EXHIBIT B

State of Oklahoma Regulations for Crematoriums

Funeral Licensing Act
Oklahoma Funeral Board – located in OKC
Annual Crematory License
Each cremation requires special permit from state medical examiner
Subject to all local, state and federal health and environmental requirements
Shall have a licensed funeral director in charge

Regulates:

Whose in charge and licensure of that entity Inspections Permit for each cremation Handling of remains before and after cremation Health conditions of facility Record keeping

Based on a State of Oklahoma list of licensed businesses with crematory services, there are 50 businesses that operate crematoriums, located in 32 cities

The Oklahoma Department of Environmental Quality (DEQ) regulates the emissions of incinerators under state law (Title 252. Department of Environmental Quality, Chapter 100. Air Pollution Control. Subchapter 17. Incinerators).

The emission standard applying to a crematory is 40 tons per year of particulates. Most crematories emit much less than that amount and are therefore exempt from a permit. Therefore, monitoring and record keeping is not required. However, if there is a complaint, then ODEQ would investigate.

If the City wanted to be very conservative on this matter, ODEQ recommends that before a crematory is constructed (or definitely before it is put into operation) the City could require that the operator apply to ODEQ for an "Applicability Determination." Other cities in Oklahoma are not doing this.

Cremation Society of Oklahoma

Has offices in OKC and Tulsa