 in. WB DRW (TC36403)	1GDIC34U35E118785
730	Lincoln Memorial Cemetery WI	WI	010016621987	Chevrolet S-10	1FCTF1576HLA03026

3 Digit #	Name	State	Unit #	Model Description	VIN
730	Lincoln Memorial Cemetery WI	WI	010016692007	FORD F-250 SD REG CAB SRW 4WD (F21)	1FTNF21587EA19130
731	Forest Lawn Memory Garden	IN	010016132014	RAM 2500 4WD Crew Cab 149" Tradesman (DJ7L91)	3C6UR5CL7EG243762
731	Forest Lawn Memory Garden	IN	010016162003	FORD F-250 SD REG CAB SRW 4WD (F21)	3FTNF21L93MB44477
731	Forest Lawn Memory Garden	IN	010016642010	Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F3H)	1FDWF3HY0AEB34639
731	Forest Lawn Cemetery	IN	010016651999	Ford Ranger (R10)	1FT4R10V9XVAZ1667
731	Forest Lawn Cemetery	IN	010016682002	FORD E-250 REG ECONO CARGO VAN (E24)	1FTNE24242HB16921
732	Covington Memorial	IN	009942462016	Buick Enclave Leather Front-wheel Drive (4R14526)	5GAKR8KDXGJ337467
732	Covington Memorial	IN	010176312008	Chevrolet Silverado 3500HD Chassis Work Truck 4x4 Regular Cab 161.5 in. WB DRW (CK31403)	1GBJK346X8E199043
732	Covington Memorial	IN	010193072019	John Deere HPX615E - Utility Vehicle (HPX615E)	111111111111111111
733	Chapel Hill Memorial Gardens	IN	010016091998	FORD WINDSTAR WAGON (A51)	2FMZA5144WBD41178
733	Chapel Hill Memorial Gardens	IN	010016522010	Chevrolet Silverado 3500HD Chassis Work Truck 4x4 Regular Cab 137 in. WB DRW (CK31003)	1GB6KZBK7AF112031
734	Garden of Memory	IN	010016121989	Jeep Wrangler 2dr "S" (YJE77)	2J4FY19E6KJ143270
734	Garden of Memory	IN	010016291994	PLYMOUTH Voyager 3dr Grand LE 119" WB (ASHP53)	1P4GH54R2RX102672
734	Garden of Memory	IN	010016332008	Chevrolet Silverado 3500HD Chassis Work Truck 4x4 Regular Cab 137 in. WB DRW (CK31003)	1GBJK34K98E158481
734	Garden of Memory	IN	010017022013	RAM 1500 4WD Quad Cab 140.5" SLT (DS6H41)	1C6RR7G7D5675058
734	Garden of Memory	IN	010019661985	Jeep CJ 4WD CJ7	1JCUM87A6FT169190
735	Chapel Hill Memorial	MI	010018512009	Ford Super Duty F-350 DRW 4WD Reg Cab WB CA (F37)	1FDWF37Y89EA33099
735	Chapel Hill Memorial Gardens	MI	010022612009	Ford Super Duty F-350 SRW 4WD Reg Cab 137" (F31)	1FTWF31539EB19178
735	Chapel Hill Memorial Cemetery	MI	010193112019	John Deere HPX615E - Utility Vehicle (HPX615E)	1M0615EAPKM020587
737	Royal Oak Cemetery	OH	010018662011	Ford Super Duty F-550 DRW 4WD Reg Cab WB CA (F5H)	1FDUF5H1Y18A20881
747	Crestview Memorial Park	NC	009919942016	Chevrolet Silverado 1500 WT 4x2 Regular Cab 8 ft. box 133 in. WB (CC15903)	1GCNCNEH5GZ319702
747	Crestview Memorial Park	NC	010022062004	Ford F-150 Heritage Reg Cab (F17)	2FTRF17244CA35819

Eloise B. Kyper Funeral Home, Inc.	Pennsylvania
Forest Lawn Gardens, Inc.	Pennsylvania
Forest Lawn Memorial Chapel, Inc.	Indiana
Forest Lawn Memory Gardens, Inc.	Indiana
Glen Haven Memorial Park LLC	Delaware
Glen Haven Memorial Park Subsidiary, Inc.	Maryland
Henlopen Memorial Park LLC	Delaware
Henlopen Memorial Park Subsidiary LLC	Delaware
Henry Memorial Park LLC	Virginia
Henry Memorial Park Subsidiary, Inc.	Virginia
Highland Memorial Park, Inc.*	Ohio
Hillside Memorial Park Association, Inc.*	Ohio
Juniata Memorial Park LLC	Pennsylvania
Kingwood Memorial Park Association*	Ohio
KIRIS LLC	Virginia
KIRIS Subsidiary, Inc.	Virginia
Kirk & Nice, Inc.	Pennsylvania
Kirk & Nice Suburban Chapel, Inc.	Pennsylvania
Lakewood/Hamilton Cemetery LLC	Tennessee
Lakewood/Hamilton Cemetery Subsidiary, Inc.	Tennessee
Lakewood Memory Gardens South LLC	Georgia
Lakewood Memory Gardens South Subsidiary, Inc.	Georgia
Laurel Hill Memorial Park LLC	Virginia
Laurel Hill Memorial Park Subsidiary, Inc.	Virginia
Laurelwood Holding Company	Pennsylvania
Legacy Estates, Inc.	New Jersey
Locustwood Cemetery Association*	New Jersey
Loewen [Virginia] LLC	Virginia
Loewen [Virginia] Subsidiary, Inc.	Virginia
Lorraine Park Cemetery LLC	Delaware
Lorraine Park Cemetery Subsidiary, Inc.	Maryland
Modern Park Development LLC	Maryland
Modern Park Development Subsidiary, Inc.	Maryland
Northlawn Memorial Gardens*	Ohio
Oak Hill Cemetery LLC	Virginia
Oak Hill Cemetery Subsidiary, Inc.	Virginia
Ohio Cemetery Holdings, Inc.*	Ohio
Osiris Holding Finance Company	Delaware
Osiris Holding of Maryland LLC	Delaware
Osiris Holding of Maryland Subsidiary, Inc.	Maryland
Osiris Holding of Pennsylvania LLC	Pennsylvania

Osiris Holding of Rhode Island LLC	Rhode Island
Osiris Holding of Rhode Island Subsidiary, Inc.	Rhode Island
Osiris Management, Inc.	New Jersey
Osiris Telemarketing Corp.	New York
Perpetual Gardens.Com, Inc.	Delaware
Plymouth Warehouse Facilities LLC	Delaware
Prince George Cemetery Corporation	Virginia
PVD Acquisitions LLC	Virginia
PVD Acquisitions Subsidiary, Inc.	Virginia
Rockbridge Memorial Gardens LLC	Virginia
Rockbridge Memorial Gardens Subsidiary Company	Virginia
Rolling Green Memorial Park LLC	Pennsylvania
Rose Lawn Cemeteries LLC	Virginia
Rose Lawn Cemeteries Subsidiary, Incorporated	Virginia
Roselawn Development LLC	Virginia
Roselawn Development Subsidiary Corporation	Virginia
Russell Memorial Cemetery LLC	Virginia
Russell Memorial Cemetery Subsidiary, Inc.	Virginia
Shenandoah Memorial Park LLC	Virginia
Shenandoah Memorial Park Subsidiary, Inc.	Virginia
Sierra View Memorial Park	California
Southern Memorial Sales LLC	Virginia
Southern Memorial Sales Subsidiary, Inc.	Virginia
Springhill Memory Gardens LLC	Maryland
Springhill Memory Gardens Subsidiary, Inc.	Maryland
Star City Memorial Sales LLC	Virginia
Star City Memorial Sales Subsidiary, Inc.	Virginia
Stephen R. Haky Funeral Home, Inc.	Pennsylvania
Stitham LLC	Virginia
Stitham Subsidiary, Incorporated	Virginia
StoneMor Alabama LLC	Alabama
StoneMor Alabama Subsidiary, Inc.	Alabama
StoneMor Arkansas Subsidiary LLC	Arkansas
StoneMor California, Inc.	California
StoneMor California Subsidiary, Inc.	California
StoneMor Cemetery Products LLC	Pennsylvania
StoneMor Colorado LLC	Colorado
StoneMor Colorado Subsidiary LLC	Colorado
StoneMor Florida LLC	Florida
StoneMor Florida Subsidiary LLC	Florida
StoneMor Georgia LLC	Georgia

StoneMor Georgia Subsidiary, Inc.	Georgia
StoneMor Hawaiian Joint Venture Group LLC	Hawaii
StoneMor Hawaii LLC	Hawaii
StoneMor Hawaii Subsidiary, Inc.	Hawaii
StoneMor Holding of Pennsylvania LLC	Pennsylvania
StoneMor Illinois LLC	Illinois
StoneMor Illinois Subsidiary LLC	Illinois
StoneMor Indiana LLC	Indiana
StoneMor Indiana Subsidiary LLC	Indiana
StoneMor Iowa LLC	Iowa
StoneMor Iowa Subsidiary LLC	Iowa
StoneMor Kansas LLC	Kansas
StoneMor Kansas Subsidiary LLC	Kansas
StoneMor Kentucky LLC	Kentucky
StoneMor Kentucky Subsidiary LLC	Kentucky
StoneMor LP Holdings, LLC	Delaware
StoneMor Michigan LLC	Michigan
StoneMor Michigan Subsidiary LLC	Michigan
StoneMor Mississippi LLC	Mississippi
StoneMor Mississippi Subsidiary LLC	Mississippi
StoneMor Missouri LLC	Missouri
StoneMor Missouri Subsidiary LLC	Missouri
StoneMor North Carolina LLC	North Carolina
StoneMor North Carolina Subsidiary LLC	North Carolina
StoneMor North Carolina Funeral Services, Inc.	North Carolina
StoneMor Ohio LLC	Ohio
StoneMor Ohio Subsidiary, Inc.	Ohio
StoneMor Oklahoma LLC	Oklahoma
StoneMor Oklahoma Subsidiary LLC	Oklahoma
StoneMor Operating LLC	Delaware
StoneMor Oregon LLC	Oregon
StoneMor Oregon Subsidiary LLC	Oregon
StoneMor Partners L.P.	Delaware
StoneMor Pennsylvania LLC	Pennsylvania
StoneMor Pennsylvania Subsidiary LLC	Pennsylvania
StoneMor Puerto Rico LLC	Puerto Rico
StoneMor Puerto Rico Cemetery and Funeral, Inc.	Puerto Rico
StoneMor Puerto Rico Subsidiary LLC	Puerto Rico
StoneMor South Carolina LLC	South Carolina
StoneMor South Carolina Subsidiary LLC	South Carolina
StoneMor Tennessee Subsidiary, Inc.	Tennessee

StoneMor Washington, Inc.	Washington
StoneMor Washington Subsidiary LLC	Washington
StoneMor Wisconsin LLC	Wisconsin
StoneMor Wisconsin Subsidiary LLC	Wisconsin
Sunset Memorial Gardens LLC	Virginia
Sunset Memorial Gardens Subsidiary, Inc.	Virginia
Sunset Memorial Park LLC	Maryland
Sunset Memorial Park Subsidiary, Inc.	Maryland
Temple Hill LLC	Virginia
Temple Hill Subsidiary Corporation	Virginia
The Valhalla Cemetery Company LLC	Alabama
The Valhalla Cemetery Subsidiary Corporation	Alabama
Tioga County Memorial Gardens LLC	Pennsylvania
Virginia Memorial Service LLC	Virginia
Virginia Memorial Service Subsidiary Corporation	Virginia
WNCI LLC	Delaware
W N C Subsidiary, Inc.	Maryland
Wicomico Memorial Parks LLC	Maryland
Wicomico Memorial Parks Subsidiary, Inc.	Maryland
Willowbrook Management Corp.	Connecticut
Woodlawn Memorial Park Subsidiary LLC	Pennsylvania

*Entity is not a StoneMor Inc. subsidiary, but is a controlled nonprofit corporation, or a nonprofit corporation in which a StoneMor Inc. subsidiary holds a voting interest, and to which management or operating services are provided by contract with a StoneMor Inc. subsidiary.

5

[\(Back To Top\)](#)

Section 15: EX-31.1 (EX-31.1)

Exhibit 31.1

CERTIFICATION

I, Joseph M. Redling, certify that:

- I have reviewed this Annual Report on Form 10-K for the fiscal year ended December 31, 2019 (the "Annual Report") of StoneMor Inc.;
- Based on my knowledge, this Annual Report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this Annual Report;
- Based on my knowledge, the financial statements, and other financial information included in this Annual Report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this Annual Report;
- The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this Annual Report is being prepared;
 - Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this Annual Report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this Annual Report based on such evaluation; and
 - Disclosed in this Annual Report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
- The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 7, 2020

By: /s/ Joseph M. Redling
Joseph M. Redling
President and Chief Executive Officer
(Principal Executive Officer)

[\(Back To Top\)](#)

Section 16: EX-31.2 (EX-31.2)

Exhibit 31.2

CERTIFICATION

I, Jeffrey DiGiovanni, certify that:

- I have reviewed this Annual Report on Form 10-K for the fiscal year ended December 31, 2019 (the "Annual Report") of StoneMor Inc.;
- Based on my knowledge, this Annual Report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this Annual Report;
- Based on my knowledge, the financial statements, and other financial information included in this Annual Report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this Annual Report;
- The registrant's other certifying officer and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have:
 - Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this Annual Report is being prepared;
 - Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
 - Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this Annual Report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this Annual Report based on such evaluation; and
 - Disclosed in this Annual Report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
- The registrant's other certifying officer and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions):
 - All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
 - Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: April 7, 2020

By: /s/ Jeffrey DiGiovanni
Jeffrey DiGiovanni
Senior Vice President and Chief Financial Officer
(Principal Financial Officer)

[\(Back To Top\)](#)

Section 17: EX-32.1 (EX-32.1)

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (Section 1350 of Chapter 63 of Title 18 of the United States Code), the undersigned officer of StoneMor Inc. (the "Company"), does hereby certify with respect to the Annual Report on Form 10-K for the year ended December 31, 2019 (the "Annual Report") that:

1. The Annual Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Annual Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: April 7, 2020

By: /s/ Joseph M. Redling
Joseph M. Redling
President and Chief Executive Officer
(Principal Executive Officer)

The foregoing certification is being furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (Section 1350 of Chapter 63 of Title 18 of the United States Code) and is not being filed as part of the Annual Report or as a separate disclosure document.

[\(Back To Top\)](#)

Section 18: EX-32.2 (EX-32.2)

CERTIFICATION PURSUANT TO 18 U.S.C. SECTION 1350
AS ADOPTED PURSUANT TO
SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002

Pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (Section 1350 of Chapter 63 of Title 18 of the United States Code), the undersigned officer of StoneMor Inc. (the "Company"), does hereby certify with respect to the Annual Report on Form 10-K for the year ended December 31, 2019 (the "Annual Report") that:

1. The Annual Report fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934; and
2. The information contained in the Annual Report fairly presents, in all material respects, the financial condition and results of operations of the Company.

Date: April 7, 2020

By: /s/ Jeffrey DiGiovanni
Jeffrey DiGiovanni
Senior Vice President and Chief Financial Officer
(Principal Financial Officer)

The foregoing certification is being furnished solely pursuant to Section 906 of the Sarbanes-Oxley Act of 2002 (Section 1350 of Chapter 63 of Title 18 of the United States Code) and is not being filed as part of the Report or as a separate disclosure document.

[\(Back To Top\)](#)