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UTAH STATE  
SECURITIES COMMISSION

STATE OF UTAH  
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July 18, 1969

Mrs. Bernice Van Eyk, Director  
STATE SECURITIES COMMISSION  
330 East 4th South  
Salt Lake City, Utah 84111

Re: Your request of June 26, 1969

Dear Mrs. Van Eyk:

We have examined in some detail your communication above referred to and the contract and opinions which you were kind enough to forward to us with that communication. In particular, we have studied very carefully the July 14th, 1961 letter by Mr. Ramond W. Gee of this office and his letter of further consideration dated December 19th, 1962. The conclusions reached in his December 19th letter do, we believe, represent the intention of the law as it was passed by the Legislature.

Although the contracts apparently being written by Memorial Estates provide that anytime after payment for merchandise the casket will be delivered to the purchaser upon notice, we regard this as being a mere subterfuge to avoid the application of the law rather than a practical application. We are personally not familiar with very many people who have their casket lying around the house somewhere waiting for them to die. In short, we are of the opinion that this type of contract is subject to the prearranged funeral plan provisions of our statutes and we recommend that this be enforced as such.

If there are any further questions in connection with this matter, we will be happy to consult with you upon request.

Yours truly,

MARK A. MADSEN  
Assistant Attorney General

MAM/ss