

Date: April 26, 2019

To: Office of the Secretary
U.S. Securities and Exchange Commission
100 F Street NE, Mail Stop 1090
Washington, DC 20549

From: Mark Morrow #75250-061

[REDACTED]
P.O. Box [REDACTED]
Ashland, KY. [REDACTED]



RE: Release No. 85651
Admin. Proc. File No. 3-18723

To whom it may concern and Commission Representatives,

My name is Mark Morrow, I am a respondent in a proceeding with the Securities and Exchange Commission, Admin. Proc. File No. 3-18723, I am writing you today to ask that the Commission NOT find me in default for failing to supply answers to allegations levied against me in a sec issued order instituting proceedings (OIP). My cause for not responding is that I was under a time constraint to file a U.S.C. §2255 motion (write of Habeas Corpus) in my criminal case. Additionally I did not receive the OIP in time to meet it's deadline. As an inmate at a Federal Prison I have limited library time and limited resources. I do not have access to the internet. I do not have the ability to look up commission rules and/or commission rules of practice while incarcerated. I would like to show through exhibit "A" (attached) an example of our inefficient mail system which contributed to my lack of response. I respectfully request an opportunity to respond to the charges against me.

With regard to allegations made against me set forth in section II of your most recent correspondence dated April 15, 2019.

A1 I, Mark Morrow, was associated with Landmark Investment Group from 1998 through October of 2012. During this time Landmark had a clean disciplinary record with no actions or complaints from the SEC or it's clients.

B2 This statement appears to be accurate.

B3 I, Mark Morrow, deny the allegations as described in this section (B3). At the time the promissory notes were drafted they were written to be factually accurate. The private placement memorandum as well as the promissory notes were drafted prior to there actual use. They were written in future tense and would only be used if needed. I did not author either set of documents however, I did review them in late October/Early November of 2007. My company, Detroit Memorial Partners (DMP), was established to bid on a group of cemeteries under the control of a bankruptcy Court and its court appointed receiver. DMP was formed to bid on the cemeteries. Around this time began to search for financing and indications of interest from a variety of sources. Based on reactions from prospective investors, I knew I would not have any problem securing financing. No deep discussions took place in Oct. or Nov. of 2007 regarding structure. There was no need as we were unsure as to whether or not our bid would be superior to any other parties bid. It was only after we were informed that we were the favored bid that discussions took place regarding ownership and structure. While DMP won the bid the company structure was reorganized. Westminster Capital Acquired 51% of the deal for 22 million dollars and chose to use a newly formed entity, Midwest Memorial Group LLC., (MMG), to ultimately own and run the cemeteries (see Exhibit B). Under the new structure DMP would own 49% of MMG. However, prior to the change in structure the promissory notes and PPM were released to prospective investors. There was no intent to defraud note holders or equity partners during this period.

After winning the bid and taking possession of the cemeteries, David Shipper, my only partner in DMP and the operator of MMG, and I moved ten million dollars of working capital to Goldman Sachs. This was done with permission from the Judge and receiver who oversaw the legal proceedings and acquisition. I had every intention of managing the working capital but I was called out of town to visit a family friend who was suffering from a terminal illness.

B3 SECTION II alleges that I misused investor funds. I deny this allegation. I gave working capital to Angelo Alleca an SEC registered investment advisor. Angelo was someone I knew and trusted. I gave Mr. Alleca and his firm, Summit Wealth Manangement, discretionary authorization over the working capital. Mr. Alleca, as established during his criminal proceedings, lost approximately 6.2 million dollars in a single, spontaneous stock gamble. This was done without my permission and violated our accounts investment objectives, and risk tolerance. I did not know at the time that Alleca was a gambling addict or engaged in substance abuse as was testified to at Alleca's criminal sentencing. Alleca misused these funds.

I respectfully request the opportunity to address these and answer any questions at a hearing at a time convenient to all those involved.

Sincerely,


Mark Morrow

Service List

Joshua A. Meyes, Esq.

Atlanta Regional Office

Securities and Exchange Commission

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Suite 900 Atlanta, GA 30326

Office of the Secretary

U.S. Securities and Exchange Commission

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SECURITIES AND EXCHANGE COMMISSION
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1090
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7018 3090 0000 5631 4375



UNITED STATES POSTAGE
PITNEY BOWES
\$ 006.80⁰
02 1P
0000914247 APR 16 2019
MAILED FROM ZIP CODE 20001

Mark Morrow
SPECIAL MAIL- OPEN ONLY IN
PRESENCE OF INMATE
Inmate No. [REDACTED]
[REDACTED]
Ashland, KY [REDACTED]

3- 18723

CERTIFIED
No. 8049228

MAIL

RETURN RECEIPT REQUESTED

4110589999



REV P
4/25/2019

EXHIBIT A

EXHIBIT B

On December 18, 2006, the Michigan Cemetery Commissioner filed a Verified Complaint for Injunctive Relief and Petition for Appointment of Conservator in Michigan. Id. P 7. The Michigan court appointed Zausmer as Conservator of the Michigan cemeteries and their management companies owned by Smart. Id. P 9. Over a year later, on February 7, 2008, the Michigan court authorized Zausmer to sell the Michigan cemeteries to Detroit **Memorial**, which subsequently became MMG. Id. P 42. On May 2, 2008, the Michigan court entered an order approving the Closing Agreement in the sale transaction to MMG. Id. P 43. As part of the sale transaction, the Michigan court specifically held that, with the exception of certain liabilities inapplicable to the present case, that MMG is exculpated from all liability relative to the Michigan cemeteries. Id., Exh. B., at 3. Following the completion of the sale of the Michigan cemeteries to MMG, Zausmer was released of his duties as Conservator.