

**BEFORE THE ARKANSAS CEMETERY BOARD**

**IN THE MATTER OF:**

**FOREST HILLS MEMORIAL PARK, INC.  
d/b/a PINECREST MEMORIAL PARK  
CEMETERY AND GARDEN MAUSOLEUM  
ALEXANDER, ARKANSAS**

**ORDER NO. C-09-070-09-OR01**

**ORDER APPROVING APPLICATION FOR AMENDMENT TO PERMIT**

The Arkansas Cemetery Board (“Board”) held its quarterly meeting on September 30, 2009, pursuant to Ark. Code Ann. § 20-17-1005 and Rule 4 of the Rules of the Arkansas Cemetery Board. Among the matters considered was an application by Forest Hills Memorial Park, Inc. d/b/a Pinecrest Memorial Park Cemetery and Garden Mausoleum (“Pinecrest”) to construct a mausoleum at Pinecrest. Upon consideration of the testimony of the witnesses, the exhibits, and all other matters presented, the Board hereby finds and concludes:

**FINDINGS OF FACT**

1. Pinecrest is a perpetual care cemetery located in Alexander, Arkansas. Pinecrest is licensed by the Board as a perpetual care cemetery as defined by the Cemetery Act for Perpetually Maintained Cemeteries, Ark. Code Ann. §§ 20-17-1001 through 20-17-1029 (“Act”).
2. Pinecrest is owned and controlled by Stewart Enterprises, Inc.
3. Stewart Enterprises, Inc., filed an application for amendment of its permit on September 4, 2009, in which Stewart Enterprises, Inc., sought the authority to construct a mausoleum on the grounds of Pinecrest. The original application has since been supplemented to include documents

and information requested by the staff of the Arkansas Securities Department (“Staff”).

4. The application contains the required information and documentation as set forth in Ark. Code Ann. § 20-17-1011, and Rule 12 of the Rules of the Arkansas Cemetery Board and meets all statutory and regulatory requirements as set forth for the amendment of a permit of a perpetual care cemetery.

### **CONCLUSIONS OF LAW**

5. A cemetery company proposing to amend its present permit under the Act shall file an application for amendment of the permit with the Board. Ark. Code Ann. § 20-17-1011(a) and Rule 12, Rules of the Arkansas Cemetery Board.
6. The application for amendment of a permit must contain various statements, documents, and other information necessary to provide justification for the amendment of the permit. Ark. Code Ann. § 20-17-1011.
7. If the Board finds that an existing permit should be amended, the Board shall issue a new permit. The new permit shall supersede the previous permit. Rule 12.05, Rules of the Arkansas Cemetery Board.

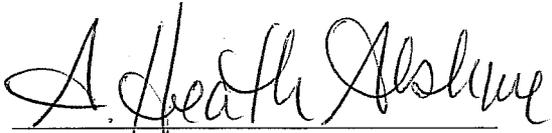
### **ORDER**

IT IS HEREBY ORDERED that the application to amend the permit of Stewart Enterprises, Inc., to construct a mausoleum on the grounds of Pinecrest shall be approved. The Staff shall be authorized to issue the amended permit to Stewart

Enterprises, Inc. The amended permit shall supersede the existing permit. Stewart Enterprises, Inc., is ordered to record the amended permit with the Saline County Clerk's office, and mail a copy to the Arkansas Department of Health.

Dated this 20<sup>th</sup> day of October, 2009.

  
\_\_\_\_\_  
G. William "Bill" Booker, II  
Chairperson, Arkansas Cemetery Board

  
\_\_\_\_\_  
A. Heath Abshire  
Secretary, Arkansas Cemetery Board