

amount of funds received by the seller during the prior year that are subject to the deposit requirements of this section; the amount of funds actually deposited; the name and address of the trustee; and which shall be accompanied by a fee of \$25. Each seller which intends to discontinue the sale of preneed goods and services shall advise the Secretary when filing the required report for the year in which such sales are discontinued.

(e) Any trust created pursuant to this section shall be a single purpose trust. Trust funds shall not be available to any creditor as assets of the seller.

(f) The trustee may rely upon all certifications made pursuant to or required by the provisions of this section, and shall not be liable to any person for such reliance.

(g) The seller, upon notification in writing to the trustee, and upon the terms and conditions as the agreement between them may specify, may transfer the seller's account to any other trustee qualified under the provisions of this section to administer the trust funds. The trustee, upon notification in writing to the seller, and upon the terms and conditions as the agreement between them may specify, may transfer the seller's account to any other trustee qualified under the provisions of this section to administer the trust funds.

(h) A preneed burial contract shall be executed in duplicate, dated, and a signed copy given to the purchaser. The contract shall contain the names of the purchaser, the seller, and any other individual, if other than the purchaser, who is to receive the goods and services contracted for and a description of the goods and services and the amount of the purchaser's financial obligation. A preneed burial contract may provide that delivery of goods may be accomplished by any of the following:

(1) The transfer of physical possession of identified goods to the purchaser or an individual designated by the purchaser;

(2) The affixing or attaching of identified goods to a designated interment space;

(3) The seller has paid for and is storing suitably identified goods marked with the name of the buyer and supported by verifiable records of the sale at the cemetery or other location of the seller until needed; or

(4) The supplier of the identified goods has caused title to such goods to be transferred to the purchaser or an individual designated by the purchaser and agreed in writing to ship such goods at the direction of the purchaser or an individual designated by the purchaser. If no such provision for delivery of goods is set forth in a preneed burial contract, compliance with the provisions of items (1) and (2) hereof shall be deemed to constitute delivery in accordance with the terms in this section. Notwithstanding any provision in the preneed burial contract, identified services shall not be deemed to have been performed until performance has actually occurred.

(i) The specific funds shall remain intact and not be disbursed by the trustee until delivery is made or services are performed as specified in the preneed burial contract or as provided in this section. The trustee may invest trust funds in any