

**STATE OF CONNECTICUT
DEPARTMENT OF PUBLIC HEALTH
HEALTHCARE SYSTEMS BRANCH**

In Re: Alderwoods (Connecticut), Inc., d/b/a
Gilman Funeral Home

Petition No. 2004-0707-056-003

MODIFICATION OF CONSENT ORDER

WHEREAS, Gilman Funeral Home of Putnam (hereinafter "respondent") entered into a Consent Order on January 24, 2006, which became effective on January 24, 2006, (a true and complete copy of which is attached hereto marked as Attachment "A"); and,

WHEREAS, respondent and the Department wish to modify the aforementioned Consent Order so as to accurately reflect the correct legal name of the respondent as a party to this Consent Order;

NOW THEREFORE, the following changes to the name of the respondent are made to the Consent Order:

On page one, in the caption and in the first line of text, the name "Gilman-Valade, L.L.C., d/b/a Gilman Funeral Home" is deleted and replaced by "Alderwoods (Connecticut), Inc., d/b/a Gilman Funeral Home".

On page six, the second line of the signature block for respondent "Gilman-Valade, L.L.C., d/b/a Gilman Funeral Home" is deleted and replaced by "Alderwoods (Connecticut), Inc., d/b/a Gilman Funeral Home".

All other remaining terms and conditions of the Consent Order remain in effect. This Modification of Consent Order is effective upon the order and acceptance of the Board of Examiners of Embalmers and Funeral Directors.

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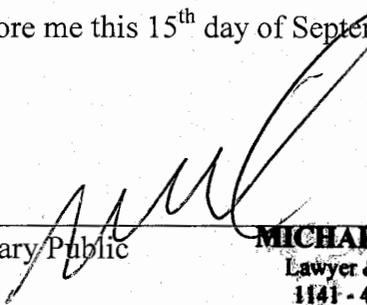
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I, Drew Gauntley, affirm that I am fully authorized and empowered to bind said funeral home. I have read the foregoing Modification of Consent Order, and I agree to the terms and conditions therein. I further declare the execution of this document to be my free act and deed.



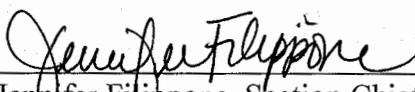
Drew Gauntley, Vice President
Alderwoods (Connecticut), Inc., d/b/a
Gilman Funeral Home

Subscribed and sworn to before me this 15th day of September 2006.



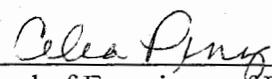
Notary Public **MICHAEL A. CHRIST**
Lawyer & Notary Public
1141 - 4700 Kingsway
Burnaby, BC V5H 4M1
TEL: 604-434-5100
My Commission does not expire

The above Modification of Consent Order having been presented to the duly appointed agent of the Commissioner of the Department of Public Health on the 25th day of September 2006, it is hereby accepted.



Jennifer Filippone, Section Chief
Practitioner Licensing and Investigations
Healthcare Systems Branch

The above Consent Order having been presented to the duly appointed agent of the Board on the 14th day of November 2006, it is hereby ordered and accepted.



Board of Examiners of Embalmers and
Funeral Directors

A

**STATE OF CONNECTICUT
DEPARTMENT OF PUBLIC HEALTH
BUREAU OF HEALTHCARE SYSTEMS**

In re: Gilman-Valade, L.L.C. d/b/a Gilman Funeral Home Petition No.: 2004-0707-056-003

CONSENT ORDER

WHEREAS, Gilman-Valade, L.L.C., d/b/a Gilman Funeral Home of 104 Church Street, Putnam (hereinafter "respondent" or "Gilman Funeral Home") has been issued license number 000525 to practice as a funeral service business by the Department of Public Health (hereinafter "the Department") pursuant to Chapter 385 of the General Statutes of Connecticut, as amended; and, WHEREAS, the Department alleges that:

1. Respondent failed to notify the Department in a timely manner of the termination of its funeral home manager on June 30, 2004.
2. Respondent operated without a licensed embalmer or funeral director on staff from approximately July 1, 2004 until July 3, 2004.
3. Respondent did not provide the necessary and required supervision of funeral home operations and employees from approximately July 1, 2004 to July 3, 2004.
4. On or about July 1, 2004, Jason Godbout, an unlicensed employee, dressed and casketed the human remains of G.V.
5. On or about July 1, 2004, Jason Godbout, an unlicensed employee, supervised the calling hours for G.V.
6. On or about July 1, 2004, Jason Godbout, an unlicensed employee, removed the human remains of A.C. from Day Kimball Hospital.
7. On or about July 1, 2004, Jason Godbout, an unlicensed employee, finalized the funeral arrangements with the family of A.C.
8. On or about July 1, 2004, Jason Godbout, an unlicensed employee, embalmed, dressed and casketed the human remains of A.C. at Gilman Funeral Home.

9. On or about July 1, 2004, Cathy Klein, embalmer, signed the death certificate as the embalmer for A.C., although she did not embalm the human remains of A.C., and was not an employee of Gilman Funeral Home at the time.
10. On or about July 2, 2004, Jason Godbout, an unlicensed employee, provided false information concerning funeral home activity to Eric Tunstall, Marketing General Manager of Gilman Funeral Home, resulting in the transmission of a false statement to the Department.
11. On or about August 10, 2004, respondent failed to notify the Department of the appointment of Cathy Klein as manager of the funeral home, and did not do so until January 2005, when it was revealed during respondent's annual inspection by the Department.
12. Between approximately September 1, 2004 and January 10, 2005, Jason Godbout, unlicensed, performed activities including selling merchandise and/or arranging funerals, which require a Connecticut license as a funeral director. On December 9, 2004, the Board approved a Cease and desist Consent Order prohibiting Jason Godbout from practicing without a license.
13. At an unknown time, respondent signed a pre-need funeral services contract for the deceased C.P., appointed Internment Trust as escrow agent and deposited funds received in the escrow agent's account, but failed to maintain a file on the arrangements.
14. During approximately December 2004 and January 2005, respondent failed to provide a statement of Funeral Goods and Services Selected Contract or an itemized statement of services and merchandise prior to the delivery of the merchandise and services to the family of the deceased C.P.
15. During approximately December 2004, the sanitary preparation of the unembalmed human remains of A.M. was not provided in a timely manner.
16. The above-described facts constitute grounds for disciplinary action pursuant to the General Statutes of Connecticut, including, but not limited to:
 - a. §20-220;
 - b. §20-222(c);
 - c. §20-227(2);
 - d. §20-227(4);
 - e. §20-227(5);
 - f. §20-227(7);
 - g. §20-230b(1);
 - h. §20-230b(2); and/or
 - i. §20-230b(3);

and/or the Regulations of Connecticut State Agencies

- a. §19a-36-A39; and/or
- b. §20-211-34.

WHEREAS, respondent, in consideration of this Consent Order, has chosen not to contest the above allegations of wrongdoing but, while admitting no guilt or wrongdoing, agrees that for purposes of this or any future proceedings before the Board of Examiners of Embalmers and Funeral Directors (hereinafter "the Board"), this Consent Order shall have the same effect as if proven and ordered after a full hearing held pursuant to §§19a-10, 19a-14 and 20-227 of the General Statutes of Connecticut.

WHEREAS, the Department has been informed by legal counsel for Gilman Funeral Home that Alderwoods [Connecticut], Inc., the owner of respondent Gilman Funeral Home, has sold Gilman Funeral Home and its assets, and that Gilman Funeral Home has terminated all operations.

NOW THEREFORE, pursuant to §§19a-14, 19a-17 and 20-227 of the General Statutes of Connecticut, respondent hereby stipulates and agrees to the following:

1. Respondent waives its right to a hearing on the merits of this matter.
2. Respondent's license number 000525 to practice as a funeral service business in the State of Connecticut is hereby revoked.
3. Respondent shall pay a civil penalty of twenty thousand dollars (\$20,000.00) by certified or cashier's check payable to "Treasurer, State of Connecticut." The check shall reference the Petition Number on the face of the check, and shall be payable at the time respondent submits the executed Consent Order to the Department.
4. Respondent will not seek a new license or seek to reinstate its license at any time in the future. Nothing contained herein shall preclude Alderwoods [Connecticut] Inc. or any of its affiliates from seeking a new license to operate a funeral home in Connecticut.

5. Respondent understands and agrees that if it seeks a new license or to reinstate its license at any time in the future, the allegations contained in Petition Number 2004-0707-056-003 shall be deemed true. Respondent further understands that any such application must be made to the Department which shall have absolute discretion as to whether said license shall be issued or reinstated, and if so, whether said license shall be subject to conditions.
6. Respondent hereby waives any right to a hearing it may have regarding any request that its license be reinstated or that a new license be issued and also waives any right that it may have to appeal or otherwise challenge the disposition of any such request.
7. Respondent shall pay all costs necessary to comply with this Consent Order.
8. Legal notice shall be sufficient if sent to respondent's last known address of record reported to the Office of Practitioner Licensing and Certification of the Bureau of Healthcare Systems of the Department.
9. This Consent Order is effective on the date this Consent Order is accepted and ordered by the Board.
10. Respondent agrees that this Consent Order shall be deemed a public document and evidence in any subsequent proceeding before the Board in which its compliance with this Consent Order or with §20-227 of the General Statutes of Connecticut, as amended, is at issue.
11. This Consent Order and terms set forth herein are not subject to reconsideration, collateral attack or judicial review under any form or in any forum. Further, this Order is not subject to appeal or review under the provisions of Chapters 54 or 368a of the General Statutes of Connecticut, provided that this stipulation shall not deprive respondent of any rights that it may have under the laws of the State of Connecticut or of the United States.

12. This Consent Order is a revocable offer of settlement which may be modified by mutual agreement or withdrawn by the Department at any time prior to its being executed by the last signatory.
13. Respondent permits a representative of the Legal Office of the Bureau of Healthcare Systems to present this Consent Order and the factual basis for this Consent Order to the Board. Respondent understands that the Board has complete and final discretion as to whether this executed Consent Order is approved or accepted.
14. Respondent has the right to consult with an attorney prior to signing this document.
15. The execution of this document has no bearing on any criminal liability without the written consent of the Director of the Medicaid Fraud Control Unit or the Bureau Chief of the Division of Criminal Justice's Statewide Prosecution Bureau.

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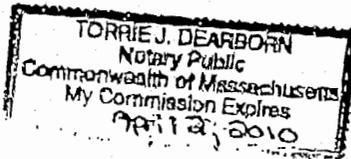
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I, David Bruce Rietberg, affirm that I am fully authorized and empowered to bind said funeral home. I have read the above Consent Order, and I stipulate and agree to the terms as set forth therein. I further declare the execution of this Consent Order to be my free act and deed.

David Bruce Rietberg
David Bruce Rietberg, Funeral Director
Gilman-Valade, L.L.C., d/b/a Gilman Funeral Home

Subscribed and sworn to before me this 29 day of December 2005



[Signature]
Notary Public or person authorized
by law to administer an oath or affirmation

The above Consent Order having been presented to the duly appointed agent of the Commissioner of the Department of Public Health on the 30th day of December 2005, it is hereby accepted.

Jennifer Filippone
Jennifer Filippone, Section Chief
Practitioner Licensing and Investigations
Healthcare Systems Branch

The above Consent Order having been presented to the duly appointed agent of the Board of Examiners of Embalmers and Funeral Directors on the 24 day of January 2006, it is hereby ordered and accepted.

Celia Pung
Board of Examiners for Embalmers and Funeral Directors