

BEFORE THE ARKANSAS CEMETERY BOARD

Case No. C-06-025

IN THE MATTER OF:

**CYPRESS MEMORIAL
GARDENS; PINE BLUFF,
ARKANSAS**

Order No. C-06-025-08-OR02

ORDER

The Arkansas Cemetery Board (“Board”) held its quarterly meeting on June 25, 2008, pursuant to Ark. Code Ann. § 20-17-1005 and Rule 4 of the Rules of the Arkansas Cemetery Board. At the meeting, the Board considered an examination report of Cypress Memorial Gardens, a perpetual care cemetery located in Pine Bluff, Arkansas, performed by the Arkansas Securities Department Staff (“Staff”). Upon consideration of the testimony of the Staff, the exhibits, and all other matters presented, the Board hereby finds and concludes:

FINDINGS OF FACT

1. Cypress Memorial Gardens is an Arkansas licensed perpetual care cemetery located in Pine Bluff, Arkansas, under the jurisdiction of the Cemetery Act for Perpetually Maintained Cemeteries, (“Act”), Ark. Code Ann. §§ 20-17-1001—20-17-1029.
2. Cypress Memorial Gardens is owned and operated by Peaceful Rest, Inc. Peaceful Rest, Inc., is owned and operated by Mr. Dewitt Hill.
3. The Board entered Order Number C-06-035-06-OR01 on July 10, 2006, requesting that Staff conduct physical inspections of Cypress Memorial Gardens at a frequency no less than once every quarter. On August 29, 2007, the Board modified the

above referenced Order, reducing the inspections by the Staff to not less than twice per year.

4. Arkansas Securities Department examiners Jay Drake and Kurt Sims performed an inspection of the physical condition of Cypress Memorial Gardens on April 8, 2008.

5. The Staff reported that there were general improvements in the maintenance and upkeep of Cypress Memorial Gardens. However, the Staff noted that the grass surrounding the mausoleum needed additional care.

CONCLUSIONS OF LAW

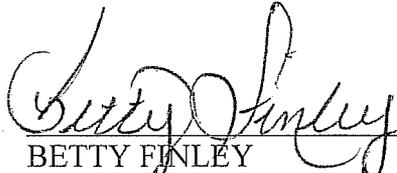
6. The Board is authorized to conduct at any time and from time to time such reasonable periodic, special, or other examination of any cemetery or cemetery company, including, but not limited to, an examination of the physical condition or appearance of the cemetery. Ark. Code Ann. § 20-17-1006(1).

ORDER

IT IS THEREFORE ORDERED that the prior standing Order entered on July 10, 2006, in Case Number C-06-035-06-OR01, and further modified by the Board on August 29, 2007, requesting regular physical inspections of Cypress Memorial Gardens by the Staff, will remain in effect. Additionally, the Staff is authorized to conduct an inspection of Cypress Memorial Gardens upon receipt of any complaint against Cypress Memorial Gardens.

Dated: July 21, 2008

ARKANSAS CEMETERY BOARD


BETTY FINLEY
Chairperson


A. HEATH ABSHURE
Secretary