

**STATE OF ILLINOIS  
SECRETARY OF STATE  
SECURITIES DEPARTMENT**

**IN THE MATTER OF: CELESTIAL LIFE  
PLANNING, INC., its, officers, directors, agents,  
employees, affiliates, successors and assigns.**

**FILE NO. 0300096**

**ORDER OF PROHIBITION**

**TO RESPONDENT:** Celestial Life Planning, Inc.  
5878 Montevideo Road-Unit 35  
Mississauga, Ontario L5N2V5

Celestial Life Planning, Inc.  
33 East Pittsburgh Street  
Greensburg, PA 15601

WHEREAS, a Temporary Order of Prohibition was issued by the Secretary of State on January 11, 2006 temporarily prohibiting Respondent from offering or selling securities in the State of Illinois until further order of the Secretary of State.

WHEREAS, pursuant to Section 11.F of the Illinois Securities Law of 1953 [815 ICS 5] (the "Act"), the failure to request a hearing within thirty (30) calendar days of the entry of a Temporary Order shall constitute an admission of any facts alleged therein and constitute a sufficient basis to make the Temporary Order final.

WHEREAS, Respondent has failed to request on the matters contained in the Temporary Order within thirty (30) calendar days of the entry of said Temporary Order and Respondent is hereby deemed to have admitted the facts alleged in the said Temporary Order.

WHEREAS, the Secretary of State, by and through his duty authorized representatives, has adopted the Findings of Fact contained in the said Temporary Order as the Secretary of State's final Findings of Fact as follows:

1. That Celestial Life Planning, Inc., an Ontario, Canada corporation (hereinafter "Respondent"), maintains business addresses at 5878

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Montevideo Road-Unit 35, Mississauga, Ontario L5N2V5, and 33 East Pittsburgh Street, Greensburg, PA 15601.

2. That during between October, 2001 and January, 2002, or thereabouts, one Joseph M. Stabile, Chairman and CEO of Respondent, (hereinafter "CEO") while doing business at the offices of and with Guarantee Trust Life Insurance Company (hereinafter "GTLI") told some of GTLI employees previously unknown to Respondent that Respondent was the shell parent company of Celestial Burial Case, Inc., and its associated companies (hereinafter "Celestial"). GTLI employees were further told that after Respondent took over the operations of Celestial, Respondent would go public and be registered on the Canadian Venture Exchange, that there would be an infusion of cash from investors, shares issued on acquisitions, "merging with a Canadian junior capital pool", and the IPO itself.
3. That between October 2001 and January 2002, or thereabouts, Respondent through CEO offered to sell shares of Respondent to more than one GTLI employee who was an Illinois resident (hereinafter "Investor") previously not known to Respondent. The offer was for common shares and warrants at a price of U.S. \$0.45 per Common Share and Warrant.
4. That subsequent to the foregoing in person solicitation, Respondent caused to be sent to more than one Investor a Subscription Agreement (the "Offering Document") for the Offering.
5. That following receipt of the Offering Document, more than one Investor returned it, along with payment to Respondent's counsel as requested in the subscription agreement.
6. That the activities described in paragraphs 2 through 5 above constitute the offer and sale of a security and therefore a security as those terms are defined in Sections 2.1, 2.5, and 2.5a of the Illinois Securities Law of 1953 [815 ILCS 5] (the "Act").
7. That Section 5 of the Act provides, inter alia, that all securities except those exempt under Section 3 or those offered or sold in transactions exempt under Section 4 shall be registered either by coordination or by qualification prior to their offer or sale in the State of Illinois.
8. That Respondent failed to file with the Secretary of State an application for registration of the securities described above as required by the Act and that as a result the security was not registered pursuant to Section 5 of the Act prior to its offer in the State of Illinois.

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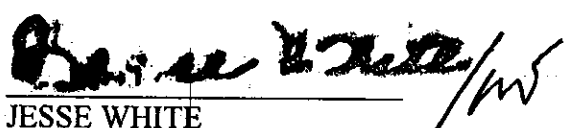
9. That Section 12.A of the Act provides, inter alia, that it shall be a violation for any person to offer or sell any security except in accordance with the provisions of the Act.
10. That Section 12.D of the Act provides, inter alia, that it shall be a violation for any person to fail to file with the Secretary of State any application, report or document required to be filed under the provisions of the Act or any rule or regulation made by the Secretary of State pursuant to the Act.
11. That by virtue of the foregoing, Respondent have violated Sections 12.A and 12.D of the Act.
12. That the aforementioned findings are based upon credible evidence.
13. That Section 11.F (2) of the Act provides, inter alia, that the Secretary of State may temporarily prohibit the offer or sale of securities by any person, without notice and prior hearing, if the Secretary of State shall deem it necessary to prevent an imminent violation of the Act or to prevent losses to investors that will occur as a result of prior violations of the Act.

WHEREAS, the Secretary of State by and through his duly authorized representative, has adopted the Conclusions of Law contained in the Temporary Order as the Secretary of State's Conclusion of Law, as follows:

That by virtue of the foregoing, Respondent have violated Sections 12.A and 12.D of the Act.

NOW THEREFORE IT IS HEREBY ORDERED THAT: pursuant to the authority granted by Section 11.F of the Act, Respondent Celestial Life Planning, Inc., its officers, directors, agents, employees, affiliates, successors and assigns, are permanently PROHIBITED from offering or selling securities in the State of Illinois.

Dated: This 8<sup>th</sup> day of March, 2006.

  
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JESSE WHITE  
Secretary of State  
State of Illinois

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NOTICE: Failure to comply with the terms of this Order shall be a violation of Section 12.D of the Act. Any person or entity who fails to comply with the terms of this Order of the Secretary of State, having knowledge of the existence of this Order, shall be guilty of Class 4 felony.

This is a final order subject to administrative review pursuant to the Administrative Review Law, 735 ILCS 5/3-101 et seq. And the Rules and Regulations of the Illinois Securities Act (14 Ill. Admin. Code, Ch. I, sec. 130.1123). Any action for judicial review must be commenced within thirty-five (35) days from the date a copy of this Order is served upon the party seeking review.

Attorney for the Secretary of State:

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