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

10  
11 In the Matter of the Accusation Against:

Case No. A1 2012 122

12 **EIKO POLK**  
218 W. Imperial Highway  
13 El Segundo, CA 90245  
14 **Funeral Director No. FDR 3202**

**STIPULATED SETTLEMENT AND  
DISCIPLINARY ORDER**

15 Respondents.

16 IT IS HEREBY STIPULATED AND AGREED by and between the parties to the above-  
17 entitled proceedings that the following matters are true:

18 PARTIES

19 1. Lisa M. Moore (Complainant) is the Bureau Chief of the Cemetery and Funeral  
20 Bureau. She brought this action solely in her official capacity and is represented in this matter by  
21 Kamala D. Harris, Attorney General of the State of California, by Thomas L. Rinaldi, Deputy  
22 Attorney General.

23 2. Respondent Eiko Polk (Respondent) is representing herself in this proceeding and has  
24 chosen not to exercise her right to be represented by counsel.

25 3. On or about January 25, 2010, the Cemetery and Funeral Bureau issued Funeral  
26 Director No. FDR 3202 to Eiko Polk (Respondent). The Funeral Director was in full force and  
27 effect at all times relevant to the charges brought in Accusation No. A1 2012 122 and will expire  
28 on January 31, 2014, unless renewed.



CONTINGENCY

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11. This stipulation shall be subject to approval by the Director of Consumer Affairs or her designee. Respondent understands and agrees that counsel for Complainant and the staff of the Cemetery and Funeral Bureau may communicate directly with the Director and staff of the Department of Consumer Affairs regarding this stipulation and settlement, without notice to or participation by Respondent. By signing the stipulation, Respondent understands and agrees that she may not withdraw her 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 the 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 shall not be disqualified from further action by having considered this matter.

12. 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.

13. This Stipulated Settlement and Disciplinary Order are 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.

14. 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:

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**DISCIPLINARY ORDER**

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2 IT IS HEREBY ORDERED that Funeral Director No. FDR 3202 issued to Respondent is  
3 revoked. However, the revocation is stayed and Respondent is placed on probation for three (3)  
4 years on the following terms and conditions.

5 1. **Obey All Laws.** Respondent shall comply with all conditions of probation and obey  
6 all federal, state and local laws, and all rules and regulations governing the programs regulated by  
7 the department.

8 2. **Quarterly Reports.** Respondent shall submit quarterly declarations under penalty of  
9 perjury, in a format designated by the department, stating whether or not Respondent has been in  
10 compliance with all the conditions of probation. Respondent shall also submit such additional  
11 written reports and verifications of actions requested by the department. Should the final  
12 probation report not be made as directed, the period of probation shall be extended until such time  
13 as the final report is made.

14 3. **Interview with Department Representative.** As necessary, Respondent shall  
15 appear in person for scheduled interviews with the director or other designated representative for  
16 the purpose of monitoring compliance with the terms of this decision.

17 4. **Out-of-State Residence or Operation.** Should Respondent leave California to  
18 reside or operate outside this state, Respondent must notify the department in writing of the dates  
19 of departure and return. Reporting in person may be waived if the Respondent moves out of the  
20 state. However, Respondent shall continue compliance with other terms of probation to retain  
21 California licensure. Periods of residency, business operation or employment outside California  
22 shall not reduce the probationary period.

23 5. **Completion of Probation.** Upon successful completion of probation, Respondent's  
24 license will be fully restored.

25 6. **Violation of Probation.** Should Respondent violate probation in any respect, the  
26 director of the Department of Consumer Affairs, after giving Respondent notice and an  
27 opportunity to be heard, may revoke probation and carry out the disciplinary order which was  
28 stayed. If an Accusation or Petition to Revoke Probation is filed against Respondent during

1 probation, the department shall have continuing jurisdiction until the matter is final, and the  
2 probation shall be extended until the matter is final.

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

8       8.   **Cost Recovery.** Respondent shall pay the department's actual and reasonable costs  
9 of investigation and enforcement of this matter in the amount of fifteen hundred dollars (\$1,500).  
10 Said amount shall be paid within the first two years of the probationary period. Probation shall  
11 not terminate until full payment has been made. Respondent's license shall not be renewed until  
12 the cost recovery has been paid in full or Respondent is otherwise in compliance with a payment  
13 plan approved by the department.

14       9.   **Provision of Records.** Respondent shall provide specific records for department  
15 inspection as required.

16       10. **Remedial Education.** Within 30 days of the effective date of this decision,  
17 Respondent shall submit to the Bureau for its prior approval, an appropriate program of remedial  
18 education related to effective management of employees with regard to directing employees' day-  
19 to-day duties, in an educational facility or program which must also be approved by the Bureau.  
20 It shall consist of at least thirty (30) hours, which shall be completed within the first year of  
21 probation at Respondent's expense. The period of probation will be extended, if necessary, until  
22 such remedial education is completed.

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ACCEPTANCE

I have carefully read the Stipulated Settlement and Disciplinary Order. I understand the stipulation and the effect it will have on my Funeral Director. 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 of Consumer Affairs.

DATED: 5/6/13



EIKO POLK  
Respondent

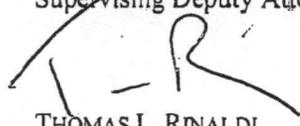
ENDORSEMENT

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

Dated: 5-22-2013

Respectfully submitted,

KAMALA D. HARRIS  
Attorney General of California  
KAREN B. CHAPPELLE  
Supervising Deputy Attorney General



THOMAS L. RINALDI  
Deputy Attorney General  
*Attorneys for Complainant*

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

In the Matter of the Accusation Against:

Case No. A1 2012 122

**EIKO POLK**

218 w. Imperial Highway

El Segundo, CA 90245

Funeral Director No. FDR 3202

Respondent.

**DECISION AND ORDER**

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

This Decision shall become effective on October 9, 2013

IT IS SO ORDERED SEP 09 2013.

  
DOREATHEA JOHNSON  
Deputy Director, Legal Affairs  
Department of Consumer Affairs

**Exhibit A**

**Accusation No. A1 2012 122**

1 KAMALA D. HARRIS  
Attorney General of California  
2 KAREN B. CHAPPELLE  
Supervising Deputy Attorney General  
3 THOMAS L. RINALDI  
Deputy Attorney General  
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8 **BEFORE THE**  
**DEPARTMENT OF CONSUMER AFFAIRS**  
9 **FOR THE CEMETERY AND FUNERAL BUREAU**  
10 **STATE OF CALIFORNIA**

11 In the Matter of the Accusation Against:

Case No. A1 2012 122

12 **EXQUISITE FAMILY MORTUARY;**  
13 **REOLA M. WHITFIELD, Owner**  
2617 West Manchester Blvd  
14 Inglewood, CA 90305

**A C C U S A T I O N**

15 **Funeral Establishment License No. FD 2080**

16 **EIKO POLK**  
218 W. Imperial Hwy.  
17 El Segundo, CA 90245

18 **Funeral Director License No. FDR 3202**

19 Respondents.

20 Complainant alleges:

21 PARTIES

22 1. Lisa M. Moore (Complainant) brings this Accusation solely in her official capacity as  
23 the Bureau Chief of the Cemetery and Funeral Bureau, Department of Consumer Affairs.

24 2. On or about January 20, 2011, the Cemetery and Funeral Bureau issued Funeral  
25 Establishment License Number FD 2080 to Exquisite Family Mortuary; Reola M. Whitfield,  
26 Owner (Respondent Exquisite Mortuary.) The Funeral Establishment License was in full force  
27 and effect at all times relevant to the charges brought herein and will expire on January 31, 2013,  
28 unless renewed.



1 funeral establishment as necessary to ensure full compliance with the Funeral Director's and  
2 Embalmer's law..."

3 9. Section 125.3 of the Code provides, in pertinent part, that the [Bureau] may request  
4 the administrative law judge to direct a licensee found to have committed a violation or  
5 violations of the licensing act to pay a sum not to exceed the reasonable costs of the investigation  
6 and enforcement of the case.

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

#### 11 BACKGROUND

12 11. On or around February 26, 2012, M.J. arrived home to find her father ("Melvin") had  
13 passed away in her residence. Among the first responders to the residence were two individuals  
14 who provided two telephone numbers of funeral establishments that would purportedly assist low  
15 income families. After contacting one such establishment (Eternal Rest), M.J. or others on her  
16 behalf were advised by "Kenneth" that he could take care of everything for \$540 up front with a  
17 balance due of \$1,630. Eternal Rest and Kenneth Pitchford are both former licensees of the  
18 Cemetery and Funeral Bureau. Both licenses were revoked effective January 13, 2010.

19 12. On or around February 29, 2012, Kenneth came to M.J.'s home to make  
20 arrangements for the funeral service and to go over the charges. It was agreed that the funeral  
21 establishment would have the subject remains available for viewing March 3, 2012 at 10:30 a.m.  
22 and the service was to begin ninety minutes later. Subsequently, the remains were to be  
23 cremated. Kenneth provided M.J. with an account number for Eternal Rest and told her that the  
24 \$1,630 balance should be placed in the account 24 hours prior to the viewing and funeral service.

25 13. Following the funeral service, M.J. was provided with collection of documents that  
26 identified Respondent Exquisite Mortuary as the mortuary handling the services. A general price  
27 list (GPL) was not among them nor was a GPL provided to M.J. at the prior meeting with  
28 Kenneth. On or around April 3, 2012, a Bureau investigator interviewed Kenneth at Respondent

1 Exquisite Mortuary, during which he identified himself as the "Operations Manager" for  
2 Exquisite Mortuary.

3 14. M.J. and her daughter T.J. ultimately decided that they wanted to witness Melvin's  
4 cremation. After calling the funeral establishment to inquire about particulars, she was advised  
5 that it would cost \$250 per family member to view which raised concerns about the Respondents'  
6 business practices. Shortly thereafter, M.J. filed a complaint with the Cemetery and Funeral  
7 Bureau.

8 15. Upon examination of the documents provided to M.J., Kenneth was asked by the  
9 Bureau investigator what happened to the copper casket identified in the documents after it was  
10 used for Melvin's funeral. In response, the Bureau investigator was confronted with hostility and  
11 inconsistencies from several individuals involved in Melvin's services. It was eventually  
12 acknowledged that the casket was re-used for another decedent.

13 FIRST CAUSE FOR DISCIPLINE

14 (Failure to Provide General Price List)

15 16. Respondents Exquisite Mortuary and Polk are subject to disciplinary action pursuant  
16 to section 7685 in that they failed to provide a GPL to M.J. upon beginning discussion of  
17 Melvin's funeral arrangements. Complainant refers to, and by this reference incorporates, the  
18 allegations set forth above in paragraphs 11-15 as though set forth fully.

19 SECOND CAUSE FOR DISCIPLINE

20 (Use of Previously Used Casket)

21 17. Respondents Exquisite Mortuary and Polk are subject to disciplinary action under  
22 section 7702 in that the casket used to house Melvin's remains was subsequently re-used by  
23 another decedent. Complainant refers to, and by this reference incorporates, the allegations set  
24 forth above in paragraphs 11-15 as though set forth fully.

25 PRAYER

26 WHEREFORE, Complainant requests that a hearing be held on the matters herein alleged,  
27 and that following the hearing, the Director of Consumer Affairs issue a decision:  
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1. Revoking or suspending Funeral Establishment License Number FD 2080, issued to Exquisite Family Mortuary; Reola M. Whitfield, Owner;
2. Revoking or suspending Funeral Director License Number FDR 3202, issued to Eiko Polk;
3. Ordering Reola M. Whitfield and Eiko Polk 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;
4. Taking such other and further action as deemed necessary and proper.

DATED: October 15, 2012 Lisa M. Moore

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

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