

BEFORE THE ARKANSAS CEMETERY BOARD

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IN THE MATTER OF  
H & W ANNEX TO  
LAWRENCE MEMORIAL PARK  
WALNUT RIDGE, ARKANSAS

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Order Approving Change  
of Ownership Application  
Pursuant to Ark. Code  
Ann. § 20-17-1012

ORDER NO. C-06-039-06-OR1

ORDER

A meeting of the Arkansas Cemetery Board ("Board") was held on December 8, 2006. Considered at the meeting was a request by G.A.W. Partnership, LLP to ratify a previous acquisition of H & W Annex to Lawrence Memorial Park, Walnut Ridge, Arkansas, ("Cemetery") from H & W Company.

FINDINGS OF FACT

1. H & W Annex to Lawrence Memorial Park is a perpetual care cemetery at Walnut Ridge, Arkansas, within the meaning of the Cemetery Act for Perpetually Maintained Cemeteries, Act 352 of 1977, as amended ("Act"), and is subject to the Act and Board.
2. H & W Company, a general partnership, holds Perpetual Care Permit CEM-11804 issued by the Board with an effective date June 1, 2006, to expire May 31, 2007. H & W Company has held this permit since November 6, 1980.
3. In 1985, the assets of H & W Company, including the Cemetery, were transferred to G.A.W. Partnership, a general partnership formed on August 31, 1985. The two partners of H & W Company were the same persons whom formed G.A.W. Partnership. On February 1, 1986, a third partner joined

G.A.W. Partnership. On July 7, 2000, G.A.W. Partnership converted into a limited partnership.

4. Although there was no change of ownership application submitted to the Board at the time of the 1985 acquisition, it appears that the omission was inadvertent.
5. At the suggestion of Securities Department staff, G.A.W. Partnership, LLP submitted documents requesting approval of the 1985 transfer on November 14, 1986.
6. The Application contained certain information and documents required in Ark. Code Ann. § 20-17-1012 (2), Rule 8.01, and Rule 11.05 of the Arkansas Cemetery Board Rules.
7. The Application did not contain the filing fee required by Ark. Code Ann. § 20-17-1012 (2) (A), as the amount due was to be determined by the Board.
8. No protest to the application was filed.

#### CONCLUSIONS OF LAW

9. Ark. Code Ann. § 20-17-1012 (2), Rule 8.01, and Rule 11.05 of the Arkansas Cemetery Board Rules require that when any cemetery company subject to the provisions of the Act is to be sold or the ownership otherwise transferred, or a controlling interest in same is sold or so transferred, the cemetery company to whom the current permit is issued or the cemetery company proposing to purchase shall file an application for the issuance of a new permit with the Board, and the Board shall approve the application before a new permit is issued.

10. Ark. Code Ann. § 20-17-1012 (2), Rule 8.01, and Rule 11.05 of the Arkansas Cemetery Board Rules require that an application for change of ownership of a cemetery that is subject to the Act contain certain specific information and documents.
11. In 1985, Ark. Code Ann. § 20-17-1012 (2) (A) required a filing fee of one hundred dollars (\$100). Act 2169 of 2005 increased the fee to one thousand five hundred dollars (\$1,500).

OPINION

12. The Application satisfactorily filed the information and documents required by the Act and Rules of the Board to be made a part of an application for a change of ownership of a perpetual care cemetery, but for the filing fee under Ark. Code Ann. § 20-17-1012 (2) (A). The application for change of ownership should therefore be approved pending receipt of the filing fee by the Board.
13. The Board finds that the fee charged for this transfer of ownership shall be one hundred dollars (\$100).

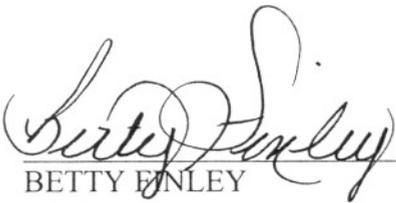
ORDER

IT IS THEREFORE ORDERED that G.A.W. Partnership, LLP tender one hundred dollars (\$100) to the Board for payment of the filing fee.

IT IS FURTHER ORDERED that, pending receipt of the filing fee, the application be approved.

DATED THIS 10<sup>th</sup> DAY OF DECEMBER, 2006.

**ARKANSAS CEMETERY BOARD**

  
BETTY FINLEY  
Chairperson

  
MICHAEL B. JOHNSON  
Secretary