



June 24, 2003

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

2520040764407

**RE: GREEN HILLS MEMORIAL PARK
SUPPLEMENTAL EXECUTIVE DEFERRED
COMPENSATION RETIREMENT PLAN**

Dear Sir or Madam:

This document constitutes the statement required by 29 C.F.R. Sec. 2520.104-23(a)(1) to be filed with the Secretary of Labor with respect to a nonqualified deferred compensation plan maintained by the Company. The Company has adopted and currently maintains a nonqualified deferred compensation plan for a member of a select group of management and highly compensated employees, as described below:

The Company: Green Hills Memorial Park

Employer Tax ID Number: 95-1955721

Name of Plan: Green Hills Memorial Park Supplemental Executive Deferred Compensation Retirement Plan

Number of plans maintained: 1

Participants in plan: 3

Date plan became subject to Title I: June ~~23~~ 2003

Green Hills Memorial Park

By 

266745.1

REISH LUFTMAN McDANIEL & REICHER

A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

11755 WILSHIRE BOULEVARD

10TH FLOOR

LOS ANGELES, CALIFORNIA 90025-1539

TELEPHONE (310) 478-5666

FACSIMILE (310) 478-5831

Direct Fax: (310) 861-5102

www.reish.com

bruceashlon@reish.com

LELAND J. REICHER
C. FREDERICK REISH*
MAX S. SANK
DAVID P. SCHWARTZ
CHARLES A. SHULTZ**
MARK E. TERMAN*
MICHAEL A. VANIC
NICHOLAS J. WADDLES
GARY A. WEXLER
NICHOLAS J. WHITE

BRADLEY R. TABACH-BANK
OF COUNSEL

*ADMITTED IN DC
**ADMITTED IN NY
***ADMITTED IN MT

June 27, 2003

08723-030(1)

BRUCE L. ASHTON
JOSEPH A. BROYLES
KALYANI R. CHIRRA**
ADAM M. COHEN
BRADFORD S. COHEN**
DEBRA A. DAVIS
JOSEPH C. FAUCHER
MICHAEL D. FOSTER**
ROBIN C. GILDEN
NELSON J. HANDY
MARTIN M. HEMING
JONATHAN A. KARP
JEFFREY D. LEWIS***
MICHAEL B. LUFTMAN
RICHARD A. LUFTMAN
DONALD L. MARIOTTO
JAMES R. McDANIEL
LIN M. MEYER
KYLE R. NEAL

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: **Green Hills Memorial Park Supplemental Executive
Deferred Compensation Retirement Plan**

Dear Sir:

Enclosed is the Top Hat notification from Green Hills Memorial Park (the "Company") regarding the Green Hills Memorial Park Supplemental Executive Deferred Compensation Retirement Plan (the "Plan") pursuant to 29 CFR Section 2520.104-23(b). This notice is being filed within 120 days after the Plan became subject to Title I of ERISA.

Please file stamp a copy of the notice with the date of receipt and return it to me in the enclosed self-addressed envelope

Very truly yours,



BRUCE L. ASHTON

BLA:mes
Enclosures

cc: Ray Frew, Presidenet

REISH LUFTMAN MCDANIEL & REICHER

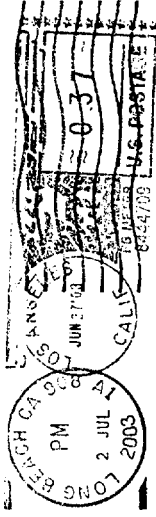
A PROFESSIONAL CORPORATION

ATTORNEYS AT LAW

11755 WILSHIRE BOULEVARD

10TH FLOOR

LOS ANGELES, CALIFORNIA 90025-1533



Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210
[Barcode]

