

BEFORE THE ARKANSAS CEMETERY BOARD

Case No: C-08-039

IN THE MATTER OF:

**CAVE HILL CEMETERY No. 2;
HOPE, ARKANSAS**

ORDER NO. C-08-039-08-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. Considered at the meeting was an examination report of Cave Hill Cemetery No. 2, a perpetual care cemetery located in Hope, 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. Cave Hill Cemetery No. 2 is an Arkansas licensed perpetual care cemetery located in Hope, Arkansas, under the jurisdiction of the Cemetery Act for Perpetually Maintained Cemeteries, (“Act”), Ark. Code Ann. §§ 20-17-1001—20-17-1029.
2. Cave Hill Cemetery No. 2 is owned and controlled by Sebrena Chambers and Andrew Chambers.
3. The Board entered Order Number C-08-039-08-OR01 on April 17, 2008, requesting that the Staff conduct an examination of Cave Hill Cemetery No. 2, including, but not limited to, the books and records of Cave Hill Cemetery No. 2.

4. Arkansas Securities Department examiners Jay Drake and Kurt Sims performed an examination of the books and records of Cave Hill Cemetery No. 2 on May 6, 2008.

5. The examination revealed deficiencies in the books and records that Cave Hill Cemetery No. 2 is required to maintain. Specifically, Cave Hill Cemetery No. 2 does not maintain a cash receipt and disbursement journal as required by the Act.

6. The examination reflected Cave Hill Cemetery No. 2 does not maintain a map of the cemetery.

7. The findings of the examination have been provided to Sebrina Chambers and Andrew Chambers.

CONCLUSIONS OF LAW

8. All cemetery companies licensed under the Act shall maintain specific books and records as described in Rule 17 of the Rules of the Arkansas Cemetery Board.

9. 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 Cave Hill Cemetery No. 2 cure the deficiencies in the books and records discovered in the recent examination by the Staff.

IT IS FURTHER ORDERED that the Staff perform a second examination of Cave Hill Cemetery No. 2, including, but not limited to, an examination of the books and records of Cave Hill Cemetery No. 2 to assure compliance with the Act. This second

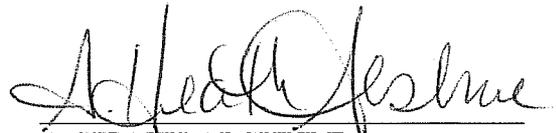
examination should be conducted prior to the next regularly scheduled meeting of the Board.

IT IS FURTHER ORDERED that the Staff report its findings at the next regular meeting of the Board, and an authorized representative of Cave Hill Cemetery No. 2 appear at the meeting.

Dated: July 21, 2008

ARKANSAS CEMETERY BOARD


BETTY FINLEY
Chairperson


A. HEATH ABSHIRE
Secretary