

BEFORE THE ARKANSAS CEMETERY BOARD

IN THE MATTER OF:

**EVENING SHADOWS
MEMORIAL PARK;
HORSESHOE BEND, ARKANSAS**

ORDER NO. 08-060-09-OR01

ORDER APPROVING APPLICATION FOR TRANSFER OF OWNERSHIP

The Arkansas Cemetery Board (“Board”) held its quarterly meeting on May 6, 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 for transfer of ownership of Evening Shadows Memorial Park (“Evening Shadows”), from Evening Shadows Memorial Park, Inc. (“Seller”) to Mr. Steve Barker, d/b/a Barker Funeral Home (“Purchaser”). Appearing on behalf of the Purchaser was Mr. Steve Barker. Upon consideration of the testimony of the witnesses, the exhibits, and all other matters presented, the Board hereby finds and concludes:

1. Evening Shadows is a perpetual care cemetery located in Horseshoe Bend, Arkansas. Evening Shadows 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. On December 19, 2008, the Seller and Purchaser submitted an application to the Board proposing a transfer of ownership of Evening Shadows to the Purchaser. The original application has since been supplemented to include documents and information requested by the staff of the Arkansas Securities Department (“Staff”).

3. The Seller and Purchaser have submitted all documents and information required for a transfer of ownership of a perpetual care cemetery, pursuant to Ark. Code Ann. §§ 20-17-1012(a)(2)(A)—(M) and Rules 8.01 and 11 of the Rules of the Arkansas Cemetery Board and meet all statutory and regulatory requirements necessary for approval of the proposed transfer of ownership.

CONCLUSIONS OF LAW

4. Ark. Code Ann. § 20-17-1012(a)(1) states that when a change is proposed in the controlling interest or ownership of a perpetual care cemetery or any cemetery company, the cemetery that holds the current permit and the individual or organization proposing to obtain ownership or gain control of the cemetery shall file an application for the issuance of a new permit.
5. An application for transfer of ownership of a perpetual care cemetery must contain certain specified fees, documents, statements, and accountings. Ark. Code Ann. § 20-17-1012(a)(2) and Rule 11, Rules of the Arkansas Cemetery Board.
6. If the Board finds that the seller and purchaser have complied with the Act and the Rules of the Arkansas Cemetery Board, the Board shall order the issuance of a new permit to the purchaser. Rule 11.06, Rules of the Arkansas Cemetery Board.

ORDER

IT IS HEREBY ORDERED that the transfer of ownership application for Evening Shadows is approved. The Staff is authorized to issue a new permit to the

Purchaser for the operation of Evening Shadows, under the name of Barker Funeral Home.

IT IS SO ORDERED.

Dated this 7th day of June, 2009.

ARKANSAS CEMETERY BOARD



BILL BOOKER
Chairperson



A. HEATH ABSHURE
Secretary