

THE TOLLING BELL

FALL 2009

Know the Facts: Change of ownership affects licensing

For a funeral establishment, a change of ownership is governed by Section 1213 (b) Title 16 of the California Code of Regulations; which states in part:

"Any transfer, in a single transaction or in a related series of transactions, of more than fifty percent of the equitable interest in the ownership of a licensed funeral establishment shall constitute a change of ownership and shall require assignment of the funeral establishment license, subject to the provisions of Section 7630, Division 3, Chapter 12, Article 2 of the Business and Professions Code. Such proposed change shall be reported to the Board no later than thirty days prior to the effective date thereof..."

In respect to this section of law, when you change the "type" of ownership such as individual licensed owner (sole proprietor) to a corporation, this

continued on page 2



Contents

Beware of scam artists 2
Certificates of Authority. 3
Forever young(er) 4
Discover California
State Parks 5
Editor's Corner7
Unusual urns8
Rites and sites9
Alert from the
Franchise Tax Board 10
Out and About11
Disciplinary Actions 12

Change of ownership continued from cover

transaction would require that an application for assignment of license be filed.

In another scenario, the percentage of ownership in the business is passed on from one family member to the next, or from partner to partner in a succession of transactions which eventually lead to a change of the original percentage of ownership to equal more than 50 percent (this may sometimes mean years of transfers).

For cemeteries, a change of ownership is governed by Section 8585 of the Health and Safety Code, which refers to what constitutes a change in ownership of a certificate of authority (cemetery). For crematories, a change of ownership is covered by Section 9780.5 of the Business and Professions Code, which references what constitutes a change in ownership of a crematory.

Regarding change of ownership, the main difference between funeral and cemetery law is that funeral law provides for assigning the license, where as, cemetery law requires the old license to be cancelled and a new license to be issued.

In both instances necessary applications for licenses must be filed with the Bureau, and can be found on our Web site, www.cfb.ca.gov. Please contact Mary Hintemeyer at (916) 574-7874 for

Beware of scam artists

TDD device is latest trickery tool

The Cemetery and Funeral Bureau was recently notified of a scam that is being perpetrated on unsuspecting funeral homes. A Florida funeral director was contacted via the telecommunications device for the deaf (TDD/TTY) by someone representing themselves as the next-of-kin to a decedent scheduled to be delivered to Jeff Lamontagne and/or Jeff Mortuary in Hawthorne, California. As with many scams of late, there was a request for money to be wired to assist with the purported mortuary transaction. Fortunately, the Florida funeral director got suspicious prior to any funds actually being wired, so no money was lost. Please be aware that these types of scams are happening across the country, and some may even

include realistic sounding scenarios or details. Last year, a similar scammer contacted a funeral home in Modesto.

It's vitally important to verify all licenses involved (you can do this with California-issued licenses on the Bureau's Web site **www.cfb.ca.gov**) and always call the business or individual involved to confirm the details of any unusual request. If the caller is reticent in providing detailed information or refuses to give valid contact information, you probably want to reconsider doing business with that individual.

These types of crimes are very difficult to prosecute, so prevention is the best policy.

Reminder to funeral directors Certificates of Authority

If you are contracting with a family that has preneed rights to inter their loved one at a cemetery that no longer has a current certificate of authority (COA), you need to contact the Bureau first. Below are two code excerpts on the matter.

Business and Professions Code Section 9718 states:

The Bureau may, in accordance with its rules and regulations, authorize interments in cemeteries for which there is no currently valid certificate of authority outstanding if the Bureau finds that rights to interment therein will otherwise be impaired. However, nothing in this section authorizes sales of lots, vaults, or niches by cemeteries for which there is no currently valid certificate of authority. Interments permitted under this section shall be conducted by persons authorized by the Bureau in accordance with its regulations, and Section 9768 shall not be applicable to such interments.

The Bureau or its representative shall be entitled to inspect and copy any cemetery records necessary to the performance of interments under this section, and any person having custody of those records shall permit inspection and copying thereof for that purpose. The Bureau may apply to the superior court for the county in which the cemetery is located for an order temporarily transferring custody of cemetery records to it for purposes of this section.

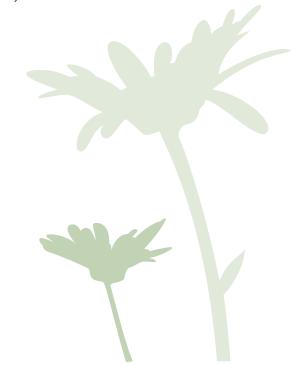
California Code of Regulations Section 2332 states:

Upon the request of a holder of a right of interment in a cemetery, the certificate of authority of which has lapsed or has been

revoked, (hereinafter referred to as "the nonoperating cemetery"), or on its own initiative, the Board may arrange through another cemetery or through such person or firm, or corporation, as it deems advisable, to make interments in the nonoperating cemetery. No such interments shall be authorized by the Board or made unless there has been paid in full to the Board sufficient funds to reimburse the actual direct cost of interment. The power and discretion conferred by law upon the Board to authorize such interments are hereby delegated to and conferred upon the Executive Secretary of the Board, or, in his absence from the office of the Board, the Acting Executive Secretary.

Notwithstanding the rules and regulations of the nonoperating cemetery relative to outside burial containers, the Board may authorize the use of such containers as it deems appropriate.

For questions, contact Ellis Kjer or Paulette McDonald in the Bureau's Enforcement Unit at (916) 574-7870.



Forever young(er)

A "slice-of-life" article by Joy Korstjens, Editor

In May, LiveScience.com reported that the photographs placed in obituaries are getting younger and younger. Its study revealed that approximately one-third of the photos included with an obituary listing were taken more than 15 years prior to the decedent's death. (This was especially true for the ladies, who were twice as likely as the gents to have a more youthful picture in the paper). The author of the piece called this a "bias toward youthful appearance," but truthfully, there could be a number of factors influencing photo selection.

The decline in the popularity of the formal portrait surely plays a part in the ever-younger pictures appearing in the obituary pages. In the 1950s and 1960s, getting dressed up for a formal portrait at a professional studio was all the rage. Singles, couples, families and every conceivable occasion were immortalized in front of the camera. The years have not been kind to this tradition, however. The trend has been reduced to school-year portraits, the occasional "Glamour Shot," and engagement, wedding and family reunion photo sessions, most of which are inappropriate for an obituary.

Increasing residency in care homes or other infirmity may also play a role in utilizing an older photograph in an obituary. Being in a care home, or an inability to travel, often limits those who would otherwise be inclined to sit for a formal portrait. In addition, they often require a sitting fee on top of the cost for the prints themselves, which can drive the price out of the budget for some seniors. Further, a spouse or other family member arranging for the obituary and placement of a photo may choose a treasured image rather than a recent representation because that is how they want their loved one remembered, particularly in cases of a long or wasting illness.

Obituaries are often the last contact between a decedent and their friends and family. The obituary sums up a whole life, not just the last few years, so many people would choose a picture that best defines a happy time of their lives or as most acquaintances would remember them. Perhaps a decedent is extremely proud of their military service, so a portrait of them in uniform is chosen. Granted, it may be 50 years out of date, but once a Marine, always a Marine. When making their own preneed funeral arrangements, individuals can and do write their own obituaries, and even choose the photo they want placed with it. If the preneed was made 10, 15, even 20 years prior to death, the selection would necessarily be outdated.

Of course, vanity can't be excluded as a reason for choosing a young(er) picture for an obituary. Just as folks add height or shave off pounds on their driver licenses, they may also prefer a picture showing them with a full head of hair or fewer wrinkles. It's probably safe to say, however, that a "bias toward youthful appearance" isn't the only reason that "retro" photographs appear in the obituary pages.

Discover California State Parks

Remains scattering permitted with restrictions

In our series of articles on acquainting ourselves with the Golden State, we've discovered the many resources offered by the Department of Consumer Affairs and also learned about the operations of the Department of Veterans Affairs and the Victim Compensation and Government Claims Board. In this issue of *The Tolling Bell*, the Department of Parks and Recreation (Parks) shares some policies on funeral and cemetery matters, thanks to Lindsay Oxford of the Parks Communications Office.

The Bureau gets many calls regarding scattering cremated remains in State parks. Parks Department "Notice No. 99-05"— part of an available information packet — outlines the rules for this. Below is an excerpt:

Permission to scatter cremated human remains within a State park is provided as a service to individuals. If the scattering is to be done by a mortuary or other commercial enterprise, the conditions and restrictions of California Code of Regulations Section 4331 apply. Mortuaries and other businesses providing this service must request and receive a separate authorization or agreement from the Department. The California Department of Parks and Recreation allows individuals to scatter cremated human remains, where appropriate, in units of the State park system. There are numerous and multi-faceted conditions under which the scattering of cremated human remains would not be appropriate. These include locations that are archeological sites, Native American burial sites, and locations where incompatible activities occur or may be planned in the future. (These restrictions do not apply to the reburial of Native Americans pursuant to Section 5097.94 of the Public Resources Code.) By policy, the appropriateness of scattering cremated human remains within State park units is determined by the District/ Sector Superintendent. Present California law requires that scattered human remains not be distinguishable to the public, and are not in a container. If there are particles in the ash that can be recognized as bone, etc., they will have to be collected and removed from the park by the person doing the scattering. In addition, Health and Safety

Code Section 7117(c) expressly forbids the scattering of cremated human remains from a bridge or pier, in a lake or stream, or within 500 yards seaward of the ocean shoreline. Health and Safety Code Section 7116 requires that anyone scattering cremated human remains obtain the written permission of the property owner or controlling government agency. Health and Safety Code Section 7116 will be strictly enforced, and violators may be cited under Health and Safety Code Section 7054(a). Anyone found guilty of violating this section is subject to a fine of \$500, and/or six months in jail. The Department makes no promise or commitment to treat the area where the scattering occurs as sacred, or as a burial ground. The scattering of cremated human remains will not affect the classification of any unit or portions thereof. All park uses, operations, and programs will be continued without regard to the presence of the scattered cremated human remains. The Department may record the total number of scatterings within a given area, etc. However, the Department will not keep records of who was scattered at a particular location, or the date on which a scattering occurred. If you or members of your family would like to visit the site at a later date, you will have to make and retain your own records. You will need to write to the District/Sector Superintendent of the park where you wish to scatter the cremated remains. If you do not know the district/sector address, you may send your request to:

Public Information Office, California Department of Parks and Recreation, P. O. Box 942896, Sacramento, CA 94296 (916) 653-6995

In your letter, you should indicate that you are the legal custodian of the remains, that you understand the restrictions listed in this information packet, and the location where you wish to scatter. If you have a specific location in mind, it is suggested that you include one or two alternative locations. If you do not have a specific location in mind, please indicate that you will scatter the remains at a location determined by the District/Sector Superintendent. Please also indicate the date and time you plan to arrive, and the number of individuals expected to attend. Standard park use fees will apply at the time you

continued on page 6

California State Parks continued from page 5

enter the park. Finally, your letter should indicate the name of the person who you expect to do the actual scattering. That person must have a copy of the permission letter with him/her at the time the event occurs.

A natural question following the scattering of remains in a California State park is the possibility of placing some kind of memorial plaque or marker. Parks has an extensive publication entitled "Donor & Sponsorship Recognition Guidelines" that discusses memorials, among other topics. Below is the portion dealing with memorials:

It is not appropriate to use units of the State park system to memorialize individuals (including employees of the Department of Parks and Recreation) unless there is a distinguished or unique relationship between the park, the State park system and the individual. The test of such a relationship is whether the individual has an appropriate place in the interpretive program as a person integral to or instrumental in the history of the park. In general, an individual should have been deceased for at least five years before California State Parks can make an objective judgment about the significance of that person's role. Long-standing formalized memorial programs (such as the well established memorial grove programs of the Save-the-Redwoods League or the Sempervirens Fund) and parkspecific policies ("General Plans") shall take precedence over any conflicting policies or guidelines contained in these Guidelines. Memorial donations (gifts made in memory of a person) may be recognized in the same way as other gifts. Units of the State park system are public spaces and are generally not appropriate for memorializing individuals who did not have a significant relationship to the purposes of the park as described above. It is the preference of California State parks that donors of memorial gifts be thanked with off-site forms of recognition, or if the park has a donor board, in an area set aside for memorial gifts that otherwise meet the criteria for that form of recognition. Such listings on donor boards should be subject to the same five-year limitation as other gifts. The recognition of new memorial donations should not include the donor's name—it should simply list the name of the

person in whose memory the gift is given, but not include the honoree's date of birth and/or death, military service, degrees or other honors. When any on-site memorial name is deemed appropriate by the Field Division Chief, the recognition shall be secondary or subordinate to names that describe purpose or application, are of natural, historic, or cultural significance or are names in common usage. Reasonable care and consideration should be given to memorial applications to determine if the individual's contributions can stand the test of time. Any individual deemed significant enough to merit such a memorial should be considered for interpretation in the park's program. While guidance has been provided in paragraphs above that it is inappropriate to memorialize individuals unless they have a distinguished or unique relationship with the State park system, a park unit, subunit, or facility may be named in honor of such a person by the State Legislature, Director, or California State Park and Recreation Commission. California State parks should make every effort to participate positively in the legislative process. Use of the "Donor and Sponsorship Recognition Policy" and these guidelines may assist in such efforts.

Interestingly, several parks also contain cemeteries. Most of them are historical or pioneer cemeteries, and they span the entire state. Thank you to John Fraser with the Archaeology, History, and Museums Division for compiling the list of cemeteries in our State parks. The next time you are in the area, visit one of the following parks and look for the cemetery: Angel Island State Park, Año Nuevo State Reserve, Bodie State Historic Park, Bothe-Napa State Park, Jack London State Historic Park (contains the cremated remains of Jack and Charmian London), Julie-Pfeiffer Burns State Park, La Purisima Mission State Park, Marshall Gold Discovery State Historic Park, Shasta State Historic Park, and the Sutter Buttes State Park. Need help finding one of the proceeding Parks, or want to know what other services they may offer, such as hiking, camping, or a visitors center? Visit www.parks.ca.gov for more information.

Editor's Corner

Personal Observations by Joy Korstjens, consumer and Cemetery and Funeral Bureau analyst

"Help! I'm lost and have no idea where I am or how to get where I am going!"

The exclamation above is a familiar refrain in my car. I have absolutely no sense of direction, and can't find my way out of a wet paper bag. As long as I remain in my own downtown neighborhood, I am fine. Navigating a grid is no problem for me, even with one-way streets (probably because I am usually walking so it doesn't matter to me). Still, the simplicity of lettered and numbered streets doesn't extend to the suburbs, and the tricks that get me where I am going downtown (P Street goes down, N Street goes up) don't work anymore.

Now that you know one of my darkest secrets, please don't hand me a map and a compass and expect me to figure out a route to my destination. I can't tell if I am going north or east (unless the freeway sign tells me so), so advising me to "go east when you get to Alhambra Boulevard" makes about as much sense as telling me my car needs a kidney transplant to take care of that knocking sound. Although I am somewhat ashamed to admit my inadequacy in the direction department, I do take comfort in knowing that I'm not the only one who ends up across town by mistake.

In the interest of serving others like me, let me give you some advice to ensure that your funeral establishment, church or cemetery can be found by all. First, please give me the full address, including zip code, of my destination. Armed with that, I can at least consult MapQuest or Google Maps, where I can get door-to-door directions. Also post instructions for getting there with the detailed maps from an online source on your business Web site. Don't use an amateur map you or your staff have drawn with areas left off of surrounding streets that you feel are irrelevant. I will surely turn down one of the unnamed streets and not figure out how to get back to your location until hours have passed and I have missed the viewing.

If I don't have access to a computer and am forced to ask you for directions over the phone, please don't tell me to "take Main Street for about 400 yards and turn left at the gas station." I really need that street name. It may be obvious to you that I was supposed to turn at the Shell station on Grant Avenue, but if I saw the Chevron station at the 320-yard mark on Maple Street and turned there, I'm not going to know you actually meant 410 yards and that I turned too soon until I'm in the next county over and have missed the interment.

If, by some miracle, I've been given clear and concise directions that are supposedly fool-proof, never end the sentence with the phrase "You can't miss us." That phrase is the kiss of death to the directionally challenged, and I am their queen. Not only can I miss you, I guarantee that I will. Please, I beg of you, tell me that you are the third brick building on the left, 123 Main Street. Don't tell me, "You can see the church steeple for three blocks in every direction can't miss it." Again, you have no idea how easily I get lost, so don't dare me to miss it, because I will. I don't want to, I just have no sense of direction, and incomplete directions make it worse. I've tried paper maps, a Thomas Guide, you name it — the only thing that works for me is a set of explicit directions that tell me how to get from my door to your door. I realize this isn't really anyone's problem but my own, but maybe now you understand why some of us need those maps and directions printed on your brochures, programs, fliers, and other handouts. This may seem like overkill to you, or extras that could be done away with to save space or costs on printing. I assure you, they're not.

Honestly, consumers, including myself, want to patronize your business or attend a service — but it would be nice not to get lost along the way.

Options abound for unique and unusual urns

The choice of where to keep cremated remains can be a tough one. While many people find comfort in keeping them at home, the traditional image of a brass urn on the fireplace mantel doesn't always suit the life lived by the deceased, or the current lifestyle of the family. More and more people are choosing to step away from the stereotypical urn to find a vessel that better expresses who their loved one was and what they treasured. Additionally, the expense of an urn is often beyond a stretched family budget, particularly if the death was unexpected. Families are increasingly turning to unconventional sources to find cremated remains urns for their loved ones, especially since they are usually returned in a functional (but unattractive) plastic box.

Health and Safety Code Section 7054.6 states in part:

Cremated remains may be removed in a durable container from the place of cremation or interment and kept in the dwelling owned or occupied by the person having the right to control disposition of the remains under Section 7100.

Using this section of law, the crematory will typically wrap the cremated remains in sheet plastic, and then place them inside a serviceable plastic box which is then returned to the family. When a family can't afford to buy a more suitable urn from the funeral establishment or crematory, but doesn't feel the drab container is a suitable final resting place for the cremated remains of their loved one, there are alternatives. If dad was a fishing fanatic, why not clean out his old tackle box and place the urn provided inside it? The same could be said of Mom's treasured jewelry box — simply remove the ring tray and place the cremated remains container inside.

Discount retailers or arts and crafts stores often have many objects that could be used as an urn. An enterprising family could find many suitable choices, including a cloisonné vase, a cut glass biscuit jar, or a decoratively carved wooden box that they could paint or stain. The possibilities are endless, and many are priced under \$50. Another option would be to look in antique or thrift shops for vintage items such as Depression glass or cookie jars, particularly if it is something that your loved one collected or admired.

When it comes to choosing an urn, keep in mind that it will need to be large enough to accommodate all of the remains, and should be able to enclose them entirely (you don't want them exposed to the elements or spilling out). If you intend to leave the remains inside the plastic container received from the crematory, measure well to ensure that the box will fit inside whatever vessel you purchase.

When it comes to selecting the urn, the most important thing to remember is that it doesn't have to be done right away — take your time if you need to. The plastic box returned from the crematory might be unattractive, but it is durable, which means you have time to find just the right permanent holder.

Rites and sites

Burial methods reflect cultural differences

"Hanging coffins" are certainly one of the more intriguing burial methods discovered thus far. A hanging coffin is usually found suspended from pegs or a rock outcropping on a cliff face, or placed in caves along cliffs. Found in China, Indonesia, and the Philippines, this tradition represents a variety of cultural beliefs and traditions.

In China, oddly enough, it was considered lucky to have a coffin fall to the ground quickly after placement. Writings from the 13th century, contemporary to some of the dispositions, reveal the practice was followed in an effort to place the deceased in the highest resting place possible. Chinese coffins were typically carved out of one piece of wood, the oldest of which is believed to be approximately 2,500 years old. Experts surmise they are the remnants of the extinct Bo/Ba people, whose culture disappeared about 400 years ago, coinciding with the last of the hanging burials in the Sichuan province. Experts determined that ropes had been used to lower the coffins into place.

In Indonesia, a decedent may be kept in the home for years until a suitably rich funeral can be performed, followed by interring the deceased in a hanging coffin. The Toraja use hanging coffins to avoid desecrating the earth with their dead, and a stone house can be used if there isn't a cave handy, or if they can't place the deceased on a cliff-side perch. Funeral customs of the Toraja include the slaughter of buffalo for the deceased to ride in the hereafter, and the more animals killed the higher the status awarded in the afterlife. Villagers believe that an unhappy spirit can cause trouble in the present and they often carve effigies of the deceased to allow those who have passed to watch the living. Interestingly, infants are placed inside of living trees, where the deceased's spirit is thought to grow with the spirit of the tree.

Citizens of Sagada, on Luzon Island in the Philippines, carve out a hollow log with their own hands to use as a coffin. In a ritual that has been going on for 2,000 years, the deceased is stuffed into the carved coffin, often resulting in broken bones, before being placed in caves or along cliffs. Unlike the Chinese tradition, these hanging coffins are often stacked or placed in a grouping.

Although not utilizing the fascinating hanging coffins, a recently excavated Stone Age burial ground uncovered an amazing sight. Archeologists found the oldest proven "nuclear family" grave, which is 4,600 years old and located in Germany. Discovered in 2005, the mother, father, and two boys were buried in pairs, with each parent embracing a child, indicating they were a family unit, apparently victims of raiders. Conclusive DNA testing provided proof for the visual evidence. In addition, a second grave, containing two children and an adult female, seemed to confirm that family units were treated differently, as the adult female buried with what DNA concluded were siblings was not facing or touching them.

The idea of a family plot or tomb is hardly a new one. Antiquity rings with examples of the wealthy building monuments to hold their earthly remains and those of their families. Israeli archeologists believe they have found the tomb of Herod, king of biblical fame.

Discovered in the Judean desert, the tomb would have been large and

continued on page 10

Rites and sites continued from page 9

lavish at the time of its construction, in keeping with the king's lifestyle. It is said that artisans were imported from Italy to paint frescoes and multiple ornate sarcophagi were carved for the tomb, indicating it was to be a family resting place. One sarcophagus was found shattered to pieces, and although no bones have been found to date, it is the one believed to have held the remains of King Herod.

The idea of the "burial park" with its manicured lawns and precisely lettered memorial announcing the name and marking the location of the deceased is a relatively recent phenomenon. Given that ritualized burials have been occurring since the time of the Neanderthal, it shouldn't come as a surprise that various cultures developed what we today would consider exotic ways of honoring their dead. These monuments to the deceased often provide our only record into how people lived.

The shattered tomb of Herod verifies historical accounts of political strife and disenchantment by those under his reign, just as the family unit buried in Germany thousands of years before bears witness to the viciousness of warring raiders recounted in folktales. The hanging coffins of China tell of the vanished Bo/Ba, but the Toraja of Indonesia still practice a similar form of this unique interment, giving rise to the possibility that other cultures will adapt it as their own at some future date. Truthfully, such seemingly outlandish forms of interment stir the imagination, and remind us that various cultures throughout time and space view death and the afterlife with unique perspectives. Would a modern American choose to carve a hanging coffin out of a log? Probably not, but neither would a Toraja want to spend eternity in a lawn crypt with a bronze marker in a well-manicured burial park.

Alert from the Franchise Tax Board

Check your withholding responsibilities

According to the Franchise Tax Board (FTB), you may have State nonresident withholding responsibilities. If you pay California source income to nonresidents of California, the FTB wants to make you aware that unless certain exceptions apply, you must withhold and send to FTB 7 percent of all payments that exceed \$1,500 in a calendar year (California Revenue and Taxation Code Section 18662).

For more information on whether or not you are required by law to withhold, visit the FTB's Web site at www.ftb.ca.gov/individuals/wsc/decision_chart.shtml or call (888) 792-4900. General information on withholding requirements can be found on the "Withholding on California Source Income" page at www.ftb.ca.gov/individuals/wsc.index.shtml. For copies of the necessary forms, visit the "Forms and Publications" page at www.ftb.ca.gov/individuals/wsc/forms_and_publications.shtml.

Out and About:

Get to know your field representatives

The Cemetery and Funeral Bureau has a total of nine field representatives located throughout the State. Combined, they do more than a thousand inspections a year of crematories, cemeteries, funeral establishments, cremated remains disposers, and cemetery brokers. In 2007, they

performed a combined 1,384 inspections. In 2008, they performed approximately 130 inspections a month, breaking a new record for the Bureau with more than 1,500 completed for the year. Here is a quick overview of who they are and what areas they cover.

Jeffrey Brown is the lead field representative, and he resides in Southern California. A veteran of the industry, Jeff has been a multiple licensee of the Bureau for decades, first obtaining his embalmer license in 1976. He first came to work for the Bureau (then the Board) in 1993, and is now the "go-to" guru for Bureau staff when it comes to the hard questions.

John R. Gettys III has been in the employ of the Bureau for nearly a decade. He obtained his embalmer license in 1990, and also holds funeral director, cemetery manager, and crematory manager licenses. John lives in Southern California.

Theodis (Ted) Mims resides in Southern California, and was a police officer before coming to work for the Bureau. Ted, like Jeff, has had his embalmer license for over 30 years, first becoming licensed in 1973. He also has a funeral director license.

Daniel Redmond has been with the Department of Consumer Affairs for 28 years, including time spent with the Bureau of Automotive Repair, Contractors State License Board, and several other boards and bureaus. He came to work for the Cemetery and Funeral Bureau the day the old Board died, December 4, 1995. Dan holds funeral director and crematory manager licenses, and works out of his Southern California field office.

Steven Allen joined the Bureau with Richard and Ted several years ago. Living in Southern California, Steve has embalmer, funeral director, and crematory manager licenses. He was first licensed in 1981.

Richard (Fish) Fisher lives in Northern California, and has a funeral director and embalmer license. Fish has been an embalmer for almost 40 years! His resume includes a stint as a traffic court judge, and he is a member of the Cirque Club.

Lawrence (Larry) Low is a licensed embalmer, crematory manager, and cemetery manager. Larry was first licensed as an embalmer in 1983, and he is the representative living closest to the Bureau's Northern California Sacramento Headquarters.

Steven Caulk joined the Bureau at the same time as John Gettys. Like John, Steve served in the U.S. Air Force. Steve got his embalmer license in 1995, followed by his crematory manager license in 2004 and his funeral director license in 2007. He currently lives in Central California.

Glenn Miller is the newest representative. He lives in Northern California. He's been with the Bureau for about three years, although he has been in the funeral industry considerably longer, having first obtained his embalmer license in 1992. Glenn also has the most Bureau-issued licenses of the bunch with a total of five, including funeral director, cremated remains disposer, crematory manager, and cemetery manager.



1625 N. Market Blvd., Suite S-208 Sacramento, CA 95834 www.cfb.ca.gov





12 | FALL 2009 09_171 (10/09)