[MS-0494.014.003.090]

Batesville
A HILLENBRAND INDUSTRY

BATESVILLE CASKET COMPANY, INC.

One Batesville Blvd. • Batesville, Indiana 47006-7798

March 16, 2001

Mrs. Rebecca P. Gilliam
2121 Paradise Street
San Diego, CA 92114

Dear Mrs. Gilliam:

Please accept our most sincere sympathy on your recent loss.

In memory of your loved one, we have arranged for a tree to be planted in a National Forest to serve as a Living Memorial. This is accomplished in cooperation with the Forest Service, United States Department of Agriculture, as part of a major endeavor to reforest the United States. This thoughtful request was made on your behalf by Anderson - Ragsdale Mortuary.

Although we cannot determine the exact location of the tree, you can be assured it will be planted where the need is greatest, its species and location carefully selected by the Forest Service. We know you share with us the hope that this tree will grow in full measure to bring beauty to the landscape and pleasure to all who pass its way.

Again, we extend our sympathy and feel certain you will find peace and comfort in the knowledge that every detail of the service was properly handled. The enclosed certificate acknowledges the fulfillment of the Living Memorial.

Sincerely,

David J. Hirt

David J. Hirt
President

Phone: 812-934-7500 • Fax: 812-934-7613