KAMALA D. HARRIS
Attorney General of California
ARMANDO ZAMBRANO
Supervising Deputy Attorney General
NANCY A. KAISER
Deputy Attorney General
State Bar No. 192083
300 So. Spring Street, Suite 1702
Los Angeles, CA 90013
Telephone: (213) 897-5794
Facsimile: (213) 897-2804
Attorneys for Complainant

BEFORE THE
DEPARTMENT OF CONSUMER AFFAIRS
FOR THE CEMETERY AND FUNERAL BUREAU
STATE OF CALIFORNIA

In the Matter of the Accusation and Petition to Revoke Probation Against: **EVERGREEN MEMORIAL CARE, INC. DBA EVERGREEN CEMETERY; GLENN WONG, PRESIDENT; TONY SOO HOO, RMO** 204 North Evergreen Avenue Los Angeles, CA 90033 **Certificate of Authority License No. COA 524** and **TONY SOO HOO** 204 North Evergreen Avenue Los Angeles, CA 90033 **Cemetery Manager License No. CEM 251** Respondents.	Case No. A1 2013 229 **ACCUSATION AND PETITION TO REVOKE PROBATION**

Complainant alleges:

PARTIES

1. Lisa Moore (Complainant) brings this Accusation and Petition to Revoke Probation solely in her official capacity as the Bureau Chief of the Cemetery and Funeral Bureau, Department of Consumer Affairs.[1]

[1] Effective January 1, 1996, the Department of Consumer Affairs succeeded to, and was vested with, all the duties, powers, purpose, responsibilities and jurisdiction of the Cemetery (continued...)

2. On or about September 1, 1994, the Cemetery and Funeral Bureau, Department of Consumer Affairs (Bureau), issued Certificate of Authority License Number COA 524 to Evergreen Memorial Care, Inc. dba Evergreen Cemetery; Glenn Wong, President; Tony Soo Hoo, RMO (Respondent Evergreen), for operation of Evergreen Cemetery, an existing cemetery located at 204 North Evergreen Avenue, Los Angeles, California (Evergreen Cemetery or the cemetery). The Certificate of Authority License was in full force and effect at all times relevant to the charges brought herein and will expire on January 1, 2015, unless renewed.

3. On or about September 1, 1994, the Bureau issued Certificate of Authority Number 525 to Evergreen Memorial Care, Inc. dba Woodlawn Cemetery, for operation of Woodlawn Cemetery, an existing cemetery located at 1715 Greenleaf Boulevard, Compton, California (Woodlawn Cemetery). Certificate of Authority Number 525 was revoked on March 22, 2001.

4. On or about December 27, 2004, the Bureau issued Cemetery Manager License Number CEM 251 to Tony Soo Hoo (Respondent Soo Hoo). The Cemetery Manager License was in full force and effect at all times relevant to the charges brought herein and will expire on December 31, 2014, unless renewed.

5. In a disciplinary action entitled "*In the Matter of the Accusation and First Amended Petition to Revoke Probation Against: Evergreen Memorial Care, Inc. dba Evergreen Cemetery, COA No. 524, and Tony Soo Hoo, Cemetery Manager License No. CEM 251,* Cemetery and Funeral Bureau Case No. I-2017, the Director of Consumer Affairs, Department of Consumer Affairs on behalf of the Bureau, issued a Decision and Order effective March 10, 2010, in which Respondent Evergreen's Certificate of Authority License to operate Evergreen Cemetery No. 524 and Respondent Soo Hoo's Cemetery Manager License No. CEM 251 were revoked. However, the revocations were stayed and Respondent Evergreen's Certificate of Authority License and Respondent Soo Hoo's Cemetery Manager License were placed on probation for four (4) years

---

Board and the Board of Funeral Directors and Embalmers, and consolidated the functions into the Cemetery and Funeral Programs. Effective January 1, 2001, the regulatory agency is designated as the Cemetery and Funeral Bureau.

with certain terms and conditions. A copy of that Decision and Order is attached as **Exhibit A** and is incorporated by reference.

JURISDICTION AND STATUTORY PROVISIONS FOR ACCUSATION

6. This Accusation is brought before the Director of Consumer Affairs, Department of Consumer Affairs (Director), under the authority of the following laws. All section references are to the Business and Professions Code (Code) unless otherwise indicated.

7. Section 477 states, in part:

"(a) 'Board' includes 'bureau,' 'commission,' 'committee,' 'department,' 'division,' 'examining committee,' 'program,' and 'agency.'

"(b) 'License' includes certificate, registration or other means to engage in a business or profession regulated by this code."

8. Section 118, subdivision (b), provides that the suspension, expiration, surrender, or cancellation of a license shall not deprive the Director of jurisdiction to proceed with a disciplinary action during the period within which the license may be renewed, restored, reissued or reinstated.

9. Section 9725 states:

"Upon grounds provided in this article [Article 6 (commencing with section 9725)], and the other articles of this act [the Cemetery Act], the license of any cemetery licensee and the certificate of authority of any cemetery corporation may be revoked or suspended in accordance with the provisions of this article."

10. Section 9725.1 states:

"Unprofessional conduct by any licensee or registrant or by any agent or employee of a licensee or registrant constitutes grounds for disciplinary action. Unprofessional conduct includes, but is not limited to, the following:

"(a) Violating or attempting to violate, directly or indirectly, or assisting in or abetting the violation of this chapter and any regulation adopted thereunder, or of any federal or state law or regulation governing the disposition of human remains, operation of cemeteries or crematories, the sale of cemetery property, or the sale of crematory services or commodities.

"(b) Negligence in performing any act related to the operation of a cemetery or crematory."

11. California Code of Regulations, title 16, section 2333 states:

"(a) Every endowment care cemetery shall have cemetery maintenance standards to ensure the property is kept in a condition so as to prevent the cemetery's offensive deterioration. The cemetery maintenance standards shall be in accordance with either subdivision (b) or subdivision (c) of this Section.

"(b) Each endowment care cemetery shall perform, at a minimum, the following maintenance on its cemetery property:

. . .

(3) Provide a sufficient supply of water to keep cemetery grass and plants as green as seasonally possible in accordance with natural terrain, availability of water, and local or county ordinances regarding water use.

(4) Repair or restore improvements, structures and fences on the property which are owned by the cemetery.

. . .

"(c) An endowment care cemetery may establish written rules and regulations in accordance with Health and Safety Code Section 8300. At a minimum, the rules and regulations addressing maintenance of the cemetery's property shall include its lots, graves, grounds, landscaping, roads, paths, parking lots, fences, mausoleums, columbaria, vaults, crypts, utilities, and other improvements, structures, and embellishments.

. . .

" (f) The cemetery contract shall include a statement notifying consumers that maintenance standards are available for inspection at the cemetery office. Upon the consumer(s)' request, the cemetery shall provide, for the consumer(s)' retention, a written copy of their maintenance standards."

///

///

///

COST RECOVERY

12. Section 125.3, subdivision (a), states, in part:

"Except as otherwise provided by law, in any order issued in resolution of a disciplinary proceeding before any board within the department . . . . upon request of the entity bringing the proceedings may request the administrative law judge may direct a licentiate found to have committed a violation or violations of the licensing act to pay a sum not to exceed the reasonable costs of the investigation and enforcement of the case."

ACCUSATION

FACTUAL SUMMARY

13. Evergreen Cemetery is a corporately owned, private cemetery, located in Los Angeles, California. Evergreen Cemetery's manager of record is Respondent Soo Hoo.

14. On or about September 25, 2013, the Bureau received a complaint from J.K. alleging that Respondent Evergreen fails to properly maintain the cemetery property, specifically the special care area in which his mother's remains are interred.

15. On or about November 1, 2013, the Bureau received a complaint from the Director of Field Operations for Los Angeles County Supervisor Gloria Molina, alleging that Respondent Evergreen is not irrigating the cemetery property properly in accordance with the watering restriction imposed by the City of Los Angeles. The complaint included photographs taken on November 1, 2013, which showed the cemetery's grass was brown and dry and the ground was so dry that it appeared to be cracking.

16. On or about November 18, 2013, the Bureau received a complaint from Jose Huizar (Huizar), a councilmember for the Fourteenth District, City of Los Angeles, against Respondent Evergreen for failing to properly maintain the cemetery property, most noticeably failing to irrigate. Huizar stated that the cemetery has become a blight in the Boyle Heights community.

17. The Bureau's investigation revealed the following:

a. Respondent Evergreen's maintenance standards declare that the licensee will "provide a sufficient supply of water to keep cemetery grass and plants as green as seasonally

possible in accordance with natural terrain, availability of water and legal or county ordinances regarding water use."

b. Respondent Evergreen's Rules and Regulations include " ... planting, cutting, watering, and care of lawn, trees, and shrubs".

c. The Los Angeles Department of Water and Power has imposed watering restrictions on the Evergreen Cemetery limiting irrigation to three days per week, eight minutes per station, before 0900 hours and after 1600 hours, which is sufficient water for irrigation.

d. The cemetery has been consistently deficient in providing adequate irrigation to keep the grass, trees, and shrubs verdant pursuant to the requirement of the cemetery's maintenance standards.

e. The general conditions of the cemetery grounds are poor.

f. The irrigation system contains broken pipes.

g. Numerous utility boxes housing the manual valves used to control the flow of water into the irrigation system appear to not have been used for an extended period of time.

h. Although the cemetery has an irrigation system that is antiquated and poorly maintained, when the system is operated manually it functions to approximately 80% effective capacity.

i. Respondents are watering some of sections of the cemetery grounds sporadically and not watering other sections at all.

j. Respondent Evergreen's groundskeeper acknowledged that some sections of the cemetery have not been irrigated for approximately two to six months.

FIRST CAUSE FOR DISCIPLINE

(Negligence)

18. The licenses of Respondents Evergreen and Soo Hoo are subject to disciplinary action for unprofessional conduct pursuant to Section 9725.1, subdivisions (a) and (b), in conjunction with California Code of Regulations, title 16, section 2333, in that Respondents were negligent in performing acts related to the operation of a cemetery, as described in paragraphs 14 through 17, above.

SECOND CAUSE FOR DISCIPLINE

(General Unprofessional Conduct)

19. The licenses of Respondents Evergreen and Soo Hoo are subject to disciplinary action for unprofessional conduct pursuant to Section 9725.1, as described in paragraphs 14 through 18, above.

DISCIPLINE CONSIDERATIONS

20. To determine the degree of discipline, if any, to be imposed on Respondents, Complainant alleges the following:

21. On or about March 11, 2010, in a prior disciplinary action entitled *In the Matter of Accusation Against Evergreen Memorial Care, Inc. dba Evergreen Cemetery, Certificate of Authority No. 524, and Tony Soo Hoo, Cemetery Manager License No. CEM 251*, Cemetery and Funeral Bureau Case No. I-2017, Respondent Evergreen's Certificate of Authority No. 524 to operate Evergreen Cemetery and Respondent Soo Hoo's Cemetery Manager License No. CEM 251 were revoked, with the revocation stayed and placed on four (4) years of probation pursuant to a stipulated disciplinary action. The stipulated settlement is attached as Exhibit A. That decision is now final and is incorporated by reference as if fully set forth.

Re: Respondent Evergreen Only

22. On or about March 22, 2001, in a prior disciplinary action entitled *In the Matter of Accusation Against Evergreen Memorial Care, Inc. dba Woodlawn Cemetery, Certificate of Authority No. 525, and Evergreen Memorial Care, Inc. dba Evergreen Cemetery, Certificate of Authority No. 524*, Cemetery and Funeral Bureau Case No. I-2017, Evergreen Memorial Care Inc.'s Certificate of Authority No. 525 to operate Woodlawn Cemetery was revoked, and its Certificate of Authority No. 524 to operate Evergreen Cemetery was revoked, with the revocation stayed and placed on five (5) years' probation pursuant to a stipulated disciplinary action. The stipulated settlement is attached as Exhibit A. That decision is now final and is incorporated by reference as if fully set forth.

23. On or about November 1, 2001, in a criminal proceeding entitled *The People of the State of California v. Evergreen Memorial Care, Inc., aka Woodlawn Cemetery*, in the Superior

Court of California, Los Angeles County, Case No. TA059473, Evergreen Memorial Care, Inc., was convicted on its plea of nolo contendere of violating Penal Code section 182(a)(1) (criminal conspiracy), a felony, Health and Safety Code section 8113.5(a) (unlawful burial of multiple bodies in single plot), a misdemeanor, and Health and Safety Code section 7103 (failure to inter within reasonable time), a misdemeanor. Evergreen Memorial Care, Inc. was sentenced to two years summary probation and ordered to pay fines and penalties of $3,240, to pay restitution to the Woodlawn Cemetery's endowment trust fund in the amount of $96,760, and to transfer ownership of Woodlawn Cemetery to an approved third party.

24. On or about September 23, 2011, in a prior action, the Bureau issued Citation Number IC 2011 164 to Respondent Evergreen, Certificate of Authority No. 524, for violating Business and Professions Code section 9650 and California Code of Regulations, Title 16, Section 2388, subdivision (a) (failure to file annual endowment care fund report) and fined. That Citation is now final and is incorporated by reference as if fully set forth.

25. On or about October 15, 2004, in prior actions, the Bureau issued Citation Numbers I 2004 194, I 2004 195, I 2004 196, and I 2004 197 to Respondent Evergreen, Certificate of Authority No. 524, for violating Business and Professions Code section 9650 and California Code of Regulations, Title 16, Section 2388, subdivision (a) (failure to file annual endowment care fund report) and fined. Those Citations are now final and are incorporated by reference as if fully set forth.

26. On or about November 21, 2003, in a prior action, the Bureau issued Citation Number I 2003 189 to Respondent Evergreen, Certificate of Authority No. 524, for violating Health and Safety Code section 7054.7 (cremating the remains of more than one person at the same time) and fined. That Citation is now final and is incorporated by reference as if fully set forth.

27. On or about December 5, 2003, in a prior action, the Bureau issued Citation Number I 2003 195 to Respondent Evergreen, Certificate of Authority No. 524, for violating Business and Professions Code section 9650 and California Code of Regulations, Title 16, Section 2388, subdivision (a) (failure to file annual endowment care fund report) and fined. That Citation is now final and is incorporated by reference as if fully set forth.

PETITION TO REVOKE PROBATION

JURISDICTION FOR PETITION TO REVOKE PROBATION

28. This Petition to Revoke Probation is brought before the Director of Consumer Affairs, Department of Consumer Affairs, for the Cemetery and Funeral Bureau (Director) under Probation Term and Condition Number 6 of the Decision and Order *In the Matter of the Accusation and First Amended Petition to Revoke Probation against Evergreen Memorial Care, Inc., dba Evergreen Cemetery, Certificate of Authority No. 524 and Tony Soo Hoo, Cemetery Manager License No. CEM 251*, Case No. I-2017. That term and condition states:

"**Violation of Probation**. Should Respondents violate probation in any respect, the Director, after giving Respondents notice and an opportunity to be heard, may revoke probation and carry out the disciplinary order which was stayed. If an accusation or petition to revoke probation is filed against Respondents during probation, the Director and Bureau shall have continuing jurisdiction until the matter is final, and the probation shall be extended until the matter is final."

GROUNDS FOR REVOKING PROBATION

29. Grounds exist for revoking probation and reimposing the order of revocation of Respondent Evergreen's Certificate of Authority and Respondent Soo Hoo's Cemetery Manager License in that they failed to comply with the following probation conditions:

CAUSE TO REVOKE PROBATION

(Failure to Obey All Laws)

30. Respondent Evergreen's probation is subject to revocation because it failed to comply with Probation Condition 1 (Obey All Laws), in that it failed to obey all laws, in that it violated Section 9725.1, in conjunction with California Code of Regulations, title 16, section 2333, as set forth in paragraphs 14 through 19, above.

///

///

///

PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters alleged in this Accusation and Petition to Revoke Probation, and that following the hearing, the Director of Consumer Affairs, Department of Consumer Affairs, issue a decision:

1. Revoking the probation that was granted by the Cemetery and Funeral Bureau in Case No. I-2017, effective March 10, 2010, and imposing the disciplinary order that was stayed thereby revoking Certificate of Authority License No. COA 524 issued to Evergreen Memorial Care, Inc. dba Evergreen Cemetery; Glenn Wong, President; Tony Soo Hoo, RMO;

2. Revoking the probation that was granted by the Cemetery and Funeral Bureau in Case No. I-2017, effective March 10, 2010, and imposing the disciplinary order that was stayed thereby revoking Cemetery Manager License Number CEM 251 issued to Tony Soo Hoo;

3. Revoking or suspending Certificate of Authority License No. COA 524, issued to Evergreen Memorial Care, Inc. dba Evergreen Cemetery; Glenn Wong, President; Tony Soo Hoo, RMO;

4. Revoking or suspending Cemetery Manager License Number CEM 251 issued to Tony Soo Hoo;

5. Ordering Evergreen Memorial Care, Inc. dba Evergreen Cemetery; Glenn Wong, President; Tony Soo Hoo, RMO and Tony Soo Hoo to pay the Cemetery and Funeral Bureau the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 125.3;

6. Taking such other and further action as deemed necessary and proper.

DATED: March 5, 2014

LISA MOORE
Bureau Chief
Cemetery and Funeral Bureau
Department of Consumer Affairs
State of California
Complainant

LA2014511015
51448763.docx

Exhibit A

Decision and Order

Cemetery and Funeral Bureau Case No. I-20017

BEFORE THE DIRECTOR
DEPARTMENT OF CONSUMER AFFAIRS
CEMETERY AND FUNERAL BUREAU
STATE OF CALIFORNIA

In the Matter of the Accusation Against:

EVERGREEN MEMORIAL CARE, INC.
DBA EVERGREEN CEMETERY
204 North Evergreen Avenue
Los Angeles, CA 90033

Certificate of Authority No. 524,

and,

TONY SOO HOO
204 North Evergreen Avenue
Los Angeles, CA 90033
Cemetery Manager License No. CEM 251,

Respondents.

Case No. I-2017

OAH No. 2009080871

DECISION

The attached Stipulated Settlement and Disciplinary Order is hereby accepted and adopted as the Decision of the Director of the Department of Consumer Affairs in the above-entitled matter.

This Decision shall become effective MARCH 11, 2010.

IT IS SO ORDERED this 11th day of February, 2010.

Doreathea Johnson

DOREATHEA JOHNSON
Deputy Director, Legal Affairs Division
Department of Consumer Affairs

EDMUND G. BROWN JR.
Attorney General of California
GREGORY J. SALUTE
Deputy Attorney General
NANCY A. KAISER
Deputy Attorney General
State Bar No. 192083
300 So. Spring Street, Suite 1702
Los Angeles, CA 90013
Telephone: (213) 897-5794
Facsimile: (213) 897-2804
Attorneys for Complainant

BEFORE THE DIRECTOR
DEPARTMENT OF CONSUMER AFFAIRS
FOR THE CEMETERY AND FUNERAL BUREAU
STATE OF CALIFORNIA

In the Matter of the Accusation and First Amended Petition to Revoke Probation Against: **EVERGREEN MEMORIAL CARE, INC.** **DBA EVERGREEN CEMETERY** **204 North Evergreen Avenue** **Los Angeles, CA 90033** **Certificate of Authority No. 524** **and** **TONY SOO HOO** **204 North Evergreen Avenue** **Los Angeles, CA 90033** **Cemetery Manager License No. CEM 251** Respondents.	Case No. I-2017 OAH No. L-2009080871 **STIPULATED SETTLEMENT AND DISCIPLINARY ORDER**

In the interest of a prompt and speedy settlement of this matter, consistent with the public interest and the responsibilities of the Cemetery and Funeral Bureau, Department of Consumer Affairs, the parties hereby agree to the following Stipulated Settlement and Disciplinary Order which will be submitted to the Director of the Department of Consumer Affairs for his approval and adoption as the final disposition of the Accusation and First Amended Petition to Revoke Probation.

PARTIES

1. Rick Wallinder (Complainant) is the Bureau Chief, Cemetery and Funeral Bureau, Department of Consumer Affairs. He brought this action solely in his official capacity and is represented in this matter by Edmund G. Brown Jr., Attorney General of the State of California, by Nancy A. Kaiser, Deputy Attorney General.

2. Respondent Evergreen Memorial Care, Inc. dba Evergreen Cemetery and Respondent Tony Soo Hoo are represented in this proceeding by attorney Jeffrey E. Zinder, whose address is Zinder & Koch, 700 North Brand Blvd., Suite 400, Glendale, CA 91203.

3. On or about September 1, 1994, the Department of Consumer Affairs for the Cemetery and Funeral Bureau (Bureau) issued Certificate of Authority No. 524 to Evergreen Memorial Care, Inc. dba Evergreen Cemetery (Respondent Evergreen). The Certificate of Authority was in full force and effect at all times relevant to the charges brought in the Accusation and First Amended Petition to Revoke Probation No. I-2017 and will expire on January 1, 2010, unless renewed.

4. On or about September 1, 1994, the Bureau issued Certificate of Authority Number 525 to Evergreen Memorial Care, Inc. dba Woodlawn Cemetery, for operation of Woodlawn Cemetery, an existing cemetery located at 1715 Greenleaf Boulevard, Compton, California (Woodlawn Cemetery). Certificate of Authority Number 525 was revoked on March 22, 2001.

5. On or about December 27, 2004, the Bureau issued Cemetery Manager License Number CEM 251 to Tony Soo Hoo (Respondent Soo Hoo). The Cemetery Manager License was in full force and effect at all times relevant to the charges brought herein and will expire on December 31, 2009, unless renewed.

JURISDICTION

6. Accusation and First Amended Petition to Revoke Probation No. I-2017 was filed before the Director of the Department of Consumer Affairs (Director), and is currently pending against Respondents. The original Petition to Revoke Probation and all other statutorily required documents were properly served on Respondent Evergreen on March 28, 2006. The Accusation and First Amended Petition to Revoke Probation was served on Respondents on May 8, 2009.

Respondents timely filed their Notices of Defense contesting the Accusation and First Amended Petition to Revoke Probation. A copy of the Accusation and First Amended Petition to Revoke Probation No. I-2017 is attached as **Exhibit A** and incorporated herein by reference.

ADVISEMENT AND WAIVERS

7. Respondents have carefully read, fully discussed with counsel, and understand the charges and allegations in the Accusation and First Amended Petition to Revoke Probation No. I-2017. Respondents have also carefully read, fully discussed with counsel, and understand the effects of this Stipulated Settlement and Disciplinary Order.

8. Respondents are fully aware of their legal rights in this matter, including the right to a hearing on the charges and allegations in the Accusation and First Amended Petition to Revoke Probation; the right to be represented by counsel at their own expense; the right to confront and cross-examine the witnesses against them; the right to present evidence and to testify on their own behalf; the right to the issuance of subpoenas to compel the attendance of witnesses and the production of documents; the right to reconsideration and court review of an adverse decision; and all other rights accorded by the California Administrative Procedure Act and other applicable laws.

9. Respondents voluntarily, knowingly, and intelligently waive and give up each and every right set forth above.

10. Without admitting the violations alleged in the Accusation and First Amended Petition to Revoke Probation No. I-2017 and for the purpose of resolving the Accusation and First Amended Petition to Revoke Probation No. I-2017 without the expense and uncertainty of further proceedings in this matter, Respondents agree that, should Respondents come before the Bureau and/or the Director in any further or future proceedings, all of the charges and allegations set forth in the Accusation and First Amended Petition to Revoke Probation No. I-2017 shall be deemed proven without the necessity of further proof by Complainant.

11. Respondent Evergreen agrees that its Certificate of Authority and Respondent Soo Hoo agrees that his Cemetery Manager License are subject to discipline and they agree to be bound by the Director's imposition of discipline as set forth in the Disciplinary Order below.

CONTINGENCY

12. This stipulation shall be subject to approval by the Director. Respondents understand and agree that counsel for Complainant and the staff of the Department of Consumer Affairs and Cemetery and Funeral Bureau may communicate directly with the Director regarding this stipulation and settlement, without notice to or participation by Respondents. By signing the stipulation, Respondents understand and agree that they may not withdraw their agreement or seek to rescind the stipulation prior to the time the Director considers and acts upon it. If the Director fails to adopt this stipulation as his Decision and Order, the Stipulated Settlement and Disciplinary Order shall be of no force or effect, except for this paragraph, it shall be inadmissible in any legal action between the parties, and the Director and/or Bureau shall not be disqualified from further action by having considered this matter.

OTHER MATTERS

13. The parties understand and agree that facsimile copies of this Stipulated Settlement and Disciplinary Order, including facsimile signatures thereto, shall have the same force and effect as the originals.

14. This Stipulated Settlement and Disciplinary Order is intended by the parties to be an integrated writing representing the complete, final, and exclusive embodiment of their agreement. It supersedes any and all prior or contemporaneous agreements, understandings, discussions, negotiations, and commitments (written or oral). This Stipulated Settlement and Disciplinary Order may not be altered, amended, modified, supplemented, or otherwise changed except by a writing executed by an authorized representative of each of the parties.

15. In consideration of the foregoing admissions and stipulations, the parties agree that the Director may, without further notice or formal proceeding, issue and enter the following Disciplinary Order:

DISCIPLINARY ORDER

IT IS HEREBY ORDERED that Certificate of Authority No. 524 issued to Respondent Evergreen Memorial Care, Inc. dba Evergreen Cemetery (Respondent Evergreen) and Cemetery Manager License Number CEM 251 issued to Tony Soo Hoo (Respondent Soo Hoo) are revoked.

However, the revocations are stayed and Respondents are placed on probation for four (4) years on the following terms and conditions.

1. **Obey All Laws.** Respondents shall comply with all conditions of probation and obey all federal, state and local laws, and all rules and regulations governing the programs regulated by the Bureau.

2. **Quarterly Reports.** Respondents shall submit quarterly declarations under penalty of perjury, in a format designated by the Bureau, stating whether or not Respondents have been in compliance with all the conditions of probation. Respondents shall also submit such additional written reports and verifications of actions requested by the Bureau. Should the final probation reports not be made as directed, the period of probation shall be extended until such time as the final reports are made. Respondent Evergreen's quarterly reports shall state, in detail, the actions taken to actively pursue the sale or transfer of any and all interest in Woodlawn Cemetery, pursuant to paragraph 14, below, of this stipulation and order, to a Bureau-approved individual or entity who will subsequently obtain a new Certificate of Authority, if required by law.

3. **Interviews with Bureau Representative.** As necessary, Respondent Soo Hoo and Respondent Evergreen's corporate officers, directors, licensed employees and any personnel who perform any function related to the operation of the cemetery, or who deal with the public, shall appear in person for scheduled interviews with the Bureau Chief or other designated representative for the purpose of monitoring compliance with the terms of this decision.

4. **Out-of-State Residence or Operation.** Should Respondent Soo Hoo and/or Respondent Evergreen's corporate officers or directors leave California to reside or operate outside this state, he/she/they must notify the Bureau in writing of the dates of departure and return. Reporting in person may be waived if said individuals move out of the state. However, Respondents shall continue compliance with other terms of probation to retain California licensure. Periods of residency, business operation or employment outside California shall not reduce the probationary period.

5. **Completion of Probation.** Upon successful completion of probation, Respondents' Certificate of Authority and Cemetery Manager License, as applicable, will be fully restored.

6. **Violation of Probation.** Should Respondents violate probation in any respect, the Director, after giving Respondents notice and an opportunity to be heard, may revoke probation and carry out the disciplinary order which was stayed. If an accusation or petition to revoke probation is filed against Respondents during probation, the Director and Bureau shall have continuing jurisdiction until the matter is final, and the probation shall be extended until the matter is final.

7. **License Issued During Probation.** Any license or registration or certificate issued to Respondents by the Bureau during the period of probation shall be issued as a probationary license or registration or certificate and is subject to all the terms and conditions set forth herein. Respondents must comply with terms and conditions herein and demonstrate no cause for disciplinary action or denial of an application.

8. **Cost Recovery.** Respondents shall pay the Bureau's actual and reasonable costs of investigation and enforcement of this matter, as follows: Respondent Soo Hoo shall pay costs in the amount of three thousand dollars ($3,000) and Respondent Evergreen shall pay costs in the amount of five thousand ($5,000). Said amounts shall be paid pursuant to a payment plan determined by the Bureau and shall be paid in full no later than six months prior to the end of probation. Probation shall not terminate until full payment has been made. Respondents' Certificate of Authority and Cemetery Manager License, as applicable, shall not be renewed until the cost recovery has been paid in full or Respondents are otherwise in compliance with a payment plan approved by the Bureau.

9. **Provision of Records.** Respondents shall provide specific records for Bureau inspection as required.

10. **Evidence of Knowledge.** Within 60 days of the date of the decision, Respondents shall provide evidence satisfactory to the Bureau that Respondent Evergreen's corporate officers, corporate directors, licensed employees and any personnel who perform any function related to the operation of the cemetery, or who deal with the public, are knowledgeable in the laws and regulations governing the cemetery industry, and that the appointed third party administrator, as described in paragraph 13, below, of this stipulation and order, has provided training in both

English and Spanish to the employees working at Evergreen Cemetery in the procedures to be followed in preparing a grave site. As part of the training, Respondents shall give each employee written procedures, in English, Spanish, and/or any other language to ensure employees understand the procedures, on the proper procedures to follow when preparing a grave for burial and discovering that the grave is already occupied. All employees of Respondent Evergreen shall certify that they understand these procedures. Within 60 days of the decision date, Respondents shall provide the Bureau with a copy of these written procedures and a copy of the certifications by each employee that he/she understands the procedures. Respondents shall also implement a daily record of all interments and shall make available upon request to any Bureau representative or designee, all interment records and sales records of interment spaces or of interment rights.

11. **Plot Maps.** Respondents shall provide current maps to any Bureau representative, or the Bureau's designee, upon request.

12. **Interment Procedures.** Respondents shall provide interment procedures to any Bureau representative, or its designee, upon request, including but not limited to interment records and the procedures used to maintain a record of plots sold, plots available for sale, and plots where interments have already taken place.

13. **Third Party Oversight of Evergreen.** During the period of probation, Respondent Evergreen shall retain at its sole expense a Bureau-approved third party administrator who will provide general oversight to the cemetery and the designated cemetery manager to ensure compliance with all laws and regulations governing cemetery practice. Prior to the effective date of the decision, Respondent Evergreen shall inform the Bureau of the name of the proposed third party administrator.

14. **Transfer of Woodlawn Cemetery.** Respondent Evergreen shall use its best efforts to sell or transfer any and all interest in Woodlawn Cemetery to a Bureau pre-approved transferee. Said transferee must meet the qualifications for and obtain a new Certificate of Authority, if required by law. Woodlawn Cemetery may not be transferred or sold to any current or former employee, officer or director of Evergreen Memorialcare, Inc., Evergreen Cemetery or Woodlawn Cemetery or to any of their agents. Said transferee shall manage and maintain

Woodlawn Cemetery and make Woodlawn Cemetery available for public visitation. Said transferee shall be responsible for providing reasonable and adequate maintenance for the property including, but not limited to, care of the lawn, fences, road, buildings, mausoleum, markers, watering of the grounds and repair of sprinkler and water systems as needed.

15. **Third Party Supervision of Woodlawn Pending Transfer.** Respondent shall retain/maintain at its sole expense a Bureau-approved third party administrator to supervise maintenance of Woodlawn Cemetery, until Woodlawn Cemetery is transferred or sold pursuant to paragraph 14, above, of this stipulation and order, and a new certificate of authority is issued, if required by law. Said third party administrator shall be responsible for reasonable and adequate maintenance of Woodlawn Cemetery, including but not limited to, care of the lawn, fences, road, buildings, mausoleum, markers, watering of grounds, and repair of sprinkler and water systems as needed. Said third party administrator shall make Woodlawn Cemetery available for public visitation between the hours of 9:00 a.m. to 3:00 p.m. for a minimum of five days a week.

16. **Disposition of Pre-Need Obligations at Woodlawn Cemetery.** Respondents shall abide by any final resolution of the consolidated matter, entitled In Re Woodlawn Memorial Park Litigation, Los Angeles Superior Court, Case No. BC277267 (hereinafter "the civil action"), to the extent that it does not conflict with the terms and conditions set forth in this stipulation and order. There shall be no sales of lots, vaults, or niches at Woodlawn Cemetery. However, a pre-need contract right holder may file a Petition with the Bureau, under the authority of California Business and Professions Code Sections 9630 and 9718 and California Code of Regulations, title 16, Section 2332, to seek authorization allowing for the fulfillment of a contract right to burial at Woodlawn Cemetery. Within 60 days of the date of the decision, a form Petition that is substantially similar to the Petition used in the civil action to fulfill preneed rights shall be prepared by Respondents and provided to the Bureau for review and approval. Respondent shall provide any preneed contract holder, upon request, with a Bureau-approved form Petition that may be used to Petition the Bureau.

///

///

17. **Annual Endowment Care Fund Reports.** Respondent Evergreen shall file with the Bureau annually endowment care fund reports for Evergreen Cemetery and Woodlawn Cemetery in the form and including the content required by California law.

18. **Ethics.** Within 30 days of the effective date of this decision, Respondents shall submit for prior Bureau approval a course of ethics which will be completed and Respondents shall provide proof of completion, within the first year of probation, by all corporate officers, corporate directors, licensed employees and any personnel who perform any function related to the operation of the cemetery, or who deal with the public. The ethics course may not be an Internet course. Within the 30 days of the effective date of this decision, Respondent Evergreen shall inform the Board the names and positions of the corporate officers, corporate directors, licensed employees and personnel taking the ethics course .

19. **Maintenance of Records in State of California.** All records pertinent to Evergreen Cemetery or Woodlawn Cemetery and relating thereto shall be maintained in the State of California. Any records that have been removed from California shall be returned within five (5) days of the effective date of this decision, and the Bureau shall be notified of the place where the records are being maintained.

20. **Institutional trustee.** Evergreen Memorialcare, Inc. shall maintain the endowment care funds and special care funds of Woodlawn Cemetery and Evergreen Cemetery with an institutional trustee.

ACCEPTANCE

I have carefully read the above Stipulated Settlement and Disciplinary Order and have fully discussed it with my attorney, Jeffrey E. Zinder. I understand the stipulation and the effect it will have on my Certificate of Authority. I enter into this Stipulated Settlement and Disciplinary

///

///

///

///

///

Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the Director.

DATED: 12/16/2009

EVERGREEN MEMORIAL CARE, INC. DBA EVERGREEN CEMETERY
Respondent

I have carefully read the above Stipulated Settlement and Disciplinary Order and have fully discussed it with my attorney, Jeffrey E. Zinder. I understand the stipulation and the effect it will have on my Cemetery Manager License. I enter into this Stipulated Settlement and Disciplinary Order voluntarily, knowingly, and intelligently, and agree to be bound by the Decision and Order of the Director.

DATED: 12/16/2009

TONY SOO HOO
Respondent

I have read and fully discussed with Respondents Evergreen Memorial Care, Inc. dba Evergreen Cemetery and Tony Soo Hoo the terms and conditions and other matters contained in the above Stipulated Settlement and Disciplinary Order. I approve its form and content.

DATED: 12/16/09

JEFFREY E. ZINDER
Attorney for Respondents

ENDORSEMENT

The foregoing Stipulated Settlement and Disciplinary Order is hereby respectfully submitted for consideration by the Director.

Dated: 12/18/09

Respectfully Submitted,

EDMUND G. BROWN JR.
Attorney General of California
GREGORY J. SALUTE
Deputy Attorney General

N. Kaiser

NANCY A. KAISER
Deputy Attorney General
Attorneys for Complainant

LA2006600421
60496306_2.doc

Exhibit A

Accusation and First Amended Petition to Revoke Probation No. I-2017

EDMUND G. BROWN JR., Attorney General
of the State of California
GREGORY J. SALUTE
Supervising Deputy Attorney General
NANCY A. KAISER, State Bar No. 192083
Deputy Attorney General
California Department of Justice
300 So. Spring Street, Suite 1702
Los Angeles, CA 90013
Telephone: (213) 897-5794
Facsimile: (213) 897-2804

Attorneys for Complainant

BEFORE THE
DEPARTMENT OF CONSUMER AFFAIRS
FOR THE CEMETERY AND FUNERAL BUREAU
STATE OF CALIFORNIA

In the Matter of the Accusation and First Amended Petition to Revoke Probation Against: **EVERGREEN MEMORIAL CARE, INC.** dba Evergreen Cemetery 204 North Evergreen Avenue Los Angeles, CA 90033 **Certificate of Authority No. 524** **TONY SOO HOO** 204 N. Evergreen Avenue Los Angeles, CA 90033 **Cemetery Manager License No. CEM 251** Respondents.	Case No. I-2017 **ACCUSATION AND FIRST AMENDED PETITION TO REVOKE PROBATION**

Complainant alleges:

PARTIES

1. Richard L. Wallinder, Jr. (Complainant) brings this Accusation and First Amended Petition to Revoke solely in his official capacity as the Bureau Chief of the Cemetery and Funeral Bureau (Bureau), Department of Consumer Affairs.[1]

1. Effective January 1, 1996, the Department of Consumer Affairs succeeded to, and was vested with, all the duties, powers, purpose, responsibilities and jurisdiction of the Cemetery Board and the Board of Funeral Directors and Embalmers, and consolidated the functions into

2. On or about September 1, 1994, the Bureau issued Certificate of Authority Number 524 to Evergreen Memorial Care, Inc. dba Evergreen Cemetery (Respondent Evergreen), for operation of Evergreen Cemetery, an existing cemetery located at 204 North Evergreen Avenue, Los Angeles, California (Evergreen Cemetery or the cemetery). The Certificate of Authority was in full force and effect at all times relevant to the charges brought herein and will expire on January 1, 2010, unless renewed.

3. On or about September 1, 1994, the Bureau issued Certificate of Authority Number 525 to Evergreen Memorial Care, Inc. dba Woodlawn Cemetery, for operation of Woodlawn Cemetery, an existing cemetery located at1715 Greenleaf Boulevard, Compton, California (Woodlawn Cemetery). Certificate of Authority Number 525 was revoked on March 22, 2001.

4. On or about December 27, 2004, the Bureau issued Cemetery Manager License Number CEM 251 to Tony Soo Hoo (Respondent Soo Hoo). The Cemetery Manager License was in full force and effect at all times relevant to the charges brought herein and will expire on December 31, 2009, unless renewed.

JURISDICTION

5. This Accusation and First Amended Petition to Revoke Probation is brought before the Director, Department of Consumer Affairs (Director), under the authority of the following laws. All section references are to the Business and Professions Code unless otherwise indicated.

STATUTORY PROVISIONS

6. Section 477 states, in part:

(a) "Board" includes "bureau," "commission," "committee," "department," "division," "examining committee," "program," and "agency."

///

---

the Cemetery and Funeral Programs. Effective January 1, 2001, the regulatory agency is designated as the Cemetery and Funeral Bureau.

(b) "License" includes certificate, registration or other means to engage in a business or profession regulated by this code.

7. Section 118, subdivision (b), provides that the suspension/expiration/ surrender/cancellation of a license shall not deprive the Director of jurisdiction to proceed with a disciplinary action during the period within which the license may be renewed, restored, reissued or reinstated.

8. Section 9725 states:

"Upon grounds provided in this article [Article 6 (commencing with section 9725)], and the other articles of this act, the license of any cemetery licensee and the certificate of authority of any cemetery corporation may be revoked or suspended in accordance with the provisions of this article."

9. Section 9725.1 states:

"Unprofessional conduct by any licensee or registrant or by any agent or employee of a licensee or registrant constitutes grounds for disciplinary action. Unprofessional conduct includes, but is not limited to, the following:

(a) Violating or attempting to violate, directly or indirectly, or assisting in or abetting the violation of this chapter and any regulation adopted thereunder, or of any federal or state law or regulation governing the disposition of human remains, operation of cemeteries or crematories, the sale of cemetery property, or the sale of crematory services or commodities.

(b) Negligence in performing any act related to the operation of a cemetery or crematory."

10. Section 9727 states:

"The bureau may suspend or revoke the license of any cemetery licensee who, within the immediately preceding three years, has done any of the following:

. . .

(d) Acted or conducted himself or herself in a manner which would have warranted the denial of his or her application for a cemetery license, or for a renewal thereof."

///

11. Health and Safety Code section 7052 states, in part:

"(a) Every person who willfully mutilates, disinters, removes from the place of interment . . . any remains known to be human, without authority of law, is guilty of a felony. This section does not apply to any person who, under authority of law, removes the remains for reinterment, or performs a cremation."

12. Health and Safety Code section 8277 states, in part:

"Every contract of a cemetery authority, including contracts executed in behalf thereof by a cemetery broker or salesperson, which provides for the sale by the cemetery authority of an interment plot or any service or merchandise, shall be in writing and shall contain all of the agreements of the parties. The contract shall include and disclose the following:

. . .

(c) An itemized statement of charges including, as applicable, the following:

. . .

(8) Space and location sold."

COST RECOVERY

13. Section 125.3, subdivision (a), states, in part:

"Except as otherwise provided by law, in any order issued in resolution of a disciplinary proceeding before any board within the department . . . . upon request of the entity bringing the proceedings may request the administrative law judge may direct a licentiate found to have committed a violation or violations of the licensing act to pay a sum not to exceed the reasonable costs of the investigation and enforcement of the case."

ACCUSATION

FACTUAL SUMMARY

14. Evergreen Cemetery is a corporately owned, private cemetery, located in Los Angeles, California. Brian Van Renesse (Van Renesse) is the acting cemetery general manager of Evergreen Cemetery. Evergreen Cemetery's manager of record is Respondent Soo Hoo.

///

15. On or about June 22, 2006, Bureau Field Representatives, Dan Redmond (Field Representative Redmond) and Steve Allen, inspected the Evergreen Cemetery and discovered bone fragments in the "spoils pile" or excess grave dirt pile located at the cemetery. The cemetery's backhoe operator indicated that the remains came from graves that he had dug on the cemetery grounds. The bone fragments were turned over to the Los Angeles County Coroner's office for identification. The bone fragments were determined to be human. Field Representative Redmond directed Van Renessee not to tamper with the pile until the Bureau was able to identify the remains and further instruct the cemetery on how to proceed.

16. On or about August 1, 2006, Field Representative Redmond met with Respondent Soo Hoo and asked for records of all interments from June 15, 2006, and June 22, 2006. The investigator identified three locations that had interments for that week. Respondent Soo Hoo provided copies of the interment contracts for the three interments. The contracts provided did not have an exact grave location on them. Respondent Soo Hoo and Van Renessee took the investigator to the grave locations, although there was some confusion on the part of Respondent Soo Hoo and Van Renessee as to exactly where the specific graves were located.

17. On or about August 1, 2006, Field Representative Redmond discovered that the Evergreen Cemetery's spoils pile had changed since the Bureau's inspection on June 22, 2006. Van Renesee stated that dirt had been added to the spoils pile since the Bureau's last visit, but nothing had been removed.

18. In or about April 2008 and May 2008, remains were obtained from Evergreen Cemetery from a large mound of dirt on cemetery property. The cemetery was ordered by the Bureau to sift through the large mound of dirt to locate additional bones. The cemetery gave the Los Angeles Coroner's office 23 bags ranging in size from large zip-loc bags to small trash bags. Most bags had dates on them ranging from April 14, 2008, to May 29, 2008. The Los Angeles County Coroner's office's analysis determined that most of the bones were human, and that the remains of at least five different humans were found in the sample. Therefore, a minimum of five individuals had been affected by their graves being disturbed.

///

FIRST CAUSE FOR DISCIPLINE

(Mutilation of Graves)

19. The licenses of Respondents Evergreen and Soo Hoo are subject to disciplinary action for unprofessional conduct pursuant to Section 9725.1, subdivision (a), for violating or attempting to violate, directly or indirectly, or assisting in or abetting the violation of Health and Safety Code section 7052, in that Respondents willfully mutilated, disinterred, and/or removed human remains from their graves, without authority of law, and dumped the remains in the cemetery's spoils pile, in order to re-use graves, as set forth in paragraphs 15, 17, and 18, above.

SECOND CAUSE FOR DISCIPLINE

(Failure to comply with contract requirements)

20. The licenses of Respondents Evergreen and Soo Hoo are subject to disciplinary action under Section 9725.1, subdivision (a), for violating or attempting to violate, directly or indirectly, or assisting in or abetting the violation of Health and Safety Code Section 8277, subdivision (c)(8), by failing to enter the exact location of the grave space sold on written interment contracts, as described in paragraph 16, above.

THIRD CAUSE FOR DISCIPLINE

(Negligence)

21. The licenses of Respondents Evergreen and Soo Hoo are subject to disciplinary action for unprofessional conduct pursuant to Section 9725.1(b), in that Respondents were negligent in performing acts related to the operation of a cemetery for the reasons stated in paragraphs 15 through 20, above.

FOURTH CAUSE FOR DISCIPLINE

(General Unprofessional Conduct)

22. The licenses of Respondents Evergreen and Soo Hoo are subject to disciplinary action for unprofessional conduct pursuant to Section 9725.1, for the reasons stated in paragraphs 15 through 21, above.

///

FIFTH CAUSE FOR DISCIPLINE

(Acts Which Would Have Warranted Denial of License)

23. The licenses of Respondents Evergreen and Soo Hoo are subject to disciplinary action pursuant to Section 9727, subdivision (d), in that Respondents acted or conducted themselves in a manner which would have warranted the denial of his or her application for a cemetery license, or for a renewal thereof, for the reasons stated in paragraphs 15 through 22, above.

DISCIPLINE CONSIDERATIONS

Re: Respondent Evergreen

24. To determine the degree of discipline, if any, to be imposed on Respondent, Complainant alleges the following:

a. On or about March 22, 2001, in a prior disciplinary action entitled *In the Matter of Accusation Against Evergreen Memorial Care, Inc. dba Woodlawn Cemetery, Certificare of Authority No. 525, and Evergreen Memorial Care, Inc. dba Evergreen Cemetery, Certificate of Authority No. 524,* Cemetery and Funeral Bureau Case No. I-2017, Evergreen Memorial Care Inc.'s Certificate of Authority to operate Woodlawn Cemetery No. 525 was revoked and its Certificate of Authority to operate Evergreen Cemetery No. 524 was revoked, with the revocation stayed and placed in a five-year probation pursuant to a stipulated disciplinary action.

i. The discipline against Evergreen Memorial Care, Inc. dba Woodlawn Cemetery, Certificare of Authority No. 525, and Evergreen Memorial Care, Inc. dba Evergreen Cemetery, Certificate of Authority No. 524, was based on an accusation filed against Evergreen Memorial Care, Inc., for grave desecration, unlawful interment of more than one body in a single grave without proper authority, failure to properly dispose of human remains, failure to inter cremated remains, failure to keep adequate records of ownership of transfer of plots, and unlawful expenditure of Woodlawn Cemetery's and Evergreen Cemetery's endowment funds. The accusation was amended several times resulting in the issuance of a Fourth Amended Accusation, which was resolved by a stipulated settlement. The stipulated settlement was

adopted by the Director effective March 22, 2001, attached as **Exhibit A**. That decision is now final and is incorporated by reference as if fully set forth.

ii. During the period of probation, on March 17, 2006, a petition to revoke probation was filed against Respondent Evergreen's Certificate of Authority No. 524. As a result, the probationary period has been automatically extended and shall not expire until this Accusation and First Amended Petition to Revoke has been acted upon by the Director.

b. On or about November 1, 2001, in a criminal proceeding entitled *The People of the State of California v. Evergreen Memorial Care, Inc., aka Woodlawn Cemetery*, in the Superior Court of California, Los Angeles County, Case No. TA059473, Evergreen Memorial Care, Inc., was convicted on its plea of nolo contendere of violating Penal Code section 182(a)(1) (criminal conspiracy), a felony, Health and Safety Code section 8113.5(a) (unlawful burial of multiple bodies in single plot), a misdemeanor, and Health and Safety Code section 7103 (failure to inter within reasonable time), a misdemeanor. Evergreen Memorial Care, Inc. was sentenced to two years summary probation and ordered to pay fines and penalties of $3,240, to pay restitution to the Woodlawn Cemetery's endowment trust fund in the amount of $96,760, and to transfer ownership of Woodlawn Cemetery to an approved third party.

FIRST AMENDED PETITION TO REVOKE PROBATION

AGAINST EVERGREEN MEMORIAL CARE, INC.

25. In a disciplinary action entitled *In the Matter of Accusation Against Evergreen Memorial Care, Inc. dba Woodlawn Cemetery and Evergreen Memorial Care, Inc., dba Evergreen Cemetery*, Accusation No. I-2017 was filed against Respondent before the Director of Consumer Affairs by the Cemetery and Funeral Bureau. The accusation was amended several times resulting in the issuance of a Fourth Amended Accusation, which was resolved by a stipulated settlement. The stipulated settlement was adopted by the Director effective March 22, 2001.

26. Pursuant to the stipulation, Certificate of Authority No. 525 issued to Evergreen Memorial Care, Inc., dba Woodlawn Cemetery, was revoked.

///

27. The stipulation also provided that Certificate of Authority No. 524 issued to Evergreen Memorial Care, Inc., dba Evergreen Cemetery, was revoked, however, the revocation of Certificate No. 524 was stayed and placed on probation for five (5) years on various terms and conditions. A copy of the stipulation and order are attached as **Exhibit A** and incorporated by reference. The stipulation included the following terms and conditions:

a. Condition No. 1 [Stipulation, page 4, paragraph B(1)]

"1. Obey All Laws

Respondent shall comply with all federal, state and local laws including those governing the programs regulated by the Department of Consumer affairs, Cemetery and Funeral Bureau."

b. Condition No. 17 [Stipulation, page 12, paragraph B(17)]

"17. Transfer of Woodlawn Cemetery

Respondent shall sell or transfer any and all interest in Woodlawn Cemetery to a Bureau pre-approved third party within 270 days of the effective date of this order. Said third party must meet the qualifications for and obtain a new Certificate of Authority. Woodlawn Cemetery may not be transferred or sold to any current or former employee, officer or director of Evergreen Memorialcare Inc., Evergreen Cemetery or Woodlawn Cemetery or to any of their agents. Said third party shall manage and maintain Woodlawn Cemetery and make Woodlawn Cemetery available for public visitation. Said third party shall be responsible for providing reasonable and adequate maintenance of the property including, but not limited to, care of the lawn, fences, road, buildings, mausoleum, markers, watering of the grounds and repair of sprinkler and water systems as needed. There shall be no interments at Woodlawn Cemetery. Until transfer or sale of the Woodlawn Cemetery to a Bureau-approved third party and issuance of a new Certificate of Authority, respondent must comply with the requirements set forth above in Paragraph B, subsection 16 of this stipulation."

28. Respondent subsequently filed a petition to amend the decision requesting additional time to comply with Terms 11 and 17 of the probation. On January 30, 2002, the petition was granted and Respondent was given through March 18, 2002, to comply. A copy of the order is attached as **Exhibit B** and incorporated by reference.

GROUNDS FOR REVOKING PROBATION

29. Grounds exist for revoking probation and reimposing the order of revocation of Respondent Evergreen's Certificate of Authority in that it failed to comply with the following probation conditions:

///

FIRST CAUSE TO REVOKE PROBATION

(Failure to Obey All Laws)

30. Respondent Evergreen's probation is subject to revocation because it failed to comply with Probation Condition 1 (Obey All Laws), in that it failed to obey all laws, in that it violated Section 9725.1, and Health and Safety Code sections 7052 and 8277, as set forth in paragraphs 19 through 23, and 27, above.

SECOND CAUSE TO REVOKE PROBATION

(Failure to transfer Woodlawn Cemetery)

31. Respondent Evergreen's probation is subject to revocation because it failed to comply with Probation Condition 17 (Transfer Woodlawn Cemetery), in that Respondent Evergreen failed to sell or transfer any and all interest in Woodlawn Cemetery pursuant to paragraphs 27 and 28, above.

PRAYER

WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged, and that following the hearing, the Director issue a decision:

1. Revoking or suspending Certificate of Authority Number 524, issued to Evergreen Memorial Care, Inc. dba Evergreen Cemetery;

2. Revoking or suspending Cemetery Manager License number CEM 251 issued to Tony Soo Hoo;

3. Revoking the probation that was granted by the Director in Case No. I-2017 and imposing the disciplinary order that was stayed, thereby revoking Certificate of Authority Number 524, issued to Evergreen Memorial Care, Inc., dba Evergreen Cemetery;

4. Ordering Evergreen Memorial Care, Inc. and Tony Soo Hoo, jointly and severally, to pay the Cemetery and Funeral Bureau the reasonable costs of the investigation and enforcement of this case, pursuant to Business and Professions Code section 125.3;

5. Ordering Evergreen Memorial Care, Inc., to transfer Evergreen Cemetery to Bureau-approved third parties;

///

6. Barring interments at Evergreen Memorial Care, Inc.; and,

7. Taking such other and further action as deemed necessary and proper.

DATED: 4/28/09

RICHARD L. WALLINDER, JR.
Bureau Chief
Cemetery and Funeral Bureau
Department of Consumer Affairs
State of California
Complainant

Exhibit A

Decision and Order,

effective March 22, 2001.

Case No. I-2017

BEFORE THE DIRECTOR
DEPARTMENT OF CONSUMER AFFAIRS
CEMETERY AND FUNERAL BUREAU
STATE OF CALIFORNIA

In the Matter of the Accusation Against: Evergreen Memorial Care, Inc. dba Woodlawn Cemetery 1715 West Greenleaf Drive Compton, CA 90220 Certificate of Authority No. 525 and Evergreen Memorial Care, Inc. dba Evergreen Cemetery 204 North Evergreen Avenue Los Angeles, CA 90033 Certificate of Authority No. 524 Respondents.	Case No. 1-2017 OAH No. L-2000030539

DECISION

The attached Stipulation in Settlement and Proposed Order is hereby accepted and adopted as the Decision of the Director of the Department of Consumer Affairs in the above-entitled matter.

This Decision shall become effective March 22, 2001.

IT IS SO ORDERED this 20th day of February, 2001.

Kathleen Hamilton

KATHLEEN HAMILTON
Director of Consumer Affairs
Department of Consumer Affairs

BILL LOCKYER, Attorney General
of the State of California
JULIE A. CABOS, State Bar No. 162356
Deputy Attorney General
300 South Spring Street, Suite 500
Los Angeles, California 90013-2542
Telephone: (213) 897-2560

Attorneys for Complainant
Glen V. Ayers, Bureau Chief
Cemetery and Funeral Bureau
Department of Consumer Affairs

BEFORE THE
DIRECTOR OF DEPARTMENT OF CONSUMER AFFAIRS
CEMETERY AND FUNERAL BUREAU
STATE OF CALIFORNIA

In the Matter of the Accusation Against: Evergreen Memorial Care, Inc. dba Woodlawn Cemetery 1715 West Greenleaf Drive Compton, CA 90220 Certificate of Authority No. 525 and Evergreen Memorial Care, Inc. dba Evergreen Cemetery 204 North Evergreen Avenue Los Angeles, CA 90033 Certificate of Authority No. 524 Respondents.	CASE NO. 1-2017 OAH NO. L-2000030539 STIPULATION IN SETTLEMENT AND PROPOSED ORDER

///

///

///

In the interest of a prompt and speedy settlement of this matter, consistent with the public interest and the responsibility of the CEMETERY AND FUNERAL BUREAU, DEPARTMENT OF CONSUMER AFFAIRS, the parties submit this Stipulation and Proposed Order to the Director of the Department of Consumer Affairs (hereinafter "the Director") for her approval and adoption as the final disposition of the Accusation against Evergreen Memorialcare, Inc. dba Woodlawn Cemetery and Evergreen Memorialcare, Inc. dba Evergreen Cemetery.

The parties stipulate the following is true:

1. A Fourth Amended Accusation No. I-2017 ("Accusation") is currently pending against Evergreen Memorialcare, Inc. dba Woodlawn Cemetery and Evergreen Memorialcare, Inc. dba Evergreen Cemetery before the Director.

2. The Accusation and all other statutorily required documents were duly served on the respondent Evergreen Memorialcare, Inc. and respondent filed timely Notices of Defense contesting the allegations.

3. On or about September 1, 1994, Certificate of Authority No. 524 was issued to Evergreen Memorialcare, Inc. dba Evergreen Cemetery. Said Certificate of Authority will expire on January 1, 2002, unless renewed.

4. On or about September 1, 1994, Certificate of Authority No. 525 was issued to Evergreen Memorialcare, Inc. dba Woodlawn Cemetery. According to Bureau records, said certificate of authority expired on January 1, 1995 and has not been renewed. The certificate of authority was placed on interim suspension effective March 27, 2000.

5. Respondent Evergreen Memorialcare, Inc. understands the nature of the charges alleged in the Accusation and that the charges and allegations, if proven, constitute cause for imposing discipline upon its Certificates of Authority. Respondent Evergreen Memorialcare, Inc. (hereinafter "respondent") is fully aware of its rights to a hearing on the charges and allegations contained in said Accusation, right to reconsideration, appeal and all other rights accorded pursuant to the California Business and Professions Code and Government Code and freely and voluntarily waives such rights.

6. Respondent agrees to the disposition of this matter as set out in the Order below.

7. Stipulations made by the respondent herein are for purposes of this proceeding, for any other disciplinary proceedings by the Director, and for any petition for reinstatement, reduction of penalty, or application for re-licensure, and shall have no force or effect in any other case or proceeding.

8. The parties agree that the Stipulation recited herein shall be null and void and not binding upon the parties unless approved by the Director, except for this paragraph, which shall remain in effect. The parties agree that, in the event this stipulation is not adopted by the Director, section 1152(a) of the California Evidence Code is applicable. The respondent understands and agrees that, in deciding whether or not to adopt this stipulation, the Director may receive oral and written communications from her staff and the Attorney General's office. Communications pursuant to this paragraph shall not disqualify the Director or other persons from future participation in this or any other matters affecting respondent. In the event the Director, in her discretion, does not approve this settlement, this Stipulation, with the exception of this paragraph, is withdrawn and shall be of no evidentiary value and shall not be relied upon or introduced in any disciplinary action by either party hereto. Respondent agrees that, should the Director reject this Stipulation, and if this case proceeds to hearing, respondent will not assert any claim that the Director was prejudiced by her review and discussion of this Stipulation or any related records.

9. In consideration of, and in reliance on, the foregoing stipulations and findings, the parties agree that the Director may, without further notice of formal proceeding, issue and enter an Order as follows:

///

///

///

///

///

ORDER

IT IS HEREBY ORDERED that:

A. Certificate of Authority No. 525 issued to Evergreen Memorialcare, Inc. dba Woodlawn Cemetery is revoked on the effective date of this decision.

B. Certificate of Authority No. 524 issued to Evergreen Memorialcare, Inc. dba Evergreen Cemetery is revoked. However, the revocation is stayed and Certificate of Authority No. 524 is placed on probation for five (5) years. If the probationary period ends prior to the resolution of the consolidated matter entitled In Re: Woodlawn Memorial Park Litigation, Los Angeles Superior Court Case No. BC277267, respondent shall have a continuing obligation to address pre-need obligations, as set forth in subsection 14, below. Probation shall be subject to the following terms and conditions:

1. Obey all Laws:

Respondent shall comply with all federal, state and local laws including those governing the programs regulated by the Department of Consumer Affairs, Cemetery and Funeral Bureau ("Bureau").

2. Quarterly Reports:

Respondent shall submit quarterly declarations under penalty of perjury, in a format designated by the Bureau, stating whether or not respondent has been in compliance with all the conditions of probation. Respondent shall also submit such additional written reports and verifications of actions requested by the Bureau. Should the final probation report not be made as directed, the period of probation shall be extended until such time as the final report is made.

3. Interviews with Bureau Representative:

As necessary, respondent's corporate officers, corporate directors, licensed employees and any personnel who perform any function related to the operation of the cemetery or crematory, or who deal with the public, shall appear in person for interviews with the Bureau Chief or other designated representative for the purpose of monitoring compliance with the terms of this decision.

4. Violation Of Probation:

Should respondent violate probation in any respect, the Director of the Department of Consumer Affairs, after giving notice and an opportunity to be heard, may revoke probation and carry out the disciplinary order which was stayed. If an Accusation or Petition to Revoke Probation is filed against respondent during probation, the Bureau shall have continuing jurisdiction until the matter is final, and the probation shall be extended until the matter is final.

5. Ethics-Course

Within thirty (30) days of the effective date of this decision, respondent shall submit for prior Bureau approval a course of ethics which will be completed, within the first year of probation, by all corporate officers, corporate directors, licensed employees and any personnel who perform any function related to the operation of the cemetery or crematory, or who deal with the public.

6. Evidence of Knowledge

Within the first year of probation, respondent shall provide evidence satisfactory to the Bureau that all corporate officers, corporate directors, licensed employees and any personnel who perform any function related to the operation of the cemetery or crematory, or who deal with the public, are knowledgeable in the laws and regulations governing the cemetery and crematory industry.

7. Provision of Records

Respondent shall provide specific records for Bureau inspection upon demand by Bureau field representatives.

8. Remedial Education

Within sixty (60) days of the effective date of this decision, respondent shall submit to the Bureau for its prior approval, an appropriate program of remedial education related to cemetery operations and crematory operations in an educational facility or program, which must also be approved by the Bureau, for its corporate officers, corporate directors, licensed employees and any personnel who perform any function related to the operation of the cemetery

or crematory, or who deal with the public. Additionally, within sixty (60) days of the effective date of this decision, respondent shall submit to the Bureau for its prior approval, an appropriate program of remedial education related to trust accounting in an educational facility or program, which must also be approved by the Bureau, for its corporate officers, corporate directors, licensed employees and managerial employees. Each corporate officer, corporate director and employee described above shall complete at least eighteen (18) hours of continuing education as described above within the first three (3) years of probation at respondent's expense. Failure to complete the remedial education requirement, shall be considered a violation of probation and grounds for imposition of the stayed discipline.

9. Completion of Probation:

Upon successful completion of probation, respondent's certificate of authority for Evergreen Cemetery will be restored with any surviving restrictions as set forth in this order.

10. Payment of Costs:

Respondent shall pay $210,000.00 in costs incurred by the Department of Consumer Affairs, Cemetery and Funeral Bureau in prosecution and investigation of this matter pursuant to Business and Professions Code Section 125.3. Respondent has already paid forty thousand dollars ($40,000) towards costs. Upon the signing of this stipulation, respondent shall pay an additional eighty eight thousand dollars ($88,000) by cashier's check, which may include the thirty eight thousand dollar ($38,000) cashier's check held by the Office of Administrative Hearings. The balance of eighty two thousand dollars ($82,000), shall be paid in three (3) installments as follows: twenty seven thousand, three hundred and thirty three dollars ($27,333), due on February 15, 2002; twenty seven thousand, three hundred and thirty three dollars ($27,333), due on August 15, 2002; twenty seven thousand, three hundred and thirty four dollars ($27,334), due on February 15, 2003.

11. Plot Maps

Within two hundred and seventy (270) days of the effective date of this order, respondent shall prepare and submit to the Bureau new plot maps for Evergreen Cemetery and Woodlawn

Cemetery, which must meet with Bureau approval and which must comply with Health and Safety Code Sections 8550 and 8551.

12. Disposal of Cremated Remains

Evergreen Memorialcare, Inc. shall pay for the disposition of remains recovered from Woodlawn Cemetery including the cremains of Ellen Haskell. Said disposition will be made after, and in accordance with, appropriate orders from the Los Angeles Superior Court in the consolidated matter of In Re: Woodlawn Memorial Park Litigation, bearing the lead case No. BC277267. Said disposition shall be made under the supervision of the Bureau and the Los Angeles County Coroner's Office. Evergreen Memorial Care, Inc. shall cooperate fully with the Los Angeles County Coroner and the Bureau in the disposition of the cremated remains found at Evergreen Cemetery, which are the subject of the Accusation, and in the notification of families or next of kin of the decedents.

13. Institutional Trustee(s)

Evergreen Memorial Care, Inc. shall transfer the endowment care funds and special care funds of Woodlawn Cemetery and Evergreen Cemetery to an institutional trustee within thirty (30) days of the effective date of this order.

14. Disposition of Pre-Need Obligations

Respondent shall abide by any final resolution of the consolidated matter, entitled In Re: Woodlawn Memorial Park Litigation, Los Angeles Superior Court Case No. BC277267, (hereinafter "the civil action"), to the extent that it does not conflict with the terms and conditions set forth in this stipulation and order. Pending a final resolution of the civil action, and subject to the conditions and terms set forth in this stipulation and order, respondent shall provide each qualified pre-need claimant, at the claimant's option, with either: (1) a grave site at Evergreen Cemetery, at no cost to the claimant, or (2) a payment of money equal to the sum of the original purchase price of the pre-need grave site or interment right at Woodlawn Cemetery, plus annually compounded interest, calculated at the rate of 7% per annum ("cash-out").

For purposes of this stipulation and order, a qualified pre-need claimant is a person or

persons who either (i) can provide satisfactory documentation for, or proof of, a pre-need purchase, and ownership (including by way of will or statutory succession) of, a grave site or interment right at Woodlawn Cemetery which has become "at need" (I.E. a death has occurred); or (ii) can provide satisfactory documentation for, or proof of, ownership (including by way of will or statutory succession) of a grave site or interment right at Woodlawn Cemetery.

Within seventy five (75) days of the effective date of this order, respondent shall set aside 200 grave sites at Evergreen Cemetery to be used solely for the purpose of implementing this stipulation and order. Within seventy five (75) days of the effective date of this order, respondent shall provide the Bureau with a plot map and other documentation, evidencing that respondent has set aside 200 grave sites at Evergreen Cemetery to be used solely for the purpose of implementing this stipulation and order, and identifying the specific grave sites set aside.

If a qualified pre-need claimant opts to receive a grave site, respondent shall provide the qualified pre-need claimant with one of the 200 set aside grave sites. If the qualified pre-need claimant requests a particular grave site outside of the 200 set aside grave sites, respondent shall be allowed to substitute the previously undesignated grave site for one of the 200 set aside grave sites. If a customer who is not a qualified pre-need claimant requests to obtain a grave site which is one of the 200 set aside grave sites, respondent shall be allowed to provide the requested grave site to the customer and to designate another grave site in substitution for the previously designated grave site. If, for any other reason, respondent wishes to substitute a previously undesignated grave site for one of the 200 set aside grave sites, respondent shall obtain prior approval from the Bureau. If any of the Evergreen Cemetery grave sites, set aside pursuant to this stipulation and order, remain unused at the time this stipulation and order expires, the grave sites will revert back, unencumbered, to the owners of Evergreen Cemetery, located at 204 North Evergreen Avenue, Los Angeles, California.

Within thirty (30) days of the effective date of this order, respondent shall set aside, in a special care trust fund (hereinafter "special pre-need" fund), no less than twenty five thousand dollars ($25,000), to guarantee respondent's ability to fund the payment of qualified pre-needs

claims. Within one hundred and twenty (120) days of the effective date of this order, respondent shall deposit in the special pre-need fund an additional twenty five thousand dollars ($25,000). The special pre-need fund and proceeds shall be used solely for the payment of any qualified pre-need claimant's cash-out option. If any special pre-need funds, created pursuant to this stipulation and order, remain unused at the time this stipulation and order expires, the trust will be dissolved and the monies will revert back to the owners of Evergreen Cemetery, located at 204 North Evergreen Avenue, Los Angeles, California.

Notwithstanding the set aside of 200 grave sites and the creation of the special pre-need fund, respondent shall abide by the terms in paragraph B, subsection 14 of this stipulation and order ("this subsection"), and shall compensate each qualified pre-need claimant during the term of this stipulation and order, even if the number of qualified pre-need claimants exceeds 200, and even if the payment of claimants' cash out options exceeds the amount in the special pre-need fund.

Respondent shall include in the quarterly probationary reports, required by paragraph B, subsection 2 above, a statement: (1) indicating the number of graves used to satisfy pre-need claims, (2) identifying the graves used to satisfy pre-needs claims, (3) specifying of any substitution of a previously undesignated grave site for one of the 200 set aside grave sites, and (4) detailing the expenditures from, and balance of, the special pre-need fund.

Upon the effective date of this order, respondent shall issue written notice, in Bureau-approved form, to all funeral establishments within Los Angeles County and Orange County, requesting that all persons claiming to have a pre-need purchase, or ownership of a grave site or interment right at Woodlawn Cemetery, be referred to respondent for handling of the pre-need claim. Respondent understands and agrees that the Bureau has the authority to, and in its discretion may, post an announcement on its website, issue press releases, or by any other means contact and notify the public and individual consumers regarding the process for submitting pre-need claims and regarding any other details of this stipulation and order.

A pre-need claimant's claim shall first be reviewed by respondent or a Bureau-approved

third party to determine whether a claimant is a qualified pre-need claimant within the meaning of this stipulation and order. Within two business days of notification, either oral or written, of claimant's claim, respondent shall notify the claimant in writing of the determination as to whether that claimant is a qualified pre-need claimant within the meaning of this stipulation and order. If respondent or the Bureau-approved third party makes a determination that a claimant is a qualified pre-need claimant and provides that claimant with a grave site or "cash out" as specified above, respondent may have that claimant execute a special release, in Bureau-approved format, to Evergreen Memorial Care, Inc., pertaining to resolution of the pre-need claim only.

If respondent or the Bureau-approved third party makes a determination that a claimant is not a qualified pre-need claimant within the meaning of this stipulation and order, respondent will also provide to the claimant written notification, in a Bureau-approved format, informing the claimant of the claimant's options to either pursue a civil remedy, including a civil remedy in the consolidated matter of In Re: Woodlawn Memorial Park Litigation, Los Angeles Superior Court No. BC277267, or to obtain immediate alternative resolution of the dispute via binding arbitration. Respondent shall not arbitrarily or capriciously deny redress to any qualified pre-need claimant.

If the pre-need claimant opts for binding arbitration, respondent shall have the responsibility of scheduling the binding arbitration and notifying the Bureau of the arbitration date and the name of the consumer involved. Binding arbitration shall take place within thirty (30) days of the pre-need claimant giving notice of election of binding arbitration. In order to participate in the binding arbitration, pre-need claimants shall execute a special release, in Bureau-approved format, to Evergreen Memorial Care, Inc., pertaining to resolution of the pre-need claim only. The binding arbitration is to be conducted by the Office of Administrative Hearings, 320 West Fourth Street, Suite 630, Los Angeles, California 90013. If, for any reason, the Office of Administrative Hearings is unable to conduct the binding arbitration, the binding arbitration will be conducted by an arbitration service selected by the Bureau.

The cost for arbitration shall be paid 50% by the respondent and 50% by the Bureau. If the arbitrator finds that respondent's denial of the pre-need claim was arbitrary or capricious, the arbitrator has the discretion to order that respondent reimburse the Bureau for the Bureau's share of the arbitration costs.

Failure to comply with the requirements set forth in this subsection, shall be considered a violation of probation and grounds for imposition of the stayed discipline. Respondent shall have a continuing obligation to comply with the requirements set forth in this subsection, after the termination of probation and until resolution of the civil action. Respondent agrees that failure to comply with the requirements set forth in this subsection shall constitute unprofessional conduct under Business and Professions Code Section 9725.1, and shall constitute independent grounds for the imposition of discipline against respondent.

15. Audit and Reimbursement of Woodlawn Endowment Care Funds:

Respondent shall obtain a certified audit of the Woodlawn Cemetery Endowment Care Fund prepared by a Bureau-approved, California-licensed Certified Public Accountant ("CPA") within thirty (30) days of Bureau approval of a CPA. Respondent shall submit the name of a California-licensed CPA to the Bureau for approval within ten (10) days of the signing of this stipulation. Respondent shall reimburse any missing endowment monies to the Woodlawn Endowment Care Fund within forty (40) days of Bureau approval of the CPA.

16. Third Party Supervision of Woodlawn Pending Transfer

Respondent shall retain a Bureau-approved third party to supervise maintenance of Woodlawn Cemetery until Woodlawn Cemetery is transferred or sold pursuant to paragraph B, subsection 17 of this stipulation and order, and a new Certificate of Authority is issued. Said third party shall be responsible for reasonable and adequate maintenance of Woodlawn Cemetery located at 1715 Greenleaf, Compton, California, including, but not limited to, care of the lawn, fences, road, buildings, mausoleum, markers, watering of the grounds and repair of sprinkler and water systems as needed. Said third party shall make Woodlawn Cemetery available for public visitation between the hours of 9am to 3pm for a minimum of five days a week. There shall be

no interments at Woodlawn Cemetery. Said third party shall inform all persons claiming to have a pre-need purchase, or ownership of a grave site or interment right at Woodlawn Cemetery, that claimants should contact respondent directly for handling of the claim. Said third party shall furnish all claimants with the name, address and phone number of the person to whom any claims should be presented. Respondent's obligations with respect to paragraph B, subsection 16 of this stipulation and order shall be extinguished upon the issuance of a new Certificate of Authority to a Bureau-approved third party.

17. Transfer of Woodlawn Cemetery

Respondent shall sell or transfer any and all interest in Woodlawn Cemetery to a Bureau pre-approved third party within 270 days of the effective date of this order. Said third party must meet the qualifications for and obtain a new Certificate of Authority. Woodlawn Cemetery may not be transferred or sold to any current or former employee, officer or director of Evergreen Memorialcare, Inc., Evergreen Cemetery or Woodlawn Cemetery or to any of their agents. Said third party shall manage and maintain Woodlawn Cemetery and make Woodlawn Cemetery available for public visitation. Said third party shall be responsible for providing reasonable and adequate maintenance of the property including, but not limited to, care of the lawn, fences, road, buildings, mausoleum, markers, watering of the grounds and repair of sprinkler and water systems as needed. There shall be no interments at Woodlawn Cemetery. Until transfer or sale of the Woodlawn Cemetery to a Bureau-approved third party and issuance of a new Certificate of Authority, respondent must comply with the requirements set forth above in paragraph B, subsection 16, of this stipulation.

18. File Endowment Care Fund Reports

Respondent shall prepare and file its outstanding endowment care fund reports and special care fund reports, up to and including those for the 2000 calendar year within thirty (30) days of the effective date of this order.

19. Audit and Reimbursement of Evergreen Cemetery Endowment Care Funds

Respondent shall obtain a certified audit of the Evergreen Cemetery Endowment Care

Fund prepared by a Bureau-approved California licensed CPA within thirty (30) days of Bureau approval of the CPA. Respondent shall submit the name of a California licensed CPA to the Bureau for approval within ten (10) days of the signing of this stipulation. Respondent shall reimburse any missing endowment monies to the Evergreen Endowment Care Fund within forty (40) days of the Bureau approval of a CPA.

20. Audit and Reimbursement of Evergreen Cemetery Special Care Funds

Respondent shall provide a certified audit of the Evergreen Cemetery Special Care Funds, prepared by a Bureau-approved, California- licensed CPA, and all records for the Evergreen Cemetery Special Care Funds to the Bureau within thirty (30) days of Bureau approval of the CPA. Respondent shall submit the name of a California licensed CPA to the Bureau for approval within ten (10) days of the signing of this stipulation. Respondent shall reimburse any missing special care fund monies to the Evergreen Special Care Fund within forty (40) days of the Bureau approval of a CPA.

21. Maintenance of Records in State of California

All records pertinent to Evergreen Cemetery or Woodlawn Cemetery or any funds, accounts or matters relating thereto shall be maintained in the State of California. Any records that have been removed from California shall be returned within five (5) days of the effective date of this decision, and the Bureau shall be notified of the place where they are being maintained.

22. Transfer of Evergreen Cemetery While On Probation

As a condition of transfer, respondent must provide a certified audit of Evergreen Cemetery endowment care funds and special care funds, including any pre-need funds, prepared by a Bureau-approved, California licensed CPA. Any agreement between respondent and a third party for transfer of Evergreen Cemetery must contain a provision for fulfilling all pre-need obligations, indicating that any successors in ownership would abide by the terms and conditions of this stipulation and order. All shortages in endowment care funds, special care funds and/or pre-need funds must be funded prior to sale or transfer of Evergreen Cemetery. Evergreen

Cemetery may not be transferred or sold to any current or former employee, officer or director of Evergreen Memorialcare, Inc., Evergreen Cemetery or Woodlawn Cemetery or to any of their agents.

C. Respondent shall cooperate fully with the Bureau in the implementation of this order, including, but not limited to, the execution of any documents, permitting access to all properties, records, documents and employees in the possession, custody or control of respondent and respondent shall cooperate fully in the Bureau's investigation and resolution of any consumer complaints or inquiries regarding Woodlawn Cemetery and regarding Evergreen Cemetery.

D. It is understood by the parties that it is the Bureau's position that the costs ordered herein are not dischargable in bankruptcy whether under Chapter 7 or 11 and that attorneys' fees are recoverable against the debtor if litigation is required to determine dischargability.

E. All reports and other correspondence required to be submitted by Respondent in this Stipulation and Order shall be directed to Probation Monitor, Department of Consumer Affairs, Cemetery and Funeral Bureau, 400 R Street, Suite 3040, Sacramento, California 95814, and copied to Deputy Attorney General Julie A. Cabos, 300 South Spring Street, Los Angeles, California 90013. It is understood by the parties that Bureau correspondence with Respondent will be addressed to the attention of ~~Glen~~ Glenn Wong, Evergreen Memorial Care Inc., Evergreen Cemetery, 204 North Evergreen Avenue, Los Angeles, California 90033, and copied to Janet I. Levine and Stephen B. Sadowsky, at Lightfoot, Vandevelde, Sadowsky, Medvene & Levine, 655 South Hope Street, Thirteenth Floor, Los Angeles, California 90017-3211. Parties shall notify each other of any change of address.

///

///

///

///

///

///

I have carefully read and fully understand the stipulation and order set forth above. I have discussed the terms and conditions set forth in the stipulation and order with my attorney. I understand that in signing this stipulation I am waiving my right to a hearing on the charges set forth in the accusation on file in this matter. I further understand that in signing this stipulation that the Director may enter the foregoing order placing certain requirements, restrictions and limitations on the Certificate of Authorities issued for Woodlawn Cemetery and Evergreen Cemetery and upon my abilities to operate Woodlawn Cemetery and Evergreen Cemetery.

DATED: 2/15/2021

GLENN WONG
President, EVERGREEN MEMORIALCARE, INC.
For Respondent

AS TO FORM ONLY:

Dated: 2/15/01

LIGHTFOOT, VANDEVELDE, SADOWSKY, MEDVENE & LEVINE

JANET I. LEVINE, ESQ.
Attorneys for Respondent
EVERGREEN MEMORIALCARE, INC.

Dated: 2/15/01

BILL LOCKYER, Attorney General
of the State of California

Julie A. Cabos
Deputy Attorney General
Attorneys for Complainant

Exhibit B

Order Granting Petition for Amendment to Decision

Case No. I-2017

BEFORE THE
DIRECTOR
DEPARTMENT OF CONSUMER AFFAIRS
CEMETERY AND FUNERAL BUREAU
STATE OF CALIFORNIA

In the Matter of the Accusation Against:	Case No.: I-2017
EVERGREEN MEMORIAL CARE, INC. dba Woodlawn Cemetery 1715 West Greenleaf Drive Compton,. CA 90220	OAH No. L-200003330539
Certificate of Authority No. 525	ORDER GRANTING PETITION FOR AMENDMENT TO DECISION
And	
EVERGREEN MEMORIAL CARE, INC. dba Evergreen Cemetery 204 North Evergreen Avenue Los Angeles, CA 90033	
Certificate of Authority No. 524	
Respondents.	

DECISION AND ORDER

The petition of Respondent Evergreen Memorial Care, Inc. to amend the decision in the above referenced case is hereby granted as set forth herein. Respondent is granted ninety-one (91) additional days up to and including March 18, 2002 to comply with all provisions of its probation as set forth in paragraph B, subsection 11 and paragraph B, subsection 17 of the February 20, 2001 Decision in this matter.

//

//

//

This Order granting petition for amendment of decision shall become effective immediately.

IT IS SO ORDERED this 30th day of January, 2002.

Denise Brown, Chief Deputy Director
KATHLEEN HAMILTON
Director of Consumer Affairs
Department of Consumer Affairs

//

//

//

//

//

//

//

//

//

//

//

//

//

//