

**UNITED STATES OF AMERICA
BEFORE FEDERAL TRADE COMMISSION**

In the Matter of)	
)	
Service Corporation International,)	Docket No. C-4174
A corporation, and)	File No. 061-0156
)	
Alderwoods Group, Inc.,)	
A corporation)	
)	

**PETITION FOR APPROVAL OF PROPOSED DIVESTITURES
TO LEGACY FUNERAL HOLDINGS, LLC,
LEGACY FUNERAL HOLDINGS OF LOUISIANA, LLC, AND
LEGACY FUNERAL HOLDINGS OF MISSISSIPPI, LLC**

Pursuant to Section 2.41(f) of the Federal Trade Commission (“Commission”) Rules of Practice and Procedure, 16 C.F.R. § 2.41(f) (2006), and Paragraph II.A. of the Decision and Order contained in the Agreement Containing Consent Orders accepted for public comment in this matter (“Decision and Order”), Respondent Service Corporation International (“SCI”) hereby petitions the Commission to approve the divestiture to Legacy Funeral Holdings, LLC, Legacy Funeral Holdings of Louisiana, LLC, and Legacy Funeral Holdings of Mississippi, LLC (collectively, “Legacy Holdings,” and together with the rest of the family of companies owned by Michael L. Soper and Taylor Greene, the “Legacy Group”) of the Divestiture Businesses that include the following facilities:

- Conroe Memorial Park, 1600 Porter Road, Conroe, TX
- Harper-Talasek Funeral Home, 506 N. 38th Street, Killeen, TX

- Palmer Mortuary, Inc., 1116 No. Austin St., Seguin, TX
- Trevino Funeral Home, 1355 Old Port Isabel Road, Brownsville, TX
- Darling-Mouser Funeral Home, 845 Palm Blvd. Brownsville, TX
- Elmwood Funeral Home, 5750 Highway 277 South, Abilene, TX
- Elmwood Memorial Park, 5750 Highway 277 South, Abilene, TX
- Sunset Memorial Funeral Home, 6801 East Highway 80, Odessa, TX
- Resthaven Gardens of Memory cemetery, 11817 Jefferson Hwy., Baton Rouge, LA
- Resthaven Gardens of Memory funeral home, 11817 Jefferson Hwy., Baton Rouge, LA
- Welsh Funeral Home, 426 West New River Street, Gonzales, LA
- James F. Webb Funeral Home, 2514 7th Street, Meridian, MS
- James F. Webb, 100 Old Highway 15 Loop, Newton, MS

The Divestiture Businesses associated with these facilities (as defined in the Decision and Order, and hereinafter collectively referred to as the “Legacy Divestiture Assets”) will be sold to Legacy Holdings pursuant to the Contingent Asset Sale Agreement dated October 26, 2006 (the “Sale Agreement”), by and among Legacy Holdings and SCI Funeral Services, Inc. (“FSI”), an affiliate of SCI.¹ The executed Sale Agreement is attached hereto as Confidential Exhibit A.

¹ The Sale Agreement was initially “contingent” because, on the date that it was signed, SCI’s acquisition of Alderwoods had not yet been consummated, and certain subsidiaries of Alderwoods owned and operated several of the Legacy Divestiture Assets. As a result, the Sale Agreement was subject to consummation of the SCI-Alderwoods Acquisition, and FSI was required to cause the subsidiaries that own the Legacy Divestiture Assets to join in the execution of the Sale Agreement within ten days following the consummation date. Now that SCI has completed its acquisition of Alderwoods, those subsidiaries have joined the agreement, as reflected in Confidential Exhibit A. The Sale Agreement also includes the cemetery co-located with Sunset Memorial Funeral Home in Odessa, as well as Harper-Talasek Funeral Home and Harper-Talasek Family Center, both of which are located at 500 W. Barton Avenue, Temple, Texas. As SCI is obligated to divest the Harper-Talasek Funeral Home location in Killeen, Texas, the inclusion of the Temple facilities allows the parties to avoid any issues relating to the common name under which these facilities operate. Legacy does not own or operate any cemeteries in the Odessa area or funeral homes in the Temple area.

Background

On October 13, 2006, SCI and Respondent Alderwoods Group, Inc. (“Alderwoods”) (collectively, the “Respondents”) executed an Agreement Containing Consent Orders that included the Decision and Order and an Order to Hold Separate and Maintain Assets (collectively, the “Consent Agreement”) to settle the Commission’s charges that the proposed acquisition by SCI of Alderwoods would violate Section 5 of the Federal Trade Commission Act, as amended, 15 U.S.C. § 45, and Section 7 of the Clayton Act, as amended, 15 U.S.C. § 18. On November 22, 2006, the Commission accepted the Consent Agreement for public comment, and on November 28, 2006, SCI consummated its acquisition of Alderwoods. Alderwoods is now a wholly-owned subsidiary of SCI. The Consent Agreement is presently before the Commission for final approval and issuance of the Decision and Order.

Because Confidential Exhibit A to this petition contains confidential and competitively sensitive business information relating to the sale of the Legacy Divestiture Assets — the disclosure of which may prejudice the Respondents and the Legacy Group, cause harm to the ongoing competitiveness of the Legacy Divestiture Assets, and impair the Respondents’ ability to comply with their obligations under the Consent Agreement — the Respondents have redacted Confidential Exhibit A from the public version of this petition. Pursuant to Sections 2.41(f)(4) and 4.9(c) of the Commission’s Rules of Practice and Procedure, 16 C.F.R. § 2.41(f)(4) & 4.9(c) (2006), the Respondents request that the confidential version of this petition and the information contained herein be accorded confidential treatment under 5 U.S.C. § 552 and Section 4.10(a)(2) of the Commission’s Rules of Practice and Procedure, 16 C.F.R. § 4.10(a)(2) (2006). The confidential version

of this petition is also exempt from disclosure under Exemptions 4, 7(A), 7(B), and 7(C) of the Freedom of Information Act, 5 U.S.C. §§ 552(b)(4), 552(b)(7)(A), 552(b)(7)(B), & 552(b)(7)(C), and the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended, 15 U.S.C. § 18a(h).

SCI desires to complete the proposed divestiture of the Legacy Divestiture Assets as soon as possible, following Commission approval thereof. All conditions other than Commission approval have already been satisfied, so that SCI (through FSI) and Legacy Holdings are in a position to close the divestiture within a few days of such approval. No state regulatory approvals are required in advance of Legacy Holdings' acquisition of the divested properties.²

Prompt consummation will further the purposes of the Decision and Order and is in the interests of the public, the Legacy Group and the Respondents, because it will allow Legacy Holdings to move forward with its business plans for the competitive operation of the Legacy Divestiture Assets. SCI accordingly requests that the Commission promptly commence the period of public comment pursuant to Section 2.41(f)(2) of the Commission's Rules of Practice and Procedure, 16 C.F.R. § 2.41(f)(2) (2006), limit the public comment period to the customary 30-day period, and grant this petition by approving the divestiture of the Legacy Divestiture Assets to Legacy Holdings pursuant to the above-referenced Sale Agreement as soon as practicable after the close of the public comment period.

² Legacy will be required to obtain certain approvals in connection with the transfer of the licenses for these properties, but it does not expect to have any difficulty obtaining these clearances, which are customarily obtained post-closing in Texas, Mississippi and Louisiana. Legacy enjoys an excellent relationship with the Texas Funeral Service Commission and the Texas Department of Banking (cemeteries), the Mississippi State Board of Funeral Service, and the Louisiana Cemetery Board and Louisiana Embalmers and Funeral Directors Board. After closing, Legacy will obtain transfers of the licenses for these facilities once the state regulatory agencies complete their routine inspections, as Legacy has done with all of its prior funeral home and cemetery purchases in these states.

I. The Sale Agreement Is Final and Consistent with the Decision and Order's Terms

Paragraph II.A of the Decision and Order requires the Respondents to divest the Divestiture Businesses (as defined in the Decision and Order), including the Legacy Divestiture Assets, within 180 days of the date on which SCI's acquisition of Alderwoods is consummated (*i.e.*, November 28, 2006). Pursuant to this requirement, SCI has diligently sought buyers that would be acceptable to the Commission over several months preceding Commission action on the Consent Agreement, through an extensive auction process that produced great interest in the Legacy Divestiture Assets and the other properties being divested. On October 24, 2006, SCI caused FSI to enter into the Sale Agreement with the highest bidder, which requires FSI to cause the sale of the Legacy Divestiture Assets to Legacy Holdings.

The Sale Agreement with Legacy Holdings complies with the requirements of Paragraph II of the Decision and Order:

A. Paragraph II.A. requires that Respondents divest the Legacy Divestiture Assets, absolutely and in good faith. Legacy Holdings will acquire the Legacy Divestiture Assets pursuant to Section 1.1 of the Sale Agreement.

B. Paragraph II.B. requires that Respondents divest the divestiture assets in four geographic areas in Louisiana, Mississippi and Texas to no fewer than one buyer per group.

The groups in question are as follows:

The Louisiana group consists of two funeral homes and one cemetery in Baton Rouge/Gonzales, Louisiana: (i) Welsh Funeral Home, 426 W. New River St., Gonzales, Louisiana, (ii) Resthaven Gardens of Memory Funeral Home, 11817 Jefferson Hwy., Baton Rouge, Louisiana, and (iii) Resthaven Gardens of Memory Cemetery, 11811 Jefferson Hwy., Baton Rouge, Louisiana.

The Mississippi group consists of two funeral homes in Mississippi: (i) James F. Webb Funeral Home, 2514 7th Street, Meridian, Mississippi, and (ii) James F. Webb Funeral Home, 100 Old Highway 15 Loop, Newton, Mississippi.

The Abilene group consists of a funeral home and cemetery in Abilene, Texas: (i) Elmwood Funeral Home, 5750 Highway 277S, Abilene, Texas, and (ii) Elmwood Memorial Park Cemetery, 5750 US Highway 277S, Abilene, Texas.

The Brownsville group consists of two funeral homes in Brownsville, Texas: (i) Trevino Funeral Home, 1355 Old Port Isabel Road, Brownsville, Texas, and (ii) Darling-Mouser Funeral Home, 945, Palm Blvd., Brownsville, Texas.

The Sale Agreement contemplates that Legacy Holdings will acquire all four of these groups, satisfying the purpose of this requirement of keeping facilities within a group under common ownership. In addition, Legacy Holdings will be acquiring individual facilities constituting the sole divestiture assets in four other areas, including: Conroe Memorial Park, 1600 Porter Road, Conroe, Texas; Harper-Talasek Funeral Home, 506 N. 38th Street, Killeen, Texas; Palmer Mortuary, Inc., 1116 No. Austin St., Seguin, Texas; and Sunset Memorial Funeral Home, 6801 East Highway 80, Odessa, Texas.

* * *

As demonstrated above and in the accompanying Sale Agreement, SCI has caused FSI to enter into an agreement relating to the sale of the Legacy Divestiture Assets that fully complies with the Commission's Decision and Order. Accordingly, the Respondents hereby seek Commission approval of the proposed divestitures pursuant to Paragraph II.A. of the Decision and Order.

II. The Proposed Acquirer Will Be a Strong and Effective Competitor

Legacy Holdings is part of The Legacy Group, a family of companies owned by Michael L. Soper and Taylor Greene. The Legacy Group has extensive experience in acquiring and operating funeral homes and cemeteries, and the Legacy Group has the financial wherewithal to make this acquisition. The proposed acquisition by the Legacy Group will assure that those businesses remain strong and effective competitors in Baton Rouge and Gonzales, Louisiana; Meridian and Newton, Mississippi; and Abilene, Brownsville, Conroe, Killeen, Odessa, and Seguin, Texas.

Background

The Legacy Group currently operates 30 funeral homes in Texas, Louisiana, Mississippi, and New Mexico. Based in Houston, Texas, the Legacy Group is one of the largest independently-owned operators of funeral homes in the country, with more than 150 employees.

The Legacy Group was founded in 1998 by Michael Soper, and while its initial focus was to consult on mergers and acquisitions of funeral homes, the Legacy Group acquired its first funeral home in 2001. Taylor Greene joined the Legacy Group in 2002. They are assisted in operating the Legacy Group's facilities by three regional managers, Mark Morris, James Morrison and William Wimberly. Together, Mssrs. Soper, Greene, Morris, Morrison and Wimberly have approximately 90 years of experience in the industry, including experience owning, operating and acquiring funeral homes. The three additional members of the Legacy Group's Board of Advisors each have additional decades of experience in funeral home management and other aspects of the death care industry. A description of these individuals appears below:

Advisory Board & Executive Management**Michael L. Soper**

1998-present	Legacy Funeral Group President & Chief Executive Officer Memorial Pre-Care, Inc. President
1991-1998	Southwest Guaranty Trust Company, NA Vice President & Trust Officer, Funeral & Cemetery Division
1990	Kanaly Trust Company Marketing Representative
1989	Texas Christian University, Bachelor of Science

Taylor A. Greene, CPA

2002-Present	Legacy Funeral Group Executive Vice President & Chief Operating Officer
1999-2002	Service Corporation International
2000-2002	Sr. Vice President-Operations, SCI Main Street Region
1999-2000	Vice President-Operations, SCI Central Region
1992-1999	Equity Corporation International
1996-1999	Vice President-Funeral Operations
1993-1996	Financial Analyst/Special Projects-Funeral Operations
1992-1993	Asst. Controller
1991-1992	Basic Capital Management Staff Accountant
1990-1991	Electronic Data Systems (EDS)
1989	Baylor University, Bachelor of Business Administration Certified Public Accountant

Frank J. Bantle, Sr.

1989-present	York Casket & Matthews International Consultant Former owner, Houston Casket Company and
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York Southwest
Principal owner in the initial public offering of York Group, Inc.

1979-1988 Batesville Casket Company
Sales Representative

1963-1979 Orleans Manufacturing Company, New Orleans, Louisiana
Casket Manufacturing & Distributing

William E. Mercer, CPA

2006 Retired

1989-2005 National Fiduciary Services, N.A.
Southwest Guaranty Trust Company, NA
Chairman of the Board and Chief Executive Officer

1970-1989 Service Corporation International
Executive Vice President, Chief Financial Officer
Member of Board of Directors

1963-1970 Arthur Young & Company
Certified Public Accountant and Audit Manager

B. Kris Seale, CPA

1985-Present Funeral Directors Life Insurance Company
President & CEO
Directors Investment Group
Chairman of the Board

1985 Baylor University, Bachelor of Business Administration
Accounting and Finance
Certified Public Accountant

P. Mark Morris, CPA

2006 Legacy Funeral Group
Senior Vice President, Cemetery Operations

2000-Present East Texas Cemetery Services, Inc.
President

1994-1999	Equity Corporation International, Cemetery Division, Senior Vice President
1989-1991	Arlington Corporation Controller
1985-1989	Golden Era Services, Inc. Controller
1980-1985	Arthur Young & Company Audit Staff, Certified Public Accountant

Additional Senior Management

James Stanley Morrison

2005-Present	Legacy Funeral Services of Texas, LLC Regional Director/Texas & New Mexico
2003-2005	Retired
1999-2003	Service Corporation International East Texas Area Manager
1994-1998	Equity Corporation International East Texas Area Manager
1990-1994	Texas Panhandle Region, Equity Corporation International Manager/Funeral Director
1988-1990	Texas Panhandle Region, Service Corporation International Manager/Funeral Director
1970-1988	Morrison Funeral Directors, Dumas, Stratford and Sunray, Texas Owner/Funeral Director
1970	Commonwealth College of Sciences, Houston, Texas Mortuary Science Degree
1967-1969	United States Army, 82nd Airborne Division

William Wimberly

June 2006-Present	Legacy Funeral Services of Louisiana, LLC Regional Director, Louisiana & Mississippi
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2000-2006	Service Corporation International Market Manager, 48 locations Mississippi, Louisiana, Alabama, Florida
1995-1999	Settegast-Kopf, Company, Houston, Texas Funeral Director & Embalmer
1994-1995	LaFond Ardoin Funeral Homes, Opelousas, Louisiana Funeral Director & Embalmer
1992-1994	University of Southwestern Louisiana Commonwealth Institute of Funeral Services License Funeral Director & Embalmer
1988-1992	United States Army – Infantry Communications Sergeant

Financial Capability

Legacy Holdings has the financial ability to complete this transaction promptly following Commission approval. Legacy Holdings has secured full appraisals, surveys, and Phase I environmental studies on all of the properties. Legacy Holdings has secured independent financing for this transaction from Funeral Directors Life Insurance Company (“FDLIC,” see www.funeraldirectorslife.com), a Texas legal reserve life insurance company and one of the strongest providers of burial insurance in North American with an A.M. Best Company rating of A- (Excellent). The Legacy Group has enjoyed a long relationship with FDLIC that includes other financing and the marketing of FDLIC’s pre-need funeral products to the general public. FDLIC has committed to provide all of the financing required to complete Legacy Holdings’ contemplated acquisition of funeral homes and cemeteries from SCI through a sale and lease back of the funeral home real estate (with Legacy Holdings retaining the right to repurchase this real estate) and long term mortgage loans for the cemeteries. Legacy Holdings has already invested over \$200,000 in due diligence expenses toward this transaction.

Operations Experience

The Legacy Group acquired its 30 funeral homes over the past six years in small markets in Texas, New Mexico, Louisiana, and Mississippi. The Legacy Group has focused its business on operating small-market facilities that were previously owned by large conglomerates. The Legacy Group acquired 24 of its funeral homes in May 2005 from SCI. The Legacy Group continues to operate these facilities and has done so successfully, as described in further detail in its separately submitted Confidential Petition of Legacy Group in Support of Respondents' Petition for Approval of Proposed Divestiture of Certain Assets of the Divestiture Businesses. The Legacy Group's success in operating these facilities encouraged it to acquire the small-market Legacy Divestiture Assets offered in this divestiture. The Legacy Group's experience shows that it has succeeded because its management remains attuned to local market circumstances and forges strong personal relationships with the employees at these facilities, many of whom may have felt neglected when part of a larger funeral home company.

As a result of these past transactions, the Legacy Group is now an established operator of funeral homes in the states where it will acquire funeral homes and cemeteries in this transaction, in markets other than those served by the Legacy Divestiture Assets. The Legacy Group's present locations are as follows:

Texas Locations

Legacy Funeral Services of Texas, LLC³

Minton-Chatwell Funeral Home, 314 S. Hedgecoke, Borger, TX 79007

Minton-Chatwell Funeral Directors, 510 Main Street, Panhandle, TX 79007

Minton-Chatwell Funeral Directors, Broadway @ Canadian, Fritch, TX 79036

Morrison Funeral Directors, P.O. Box 496, 1015 S. Dumas Ave., Dumas, TX 79029

Morrison Chapels, 401 Ave. North, Sunray, TX 79086

Morrison Funeral Directors, 519 North Third, Stratford, TX 79084

³ Legacy Funeral Services of Texas, LLC, also owns two facilities that it leases to Barry Shepard, Jr., who has a 5-year option to purchase these funeral homes. The two facilities are: Eagle Lake Funeral Home, 607 N. McCarty Ave., Eagle Lake, TX 77434, and Wheeler Funeral Home, 612 West Jackson, El Campo, TX 77437.

Eastex Funeral Services, Inc.

Pace Funeral Home, 200 FM 350 North, Livingston, TX 77351

Rushing-Estes-Knowles Mortuary, Inc. (under contract to purchase)

Rushing-Estes-Knowles Mortuary, 220 South Getty St., Uvalde, TX 78801

Rushing-Estes-Knowles Mortuary, Cullen Ave., Sabinal, TX 78881

Louisiana Locations

Legacy Funeral Services of Louisiana, LLC

Ardoin Funeral Home – Eunice, 1301 W. Laurel Ave., Eunice, LA 70535

Ardoin Funeral Home – Basile, 1210 S. Ryan Street, Basile, LA 70515

Ardoin Funeral Home – Iota, 840 Howard Street, Iota, LA 70543

Ardoin Funeral Home – Mamou, 717 6th Street, Mamou, LA 70554

Ardoin Funeral Home – Ville Platte, 709 West Main Street, Ville Platte, LA 70586

LaFond-Ardoin Funeral Home – Opelousas, 2845 S. Union Street, Opelousas, LA 70570

LaFond-Ardoin Funeral Home–Krotz Springs, 239 8th Avenue, Krotz Springs, LA 70750

LaFond-Ardoin Funeral Home-Melville, 607 First Street, Melville, LA 71353

Sibille Funeral Home – Opelousas – 2309 George Drive, Opelousas, LA 70570

Sibille Funeral Home – Grand Coteau, 125 Grand Coteau, Grand Coteau, LA 70541

Sibille Funeral Home – Port Barre, 618 Saizan Ave., Port Barre, LA 70577

Mississippi Locations

South Miss Funeral Services, Inc.

Legacy Funeral Properties, Inc. (owns real estate)

O’Bryant O’Keefe Funeral Home, 4811 Telephone Road, Pascagoula, MS 39567

O’Bryant O’Keefe Funeral Home, 3290 Ladnier Road, Gautier, MS 39553

O’Bryant O’Keefe Funeral Home, Van Cleeve, MS (under construction)

The Legacy Group also owns seven funeral homes in New Mexico.

The Legacy Group anticipates that consistent with its past transactions it will offer employment to almost all of the individuals currently employed at the Legacy Divestiture Assets, on terms and at compensation roughly equivalent to existing particulars. Hiring existing

employees will help ensure the continuity of the business, allowing the Legacy Group to compete effectively in each market from the date of acquisition forward. The Legacy Group takes pride in its ability to be financially competitive while maintaining the local staff, which contributes to the long-term success of each business. Legacy Holdings plans to offer positions to key individuals currently employed at the Legacy Divestiture Assets. SCI has agreed in the Sale Agreement not to solicit the employment of any such employee so hired by Legacy Holdings for a period of two years following closing, as required by Paragraph II.H.4. of the Decision and Order.

The Legacy Group has sufficient operating expertise to not only ensure the continued competitiveness of the Legacy Divestiture Assets, but to enhance their ability to compete. As a result, the Legacy Group expects to increase both the market share and profitability of these facilities, as the Legacy Group has done with other facilities it has acquired.

III. The Sale Agreement Will Achieve the Purposes of the Decision and Order and Result in No Harm to Competition

The proposed divestiture of the Legacy Divestiture Assets, as embodied in the Sale Agreement, will achieve the purposes of the Decision and Order. The Legacy Group is an experienced operator of funeral homes and cemeteries, with a proven track record of successfully operating and enhancing the funeral homes and cemeteries it has acquired in the past, and those facilities are similar to the ones constituting the Legacy Divestiture Assets. The Legacy Group enjoys a strong financial position that will enable it to complete this acquisition, continue the operation of the Legacy Divestiture Assets and enhance their competitiveness in the market for funeral and cemetery services. Combining the Legacy Divestiture Assets with the Legacy Group's experience and financial wherewithal will ensure that the objectives of the Commission's Decision and Order will be realized.

The proposed divestiture will result in no harm to competition. The Legacy Group does not currently compete in any market, as defined in the Commission's Complaint, in which the Legacy Divestiture Assets operate. Consequently, there is no overlap between the operations of the Legacy Group and the Legacy Divestiture Assets, and the proposed divestiture does not raise any competitive issue.

In sum, the proposed divestiture will remedy any anticompetitive effects that could result from the Acquisition. The Sale Agreement will achieve the Commission's stated purposes of ensuring the continued use of the Legacy Divestiture Assets in the same business in which they were engaged at the time of the announcement of the proposed Acquisition and remedying the lessening of competition alleged in the Commission's Complaint.

Conclusion

For the foregoing reasons, the Respondents respectfully request that the Commission approve the proposed divestiture of the Legacy Divestiture Assets to the Legacy Group, as embodied in the Sale Agreement with Legacy Holdings, as soon as practicable after expiration of the public comment period.

Respectfully submitted,

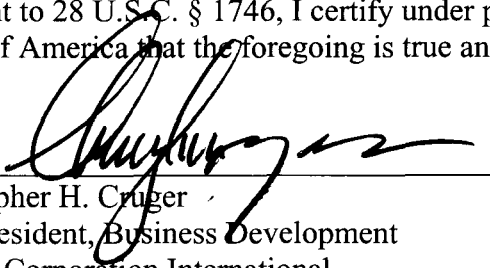


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(212) 403-1000
Counsel for Respondents
Dated: December 18, 2006

CERTIFICATION OF SERVICE CORPORATION INTERNATIONAL

The facts and information related in the foregoing Petition, insofar as they pertain to Service Corporation International, its subsidiaries, and its assets, are, to the best of my knowledge, true, correct, and complete.

Pursuant to 28 U.S.C. § 1746, I certify under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

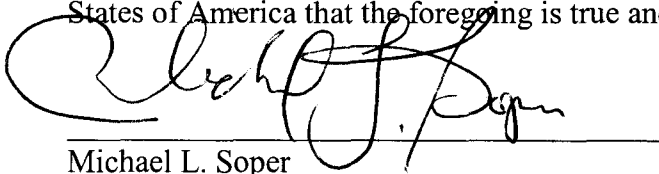
A handwritten signature in black ink, appearing to read "Cruger", is written over a horizontal line. The signature is fluid and cursive.

Christopher H. Cruger
Vice President, Business Development
Service Corporation International

CERTIFICATION OF LEGACY FUNERAL HOLDINGS, LLC, LEGACY FUNERAL HOLDINGS OF LOUISIANA, LLC, AND LEGACY FUNERAL HOLDINGS OF MISSISSIPPI, LLC

The facts and information related in the foregoing Petition, insofar as they pertain to Legacy Funeral Holdings, LLC, Legacy Funeral Holdings of Louisiana, LLC, Legacy Funeral Holdings of Mississippi, LLC, their subsidiaries and affiliates (including the family of companies owned by Michael L. Soper and Taylor Greene), and their assets, are, to the best of my knowledge, true, correct, and complete.

Pursuant to 28 U.S.C. § 1746, I certify under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

A handwritten signature in black ink, appearing to read "Michael L. Soper", is written over a horizontal line. The signature is stylized and cursive.

Michael L. Soper
President
Legacy Funeral Holdings, LLC
Legacy Funeral Holdings of Louisiana, LLC
Legacy Funeral Holdings of Mississippi, LLC

EXHIBIT A

[REDACTED FROM THE PUBLIC RECORD VERSION]