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INDEPENDENT ACCOUNTANTS' REPORT

June 19, 2017

Board of Directors
Abbit Management Corp.
Grand Haven, Michigan

We have reviewed management of Abbit Management Corp.'s assertion that the policies, procedures and internal controls of ***Abbit Management Corp***. as related to performance of accounting and investment management services (as administrative agent for the designated escrow agent: Fiduciary Partners Inc.) for the year ended December 31, 2016, operated in accordance with the Prepaid Contract Administrative Services Agreements between the parties and applicable sections of Public Act 255 of 1986 (State of Michigan), as amended ("Prepaid Funeral and Cemetery Sales Act"). The management of Abbit Management Corp. is responsible for its assertion. Our responsibility is to express a conclusion on management's assertion based on our review.

Our review was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the review to obtain limited assurance about whether any material modifications should be made to management's assertion in order for it to be fairly stated. A review is substantially less in scope than an examination, the objective of which is to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects, in order to express an opinion. Accordingly, we do not express such an opinion. We believe that our review provides a reasonable basis for our conclusion.

Based on our review, we are not aware of any material modifications that should be made to management of Abbit Management Corp.'s assertion in order for it to be fairly stated.

This report is intended solely for the use of Abbit Management Corp. and participating escrow agents, funeral homes and cemeteries and is not intended to be and should not be used by anyone other than these specified parties.

Rehmann Robson LLC