

# THE ATTORNEY GENERAL



STATE OF UTAH  
STATE CAPITOL • SALT LAKE CITY  
328-5261

• **VERNON B. ROMNEY**  
ATTORNEY GENERAL  
• **ROBERT B. HANSEN**  
DEPUTY ATTORNEY GENERAL

July 1, 1975

Reed L. Martineau, Esq.  
Attorney at Law  
701 Continental Bank Building  
Salt Lake City, Utah 84101

RE: Sunset Lawn

Dear Mr. Martineau:

Pursuant to our telephone conversation of June 30, 1975, I am writing this letter to clarify your question with regard to grave headmarkers and Title 22 Chapter 4 of the Utah Code.

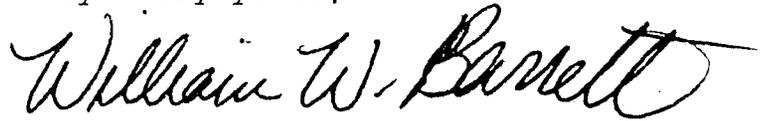
Utah Code Ann. § 22-4-1 (1953) as amended, specifically exempts cemetery lots, vaults, mausoleum crypts, niches cemetery burial privileges and cemetery space from the requirements of the law. Headstones or markers, although, not specifically exempted can be if they are not part of a pre-need contract.

The Rules of Regulations adopted by the Securities Commission require that each pre-need contract contain a statement of the services and personal property to be supplied and by whom Rule 22 B and C. Therefore, if a seller excludes a headstone from the contents of a pre-need contract, and the headstone is sold separately and not under a pre-need plan those funds need not be escrowed. The crucial consideration in selling a headstone would be whether or not it is being sold under a pre-need plan.

Mr. Martineau  
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I hope this letter satisfactorily answers your question.  
If I can be of further assistance, please let me know.

Very truly yours,

A handwritten signature in cursive script that reads "William W. Barrett". The signature is written in black ink and is positioned above the typed name.

WILLIAM W. BARRETT  
Assistant Attorney General

WWB/pr  
cc: Jasper Erskine