



JON S. CORZINE
Governor

New Jersey Office of the Attorney General

Division of Consumer Affairs
New Jersey Cemetery Board
124 Halsey Street, 6th Floor, Newark, NJ 07102



ANNE MILGRAM
Acting Attorney General

STEPHEN B. NOLAN
Acting Director

Mailing Address:
P.O. Box 45036
Newark, NJ 07101
(973) 504-6553

September 21, 2006

certified & regular mail

William C. Passodelis
CMS Mid-Atlantic, Inc.
235 Alpha Drive, Suite 300
Philadelphia, PA 15238-2940

Re: Offer of Settlement in Lieu of Filing a Formal Complaint

Dear Mr. Passodelis:

This letter is to advise you that the New Jersey Cemetery Board (hereinafter "the Board") has had an opportunity to review information concerning the fact that Laurel Grove Cemetery contracted with various organizations for the bulk sale of graves at the cemetery without submitting the contracts to the New Jersey Cemetery Board for approval over the period 2001-2005.

Upon review of all available information, the Board has preliminarily found that the cemetery has violated **NJAC13:44-1(b)** in the following 27 separate bulk sale transactions:

Organization	Contract Date
1. United Islamic Center-112 graves for \$89,600.00 Cemetery Board approval March 7, 2006	Jan. 9, 2002
2. True Light Presbyterian Church-200 graves for \$150,000.00 Cemetery Board approval May 26, 2006	Mar. 8, 2003
3. Muslim Mosque-50 graves for \$42,500.00 Cemetery Board approval March 7, 2006	Jan. 9, 2003

4. Ahmadiyya Movement in Islam, Inc.–28 graves for \$30,100.00
Cemetery Board approval April 3, 2006 Dec. 20, 2003
5. Dongsan Alliance Church–50 graves for \$48, 750.00
Cemetery Board approval March 15, 2005 June 30, 2004
6. Mountainside Gospel Church–150 graves for \$157,500.00
Cemetery Board approval March 31, 2006 Sept. 7, 2004
7. Mountainside Gospel Church–150 graves for \$161,250.00
Cemetery Board approval March 2, 2006 Aug. 9, 2005
8. Mountainside Gospel Church–50 graves for \$52,500.00
Cemetery Board approval March 2, 2006 Aug. 16, 2005
9. Korean United Presbyterian Church of New Jersey
100 graves for \$99,500.00
Cemetery Board approval March 31, 2006 Nov. 1, 2004
- 10 Myung Chang Pilgrim Church–100 graves for \$105,050.00
Cemetery Board approval March 15, 2005 Dec. 28, 2004
- 11.Hope Presbyterian Church–216 graves for \$237,600.00
Cemetery Board approval April 11, 2006 Aug. 12, 2005
- 13.Circassian Benevolent Association–29 graves for \$27,200.00
Cemetery Board approval June 11, 2004 Dec. 27, 2003
- 14.Grace Korean United Methodist Church–25 graves for \$19,375.00
Cemetery Board approval August 24, 2004 Dec. 30, 2002
15. American Islamic Academy–40 graves for \$32,000
Cemetery Board approval April 4, 2004 Feb. 10, 2001
16. JAM-Emasjid Islamic Center, Inc.–43 graves for \$34,400.10
Cemetery Board approval April 4, 2004 May 11, 2001
17. JAM-Emasjid Islamic Center, Inc.–40 graves for \$40,000.00
Cemetery Board approval April 4, 2004 Feb. 10, 2001
18. JAM-Emasjid Islamic Center, Inc.–160 graves for \$136,000.00
Cemetery Board approval April 4, 2004 July 8, 2002
19. Islamic Center of Passaic County–500 graves for \$375,000.00
Cemetery Board approval January 6, 2003 Aug. 19, 2002

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|---|-------------------|--------------------------|
| 20. Muslim Mosque–50 graves for \$42,500.00
Cemetery Board approval | March 7, 2006 | Jan. 9, 2003 |
| 21. Love Christian Reformed Church–20 graves for \$18,000.00
Cemetery Board approval | April 27, 2004 | Apr. 27, 2004 |
| 22. Korean Presbyterian Church of Hackensack–25 graves for \$22,500.00
Cemetery Board approval | April 4, 2004 | May 14, 2003
Phase I |
| 23. Korean Presbyterian Church of Hackensack–25 graves for \$22,500.00
Cemetery Board approval | April 4, 2004 | May 14, 2003
Phase II |
| 24. Bethany United Church–500 graves for \$525,000.00
Cemetery Board approval | February 10, 2004 | Dec. 11, 2003 |
| 25. New York Cho Dae Church–30 graves for \$27,000.00
Cemetery Board approval | July 2, 2004 | Dec. 11, 2003 |
| 26. Hahn-Barck Korean Presbyterian Church–35 graves for \$35,875.00
Cemetery Board approval | November 10, 2004 | May 19, 2004 |
| 27. Dongsan Alliance Church–50 graves for \$48,750.00
Board approval | March 15, 2005 | June 30, 2004 |

At this juncture, the Board has preliminarily concluded that the above is sufficient to warrant the initiation of formal proceedings against you. Notwithstanding that decision, however, the Board has determined that it will first offer you an opportunity to settle this matter, and thereby avoid the initiation of formal proceedings, should the cemetery consent to:

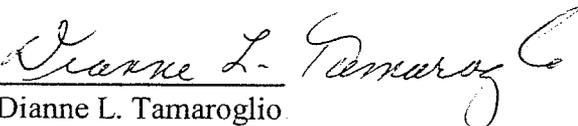
1. Cease and desist from the aforesaid violations of **NJAC13:44-1(b)**
2. Pay a penalty in the amount of **\$13,500.00**, comprised of \$500 for each violation (to be paid immediately upon your signing of the acknowledgment at the bottom of this letter); and
3. Apply to the New Jersey Cemetery Board for approval for all bulk sales in the future.

If you are willing to settle this matter on the offered settlement terms, you may do so by signing the acknowledgment at the bottom of this letter, and returning it to the Board office. Upon your signature, this letter will be a matter of public record.

In the event you are unwilling to settle this matter on the offered terms, it will be referred to the Attorney General's office for the initiation of appropriate enforcement action. In such event, you will be afforded an opportunity to defend against the alleged violation. Should you have any questions concerning this letter or the settlement offer herein, I suggest that you have your attorney contact Deputy Attorney General Ginger R. Provost who may be reached at (973) 648-4735.

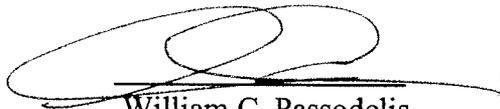
If you elect to settle this matter now, you should sign the acknowledgment at the bottom of this letter and return it to the Board within thirty (30) days following your receipt of this letter. In the event that the Board receives no response from you within thirty (30) days, the Board's settlement offer will be withdrawn, and the matter will be referred to the Attorney General's Office for the initiation of appropriate enforcement proceedings.

NEW JERSEY CEMETERY BOARD

By: 
Dianne L. Tamaroglio
Executive Director

ACKNOWLEDGMENT: I, William C. Passodelis on behalf of Laurel Grove Cemetery, hereby acknowledge that I have read and reviewed the settlement proposal set forth in the above letter. I acknowledge the conduct which has been charged. I am aware that, by signing this acknowledgment, I am waiving any rights I may have to defend myself against any charges of wrongdoing. I am also aware that the action taken against me by the Board herein is a matter of public record, and that this letter is a public document. I hereby agree to comply with all requirements set forth in the settlement letter.

Dated: October 5, 2006


William C. Passodelis

cc: Ginger R. Provost, Deputy Attorney General