

June 23, 2000

Ken Stoner
Memorial Ecosystems, Inc.
113 Retreat Street
Westminster, SC 29693

Dear Mr. Stoner:

Thank you for your recent e-mail concerning optional funeral practices. Your message was quite informative and I will certainly take your comments into consideration in the future when I am reviewing the areas you discussed. I appreciate your taking the time to share this information with me.

Again, many thanks for your e-mail and best of luck in your endeavors.

Very truly yours,

RONNIE MUSGROVE

RM:klr