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
HTTPS://DOS.NY.GOV

KATHY HOCHUL
GOVERNOR

CEMETERY BOARD
WALTER T. MOSLEY
SECRETARY OF STATE
CHAIR
LETITIA JAMES
ATTORNEY GENERAL
JAMES V. MCDONALD, M.D., M.P.H.
COMMISSIONER OF HEALTH

September 22, 2025

Anthony Amigone, Jr.
Vincent Amigone, Sr.
Vincent Amigone, Jr.
Sheridan Park Crematory
2600 Sheridan Drive
Tonawanda, New York 14150

Re: Sheridan Park, Inc. (Crematory, No. 15-078); Chapter 513 of the Laws of 2024

Dear Messrs. Amigone:

The Division of Cemeteries writes on behalf of the New York State Cemetery Board (the Board) concerning the application of Not-for-Profit Corporation Law (N-PCL) sections 1506-a and 1516 to the above-referenced crematory (the Crematory).

The 2024 Statute

On November 22, 2024, Chapter 513 of the Laws of 2024 was signed into law (the 2024 Statute). The 2024 Statute amends Chapter 560 of the Laws of 1998, commonly referred to as "the Grandfather Statute," stating that grandfathering does not apply to, "a crematory or crematorium operated by a funeral entity in the Town of Tonawanda that has been subject to a consent order issued by the Department of Environmental Conservation." The 2024 Statute also repeals a provision of the Grandfather Statute (as amended by Chapter 513 of the Laws of 2021) that would have allowed the Crematory, but no other crematory, to move elsewhere within the Town of Tonawanda. The 2024 Statute took effect 180 days from signing, i.e., on May 21, 2025.

Demand for Verified Report

Because of the adoption of the 2024 Statute, the Crematory is no longer exempt from the application of sections 1506-a and 1516 of the N-PCL and subdivisions three and four of section 3441 of the Public Health Law (anti-combination restrictions and provisions regarding the sale of monuments that were enacted by the Anti-Combination Law). Consequently, pursuant to section 1508(b) of the N-PCL, the Division, acting at the behest of the Board as directed at the Board's September 19, 2025, meeting, requires that the Crematory provide a report, verified by all officers and directors of the Crematory, stating whether the Crematory is still in operation and, if it is, provide a verified statement describing in detail whether the Crematory is in compliance with the requirements of sections 1506-a and 1516 of the N-PCL and subdivisions three and four of section 3441 of the Public Health Law, including information regarding the Crematory's affiliations and/or business relationships, if any, with Amigone Funeral Home, Inc. at this time, along with supporting documentation sufficient to demonstrate any facts and matters asserted therein.

Please provide your response no later than January 2, 2026. Please also note that failing to provide the Crematory's verified report as required may result in a penalty of $100 for every day the report is late pursuant to N-PCL section 1508(d).

Very truly yours,

Lewis A. Polishook
Director

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December 17, 2025

By Hand
Anthony Amigone, Jr.
Vincent Amigone, Sr.
Vincent Amigone, Jr.
Sheridan Park Crematory
2600 Sheridan Drive
Tonawanda, New York 14150

Re: Sheridan Park, Inc. (Crematory No. 15-078); Chapter 513 of the Laws of 2024

Dear Messrs. Amigone:

The Division of Cemeteries (the Division) writes concerning the application of Not-for-Profit Corporation Law (N-PCL) section 1506-a to the above-referenced crematory (the Crematory). On September 22, 2025, we wrote to the Crematory asking for a report on compliance with chapter 513 of the Laws of 2024. On November 19, 2025, a Division staff member visited the Crematory and was told that the crematory ceased operations. On December 16th the Division was advised that the Crematory intends to resume operations on December 18, 2025.

Pursuant to duties delegated from the Cemetery Board pursuant to N-PCL 1504(b), the Division of Cemeteries demands a verified report from Sheridan Park, Inc., providing:

1. a list of all current officers and directors of Sheridan Park, Inc.; and
2. a statement that that the Crematory does not commingle its funds with a funeral entity, including without limitation, Amigone Funeral Home, whether in a bank or brokerage account, or otherwise.

Please provide your response no later than December 18, 2025. This demand for a verified report does not supersede the September 22, 2025, demand for a verified report due January 2, 2026. Please also note that failing to provide the Crematory's verified report as required may result in a penalty of $100 for every day the report is late pursuant to N-PCL section 1508(d). Such penalties may accrue concurrently, where applicable.

Very truly yours,

Lewis A. Polishook

Lewis A. Polishook
Director

Sheridan Park, Inc.
2600 Sheridan Drive
Tonawanda, NY 14150

December 18, 2025

Via Fax & USPS

Lewis Polishook, Director
New York Department of State
Division of Cemeteries
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231-0001

Re: Sheridan Park, Inc. Crematory No. 15-078
2600 Sheridan Drive, Tonawanda, NY 14150

Dear Mr. Polishook:

This letter is in response to your inquiry by letter to Sheridan Park, Inc. dated December 17, 2025, requesting a response by December 18, 2025. The response is verified by Sheridan Park as requested. Please be advised:

1. *List of current officers and directors of Sheridan Park, Inc.*

President	Anthony P. Amigone, Jr.
Vice President	Vincent J. Amigone
Treasurer	Vincent J. Amigone
Secretary	Vincent J. Amigone, Jr.
Directors:	Anthony P. Amigone, Jr.
	Vincent J. Amigone
	Vincent J. Amigone, Jr.

2. *A statement that the Crematory does not commingle its funds with a funeral entity, including without limitation, Amigone Funeral Home, whether in a bank or brokerage account, or otherwise.*

Sheridan Park, Inc. does not commingle its funds with a funeral entity, including without limitation, Amigone Funeral Home, whether in a bank or brokerage account, or otherwise.

Sincerely,

Anthony P. Amigone, Jr., President
Sheridan Park, Inc.

Verification

I affirm this 18th day of December 2025, under the penalties of perjury under the laws of New York, which may include a fine or imprisonment, that the foregoing is true, and I understand that this document may be filed in an action or proceeding in a court of law.

Anthony P. Amigone, Jr., President
Sheridan Park, Inc.

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NOTICE OF NON-COMPLIANCE

Non-Compliance Number: BUF-2025-001

Cemetery Name: **Sheridan Park Crematory**
Cemetery Number: **15-078**

Served on: **Anthony P. Amigone, Jr., President**
2600 Sheridan Drive
Tonawanda, NY 14150

This notice of non-compliance (the Notice) is a result of a December 18, 2025, verified letter (the Response) of the above-mentioned crematory (the Crematory) submitted in response to a letter the Division of Cemeteries (the Division) served by hand on the Crematory on December 17, 2025. This notice assumes familiarity with both the Division's letter and the Crematory's response.

The above-mentioned Crematory was found to be out of compliance with the Not-for-Profit Corporation Law and regulations of the New York State Cemetery Board as follows:

Board Composition

N-PCL § 1506-a(b)

> a majority of the members of the board of directors or trustees of [a cemetery under 30 acres shall not] . . . be made up of the representatives of a funeral entity

This provision is part of the Anti-Combination Law, Chapter 560 of the Laws of 1998. Pursuant to Chapter 513 of the Laws of 2024, this provision became applicable to the Crematory on May 21, 2025.

Notwithstanding this provision, the Crematory's Response reveals that all members of the Crematory's board of directors are "representatives of a funeral entity." Vincent J. Amigone, Sr., and Anthony P. Amigone, Jr., are funeral directors licensed by the New York State Department of Health, Bureau of Funeral Directing. Vincent J. Amigone, Jr., is a representative of Amigone Funeral Home and listed by that entity as its "Crematory Operator and Funeral Support."

You are hereby ordered to correct such non-compliance and to show proof that violations have been corrected. Your notice of compliance is to be sent to the Division at its Albany office, at the address listed above.

Any operation of the Crematory in such non-compliant manner is unlawful.

This notice is issued without prejudice to finding that the Crematory is out of compliance with the Not-for-Profit Corporation Law and regulations of the New York State Cemetery Board (the Board), including without limitation its anticipated response to the Division's September 22, 2025, letter to the Crematory.

A written statement of compliance is required by **January 2, 2026**. Failure to respond will result in formal notification to the New York State Cemetery Board.

I affirm that I identified this non-compliance with New York Not-for-Profit Corporation Law Article 15, on December 19, 2025.

Lewis A. Polishook
Director
New York State Department of State
Division of Cemeteries

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COMMISSIONER OF HEALTH

December 23, 2025

By Hand
Anthony Amigone, Jr.
Vincent Amigone, Sr.
Vincent Amigone, Jr.
Sheridan Park Crematory
2600 Sheridan Drive
Tonawanda, New York 14150

Re: Sheridan Park Crematory, No. 15-078; 2024 Laws ch. 513

Dear Messrs. Amigone:

The Division of Cemeteries (the Division) writes concerning the application of Not-for-Profit Corporation Law (N-PCL) sections 1506-a and 1516 to the above referenced crematory (the Crematory).

Pursuant to duties delegated from the Cemetery Board pursuant to N-PCL 1504(b), the Division demands a verified report from the Crematory providing:

1. The Crematory's most recent lease for space at 2600 Sheridan Drive, Tonawanda, New York and records of and related to payments pursuant to the lease from May 21, 2025, to the date of the Crematory's response. Such records shall include, but are not limited to, checks, ACH, accounting ledgers and journals, invoices, and receipts;

2. The Cemetery's most recent lease for equipment and records of and related to payments pursuant to the lease from May 21, 2025, to the date of the Crematory's response. Such records shall include, but are not limited to, checks, ACH, accounting ledgers and journals, invoices, and receipts;

3. Any and all management agreements, service agreements and/or contracts between the Crematory and any funeral entity, including, without limitation, Amigone Funeral Home, Inc., Amigone Enterprises, Inc., and Amigone Ventures, L.P and records of and related to payments under such agreements. Such records shall include, but are not limited to, checks, ACH, accounting ledgers and journals, invoices, and receipts from May 21, 2025, to the date of the Crematory's response;

4. Bylaws, board resolutions, and board minutes of the Crematory from May 21, 2025, forward to the date of the Crematory's response;

5. A list of all bank and/or brokerage accounts in the name of the Crematory and records of such accounts from May 21, 2025, to the date of the Crematory's response;

6. A list of any bank and/or brokerage accounts to which the Crematory or its officers, directors, or employees have access to deposit Crematory revenue or pay crematory expenses and records of such accounts from May 21, 2025, to the date of the Crematory's response;

7. For each current officer and director of the Crematory, state whether they are:

    a. licensed funeral directors;

    b. employed by or otherwise representing any funeral entity, including, without limitation, Amigone Funeral Home, Inc., Amigone Enterprises, Inc., and Amigone Ventures, L.P. and specify their title or capacity of representation of any such funeral entity; and/or

    c. owners, in control of, or are affiliated with a funeral entity, including, without limitation, Amigone Funeral Home, Inc., Amigone Enterprises, Inc., and Amigone Ventures, L.P. any subsidiary thereof; or a director or stockholder having a ten percent or greater proprietary, beneficial, equitable or credit interest in a funeral entity and state with specificity such interest.

Please provide your response no later than January 2, 2026. This demand for a verified report does not supersede the September 22, 2025, demand for a verified report due January 2, 2026.

Please also note that failing to provide the Crematory's verified report as required may result in a penalty of $100 for every day the report is late pursuant to N-PCL section 1508(d). Such penalties may accrue concurrently, where applicable.

Very truly yours,

Lewis A. Polishook
Director

Sheridan Park, Inc.
2600 Sheridan Drive
Tonawanda, NY 14150

January 2, 2026

Via Fax & USPS

Lewis Polishook, Director
New York Department of State
Division of Cemeteries
One Commerce Plaza
99 Washington Avenue
Albany, NY 12231-0001

Re: Sheridan Park, Inc. Crematory No. 15-078
2600 Sheridan Drive, Tonawanda, NY 14150

Dear Mr. Polishook:

This letter report is in response to your inquiry by letter to Sheridan Park, Inc. dated September 22, 2025, requesting a response by January 2, 2026. The response is verified by Sheridan Park Officers and Directors as requested.

Please be advised:

Sheridan Park, Inc. has not performed any cremations since May 12,2025.

Sheridan Park believes that the referenced legislation is not enforceable but until such time as a final judicial determination is reached Sheridan Park, Inc., will not be performing cremations.

Sincerely,

Anthony P. Amigone, Jr., President
Sheridan Park, Inc.

CC: Robert E. Knoer, Esq

Verification

I affirm this 30th day of December 2025, under the penalties of perjury under the laws of New York, which may include a fine or imprisonment, that the foregoing is true, and I understand that this document may be filed in an action or proceeding in a court of law.

Anthony P. Amigone, Jr., President , Director

I affirm this 30th day of December 2025, under the penalties of perjury under the laws of New York, which may include a fine or imprisonment, that the foregoing is true, and I understand that this document may be filed in an action or proceeding in a court of law.

Vincent J. Amigone, Vice President, Treasurer, Directors

I affirm this 30th day of December 2025, under the penalties of perjury under the laws of New York, which may include a fine or imprisonment, that the foregoing is true, and I understand that this document may be filed in an action or proceeding in a court of law.

Vincent J. Amigone, Jr., Secretary

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COMMISSIONER OF HEALTH

WHEREAS, pursuant to Chapter 513 of the Laws of 2024, Chapter 560 of the Laws of 1998 (the Anti-Combination Law) applies to Sheridan Park, Inc. (Sheridan Park) as of May 21, 2025; and

WHEREAS, on September 22, 2025, the New York State Cemetery Board and the New York State Department of State, Division of Cemeteries, required Sheridan Park to submit a verified report concerning its compliance with the Anti-Combination Law by January 2, 2026; and

WHEREAS, on December 17, 2025, the Division, acting pursuant to powers delegated by the Cemetery Board at its January 8, 2019**,** meeting, required Sheridan Park to provide a further verified report by December 18, 2025, as to its officers and directors; and

WHEREAS, on December 23, 2025, the Division, acting pursuant to powers delegated by the Cemetery Board at its January 8, 2019, meeting, required Sheridan Park to provide a further verified report by January 2, 2026, as to several subjects; and

WHEREAS, on December 18, 2025, Sheridan Park provided a verified report of its officers and directors; and

WHEREAS, on January 2, 2026, Sheridan Park issued a verified report responding to the September 22, 2025, demand for a verified report but not the December 23, 2025, demand for a verified report; and

WHEREAS, Sheridan Park's board of directors is and has at all times since May 21, 2025, comprised of three individuals, two of whom are registered funeral directors and officers, directors, and shareholders of a funeral entity, Amigone Funeral Home, Inc., and one of whom is, according to Amigone Funeral Home, Inc., a crematory operator and funeral support, and thus all are representatives of funeral entities; and

WHEREAS, Not-for-Profit Corporation Law (N-PCL) section 1506-a(b), prohibits Sheridan Park from constituting a board of directors the majority of which are representatives of funeral entities; and

WHEREAS, the Division issued a Notice of Non-Compliance to Sheridan Park, requiring it to demonstrate compliance with the Anti-Combination Law's requirements for its board of directors by January 2, 2026; and

WHEREAS, Sheridan Park did not demonstrate compliance with the Anti-Combination Law by January 2, 2026; and

WHEREAS, since May 21, 2025, Sheridan Park has not operated in accordance with the Anti-Combination Law.

NOW, THEREFORE, pursuant to N-PCL section 1504(c), the Cemetery Board hereby ORDERS as follows:

1. Sheridan Park shall constitute a board of directors that is compliant with N-PCL section 1506-a(b);

2. Sheridan Park shall comply with N-PCL sections 1506-a(a)(1), 1506-a(a)(2), 1506-a(b), and 1516;

3. Sheridan Park shall refrain from any acts in violation of N-PCL sections 1506-a(a)(1), 1506-a(a)(2), 1506-a(b), and 1516;

4. Sheridan Park shall provide its verified report as required by letter hand delivered on December 23, 2025;

5. Pursuant to N-PCL section 1508(d), Sheridan Park forfeits $100 per day, commencing January 3, 2026, until such time as it provides the Division with its verified report, as required by letter hand delivered on December 23, 2025;

6. This matter is referred to the Office of the New York State Attorney General to enforce compliance with this Order and the December 23, 2025, demand for a verified report, and to take all steps necessary to ensure such compliance;

7. This matter is also referred to the Office of the New York State Attorney General for such action as the Attorney General deems necessary to ensure compliance with the N-PCL and any other applicable law, to ensure compliance with the regulations of the Department of State, the Cemetery Board, and the Division, and to take any other actions and seek any other remedies the Attorney General deems just and proper;

8. This Order is issued without prejudice to additional findings and orders that Sheridan Park is out of compliance with the N-PCL and regulations of the Cemetery Board; and

9. The Order shall take effect when issued.

January 13, 2026

New York State Cemetery Board

Walter T. Mosley, Secretary of State

BY_____
Mark P. Pattison, Chairperson

Letitia James, Attorney General

BY_____
Jill F. Faber, Esq.

Dr. James V. McDonald, Commissioner of Health

BY_____
Stephanie A. Gilman