

DIVISION OF CEMETERIES

STATE OF NEW YORK
DEPARTMENT OF STATE
ONE COMMERCE PLAZA
99 WASHINGTON AVENUE
ALBANY, NY 12231-0001
TELEPHONE: (518) 474-6226
FAX: (518) 473-0876
WWW.DOS.NY.GOV

ANDREW M. CUOMO
GOVERNOR

CEMETERY BOARD

ROSSANA ROSADO
SECRETARY OF STATE
CHAIR

LETITIA JAMES
ATTORNEY GENERAL

DR. HOWARD A. ZUCKER
COMMISSIONER OF HEALTH

TO: NEW YORK STATE CEMETERY BOARD

FROM: MICHAEL D. SEELMAN, INVESTIGATOR II

SUBJECT: FOREST LAWN CEMETERY ASSOCIATION, ST. MATTHEWS CEMETERY, #15-027

RE: HAZARDOUS MONUMENT REPAIR CHECKLIST

DATE: NOVEMBER 18, 2020

Application Completed and notarized

50 Monuments Requested

Legal Notice complete and run 3 times in The AmPol Eagle \$157.50

50 Monuments Appear Hazardous

Estimates: **Western New York Cemetery Services estimate \$53,135 (average (\$1,063/ monument))**

Forest Lawn Cemetery estimate \$58,128 (average \$1,163/ monument)

Repairs Appear Appropriate

Both WNY and Forest Lawn propose 42-inch foundations and offer a twenty-year warranty.

The Cemetery is up to Date on Annual Reports and Vandalism Payments

Previous disbursement used appropriately.

Recommend Approval in the amount of \$53,292.50

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COMMISSIONER OF HEALTH

TO: New York State Cemetery Board

FROM: Michael D. Seelman, Investigator II; Cynthia Craig, Investigator I

SUBJECT: Forest Lawn Cemetery Association, St. Matthews Cemetery, #15-027

RE: Application for Repair of Hazardous Monuments

DATE: November 17, 2020

Exhibits

- A) Application for Repair or Removal of Dilapidated or Disrepaired Monuments that Create a Hazardous Condition
- B) Western New York Cemetery Services estimate for \$53,135
- C) Forest Lawn Cemetery estimate for \$58,128
- D) Invoice and copy from The AmPol Eagle legal notice for \$157.50

Introduction and Recommendation

The Division received an application (Exhibit A) for the repair of 50 hazardous monuments located in the St. Matthew's Cemetery of the town of West Seneca, Erie County. The application was submitted by Lisa C. Francescone, secretary of the Forest Lawn Cemetery Association. Included with this application was an estimate, from Western New York Cemetery Services (Exhibit B) totaling \$53,135, and an estimate from Forest Lawn Cemetery (Exhibit C) for \$58,128. Also included was an invoice from the AmPol Eagle legal notices (Exhibit D) that were run for three consecutive weeks for \$157.50.

I recommend approval of this application.

The Monuments

Investigator Craig visited the cemetery on May 7, 2020 and found that all 50 the monuments were either loose on their foundations or tipping and appeared to pose a hazard to cemetery visitors and employees. The cemetery has had no response to the legal advertisement which it placed, and has no funds dedicated to the restoration of monuments.

Both estimates propose to: remove the monuments from the existing foundations; dig out the existing foundation; place a new foundation made of solid concrete poured to a depth of 42 inches; and replace the monument, resealing all joints with setting compound or epoxy and offer a twenty-year warranty.

The Estimates

The cemetery has provided a bid for these repairs, has stated that they are fully capable of performing all work and are bidding the foundations at their approved rate. Western New York Cemetery Services has provided the low bid and is owned by close relatives of Craig Wolcott, a Forest Lawn employee. I spoke to Craig Wolcott of Forest Lawn and he stated that he did not discuss this project with any non-cemetery personnel. He further stated that the estimate provided by Forest Lawn was higher than the other bid due to the state approved foundation charge and the fact that the cemetery employees are paid union scale.

The average low bid for the last ten applications approved in the western New York region was \$1,085 and the average high bid was \$1,279 per monument. The average price bid by Western New York Cemetery Services for this application is \$1,063 and the average price bid by Forest Lawn Cemetery is \$1,163. The bid price appears to be in line with other applications approved by the Board

Recommendation

The cemetery is current with its payments to the vandalism fund and with the filing of its annual reports. This appears to be a legitimate claim for \$53,292.50. I recommend that this application be approved.

EXHIBIT A



Division of Cemeteries

New York State
 Department of State
DIVISION OF CEMETERIES
 One Commerce Plaza
 99 Washington Avenue
 Albany, NY 12231-0001
 Telephone: (518) 474-6226
 www.dos.ny.gov

Application for Repair or Removal of Dilapidated or Disrepaired Monuments that Create a Dangerous Condition

This application applies only to Not-for-Profit Cemetery Corporations and must be completed in full and signed before a notary public. Funds may be allocated for the above-captioned purposes in accordance with 19 NYCRR §200.11 (statutory authority: Not-for-Profit Corporation Law, §1510-a). The full text of this Cemetery Board Directive appears on the reverse.

AMOUNT REQUESTED	COUNTY IN WHICH CEMETERY IS LOCATED	RECEIVED DIV. OF CEMETERIES FEB 21 2020 ALBANY OFFICE DEPARTMENT OF STATE
\$53,135 + \$157.50 (Legal Ad 3 weeks) = \$53,292.50	Erie	
CEMETERY NAME	CEMETERY ID NUMBER	
Forest Lawn Group (location: St. Matthew's Cemetery)	15-027	
NAME OF CEMETERY OFFICIAL	TITLE	
Lisa C. Francescone	Corporate Secretary	
STREET ADDRESS		
180 French Road	14224	
CITY/TOWN/VILLAGE	ZIP CODE	
West Seneca		
TELEPHONE NUMBERS:		
Home (716) 885-1600	Work (716) 885-1600	
E-MAIL ADDRESS	FAX	
lfrancescone@forest-lawn.com	716-881-6482	

Has this cemetery previously applied for and received a grant from the Vandalism, Abandonment & Monument Repair Fund? YES* NO
 *If YES, when? September 2019 Amount Received: \$ 46,815

Was proof of completed work forwarded to the Division of Cemeteries? YES NO

1. Provide a description of each damaged monument and/or marker and enclose referenced photos:
 See attached spreadsheet and photos of dilapidated foundations that need replacement as creates dangerous condition.

2. Attach copies of bids submitted by at least two contractors for the cost of repairs or removal and replacement.

3. Attach proof that the cemetery corporation has given not less than 60-day notice to the last known owner to repair or remove the monument or marker and that said owner has failed to do so within the time prescribed in that notice.

I, the undersigned, duly authorized, swear or affirm under the penalties of perjury that the above-named cemetery has not been able to obtain sufficient funds from the family of the deceased, that the proposed costs of the repairs or removals and replacements are fair and reasonable and that the above-described monuments and/or markers are so badly out of repair or dilapidated as to create a dangerous condition. I further swear or affirm that the information contained in this application is true and correct. I agree that, upon receipt of monies for the repair or removal of dilapidated or disrepaired monuments that create a dangerous condition, such repairs will be made as quickly as possible and documentation (receipts and statements) of the repairs and removals will be submitted to the Division of Cemeteries within 90 days following completion of work.

Signature of Cemetery Official: Lisa C. Francescone Date: 2-18-20

CHRISTOPHER W. CONVERSE
 NOTARY PUBLIC-STATE OF NEW YORK
 No. 01C06108490
 Qualified in Erie County
 Commission Expires April 19, 2020

On this 18th day of February 2020
 appeared LISA FRANCESCONE
 known to me to be said person.
 Notary Public

EXHIBIT B

St Mathew's Cemetery Erie County 180 Old French Rd West Seneca NY 716-822-1960 Rick Lesniewski
 Western New York Lawn Service, Inc. DBA WNY Cemetery Service 4085 Quakertown Road Warsaw, NY 14569, Wolcott- 585-786-3504

Stake	Name	Section	Lot	42 Inches Deep	Foundation \$	Remove, Repair, Reset	Total	Remove & Dispose	Bronze marker	Foundation Cost	Total with Bronze	Remove & dispose	Granite Marker	Foundation Cost	Total with Granite
1	Turo,Paul	N	Lot 131W, Gr 1	24x24	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
2	Schurr,Daniel	N	Lot 115E, Gr 3	16x44	\$530.00	\$525.00	\$1,055.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
3	Benzin,Sophia	N	Lot 106W, Gr 3	16x36	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
4	Benzel,Conrad	N	Lot106E, Gr 1	24x24	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
5	Burns,William	N	Lot 108E, Gr 1	14x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
6	Frey,Albert	N	Lot 91W, Gr 2	14x48	\$524.00	\$525.00	\$1,049.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
7	King,Clement	N	Lot 98W, Gr 4	16x36	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
8	Engle,Christopher	N	Lot 95W, Gr 1	18x46	\$672.00	\$525.00	\$1,197.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
9	Lau	N	Lot 100	20x48	\$833.00	\$525.00	\$1,358.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
10	Hoffman, Wilhelm	N	Lot 109	24x48	\$896.00	\$525.00	\$1,421.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
11	Rosby,George	N	Lot 158E, Gr 4	18x 48	\$672.00	\$525.00	\$1,197.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
12	Wogt,William	N	Lot 132, W, Gr 1&2	20x48	\$833.00	\$525.00	\$1,358.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
13	Christ,Wilhemina	N	Lot 139	14x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
14	Miller,Fred	N	Lot 120	16x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
15	Trost,Oscar	N	Lot 110E, Gr 1&2	18x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
16	Wannemacher,George	N	Lot 101E, Gr 2	24x24	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
17	Good,George	M	Lot 43W, Gr 1	20x30	\$520.00	\$525.00	\$1,045.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
18	Mohr,George	M	Lot 33W, Gr 3&4	24x24	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
19	Schill Family Lot	M	21W, Gr 1-5	24x48	\$896.00	\$525.00	\$1,421.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
20	Wieland,Gottlieb	M	Lot 63W, Gr 4	18x40	\$559.00	\$525.00	\$1,084.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
21	Sawyer,Edward	M	Series 2, Lot 12, Gr 460	18x32	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
22	Struck,Frederick	M	Series 2, Lot 10, Gr 410	16x34	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
23	Webber,Charles	M	Series 2, Lot 8, Gr 366	16x34	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
24	Wolter,Val	M	Series 2, Lot 8, Gr 362	14x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
25	Wegner,Ernst	M	Lot 40E	24x48	\$896.00	\$525.00	\$1,421.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
26	Mihok,George	M	Lot 33W, Gr 3&4	24x24	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
27	Not enough Information	M	Lot 30	20x20	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
28	Helthecker,Louis	M	Series 2, Gr 225	12x24	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
29	Pickert,Henry	M	Series 2, Lot 3, Gr 257	16x20	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
30	Burger,Louisa	N	Lot 112W, Gr 2	16x20	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
31	Mohr,Adam	M	Lot 61E, Gr 1&2	12x24	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
32	Foell,Charles	M	Lot59E, Gr 3	18x36	\$504.00	\$525.00	\$1,029.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
33	Dubka,August	M	Lot 59W, Gr 1	16x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
34	Breuss,Cara(Steven)	M	Lot 45W, Gr 2	16x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
35	Gemmer,Henry	M	Lot 32W, Gr 6	24x24	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
36	Kurth,George	M	Lot 11E, Gr 6	16x24	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
37	Schraft,Ernst	M	Lot 6W, Gr 1	12x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
38	Keller,Michael	M	Lot 6E & 6W, Gr 5	12x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
39	Hackemer,Edward	J	Lot 693E, Gr6	12x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
40	Hackemer,Adarn	J	Lot 693E, Gr5	12x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
41	Kleinschmidt,Henriettl	D	Series 2, Lot 2, Gr 149	24x24	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
42	Mohr,John	D	182	18x30	\$496.00	\$525.00	\$1,021.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
43	Roehl,Carl	D	Series 2, Lot 1, Gr 186	16x40	\$496.00	\$525.00	\$1,021.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
44	Stalgar,Christopher	D	Series 2, Lot 2, Gr 195	18x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
45	Prawel,John	D	Series 2, Lot 1, Gr 198	24x24	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
46	Achard,Margaret	D	Lot 38	14x30	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
47	Mehok,Jan	D	Lot 38	24x24	\$450.00	\$525.00	\$975.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
48	Stimlinger,John	L	Lot 382-E, Gr 1	20x42	\$729.00	\$525.00	\$1,254.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
49	Montgomery,Donald	L	Lot 381W, Gr 1, 2, 3	20x72	\$1,250.00	\$525.00	\$1,775.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
50	Reukauf,George	L	Lot 392W, Gr 2	20x42	\$729.00	\$525.00	\$1,254.00	\$165.00	\$1,300.00	\$150.00	\$1,615.00	\$165.00	\$950.00	\$150.00	\$1,265.00
			TOTALS		\$26,885.00	\$26,250.00	\$53,135.00	\$8,250	\$65,000.00	\$7,500.00	\$80,750.00	\$8,250.00	\$47,500.00	\$7,500.00	\$63,250.00

EXHIBIT C

Cemetery Name: St. Matthew's Cemetery

Buffalo City Cemetery dba St. Matthew's Cemetery, 180 French Rd., West Seneca, NY 14224; 716-822-1960, Craig Wolcott, Superintendent

STAKE	NAME	SECTION	LOT	42 INCHES DEEP	Foundation \$	Remove, Repair, Reset	Total	Remove & dispose	Bronze marker	Foundation Cost	Total with Bronze	Remove & dispose	Granite Marker	Foundation Cost	Total with Granite
1	Turo,Paul	N	Lot 131W, Gr 1	24x24	\$536	\$570	\$1,106	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
2	Schurr,Daniel	N	Lot 115E, Gr 3	16x44	\$655	\$570	\$1,225	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
3	Benzin,Sophia	N	Lot 106W, Gr 3	16x36	\$536	\$570	\$1,106	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
4	Benzel,Conrad	N	Lot106E, Gr 1	24x24	\$536	\$570	\$1,106	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
5	Burns,William	N	Lot 108E, Gr 1	14x30	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
6	Frey,Albert	N	Lot 91W, Gr 2	14x48	\$625	\$570	\$1,195	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
7	King,Clement	N	Lot 98W, Gr 4	16x36	\$536	\$570	\$1,106	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
8	Engle,Christopher	N	Lot 95W, Gr 1	18x46	\$771	\$570	\$1,341	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
9	Lau	N	Lot 100	20x48	\$893	\$570	\$1,463	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
10	Hoffman, Wilhelm	N	Lot 109	24x48	\$1,072	\$570	\$1,642	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
11	Rosby,George	N	Lot 158E, Gr 4	18x 48	\$804	\$570	\$1,374	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
12	Wogt,William	N	Lot 132, W, Gr 1&2	20x48	\$893	\$570	\$1,463	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
13	Christ,Wilhemina	N	Lot 139	14x30	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
14	Miller,Fred	N	Lot 120	16x30	\$447	\$570	\$1,017	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
15	Trost,Oscar	N	Lot 110E, Gr 1&2	18x30	\$503	\$570	\$1,073	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
16	Wannemacher,George	N	Lot 101E, Gr 2	24x24	\$536	\$570	\$1,106	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
17	Good,George	M	Lot 43W, Gr 1	20x30	\$558	\$570	\$1,128	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
18	Mohr,George	M	Lot 33W, Gr 3&4	24x24	\$536	\$570	\$1,106	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
19	Schill Family Lot	M	Gr 1-5	24x48	\$1,072	\$570	\$1,642	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
20	Wieland,Gottlieb	M	Lot 63W, Gr 4	18x40	\$670	\$570	\$1,240	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
21	Sawyer,Edward	M	Series 2, Lot 12, Gr 460	18x32	\$536	\$570	\$1,106	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
22	Struck,Frederick	M	Series 2, Lot 10, Gr 410	16x34	\$506	\$570	\$1,076	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
23	Webber,Charles	M	Series 2, Lot 8, Gr 366	16x34	\$506	\$570	\$1,076	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
24	Wolter,Val	M	Series 2, Lot 8, Gr 362	14x30	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
25	Wegner,Ernst	M	Lot 40E	24x48	\$1,072	\$570	\$1,642	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
26	Mihok,George	M	Lot 33W, Gr 3&4	24x24	\$536	\$570	\$1,106	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
27	Not enough information	M	Lot 30	20x20	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
28	Heithecker,Louis	M	Series 2, Gr 225	12x24	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
29	Pickert,Henry	M	Series 2, Lot 3, Gr 257	16x20	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
30	Burger,Louisa	N	Lot 112W, Gr 2	16x20	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
31	Mohr,Adam	M	Lot 61E, Gr 1&2	12x24	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
32	Foell,Charles	M	Lot59E, Gr 3	18x36	\$603	\$570	\$1,173	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
33	Dubka,August	M	Lot 59W, Gr 1	16x30	\$447	\$570	\$1,017	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
34	Breuss,Clara(Steven)	M	Lot 45W, Gr 2	16x30	\$447	\$570	\$1,017	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
35	Gemmer,Henry	M	Lot 32W, Gr 6	24x24	\$536	\$570	\$1,106	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
36	Kurth,George	M	Lot 11E, Gr 6	16x24	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
37	Schraft,Ernst	M	Lot 6W, Gr 1	12x30	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
38	Keller,Michael	M	Lot 6E & 6W, Gr 5	12x30	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
39	Hackemer,Edward	J	Lot 693E, Gr6	12x30	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
40	Hackemer,Adam	J	Lot 693E, Gr5	12x30	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
41	Kleinschmidt,Henrietti	D	Series 2, Lot 2, Gr 149	24x24	\$536	\$570	\$1,106	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
42	Mohr,John	D	Series 2, Lot 1, Space 182	18x30	\$503	\$570	\$1,073	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
43	Roehl,Carl	D	Series 2, Lot 1, Gr 186	16x40	\$596	\$570	\$1,166	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
44	Staigar,Christopher	D	Series 2, Lot 2, Gr 195	18x30	\$503	\$570	\$1,073	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
45	Prawel,John	D	Series 2, Lot 1, Gr 198	24x24	\$536	\$570	\$1,106	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
46	Achard,Margaret	D	Lot 38	14x30	\$439	\$570	\$1,009	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
47	Mehok,Jan	D	Lot 38	24x24	\$536	\$570	\$1,106	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
48	Stimlinger,John	L	Lot 382-E, Gr 1	20x42	\$782	\$570	\$1,352	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
49	Montgomery,Donald	L	Lot 381W, Gr 1, 2, 3	20x72	\$1,340	\$570	\$1,910	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
50	Reukauf,George	L	Lot 392W, Gr 2	20x42	\$782	\$570	\$1,352	\$355	\$946	\$378	\$1,679	\$355	\$800	\$287	\$1,442
			TOTALS		\$29,628	\$28,500	\$58,128	\$17,750	\$47,300	\$18,900	\$83,950	\$17,750	\$40,000	\$14,350	\$72,100

EXHIBIT D



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 Cheektowaga, NY 14215
 USA

Invoice

Invoice Number
147260

Invoice Date
2/13/20

Phone: 716-835-9454

Sold To:

Forest Lawn Cemetery
 Lisa C. Francescone
 1411 Delaware Avenue
 Buffalo, NY 14209

Thank you for including your
 invoice number with payment!

Customer PO	Payment Terms	Sales Rep ID	Due Date
	Net 30 Days	SK	3/14/20

Description	Inches	Rate	Amount
1/30 2/6-13 2020 legal notice re: St. Matthew's Cemetery @ 52.50 wk			157.50

LEGAL NOTICE

To the last known owner or owners of the following burial lots in the ST. MATTHEW'S CEMETERY on French Road in the Town of West Seneca, New York and all persons having or claiming to have interest in said lots:

N/Lot 131W Turo; N/Lot 115E Schurr; N/Lot 106W Benzin; N/Lot 106E Benzel; N/Lot 108E Burns; N/Lot 91W Frey; N/Lot 98W King; N/Lot 95W Engle; N/Lot 100 Lau; N/Lot 109 Hoffman; N/Lot 158E Rosby; N/Lot 132 Wogt; N/Lot 139 Christ; N/Lot 120 Miller; N/Lot 110E Trost; N/Lot 101E Wannemacher; M/Lot 43W Good; M/Lot 33W Mohr; M/Lot 21E -7 and Lot 21W Schill; M/Lot 63W Wieland; M/Series 2, Lot 12 Sawyer; M/Series 2, Lot 10 Struck; M/Series 2, Lot 8 Webber; M/Series 2, Lot 8 Wolter; M/Lot 40E Wegner; M/Lot 33W Mihok; M/Lot 30; M/Series 2 Heithecker; M/Series 2, Lot 3 Pickert; N/Lot 112W Burger; M/Lot 61E Mohr; M/Lot 59E Foell; M/Lot 59W Dubka; M/Lot 45W Breuss; M/Lot 32W Gemmer; M/Lot 11E Kurth; M/Lot 6W Schraft; M/Lot 6E & 6W Keller; J/Lot 693E Hackemer; D/Series 2, Lot 2 Kleinschmidt; D/Series 2, Lot 1 Mohr; D/Series 2, Lot 1 Roehl; D/Series 2, Lot 2 Staigar; D/Series 2, Lot 1 Prawel; D/Lot 38 Achard; D/Lot 38 Mehok; L/Lot 382-E Stimlinger; L/Lot 381W Montgomery; L/Lot 392W Reukauf.

PLEASE TAKE NOTICE that (1) the foundation(s) of the monument(s) or marker(s) located at said burial lot(s) are so badly out of repair or dilapidated as to create a dangerous condition, (2) the persons to whom this notice is addressed must repair or remove said monument(s) or marker(s) foundation(s) within a 60 days of the date of the third publication of this notice, and (3) if the persons to whom this notice is addressed fail to repair or remove said monument(s) foundation(s) within a 60 day time period, St. Matthew's Cemetery, a part of The Forest Lawn Cemetery Group may remove or repair said monument(s) or marker(s) foundation(s) without further notice to the person(s) this notice is addressed. Contact The Forest Lawn Group at 1411 Delaware Avenue, Buffalo, New York 14209, Lisa Francescone, Corporate Secretary at 716-885-1600.

1/30-2/13/20

Subtotal	157.50
Total Invoice Amour	157.50
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TOTAL	157.50

A 1% per month late charge will be applied on accounts 30 days past due. We now accept VISA, MasterCard, Discover and America Express!

AM-POL EAGLE

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Affidavit of Publication Under Section 206 of the Limited Liability Company Law
State of New York
County of Erie, SS:

FEBRUARY 13, 2020

The undersigned, is the Publisher of the AM-POL EAGLE, a Weekly Newspaper published in Erie County, New York. A notice regarding ST. MATTHEW'S CEMETERY

was published in said newspaper once each week for 3 weeks, commencing on 1/30/20 and ending on 2/13/20

The Text of the Notice as published in said newspaper as set forth below, or in the annexed exhibit. This newspaper has been designated by the Clerk of Erie County for this purpose.

By: Christine Kane

Christine Kane, Authorized Designee of
Renee Harzewski, owner, Buffalo Standard
Printing, Publisher of Am-Pol Eagle

SWORN TO ME,
THIS 13 TH DAY OF FEBRUARY 2020

Roger L Puchalski
Notary Public, Erie County New York

Roger L Puchalski
NOTARY PUBLIC, STATE OF NEW YORK
Registration No. 01PU6329477
Qualified in Erie County
Commission Expires August 24, 2023

LEGAL NOTICE

To the last known owner or owners of the following burial lots in the ST. MATTHEW'S CEMETERY on French Road in the Town of West Seneca, New York and all persons having or claiming to have interest in said lots:

N/Lot 131W Turo; N/Lot 115E Schurr; N/Lot 106W Benzin; N/Lot 106E Benzel; N/Lot 108E Burns; N/Lot 91W Frey; N/Lot 98W King; N/Lot 95W Engle; N/Lot 100 Lau; N/Lot 109 Hoffman; N/Lot 158E Rosby; N/Lot 132 Wogt; N/Lot 139 Christ; N/Lot 120 Miller; N/Lot 110E Trost; N/Lot 101E Wannemacher; M/Lot 43W Good; M/Lot 33W Mohr; M/Lot 21E -7 and Lot 21W Schill; M/Lot 63W Wieland; M/Lot 12 Sawyer; M/Lot 10 Struck; M/Lot 8 Webber; M/Lot 8 Wolter; M/Lot 40E Wegner; M/Lot 33W Mihok; M/Lot 30; M/Lot 2 Heithecker; M/Lot 3 Pickert; N/Lot 112W Burger; M/Lot 61E Mohr; M/Lot 59E Foell; M/Lot 59W Dubka; M/Lot 45W Breuss; M/Lot 32W Gemmer; M/Lot 11E Kurth; M/Lot 6W Schraft; M/Lot 6E & 6W Keller; J/Lot 693E Hackemer; D/Lot 2 Kleinschmidt; D/Lot 1 Mohr; D/Lot 1 Roehl; D/Lot 2 Staigar; D/Lot 1 Prawel; D/Lot 38 Achard; D/Lot 38 Mehok; L/Lot 382-E Stimlinger; L/Lot 381W Montgomery; L/Lot 392W Reukauf.

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1/30-2/13/20