

BEFORE THE ARKANSAS CEMETERY BOARD

CASE NO. C-11-0319

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ARKANSAS SECURITIES DEPT.

IN THE MATTER OF:

ROSELAWN CEMETERY

ORDER NO. C-11-0319-11-OR01

ORDER

The Arkansas Cemetery Board ("Board") held its quarterly meeting on August 25, 2011, pursuant to Ark. Code Ann. § 20-17-1005 and Rule 5 of the Rules of the Arkansas Cemetery Board. Among the matters considered was a request by Tommy Fowler on behalf of Roselawn Cemetery Association, Inc. ("Roselawn Association"), located in Fort Smith, Arkansas, to correct a deficiency in Roselawn Cemetery's ("Roselawn") permanent maintenance fund. 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. Roselawn is a perpetual care cemetery located in Fort Smith, Arkansas. Roselawn is licensed by the Board as a perpetual care cemetery defined by the Cemetery Act for Perpetually Maintained Cemeteries, Ark. Code Ann. §§ 20-17-2001 through 20-17-1029 ("Act").
2. Roselawn is owned and controlled by Roselawn Association.
3. In 2010, Roselawn Association failed to deposit \$5,681.53 into Roselawn's permanent maintenance fund.
4. On April 25, 2011, Roselawn Association filed a request to make monthly deposits to the permanent maintenance fund to cure the deficiency of the permanent maintenance fund. Roselawn's request is attached as "Exhibit A".

CONCLUSIONS OF LAW

5. A cemetery company shall deposit into its permanent maintenance fund a sum not less than twenty percent (20%) of the gross proceeds from the sale of a lot or grave space in its cemetery. Ark. Code Ann. § 20-17-1016(a).

6. A cemetery company shall make a deposit into the permanent maintenance fund no later than forty-five days (45) after the final payment for a burial space has been made. Ark. Code Ann. § 20-17-1016(b).

ORDER

IT IS HEREBY ORDERED that supplemental to the required contributions to be made into the permanent maintenance fund of Roselawn, additional contributions of \$473.46 per calendar month shall be made by Roselawn Association into the permanent maintenance fund of Roselawn in the amount of \$473.46 per calendar month until such time as the deficiency of \$5,681.53 is cured.

Dated this 9th day of September, 2011.

ARKANSAS CEMETERY BOARD



G. William "Bill" Booker, II
Chairperson



A. Heath Abshure
Secretary

April 25, 2011

Arkansas Cemetery Board
Little Rock, AR 72201-1692

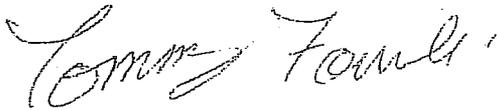
To Whom It May Concern: We would like to request an extension on payments that are owed to the trust fund from 2010 and 2011 we had not realized that the amount owed each month had increased.

2010	\$5133.72
2011	547.81

Total Due \$5681.53

We ask that we be allowed to pay this out over a 12 month period starting in may at the rate of \$473.46 per month. Thank you very much of consideration of this proposal.

Sincerely,



Roselawn Cemetery Inc.
Fort Smith, AR 78902
479-783-6033

