



OFFICE OF THE SECRETARY OF STATE
STATE OF GEORGIA

IN THE MATTER OF

**Nancy Hart Memorial Park, Inc.,
Franklin Memorial Gardens,
Franklin Memorial Gardens South,
Barrow Memorial Gardens,
Jackson Memorial Gardens,**

Respondents.

* **Case Number:**
*
* **(ENCE-0504)**
* **(ENCE-0510)**
* **(ENCE-0511)**
* **(ENCE-0512)**
* **(ENCE-0528)**
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CONSENT ORDER

Pursuant to O.C.G.A. § 10-14-1 et seq., of the Georgia Cemetery and Funeral Services Act of 2000 (“Act”), the Secretary of State for the State of Georgia (“Secretary”) caused an investigation to be made into Nancy Hart Memorial Gardens, Inc., Franklin Memorial Gardens, Franklin Memorial Gardens South, Barrow Memorial Gardens, and Jackson Memorial Gardens (“Nancy Hart”, “Franklin Memorial”, “Franklin South”, “Barrow Memorial”, “Jackson Memorial” and collectively “Respondents”) to determine whether Respondents violated the Act or a rule adopted by the Secretary thereunder (“Rules”). The Secretary subsequently issued Nancy Hart an Emergency Order to Cease and Desist and Notice of Opportunity for Hearing (“Emergency Order”) and sought to impose a civil penalty in the amount of one hundred thousand dollars (\$100,000.00). The Secretary issued Franklin Memorial, Franklin South, Barrow Memorial, and Jackson Memorial a Proposed Order and Notice of Opportunity for Hearing (“Proposed Order”) and sought to impose a civil penalty in the amount of one hundred thousand dollars (\$100,000.00) each, collectively four hundred thousand dollars (\$400,000.00).

Respondents timely requested a pre-hearing conference held on February 14, 2024, pursuant to Rule 590-3-1-.05, and continued negotiations through the informal conference process.

Having considered information provided by Respondents and representations made by Respondents, the Secretary, Respondents, and the other signatories hereby agree to the terms and conditions set forth herein.

CONSENT TO JURISDICTION AND WAIVER

1. Respondents consent to the jurisdiction of the Secretary over Respondents and this matter pursuant to the Act.

2. Respondents and the Secretary stipulate and agree to the issuance of this Consent Order without further proceedings in this matter, agreeing to be fully bound by the terms and conditions specified herein and attached as Exhibit "A" herein. Respondents agree not to make any public statements creating the impression that this Consent Order is without legal or factual basis.

3. Respondents stipulate and agree that in the event of a breach of this Consent Order which remains uncured by Respondents more than thirty days after written notice from the Secretary as more particularly described below, the Secretary fully reserves the right to pursue any and all legal or administrative remedies at its disposal. The breach will be uncured if Respondents fail to provide written notice of the cure to the Secretary within thirty (30) days of receiving notice of the breach.

4. Respondents, through the execution of this Consent Order, voluntarily waive their rights to a formal hearing on this matter.

5. Respondents enter into this Consent Order voluntarily and represent that no threats, offers, promises, or inducements of any kind have been made by the Secretary or any member, officer, employee, agent, or representative of the Secretary to induce Respondents to enter into this Consent Order.

BACKGROUND

6. Respondent Nancy Hart is a cemetery located in Hart County, Georgia, that is registered with the Secretary as a Perpetual Care Cemetery as defined by O.C.G.A. § 10-14-3(28). Nancy Hart is located at 1171 Royston Highway, Hartwell, Georgia 30643. Division records list the Owner/Manager of the Facility as Russell Young and The Hurst Corporation as the Owner in Corporation Personnel.

7. Respondent Franklin Memorial Gardens is a cemetery located in Franklin County, Georgia, that is registered with the Secretary as a Perpetual Care Cemetery as defined by O.C.G.A. § 10-14-3(28). Franklin Memorial Gardens is located at 9589 Georgia Hwy 59, Lavonia, Georgia 30553. Division records show Russel Young as the Owner/Manager of the Facility and Runelle B. Young as the Contact in Corporation Personnel.

8. Respondent Franklin Memorial Gardens South is a cemetery located in Franklin County, Georgia, that is registered with the Secretary as a Perpetual Care Cemetery as defined by O.C.G.A. § 10-14-3(28). Franklin Memorial Gardens South is located at Dovetown Road, Royston, Georgia 30662. Division records show Russell Young as the Owner/Manager of the Facility and The Hurst Corporation/Runelle B. Young as the Owner in Corporation Personnel.

9. Respondent Barrow Memorial Gardens is a cemetery located in Barrow County, Georgia, that is registered with the Secretary as a Perpetual Care Cemetery as defined by O.C.G.A. § 10-14-3(28). Barrow Memorial Gardens is located at 793 Atlanta Highway SE, Winder, Georgia 30680. Division records show Runelle B. Young as the Owner in Corporation Personnel.

10. Respondent Jackson Memorial Gardens is a cemetery located in Jackson County, Georgia, that is registered with the Secretary as a Perpetual Care Cemetery as defined by O.C.G.A. § 10-14-3(28). Jackson Memorial Gardens is located at 6825 Jefferson Road, Commerce, Georgia 30529. Division records show Russell Young as the Owner/Manager of the Facility and Wrespa Inc. with Runelle B. Young as the Owner in Corporation Personnel.

11. Respondents are subject to the provisions of the Act and the Rules.

FINDINGS OF FACT

Nancy Hart Memorial Park, Inc. (ENCE-0504)

12. In March 2023, the Secretary received information from a complainant regarding the condition of Nancy Hart.

13. The complaint gave the Division reasonable cause to believe that a violation of the Act had occurred.

14. On March 20, 2023, the Division sent an inspector to examine the cemetery and report on the conditions of Nancy Hart's care and maintenance.

15. Between April and August 2023, the Division received complaints from five (5) separate constituents against Nancy Hart.

16. The five (5) complaints pertained to the delays in headstone installation and various care and maintenance issues, including disrepair of the mausoleum.

17. August 16, 2023, the Division sent an inspector from the Secretary's office to conduct the follow up inspection of Nancy Hart's care and maintenance conditions.

18. On August 21, 2023, Russell Young ("Young") prepared a statement regarding the action plan to fix issues with the mausoleum. Young's statement included the following:

a. The cemetery was notified of the latest damage the week of August 14, 2023;

b. The cemetery has had issues with this mausoleum in the past and two or three repairs have been done in previous years;

c. On August 18, 2023, a stone mason came to the cemetery to inspect the damage and create an estimate of the cost to repair the mausoleum and other issues in the cemetery; and

d. The interior structure of the mausoleum sustained no damage, and Young is certain there are not any environmental or biohazard issues.

19. On October 24, 2023, the Division sent Nancy Hart a Letter of Caution relating to the care and maintenance issues at the cemetery.

20. On December 7, 2023, the Division received information from a complainant that the conditions of Nancy Hart continued to deteriorate.

21. On December 8, 2023, the Division sent an inspector from the Secretary's office to conduct the follow up inspection of Nancy Hart's care and maintenance conditions.

22. On January 3, 2024, the Division issued a subpoena to Nancy Hart Memorial Park to obtain data relating to headstone installation. The Division granted numerous extensions to Respondents and approved a rolling response. After a delay in receiving the rolling response, the Division set a final deadline of June 28, 2024.

23. On January 16, 2024, the Division issued an Emergency Order to Cease and Desist and a Notice for Opportunity for Hearing to Nancy Hart. The informal conference was requested timely and held on February 14, 2024. Throughout the informal conference period, the Division received data from Respondents, analyzed data from Respondents, been in communication with Respondents relating to headstone and marker installation delays, and conducted additional inspections. The Division noticed some improvement in the care and maintenance conditions of Respondents throughout this period, with additional improvements needed.

24. The Division received data relating to Nancy Hart's Subpoena response by June 28, 2024 and conducted a thorough analysis of the paperwork provided.

25. The Division's analysis showed after a customer submitted an order for a headstone or maker at Nancy Hart, it took an average of forty-five (45) days for the monument order form to be sent to the monument company.

26. In January of 2025, the Division began receiving additional complaints relating to headstone installation delays.

27. In February of 2025, the Division sent Respondents a list of monuments at Nancy Hart obtained through the analysis of Respondent's subpoena response. Respondents responded confirming most of the monuments on the list were installed.

28. In April of 2025, the Division sent an inspector to confirm Respondent's representations the monuments were installed. The inspector confirmed the Respondent's representations. The inspector also identified outstanding care and maintenance issues at Nancy Hart, which included but were not limited to:

- a. Several bare areas throughout the grounds;
- b. Stains on the grounds of the mausoleum;
- c. Hole in the mausoleum trim;
- d. Areas of wood rot in mausoleum;
- e. Evidence of a brown liquid or other discoloration dripping from the front column of the mausoleum;
- f. Cracks on the ceiling of the mausoleum; and
- g. Debris and trash throughout the grounds.

29. Throughout 2025, the Division has continued to receive complaints related to delays in monument installation at Nancy Hart.

Franklin Memorial Gardens, (ENCE-0510)

30. On or about April 2023, the Secretary began an investigation into potential violations of the Act. Based on complaints received from the community and inspection done, the Secretary found cause to believe Respondent failed to provide requisite "care and maintenance" of

their grounds in violation of O.C.G.A. 10-14-17(i). The Secretary specifically found that multiple care and maintenance actions were not taken at Franklin Memorial.

31. On April 1, 2023, the Secretary sent an inspector to inspect the cemetery and report on the conditions of Franklin Memorial's care and maintenance.

32. In or around August of 2023, the Secretary received an additional complaint related to the Franklin Memorial.

33. On August 18, 2023, the Secretary sent an inspector to inspect Franklin Memorial as a follow up and report on the condition of the cemetery's care and maintenance.

34. After the inspection on August 18, 2023, the Secretary continued to receive information that conditions of Franklin Memorial continued to deteriorate.

35. On October 25, 2023, the Secretary issued a Letter of Caution to Franklin Memorial regarding the care and maintenance conditions.

36. As a follow up to the Letter of Caution sent on October 25, 2023, the Secretary sent an inspector to inspect Franklin Memorial and report on the condition of the cemetery's care and maintenance on January 11, 2024.

37. On October 25, 2023, the Division issued a subpoena to Franklin Memorial to obtain data relating to headstone installation. The Division granted numerous extensions to Respondents and approved a rolling response. After a delay in receiving the rolling response, the Division set a final deadline of June 28, 2024.

38. On March 20, 2024, the Division issued a Proposed Order to Cease and Desist and a Notice for Opportunity of Hearing relating to the care and maintenance issues at Franklin Memorial. An informal conference was requested in a timely manner.

39. The Division received data relating to Franklin Memorial's Subpoena response by June 28, 2024, and conducted a throughout analysis of the paperwork provided.

40. The Division's analysis showed that after a customer submitted an order for a headstone or marker at Franklin Memorial, it took an average of sixty-four (64) days for the monument order form to be sent to the monument company.

41. In November of 2024, the Division sent a follow up inspection to Franklin Memorial.

42. In January of 2025, the Division began receiving additional complaints relating to headstone installation delays.

43. In February of 2025, the Division sent Respondents a list of monuments at Franklin Memorial obtained through the analysis of Respondent's subpoena response. Respondents responded confirming most of the monuments on the list were installed.

44. In April of 2025, the Division sent an inspector to confirm Respondent's representations the monuments were installed. The inspector confirmed the Respondent's representations. The inspector also identified outstanding care and maintenance issues at Franklin Memorial, including but not limited to:

- a. Leakage from the ceiling of the mausoleum;
- b. Stains on the grounds of the mausoleum;
- c. Paint peeling and environmental staining on the external walls of the mausoleum;
- d. Significant crack on the roof of the mausoleum; and
- e. Vases knocked over and cracked throughout the grounds.

45. Throughout 2025, the Division has continued to receive complaints related to delays in monument installation at Franklin Memorial.

Franklin Memorial Gardens South (ENCE-0511)

46. On or around March 2023, the Secretary began an investigation into potential violations of the Act. Based on complaints received from the community and inspection done, the Secretary found cause to believe Respondent failed to provide requisite "care and maintenance" of their grounds in violation of O.C.G.A. 10-14-17(i). The Secretary specifically found that multiple care and maintenance actions were not taken at Franklin South.

47. On April 18, 2023, the Secretary sent an inspector to inspect Franklin South and report on the condition of the cemetery's care and maintenance.

48. Between April and August of 2023, the Secretary continued to receive additional complaints related to Franklin South.

49. On August 24, 2023, the Secretary sent an inspector to inspect Franklin South as a follow up and report on the condition of the cemetery's care and maintenance.

50. After the inspection on August 24, 2023, the Secretary continued to receive information that conditions of Franklin South continued to deteriorate.

51. On October 25, 2023, the Secretary issued a Letter of Caution to Franklin South regarding the care and maintenance conditions.

52. As a follow up to the Letter of Caution sent on October 25, 2023, the Secretary sent an inspector to inspect Franklin South and report on the condition of the cemetery's care and maintenance on January 11, 2024.

53. On October 25, 2023, the Division issued a subpoena to Franklin South to obtain data relating to headstone installation. The Division granted numerous extensions to Respondents and approved a rolling response. After a delay in receiving the rolling response, the Division set a final deadline of July 26, 2024.

54. On March 20, 2024, the Division issued a Proposed Order to Cease and Desist and a Notice for Opportunity of Hearing relating to the care and maintenance issues at Franklin South. An informal conference was requested in a timely manner.

55. The Division received data relating to Franklin South's Subpoena response by July 26, 2024 and conducted a throughout analysis of the paperwork provided.

56. The Division's analysis showed after a customer submitted an order for a headstone or marker at Franklin South, it took an average of one hundred and fifty-two (152) days for the monument order form to be sent to the monument company.

57. In January of 2025, the Division began receiving additional complaints relating to headstone installation delays.

58. In February of 2025, the Division sent Respondents a list of monuments at Franklin South obtained through the analysis of Respondent's subpoena response. Respondents responded confirming most of the monuments on the list were installed.

59. In April of 2025, the Division sent an inspector to confirm Respondent's representations the monuments were installed. The inspector confirmed the Respondent's representations. The inspector also identified outstanding care and maintenance issues at Franklin South, including but not limited to:

- a. Large anthills
- b. Stains on the grounds of the mausoleum; and
- c. Paint peeling and environmental staining on the ceiling of the mausoleum.

60. Throughout 2025, the Division has continued to receive complaints related to delays in monument installation at Franklin South.

Barrow Memorial Gardens (ENCE-0512)

61. On or about April 12, 2023, the Secretary began an investigation into potential violations of the Act. Based on complaints received from the community and inspection done, the Secretary found cause to believe Respondent failed to provide requisite "care and maintenance" of their grounds in violation of O.C.G.A. 10-14-17(i). The Secretary specifically found that multiple care and maintenance actions were not taken at Barrow Memorial.

62. On April 18, 2023, the Secretary sent an inspector to inspect Barrow Memorial and report on the condition of the cemetery's care and maintenance.

63. In or around August of 2023, the Secretary received an additional complaint related to Barrow Memorial.

64. On August 23, 2023, the Secretary sent an inspector to inspect Barrow Memorial as a follow up and report on the condition of the cemetery's care and maintenance.

65. Between or around September and October of 2023, the Secretary continued to receive information that conditions of Barrow Memorial continued to deteriorate.

66. On October 25, 2023, the Secretary issued a Letter of Caution to Barrow Memorial regarding the care and maintenance conditions.

67. As a follow up to the Letter of Caution sent on October 25, 2023, the Secretary sent an inspector to inspect Barrow Memorial and report on the condition of the cemetery's care and maintenance on February 1, 2024.

68. On October 25, 2023, the Division issued a subpoena to Barrow Memorial to obtain data relating to headstone installation. The Division granted numerous extensions to Respondents and approved a rolling response.

69. On March 20, 2024, the Division issued a Proposed Order to Cease and Desist and a Notice for Opportunity of Hearing relating to care and maintenance issues at Barrow Memorial. An informal conference was requested in a timely manner.

70. The Division received data relating to Barrow Memorial's Subpoena response on May 2, 2024, and conducted a throughout analysis of the paperwork provided.

71. The Division's analysis showed after a customer submitted an order for a headstone or marker at Barrow Memorial, it took an average of one hundred and seventy five (175) days for the monument order form to be sent to the monument company.

72. In January of 2025, the Division began receiving additional complaints relating to headstone installation delays.

73. In February of 2025, the Division sent Respondents a list of monuments at Barrow Memorial obtained through the analysis of Respondent's subpoena response. Respondents responded confirming most of the monuments on the list were installed.

74. In June of 2025, the Division sent an inspector to confirm Respondent's representations the monuments were installed. The inspector confirmed the Respondent's representations. The inspector also identified outstanding care and maintenance issues at Barrow Memorial, including but not limited to:

- a. Cracks along mausoleum ceiling;
- b. Apparent leakage from the mausoleum;
- c. Weeds in the cracks of stone structures;
- d. Stones crumbling on the edge of some stone structures;
- e. Stains on the grounds of the mausoleum; and
- f. Large ant hills on some headstones.

75. Throughout 2025, the Division has continued to receive complaints related to delays in monument installation at Barrow Memorial.

Jackson Memorial Gardens, (ENCE-0528)

76. On or about April 12, 2023, the Secretary began an investigation into potential violations of the Act. Based on complaints received from the community and inspection done, the Secretary found cause to believe Respondent failed to provide requisite "care and maintenance" of their grounds in violation of O.C.G.A. 10-14-17(i). The Secretary specifically found that multiple care and maintenance actions were not taken at Jackson Memorial.

77. On August 22, 2023, the Secretary sent an inspector to inspect the cemetery and report on the conditions of Jackson Memorial's care and maintenance.

78. Between or around September and October of 2023, the Secretary continued to receive information that conditions of Jackson Memorial continued to deteriorate.

79. On October 25, 2023, the Secretary issued a Letter of Caution to Jackson Memorial regarding the care and maintenance conditions.

80. As a follow up to the Letter of Caution sent on October 25, 2023, the Secretary sent an inspector to inspect Jackson Memorial and report on the condition of the cemetery's care and maintenance on January 31, 2024.

81. On October 25, 2023, the Division issued a subpoena to Jackson Memorial to obtain data relating to headstone installation. The Division granted numerous extensions to Respondents and approved a rolling response. After a delay in receiving the rolling response, the Division set a final deadline of July 26, 2024.

82. On March 20, 2024, the Division issued a Proposed Order to Cease and Desist and a Notice for Opportunity of Hearing relating to the care and maintenance issues at Jackson Memorial. An informal conference was requested in a timely manner.

83. The Division received data relating to Jackson Memorial's Subpoena response by July 26, 2024 and conducted a throughout analysis of the paperwork provided.

84. The Division's analysis showed after a customer submitted an order for a headstone or maker at Jackson Memorial, it took an average of seven (7) days for the monument order form to be sent to the monument company.

85. In January of 2025, the Division began receiving additional complaints relating to headstone installation delays.

86. In February of 2025, the Division sent Respondents a list of monuments at Barrow Memorial obtained through the analysis of Respondent's subpoena response. Respondents responded confirming most of the monuments on the list were installed.

87. The requested inspection of Jackson Memorial never occurred.

88. Throughout 2025, the Division has continued to receive complaints related to delays in monument installation at Barrow Memorial.

APPLICABLE LAW

89. Paragraphs 1 through 88 are incorporated by reference as though fully set forth herein.

90. The Secretary has jurisdiction over this matter pursuant to the Act.

91. Pursuant to O.C.G.A. §§ 10-14-14, 10-14-15, and 10-14-19, the Secretary is authorized to conduct this investigation and issue this Consent Order.

92. Pursuant to O.C.G.A. § 10-14-19(a)(1) of the Act, if the Secretary determines:

that any person has engaged in, or is engaging in, or is about to engage in any act or practice or transaction which is prohibited by this chapter or by any rule, regulation, or order of the Secretary of State promulgated or issued pursuant to any Code section of this chapter or which is declared to be unlawful under this chapter,

the Secretary of State may... [i]ssue an order, if he or she deems it to be appropriate in the public interest or for the protection of consumers, prohibiting such person from continuing such act, practice, or transaction, subject to the right of such person to a hearing as provided in Code Section 10-14-23.

93. Pursuant to O.C.G.A. § 10-14-19(f) the Secretary is authorized to impose a “civil penalty not to exceed \$10,000.00 for a single violation and not exceeding \$100,000.00 for multiple violations in a single proceeding or a series of related proceedings.”

94. Respondents are registered with the Division as perpetual care cemeteries pursuant to O.C.G.A. § 10-14-4. Thus, Respondents are subject to discipline under the Act.

95. Pursuant to O.C.G.A. § 10-14-17(i), “[i]t shall be unlawful for any owner or operator of a perpetual care cemetery to fail to provide care and maintenance for the cemetery.”

96. Pursuant to O.C.G.A. § 10-14-3(6):

“Care and maintenance” means the perpetual process of keeping a cemetery and its lots, graves, grounds, landscaping, roads, paths, parking lots, fences, mausoleums, columbaria, vaults, crypts, utilities, and other improvements, structures, and embellishments in a well cared for and dignified condition, so that the cemetery does not become a nuisance or place of reproach and desolation in the community. As specified in the rules of the Secretary of State, care and maintenance may include, but is not limited to, any or all of the following activities: mowing the grass at reasonable intervals; raking and cleaning the grave spaces and adjacent areas; pruning of shrubs and trees; suppression of weeds and exotic flora; and maintenance, upkeep, and repair of drains, water lines, roads, buildings, and other improvements. Care and maintenance may include, but is not limited to, reasonable overhead expenses necessary for such purposes, including maintenance of machinery, tools, and equipment used for such purposes. Care and maintenance may also include repair or restoration of improvements necessary or desirable as a result of wear, deterioration, accident, damage, or destruction. Care and maintenance does not include expenses for the construction and development of new grave spaces or interment structures to be sold to the public....”

97. Pursuant to O.C.G.A. § 10-14-12(b), “each registrant shall keep and maintain separate books, records, accounts, and documents regarding the transactions of business.”

SECRETARY OF STATE’S FACTUAL ALLEGATIONS

98. Respondents failed to provide for care and maintenance for the cemeteries by failing to repair and mend mausoleums. Respondents failed to take the proper measures to correct these care and maintenance issues, despite being repeatedly alerted to their existence. These

activities described are violations of O.C.G.A. § 10-14-17(i). These violations are actionable events pursuant to O.C.G.A. § 10-14-19.

99. Respondents failed to provide for care and maintenance for the cemeteries by failing to reduce trash, debris, and ant hills. Respondents have failed to take the proper measures to correct these care and maintenance issues, despite being repeatedly alerted to their existence. These activities described are violations of O.C.G.A. § 10-14-17(i). These violations are actionable events pursuant to O.C.G.A. § 10-14-19.

100. Respondents failed to provide for care and maintenance for the Cemetery by failing to keep its graves in a dignified condition by allowing graves to become bare, and failed to provide remedial maintenance to return graves to a dignified condition. Respondents failed to take the proper measures to correct these care and maintenance issues, despite being repeatedly alerted to their existence. These activities described are violations of O.C.G.A. § 10-14-17(i). These violations are actionable events pursuant to O.C.G.A. § 10-14-19.

101. Respondents failed to maintain books and records by not keeping a central record of headstone and marker order progress. This lack of books and records and the failure of providing information in a timely manner to customers regarding the status of their headstone or marker order contributed to significant delays in headstone installation and an increase of customer complaints.

CONSENT ORDER

WHEREFORE, it is hereby agreed that:

1. The registration of **Nancy Hart Memorial Park** is placed in a status of **CONDITIONAL REGISTRATION for THREE (3) YEARS**. Said conditional registration is considered heightened supervision requiring compliance oversight as stipulated in Exhibit "A". The conditional registration period will commence upon execution of this Consent Order.
2. The registration of **Franklin Memorial Gardens** is placed in a status of **CONDITIONAL REGISTRATION for THREE (3) YEARS**. Said conditional registration is considered heightened supervision requiring compliance oversight as stipulated in Exhibit "A". The conditional registration period will commence upon execution of this Consent Order.
3. The registration of **Franklin Memorial Gardens South** is placed in a status of **CONDITIONAL REGISTRATION for THREE (3) YEARS**. Said conditional registration is considered heightened supervision requiring compliance oversight as

stipulated in Exhibit "A". The conditional registration period will commence upon execution of this Consent Order.

4. The registration of **Barrow Memorial Gardens** is placed in a status of **CONDITIONAL REGISTRATION for THREE (3) YEARS**. Said conditional registration is considered heightened supervision requiring compliance oversight as stipulated in Exhibit "A". The conditional registration period will commence upon execution of this Consent Order.
5. The registration of **Jackson Memorial Gardens** is placed in a status of **CONDITIONAL REGISTRATION for THREE (3) YEARS**. Said conditional registration is considered heightened supervision requiring compliance oversight as stipulated in Exhibit "A". The conditional registration period will commence upon execution of this Consent Order.
6. At the end of the three-year period, Respondents shall jointly and severally, pay a **CIVIL PENALTY** to the Secretary in the amount of three hundred and seventy-five thousand dollars (\$375,000.00), less any payments the Respondents make towards the care and maintenance improvements and central record keeping requirements that are outlined in Exhibit A. The intent of this Consent Order is to ensure Respondents are investing the funds into the improvement of the care and maintenance conditions of the properties. Funds used for ordinary operating and business expenses shall not be considered an investment into the improvement of care and maintenance. For the purposes of this Consent Order expenses for legal services, salaries for employees and maintenance workers, office supplies, and ordinary operating and business expenses (including ordinary expenses associated with the opening and closing of graves) shall not be considered care and maintenance improvement expenses. Should the Respondents breach the conditions set forth in the Consent Order including but not limited to Exhibit A, and fail to promptly cure the breach after receiving notice as set forth in Paragraph 7 below, the remaining balance of the three hundred and seventy five thousand dollars (\$375,000.00) civil penalty, as calculated as of the breach date, shall be due and owed immediately.
7. In the event of a breach of the Consent Order including but not limited to Exhibit A, by Respondents, the Secretary shall provide notice to Respondents identifying the actions of Respondents that constitute a breach of the Consent Order and shall provide Respondents with fifteen (15) days to respond to the Secretary. In Respondents' response to the Secretary's notice, Respondents shall provide a written estimate of a reasonable and

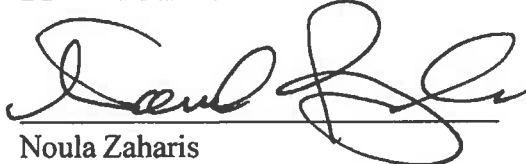
detailed timeline needed to cure the breach. In the event that Respondents fail to respond and provide such a timeline to cure within ten (10) business days, Secretary may pursue all rights and remedies under the laws of the State of Georgia to compel Respondents' compliance with the relevant provisions of this Consent Order, to pursue collection of any remaining balance of the civil penalty and cost of investigation, and/or to pursue administrative disciplinary action.

8. Respondents will jointly and severally, remit payment the Secretary's cost of investigation a total of five thousand dollars (\$5,000.00) to the Secretary due within thirty (30) days of the entry of a final Consent Order by the Secretary. The entry of this Consent Order is deemed to be in the public interest. If at any time it appears to the Secretary that Respondents have failed to comply with this Consent Order or has made any other material misrepresentations or omissions in regard to this matter, the Secretary may take further action.

SO AGREED this 14th day of April, 2026.

**SECRETARY OF STATE
BRAD RAFFENSPERGER**

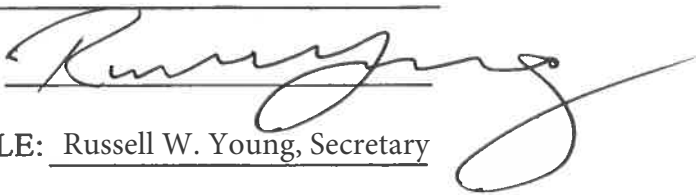
By:



Noula Zaharis
Division Director

BY SIGNING BELOW, I ACKNOWLEDGE THAT I HAVE READ AND AGREE TO ALL TERMS IN THE ABOVE STATUORY COMPLAINCE AND SUPERVISION PLAN AND THAT I AM AUTHORIZED TO SIGN THIS DOCUMENT.

The Hurst Corporation *on behalf of Respondents.*

BY: 

TITLE: Russell W. Young, Secretary

DATE: April 21, 2026

CONSENT TO ENTRY OF CONSENT ORDER THE HURST COPROATION

The Hurst Corporation and Respondents (“Hurst Corporation”) hereby acknowledge that it has been served with a copy of this Consent Order, have read the foregoing Consent Order, are aware of their rights to a hearing and appeal in this matter, and have waived the same. Hurst Corporation and Respondents admit the jurisdiction of the Secretary of State for the State of Georgia and consents to entry of this Consent Order as settlement of the issues contained in this Consent Order.

The Hurst Corporation and Respondents agree that they shall not claim, assert, or apply for a tax deduction or tax credit with regard to any state, federal, or local tax for any administrative monetary penalty that the Hurst Corporation or Respondents shall pay pursuant to this Consent Order.

The Hurst Corporation and Respondents state that no promise of any kind or nature whatsoever was made to them to induce them to enter into this Consent Order and that they have entered in this Consent Order voluntarily.

The below signator(s) represent that they are an officer of the respective organization and that, as such, has been authorized by the organization to enter into this Consent Order for and on behalf of Hurst Corporation and Respondents.

Dated this 21st day of April, 2026.

The Hurst Corporation.

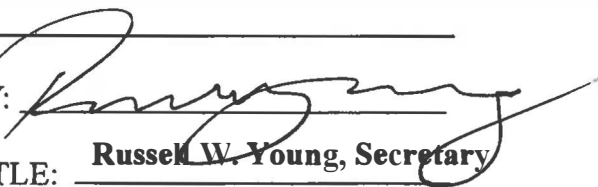
BY: 
TITLE: Russel W. Young, Secretary

EXHIBIT "A"

The Division and Respondents agree to the following conditions:

1. The Division shall place Respondents on a three (3) year compliance supervision period ("Supervision Period"). During the Supervision Period, each Respondent shall commit to improving the conditions of the grounds and property, including but not limited to the following:
 - (a) Respondents shall take necessary steps repair mausoleum issues at Nancy Hart, Franklin Memorial, Franklin South, Barrow Memorial, and Jackson Memorial, including but not limited to, the issues identified in Paragraphs 28, 44, 59, and 74;
 - (b) Respondents shall install all monuments they have on site waiting to be installed within thirty (30) days of signing this order;
 - (c) Respondents shall create and implement procedures to reduce bare areas on the grounds;
 - (d) Respondents shall create and implement procedures to make all necessary repairs to broken and crumbling stone structures;
 - (e) Respondents shall create and implement groundskeeping procedures to reduce trash, debris, and anthills throughout the grounds; and
 - (f) Respondents shall create and implement a plan to reduce vase breakage throughout the grounds.
2. Respondents shall procure and use the equipment required under the circumstances to protect the integrity of graves and to minimize any unintentional damage in the surrounding areas.
3. Respondents shall create and implement a central record keeping system. This system must track all orders of headstones and markers so office staff can update customers on the status of their headstone order in a timely manner.
 - (a) Respondents shall provide the Secretary with their plan to create the central record keeping system within thirty (30) days of the signing of this order.
4. Respondents shall create a list of all outstanding headstone and marker orders at the time of the signing of this order.
 - (a) The list must include the status of the outstanding headstone and marker order.
 - (b) Respondents must provide the Secretary this list within thirty (30) days of the signing of this order.
 - (c) Respondents must contact each customer with an outstanding headstone/marker order and provide a status update on their order.
5. Respondents shall implement policies and procedures specifically relating to headstone and marker ordering and installations. These policies and procedures must be approved by the Secretary prior to their implementation. A draft of these policies and procedures must be

provided to the Secretary within thirty (30) days of the signing of this order. These policies and procedures must include:

- (a) Entering the order into the central record keeping system as required by paragraph 3;
 - (b) Timeline on submitting customer order to monument company;
 - (c) Procedures on tracking the order at the monument company, including when the monument company has received the order, when the monument company is working on the order, and when the headstone or marker has been shipped from the monument company to Respondents;
 - (d) Timeline on installing the monument or headstone once it is received by respondents;
 - (e) Procedures on issuing work orders for the installation of a headstone or marker once it is received by Respondents;
 - (f) Procedures on alerting customers once the marker or headstone is installed; and
 - (g) Procedures on ensuring all of these steps, and any other necessary steps, are tracked in the central record keeping system.
6. Respondents must submit outstanding 2025 Annual Reports within thirty (30) days of the signing of this Consent Order.
 7. Respondents must submit Change of Ownership Applications pursuant to O.C.G.A. § 10-14-9 and Rule 590-3-1-.09 for Nancy Hart, Barrow Memorial, Franklin Memorial, Jackson Memorial, and Franklin South to reflect current owners of the cemeteries.
 8. During the Supervision Period, Respondents shall submit care and maintenance invoices and expense reports (collectively, "Expense Reports") on a quarterly basis following the issuance of this Consent Order. The Expense Reports shall be organized by property and not include expenses incurred during the normal course of business. Expenses not considered care and maintenance include but are not limited to, costs associated with opening and closing a grave, costs associated with administrative expenses such as payroll or software licenses, and payroll expenses of maintenance workers. Expenses for legal services, accounting services, salaries for employees and maintenance workers, office supplies, and ordinary operating and business expenses shall not be considered care and maintenance improvement expenses. The Expense Reports shall be limited to expenses and invoices actually paid by Respondents.
 9. During the Supervision Period, Respondents shall report to the Division, in its quarterly reports, all complaints the location received through its complaint process. This portion of the quarterly report shall include the name, address, phone number of complainants, and resolution status of the complaint. Receipt of complaints shall not necessarily constitute a breach of the Consent Order, however, a failure to provide these complaints to the Division in Respondents' quarterly reports will be treated as a breach of this Consent Order.
 10. During the Supervision Period, Respondents shall report to the Division, in its quarterly reports, staffing schedules for the offices at Nancy Hart, Barrow Memorial, Franklin Memorial, Jackson Memorial, and Franklin South.

11. During the Supervision Period, Respondents shall provide quarterly reports created by the central record keeping system. The purpose of these reports is to show implementation of Respondents' uniform processes and procedures when installing markers and headstones.
12. During the Supervision Period, the Respondents will provide quarterly updates as to the "care and maintenance" efforts, and capital improvements made, at the cemeteries as outlined in the Consent Order.
13. Respondents agree that, during the Supervision Period, in the event that they undertake any change in corporate form, including if they sell, merge, or transfer business operations, they shall include in any contract for sale the obligations under this Consent Order as to bind any successor owners of the particular cemetery. Respondents further agree to provide proof of this clause to the Division if a contract for the sale of property is executed.
14. At the end of the Supervision Period, the remaining balance of the civil penalty of three hundred and seventy five thousand dollars (\$375,000.00), as calculated consistent with the terms of this Consent Order, will be due and payable.
15. Respondents, jointly and severally, agree to reimburse the Division in the amount of five thousand dollars (\$5,000.00) for investigative costs. Half of the reimbursement, two thousand and five hundred dollars (\$2,500.00) is due upon execution of this Consent Order by Respondents, with the remaining half of the reimbursement two thousand and five hundred dollars (\$2,500.00) due by March 1, 2026.

This serves as an agreement between Respondents and the Division. Respondents' full compliance with this Consent Order and the terms set herein will serve to vacate the Division's Proposed and Emergency Orders to Cease and Desist and Impositions of Civil Penalty and Notices of Opportunity for Hearing. Failure to comply fully with the terms and deadlines set forth in Exhibit A will constitute a breach of the Consent Orders.