

March 11, 2013

Mr. Bill Newman

P.O. Box 2330

San Ramon, CA 94583

Ray Young, Cemetery Manager

2039 Sunrise Ct.

Yuba City, CA 95993

Re: Creekside Memorial Park Development

Mr. Newman,

I am writing this letter in response to your request to evaluate the P/A Design memorandum of February 5, 2010 and your memorandum of April 30, 2010 as to the need for the Creekside Memorial Park Cemetery Development.

I would like to respond to the letter from P/A Design first and I agree with you. P/A Design has omitted some of the most significant factors that would determine a real need for more ground to be dedicated to cemetery use. Cremation Association of North America, (CANA) has statistics giving the real numbers we cemetery's use to make future plans for our cemetery's uses to be more directed at the markets we serve. Even though there are Micro markets in different areas of the state we find overall we need to pay close attention to the entire picture rather than those Micro areas that differ from the overall picture. We are currently are looking at a 57% rate for cremation state wide, that is the number I look at when planning for the future development. At this rate our cemetery is expected to be able to serve the public's need for another 30 years rather than the 10 or 12 years expected. Obviously the reason for this is cremation takes up less space than full body burial. CANA predicts that by 2025 that the cremation rate will rise to 75%.

When I look at cemetery development, one of the most important considerations is water. Where, when, how will I be able to get the supply of water needed to service the amount of irrigation for the development being considered? This factor can be the deciding factor in development whether for cemetery use or any use where turf care is involved.

Your letter listed quite possibly the most significant items that are necessary for future planning of a cemetery. One item in particular that keeps coming up is the fact that never is a number of current spaces available given in the P/A Design Resources Inc. information. I do not understand how any accurate evaluation can be made if the current number of cemetery plots is not made known and what the current rate of use is, whether full body burial or cremation burial? I would hope the Cities who have approved the application don't use these unfinished reports to base their decisions on.

I base my opinion on the fact that I have been in the interment industry for about 26 years. I have managed two different cemeteries over the past twenty years. I currently manage Fair Oaks Cemetery District, Fair Oaks, CA and my former Cemetery was Live Oak Cemetery District in Live Oak, CA and I have been in the decision making processes during this time on which I base my opinion.

Respectfully,

Ray Young

District Cemetery Manager