

WJZ - 55881

Vol M03 Page 92518**RECORDING REQUESTED BY:**

Latham & Watkins LLP
 701 "B" Street, Suite 2100
 San Diego, CA 92101
 Attention: Sarah K. Rosen, Esq. #3128

State of Oregon, County of Klamath
 Recorded 12/22/03 3:06 p m
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 Linda Smith, County Clerk
 Fee \$ 26.00 # of Pgs 2
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WHEN RECORDED RETURN TO:

Alderwoods Group, Inc.
 2225 Sheppard Avenue E.
 Atria North III
 11th Floor
 Toronto, Ontario
 Canada M2J 5B5
 Attention: General Counsel

**SUBSTITUTION OF TRUSTEE AND
 DEED OF FULL RECONVEYANCE**

The undersigned, THE CIT GROUP/BUSINESS CREDIT, INC., a New York corporation, as collateral agent for the Senior Secured Parties ("CIT"), the present beneficiary, as the owner and holder of the Notes secured by that certain Deed of Trust, Assignment of Leases and Rents, Security Agreement and Fixture Filing, executed as of December 17, 2001 and effective as of January 2, 2002, by Alderwoods (Oregon), Inc., a Delaware corporation, as Trustor, to Chicago Title Insurance Company of Oregon, an Oregon corporation, as original Trustee, for the benefit of CIT, as Beneficiary, which Deed of Trust was recorded on January 17, 2002 in the records of Klamath County, Oregon, in Volume M02, at page 3384, hereby appoints and substitutes CIT, as Trustee in lieu of the Trustee therein.

As such duly appointed and substituted Trustee, CIT, hereby accepts said appointment as Trustee under the above Deed of Trust, and as successor Trustee, and pursuant to the request of said owner and holder and in accordance with the provisions of said Deed of Trust, does hereby RECONVEY WITHOUT WARRANTY, TO THE PERSON OR PERSONS LEGALLY ENTITLED THERETO, ALL the estate, title and interest now held by said trustee under said Deed of Trust.

Wherever the text of this document so requires, the singular includes the plural.

