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Independent Accountants' Report

The Abbit Management Corp.
Grand Haven, MI

We have examined The Abbit Management Corp.'s compliance with performance of accounting and investment management services (as administrative agent for the designated escrow agent: Fiduciary Partners, Inc.) under the requirements contained in Section 12 of the Michigan Prepaid Funeral and Cemetery Sales Act (Act 255 of 1986) for the year ended December 31, 2021. Management of The Abbit Management Corp. is responsible for the company's compliance with the specified requirements. Our responsibility is to express an opinion on The Abbit Management Corp.'s compliance with the specified requirements based on our examination.

Our examination 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 examination to obtain reasonable assurance about whether The Abbit Management Corp. complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether The Abbit Management Corp. complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

Our examination does not provide a legal determination on The Abbit Management Corp.'s compliance with specified requirements.

In our opinion, The Abbit Management Corp. complied, in all material respects, with performance of accounting and investment management services (as administrative agent for the designated escrow agent: Fiduciary Partners, Inc.) under the requirements contained in Section 12 of the Michigan Prepaid Funeral and Cemetery Sales Act (Act 255 of 1986) for the year ended December 31, 2021.

This report is intended solely for the use by management of The 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.

Yeo & Yeo, P.C.

Kalamazoo, Michigan
June 17, 2022