

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF TEXAS TYLER DIVISION		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): Cumberland Gap Perpetual Care Cemetery, Inc.		Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):		All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): 20-3506423		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): 2003 Blue Mountain Blvd Tyler, TX		Street Address of Joint Debtor (No. and Street, City, and State):
ZIP CODE 75703		ZIP CODE
County of Residence or of the Principal Place of Business: Smith		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): 2003 Blue Mountain Blvd Tyler, TX		Mailing Address of Joint Debtor (if different from street address):
ZIP CODE 75703		ZIP CODE
Location of Principal Assets of Business Debtor (if different from street address above):		ZIP CODE
Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box.) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
Filing Fee (Check one box.) <input checked="" type="checkbox"/> Full Filing Fee attached. <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.		Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined by 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (amount subject to adjustment on 4/01/13 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.		THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000		
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		

<p>Voluntary Petition (This page must be completed and filed in every case.)</p>		<p>Name of Debtor(s): Cumberland Gap Perpetual Care Cemetery, Inc.</p>	
<p>All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)</p>			
<p>Location Where Filed: None</p>	<p>Case Number:</p>	<p>Date Filed:</p>	
<p>Location Where Filed:</p>	<p>Case Number:</p>	<p>Date Filed:</p>	
<p>Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet.)</p>			
<p>Name of Debtor: None</p>	<p>Case Number:</p>	<p>Date Filed:</p>	
<p>District:</p>	<p>Relationship:</p>	<p>Judge:</p>	
<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input checked="" type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p style="text-align: center;">X _____</p> <p style="text-align: right;">Date</p>		
<p>Exhibit C</p>			
<p>Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?</p> <p><input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.</p> <p><input checked="" type="checkbox"/> No.</p>			
<p>Exhibit D</p>			
<p>(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)</p> <p><input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.</p> <p>If this is a joint petition:</p> <p><input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.</p>			
<p>Information Regarding the Debtor - Venue (Check any applicable box.)</p>			
<p><input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.</p> <p><input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.</p> <p><input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.</p>			
<p>Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes.)</p>			
<p><input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">(Name of landlord that obtained judgment)</p> <p style="text-align: center;">_____</p> <p style="text-align: center;">(Address of landlord)</p> <p><input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and</p> <p><input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.</p> <p><input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).</p>			

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s): **Cumberland Gap Perpetual Care Cemetery, Inc.**

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____

X _____

Telephone Number (If not represented by attorney)

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.

Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____

(Signature of Foreign Representative)

(Printed Name of Foreign Representative)

Date

Signature of Attorney*

X /s/ Joe K. Thigpen
Joe K. Thigpen Bar No. **19837400**

Thigpen & Raney, P.C.
110 North College, Suite 1401
Tyler, Texas 75702

Phone No. **(903) 595-0998** Fax No. **(903) 595-1299**

2/28/2011
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

Cumberland Gap Perpetual Care Cemetery, Inc.

X /s/ Jerry Fackrell, Jr.
Signature of Authorized Individual

Jerry Fackrell, Jr.
Printed Name of Authorized Individual

President
Title of Authorized Individual

2/28/2011
Date

Address

X _____

Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

IN RE: **Cumberland Gap Perpetual Care Cemetery, Inc.**

CASE NO

CHAPTER 11

EXHIBIT "A" TO VOLUNTARY PETITION

1. Debtor's employer identification number is <u>20-3506423</u> .		
2. If any of debtor's securities are registered under section 12 of the Securities and Exchange Act of 1934, the SEC file number is _____.		
3. The following financial data is the latest available information and refers to the debtor's condition on <u>2/28/2011</u> .		
a. Total Assets	\$7,559,761.03	
b. Total Liabilities	\$2,528,345.38	
Secured debt	Amounts	Approximate number of holders
Fixed, liquidated secured debt	\$1,829,548.23	4
Contingent secured debt	\$0.00	0
Disputed secured debt	\$0.00	0
Unliquidated secured debt	\$0.00	0
Unsecured debt	Amounts	Approximate number of holders
Fixed, liquidated unsecured debt	\$698,797.15	16
Contingent unsecured debt	\$0.00	0
Disputed unsecured debt	\$0.00	0
Unliquidated unsecured debt	\$0.00	0
Stock	Amounts	Approximate number of holders
Number of shares of preferred stock	100000	4
Number of shares of common stock		
Comments, if any		
4. Brief description of debtor's business: <i>Perpetual Care Cemetery</i>		

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
TYLER DIVISION

IN RE: **Cumberland Gap Perpetual Care Cemetery, Inc.**

CASE NO

CHAPTER **11**

EXHIBIT "A" TO VOLUNTARY PETITION

Continuation Sheet No. 1

5. List the name of any person who directly or indirectly owns, controls, or holds, with power to vote, 20% or more of the voting securities of the debtor:

Gerald E. Fackrell, III

Kaye Fackrell

Gerald E. Fackrell, Jr.

6. List the name of all corporations 20% or more of the outstanding voting securities of which are directly or indirectly owned, controlled, or held, with power to vote, by debtor:

I, **Jerry Fackrell, Jr.**, the **President** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing Exhibit "A" to Voluntary Petition, and that it is true and correct to the best of my information and belief.

Date: **2/28/2011**

Signature: *Js/ Jerry Fackrell, Jr.*

Jerry Fackrell, Jr.

President

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Rose Lawn Memorial Park

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Register: 1000 - Texas Bank & Trust

From 11/01/2010 through 02/24/2011

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/14/2011		Hyman, William J.	1200 · Accounts Recei...				195.78	1,972.58
01/14/2011		Crain, Charles and C...	1200 · Accounts Recei...				49.92	2,022.50
01/14/2011		Williamson, Lee Roy...	1200 · Accounts Recei...				100.00	2,122.50
01/14/2011		Hall, Scott and Kathy	1200 · Accounts Recei...				76.17	2,198.67
01/14/2011		Green, Charles W. an...	1200 · Accounts Recei...				43.98	2,242.65
01/14/2011		Deen, Patrick & Jenn...	1200 · Accounts Recei...				39.44	2,282.09
01/14/2011		Kuhn, Loretta L.	1200 · Accounts Recei...				37.45	2,319.54
01/14/2011		York, David & Lynda	1200 · Accounts Recei...				68.12	2,387.66
01/14/2011		Vega, Jose & Marisel...	1200 · Accounts Recei...				50.72	2,438.38
01/14/2011		Reese, Glenn & Fran...	1200 · Accounts Recei...				97.60	2,535.98
01/14/2011		Rush, Charles and Ju...	1200 · Accounts Recei...				124.20	2,660.18
01/14/2011		Rush, Charles and Ju...	1200 · Accounts Recei...				39.20	2,699.38
01/14/2011		Kirchner, Darrell and...	1200 · Accounts Recei...				55.76	2,755.14
01/14/2011		Green, Billy and Ver...	1200 · Accounts Recei...				66.40	2,821.54
01/14/2011		McClellan, Larry and...	1200 · Accounts Recei...				107.29	2,928.83
01/14/2011		Green, Billy and Ver...	1200 · Accounts Recei...				40.19	2,969.02
01/14/2011		Batten, David and Jo ...	1200 · Accounts Recei...				58.80	3,027.82
01/14/2011		Ratcliff, Rqndy and ...	1200 · Accounts Recei...				124.36	3,152.18
01/14/2011		Davis, Barbara Lynn	1200 · Accounts Recei...				56.75	3,208.93
01/14/2011		Whisenhunt, Perri & ...	1200 · Accounts Recei...				93.88	3,302.81
01/14/2011		Stephens, Sharon A.	1200 · Accounts Recei...				159.91	3,462.72
01/14/2011		Peterson, Michael A....	1200 · Accounts Recei...				186.90	3,649.62
01/14/2011		Newberry, Dennis & ...	1200 · Accounts Recei...				119.00	3,768.62
01/14/2011		Kellenberger, August...	1200 · Accounts Recei...				158.00	3,926.62
01/14/2011		Bennett, Bruce V. & ...	1200 · Accounts Recei...				86.25	4,012.87
01/14/2011		Wahl, William and P...	1200 · Accounts Recei...				37.50	4,050.37
01/14/2011		Briscoe, Norman & S...	1200 · Accounts Recei...				84.31	4,134.68
01/14/2011		Faber, George A. & ...	1200 · Accounts Recei...				189.51	4,324.19
01/14/2011		Randall, Herbert & J...	1200 · Accounts Recei...				164.09	4,488.28
01/14/2011		Herr, Ernest & Brenda	1200 · Accounts Recei...				57.50	4,545.78
01/14/2011		Carter, Nathaniel & ...	1200 · Accounts Recei...				28.11	4,573.89
01/14/2011		Burgdorf, William A....	1200 · Accounts Recei...				150.96	4,724.85
01/14/2011		Kratzer, Robert P. & ...	1200 · Accounts Recei...				112.43	4,837.28
01/14/2011		Brown, Vince	1200 · Accounts Recei...	Payment			1,894.37	6,731.65
01/14/2011		Rhoades, J.L. & Con...	1200 · Accounts Recei...	Payment			2,909.22	9,640.87
01/14/2011	2526	Stacey Fackrell	2200 · Advances from ...		748.16			8,892.71
01/14/2011	2527	Cash	2200 · Advances from ...	VOID:		X		8,892.71
01/14/2011	2528	Cash	2200 · Advances from ...		2,376.52			6,516.19
01/14/2011	2529	Office Depot Credit ...	6620 · Office supplies		150.00			6,366.19
01/14/2011	2530	Century Granite Co., ...	5100 · Vaults, urns, mo...		132.62			6,233.57

EXHIBIT "A"

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Rose Lawn Memorial Park

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Register: 1000 · Texas Bank & Trust
 From 11/01/2010 through 02/24/2011
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/17/2011		Castillo, Daniel and I...	1200 · Accounts Recei...				60.00	6,293.57
01/17/2011		Avey, Phillip and Cy...	1200 · Accounts Recei...				58.81	6,352.38
01/17/2011		Norwood, Shane M. ...	1200 · Accounts Recei...				108.00	6,460.38
01/17/2011		Curry Anita & Steven	1200 · Accounts Recei...				125.00	6,585.38
01/17/2011		Sarles, Robert J. & L...	1200 · Accounts Recei...				50.00	6,635.38
01/17/2011		Smith, Richard Lee ...	1200 · Accounts Recei...				212.89	6,848.27
01/17/2011		Socia, Thomas & Judy	1200 · Accounts Recei...				107.57	6,955.84
01/17/2011		Anderson. Karen Fra...	1200 · Accounts Recei...				95.05	7,050.89
01/17/2011		Young, Virginia	1200 · Accounts Recei...				107.28	7,158.17
01/17/2011		McQuaid, Robert & ...	1200 · Accounts Recei...				123.39	7,281.56
01/17/2011		KLotz, Chandler L. ...	1200 · Accounts Recei...				133.33	7,414.89
01/18/2011		Klipsch, John & Ros...	1200 · Accounts Recei...				1,200.00	8,614.89
01/18/2011	518		6610 · Telephone		2,814.32			5,800.57
01/19/2011		Williams, Dewey E. ...	1200 · Accounts Recei...				2,280.00	8,080.57
01/19/2011		Emerick, William J. a...	1200 · Accounts Recei...				176.32	8,256.89
01/19/2011		Brooks, James R. & ...	1200 · Accounts Recei...				115.24	8,372.13
01/19/2011		Loper, Scott and Tina	1200 · Accounts Recei...				230.00	8,602.13
01/19/2011		Robinson, Darrell & ...	1200 · Accounts Recei...				157.42	8,759.55
01/19/2011		Allen, Countice & El...	1200 · Accounts Recei...	Payment			1,725.00	10,484.55
01/19/2011	2534	Texas Bank & Trust ...	2300 · Perpetual care f...		3,650.85			6,833.70
01/19/2011	2535	One World Associate...	6900 · Interest expense		1,500.00			5,333.70
01/19/2011	2536	Michael Miller	6630 · Advertising & P...		124.60			5,209.10
01/19/2011	2537	J S Foodstore	-split-		476.36			4,732.74
01/20/2011		Rhoades, J.L. & Con...	1200 · Accounts Recei...				2,909.22	7,641.96
01/20/2011		Schell, John E. & Ste...	1200 · Accounts Recei...				479.76	8,121.72
01/20/2011		Springer, Charles & ...	1200 · Accounts Recei...				76.24	8,197.96
01/20/2011	2531	Lowe's	-split-		1,236.48			6,961.48
01/20/2011	2538	Granit Bronz	5100 · Vaults, urns, mo...		821.63			6,139.85
01/20/2011	519		2150 · Sales tax payable		114.18			6,025.67
01/21/2011		Thomas, Danny	1200 · Accounts Recei...	Payment			900.00	6,925.67
01/21/2011	2539	Stacey Fackrell	2200 · Advances from ...		748.16			6,177.51
01/21/2011	2540	Cash	2200 · Advances from ...		2,072.76			4,104.75
01/21/2011	2541	Tyler Morning Teleg...	6630 · Advertising & P...	56063556	600.00			3,504.75
01/24/2011		Eldridge, Lisa	1200 · Accounts Recei...	Payment			172.50	3,677.25
01/24/2011		Senior, Robert	1200 · Accounts Recei...	Payment Check			4,801.25	8,478.50
01/24/2011		Senior, Robert	1200 · Accounts Recei...	Payment			900.00	9,378.50
01/24/2011	2532	Sterling Memorial In...	2081 · Vaults, Urns, M...	538-47688 Har...	1,945.00			7,433.50
01/25/2011		Ainsworth, Kerry an...	1200 · Accounts Recei...				76.17	7,509.67
01/25/2011		Wiley, Carolyn Peddy	1200 · Accounts Recei...				39.95	7,549.62
01/25/2011		Harken, Thomas L. ...	1200 · Accounts Recei...	Payment			3,450.00	10,999.62

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Rose Lawn Memorial Park

2/24/2011 1:31 PM

Register: 1000 · Texas Bank & Trust

From 11/01/2010 through 02/24/2011

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
01/25/2011		Pierce, Wallace G. &...	1200 · Accounts Recei...	Payment			2,000.00	12,999.62
01/25/2011		Arnold, Phyllis A	1200 · Accounts Recei...				58.80	13,058.42
01/25/2011		Roberts, Ricky & As...	1200 · Accounts Recei...				62.00	13,120.42
01/26/2011		Head, Clinton	1200 · Accounts Recei...				128.30	13,248.72
01/26/2011		Starkey, Melanie Wh...	1200 · Accounts Recei...				34.03	13,282.75
01/26/2011		Brown, Angela F.	1200 · Accounts Recei...				100.00	13,382.75
01/26/2011		Towns (Towns Russ...	1200 · Accounts Recei...	Payment			6,900.00	20,282.75
01/26/2011		Slade, Wesley W. & ...	1200 · Accounts Recei...				239.00	20,521.75
01/26/2011	2542	Geaux Investments	2200 · Advances from ...		622.03			19,899.72
01/26/2011	2543	Cash	2200 · Advances from ...		2,221.88			17,677.84
01/26/2011	2544	Stacey Fackrell	2200 · Advances from ...		748.16			16,929.68
01/27/2011		Oberholtzer, Thomas...	1200 · Accounts Recei...				457.02	17,386.70
01/27/2011	2533	Tyler Morning Teleg...	6630 · Advertising & P...		800.00			16,586.70
01/28/2011		Harken, Thomas L. ...	1200 · Accounts Recei...	Payment			3,450.00	20,036.70
01/28/2011		Harken, Thomas L. ...	1200 · Accounts Recei...	Payment			2,085.00	22,121.70
01/31/2011		Woods, Novell	1200 · Accounts Recei...				52.00	22,173.70
01/31/2011		Sparrow, Robert & ...	1200 · Accounts Recei...				45.52	22,219.22
01/31/2011		Wofford, Cary & Mary	1200 · Accounts Recei...				106.95	22,326.17
01/31/2011		Blakeman, Peter & D...	1200 · Accounts Recei...				33.50	22,359.67
01/31/2011		Calley, Susan	1200 · Accounts Recei...				592.60	22,952.27
01/31/2011	2545	Lori Henderson	6590 · Professional fees		95.00			22,857.27
01/31/2011	2549	Ambit Energy	6650 · Utilities expense		469.44			22,387.83
01/31/2011	2550	City of Tyler	6650 · Utilities expense		33.58			22,354.25
01/31/2011	2551	DIRECT TV	6650 · Utilities expense		101.93			22,252.32
01/31/2011	2552	AT&T	6610 · Telephone		145.45			22,106.87
01/31/2011	2553	Transamerica	6700 · Insurance		272.32			21,834.55
01/31/2011	2554	Cypruss Interactive	6615 · Computer Expe...		454.32			21,380.23
01/31/2011	2555	ICCF A Service Bure...	6600 · Dues		238.00			21,142.23
01/31/2011	2556	Pitney Bowes	6628 · Postage		150.00			20,992.23
01/31/2011	2557	Office Depot Credit ...	6620 · Office supplies		150.00			20,842.23
01/31/2011	2558	Smith County Tax Of...	6710 · Misc taxes and f...		178.54			20,663.69
02/01/2011		Adams, Hue and Dia...	1200 · Accounts Recei...				108.02	20,771.71
02/01/2011		Williams, James and ...	1200 · Accounts Recei...				130.55	20,902.26
02/01/2011		Roesch, Kristina K. ...	1200 · Accounts Recei...				159.00	21,061.26
02/01/2011		Williamson, Lee and ...	1200 · Accounts Recei...				127.05	21,188.31
02/01/2011		Laughlin, Lonnie and...	1200 · Accounts Recei...				100.00	21,288.31
02/01/2011		Anthony, Rupert and ...	1200 · Accounts Recei...				107.28	21,395.59
02/01/2011		Towns (Towns Russ...	1200 · Accounts Recei...	Payment			900.00	22,295.59
02/01/2011		Prince, Lenzie	1200 · Accounts Recei...	Payment			1,000.00	23,295.59
02/01/2011		Baker, Donald and D...	1200 · Accounts Recei...				140.00	23,435.59

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Rose Lawn Memorial Park

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Register: 1000 · Texas Bank & Trust
 From 11/01/2010 through 02/24/2011
 Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/02/2011		Wallace, Troy and M...	1200 · Accounts Recei...				178.47	23,614.06
02/02/2011		Hafner, Carol Ann	1200 · Accounts Recei...				360.00	23,974.06
02/02/2011		Heim, Jerry Lynn & ...	1200 · Accounts Recei...				233.98	24,208.04
02/02/2011		Foster, Thomas P. & ...	1200 · Accounts Recei...				159.92	24,367.96
02/02/2011		Raymond, Roy and G...	1200 · Accounts Recei...				98.18	24,466.14
02/02/2011		Starkey, Melanie Wh...	1200 · Accounts Recei...				68.30	24,534.44
02/02/2011		Shockley, Olian & V...	1200 · Accounts Recei...				138.66	24,673.10
02/02/2011		Grant, Fred L. & Nan...	1200 · Accounts Recei...				100.00	24,773.10
02/02/2011	2559	Geaux Investments	2200 · Advances from ...		1,377.85			23,395.25
02/02/2011	2560	Cash	2200 · Advances from ...		2,436.23			20,959.02
02/02/2011	2561	Stacey Fackrell	2200 · Advances from ...		748.16			20,210.86
02/06/2011		Wheeler, Don & Janet	1200 · Accounts Recei...				157.54	20,368.40
02/06/2011		Brown, Herman & Je...	1200 · Accounts Recei...				50.17	20,418.57
02/06/2011		Allen, Kenneth and T...	1200 · Accounts Recei...				100.00	20,518.57
02/06/2011		Guy, O.L. and Benette	1200 · Accounts Recei...				100.00	20,618.57
02/06/2011		Kisamore, Carl	1200 · Accounts Recei...				143.75	20,762.32
02/06/2011		Preston, Robert & Sh...	1200 · Accounts Recei...				80.82	20,843.14
02/07/2011		Land, Robin	1200 · Accounts Recei...				95.30	20,938.44
02/07/2011		Rowe, Edward T. & ...	1200 · Accounts Recei...				70.91	21,009.35
02/07/2011		Rowe, Edward T. & ...	1200 · Accounts Recei...				41.39	21,050.74
02/07/2011		Wiegman, Dorothea	1200 · Accounts Recei...				30.00	21,080.74
02/07/2011		Park, Hong-Kyo & Y...	1200 · Accounts Recei...				131.07	21,211.81
02/07/2011		Brown, W. Roy	1200 · Accounts Recei...				47.50	21,259.31
02/07/2011		Ritschel, Donald & S...	1200 · Accounts Recei...				75.00	21,334.31
02/07/2011		Senior, Robert	1200 · Accounts Recei...	Payment			1,834.83	23,169.14
02/07/2011		Leshiewski, Gary & ...	1200 · Accounts Recei...				98.97	23,268.11
02/07/2011		Spears, John H. & Li...	1200 · Accounts Recei...				211.01	23,479.12
02/07/2011		Rix, Randall and Mic...	1200 · Accounts Recei...				114.34	23,593.46
02/08/2011	2562	Geaux Investments	2200 · Advances from ...		583.16			23,010.30
02/10/2011		Garza, Margaret Helen	1200 · Accounts Recei...				105.00	23,115.30
02/10/2011	2563	Stacey Fackrell	2200 · Advances from ...		748.16			22,367.14
02/10/2011	2564	Cash	2200 · Advances from ...		1,939.25			20,427.89
02/11/2011		Thomas, Joyce	1200 · Accounts Recei...				67.16	20,495.05
02/11/2011		Randall, Herbert & J...	1200 · Accounts Recei...				164.09	20,659.14
02/11/2011		Springer, Charles & ...	1200 · Accounts Recei...				76.24	20,735.38
02/11/2011		Nixon, Monty & Che...	1200 · Accounts Recei...				53.90	20,789.28
02/11/2011	2565	Thigpen & Raney	6590 · Professional fees		10,000.00			10,789.28
02/11/2011	2566	Kaye Fackrell	-split-	Reimbursement	497.14			10,292.14
02/11/2011	2567	Cash	-split-		70.00			10,222.14
02/11/2011	2568	Kaye Fackrell	6640 · Maintenance ex...	REimbursements	526.29			9,695.85

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From 11/01/2010 through 02/24/2011

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<u>Date</u>	<u>Number</u>	<u>Payee</u>	<u>Account</u>	<u>Memo</u>	<u>Payment</u>	<u>C</u>	<u>Deposit</u>	<u>Balance</u>
02/15/2011		Deen, Patrick & Jenn...	1200 · Accounts Recei...				39.44	9,735.29
02/15/2011		Kuhn, Loretta L.	1200 · Accounts Recei...				37.45	9,772.74
02/15/2011		York, David & Lynda	1200 · Accounts Recei...				68.12	9,840.86
02/15/2011		Vega, Jose & Marisel...	1200 · Accounts Recei...				50.72	9,891.58
02/15/2011		Reese, Glenn & Fran...	1200 · Accounts Recei...				97.60	9,989.18
02/15/2011		Rush, Charles and Ju...	1200 · Accounts Recei...				124.20	10,113.38
02/15/2011		Rush, Charles and Ju...	1200 · Accounts Recei...				39.20	10,152.58
02/15/2011		Kirchner, Darrell and...	1200 · Accounts Recei...				55.76	10,208.34
02/15/2011		Green, Billy and Ver...	1200 · Accounts Recei...				66.40	10,274.74
02/15/2011		McClellan, Larry and...	1200 · Accounts Recei...				107.29	10,382.03
02/15/2011		Green, Billy and Ver...	1200 · Accounts Recei...				40.19	10,422.22
02/15/2011		Batten, David and Jo ...	1200 · Accounts Recei...				58.80	10,481.02
02/15/2011		Ratcliff, Rqndy and ...	1200 · Accounts Recei...				124.36	10,605.38
02/15/2011		Davis, Barbara Lynn	1200 · Accounts Recei...				56.75	10,662.13
02/15/2011		Whisenhunt, Perri & ...	1200 · Accounts Recei...				93.88	10,756.01
02/15/2011		Faber, George A. & ...	1200 · Accounts Recei...				189.51	10,945.52
02/15/2011		Stephens, Sharon A.	1200 · Accounts Recei...				159.91	11,105.43
02/15/2011		Peterson, Michael A....	1200 · Accounts Recei...				186.90	11,292.33
02/15/2011		Newberry, Dennis & ...	1200 · Accounts Recei...				119.00	11,411.33
02/15/2011		Kellenberger, August...	1200 · Accounts Recei...				158.00	11,569.33
02/15/2011		Bennett, Bruce V. & ...	1200 · Accounts Recei...				86.25	11,655.58
02/15/2011		Wahl, William and P...	1200 · Accounts Recei...				37.50	11,693.08
02/15/2011		Briscoe, Norman & S...	1200 · Accounts Recei...				84.31	11,777.39
02/15/2011		Miller, Terry & Ann	1200 · Accounts Recei...				236.00	12,013.39
02/15/2011		Johnson, Horace & N...	1200 · Accounts Recei...				157.12	12,170.51
02/15/2011		Brooks, James R. & ...	1200 · Accounts Recei...				115.24	12,285.75
02/15/2011		Carter, Nathaniel & ...	1200 · Accounts Recei...				28.11	12,313.86
02/15/2011		Tidmore, David & D...	1200 · Accounts Recei...				98.60	12,412.46
02/15/2011		Robinson, Darrell & ...	1200 · Accounts Recei...				157.42	12,569.88
02/15/2011		Curry Anita & Steven	1200 · Accounts Recei...				125.00	12,694.88
02/15/2011		Williamson, Lee Roy...	1200 · Accounts Recei...				100.00	12,794.88
02/15/2011		Adams, Hue and Dia...	1200 · Accounts Recei...				108.02	12,902.90
02/15/2011		Means, Brandon & K...	1200 · Accounts Recei...				100.00	13,002.90
02/15/2011		Hall, Scott and Kathy	1200 · Accounts Recei...				76.17	13,079.07
02/15/2011		Kratzer, Robert P. & ...	1200 · Accounts Recei...				112.43	13,191.50
02/15/2011		Daughtry, David and ...	1200 · Accounts Recei...				76.17	13,267.67
02/15/2011		Pettigrew, Ravon & ...	1200 · Accounts Recei...				120.00	13,387.67
02/15/2011		KLotz, Chandler L. ...	1200 · Accounts Recei...				133.33	13,521.00
02/15/2011	2569	Dr. Joe Arisco	2200 · Advances from ...			893.70		12,627.30
02/16/2011		Cedillo Jr., Noe & Inez	1200 · Accounts Recei...	Payment Credit...			1,000.00	13,627.30

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Register: 1000 · Texas Bank & Trust

From 11/01/2010 through 02/24/2011

Sorted by: Date, Type, Number/Ref

Date	Number	Payee	Account	Memo	Payment	C	Deposit	Balance
02/16/2011		Sowell, Tom	1200 · Accounts Recei...	Payment Credit...			3,023.50	16,650.80
02/16/2011		Sowell, Tom	1200 · Accounts Recei...	Payment			900.00	17,550.80
02/17/2011		Henry, Betty K.	1200 · Accounts Recei...				60.00	17,610.80
02/17/2011		Hyman, William J.	1200 · Accounts Recei...				195.78	17,806.58
02/17/2011		Green, Charles W. an...	1200 · Accounts Recei...				43.98	17,850.56
02/17/2011		Houze, Rev. W.M. a...	1200 · Accounts Recei...				200.00	18,050.56
02/17/2011		Young, Virginia	1200 · Accounts Recei...				107.28	18,157.84
02/17/2011	2546	Community Coffee C...	6620 · Office supplies		174.30			17,983.54
02/17/2011	2547	Community Coffee C...	6620 · Office supplies		154.30			17,829.24
02/17/2011	2570	James White	-split-		99.46			17,729.78
02/17/2011	2571	J S Foodstore	6640 · Maintenance ex...		498.73			17,231.05
02/17/2011	2572	Cash	2200 · Advances from ...		2,400.89			14,830.16
02/17/2011	2573	Stacey A Fackrell	2200 · Advances from ...		748.16			14,082.00
02/17/2011	2574	Cash	-split-		214.70			13,867.30
02/17/2011	524		2150 · Sales tax payable		113.84			13,753.46
02/18/2011	2575	Texas Bank & Trust ...	2300 · Perpetual care f...	January PC De...	3,185.63			10,567.83
02/18/2011	2576	Everlasting Granite ...	5100 · Vaults, urns, mo...	India Red Mart...	1,678.33			8,889.50
02/21/2011		Ellis, John and Janice	1200 · Accounts Recei...				36.50	8,926.00
02/21/2011		Smith, Richard Lee ...	1200 · Accounts Recei...				212.89	9,138.89
02/21/2011		Eldridge, Lisa	1200 · Accounts Recei...				78.01	9,216.90
02/21/2011		Kent, Leonard & Myra	1200 · Accounts Recei...	Payment Credit...			2,592.25	11,809.15
02/21/2011		Arnold, Phyllis A	1200 · Accounts Recei...				58.80	11,867.95
02/21/2011		Woods, Novell	1200 · Accounts Recei...				52.00	11,919.95
02/24/2011		Avey, Phillip and Cy...	1200 · Accounts Recei...				58.81	11,978.76
02/24/2011		Starkey, Melanie Wh...	1200 · Accounts Recei...				34.03	12,012.79
02/24/2011		Socia, Thomas & Judy	1200 · Accounts Recei...				107.57	12,120.36
02/24/2011	To Print	Thigpen & Raney	6590 · Professional fees		10,000.00			2,120.36
02/24/2011	To Print	Jonathan Miller	-split-		65.00			2,055.36
02/24/2011	To Print	Cash	2200 · Advances from ...		1,687.70			367.66
02/24/2011	526		6720 · Bank charges [s...		258.83			108.83

In re **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No. _____
(if known)

SCHEDULE B - PERSONAL PROPERTY

Type of Property	None	Description and Location of Property	Current Value of Debtor's Interest in Property, Without Deducting any Secured Claim or Exemption
1. Cash on hand.	X		
2. Checking, savings or other financial accounts, certificates of deposit or shares in banks, savings and loan, thrift, building and loan, and home- stead associations, or credit unions, brokerage houses, or cooperatives.		Checking Account Texas State Bank CD Texas State Bank Perpetual Care Account (not the property of Cumberland Gap, but belongs to state for Perpetual Care)	\$108.83 \$52,070.23 \$190,028.00
3. Security deposits with public utilities, telephone companies, landlords, and others.	X		
4. Household goods and furnishings, including audio, video and computer equipment.	X		
5. Books; pictures and other art objects; antiques; stamp, coin, record, tape, compact disc, and other collections or collectibles.	X		
6. Wearing apparel.	X		
7. Furs and jewelry.	X		
8. Firearms and sports, photographic, and other hobby equipment.	X		
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X		
10. Annuities. Itemize and name each issuer.	X		

In re **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No. _____
(if known)

SCHEDULE B - PERSONAL PROPERTY

Continuation Sheet No. 1

Type of Property	None	Description and Location of Property	Current Value of Debtor's Interest in Property, Without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X		
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X		
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X		
14. Interests in partnerships or joint ventures. Itemize.	X		
15. Government and corporate bonds and other negotiable and non-negotiable instruments.	X		
16. Accounts receivable.		See Attached List	\$333,581.97
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X		
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X		

In re **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No. _____
(if known)

SCHEDULE B - PERSONAL PROPERTY

Continuation Sheet No. 2

Type of Property	None	Description and Location of Property	Current Value of Debtor's Interest in Property, Without Deducting any Secured Claim or Exemption
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X		
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X		
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X		
22. Patents, copyrights, and other intellectual property. Give particulars.	X		
23. Licenses, franchises, and other general intangibles. Give particulars.	X		
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X		
25. Automobiles, trucks, trailers, and other vehicles and accessories.		Kobota Tractor	\$12,000.00
		Golf Cart	\$7,000.00

In re **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No. _____
(if known)

SCHEDULE B - PERSONAL PROPERTY

Continuation Sheet No. 3

Type of Property	None	Description and Location of Property	Current Value of Debtor's Interest in Property, Without Deducting any Secured Claim or Exemption
26. Boats, motors, and accessories.	X		
27. Aircraft and accessories.	X		
28. Office equipment, furnishings, and supplies.		4 desks Partitions Reception Area 3 computers TV in reception area Miscellaneous Desks Miscellaneous Prints	\$5,000.00
29. Machinery, fixtures, equipment, and supplies used in business.	X		
30. Inventory.	X		
31. Animals.	X		
32. Crops - growing or harvested. Give particulars.	X		
33. Farming equipment and implements.	X		
34. Farm supplies, chemicals, and feed.	X		
35. Other personal property of any kind not already listed. Itemize.	X		

Total > **\$599,789.03**

(Include amounts from any continuation sheets attached. Report total also on Summary of Schedules.)

3 continuation sheets attached

In re **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No. _____
(if known)

SCHEDULE A - REAL PROPERTY

Description and Location of Property	Nature of Debtor's Interest in Property		Current Value of Debtor's Interest in Property, Without Deducting Any Secured Claim or Exemption	Amount Of Secured Claim
2003 Blue Mountain Blvd, Tyler, Texas Cemetery and office/building spaces and cemetery spaces	Real Estate		\$7,000,000.00	\$1,679,548.23

Total: \$7,000,000.00

(Report also on Summary of Schedules)

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND AN ACCOUNT NUMBER (See Instructions Above.)	CODEBTOR	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCT #: One World Associates One American Center Suite 750 Tyler, Texas 75701		DATE INCURRED: NATURE OF LIEN: Accounts Receivables COLLATERAL: See Attached List REMARKS:				\$150,000.00	
		VALUE: \$333,581.97					
ACCT #: Smith County Tax Assessor P.O. Box 2011 Tyler, Texas 75710		DATE INCURRED: NATURE OF LIEN: Taxes COLLATERAL: 2003 Blue Mountain Blvd, Tyler, Texas REMARKS:				\$3,874.15	
		VALUE: \$7,000,000.00					
ACCT #: Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701	X	DATE INCURRED: NATURE OF LIEN: Real Estate COLLATERAL: 2003 Blue Mountain Blvd, Tyler, Texas REMARKS:				\$1,060,039.70	
		VALUE: \$7,000,000.00					
ACCT #: Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701	X	DATE INCURRED: NATURE OF LIEN: Real Estate COLLATERAL: 2003 Blue Mountain Blvd, Tyler, Texas REMARKS:				\$615,634.38	
		VALUE: \$7,000,000.00					
Subtotal (Total of this Page) >						\$1,829,548.23	\$0.00
Total (Use only on last page) >						\$1,829,548.23	\$0.00

No continuation sheets attached

(Report also on Summary of Schedules.) (If applicable, report also on Statistical Summary of Certain Liabilities and Related Data.)

In re **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No. _____
(If known)

SCHEDULE C - PROPERTY CLAIMED AS EXEMPT

Debtor claims the exemptions to which debtor is entitled under:
(Check one box)

- 11 U.S.C. § 522(b)(2)
- 11 U.S.C. § 522(b)(3)

Check if debtor claims a homestead exemption that exceeds \$146,450.*

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
Not Applicable			
		\$0.00	\$0.00

* Amount subject to adjustment on 4/1/13 and every three years thereafter with respect to cases commenced on or after the date of adjustment.

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets.)

- Domestic Support Obligations**
Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).
- Extensions of credit in an involuntary case**
Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).
- Wages, salaries, and commissions**
Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$11,725* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).
- Contributions to employee benefit plans**
Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).
- Certain farmers and fishermen**
Claims of certain farmers and fishermen, up to \$5,775* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).
- Deposits by individuals**
Claims of individuals up to \$2,600* for deposits for the purchase, lease or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).
- Taxes and Certain Other Debts Owed to Governmental Units**
Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).
- Commitments to Maintain the Capital of an Insured Depository Institution**
Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).
- Claims for Death or Personal Injury While Debtor Was Intoxicated**
Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).
- Administrative allowances under 11 U.S.C. Sec. 330**
Claims based on services rendered by the trustee, examiner, professional person, or attorney and by any paraprofessional person employed by such person as approved by the court and/or in accordance with 11 U.S.C. §§ 326, 328, 329 and 330.

* Amounts are subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

TYPE OF PRIORITY	Taxes and Certain Other Debts Owed to Governmental Units
------------------	--

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	CONTINGENT UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY	
ACCT #: State of Texas Sales Tax 111 E 17th Street Austin, Texas 78774		DATE INCURRED: CONSIDERATION: Taxes REMARKS:			\$2,573.35	\$0.00	\$2,573.35	
Sheet no. <u>1</u> of <u>1</u> continuation sheets attached to Schedule of Creditors Holding Priority Claims					Subtotals (Totals of this page) >	\$2,573.35	\$0.00	\$2,573.35
					Total >	\$2,573.35		
					Totals >		\$0.00	\$2,573.35

**(Use only on last page of the completed Schedule E.
Report also on the Summary of Schedules.)**

**(Use only on last page of the completed Schedule E.
If applicable, report also on the Statistical Summary
of Certain Liabilities and Related Data.)**

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCT #: Ables Land P.O. Box 7933 Tyler, Texas 75711		DATE INCURRED: CONSIDERATION: Purchase Money REMARKS:				\$401.00
ACCT #: AT&T Advertising P.O.Box 5001 Carol Stream, IL 60197-5001		DATE INCURRED: CONSIDERATION: Fee Simple REMARKS:				\$1,311.32
ACCT #: Century Granite 203 William Street Elberton, GA 30635		DATE INCURRED: CONSIDERATION: Purchase Money REMARKS:				\$10,287.18
ACCT #: Everlasting Granite P.O. BOx 448 Elberton, GA 30635		DATE INCURRED: CONSIDERATION: Purchase Money REMARKS:				\$10,051.63
ACCT #: Geaux Corporation 18521 Hwy 69 Tyler, Texas 75703		DATE INCURRED: CONSIDERATION: Money Advanced REMARKS:				\$248,534.27
ACCT #: Jascon P.O. Box 711 Henderson, TX 70769		DATE INCURRED: CONSIDERATION: Purchase Money REMARKS:				\$26,036.50
Subtotal >						\$296,621.90
Total >						

2 continuation sheets attached

(Use only on last page of the completed Schedule F.)
(Report also on Summary of Schedules and, if applicable, on the
Statistical Summary of Certain Liabilities and Related Data.)

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCT #: Kaye Fackrell 12060 Calcasieu Drive Tyler, Texas 75703		DATE INCURRED: CONSIDERATION: Wages REMARKS:				\$43,802.03
ACCT #: New Homes 12060 Calcasieu Drive Tyler, Texas 75703		DATE INCURRED: CONSIDERATION: Money advances REMARKS:				\$128,810.84
ACCT #: New Subdivisions 12060 Calcasieu Drive Tyler, Texas 75703		DATE INCURRED: CONSIDERATION: Money Advanced REMARKS:				\$117,498.00
ACCT #: Oak Lane Memorial P.O. Box 1624 Prairieville, LA 70769		DATE INCURRED: CONSIDERATION: Money Advanced REMARKS:				\$26,036.50
ACCT #: Office Depot Credit P.O. Box 689020 Des Moines, IA 50365		DATE INCURRED: CONSIDERATION: Credit Card REMARKS:				\$327.41
ACCT #: Pitney Bowles P.O. Box 856042 Louisville, KY 40285		DATE INCURRED: CONSIDERATION: Purchase Money REMARKS:				\$1,070.53

Sheet no. 1 of 2 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal > **\$317,545.31**

Total >

(Use only on last page of the completed Schedule F.)
(Report also on Summary of Schedules and, if applicable, on the
Statistical Summary of Certain Liabilities and Related Data.)

\$317,545.31

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	CODEBTOR	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCT #: Pitney Bowles P.O. Box 856042 Louisville, KY 40285		DATE INCURRED: CONSIDERATION: Purchase Money REMARKS:				\$991.88
ACCT #: Pro Image Print 2679 University Blvd Tyler, Texas 75701		DATE INCURRED: CONSIDERATION: Purchase Money REMARKS:				\$771.85
ACCT #: Texas BK Commission 2601 N. Lamar Boulevard Austin, Texas 78705		DATE INCURRED: CONSIDERATION: Perpetual Care Fund REMARKS:				\$80,022.61
ACCT #: Tyler Morning Telegraph P.O. Box 2030 Tyler, Texas 75710		DATE INCURRED: CONSIDERATION: Purchase Money REMARKS:				\$1,581.57
ACCT #: Yellow Book P.O. Box 3162 Cedar Rapids, IA 52406		DATE INCURRED: CONSIDERATION: Fee Simple REMARKS:				\$1,094.00
Sheet no. <u>2</u> of <u>2</u> continuation sheets attached to						Subtotal >
Schedule of Creditors Holding Unsecured Nonpriority Claims						\$84,461.91
						Total >
						\$698,629.12

(Use only on last page of the completed Schedule F.)
(Report also on Summary of Schedules and, if applicable, on the
Statistical Summary of Certain Liabilities and Related Data.)

In re **Cumberland Gap Perpetual Care Cemetery, Inc.**Case No. _____
(if known)**SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser," "Agent," etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases of contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, OF OTHER PARTIES TO LEASE OR CONTRACT.	DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS FOR NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT.
East Texas Copy 4545 Old Jacksonville Hwy Tyler, Texas 75703	1 year service contract Contract to be ASSUMED
Ken Anderson 1347 Santa Fe Trail Tyler, Texas 75703	Purchase of Tractor and Golf Cart Contract to be ASSUMED
Pitney Bowles P.O. Box 856460 Louisville, KY 70285	1 year lease Contract to be ASSUMED
Sterling Memorial P.O. Box 1309 Eastland, Texas 76448	Purchase of Monument for Veterans Walls Contract to be ASSUMED

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by the debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight-year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
<p>Daniel D. Saleh 1520 Clubview Drive Tyler, Texas 75703</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>
<p>Daniel D. Saleh 1520 Clubview Drive Tyler, Texas 75703</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>
<p>Danny Jackson 9432 Cherokee Tyler, Texas 75703</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>
<p>Danny Jackson 9432 Cherokee Tyler, Texas 75703</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>
<p>David Hector Jr 16085 Buckboard Circle Tyler, Texas 75703</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>
<p>David Hector Jr 16085 Buckboard Circle Tyler, Texas 75703</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>
<p>Frank Navetta 6708 Lacosta Drive Tyler, Texas 75703</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>

In re **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No. _____
(if known)

SCHEDULE H - CODEBTORS

Continuation Sheet No. 1

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
<p>Frank Navetta 6708 Lacosta Drive Tyler, Texas 75703</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>
<p>Gerald Fackrell III 246 Bedford Baton Rouge, LA 70806</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>
<p>Gerald Fackrell III 246 Bedford Baton Rouge, LA 70806</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>
<p>Jay Schultz 11041 CR 168 Flint, Texas 75762</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>
<p>Jay Schultz 11041 CR 168 Flint, Texas 75762</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>
<p>Joe Arisco 12040 CR 167 Tyler, Texas 75703</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>
<p>Joe Arisco 12040 CR 167 Tyler, Texas 75703</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>

In re **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No. _____
(if known)

SCHEDULE H - CODEBTORS

Continuation Sheet No. 2

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
<p>Kaye K. Fackrell 12060 Calcesieu Drive Tyler, Texas 75703</p> <p>Kaye K. Fackrell 12060 Calcesieu Drive Tyler, Texas 75703</p>	<p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p> <p>Tyler BR Holding LLC 1520 Clubview Drive Tyler, Texas 75701</p>

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, the _____ **President** _____ of the _____ **Corporation** _____
named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of
_____ **17** _____ sheets, and that they are true and correct to the best of my knowledge, information, and belief.

(Total shown on summary page plus 1.)

Date **2/28/2011** _____

Signature **/s/ Jerry Fackrell, Jr.** _____
Jerry Fackrell, Jr.
President

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

IN RE: **Cumberland Gap Perpetual Care Cemetery, Inc.**

CASE NO

CHAPTER 11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR

1. Pursuant to 11 U.S.C. § 329(a) and Fed. Bankr. P. 2016(b), I certify that I am the attorney for the above-named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept:	<u>\$20,000.00</u>
Prior to the filing of this statement I have received:	<u>\$20,000.00</u>
Balance Due:	<u>\$0.00</u>

2. The source of the compensation paid to me was:

Debtor Other (specify)

3. The source of compensation to be paid to me is:

Debtor Other (specify)

4. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with another person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation, is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statements of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;

6. By agreement with the debtor(s), the above-disclosed fee does not include the following services:

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

2/28/2011

Date

/s/ Joe K. Thigpen

Joe K. Thigpen

Thigpen & Raney, P.C.

110 North College, Suite 1401

Tyler, Texas 75702

Phone: (903) 595-0998 / Fax: (903) 595-1299

Bar No. 19837400

/s/ Jerry Fackrell, Jr.

Jerry Fackrell, Jr.
President

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
TYLER DIVISION

IN RE: Cumberland Gap Perpetual Care Cemetery, Inc.

CASE NO

CHAPTER 11

VERIFICATION OF CREDITOR MATRIX

The above named Debtor hereby verifies that the attached list of creditors is true and correct to the best of his/her knowledge.

Date 2/28/2011

Signature /s/ Jerry Fackrell, Jr.
Jerry Fackrell, Jr.
President

Date _____

Signature _____

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

IN RE: **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
Geaux Corporation 18521 Hwy 69 Tyler, Texas 75703		Money Advanced		\$248,534.27
New Homes 12060 Calcasieu Drive Tyler, Texas 75703		Money advances		\$128,810.84
New Subdivisions 12060 Calcasieu Drive Tyler, Texas 75703		Money Advanced		\$117,498.00
Texas BK Commission 2601 N. Lamar Boulevard Austin, Texas 78705		Perpetual Care Fund		\$80,022.61
Kaye Fackrell 12060 Calcasieu Drive Tyler, Texas 75703		Wages		\$43,802.03
Oak Lane Memorial P.O. Box 1624 Prairieville, LA 70769		Money Advanced		\$26,036.50

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

IN RE: **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Continuation Sheet No. 1

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
Jascon P.O. Box 711 Henderson, TX 70769		Purchase Money		\$26,036.50
Century Granite 203 William Street Elberton, GA 30635		Purchase Money		\$10,287.18
Everlasting Granite P.O. BOx 448 Elberton, GA 30635		Purchase Money		\$10,051.63
State of Texas Sales Tax 111 E 17th Street Austin, Texas 78774		Taxes		\$2,573.35
Tyler Morning Telegraph P.O. Box 2030 Tyler, Texas 75710		Purchase Money		\$1,581.57
AT&T Advertising P.O.Box 5001 Carol Stream, IL 60197-5001		Fee Simple		\$1,311.32
Yellow Book P.O. Box 3162 Cedar Rapids, IA 52406		Fee Simple		\$1,094.00

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

IN RE: **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No.

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Continuation Sheet No. 2

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
Pitney Bowles P.O. Box 856042 Louisville, KY 40285		Purchase Money		\$1,070.53
<hr/>				
Pitney Bowles P.O. Box 856042 Louisville, KY 40285		Purchase Money		\$991.88
<hr/>				
Pro Image Print 2679 University Blvd Tyler, Texas 75701		Purchase Money		\$771.85
<hr/>				
Ables Land P.O. Box 7933 Tyler, Texas 75711		Purchase Money		\$401.00
<hr/>				
Office Depot Credit P.O. Box 689020 Des Moines, IA 50365		Credit Card		\$327.41

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President of the Corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: 2/28/2011

Signature: /s/ Jerry Fackrell, Jr.
Jerry Fackrell, Jr.
President

Ables Land
P.O. Box 7933
Tyler, Texas 75711

AT&T Advertising
P.O.Box 5001
Carol Stream, IL 60197-5001

Century Granite
203 William Street
Elberton, GA 30635

Daniel D. Saleh
1520 Clubview Drive
Tyler, Texas 75703

Danny Jackson
9432 Cherokee
Tyler, Texas 75703

David Hector Jr
16085 Buckboard Circle
Tyler, Texas 75703

East Texas Copy
4545 Old Jacksonville Hwy
Tyler, Texas 75703

Everlasting Granite
P.O. Box 448
Elberton, GA 30635

Frank Navetta
6708 Lacosta Drive
Tyler, Texas 75703

Geaux Corporation
18521 Hwy 69
Tyler, Texas 75703

Gerald Fackrell III
246 Bedford
Baton Rouge, LA 70806

Jascon
P.O. Box 711
Henderson, TX 70769

Jay Schultz
11041 CR 168
Flint, Texas 75762

Joe Arisco
12040 CR 167
Tyler, Texas 75703

Kaye Fackrell
12060 Calcasieu Drive
Tyler, Texas 75703

Kaye K. Fackrell
12060 Calcesieu Drive
Tyler, Texas 75703

Ken Anderson
1347 Santa Fe Trail
Tyler, Texas 75703

New Homes
12060 Calcasieu Drive
Tyler, Texas 75703

New Subdivisions
12060 Calcasieu Drive
Tyler, Texas 75703

Oak Lane Memorial
P.O. Box 1624
Prairieville, LA 70769

Office Depot Credit
P.O. Box 689020
Des Moines, IA 50365

One World Associates
One American Center
Suite 750
Tyler, Texas 75701

Pitney Bowles
P.O. Box 856042
Louisville, KY 40285

Pitney Bowles
P.O. Box 856460
Louisville, KY 70285

Pro Image Print
2679 University Blvd
Tyler, Texas 75701

Smith County Tax Assessor
P.O. Box 2011
Tyler, Texas 75710

State of Texas
Sales Tax
111 E 17th Street
Austin, Texas 78774

Sterling Memorial
P.O. Box 1309
Eastland, Texas 76448

Texas BK Commission
2601 N. Lamar Boulevard
Austin, Texas 78705

Tyler BR Holding LLC
1520 Clubview Drive
Tyler, Texas 75701

Tyler Morning Telegraph
P.O. Box 2030
Tyler, Texas 75710

Yellow Book
P.O. Box 3162
Cedar Rapids, IA 52406

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
TYLER DIVISION

IN RE:
Cumberland Gap Perpetual Care Cemetery, Inc.

CHAPTER 11

DEBTOR(S)

CASE NO

LIST OF EQUITY SECURITY HOLDERS

Registered Name of Holder of Security Last Known Address or Place of Business	Class of Security	Number Registered	Kind of Interest Registered
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DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, the President of the Corporation
named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: 2/28/2011

Signature: /s/ Jerry Fackrell, Jr.
Jerry Fackrell, Jr.
President

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

In re **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No.

Chapter **11**

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER	
A - Real Property	Yes	1	\$7,000,000.00			
B - Personal Property	Yes	4	\$599,789.03			
C - Property Claimed as Exempt	No					
D - Creditors Holding Secured Claims	Yes	1			\$1,829,548.23	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	2			\$2,573.35	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	3			\$698,629.12	
G - Executory Contracts and Unexpired Leases	Yes	1				
H - Codebtors	Yes	3				
I - Current Income of Individual Debtor(s)	No					N/A
J - Current Expenditures of Individual Debtor(s)	No					N/A
	TOTAL	15	\$7,599,789.03	\$2,530,750.70		

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

In re: **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No. _____
(if known)

STATEMENT OF FINANCIAL AFFAIRS

1. Income from employment or operation of business

None State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the two years immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
\$13,472.00	2001 - Cemetery Sales
\$464,281.64	2010 Cemetery Sales
\$611,818.05	2009 Cemetery Sales
\$406,316.67	2008 Cemetery Sales

2. Income other than from employment or operation of business

None State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the two years immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

3. Payments to creditors

Complete a. or b., as appropriate, and c.

None a. Individual or joint debtor(s) with primarily consumer debts: List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within 90 days immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
See Attached Exhibit A (Register of Payments)			

None b. Debtor whose debts are not primarily consumer debts: List each payment or other transfer to any creditor made within 90 days immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,850*. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

* Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

None c. All debtors: List all payments made within one year immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

In re: **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No. _____
(if known)

STATEMENT OF FINANCIAL AFFAIRS
Continuation Sheet No. 1

4. Suits and administrative proceedings, executions, garnishments and attachments

None a. List all suits and administrative proceedings to which the debtor is or was a party within one year immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Starr Memorials vs. Cumberland Gap Perpetual Care Cemetary 57,183-B	Account	County Court at Law 3 of Smith County Texas	dismissed with prejudice

None b. Describe all property that has been attached, garnished or seized under any legal or equitable process within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

5. Repossessions, foreclosures and returns

None List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

6. Assignments and receiverships

None a. Describe any assignment of property for the benefit of creditors made within 120 days immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

7. Gifts

None List all gifts or charitable contributions made within one year immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

8. Losses

None List all losses from fire, theft, other casualty or gambling within one year immediately preceding the commencement of this case or since the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**UNITED STATES BANKRUPTCY COURT
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In re: **Cumberland Gap Perpetual Care Cemetery, Inc.**Case No. _____
(if known)

STATEMENT OF FINANCIAL AFFAIRS

Continuation Sheet No. 2

9. Payments related to debt counseling or bankruptcy

None List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within one year immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYER IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
Thigpen & Raney, P.C. 110 North College, Suite 1401 Tyler, Texas 75702	2-11-11 (\$10,000) and 2-25-11 (\$10,000)	\$20,000.00

10. Other transfers

None a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within two years immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None b. List all property transferred by the debtor within ten years immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

11. Closed financial accounts

None List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within one year immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

12. Safe deposit boxes

None List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within one year immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

13. Setoffs

None List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within 90 days preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

14. Property held for another person

None List all property owned by another person that the debtor holds or controls.

15. Prior address of debtor

None If the debtor has moved within three years immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

UNITED STATES BANKRUPTCY COURT
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In re: **Cumberland Gap Perpetual Care Cemetery, Inc.**

Case No. _____
(if known)

STATEMENT OF FINANCIAL AFFAIRS
Continuation Sheet No. 3

16. Spouses and Former Spouses

None If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within eight years immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

17. Environmental Information

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

None a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

None b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

None c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

18. Nature, location and name of business

None a. If the debtor is an individual, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within six years immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within six years immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within six years immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within six years immediately preceding the commencement of this case.

None b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

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STATEMENT OF FINANCIAL AFFAIRS
Continuation Sheet No. 4

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within six years immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement only if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. Books, records and financial statements

- None a. List all bookkeepers and accountants who within two years immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS

**David Emmert, 17521 Hwy 69 S, Tyler, Texas
75703**

DATES SERVICES RENDERED

December 2005 to October 2010 (Emmert)

September 4, 2009 to Present (Fackrell)

**Stacy Fackrell, 2003 Blue Mountain Blvd, Tyler,
Texas 75703**

Since 2006 to Present (Gollob)

Gollob, Morgan & Petty, CPA

**1001 ESE Loop 323, Suite 300, Tyler, Texas
75701**

- None b. List all firms or individuals who within two years immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

- None c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

- None d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within two years immediately preceding the commencement of this case.

NAME AND ADDRESS

**Texas Bank and Trust
6530 S. Broadway Ave
Tyler, Texas 75703**

DATE ISSUED

**Frank Navetta
6807 Lacosta Drive
Tyler, Texas 75703**

**David Hector
16085 Buckboard Circle
Tyler, Texas 75703**

**Jay Schultz
11041 CR 168
Tyler, Texas 75703**

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF TEXAS
TYLER DIVISION**

In re: **Cumberland Gap Perpetual Care Cemetery, Inc.**Case No. _____
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STATEMENT OF FINANCIAL AFFAIRS
Continuation Sheet No. 5

Daniel Saleh
1520 Clubview Drive
Tyler, Texas 75701

Danny Jackson
9432 Cherokee
Tyler, Texas 75703

20. Inventories

None a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

None b. List the name and address of the person having possession of the records of each of the inventories reported in a., above.

21. Current Partners, Officers, Directors and Shareholders

None a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
Joseph P. Arisco 12040 CR 168 Tyler, Texas 75703	Shareholder / Vice President/ Director	17 %
Gerald E. Fackrell, III 245 Bedford Baton Rouge, LA 7080	Shareholder	42%
Kaye Fackrell 12060 Calcasieu Tyler, Texas 75703	Shareholder/ Vice-President/ Secretary/ Director	21%
Gerald R. Fackrell, Jr. 12060 Calcasieu Tyler, Texas 75703	Shareholder/ President/ Director	21 %
Michael Miller 111 Nunn Street Whitehouse, Texas 75791	Vice President	
David Emmert 17521 Hwy 69 Tyler, Texas 75703	Treasurer	
Stacey Fackrell 10773 Southern Trace Tyler, Texas	Office Manager	

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STATEMENT OF FINANCIAL AFFAIRS
Continuation Sheet No. 6

22. Former partners, officers, directors and shareholders

None a. If the debtor is a partnership, list each member who withdrew from the partnership within one year immediately preceding the commencement of this case.

None b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within one year immediately preceding the commencement of this case.

23. Withdrawals from a partnership or distributions by a corporation

None If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during one year immediately preceding the commencement of this case.

24. Tax Consolidation Group

None If the debtor is a corporation, list the name and federal taxpayer-identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within six years immediately preceding the commencement of the case.

25. Pension Funds

None If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within six years immediately preceding the commencement of the case.

[If completed on behalf of a partnership or corporation]

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date 2/28/2011

Signature /s/ Jerry Fackrell, Jr.
Jerry Fackrell, Jr.
President

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

*Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both.
18 U.S.C. §§ 152 and 3571*