

# DIVISION OF CEMETERIES

STATE OF NEW YORK  
DEPARTMENT OF STATE  
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ANDREW M. CUOMO  
GOVERNOR

CEMETERY BOARD

ROSANNA ROSADO  
SECRETARY OF STATE  
CHAIR

LETITIA JAMES  
ATTORNEY GENERAL

DR. HOWARD A. ZUCKER  
COMMISSIONER OF HEALTH

TO: NEW YORK STATE CEMETERY BOARD

FROM: LEWIS A. POLISHOOK, Director, Division of Cemeteries

CC: ANTONIO MILILLO, Counsel

SUBJECT: FOREST LAWN GROUP, No. 15-027

RE: SUPPLEMENT RE HAZARDOUS MONUMENT APPLICATION

DATE: FEBRUARY 23, 2021

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At the Board's February 9, 2021 meeting, the Board voted to table three applications by the Forest Lawn Group (the Cemetery) for funds for repair or removal of hazardous monuments, as follows:

<u>Location</u>	<u>Amount</u>
Forest Lawn-Lakeside	\$55,070.00
Forest Lawn-St. Matthews	\$53,292.50
Forest Lawn-Buffalo City Cemetery	\$66,335.00

The Board tabled the application so that the Cemetery could demonstrate compliance with statutes concerning related party transactions. Counsel to the Board also asked that the cemetery make additional efforts to solicit additional unrelated party bids.

The Division recommends approval.

## Exhibits

- A. February 23, 2021 Letter from David F. Fleming, attaching:
  - 1. February 23, 2021 Letter from Joseph Dispenza
  - 2. February 4, 2021 Letter from Meghann Surret
  - 3. February 11, 2021 Letter from Meghann Surret
  - 4. Bid spreadsheet from Leon Komm & Son Monument Co.
- B. February 5, 2021 Memorandum from Michael Seelman

## Additional Bids

Since February 9, the Cemetery has contacted four additional monument companies, all but one of which—Leon Komm & Son Monument Co.—declined to bid. The bid from this company is as follows:

<u>Location</u>	<u>Amount</u>
Forest Lawn-Lakeside	\$86,000.00
Forest Lawn-St. Matthews	\$86,000.00
Forest Lawn-Buffalo City Cemetery	\$120,400.00

These bids are all higher than both the low bid from Western New York Cemetery Services (WNY) and by the Cemetery itself.

Note that the proposal from Leon Komm & Son contains the following disclaimer:

TIME DID NOT ALLOW FOR LEON KOMM & SON TO INSPECT EACH MONUMENT AS IS OUR NORMAL COURSE OF ACTION. OUR PRICING IS BASED SOLEY ON DIMENSIONAL INFORMATION PROVIDED BY FOREST LAWN AND WE ASSUME THAT ANY PERTINENT INFORMATION SUCH AS EXTRANEIOUS CIRCUMSTANCES WITH WOULD MAKE ANY PART OF THIS WORK MORE DIFFICULT OR COSTLY THAN IS USUALLY THE CASE WOULD HAVE BEEN DISCLOSED TO US UPON THEIR REQUEST FOR PROPOSALS. AS SUCH, WE RESERVE THE RIGHT TO REVISE OUR FINAL COSTS SHOULD SITE REALITES REQUIRE IT.

This disclaimer implies the total cost of the Leon Komm & Son bid might end up higher.

### **Related Party Issues**

The Cemetery has not decided which contractor will do the work and will not do so unless the Board approves this application. The Cemetery represents that it will comply with provisions of law governing related party transactions in deciding who will do the work and is using the low bid of WNY solely as a basis for determining the amount of funds it seeks from the Vandalism Fund. The accompanying letter from the Cemetery's President, Joseph Dispenza, reflects that the Cemetery is aware that Wester New York Cemetery Services is owned by relatives of a Cemetery employee, but that this employee is neither an officer nor a director of the Cemetery. Mr. Dispenza states that he does not believe it would be appropriate to seek more funds than those sufficient to cover the cost of the lowest bid.

The Cemetery states that contacts with potential bidders have come from the Cemetery's Assistant Corporate Secretary, who is not a "related party" vis-à-vis WNY.

### **Previous Efforts to Secure Bids**

At the February 9, 2021 meeting it was stated that none of the three companies the Cemetery contacted as potential third bidders does foundation work. The Cemetery states that one of those three entities—Stone Art Memorial—does do its own foundation work.

### **Recommendation**

The Cemetery now has three bids: a bid from a completely unrelated company, its own bid, and a bid from a company whose wife and children are related to an employee, but not an officer or director, of the Cemetery. As Senior Investigator Michael Seelman explained in his February 5, 2021 memorandum and at the February 9, 2021 Board meeting, the amounts sought are consistent with other bids for such work in Western New York as well as what WNY charges to other cemeteries for similar work.

The Division recommends approval.

## **EXHIBIT A**



**FEATHERSTONHAUGH,  
WILEY & CLYNE, LLP**  
ATTORNEYS AND COUNSELLORS AT LAW

111 WASHINGTON AVENUE, SUITE 501  
ALBANY, NEW YORK 12210  
WEBSITE: FWC-LAW.COM

DAVID F. FLEMING, JR.  
CHIEF OPERATING OFFICER  
dff@fwc-law.com

PHONE: (518) 436-0786  
FAX: (518) 427-0452

February 23, 2021

**VIA ELECTRONIC MAIL DELIVERY**

Lewis Polishook, Esq., Director  
New York State Division of Cemeteries  
Department of State  
99 Washington Avenue  
Albany, New York 12210

**Re: Buffalo City Cemetery – The Forest Lawn Group  
Cemetery ID: 15027  
Hazardous Monument Restoration Fund Applications**

Dear Director Polishook:

This letter represents follow-up information for the above-referenced previously tabled applications of the Forest Lawn Group for repair of hazardous monuments at three (3) Forest Lawn Cemetery Locations: Forest Lawn, Lake Side and St. Matthews.

The applications were originally submitted in February 2020, more than one year ago. The applications have been tabled by the New York State Cemetery Board on two occasions.

At the February 9, 2021 meeting of the State Cemetery Board, it was discussed how the Cemetery had proceeded to follow January 2021 Division of Cemeteries directions for moving this project forward at the February meeting. These directions related to the Cemetery Board's discussion at their January 12, 2021 meeting.

The Division's recommendations, outlined in the February 5, 2021 memorandum of Michael Seelman, Investigator II, outlined how the Division had requested Forest Lawn take two additional steps in their bid solicitation. Forest Lawn was to run an advertisement to solicit bids for work in each cemetery. Meghann Surette, Forest Lawn Assistant Corporate Secretary, proceeded to have this publication occur on January 21, 2021. The Cemetery received no bids from this advertisement. The Cemetery was also directed to call additional monument dealers in an enhanced effort to secure a third bid for the proposed work. Ms. Surette called three other monument dealers resulting in no additional bids.

Specifically, Ms. Surette contacted:

Stone Art Memorial – pours foundations but declined to bid  
Gibney Monument Works – does not pour foundations  
Carmichael & Reed Monument Co. – does not pour foundations

It was stated at the February 9, 2021 State Cemetery Board meeting that none of the bidders poured foundations. However, this was inaccurate as Ms. Surette's bid responses outlined.

Following the February 9, 2021 State Cemetery Board meeting, Forest Lawn requested that our firm supervise additional review and bidding for this work. Our firm was directed to work with Ms. Surette directly and reviewed the past outreach to potential bidders and supervised contact to new potential bidders for a third such effort. Ms. Surette was the only Cemetery employee or officer that worked with our firm on this outreach.

Ms. Surette recently contacted the following additional potential bidders with the following responses:  
LaCross Monuments – declined to bid, does not pour foundations  
Kuhn's Monuments – declined to bid, does not pour foundations  
Wagner Monuments – declined to bid, does not pour foundations  
Leon Komm & Son Monument Co. – submitted bid on February 22, 2021

The Komm bid is attached for the Board's consideration.

This new bid along with the Division previous analysis is as follows:

**Forest Lawn - Lakeview**

Forest Lawn Bid – Average \$1,208/monument  
Western New York Bid – Average \$1,098/monument  
Komm Bid - \$1,733.02/monument

**Forest Lawn – St. Matthews**

Forest Lawn Bid – Average \$1,163/monument  
Western New York Bid – Average \$1,063/monument  
Komm Bid - \$1,677.98/monument

**Forest Lawn Cemetery**

Forest Lawn Bid – Average \$1,187/monument  
Western New York Bid – Average \$944/monument  
Komm Bid - \$1,705/monument

As the Division's written analysis indicated for all three applications, the bid prices are in line with western New York region in terms of application averages of those previously approved by the State Cemetery Board.

The Cemetery has now submitted three bids for this work. As we are aware, the State Cemetery Board approves the amount and not the bidder. The Cemetery may proceed with contracting services for this repair work, based on the Board's award and any unused funds are returned to the state.

Forest Lawn is requesting the Cemetery Board approve the amount of the monument restoration based on the low bid protocols for the Board. The attached letter from the Cemetery's president further clarifies this request. Following approval of funds by the state, Forest Lawn will approve contractor services based on their regular compliance of the Non-Profit Revitalization Act.

Lewis Polishook, Esq.  
February 23, 2021  
Page 3

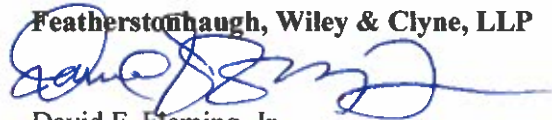
Based on the information provided, the Cemetery respectfully requests the State Cemetery Board approve the disbursements for this work as outlined in their February 9, 2021 meeting:

Forest Lawn - Lakeview:	\$55,070.50
Forest Lawn – St Matthews:	\$53,292.50
Forest Lawn Cemetery:	\$66,335.00

Our firm stands ready to answer any questions you might have in order to move this project forward for final approval of the State Cemetery Board as soon as possible.

Very truly yours,

**Featherstonhaugh, Wiley & Clyne, LLP**



David F. Fleming, Jr.

Attachments



FOREST LAWN

*Where memories live  
and  
the stories are told.*

1411 DELAWARE AVENUE  
BUFFALO, NEW YORK 14209  
TEL 716.885.1600  
FAX 716.881.6482  
FOREST-LAWN.COM  
JDISPENZA@FOREST-LAWN.COM

JOSEPH P. DISPENZA  
President

February 23, 2021

Lewis Polishook, Director  
New York State Division of Cemeteries  
Department of State  
99 Washington Avenue  
Albany, New York 12210

Dear Director Polishook:

Featherstonhaugh, Wiley & Clyne has assisted the Forest Lawn Group in their recent applications to the New York State Cemetery Board for the approval of the repair of hazardous monuments. As president, I have authorized this application for these funds based on the low bids.

I have directed this submittal for the payment of an amount based on the lowest bidder because it has been the longstanding requirement of the State Cemetery Board and because it would be inappropriate to seek additional funds from the state for an amount that was not the lowest bid.

It is my understanding that recent Board's deliberations have included inaccurate information related to the position of one of the Cemetery's employees that has family members that own one of the bidding companies. Please note that Mr. Craig Wolcott is not a board member or officer of the Forest Lawn Group. He is one of our grounds superintendents. When the Forest Lawn Board reviews decisions related to expenditures of this type, the organization will continue to follow the Non-Profit Revitalization Act and evaluate expenditures accordingly.

The application before the Board has complied with all requests of the Cemetery and I therefore request its prompt approval of the lowest bid amount so that we may correct these hazardous monuments.

Sincerely,

Joseph P. Dispenza  
President

THE FOREST LAWN GROUP

Forest Lawn  
Buffalo, NY

Lakeside Cemetery  
Hamburg, NY

Williamsville Cemetery  
Amherst, NY

St. Matthew's Cemetery  
West Seneca, NY

Forest Lawn Cremation Company  
Buffalo, NY

Geithsemane Cemetery  
Williamsville, NY



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1411 DELAWARE AVENUE  
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TEL 716.885.1400  
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FORESTLAWN.COM

**TRUSTEES**

- James M. Woodworth, Chair
- Ruth D. Bryant
- Richard L. Day
- Joseph P. DiSpirito
- Charles E. Korman, Jr.
- Mary Ann Koster
- George C. Moran
- Kurt L. Reich
- Heidi M. Sims

February 4, 2021

Michael Seelman  
Investigator II, Division of Cemeteries  
333 East Washington Street  
Syracuse, NY 13202

Dear Mr. Seelman:

On February 4, 2021 I contacted the below monument companies regarding their interest in bidding on the foundation repairs. No one expressed any interest or desire to bid. To date, we have received no responses to the ad we placed asking for bids. If you have any other questions, please let me know.

Stone Art Memorial Co.  
Gibney Monument Works  
Carmichael & Reed Monument Co.

Sincerely,

Meghann Surret  
Assistant Corporate Secretary

**THE FOREST LAWN GROUP**

- Forest Lawn  
Buffalo, NY
- Lockport Cemetery  
Lockport, NY
- Willsboro Cemetery  
Willsboro, NY
- St. Matthew's Cemetery  
Tonawanda, NY
- Forest Lawn Cremation Company  
Buffalo, NY
- Getzswiler Cemetery  
Getzswiler, NY

**OFFICERS**

- Joseph P. DiSpirito, President
- April M. Wang, Treasurer
- Meghann Surret, Assistant Secretary





FOREST LAWN

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the stories are told.

1411 DELAWARE AVENUE  
BUFFALO, NEW YORK 14209  
TEL 716 855 1600  
FAX 716 855 8482  
FORESTLAWN.COM

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- Kenneth M. Workman, Chair
- Scott D. Bryant
- Richard L. Day
- Joseph P. Dispenza
- Charles F. Kleiner, Jr.
- Mary Ann Kress
- George C. Morris
- Yuri L. Kich
- Hugh M. Ross

February 11, 2021

Mr. David F. Fleming  
Chief Operating Officer  
Featherstonhaugh, Wiley & Clyne, LLP  
111 Washington Avenue Suite 501  
Albany, NY 12210

Dear Mr. Fleming:

On February 11, 2021 I contacted the below monument companies regarding their interest in bidding on the foundation repairs. Three monument companies (LaCross Monuments, Kuhn's Monuments, and Wagner Monuments) said they were not interested in bidding as they do not have the time nor the staffing required. One company (Leon Komm & Son) expressed some interest and asked to see the list of monuments needing repair and they would make a decision.

- LaCross Monuments
- Kuhn's Monuments
- Wagner Monuments
- Leon Komm & Son Monument Co.

If you have any questions, please contact me at (716) 885-1600.

Sincerely,

*Meghann Surret*

Meghann Surret  
Assistant Corporate Secretary

THE FOREST LAWN GROUP

- Forest Lawn  
Buffalo, NY
- Edgewood Cemetery  
Buffalo, NY
- Williamsville Cemetery  
Buffalo, NY
- St. Matthew's Cemetery  
Buffalo, NY
- Forest Lawn Cremation Company  
Buffalo, NY
- Giuffasiano Cemetery  
Buffalo, NY

OFFICERS

- Joseph P. Dispenza, President
- Annette M. Wargo, Treasurer
- Julio Schultz, Assistant Secretary

Cemetery Name: Forest Lawn Cemetery, Buffalo NY  
 Forest Lawn Cemetery, 1411 Delaware Avenue, Buffalo, NY 14209 716-885-1600  
 LEON KOMM & SON MONUMENT COMPANY

Forest Lawn Cemetery Vandalism Fund Bid  
 Submitted Feb. 22, 2021

STAKE	NAME	SECTION	LOT	Foundation \$	Remove, Repair, Reset	Total	Remove & Dispose	Bronze Marker	Foundation Cost	Total with Bronze	Remove & dispose	Granite Marker	Foundation Cost	Total with Granite
1	Maud/Amos Woodard	14	510, N Pt, Sp 2-A	\$900	\$900	\$1,800	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
2	George Stinson	14	609, N Pt, Sp 5-A	\$900	\$900	\$1,800	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
3	Heremiah Hule	14	592, S 1/2, Sp 7-A	\$900	\$900	\$1,800	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
4	Bowers	14	30, N 1/2, Sp 5-A	\$900	\$900	\$1,800	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
5	George Cockle	14	83, S 1/2, Sp 7-A	\$700	\$700	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
6	Julia Leavens	14	106, N 1/2, Sp 1-A	\$633	\$633	\$1,266	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
7	John/Emma Peterson	14	109, S 1/2, Sp 1-A	\$740	\$740	\$1,480	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
8	Oscar E. Heegaard	14	123, S 1/2, Sp 2-A	\$567	\$567	\$1,134	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
9	George Hodgkins	14	134, N 1/2, Sp 4-A	\$700	\$700	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
10	John Miller	14	121, S 1/2, Sp 2-A	\$1,220	\$1,220	\$2,440	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
11	William Butts	14	172, S 1/2, Sp 3-A	\$767	\$767	\$1,534	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
12	Bertha/Martin Sperber	14	187, S 1/2, Sp 1-A	\$900	\$900	\$1,800	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
13	Fredrick Anken	14	237, S 1/2, Sp 2-A	\$545	\$545	\$1,090	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
14	Thomas/Mary Cottrell	14	255, N 1/2, Sp 2-A	\$940	\$940	\$1,880	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
15	Thomas Down	14	236, S 1/2, Sp 4-A	\$767	\$767	\$1,534	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
16	Barbara/Theodore Schwarz	14	182, S 1/2, Sp 6-A	\$989	\$989	\$1,978	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
17	Frank Rummel	14	183, N 1/2, Sp 5-A	\$1,127	\$1,127	\$2,254	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
18	John Bentley	14	26, S 1/2, Sp 1-A	\$1,380	\$1,380	\$2,760	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
19	Donald Sims	14	230, S Pt, Sp 8-A	\$813	\$813	\$1,626	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
20	Mary E. Horner	14	325, S 1/2, Sp 3-A	\$1,487	\$1,487	\$2,974	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
21	George Dunn	14	300, S 1/2, Sp 1-A	\$820	\$820	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
22	Charles Knodel	14	384, N 1/2, Sp 2-A	\$940	\$940	\$1,880	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
23	Henry English	14	273, S 1/2, Sp 1-A	\$1,224	\$1,224	\$2,448	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
24	Raymond Olmstead	14	284, S 1/2, Sp 1-A	\$1,593	\$1,593	\$3,186	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
25	Ernst Rachow	14	344, S 1/2, Sp 2-A	\$767	\$767	\$1,534	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
26	Frank Maischloss	14	357, N 1/2, Sp 1-A	\$700	\$700	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
27	Elizabeth Maischloss	14	357, S 1/2, Sp 4-A	\$700	\$700	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
28	Hattie Hobson	14	354, N 1/2, Sp 3-A	\$700	\$700	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
29	Alfred Wagner	14	377, S 1/2, Sp 4-A	\$784	\$784	\$1,568	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
30	Henry C. Billiga	14	403, N 1/2, Sp 2-A	\$900	\$900	\$1,800	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
31	Joseph Doogie	10	561, Sp 2-A	\$704	\$704	\$1,408	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
32	Mary Howell	10	703, Sp 5-A	\$693	\$693	\$1,386	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
33	Mattie Henning	10	731, Sp 1-A	\$723	\$723	\$1,446	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
34	John E. Tackli	10	694, Sp 2-A	\$567	\$567	\$1,134	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
35	Maria Kirchhoff	10	742, Sp 1-A	\$638	\$638	\$1,276	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
36	James Cambell	10	745, Sp 7-A	\$851	\$851	\$1,702	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
37	Mary Connolly	10	886, Sp 3-A	\$740	\$740	\$1,480	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
38	Frank Hart	10	521, Sp 1-A	\$700	\$700	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
39	John Vandermeulen	10	577, Sp 1-A	\$1,100	\$1,100	\$2,200	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
40	Elizabeth Giffin	10	582, Sp 4-A	\$700	\$700	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
41	Harriet Westinghouse	10	582, Sp 4-A	\$811	\$811	\$1,622	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
42	Henry Lewis	10	562, Sp 1-A	\$540	\$540	\$1,080	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
43	George W. Richardson	10	571, Sp 2-A	\$971	\$971	\$1,942	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
44	James Westcott	10	568, Sp 1-A	\$638	\$638	\$1,276	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
45	William Strom	10	574, Sp 1-A	\$638	\$638	\$1,276	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
46	John Heath	10	514, Sp 4-A	\$851	\$851	\$1,702	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770
47	Alexander Frame	10	475, Sp 1-A	\$971	\$971	\$1,942	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,770



Cemetery Name: Lakeside Cemetery  
 Buffalo City Cemetery dba Lakeside Cemetery, 4973 Rogers Road, Hamburg NY 14075; 716-649-5507

LEON KOMMI & SON MONUMENT COMPANY Lakeside Cemetery Vandalism Fund Bid										Submitted Feb. 22, 2021									
STATE	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	Willis, Lewis	B-1	Lot 1, Div 2, Gr 1, 2, 3	20x36	904.00	\$900	\$1,804	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
2	Kenton, Nicholas	B-1	Lot 101, Gr 2 Next to William Simpson (1995), Lot 712, Gr 3	20x36	904.00	\$900	\$1,804	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
3	No Name	B	12x24	42x48	420.00	\$900	\$1,320	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
4	Mura	B-1	24x24	42x48	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
5	Sherwood, Thomas	B-1	40x40	30x30	1100.00	\$900	\$2,000	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
6	Elizabeth, Mary	B-1	Lot 26, Div 4, Gr 3	40x40	1877.00	\$900	\$2,777	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
7	Saulers (Saulter), David	B-1	Lot 7, Div 5, Gr 2	24x24	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
8	Czebo	B-1	12x30	42x48	500.00	\$900	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
9	Munch, Samuel	B-1	Lot 10, Div 7, Gr 4	20x50	1238.00	\$900	\$2,138	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
10	Perencevic, Ana	B-1	20x34	42x48	860.00	\$900	\$1,760	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
11	Milosovich, Steve and Persida	B-1	Lot 23, Div 8, Gr 1-6	14x60	1033.00	\$900	\$1,933	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
12	No Name	B-2	12x30	42x48	500.00	\$900	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
13	A, Kara	B-2	3 over from Villa Resch, B-1 Lot 17, Div 9, Gr 2	12x30	500.00	\$900	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
14	MPIKA	B-2	16x30	42x48	633.00	\$900	\$1,533	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
15	Koleff, Metro	B-2	Div 12, Gr 27	18x48	1060.00	\$900	\$1,960	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
16	Kawthuk, Sophia	B-2	12x30	42x48	500.00	\$900	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
17	France, Frank	B-2	Div 17, Gr 15	12x48	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
18	Wierneck, Nicholas	B-2	Div 17, Gr 20	14x36	660.00	\$900	\$1,560	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
19	Mancik, John	B-2	Div 19, Lot 10, Gr 39	12x48	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
20	Pastorowski, Josef	B-2	Div 18, Gr 36	16x60	1166.00	\$900	\$2,066	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
21	Jovsky, Michael P.	K-Pines	Lot 145, Gr 12	12x30	500.00	\$900	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
22	Unger, Joseph	K-Pines	Lot 122, Gr 283	12x62	926.00	\$900	\$1,826	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
23	Alessandro, Alfred	K-Pines	Lot 124, Gr 2	12x30	500.00	\$900	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
24	Kucala, Frank	K-Pines	Lot 125, Gr 3	12x48	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
25	DeGal, Paul	K-Pines	Lot 111, Gr 9	12x48	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
26	Biewski, Jenna	K-Pines	Lot 70, Gr Top 6	12x48	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
27	Collins, Mollie	G	16x36	42x48	739.00	\$900	\$1,639	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
28	Muranyi, John	G	Lot 67, Gr 4	14x48	1166.00	\$900	\$2,066	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
29	Steenberg, Millard	G	Lot 20, Gr 1	12x48	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
30	Grosjean, Jean	G	Lot 2, Gr 1	14x62	1064.00	\$900	\$1,964	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
31	Toth, Martin	E	Lot 31, Sub Lot 2, Gr 1	12x48	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
32	Reed, George N	E	Lot 7, Gr 3	24x60	1700.00	\$900	\$2,600	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
33	Young, Peter	E	Lot 150, Gr 3	24x24	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
34	Winter	E	24x48	42x48	1380.00	\$900	\$2,280	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
35	Dhan	E	20x36	42x48	660.00	\$900	\$1,560	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
36	Daniel, Allen	E	Lot 40, Spec Gr 20, Gr 16	20x60	1483.00	\$900	\$2,383	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
37	Warren, Walter	E	Lot 148, Sub Lot 1, Gr 5	20x48	1266.00	\$900	\$2,166	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
38	French, Clarence	E	Lot 150, Gr 3	14x30	566.00	\$900	\$1,466	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
39	French, Allan	E	Lot 150, Sp 1	14x30	566.00	\$900	\$1,466	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				
40	Winnig	E	Lot 142, Sp 2, Gr 182	16x30	633.00	\$900	\$1,533	\$450	\$1,350	\$420	\$1,770	\$450	\$850	\$420	\$1,720				

Cemetery Name: Lakeside Cemetery  
 Buffalo City Cemetery dba Lakeside Cemetery, 4973 Rogers Road, Hamburg NY 14075; 716-649-5507

STATE	NAME	SECTION	LOT	Foundation \$	Remove, Repair, Reset	Total	Remove & dispose	Bronze marker	Foundation Cost	Total with Bronze	Remove & dispose	Granite Marker	Foundation Cost	Total with Granite
	Lakeside Cemetery Vandellum Fund Bid			Submitted Feb. 22, 2021										
	41	Rose, Jewell	B-1	Lot 4, 11, Sp. 1	20x24	833.00	\$900	\$1,533	\$450	\$420	\$1,770	\$450	\$420	\$1,720
	42	Fezel	B-1	20x36	660.00	\$900	\$1,560	\$450	\$420	\$1,770	\$450	\$420	\$420	\$1,720
	43	Wheeler, August (Boedo)	B	Lot 882, Gr 1	14x60	1023.00	\$900	\$1,933	\$450	\$420	\$1,770	\$450	\$420	\$1,720
	44	Singaby, Leon	B	Lot 845, Gr 1	12x36	580.00	\$900	\$1,480	\$450	\$420	\$1,770	\$450	\$420	\$1,720
	45	Vioran, Kathleen	B	Lot 840, Gr 3	12x36	580.00	\$900	\$1,480	\$450	\$420	\$1,770	\$450	\$420	\$1,720
	46	Szulgi, Richard	B	Lot 840, Gr 1	12x60	900.00	\$900	\$1,800	\$450	\$420	\$1,770	\$450	\$420	\$1,720
	47	Kostoff, Keva	B	Lot 793, Gr 2	14x30	566.00	\$900	\$1,466	\$450	\$420	\$1,770	\$450	\$420	\$1,720
	48	Anderson, Dewitt	B	Lot 754, Gr 3	14x36	566.00	\$900	\$1,466	\$450	\$420	\$1,770	\$450	\$420	\$1,720
	49	Gotschalk, Henry	B	Lot 751, Gr 2	14x60	1033.00	\$900	\$1,933	\$450	\$420	\$1,770	\$450	\$420	\$1,720
	50	Smith, George	B	Lot 700	14x48	846.00	\$900	\$1,746	\$450	\$420	\$1,770	\$450	\$420	\$1,720
				TOTALS		\$41,651.00	\$45,000.00	\$86,651.00	\$22,500	\$21,000.00	\$111,000.00	\$42,500.00	\$21,000.00	\$86,000.00
TIME DID NOT ALLOW FOR LEON KOMM & SON TO INSPECT EACH MONUMENT AS IS OUR NORMAL COURSE OF ACTION. OUR PRICING IS BASED SOLELY ON DIMENSIONAL INFORMATION PROVIDED BY FOREST LAWN AND WE ASSUME THAT ANY PERTINENT INFORMATION SUCH AS EXTRANEUS CIRCUMSTANCES WITH WOULD MAKE ANY PART OF THIS WORK MORE DIFFICULT OR COSTLY THAN IS USUALLY THE CASE WOULD HAVE BEEN DISCLOSED TO US UPON THEIR REQUEST FOR PROPOSALS. AS SUCH, WE RESERVE THE RIGHT TO REVISE OUR FINAL COSTS SHOULD SITE REALITIES REQUIRE IT.														

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

STAGE	SECTION	NAME	Submitted Feb. 22, 2021	42 INCHES DEEP	Foundation \$	Remove, Repair, Reset	Total	Remove & Dispose	Bricks marker	Foundation Cost	Total with Inset	Remove & Dispose	Granite Marker	Foundation Cost	Total with Granite
1	Reukauf, George	L	Lot 392W, Gr 2	2042	\$1,015	\$900	\$1,915	\$450	\$1,365	\$420	\$1,770	\$450	\$450	\$420	\$1,720
2	Montgomery, Donald	L	Lot 381W, Gr 1, 2, 3	2042	1750.00	\$900	\$2,650	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
3	Simlinger, John	L	Lot 382-E, Gr 1	2042	1033.00	\$900	\$1,933	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
4	Mehol, Jan	D		2424	740.00	\$900	\$1,640	\$450	\$1,190	\$420	\$1,770	\$450	\$450	\$420	\$1,720
5	Richard, Margaret	D		1424	566.00	\$900	\$1,466	\$450	\$1,016	\$420	\$1,770	\$450	\$450	\$420	\$1,720
6	Stigau, Christopher	D	Series 2, Lot 1, Gr 198	2424	740.00	\$900	\$1,640	\$450	\$1,190	\$420	\$1,770	\$450	\$450	\$420	\$1,720
7	Praver, John	D	Series 2, Lot 2, Gr 195	1824	700.00	\$900	\$1,600	\$450	\$1,150	\$420	\$1,770	\$450	\$450	\$420	\$1,720
8	Rosell, Carl	D	Series 2, Lot 1, Gr 186	1624	811.00	\$900	\$1,711	\$450	\$1,261	\$420	\$1,770	\$450	\$450	\$420	\$1,720
9	Mohr, John	D	Series 2, Lot 1, Space 182	1824	700.00	\$900	\$1,600	\$450	\$1,150	\$420	\$1,770	\$450	\$450	\$420	\$1,720
10	Kenschmidt, Henriette	D	Series 2, Lot 2, Gr 149	2424	740.00	\$900	\$1,640	\$450	\$1,190	\$420	\$1,770	\$450	\$450	\$420	\$1,720
11		M		1224	500.00	\$900	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
12		M		1224	500.00	\$900	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
13	(GRAVE DOES NOT EXIST)	M	Lot 6E & 6W, Gr 5	1224	500.00	\$900	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
14	Chraft, Ernst	M	Lot 6W, Gr 1	1224	500.00	\$900	\$1,400	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
15	Karth, George	M	Lot 11E, Gr 6	1624	524.00	\$900	\$1,424	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
16	Commer, Henry	M	Lot 32W, Gr 6	2424	740.00	\$900	\$1,640	\$450	\$1,190	\$420	\$1,770	\$450	\$450	\$420	\$1,720
17	Bress, Clarr (Steven)	M	Lot 45W, Gr 2	1624	633.00	\$900	\$1,533	\$450	\$1,150	\$420	\$1,770	\$450	\$450	\$420	\$1,720
18	Dubka, August	M	Lot 59W, Gr 1	1624	633.00	\$900	\$1,533	\$450	\$1,150	\$420	\$1,770	\$450	\$450	\$420	\$1,720
19	Foell, Charles	M	Lot 59E, Gr 3	1824	820.00	\$900	\$1,720	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
20	Mohr, Adam	M	Lot 61E, Gr 1E, 2	1224	460.00	\$900	\$1,360	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
21	Burger, Louis	N	Lot 112W, Gr 2	1624	455.00	\$900	\$1,355	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
22	Picart, Henry	M	Series 2, Lot 3, Gr 257	1624	415.00	\$900	\$1,315	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
23	Herbster, Louis	M	Series 2, Gr 225	1224	420.00	\$900	\$1,320	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
24	Not enough information	M	Lot 30	2024	460.00	\$900	\$1,360	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
25	Wilho, George	M	Lot 33W, Gr 3E4	2424	740.00	\$900	\$1,640	\$450	\$1,190	\$420	\$1,770	\$450	\$450	\$420	\$1,720
26	Wagner, Ernst	M	Lot 40E	2424	1380.00	\$900	\$2,280	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
27	Wolter, Val	M	Series 2, Lot 8, Gr 362	1424	566.00	\$900	\$1,466	\$450	\$1,190	\$420	\$1,770	\$450	\$450	\$420	\$1,720
28	Webber, Charles	M	Series 2, Lot 8, Gr 366	1624	702.00	\$900	\$1,602	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
29	Struck, Frederick	M	Series 2, Lot 10, Gr 410	1624	702.00	\$900	\$1,602	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
30	Sawyer, Edward	M	Series 2, Lot 12, Gr 460	1824	740.00	\$900	\$1,640	\$450	\$1,190	\$420	\$1,770	\$450	\$450	\$420	\$1,720
31	Wieland, Gottlieb	M	Lot 63W, Gr 4	1824	900.00	\$900	\$1,800	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
32	Chall Family Lot	M	Lot 21E, Gr 1-7 and Lot 21W, Gr 1-5	2424	1300.00	\$900	\$2,200	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
33	Mohr, George	M	Lot 33W, Gr 3E4	2424	740.00	\$900	\$1,640	\$450	\$1,190	\$420	\$1,770	\$450	\$450	\$420	\$1,720
34	Good, George	M	Lot 43W, Gr 1	2024	766.00	\$900	\$1,666	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720
35	Wannamacher, George	N	Lot 10E, Gr 2	2424	740.00	\$900	\$1,640	\$450	\$1,190	\$420	\$1,770	\$450	\$450	\$420	\$1,720
36	rost, Oscar	N	Lot 10E, Gr 1E2	1824	700.00	\$900	\$1,600	\$450	\$1,150	\$420	\$1,770	\$450	\$450	\$420	\$1,720
37	Miller, Fred	N	Lot 120	1624	633.00	\$900	\$1,533	\$450	\$1,150	\$420	\$1,770	\$450	\$450	\$420	\$1,720

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

STAGE	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	
	LEON KOMM & SON MONUMENT COMPANY															
	St. Matthew Cemetery Vandalism Fund Bid															
	Submitted Feb. 22, 2021															
38	Christ, Wilhemina	N	Lot 139	24x30	566.00	\$900	\$1,466	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
39	Vogt, William	N	Lot 132, W. Gr 1&2	20x48	1166.00	\$900	\$2,066	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
40	Rosby, George	N	Lot 138E, Gr 4	18x48	1060.00	\$900	\$1,960	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
41	Hoffman, Wilhelm	N	Lot 109	24x48	1360.00	\$900	\$2,260	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
42	au	N	Lot 100	20x48	1360.00	\$900	\$2,260	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
43	Engle, Christopher	N	Lot 91W, Gr 1	18x46	953.00	\$900	\$1,853	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
44	King, Clement	N	Lot 91W, Gr 4	16x36	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
45	Fry, Albert	N	Lot 91W, Gr 2	18x48	846.00	\$900	\$1,746	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
46	Burns, William	N	Lot 108E, Gr 1	18x30	566.00	\$900	\$1,466	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
47	Senzel, Conrad	N	Lot 108E, Gr 1	24x24	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
48	Senzin, Sophia	N	Lot 108W, Gr 3	16x36	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
49	Churr, Daniel	N	Lot 115E, Gr 3	18x44	918.00	\$900	\$1,818	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
50	Turo, Paul	N	Lot 131W, Gr 1	24x24	740.00	\$900	\$1,640	\$450	\$1,350	\$420	\$1,770	\$450	\$450	\$420	\$1,720	
	<b>TOTALS</b>					\$38,899.00	\$45,000.00	\$83,899.00	\$22,500.00	\$67,500.00	\$21,000.00	\$111,000.00	\$22,500.00	\$42,500.00	\$86,000.00	
TIME DID NOT ALLOW FOR LEON KOMM & SON TO INSPECT EACH MONUMENT AS IS OUR NORMAL COURSE OF ACTION. OUR PRICING IS BASED SOLELY ON DIMENSIONAL INFORMATION PROVIDED BY FOREST LAWN AND WE ASSUME THAT ANY PERTINENT INFORMATION SUCH AS EXTRANEOUS CIRCUMSTANCES WITH WOULD MAKE ANY PART OF THIS WORK MORE DIFFICULT OR COSTLY THAN IS USUALLY THE CASE WOULD HAVE BEEN DISCLOSED TO US UPON THEIR REQUEST FOR PROPOSALS. AS SUCH, WE RESERVE THE RIGHT TO REVISE OUR FINAL COSTS SHOULD SITE REALITIES REQUIRE IT.																

## **EXHIBIT B**



# 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 Seelman, Investigator II

Subject: Forest Lawn Cemetery, #15-027

Re: Confirmation of competitive bids for Forest Lawn, Lake Side and St. Matthews Cemeteries

Date: February 5, 2021

Exhibits:       A)     Bid Solicitation  
                  B)     Statement from Cemetery

Forest Lawn Cemetery submitted applications for repair of hazardous monuments at each of three Forest Lawn Cemetery locations, Forest Lawn, Lake Side and St. Matthews. Each application included a bid from Forest Lawn and a bid from Western New York Cemetery Services for repair of hazardous monuments. It was noted that Western New York Cemetery Services was the low bidder in each case and is owned by close relatives of a Forest Lawn employee.

The Division determined that the average amount bid per monument by Western New York Cemetery Services was on par with recent applications from the western New York region. To further assure that competitive bids were sought, Division asked Forest Lawn to solicit bids for the project in two ways. Forest Lawn ran an advertisement (Exhibit A) in the AmPol Eagle on January 21, requesting bids for work at each cemetery. The cemetery issued a statement (Exhibit B) on February 4<sup>th</sup>, stating that they had received no response from the advertisement. In addition, Meghann Surette, Assistant Corporate Secretary of Forest Lawn, called Stone Art Memorial Co., Gibmey Monument Works and Carmichael & Reed Monument Co. to ask them to submit bids for the monument repair. Ms. Surette's statement (Exhibit B) indicates that these monument companies declined to submit bids.

It appears that Forest Lawn has made attempts to assure that the bids for hazardous monument repair are at a competitive rate and that there is no conflict of interest.



Department  
of State

# **EXHIBIT A**

(Forest Lawn Group is bidding out the repair of 175 monuments) Forest Lawn - 75 foundations; St. Matthew's - 50 foundations; Lakeside - 50 foundations. For details contact Forest Lawn at (716) 855-1600.

**AM-POL EAGLE**

3620 Harlem Road  
Cheektowaga, New York 14215  
716-835-9454, Fax: 716-835-9457  
advertising@ampoleagle.com

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

JANUARY 28, 2021

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

was published in said newspaper once each week for 1 week, commencing on 1/21/21 and ending on 1/21/21

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

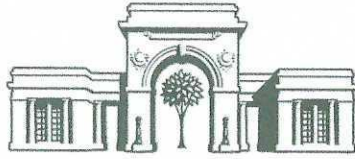
Christine Kane, Authorized Designee of  
Renee Harzewski, owner, Buffalo Standard  
Printing, Publisher of Am-Pol Eagle

SWORN TO ME,  
THIS 28 TH DAY OF JANUARY 2021

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

# **EXHIBIT B**



FOREST LAWN

Where memories live  
and  
the stories are told.

1411 DELAWARE AVENUE  
BUFFALO, NEW YORK 14209  
TEL 716.885.1600  
FAX 716.881.6482  
FOREST-LAWN.COM

TRUSTEES

James M. Wadsworth, Chair  
Ruth D. Bryant  
Richard J. Day  
Joseph P. Dispenza  
Charles F. Kreiner, Jr.  
Mary Ann Kresse  
George C. Morris  
Kurt L. Rich  
Hugh M. Russ

February 4, 2021

Michael Seelman  
Investigator II, Division of Cemeteries  
333 East Washington Street  
Syracuse, NY 13202

Dear Mr. Seelman:

On February 4, 2021 I contacted the below monument companies regarding their interest in bidding on the foundation repairs. No one expressed any interest or desire to bid. To date, we have received no responses to the ad we placed asking for bids. If you have any other questions, please let me know.

Stone Art Memorial Co.  
Gibney Monument Works  
Carmichael & Reed Monument Co.

Sincerely,

Meghann Surrett  
Assistant Corporate Secretary

THE FOREST LAWN GROUP

Forest Lawn  
Buffalo, NY  
Lakeside Cemetery  
Hamburg, NY  
Williamsville Cemetery  
Amherst, NY  
St. Matthew's Cemetery  
West Seneca, NY  
Forest Lawn Cremation Company  
Buffalo, NY  
Gethsemane Cemetery  
Williamsville, NY

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