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VETERANS' ADMINISTRATION STUDY OF THE NATIONAL CEMETERY SYSTEM, CONDUCTED PURSUANT TO PROVISIONS OF PUBLIC LAW 93–43

JANUARY 22, 1974

Printed for the use of the Committee on Veterans' Affairs

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FOREWORD

Public Law 93–43, the National Cemeteries Act of 1973, which was approved on June 18, 1973, transferred responsibility for administration of all National Cemeteries from the Department of the Army to the Veterans' Administration. Cemeteries not transferred include Arlington National Cemetery; cemeteries which are located in national parks and operated by the Department of the Interior; cemeteries at the three military academies located at Colorado Springs, Colo.; Annapolis, Md.; and West Point, N.Y.; and those cemeteries located at the U.S. Soldiers' Home at Washington, D.C. and the U.S. Naval Home located in Philadelphia, Pa.

This new law contains a number of other provisions related to cemeteries and burial benefits, and directed Veterans Administration to conduct a study and submit recommendations to the Congress, not later than January 3, 1974, concerning:

(a) criteria to govern development and operation of the National Cemetery System, including the concept of regional cemeteries;

(b) the relationship of the new National Cemetery System created by Public Law 93–43 to other burial benefits to servicemen and veterans;

(c) steps to be taken to conform the existing system to the recommended criteria;

(d) private burial and funeral costs in the United States;

(e) current headstone and marker program; and

(f) the marketing and sales practices of non-Federal cemeteries and interment facilities, directed specifically toward veterans and their dependents.

Public Law 93–43 also directed Veterans' Administration, in conjunction with the Secretary of Defense, to conduct a study concerning the future of Arlington National Cemetery, present eligibility requirements for burial in Arlington, and the need for another National Cemetery in or near the District of Columbia.

The development of legislation which was eventually enacted as Public Law 93–43 extended over a period beginning with transfer of jurisdiction over legislation relative to national cemeteries. On October 20, 1967, the House adopted House Resolution 241, which transferred jurisdiction over legislation relative to cemeteries of the United States in which veterans of any war or conflict are or may be buried, whether in the United States or abroad, except cemeteries administered by the Secretary of the Interior, from the Committee on Interior and Insular Affairs to the Committee on Veterans' Affairs.

On March 26 and 27 and on April 1, 1968, a special subcommittee of the Committee on Veterans' Affairs, under the Chairmanship of the Honorable Olin E. Teague, then Chairman of the full Committee, and composed of the four ranking Members of the Committee on the Minority and the Majority sides, conducted extensive hearings, and the full Committee on Veterans' Affairs later in that same year, on

July 2, 1968, reported H.R. 12801, which among other things directed the Administrator of Veterans' Affairs to conduct a study similar to that contained in this Committee Print. This bill failed to pass the House prior to adjournment of the 90th Congress.

After hearings before the full Committee on Veterans' Affairs in the second session of the 92nd Congress, H.R. 12674 was reported and was passed by the House on June 4, 1972. This bill later passed the Senate with an amendment which the House accepted on October 11, 1972 clearing the bill for the President.

On October 27, 1972, President Nixon announced his pocket veto of H.R. 12674, issuing the following Memorandum of Disapproval:

NATIONAL CEMETERIES ACT OF 1972 (H.R.) 12674

This bill would block the orderly system of surplus land disposal established by general law and Executive order, by requiring an unusual congressional approval procedure before any VA land holdings larger than 100 acres could be sold.

These property transfer restrictions would undermine the executive branch's Governmentwide system of property management and surplus property disposal which is designed to assure the best and fullest use of Federal property. It would impede the Legacy of Parks program and the procedures for disposing of surplus Federal property under the Federal Property and Administrative Services Act and Executive Order 11508.

Also, the bill deals inconsistently with the serious problem of burial benefits for the Nation's veterans and war dead. It commissions a study of this problem at the same time it preempts the results of such a study by authorizing new burial benefits which would annually add $55 million to the Federal budget beginning next year. The Administrator of Veterans' Affairs already is at work on such a study, which will identify the alternatives for improving burial and cemetery benefits. In the interim, it would be unwise to commit additional Federal resources as proposed by this bill.

On March 1, 1973, the Senate Committee on Veterans' Affairs reported S. 49, a bill similar to H.R. 12674, 92nd Congress, and on March 6, 1973 the Senate considered and passed S. 49. On April 12, 1973, the House Committee on Veterans' Affairs reported H.R. 2828 to the House, with amendment, and subsequently, on May 7, 1973, H.R. 2828 was passed by the House by a vote of 340 yeas and 1 nay. This action was then vacated and S. 49 was amended to contain the provisions of H.R. 2828, as passed. S. 49, as thus amended, was later cleared for the President's signature, and was approved on June 18, 1973.

Following are excerpts from the House Committee on Veterans' Affairs report on H.R. 2828 (House Report No. 93–131):

As originally introduced, H.R. 2828 was identical with the bill vetoed by the President last year. Hearings on the bill were held on April 3 and 4, 1973. A committee amendment to the bill, however, deletes the provision with respect to the disposition of VA landholdings. In this respect, the House bill conforms with the provisions of S. 49 which passed the Senate March 6, 1973. Thus, the committee has removed from the present bill a major objection causing the adverse Presidential action on the previous legislation.

PURPOSES OF THE BILL

A detailed, section-by-section analysis of the bill is set forth hereafter in the report. At this point, the committee believes it will be helpful to the Members to outline the basic purposes which would be accomplished by the bill's enactment.

The bill:

(1) Transfers responsibility for administration of all National Cemeteries from the Department of the Army to the Veterans' Administration, except Arlington National Cemetry. Other exceptions are cemeteries in national parks operated by the Department of the Interior, cemeteries at the three military academies located

at Colorado Springs, Colo., Annapolis, Md., and West Point, N.Y., the U.S. Soldiers' and Airmen's Home at Washington, D.C., and the U.S. Naval Home located in Philadelphia, Pa.

(2) Authorizes a plot allowance of $150, in addition to the present allowance for burial and funeral expenses of $250, payable in any case in which the veteran is not buried in a national or other Federal cemetery.

(3) Provides authority in VA for furnishing of a headstone or marker, upon request, for the unmarked graves of any individual buried in a national cemetery or in a post cemetery, as well as most individuals eligible for burial in those locations but not buried there, and soldiers of the Union and Confederate Armies of the Civil War.

(4) Includes provision for the burial of an unknown soldier of the war in Vietnam in Arlington National Cemetery at an appropriate time to be selected at a later date.

(5) Directs VA to conduct a study and submit recommendations to the Congress, not later than 6 months after the convening first session of the 93d Congress, concerning: (a) criteria to govern development and operation of the National Cemetery System, including the concept of regional cemeteries; (b) relationship of the new National Cemetery System to other burial benefits to servicemen and veterans; (c) steps to be taken to conform the existing system to the recommended criteria; (d) private burial and funeral costs in the United States; (e) current headstone and marker program; and (f) the marketing and sales practices of non-Federal cemeteries and interment facilities, directed specifically toward veterans and their dependents.

(6) Directs VA, in conjunction with the Secretary of Defense, to conduct a study concerning (a) the future of Arlington National Cemetery; (b) present eligibility requirements for burial in Arlington; and (c) the need for another National Cemetery in or near the District of Columbia.

(7) Extends Administrator's authority to prescribe standards of conduct and authorize the investigation of and arrests for crimes on all VA reservations, including hospitals, cemeteries, and other VA facilities.

(8) If a veteran dies of a service-connected disability, a new burial benefit not to exceed $800 is authorized in lieu of any other burial benefit. This is patterned after the Federal employees' death benefit.

(9) authorizes the flying of the flag of the United States over cemeteries within the National Cemetery System 24 hours each day.

Discussion

As pointed out above, the bill directs certain studies on the part of the Administrator of Veterans' Affairs. These provisions are identical with those on the subject contained in the 92d Congress bill. In the meantime, in testifying on H.R. 2828, the Administrator submitted a "Study of Veterans Burial Benefits", dated March 30, 1973, and prepared by a special study group appointed by him. The committee finds this study of interest but, nevertheless, retains the "study" provisions in the bill to afford the Administrator further opportunity to continue his study with the possibility of coming up with further specific recommendations. In any event, the committee reiterates its direction that the Veterans' Administration, in conjunction with the Secretary of Defense, conduct a study of the future and eligibility requirements involving Arlington National Cemetery and the need for another national cemetery in or near the District of Columbia.

Throughout the hearings on this proposal it was practically the unanimous view of all interested parties that the various Federal Cemetery Systems in the United States are unduly and inefficiently fragmented. On this point, it would be well to quote the following excerpt from the Veterans' Administration's report on H.R. 12674, which report was, of course, cleared by the Office of Management and Budget:

> There is merit in consolidating the national cemeteries now under the jurisdiction of the Department of the Army with those cemeteries currently operated by the Veterans' Administration, in order to achieve administrative simplicity and maximum utilization. While experience over many years has shown that the Department of the Army can administer a National Cemetery System in an efficient manner, the figures which have been made available to us reveal that more than 90 percent of interments in national cemeteries are of veterans and their dependents, with servicemen dying in active service comprising less than 10 percent. Thus, as it now exists, burial in a national cemetery is more closely related to veterans' benefits than to the functions

of a service department. Consequently, we believe that it would be logical for the national and Veterans' Administration cemeteries to be consolidated into one system to be administered by the Veterans' Administration. We would also agree that the responsibility for providing grave markers and headstones likewise be transferred to the Veterans' Administration as a correlative function.

On April 2, 1973, the Administrator transmitted to the Congress a draft bill "to amend title 38 of the United States Code, in order to establish a National Cemetery System within the Veterans' Administration; assist States in the establishment and operation of veteran's cemeteries; to revise eligibility for burial allowances; to eliminate certain duplications in Federal burial benefits; and for other purposes." The draft bill contained the same broad objective of transferring national cemeteries to the Veterans' Administration and establishing a new National Cemetery System; however, the bill contained a number of restrictive provisions that were unacceptable to the committee. For example, with regard to the longstanding burial allowance which has been available to the survivors of a veteran of any war the Administration would for the first time limit the payment of this allowance for those veterans who die of a service-connected disability or in the case of war veterans in receipt of pension eligibility for a plot allowance would be similarly limited. Another restriction would reduce the burial allowance by any amount payable under other laws in death cases, such as the social security lump sum payment. Finally, the VA draft would delete entirely the provision of extending a greater burial allowance in the case of veterans whose deaths are service-connected.

While the committee is realistic enough not to assume that the newly authorized plot allowance will serve as a total solution to the national cemetery problem, it will necessarily have a major effect in reducing the current demand for burials in existing national cemeteries. In this connection, experience has shown that the families of deceased veterans, in the vast majority of cases, have preferred and sought burial of the veterans within 50 miles of the family home. Although the plot allowance is relatively modest, its availability should serve to encourage more burials in local and surrounding cemeteries.

The provision for the burial of a Vietnam unknown soldier in Arlington National Cemetery follows the text of a separate bill (H.J. Res. 609) introduced last year by Hon. Hamilton Fish, Jr., of New York. The committee has learned and is pleased to invite attention to the historical fact that in 1920 a similar resolution resulting in the creation of the Tomb of the Unknown Soldier of World War I was sponsored by the father of Congressman Fish, Hon. Hamilton Fish, Sr. The Defense Department advises the committee that to date all deceased servicemen have been accounted for; however, this authorizing legislation is desirable since it will permit immediate implementation at such time as the hostilities have been finally terminated.

The provisions added by section 4 would authorize the Administrator to prescribe rules and regulations necessary to maintain law and order and protect persons and property in cemeteries and would establish reasonable penalties necessary to insure their enforcement; and to designate persons having authority to investigate and make arrests for violations of such rules and regulations and for crimes against the United States. Since the committee believes it is desirable for this authority to apply equally to other lands, buildings, and facilities over which the Administrator has jurisdiction, the new section added by the bill would have that effect and, therefore, would repeal the current provisions of 38 U.S.C. 625.

Under current law, there are over 28 million veterans eligible for interment in national cemeteries. If dependents are included, it is estimated that more than 50 million persons are eligible for burial therein. With approximately 1 million actual and potential grave sites available in all national cemeteries, the need for prompt consideration of our national burial policy is evident. The National Cemetery Act of 1973 would provide for the transfer of most cemeteries under the jurisdiction of the Department of Army to the Veterans' Administration. The Committee believes this to be a logical transfer in view of the fact that more than 95 percent of the interments in national cemeteries are of veterans and dependents with active duty servicemen comprising the remainder.

* * * * * * *

The transfer of cemeteries which would occur on or before July 1, 1973, would also provide for the Veterans' Administration to assume the Headstone and Marker Program presently being run by the Department of Army. Over 210,000 markers (representing two-thirds of all veterans' deaths) were provided in fiscal year 1972.

Authority for the Veterans' Administration to manage and run this new system is contained in new chapter 24 added to title 38 which is patterned closely after the existing authority given to the Department of Army in chapter 7 of title 24, United States Code.

* * * * * * *

Veterans' Administration Cemeteries

Existing cemeteries under the jurisdiction of the Veterans' Administration would also be transferred to the new National Cemetery System. Many of these cemeteries were also first established after the Civil War and served the National Homes for Disabled Volunteer Soldiers that cared for veterans disabled by that war. Current burial policy provides the following categories of persons which may be interred in Veterans' Administration cemeteries:

(1) Any veteran who dies:

(a) while receiving hospital, domiciliary, or nursing home care in a VA field station.

(b) in the immediate vicinity of a field station having a cemetery, whose body is unclaimed, whose relatives cannot be located and for whom burial expenses are payable by VA; or

(c) while receiving hospital or nursing home care at VA expenses at a non-VA institution.

(2) Any interred veteran's remarried widow or widower, minor child, or unmarried adult child capable of self-support.

(3) Any person who dies in active military service who was eligible for burial in a national cemetery.

(4) Any veteran or dependent eligible for burial in a national cemetery for whom burial in a VA cemetery at Houston or interment in the columbarium at the VA Center, Los Angeles is requested.

(5) Such other persons or classes of persons as may be designated by the Administrator.

* * * * * * *

Arlington National Cemetery

The reported bill would not include Arlington National Cemetery in the overall transfer. Instead, the Administrator in conjunction with the Secretary of Defense will conduct a comprehensive study of Arlington and submit joint recommendations to Congress on or before July 1, 1973. The study will address itself first to whether it would be advisable to transfer Arlington to the National Cemetery system. Second, the appropriateness of maintaining present eligibility requirements for burial at Arlington, a source of continuing dissatisfaction among many veterans' organizations will be examined. Finally, the joint study will examine the advisability of establishing another national cemetery in or near the District of Columbia. Arlington, established in 1864 and consisting of approximately 518 acres (of which 430 are developed) contains approximately 169,000 developed and 15,000 undeveloped grave sites. Currently there are over 156,000 men buried there. The Department of Army in its report to measures before the Committee in the 92nd Congress objected to the transfer of Arlington stating that it is "clearly distinguishable from all other national cemeteries." They noted that it is in the nature of an historical shrine with the presence of the Tomb of the Unknown Soldier, the graves of General Pershing and other distinguished soldiers as well as the graves of two Presidents. Because it is a military shrine, specially trained active duty military personnel act as honor guards for interment services and numerous ceremonial activities that take place on a continuing basis.

The Army further noted that ceremonial functions, many of which involve the heads of foreign countries and other high level dignitaries are the responsibility of the Commanding General of the United States Army Military District of Washington who has available to him the expertise and resources of the Army. They argued that to transfer the cemetery to the Veterans' Administration and then by agreement continue operations under the Commanding General of the United States Army Military District of Washington, would divide responsibility. It also has been noted that Arlington National Cemetery handles about 3 to 4 million visitors annually. Finally, it should be observed that the Army has continuing responsibility for the implementation of the Arlington National Cemetery Master Plan which contemplates an expansion of the cemetery and is patterned upon successful inter-service coordination and completion of the phasing out of the military facilities now at the Fort Meyer south post. Total cost of the Master

Cemetery Plan is projected at $48 million with approximately $7.4 million being budgeted for Fiscal Year 1973. Given the foregoing factors, the Committee continues to believe that additional study is needed prior to any proposed transfer.

Current eligibility for burial at Arlington has also caused considerable controversy. Because of the pressure for interments and the limited space available, entitlement to interment in Arlington National Cemetery has been limited to the following classes:

(1) persons dying on active duty in the Armed Forces;

(2) retired members of the Army, Navy, Air Force, Marine Corps or Coast Guard who have performed active federal service, are carried on the official service retired list, and are eligible to receive compensation stemming from services in the Armed Forces;

(3) recipients of the Medal of Honor;

(4) persons otherwise eligible by reason of honorable military service who have also held elective office in the U.S. Government or served on the Supreme Court or in the Cabinet or in any office compensated at Level II under the Executive Salary Act (C5 U.S.C. 5313 and 22 U.S.C. 866); or

(5) the spouses, minor children and dependent adult children of the persons listed in (1) through (4) above and of persons already buried in Arlington.

* * * * * * *

The Department of Army has estimated the current eligibility policy will allow burials up to the year 2000. A non-restricted burial policy would result in a large influx of World War I veterans and the rapid exhaustion of all available plot spaces. Accordingly, the Committee believes that additional study is warranted prior to taking any final Congressional action.

Post Cemeteries

The reported bill would not call for the automatic transfer of some 27 post cemeteries to the new National Cemetery System.

* * * * * * *

Included * * * are 11 active cemeteries located on active posts. There are also 9 inactive cemeteries located on active posts with contiguous land available. Finally, there are 7 inactive cemeteries located on inactive posts, all of which have contiguous land available. While acknowledging that some of these post cemeteries could be incorporated into an expanded national cemetery system, the Department of Army has indicated there might be a number of problems with respect to post cemeteries located on active military reservations. Accordingly, the Committee does not believe that blanket transfer of post cemeteries is presently warranted, and has agreed instead to make this a matter of Presidential discretion if and when he deems it appropriate to transfer post cemeteries.

American Battle Monuments Commission

The National Cemetery Act of 1973 would not provide for the transfer of the American Battle Monuments Commission (ABMC) and the Cemeteries and Monuments it now administers to the Veterans' Administration. The ABMC was created in 1923 and is responsible for the construction and permanent maintenance of military cemeteries and memorials on foreign soil, controls as to design and provides regulations for the erection of monuments, markers, and memorials in foreign countries by other U.S. citizens and organizations, public and private. The Commission is administered by a Secretary under the guidance of commissioners who are appointed by the President and who serve without pay. The ABMC presently administers 23 memorial cemeteries and 14 separate monuments and memorials in ten countries. These cemeteries are generally closed for future burial and, similar to those cemeteries which remain under the jurisdiction of the Department of Interior, are in the nature of historical shrines. The Veterans' Administration in its report to the Committee last year noted the "operational expertise" of the ABMC (whose current annual budget is only $3.3 million) and the absence of any "compelling reason" to transfer its jurisdiction to the VA. In addition there was a lack of any testimony before the 92nd Congress favoring such a transfer. The continuing function and role of the ABMC and its relationship to the National Cemeteries System is, of course an appropriate subject for further consideration in the comprehensive study to be made pursuant to section 3 of this bill. * * *

* * * * * * *

Because of the great amount of interest in this subject, the Administrator's report is printed in its entirety.

WM. JENNINGS BRYAN DORN,
Chairman, Committee on Veterans' Affairs.

8

A STUDY OF THE NATIONAL CEMETERY SYSTEM

Submitted by

The Administrator of Veterans Affairs

January 1974

PREFACE

The Government's role in veteran burials

Death is preeminently a family matter--the ensuing family loss, funeral and cemetery arrangements, and economic adjustment are in a highly personal domain which Americans have preferred to keep beyond government scrutiny. This is true for all American families, whether veteran or non-veteran. Historically, public responsibility has been confined to those cases where the family could not cope with the costs of burial and the income loss of a breadwinner. Veterans' families have shared this public concern, particularly where a veteran died without a family or without means to provide for his burial and for a decent level of family income. In one respect, however, veterans' deaths have elicited a unique public concern: that some means be found to accord public honor and recognition to veteran dead--particularly to those who had died in the military service of the country.

In the period before development of public and private insurance, death benefits, and survivor annuity programs, State and local governments enacted laws which reflected a public responsibility for burial of veterans who died in poverty. By the mid-twentieth century, veterans have prospered with the economy and have come to rely upon a variety of public and private programs for protecting their families in the event of their deaths.

At the same time, there have been other changes which affect public policy toward cemeteries and burial programs--e.g., the

increasing concern for protecting local land and environment, the emphasis upon adequate park and recreation space, and increasing acceptance of cremation and new cemetery concepts. In the decade of the seventies, there also is renewed interest and confidence in the capabilities of State and local government. The location of cemeteries, affecting other uses of land in each State, is a matter in which States have preeminent concern.

In this broad context of change, it is likely that specific forms of Federal assistance for veteran burial, which were enacted in past decades, may require basic reform to better accord with the needs of today's veterans.

The first chapter of this study provides a description of public burial assistance programs in three key areas: cemeteries, cash assistance, and headstones. The succeeding chapters then examine the factors which require modification of these programs, analyze the basic choices, and present a recommended course of action.

Costs presented in this study are stated as magnitude estimates for the long term involved. They are intended as an aid in the comparison and evaluation of alternatives rather than as precise budget estimates.

Sincerely,

DONALD E. JOHNSON
Administrator

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Chapter I. HISTORICAL BACKGROUND

Cemetery Systems

The initial legislation which authorized national cemeteries, was intended to provide places of burial for soldiers dying in military service during the Civil War. Since that time, eligibility for interment has been extended to approximately twenty-nine million veterans and some of their dependents.

By the Act of 12 April 1866, Congress authorized the burial of "soldiers of the United States who fell in battle or died of disease in the field and in hospitals." The problem of the impoverished, discharged veteran drew public attention, and on June 1872 Congress extended the right of burial to honorably discharged soldiers in a destitute condition. From 1872 until 1948 the right to burial was extended administratively to several categories of persons not covered in the original laws. By interpretation, the requirement that a decedent be destitute was gradually ignored. In 1890, the Judge Advocate General ruled that wives and widows could be buried in recognition of the family relationship. In 1904, The secretary of War went one step farther, approving the burial of minor children in the grave of one of the parents; shortly thereafter, the burial of adult daughters was approved administratively. The decisions to relax the rules usually were applied specifically in the cases of particular persons and were not necessarily intended to be precedents; however, it became operationally impossible to limit application of the

policies. Meanwhile, eligibility was further extended by a series of legislative actions aimed at including various groups associated with the Armed Forces.

With the increase in the number of persons eligible for interment as a result of World War II and the growing difficulty of applying policies to a program having so many personal and emotional aspects, the Army proposed legislation to the 80th Congress which would supersede all existing policies and legislation on the subject of interment in national cemeteries. The Act of 14 May 1948, was a comprehensive statement of eligibility for burial. As amended in 1973, it lists the categories of persons who may be interred. The following three categories of persons are the principal groups now eligible for interment:

1. Any veteran (which includes a person who died in the active military, naval or air service).

2. Any citizen of the United States who served in the Armed Forces of any government allied with the United States during a war and whose last active service terminated honorably by death or otherwise; and

3. The wife, husband, widow, widower, minor child, and in the discretion of the Secretary of the Army, the unmarried adult child of any of the persons mentioned in the first two categories.

Veterans, their dependents, and others may also qualify for burial in Arlington National Cemetery, Veterans Administration cemeteries or Post cemeteries, depending on each System's individual requirements.

The situation at Arlington Cemetery is somewhat different from other national cemeteries; the cemetery itself is sometimes referred to as a National Shrine. Because of the pressure of interments, especially following the burial of President John F. Kennedy, the Army has felt the need to limit entitlements to interment to the following classes:

(a) Persons dying on active duty in the Armed Forces.

(b) Retired members of the Army, Navy, Air Force, Marine Corps, or Coast Guard who have performed active Federal service, are carried on official service retired lists, and are eligible to receive compensation stemming from service in the Armed Forces.

(c) Recipients of the Medal of Honor.

(d) Persons otherwise eligible by reason of honorable military service who have also held elective office in the U. S. Government or served on the Supreme Court or in the Cabinet or in an office compensated at Level II under the Executive Salary Act.

(e) The spouses, minor children, and dependent adult children of the persons listed in (a) through (d) above and of persons already buried in Arlington.

This will keep Arlington open for these classes of persons for several years.

Although not transferred to the National Cemetery System by Public Law 93-43, that law does require a comprehensive study by the Administrator and Secretary of Defense to result in joint recommendations to Congress.

The histories of the Veterans Administration cemeteries and those of the national system are similar. Both were established after the Civil War. The national system was used to inter and memorialize the dead from the battlefields. The Veterans Administration cemeteries served the National Homes for Disabled Volunteer Soldiers that cared for the veterans disabled by the war. The over-all Veterans Administration system derives from 1930 when the National Homes and the Veterans Bureau were merged into the Veterans Administration.

People buried in the VA cemeteries are former active duty personnel, veterans, employees, and members of their households. Like the national system a number of factors since 1866 have determined eligibility for interment. Initially only members of the Homes were eligible. Later in 1929 the Board of Managers extended the right of burial to non-member ex-servicemen who were discharged honorably. Still later in 1934 the Solicitor of the Veterans Administration in a memorandum supported the interment of wives of active members of the facility and of widows of veterans already buried there. He established the principle that the interment of widows should follow as close as possible the

arrangements in effect in the National cemeteries.

The Veterans Bureau authorized interment of any veteran of any war in which the United States has been engaged where the veteran dies in a Veterans Hospital, of any employee of a Veterans Hospital, and of any deceased member of the family of an employee where the member has been living on the reservation at the time of death and the employee requests it.

When the National Homes for Disabled Volunteer Soldiers and the Veterans Bureau were merged, the cemeteries also were merged, **After eight revisions of law, the following categories of persons were interred:**

First: Any veteran who dies:

(1) While receiving hospital, domiciliary, or nursing home care in a VA field station or

(2) in the immediate vicinity of a field station having a cemetery whose body is unclaimed, whose relatives cannot be located and for whom burial expenses are payable by VA or

(3) while receiving hospital or nursing home care at VA expense at a non-VA institution.

Second: Any interred veteran's unremarried widow or widower, minor child, or unmarried adult child incapable of self-support.

Third: Any person who dies in active military service who is eligible for burial in a national cemetery.

Fourth: Any veteran or dependent eligible for burial in a national cemetery for whom burial in the VA cemetery at Houston or inurnment in the columbarium at the VA Center Los Angeles, is requested.

Fifth: Such other persons or classes of persons as may be designated by the Administrator.

Post cemeteries are part of the garrisons where military forces are stationed. Their history is similar to the National system. They were used to bury the dead at isolated military posts then, later during the Civil War, to inter battle casualties. They will not be expanded according to present plans. Historically, local commanders determined eligibility as is the case at service academies today. More recently policy has been centralized to meet the requirements of the expanding military community. The following categories of persons can be interred.

First: Members of the Armed Forces who die on active duty whether or not they are stationed at the local installation.

Second: Retired personnel from any branch of the Armed Forces.

Third: The spouse, minor children, and, at the discretion of the local commander, unmarried adult children incapable of self-support, of any person eligible under the first two categories.

Fourth: Military prisoners and prisoners of war who die on the installation; persons reinterred from national cemeteries.

Death Benefits-Active Duty Servicemen

Survivors of servicemen who are killed while on active duty are provided various benefits by the Department of Defense in recognition of an employer-employee relationship; these benefits have their counterpart in many areas of the private business sector. Survivors receive a death gratuity payment ranging from $800 to $3,000. Burial entitlement is also provided to cover the cost incident to the burial of the active duty personnel.

Cash Burial Benefits

There are several other Federal programs under which cash burial benefits are provided.

The first cash payment was authorized by the War Risk Insurance Act of 1917 (40 Stat. 405). A payment of up to $100 was authorized to meet burial expenses where death occurred prior to discharge or resignation from the service.

By 1923, this authorization was broadened (42 Stat. 1523) to permit payment of the $100 to veterans who died without sufficient assets to meet the expenses of their burial. In 1936, the cash payment was further broadened to extend to the survivors of all veterans who served during a period of war, or who die of a service-connected injury. In 1946,

the amount of the allowance was increased from a maximum of $100 to $150 (P.L. 79-529). In 1958, the allowance was again increased to a maximum of $250 (P.L. 85-674).

The National Cemeteries Act of 1973 (P.L. 93-43) enacted 18 June 1973 added a plot allowance of up to $150 when an eligible veteran is not buried in a national cemetery. The same law provides that where death is service-connected, the burial allowance shall equal that paid in the case of a Federal employee whose death results from performance of duty (currently $800).

The Social Security Act provides a lump sum death payment to workers who have the specified working quarters of coverage. The payment is $255. About 93% of veterans are eligible for this payment in addition to the veterans burial benefit.

The Federal Employees' Compensation Act authorizes an $800 payment under certain circumstances, for the funeral and burial expenses of Federal employees (5 USC 761). Other Federal programs or laws authorize funeral and burial expense payments to employees of the House of Representatives, Public Health Service personnel, patients in Public Health Service hospitals, Customs officers and employees, Peace Corp volunteers, and Selective Service registrants.

Life Insurance Programs

The Federal Government, through the Veterans Administration, directly operates five life insurance programs for the benefit of veterans and their families. In addition, for servicemen's protection, VA and Defense administer the privately underwritten Servicemen's Group Life Insurance program (SGLI). These programs play a large part in helping to defray funeral and burial expenses of the veteran and serviceman population, in addition to helping fulfill their major mission of survivor protection.

Four programs charge self-sustaining premiums. The United States Government Life Insurance program was established in 1919 to take care of insurance which was converted from the War Risk Term Insurance of World War I, and therefore provides coverage predominantly to veterans of that war. The National Service Life Insurance program was established in 1940 to handle insurance needs of World War II participants. Veterans Reopened Insurance and Veterans Special Life Insurance funds provide coverage to other categories of veterans depending on their period of service. All four insurance funds offer up to $10,000 coverage per individual. Except for Reopened Insurance, the Federal Government subsidizes administrative costs of these programs. In 1973, e.g., the General Operating Expense appropriation is estimated to pay $8.6 million for administrative costs, for which the insurance funds will reimburse the GOE appropriation $760 thousand. These four programs provide a

total of $35 billion in insurance protection to five million families of veterans.

In addition, the service-disabled veterans insurance fund provides an additional $10,000 in life insurance to veterans separated after April 1951, who are suffering from a service-connected disability. The premiums are subsidized by the Federal Government in order to make available at standard premiums a survivor protection for veterans who are medically rated as high risk. Over 140,000 veterans' families have $1 billion in protection under this program. These various Federal payments for burial expenses have evolved under separate laws, resulting in a situation where some veterans may have eligibility under several Federally-financed programs and others may have only the VA payment. The families of some veterans may be in great need of the VA payment and the families of other veterans, who have eligibility for non-VA benefits, may have only marginal need for the VA payments. Unlike the situation in the early 1920's, the VA payment has become duplicative and poorly targeted to need.

State and Local Governmental Burial Benefits

Forty-two of the fifty States, as of 1973, provide some burial provision for veterans. These include financial benefits, burial plots and ceremonial and legal enactments that specify how veterans' burials will be conducted. Burial allowances vary from unlimited county provisions

in Nebraska for burial of indigent veterans, to a $300 allowance in Michigan for all veterans, their wives, and widows whose estates are $15,000 or less. Kansas also provides a $300 allowance for indigent veterans, their wives and widows. Some states make no provisions whatsoever, and at least one repealed its payment in the period after enactment of the Federal cash benefit for all veterans.

A partial breakout of these burial allowance arrays is shown in the following table.

State Burial Payments

Burial Allowance	State	Entitlement
$500	New York	Indigent veterans, parents wives, widows, minor children
$300	Kansas	Indigent veterans, wives, widows and parents
	Wisconsin	Veteran with estate less than $1000
	Illinois	All indigent veterans, wives widows, parents, minor children
	Michigan	All veterans, wives, widows, who have an estate $15,000 or less
$250	Idaho	Indigent veterans, wives
	Maine	Indigent veterans, widows
$200	Iowa	Indigent veterans, wives, widows, minor children
$150	Connecticut	Indigent veterans
	Delaware	Indigent veterans
	Vermont	Indigent veterans, widows
	Montana	Veteran
$100	Maryland	Indigent veterans, widows
	Oklahoma	Indigent veterans
	Ohio	Indigent veterans, wives, widows, parents
	Wyoming	Indigent veteran
Less than $100	Other states with numerous entitlements	

As the table indicates, there is a general consensus in State policy that entitlement to the cash burial allowance should be based upon financial need. With respect to burial plots,

State benefits range from a few States which operate cemeteries for veterans, to States which either authorize the purchase of lots for the burial of indigent veterans or provide plot allowances. A number of States such as Maine, Massachusetts, Minnesota, New Hampshire, New Jersey, and Pennsylvania, and other states provide for metal markers at veterans graves from state funds and assume the responsibility for decorating graves on Memorial Day.

Legal provisions are established to encourage cemetery corporations by service organizations, to prohibit the use of bodies of veterans for medical purposes, to prevent malicious injury to veterans' graves, and to record these graves. For example, the state of Indiana provides that a corporate existence may be extended where a cemetery obtains the remains of persons who served in the Armed Forces. New York authorizes soldiers monument corporations to acquire burial grounds either by gift or purchase for exclusive use of veterans. A number of states have laws that prevent burial of veterans in pauper's fields and use of their bodies for dissection in the Medical schools.

In short, a great majority of states in the union make some provisions either for financial assistance or legal protection for veterans and families. The burial allowance, provided either by the state or county is the most common benefit, followed by burial plots, then by care and maintenance and decoration of veterans' graves, then tapering off to other

miscellaneous benefits. The prevailing philosophy among these governing bodies appears to be a willingness to shoulder a measure of responsibility for the burial of destitute veterans.

In 1967, the National Commander of the AMVETS made a survey of the various states so as to elicit willingness on the part of the states to donate land to the Department of Defense for veterans' cemeteries. Thirty-four out of 50 states responded to the National Commander of AMVETS. While there was no consensus endorsement of the concept, 7 states did indicate a desire to discuss the matter further, 1 state offered land, and referral was made to the State Legislature in 7 other states.

It should be noted that this survey was made without reference to the possibility of a Federally-assisted grant-in-aid program. This concept has been successfully adopted in the VA program for construction grants and per diem payments to States which provide nursing care and hospital facilities for veterans.

Recent Legislative Situation

The renewed interest in national cemeteries on the part of the Executive Branch also resulted in responses from Congress. During the 90th Congress many proposals on the subject were introduced. Many of the bills (exemplified by H.R. 12801, 90th Congress) proposed the transfer of the

national cemeteries and other cemeteries administered by the Departments of Defense and Interior to the Veterans Administration. These bills also provided that the Administrator expand the capacity of such cemeteries to permit burial of all those who would be eligible.

Over the past five years several of these bills included a provision mandating a comprehensive study of national cemeteries and their relationship to other burial benefits for servicemen and veterans, to be conducted by the Administrator of Veterans Affairs, and recommendations to be made to the Congress. H.R. 12674 which emerged from the 92nd Congress contained such a provision. In disapproving this bill, the President noted several objectionable features and pledged the completion of a study of alternatives:

> "This bill would block the orderly system of surplus land disposal established by general law and Executive order, by requiring an unusual Congressional approval procedure before any VA land holdings larger than 100 acres could be sold.
>
> "These property transfer restrictions would undermine the executive branch's Government-wide system of property management and surplus property disposal which is designed to assure the best and fullest use of Federal property. It would impede the Legacy of Parks program and the procedures for disposing of surplus Federal property under the Federal Property and Administrative Services Act and Executive Order 11508.
>
> "Also, the bill deals inconsistently with the serious problem of burial benefits for the Nation's veterans and war dead. It commissions a study of this problem at the same time it preempts the results of such a study by authorizing new burial benefits which would annually add $55 million to the Federal budget

beginning next year. The Administrator of Veterans Affairs already is at work on such a study, which will identify the alternatives for improving burial and cemetery benefits. In the interim, it would be unwise to commit additional Federal resources as proposed by this bill."

In the 93rd Congress both the House and the Senate had bills reintroduced which would establish a National Cemetery System. The House bill, H.R. 2828, was identical to H.R. 12674, 92nd Congress. The Senate bill, S. 49, was identical with the exception of the provision limiting transfers of VA real property.

S. 49, 93rd Congress, the 'National Cemeteries Act of 1973,' was signed into law (PL 93-43) by the President on June 18, 1973. Effective the date of enactment (June 18, 1973), the Act established a National Cemetery System within the Veterans Administration. That System is composed of cemeteries presently under the jurisdiction of the VA and, effective September 1, 1973, national cemeteries under the jurisdiction of the Department of the Army, as well as such other military cemeteries, memorials or monuments, as directed by the President. The bill specifically exempted transfer to the VA those cemeteries operated by the Department of Interior, at the three military academies, the U. S. Soldier's and Airmen's Home, Arlington National Cemetery, and the U. S. Naval Home located at Philadelphia, Pennsylvania.

The Act also directs the Administrator to conduct a compre-

hensive study and submit his recommendations to Congress within 12 months of January 3, 1973, (the convening of the 93rd Congress) as to what our National Cemetery System should include and national burial policy should be.

The Act also authorized, in addition to the burial allowance, a plot or interment allowance of $150 for an eligible veteran who is not buried in a national cemetery or other cemetery under the jurisdiction of the United States. This section **became effective on August 1, 1973. Further,** a new burial benefit of up to $800, in lieu of any other burial benefit, for veterans who die of service-connected disabilities is authorized as of September 1, 1973.

Also effective September 1, 1973, the Administrator **assumed responsibility for the headstone and marker program now exercised by the Department of the Army.**

The Act directs the Secretary of Defense to return the body of an unknown American who served in the Vietnam era, for burial in the National Cemetery at Arlington, after the conclusion of U. S. participation in hostilities in Southeast Asia.

The Act authorizes the flying of the flag of the United States over cemeteries within the National Cemetery System 24 hours each day.

It also provides that where an individual is convicted of

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certain crimes which are subversive in nature, he shall forfeit his right to burial in a national cemetery.

Finally, the Act authorizes the Administrator to provide for the protection of persons and property on lands (including cemeteries) and in buildings under his jurisdiction which are not under the control of the Administrator of General Services; and authorizes penalties within prescribed limits for failure of any person to obey regulations.

Government headstone and marker programs

Congress provided in the Act of February 22, 1867 that the graves in national cemeteries should be properly marked with a small headstone or block. It was not until 1873 when the first design was adopted by the Secretary of War to mark the graves of known Union soldiers in national cemeteries. For the unknown dead, graves were marked with a six-inch stone or block. By the Act of February 3, 1879, Congress authorized the furnishing of headstones for the graves of veterans in private, village and city cemeteries in the same manner as for those in national cemeteries. As the development of the national cemeteries and the permanent marking of the graves occurred during the period following the Civil War, the original design of the headstone was commonly referred to as the "Civil War" type.

The "Civil War" type headstone was used without additional legislation for the graves of those who died during the Spanish-American War and for the graves of all eligible deceased of the Revolutionary War, War of 1812, Mexican War and the Indian Campaigns. After the Spanish-American War, this stone became known as the Civil-Spanish-American War headstone. In 1903, the original design was changed to provide for a sunken shield in which the inscription with raised lettering, was placed. A minor change in dimensions was also made.

The furnishing of six-inch blocks for the graves of unknowns was discontinued in 1903 when the use of the standard upright headstone inscribed with the legend "Unknown U. S. Soldier" was approved. The following year, Congress furthered the principle of uniformity by authorizing the Army by the Act of April 28, 1904 to mark the graves of civilians buried in national and post cemeteries.

The question of permanently marking graves of Confederate deceased in national cemeteries and in Confederate burial plots resulted in the Act of March 9, 1906 which authorized the furnishing of headstones. The design adopted was the same as the Civil-Spanish-American headstone except the top was pointed instead of rounded and the shield was omitted. The Act of February 26, 1929 authorized the furnishing of this type headstone for graves in private cemeteries.

On April 26, 1922, a board consisting of the Assistant Secretary of War, the Chief of Staff, and the Quartermaster General adopted a new design headstone to be used for all graves except those of the Civil-Spanish-American Wars and Confederate States Army deceased. This headstone was of slab design referred to as "general type" and is used today whenever an upright headstone is furnished.

Although the general type marker was adopted in 1922, its use was continued for World War II, Korea, Vietnam and current decedents. Initial agitation in the mid 1940's for a World

War II design brought responsible administrators to the realization that some retraining policy was needed to keep the program from becoming entirely unmanageable.

It was in 1946 when the general type monument was designated for use at the grave of any eligible decedent not entitled to the Confederate or Civil-Spanish-American War types.

Changing burial practices following World War I resulted in the establishment of park-plan private cemeteries from which upright headstones were generally excluded. To assure the marking of all graves of eligible members of the Armed Forces of the United States interred in private cemeteries, who due to cemetery regulations were permitted only a flat marker type monument, the War Department during the period 1936-1940 provided for the design and supply of three kinds of flat markers, one of white marble, one of light-gray granite and one of bronze. The Act of April 18, 1940 authorized the use of other materials (bronze in the latter case). All previous laws limited material to stone only.

Today, all national cemeteries, except those in Hawaii, Willamette, Oregon and Puerto Rico use the upright marble "General" type headstone. The excepted cemeteries use the flat granite markers. It should be noted that the bronze flat marker is not used in national cemeteries; it is supplied to meet the needs of burials in private cemeteries.

Marble has been used since the beginning of the Monument Program in 1879. Today, marble constitutes 26 percent of all monuments furnished. Experience over the past ten years has indicated that deliveries are becoming more and more delayed and in this regard has caused an inordinate number of complaints from families. Marble costs more than other types of monuments and based on current prices, 76 percent of our total procurement cost is for marble monuments. An interesting facet regarding fabrication of marble monuments is that there are essentially three major producers who have the capability of fabricating marble monuments in the quantities required for our program. This represents a restricted production base in comparison with the production base for granite and bronze monuments, and has the tendency to stifle competition and to delay deliveries. Granite and bronze producers, on the other hand, are greater in numbers and in general have been more responsive to the time requirements imposed by contractural agreements. Offshore marble procurements have not been explored to any appreciable extent due basically to the provisions of the Buy American Act.

Inscriptions

The development of the present official inscription for government monuments has been one of the interesting but complicating aspects of the government monument program. Initial legislation required only that the decedent's name and state appear on his headstone, along with the number of the grave; other biographical data were to be recorded in cemetery registers. The main purpose of the three-element inscription was to assure that the location of the veteran's grave would not be obliterated by the circumstances of former life.

To keep pace with the times and the growing demands from within the services, veterans groups and the general public, many changes in additions to the official inscription were made over the years. Separate determinations have resulted eventually in a text that may consist of a religious emblem; the name of the decedent as it appears in official records; the state or country of his residence, birth, entry into the service, or any state desired by the applicant; the highest grade held by the decedent on active duty or in the Reserves; the organizations in which he held the highest grade; his war service; the dates of his birth and death, if known; and his military decorations. The augmented inscription had its origin in times when the size, organization, and mission of the Armed Forces were simple and stable. It was gradually

expanded as administrators tried to satisfy diverse and growing demands of applicants beyond the original purpose of marking the location of graves.

From time to time additional items were authorized to be included as part of the official inscription. In 1944, the date of birth was added; in 1946, the abbreviations of WW I and WW II were authorized. The word "KOREA" was included as part of the authorized inscriptions in those instances where members of the Armed Forces died in Korea or whose death was attributable to service in Korea. The same applied to the word "VIETNAM" which was authorized in 1964 and made retroactive to 1954. Authorizations for the inclusion of Korea and Vietnam in the inscription were broadened in 1969. The word "KOREA" was authorized for <u>all</u> military personnel and veterans who were on active duty during the period June 27, 1950 through July 27, 1954 and for those active duty persons who lost their lives in Korea or adjacent waters or a result of hostile action subsequent to the 1954 armistice. The word "VIETNAM" was authorized for <u>all</u> who were on active duty on and after August 5, 1964, with a terminal date yet to be determined.

Public Law 93-43 dated June 18, 1973 provides that each grave in a national cemetery shall be marked with an appropriate marker which shall bear the name of the decedent, the number of the grave, and such other information as the Administrator shall by regulation prescribe. Inscription policies currently

in effect are those which carried over from the Department of the Army on the effective date of PL 93-43, which was September 1, 1974. The Army carried out the government's monument program under the Act of July 1, 1943, as amended. This Act which was repealed by PL 93-43, also was broad in nature and left to the discretion of the Secretary to make rules and regulations covering the type, design, weight, and size of headstones. Although neither act is specific as to inscription content, except for the name, all inscription items were included as a matter of custom and tradition.

Under current policies, the inscription provided on a government monument includes a religious emblem, decedent's name, state, highest grade held, military organization, war service, date of birth, date of death, and military decorations. Underscored items are optional with the applicant. An administrative burden is involved in composing the inscription. Data furnished by the applicant must be verified. Usually, discrepancies are discovered that must be reconciled with the family or the applicant. Personal desires of the family are not always acceptable. The ever growing number of military decorations and the ever changing terminology used by the military service to designate units and organizations have resulted in additional complications for those who compose the inscription. Inscriptions have expanded from the original purpose of marking the location of graves to one of biographical proportions. An example of a typical

complicated inscription follows:

(LATIN CROSS)
ROBERT C
WILLIAMSON
MASSACHUSETTS
MSGT
CO H 121 INFANTRY
WORLD WAR II
KOREA
VIETNAM
APRIL 22 1920
SEPTEMBER 17 1969
DCS-SS-BSM-PH

The religious emblem as part of the overall inscription was authorized for use on government headstones with the adoption of the General upright type in 1922. The emblem consisted of the Latin Cross for the Christian faiths and the Star of David for the Hebrew faith. The Buddhist emblem was authorized in 1951. Other religious emblems of recognized faiths are authorized on a case by case basis. The religious emblem is inscribed on the front face of the inscription and with one exception is the uppermost part. The exception is with the flat bronze marker where the religious emblem is centered between the dates of birth and death which are the last items to appear in the inscription. This change was made in 1972 when a new design bronze marker was adopted to conform more closely with civilian design and practice.

There is an urgent need to re-examine inscription policies with a view toward simplification. The simplified inscription concept is in line with commercial practices, is dignified in its simplicity, and it would permit the use of

high speed computer equipment in processing an application.

The application of high speed computer equipment in processing application should permit a considerable reduction in verification processing time, overall costs and in human errors. Machine processing should simplify preparation of orders, preparation of shipping documents, and the accumulation of data required for management and budgeting purposes.

Memorial monuments

To commemorate those members of the Armed Forces who die in active service and whose remains have not been recovered or identified or were buried at sea, PL 93-43 authorizes the furnishing of appropriate memorials or markers. Monuments furnished are the general type upright, the flat granite, the flat marble and the flat bronze markers. In all cases, the words "In Memory of" precede the normal biographical inscription pertaining to the person being memorialized.

Eligibility

Eligibility for a government furnished headstone or monument parallels generally that for burial in a national cemetery. While a headstone or marker is provided for the grave of a veteran's deceased family member buried in a national cemetery, the same is not true when burial is made in a private cemetery. A government headstone or marker is authorized, however, for the unmarked grave of a veteran buried in a

private cemetery. By definition set forth in title 38 USC, the term "Veteran" means a person who served in the active military, naval, or air service, and who was discharged or released therefrom under conditions other than dishonorable.

Industry outlook

Over the past four to five years, the monument industry through regional and national associations have been critical of the government's monument program. It is their contention, generally, that families of deceased veterans should be given a cash allowance instead of a government headstone. As a consequence, Congress requested the General Accounting Office in June of 1972 to look into this matter. It was alleged in the request to the GAO that the practice of providing government-furnished monuments for the graves of every veteran had resulted in duplication of cost and duplication of monuments; that this duplication occurred when the family purchased its own monument after a government monument had been ordered; that in many instances the government marker had not been accepted by the veteran's family after it had been delivered, and eventually found its way to the scrap piles of monument retailers and cemeteries. It was further alleged that savings might be achieved by giving a $50 cash allowance rather than a government furnished marker.

In their report to Congress, dated May 2, 1973, GAO found that 95 per cent of the markers furnished by the government

in a three-year period were actually marking graves, 4 per cent had never been installed, and one per cent had been installed but subsequently removed. A further analysis revealed that 75 per cent of the government-furnished markers were the only markers on the graves and that 20 per cent were at graves also marked with privately furnished grave markers. Three per cent of the graves were marked only with privately furnished grave markers, and 2 per cent were not marked. Further, it was found in the GAO report that a $50 cash allowance would significantly increase the cost of the program but would be insufficient for an individual to procure a comparable marker. As a result of this report, it is concluded that the government-furnished monument program is sound, properly managed and should continue without significant change.

Requirements and distribution

Over the past 20 years, the government monument program has increased from 72,000 units in 1952 to a programmed 210,000 units for Fiscal Year 1975. An indication of the number of monuments furnished in relation to the number of estimated deaths of veterans, by year, is shown in the following table:

YEAR -	1966	1967	1968	1969	1970	1971	1972
EST DEATHS (in 000)	259	274	295	313	326	334	347
MONUMENTS FURNISHED	171	184	188	189	200	206	207
PERCENT OF MONUMENTS TO EST DEATHS	66%	67%	64%	60%	61%	61%	60%

SOURCE: EST DEATHS - Office of Comptroller, VA, March 18, 1968.

MONUMENTS FURNISHED - From Procurement records of Monument Service, VA.

Although the trend of government-furnished stones to estimated deaths appears to be fairly constant, it should be mentioned that changing economic factors can and probably will have a sizeable influence in the number of monuments to be purchased in the future. For discussion purposes only, it is estimated that the current commercial cost to a private individual of a monument similar to that furnished by the government is in the neighborhood of three times the cost of a government procured monument. Another factor which will influence the number of monuments to be procured in future years will be a greater degree of exposure of this program to the families of deceased veterans. In connection with the initial preparation of the burial benefit and plot allowance requests, it is intended that families of deceased veterans will be furnished the opportunity of concurrently applying for a government-furnished monument.

On the strength of the discussions in the preceding two paragraphs, it can be concluded that the program of furnishing government markers will continue to increase through the year 2000 when a peak of 514,000 applications for monuments is projected to be received for that year. **On page 35** is a projection of government monuments to be procured in FY 76 through the Fiscal Year 2000. This chart recognizes that monuments are furnished not only to mark graves of veterans in both national and private cemeteries but also (1) to mark graves of deceased family members buried in national cemeteries; (2) to replace at government expense monuments that become unserviceable; (3) to replace at government expense incorrectly furnished monuments; and (4) includes those monuments which are replaced at private expense. Experience over the years has indicated that these four categories average to less than one per cent of the total estimated quantity required. Of greater significance is the determination of a factor which when applied on a long range basis to the estimated deaths will provide a yearly projection of monuments to be furnished. This factor must consider existing economic influences and planned greater exposure of the program to the veteran public. Although there is no available data from which to arrive at a scientifically derived projection, it would not be unreasonable to predict that the two aforementioned factors would establish a planning requirement projected at 75 per cent of the estimated deaths

as contrasted with a currently computed 60 per cent.

In the absence of other data, this 75 per cent factor has been used in the development of the chart which projects monument requirements for FY 76 through FY 2000. In actual practice, however, the development of yearly budgeting requests, must continue to rely heavily on the experience of preceding years, plus tangible factors that are prevalent at the time.

Of importance is the distribution pattern of the total monuments furnished in terms of types. Of the 210,000 monuments programmed for FY 75, the distribution pattern is projected as follows:

TYPE	QUANTITY	PER CENT
Upright Marble	46,200	22
Flat Marble	8,400	4
Flat Granite	73,500	35
Flat Bronze	81,900	39
	210,000	100

Of further importance is the distribution of the total programmed in terms of ultimate destination. Eighty per cent (80%) of all monuments furnished by the government will be emplaced in private cemeteries; and the remaining 20 per cent will go to national cemeteries. All of the flat bronze markers go to private cemeteries.

It is to be noted that today national cemeteries do not use the flat bronze markers. Only three national cemeteries use the flat granite exclusively; Willamette, Hawaii, and Puerto Rico. The policy to use only flat markers at these three cemeteries stems from local surveys conducted years ago which showed that the flat granite was favored by a great majority of the local populace surveyed. The greatest demand, of course, is for the flat bronze markers. This type, when considered along with the flat granite, constitutes almost 75 percent of the total requirement and appears to support fully the general trend toward garden type commercial cemeteries.

The cost of the FY 75 program to provide an estimated 210,000 monuments is projected at $7,102,560 which includes the cost of transportation from point of origin to a national cemetery or to a destination selected by the family of a decedent. A breakdown of the FY 75 procurement program follows:

	NUMBER	UNIT COST	PURCHASE COST
Upright Marble	44,000	$43.08	$1,895,520
Civil-Spanish-American	800	42.15	33,720
Confederate	200	42.15	8,430
Flat Marble	10,000	27.76	277,600
Flat Granite, 4"	67,000	21.32	1,428,440
Flat Granite, 3"	6,000	20.24	121,440
Flat Bronze	82,000	26.75	2,193,500
	210,000	$28.37	$5,958,650
Transportation			1,054,000
TOTAL COST			$7,012,650

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The total cost including tranportation averages out to $33.39 per unit. At the present rate of expenditure, projecting the monument program through the year 2000, the estimated 514,000 monuments would cost $17,162,460. It is not possible to project a dollar value with any degree of accuracy for procurements beyond FY 76. The purpose of applying a dollar value to the projected 514,000 monuments is merely to provide a dollar order of magnitude and to compare with today's procurement program. It is reasonable to assume that based on past and present trends and projections, costs in the future will become progressively higher.

Future Outlook

The rising acceptance of cremations and inurnments as a form of burial will eventually create changes in monument designs. It is not anticipated that any drastic change from earth burial will occur within the immediate future. Yet, it is essential that future planning take into consideration methods, designs and techniques to be employed in memorializing cremated remains in columbaria. Today approximately 17 percent of deaths on the west coast are cremated as compared to approximately 5 percent on the east coast with the trend slowly but surely on the increase.

The industry trend today appears to be in the building of combination mausoleum/columbarium to accommodate both

casketed and cremated remains. Recently, the Congress has authorized the construction of a chapel/columbarium at Arlington National Cemetery. This columbarium is designed to handle 100,000 cremated remains. Also, Congress has approved funds for a mausoleum at the Willamette, Oregon National Cemetery. The Master Plan currently under development for the National Cemetery of the Pacific, Hawaii contemplates below ground crypts. These are all departures from what is considered to be the traditional earth burial and along with these departures consideration must be given to the development of appropriate monuments.

WORKLOAD PROJECTIONS FY 76 - FY 2000
(000 omitted)

YEAR	1976	1977	1978	1979	1980	1981
Estimated Deaths 3/	382	397	411	426	441	463
60% Proj 1/	229	238	247	256	265	278
75% Proj 2/	287	298	308	320	311	347

YEAR	1982	1983	1984	1985	1986	1987
Estimated Deaths	488	507	522	537	551	550
60% Proj	293	304	313	322	331	334
75% Proj	366	380	392	403	413	417

YEAR	1988	1989	1990	1991	1992	1993
Estimated Deaths	561	563	565	584	603	625
60% Proj	337	338	339	350	362	375
75% Proj	421	422	424	438	452	469

YEAR	1994	1995	1996	1997	1998	1999	2000
Estimated Deaths	638	645	652	657	665	676	685
60% Proj	383	387	391	394	399	406	411
75% Proj	479	484	489	493	499	507	514

1/ Based on current experience - whereby applications are received for 60% of total expected death.

2/ This is an arbitrary projection on the premise that economic factors and a greater exposure of the program to the veteran population will increase current experience by 15%. Reader is cautioned to observe that while the economic factors today may strongly dictate obtaining a government marker in lieu of a higher priced comparable commercial marker, such may not be the case, for example, five years from now.

3/ Includes overseas deaths.

Alternatives

It is an inescapable fact of life that the burial place or grave of a deceased person will be marked either to signify location of the grave or to memorialize the person buried. The method of marking or memorializing generally has been by means of a monument made of some durable stone, or of a metal capable of withstanding the elements. The type, design, and size have been one of personal preference. In our national cemeteries, the type, design and size of monuments furnished by the government were standardized to insure uniformity and equality of treatment. Design, to the extent practical, followed generally accepted traditional practices of the times.

The continuance or expansion of the National Cemetery System carries with it an implicit understanding to continue in one form or another the long established practice of marking all graves. The decision to be made is how to mark these graves. The alternatives range from (1) continuing present practices of using either an upright marble or a flat granite monument; (2) adopting generally accepted garden-type cemetery practices and use only flat granite or marble, or flat bronze markers; (3) to adopting something in between such as the pillow-type marker. This latter monument may be described for illustrative purposes only as a block of granite approximately 24" X 12" with the rear extending

some 8" X 10" above ground, and the top slanting downward to the front edge which would be some 4" - 6" above ground level. Actual designs will vary. The slant surface would have affixed to it a bronze plaque, proportional in size to the block of granite, on which an appropriate inscription would be placed. Each alternative must be weighed in terms of cost as well as esthetic value to the overall design concept of any new national cemetery.

Regarding the furnishing of monuments for deceased veterans buried in private or commercial cemeteries, the alternatives to be considered are (1) to provide a cash allowance to help defray the cost of a privately purchased monument; (2) to continue the present practice of providing a monument at government expense generally of the type and design currently made available; and (3) a combination of alternative (2) plus a small plaque with the name of the deceased veteran which could be emplaced in a shrine or memorial building created at State level **with State or local funds.**

Alternative (1) is not considered a feasible course of action. The recent GAO report on the Government's Monument Program concluded that a $50 cash allowance would significantly increase the cost of the program and the amount would be insufficient for an individual to procure a comparable monument. The advantage of a cash allowance to the family of a

deceased veteran, although of doubtful benefit, would be one of personal satisfaction in selecting a monument of design and size of their choice.

Alternative (2) has proven to be of practical value over the many years. Although limited to three basic types of monuments, there has been wide acceptance of the program and there is no reason to believe that it would not be so in the future. It is expected that rising costs of commercially procured stones, and a greater exposure of the program to the public, would make the present practice of furnishing monuments at government expense more attractive to the veteran population.

Alternative (3) would, in addition, permit families to visibly memorialize deceased veterans by emplacing a name plaque on Rolls of Honor in whatever state shrines or memorials are built. Although **State or local funds would be needed, the** family would have the advantage of providing memorialization at one geographical location and actual burial at another. Considering that many families will not have a government burial ground in their immediate vicinity, the providing of memorial plaques would ease the problems related to burial in a far-off place and permit visitations to more closely located shrines or memorials.

The problems associated with the obtaining of marble monuments

point up the need for a re-evaluation of current policies relating to type and design of monuments furnished for use in national cemeteries and for use in private and commercial cemeteries. Difficulties are generally encountered in adherence to specifications in terms of marble quality and deliveries.

From the point of view of established national cemeteries in which upright marble monuments are used, it would not appear appropriate, basically for esthetic reasons, to change the type and design. It would be feasible to consider a change in type and design of monuments for use in newly established cemeteries or in new sections of expanded cemeteries. Any change providing for the use of granite in lieu of marble would no doubt raise an outcry from the marble industry and so would any considerations of offshore procurement of marble monuments. Granite and bronze monument products are more readily available, would provide reduced delivery problems, and in the long run would reduce substantially the replacement and maintenance problems.

In private and commercial cemeteries, the applicant has the choice of a marble upright, flat marble, flat granite or flat bronze marker. Late deliveries are our biggest problem. For example, it is not uncommon for an applicant to wait four to six months for delivery of a marble monument. It would appear advantageous to the government and to the

families of deceased veterans if the monument program reduced the types of monuments available. Removing marble monuments as an item of selection would not be acceptable to the marble industry nor to an estimated 20 percent of the private sector. Since the trend today is definitely toward the park or garden-type cemeteries, flat markers are in vogue and should be considered as the only authorized items that are to be made available. Already some 60 percent of all monuments furnished to the private sector are of the flat granite and bronze variety.

Recommendations

Increasing costs of the Monument Program dictate unequivocally that strong measures be taken to reduce to the maximum administrative and operational costs. Toward this end, data processing techniques must be developed and applied. Concurrently, and as a prerequisite to any ADP application, it is of the utmost importance that presently authorized inscriptions be simplified and standardized.

The government's Monument Program has proven to be of great value to the veteran's family. Accordingly, we recommend adoption of alternative (3), continuation of the present program with additions of memorial plaques in State shrines, provided by State or local funds.
Considering that applications received represent on the average approximately 60 percent of the estimated deaths for a given year, it is concluded that the Veteran community

must be provided with a greater awareness of this benefit. Hence, all appropriate VA elements must publicize this program to the maximum through the various service organizations, or concurrently with the families when processing burial and plot allowance requests.

The problems related to marble markers are not susceptible of ready and immediate solution. Serious consideration must be given toward the reduction of the types and designs and possibly the sizes of monuments currently authorized for national cemeteries and for private and commercial cemeteries. Marble availability from offshore sources must be seriously considered and explored both as to costs and ready availability, but within the framework of the Buy American Act.

Chapter II. POLICY ALTERNATIVES

Statement of the problem

For some time now, the question of the future direction of the national cemetery system, along with the adequacy of existing veterans' burial benefits, has concerned the Congress and the Executive Branch of the Government. For more than a decade, various studies of veterans benefits have included some evaluation of Federal cemetery and burial benefits, and numerous bills have been introduced to modify the cemetery system. Yet, the amount and type of analysis have been insufficient to speak to the serious problems involved in this area of public policy.

On the one hand, are those who advocate the development and establishment of additional national cemeteries as the only answer to the dwindling number of gravesites available for veteran burials in certain national cemeteries. On the other hand, are those who recognize that any expansion of Federal cemeteries poses serious supply-demand problems and impinges upon local determination of land use priorities and environmental controls, particularly in areas contigious to large cities.

Accordingly, this study early concluded that veterans cemetery and burial benefits cannot be viewed in isolation from these broader considerations:

-- To what extent is land already set aside for the cemetery and burial needs of Americans?

-- What has been the nature and extent of concern for deceased veterans and their families expressed by State and local governments?

-- What is the original intent of veterans cemetery and burial legislation enacted by Congress, in relation to subsequent developments?

-- To what extent do today's cemeterial and burial benefits accord with the changing circumstances of the nation's veterans?

Availability of cemetery land in the United States

According to the National Association of Cemeteries and the American Cemetery Association, there are over 9,000 active, non-federally operated cemeteries. Nearly 25 percent of these are operated by cities, counties, states, and local tax districts. About 17 percent are operated by religious groups. A small number are operated by fraternal organizations and cooperatives. About 20 percent are operated by non-profit associations while 36 percent are owned and operated on a proprietary basis.

The Association estimates the average size of these cemeteries is in the neighborhood of 62 acres, of which one-half the acreage is fully developed. The Association

further estimates that the average unfilled capacity of cemeteries of all types is sufficient to provide for ground burial of the population of the United States for about 140 years.

State and local roles

The determination that destitute veterans should not suffer the indignity of a 'potters field' burial has long been embodied in State and local legislation. A listing of the pertinent statutes is provided in the Appendix. Some states have gone so far as to establish State cemeteries for veterans and payments to help defray burial costs of impoverished veterans. Many states have authorized local initiatives of voluntary associations and local governments to provide for veteran cemetery plots. There has been a tendency, however, for the availability of Federal benefits to discourage these state and local efforts. In any case, with the increasing demand and shrinking supply of land near large cities for recreational, residential, and commercial purposes, there has been some concern--expressed in connection with past proposals for expansion of filled Federal cemeteries--that the Federal Government should respect local judgment on the siting and extent of cemetery expansion. The President's "Legacy of Parks" program has aimed to strengthen local control over local lands by transferring to local ownership those Federal properties excess to Federal requirements.

The evolution of Federal cemetery and burial policy

Any new proposals regarding veterans cemetery and burial benefits must include a review of the original purpose of the program, and the changes in purpose and intent which have occurred over time.

Initially, burial in national cemeteries was provided only to servicemen who died in battle. However, over a period of some 90 years there were gradual changes in the eligibility requirements for burial in these cemeteries.

In 1948, legislation was enacted which established new eligibility requirements for burials in national cemeteries incorporating many of the policies which had been previously practiced without benefit of a legal basis.

Finally in 1973 the National Cemeteries Act was passed establishing a National Cemetery System under VA and among the benefits, establishing a plot allowance for those not interred in national cemeteries.

These gradual changes in burial policy have resulted in the following situation:

First, a study undertaken by the Department of Army determined that, although the National Cemetery System had started out as a program providing burial for those killed in battle, by 1961 less than 10% of those being buried in national cemeteries were active duty decedents and their

families. The remainder were veterans and their dependents.

Secondly, the so called "National Cemetery" has become that in name only. Its utilization is more consistent with that of a local cemetery. The same 1961 study disclosed that 83% of those interred in national cemeteries had lived within 50 miles of the cemeteries in which they were buried. Furthermore, 83% of all burials in national cemeteries occurred in eleven cemeteries near large cities. These factors demonstrate a dramatic change in the complexion of the National Cemetery System since its inception.

Changing circumstances of the nation's veterans

Other significant changes in the social and economic spheres have occurred, which must be recognized and addressed in context with any evaluation of the purpose and future of the National Cemetery System, and veterans burial benefits.

For example there has been a significant increase in the standard of living of the veteran population over the past several years. This is, to a great extent, an outgrowth of the Federal readjustment benefits provided to returning servicemen. Veterans generally have higher incomes than non-veterans in comparable age brackets. The most recent VA statistics show that the median income for veterans in 1971 was $9,100, compared with the median income for non-veterans of $6,070. The median income for veterans was therefore 50% greater than that of their non-veteran counterparts.

With respect to burial expenses, several Federal assistance programs have been adopted or broadened for the general populace. Burial and funeral allowances or lump sum death payments are now paid under several different provisions of law. For example, the Federal Employees Compensation Act authorizes an $800 payment under certain circumstances for the funeral and burial expenses of Federal employees. The Social Security Act authorizes the payment of a lump sum death payment that is currently $255. Some 93% of veterans' widows and dependents will be eligible for the Social Security lump sum. Public Health Service personnel, employees of the Customs Service, Peace Corps volunteers, and Selective Service registrants are all provided with funeral and burial expense payments under provisions of other Federal laws.

The Veterans Administration also administers a number of insurance programs for veterans. These programs provide low cost life insurance coverage to veterans, partially subsidized by the Federal Government.

As a result of this expansion in forms of assistance, and other accompanying improvements, there are relatively few veterans who, today, die in an indigent state, or whose survivors are not provided with some form of assistance in meeting funeral and burial expenses.

Alternatives and conclusions

Prerequisite to any discussion of the criteria which govern the development and operation of a National Cemetery System and the alternatives and options available to meet those criteria, it is important that certain basic principles be reviewed.

- The cornerstone on which all benefits for veterans and their dependents is constructed may be found in the words of Abraham Lincoln which appear beside the entrance to the Veterans Administration Central Office: "To care for him who shall have borne the battle and for his widow and his orphan".

  Simply restated, the nation's chief obligation is to those who have sustained disability in the service of their country.

  Thus, the "status of service connection" is of paramount importance in considering burial benefits just as it is in considering all other veterans benefits.

- A second basic concept in veterans benefits is the alleviation of need for those veterans or their dependents categorized as "needy". Veterans' non-service connected pension and hospitalization rest on this principle. Similarly,

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the right of burial in a national cemetery flows in part from a nation's reluctance to commit any veteran's remains to "potters field".

- Basic principle number 3 may be stated as fulfillment of the veteran's desire to be buried with his comrades in arms; those with whom he shared the hazards and vicissitudes of wartime military service, and with whom he continued his association after the wars through membership in veterans organizations.

- The last principle is the mutual desire of the veterans' dependents and a grateful nation to memorialize their service of citizenship so honorably performed.

Based upon the above consideration, we have analyzed the comparative costs and benefits of continuing the existing program with those of alternative combinations of basic program elements. These basic elements include:

(a) Existing types of programs such as cash burial payments and burial in national cemeteries;

(b) New types of programs, such as grant-in-aid assistance to state-sponsored cemeteries, analogous to VA matching assistance for State nursing and hospital care;

(c) A better matching to veteran needs by relating VA burial benefits to other Federal benefits and by taking into account the veterans' financial situation and patterns of cemetery use.

(d) The growing national trend toward cremation.

It is evident that varying combinations of the above factors can lead to a large number of alternative programs. This analysis takes account of most conceivable combinations, but, for the sake of simplicity of presentation, selects three basic alternatives for comparison:

Alternative #1 - Continue the "status quo"

Retain the present system and number of cemeteries; retain the existing eligibility requirements for the burial allowance.

Alternative #2 - Cemetery expansion

Expand the present cemetery system to provide one cemetery in each state; retain the existing eligibility requirements for the burial allowance.

Alternative #3 - Regional cemeteries; contract burial for the needy; Federally assisted State cemeteries; non-duplicative burial allowances; and columbaria construction

Expand the present system by providing a regional cemetery in each of the 10 standard Federal regions open to all eligible veterans; For those who die in service or are entitled

to receive service connected compensation at time of death, provide for transportation of the remains to the regional cemetery serving the region of residence; Provide contract burial for needy veterans who met non-service connected pension requirements; Provide a 50% grant-in-aid for veterans' cemeteries developed by States and interment in those cemeteries. In addition, pay this group of veterans the existing VA burial allowance to the extent it does not duplicate burial benefits provided these recipients through another Federally financed program. Construct columbaria in cemeteries in the 10 standard Federal regions and State grant-in-aid cemeteries.

Comparative costs of the three alternatives follow:

Alternative Death Benefits Programs for Veterans:

Continue Present System for All Veterans

Category of Benefit	Fiscal Year						Total
	1975	1980	1985	1990	1995	2000	1975 - 2000
Federal Cemetery Requirements:							
No. of graves	23,799	15,027	16,270	17,072	18,475	19,579	479,510
No. of columbaria niches	1,190	751	814	854	924	979	23,976
Cost (Thousands of $)							
Grave development, interment and maintenance	3,397	4,257	7,221	11,028	17,096	25,424	285,396
Plot allowances	43,470	53,670	63,969	66,567	73,688	76,582	1,657,379
Burial benefits	105,887	128,428	162,813	173,744	207,269	225,996	4,371,550
Columbaria	580						3,117
Total Cost	153,334	186,355	234,003	251,339	298,053	328,002	6,317,442
Deduction (Elimination of duplicate benefits)	(80,589)	(96,461)	(117,457)	(123,521)	(140,859)	(149,565)	(3,097,071)
Net Cost	72,745	89,894	116,546	127,818	157,194	178,437	3,220,371

Alternative Death Benefits Programs for Veterans:

Expand to a Federal Cemetery in Every State:

Category of Benefit	Fiscal Year						Total
	1975	1980	1985	1990	1995	2000	1975 - 2000
Federal Cemetery Requirements:							
No. of graves	65,683	64,930	76,231	79,084	89,458	94,927	2,124,520
No. of columbaria niches	3,284	3,246	3,812	3,954	4,473	4,746	106,226
Cost (Thousands of $)							
Grave development, interment and maintenance	10,886	19,111	32,801	49,704	78,247	116,287	1,271,756
Plot allowances	37,514	46,465	55,486	57,916	64,019	66,608	1,429,293
Burial benefits	105,887	128,428	162,813	173,744	207,269	225,996	4,371,550
Columbaria	580						13,809
Total Cost	154,867	194,004	251,100	281,364	349,535	408,891	7,086,408
Deduction (Elimination of duplicate benefits)	(80,589)	(96,461)	(117,457)	(123,521)	(140,859)	(149,565)	(3,097,071)
Net Cost	74,278	97,543	133,643	157,843	208,676	259,326	3,989,337

Note: In addition, land costs could range from $44.3 million to $66.5 million. This cost would be diminished to the extent that land is donated or otherwise made available.

Alternative Death Benefits Programs for Veterans:

3. Expand to a Regional System Plus a State Grant-in-Aid Program for All Veterans in Each of the 50 States:

Category of Benefit	Fiscal Year						Total
	1975	1980	1985	1990	1995	2000	1975 - 2000
Federal Cemetery Requirements:							
No. of graves	50,769	55,005	63,961	66,123	74,505	79,051	1,762,176
No. of columbaria niches	2,538	2,750	3,198	3,306	3,725	3,953	88,109
Cost (Thousands of $)							
Grave development, interment and maintenance	7,565	14,521	25,149	37,254	58,080	84,160	943,641
Plot allowances	39,877	48,390	58,076	60,761	67,481	73,285	1,501,850
Burial benefits	105,887	128,428	162,813	173,744	207,269	225,996	4,371,550
Columbaria	580	--	--	--	--	--	11,454
Transportation*	230	350	673	974	1,686	2,434	26,146
Total Cost	154,139	191,689	246,711	272,733	334,516	385,875	6,854,641
Deduction (Elimination of duplicate benefits)	(80,589)	(96,461)	(117,457)	(123,521)	(140,859)	(149,565)	(3,097,071)
Net Cost	73,550	95,228	129,254	149,212	193,657	236,310	3,757,570

*Limited to compensable service-connected veterans.

Note: In addition, land purchase costs could range from $15.7 million to $23.6 million. This cost would be diminished to the extent that land is donated or otherwise made available.

Program considerations

Currently, there are about 29 million veterans who with their wives (and some children) constitute a demand for future veteran burial benefits. To meet this demand, there are available approximately one million actual and potential gravesites in the National Cemetery System, not all of them ideally located. Thus,

Alternative #1 would fail to meet the foreseeable needs of veterans.

Alternative #2 would meet these needs, but to carry it out, the Federal Government would have to acquire and develop, at high cost, large plots of land in many different geographic locations for burial sites. This appears largely unnecessary in view of the adequacy of non-Federal burial sites in relation to national needs. Alternative #2 not only unnecessarily proliferates Federal cemeteries but also imposes Washington judgments upon local land use patterns, tends to defeat the Legacy of Parks program by encouraging retention of excess land, and gives no encouragement for states and localities to exercise their traditional role in this area.

Alternative #3 meets all of the basic principles discussed in connection with establishing criteria for a sound veterans burial system.

Recognition of the "status of service connection" has been

afforded by Public Law 93-43 which establishes burial benefits of up to $800 in the case of any veteran who dies as a result of service connected disability.

Further recognition of this principle could accompany the concept of Regional cemeteries. Under this concept a Regional cemetery would be provided in each of the 10 standard Federal regions with interment open to all eligible veterans. However, for those who died in service or who were entitled to receive service connected compensation at time of their death we would provide transportation of the remains to the Regional cemetery of residence jurisdiction.

This would afford an additional benefit as well as a special honoring of the status of service connection.

The burial requirements of the "needy" have been met in part by the plot allowance of $150 provided by Public Law 93-43 for those not interred in a national cemetery. For this deserving group, two other potential solutions warrant further study. The first is to provide Federal grant-in-aid for veterans' cemeteries developed by states. The second is to utilize the $400 burial and plot allowance now available to revive contract burials for veterans who met the requirements for non-service connected pensions at the time of their death or their survivors who meet similar

criteria. Contract burials were previously available where a veteran died in a VA hospital. With enabling legislation the practice could be revived and expanded to provide burial following a needy veteran's death.

Interment with ones comrades in arms would be a target of not one but many approaches, including; utilization of currently existing cemeteries, both state and national, creation of ten regional cemeteries, and the development of additional state cemeteries through Federal grants-in-aid.

The current headstone and marker program is consistent with the principle of memorialization. States and veterans service organizations are also heavily committed to this principle and their efforts are praiseworthy. They should be encouraged to continue their efforts, particularly those which result in permanent memorialization such as memorial shrines housing commenorative plaques.

No increases in the current burial and plot allowances are contemplated by the recommendations set forth above. However, it is recommended that the existing burial allowance should not be paid to the extent that it duplicates burial benefits provided through other Federally financed programs.

Considerations concerning a national burial policy must recognize a continued growth in personal desires for inurnment rather than interment. This is important both from the standpoint of fulfillment of the desires of the veteran

as well as a potential major factor in land conservation for burial purposes.

The establishment of new national cemeteries under the regional concept should include a specific provision for columbaria as authorized by Section 1004 of Public Law 93-43. Likewise the recommended legislation for establishment of a Federally assisted state cemetery program should include provisions for columbaria.

Marketing and Sales Practices of Private Cemeteries

In directing the Administrator to conduct this study, the Congress asked that he inquire into marketing and sales practices of private cemeteries. Fact gathering under this mandate has been contracted out to Klein & Saks, Inc. and their report **is being submitted as an appendix to this study.**

Basically the problem can be simply expressed as questionable sales practices on a "pre-death basis" of cemetery plots to veterans. The questionable practices may consist, for example, of free offers tied in with unreasonably high perpetual care cost; requirement for tie-in purchase of a contiguous gravesite at exorbitant cost, etc.

Where the improper practice consists of false or misleading advertising, the problem would properly appear to be under the cognizance of the Federal Trade Commission with whom the VA has been, and will continue to be, in close cooperation. Where direct mail advertising is the vehicle, the Postal Service would appear to be involved.

For consideration in this study, three alternatives are available to the Congress or the Administrator to assist in the solution of this problem.

One alternative would appear to be legislation aimed at imposing sanctions on private cemeteries that violate

standards of fair conduct. This alternative contains built in difficulties of administration, and enforcement would be a problem of some magnitude.

A second alternative involves the Administrator's discretion in payment of the plot allowance. Under this alternative he could pay less than the total amount if he found the cemetery to be in violation. This alternative would also be extremely difficult to administer. The total sum allowable under law may not exceed $150. Because the burial benefit and plot allowance are paid as reimbursement, a deserving beneficiary rather than the offending cemetery could bear the penalty. This because both burial benefits and plot allowance are paid as reimbursement to the individual who bore the expense or to the estate if the burial were charged to the estate. Thus, failure to pay the cemetery the total plot allowance where the widow was obligated to the cemetery association, could serve to penalize her since she would still be liable.

A third alternative is to follow the lead of the Congress in a related area. When the Korean GI Bill (PL 82-550) was under consideration, the Select Committee of Congress studying the abuses of the World War II GI Bill hit upon a very simple solution to reduce overcharges and improper charges by institutions. They terminated direct payment to institutions, and instead provided that GI Bill benefits

be paid directly to the veteran in the form of subsistence allowances. The veteran was, therefore, left free to deal with the institution, and the institution in turn had recourse only against the veteran.

To follow this analogy we would add the $150 plot allowance to the basic $250 burial allowance in the case of any veteran not buried in a national cemetery. This total amount would then constitute the limit of reimbursement in each case and would be payable only to the estate or to the one who bore the expense.

We recommend the third alternative and believe that it can be accomplished by regulation without need for legislation.

Chapter III. ANALYSIS

Considerations

A review of the historical background and trends concerning cemetery and burial benefits leads to the conclusion that a restructure of these benefits should incorporate a number of different factors.

First, there should be a recognition that any needless expansion of cemeteries is potentially a serious land use and environmental problem.

Second, there should be recognition of the "status of service connection" as a basic principle on which all veterans benefits are structured.

Third, in recognition of the patriotic meaning of burial in a national cemetery, some provision should be made for those veterans desiring burial along with their comrades, in a nationally sponsored cemetery.

Fourth, State and local governments should play a major part in the decisions involving establishment of cemeteries, rather than follow Federal dictates, and encouragement should be given to ongoing State and local efforts in the cemetery and burial benefit areas.

Fifth, in keeping with the original philosophy regarding the provision of burial assistance to alleviate the need

of impoverished veterans, certain improvements in such benefits for this particular group of veterans should be considered.

Sixth, some reasonable balance between cash, and in kind benefits should be attained.

Seventh, the desire of veterans' survivors and service organizations for memorialization should be recognized.

Various modifications to the present systems of cemeteries and burial benefits have been developed consistent with the factors identified above.

Cemetery Use Patterns

The tendency to use Federal cemeteries varies from location to location, from cemetery to cemetery. While contiguity of the cemetery to large centers of veteran population is a major factor, other factors do operate. In some cases few veterans are buried in a Federal cemetery even though it is reasonably close to a metropolitan area.

In 1968 and 1969 the Veterans Administration made a sample survey of requests made in 1965 for burial allowance. The sample estimated a total of 231,210 veteran deaths in the contiguous United States. Disposition of the remains was shown in 221,638 cases. 97% of known dispositions were ground burials, and 3% were cremations. Of the known dispositions, ground burials, 47% occurred within 50 miles of

a Federal cemetery, 23% within 100 miles but more than 50, and 30% occurred more than 100 miles from any Federal cemetery.

Of all the ground burials in the contiguous United States, 16% were in Federal cemeteries. Where residence at time of death was within 50 miles of a Federal cemetery, 28% were Federal burials. Where the residence was 50-100 miles from a Federal cemetery, 6% were buried in a Federal cemetery. And where residence was more than 100 miles from any Federal cemetery, 4% were Federal burials.

Following the 1968-69 statistical survey of 1965 data, an attempt was made to explore the causes of variation in cemetery usage rates, and to determine and measure the factors associated with usage rates.

The most important factors of those measured were 1) supply of graves, 2) willingness to travel, and 3) distance of cemeteries to residence. The most significant of the individual variables measured could not be identified because of the high inter-correlation among them. Price of private burial as a factor was not included.

A more recent survey of burials comprised another sample review of applications for burial benefits. This was a 1/2 of 1% sample of veterans who died in Fiscal Year 1970. The results of this survey are as follows:

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Type of Cemetery	Veteran Burials	Within same County or Metropolitan Area of Residence at time of death	Within Same State	Outside State
Total Number	1164	919	110	135
Federal Cemeteries	106	70	22	14
Other Cemeteries	1058	849	88	121
The percentages relating to this table are:				
Total	100.0	100.0	100.0	100.0
Federal Cemeteries	9.1	7.6	20.0	10.4
Other Cemeteries	90.9	92.4	80.0	89.6

This indicates that there has been a substantial drop in the percentage of veteran burials in Federal cemeteries since 1965. Some of this is due to the closing of Federal cemeteries such as Arlington, Beverly, and those in California for general veterans burial. The percentage of burials in Federal cemeteries in projected to drop to about 7% by fiscal year 1974, under the existing Cemetery System.

Funeral Costs

The National Funeral Directors Association classifies funeral costs under four separate categories of expenses. These are:

1. Those which specifically involve the funeral director including his professional services and those of his staff, the use of the facilities and equipment he has available; and, the casket and the vault selected.

2. Those dealing with the disposition of the body. If earth interred, there is the cost of the grave and the charge for opening and closing. If cremated, there is the charge for the actual cremation, plus the cost of an urn in which to place the cremated remains if desired.

3. Those for memorialization, such as a monument or marker for the grave or a niche for the urn of cremated remains.

4. Other miscellaneous expenses paid by the family, usually through the funeral director. These include flowers, newspaper death notices, additional limousines, burial clothing, and out-of-town transportation.

The most recent annual survey of funeral costs was conducted by the National Funeral Directors Association in 1973. In 1969, the average adult funeral cost $926. In 1972, this had increased to $1,097, or 18.5%. This did not include vault, cemetery, or crematorium charges, headstone or marker, and any of the miscellaneous expenses cited above. Another survey, that of the Federated Funeral Directors of America, (whose members are located in 17 midwestern and eastern states) indicated that the average adult funeral cost $1,088 in 1971, or 11% higher than in 1969. Like the National Funeral Directors figures, these do not include the costs mentioned.

Section 3(2) of Public Law 93-43 directs the Administrator to conduct this study and include "(4) the private burial and funeral costs in the United States; and "(6) the marketing and sales practices of non-Federal cemeteries and interment facilities, or any person either acting on their behalf or selling or attempting to sell any rights, interests or

reliable base data in VA statistical resources, these portions of the study have been contracted out to Klein & Saks, Management Consultants, and **is being submitted to the Congress as an appendix to this study.**

Duplication of Burial Benefits

There are currently several Federal programs under which assistance toward burial expenses is provided. Assistance is provided to eligible beneficiaries by Public Health Service, U. S. Customs, Social Security, Peace Corps, Federal Employees' Compensation, House of Representatives, and Veterans Administration. As programs of this nature have been expanded, the problem of a duplicate Federal payment for the same purpose, to assist in burial, has developed. For example, about 93% of the veteran population are eligible under Social Security for a **$255 payment** toward burial expenses. They are also eligible for a maximum $250 from the Veterans Administration for the same purpose. The need for a special veteran burial allowance initially intended only for those in a destitute state becomes increasingly questionable, when viewed in terms of the assistance already provided under other Federal programs, and the substantially higher income level of veterans vs. non-veterans which exists today.

Optional Solutions

The various options which have been developed to respond to what are viewed as the requirements of a redesigned

cemetery system have components consisting of: (a) cemetery requirements, (b) burial allowance provisions, and (c) memorialization provisions.

The options pertaining to (a) cemetery requirements, are:

1. Retain the present system and number of cemeteries.
2. Expand the present system by providing a regional cemetery in each of the 10 Standard Federal Regions, and State grants-in-aid toward cemetery development.
3. Expand the present system to provide one cemetery in each state.

The options pertaining to (b) burial allowance provisions, are:

1. Retain the existing eligibility requirements.
2. Provide the burial allowance only for those receiving either compensation or pension benefits.
3. Provide the allowance only in instances in which it would not duplicate a burial benefit provided through another federally-financed program.
4. Provide the allowance only for those receiving either compensation or pension, but only in instances in which it would not duplicate a burial benefit provided these specific recipients through another Federally-financed program.
5. Provide contract burials as an alternative to the burial and plot allowance for those needy veterans who meet non-service connected pension requirements.

The options pertaining to (c) memorialization, are:

1. Continue the current marker and headstone program.
2. Provide columbaria for inurnment in the regional cemeteries, and include State grant-in-aid for columbaria in connection with cemetery development.
3. Encourage memorialization efforts by State veteran service organizations, particularly those directed toward permanent memorialization, e.g., memorial shrines with commemorative plaques.

The adjacent table shows costs for selected years for each of these options. These costs were developed based on projected utilization rates of alternative cemetery systems by veterans in each State, on present costs and on price trends.

Summary: Estimated Cost of Alternative Death Benefits Programs for Veterans, Fiscal Year 1975 through Fiscal Year 2000

Benefit Item	1. Continue Present System for all Veterans	2. Expand to a Federal Cemetery in Every State 1/	3. Expand to a Regional System Plus State Grant-in-Aid, etc. 2/
Burials and Cremations			
Total number	503,486	2,230,746	1,850,285
Cost (Thousands of Dollars)			
Total	$6,317,442	$7,086,408	$6,854,641
Grave development, interment and maintenance	285,396	1,271,756	943,641
Plot allowance	1,657,379	1,429,293	1,501,850
Burial benefits	4,371,550	4,371,550	4,371,550
Columbaria	3,117	13,809	11,454
Transportation	- -	- -	26,146
Deduction (Elimination of duplicate benefits)	(3,097,071)	(3,097,071)	(3,097,071)
Total less duplication	3,220,371	3,989,337	3,757,570

1/ In addition, land costs could range from $44.3 million to $66.5 million.

2/ In addition, land costs could range from $15.7 million to $23.6 million. Land costs would be diminished to the extent that land is donated or otherwise made available.

Methodology

The calculation of the costs of the considered options was based upon the following methodology and assumptions:

1. Projected requirements for gravesites and utilization of alternative cemetery systems were based on: 1965 propensities to utilize Federal cemeteries, by distance of residence from cemetery, by State; projected deaths of veterans 1972 to 2000 by State; distribution of veteran population by distance from cemeteries (present and proposed), by State; and space available in existing Federal cemeteries, by State.

2. Interment, maintenance and development costs were projected for each cemetery system based on: projected burials by State; present costs of interment, maintenance, and development in Federal cemeteries with projected increases in costs of 5% per year; and available developed and undeveloped graves in existing Federal cemeteries, by State. Interment costs include the burial of veterans' eligible dependents. The cost of cemetery development has been projected on an "as required" basis (i.e., gravesites are costed for development in the year that they are required for burial purposes). In actual practice, gravesites would require development in advance of actual need.

3. Costs shown for each expansion alternative assume the donation of land. To the extent that such donations of land are not made, it is assumed that there will be an additional $10,000 to $15,000 cost per 600 gravesites.

4. Grant-in-aid costs were projected based on: grants for 50% of most costs other than land purchase; State costs assumed not to differ from Federal costs; participation by one-half of those States without an existing Federal cemetery or a new regional one, or where an existing Federal cemetery will be filled by year 2000; a 5-year phase-in period ; a fixed sum ($40) for grave maintenance.

5. Burial and plot allowances were based on: projected deaths of all veterans, and projected deaths of veterans in receipt of compensation, by year; an estimate that 93% of all veterans would be eligible for Social Security death benefits; and projected utilization of alternative cemetery systems.

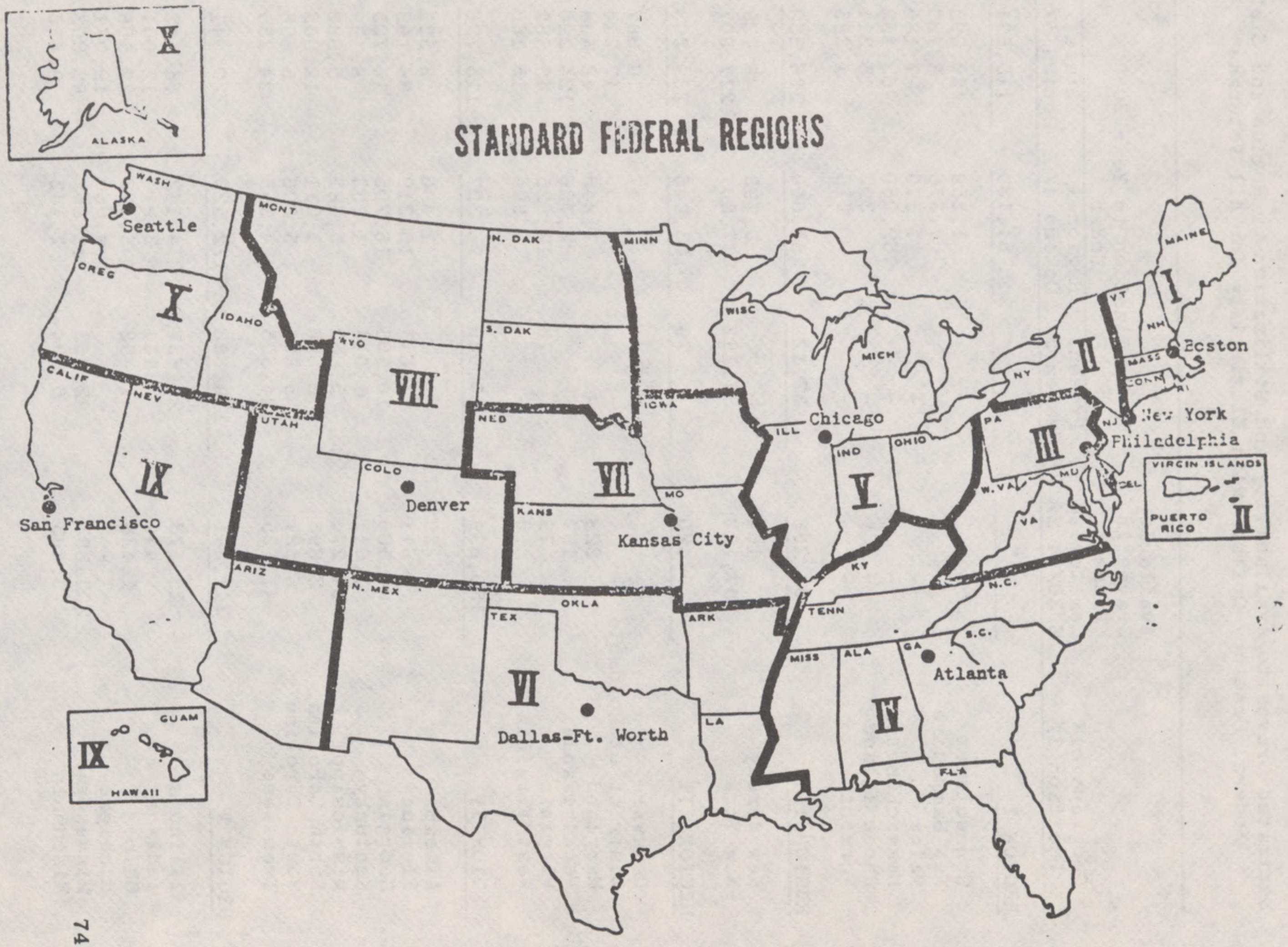
6. The cost of columbaria was estimated to be $130 per niche. The number of niches required was estimated at 5% of the required gravesites.

7. The cost of transporting bodies of compensable service-connected veterans was estimated on the assumption that 50% of such veterans buried in national regional cemeteries

would require transportation at an average cost of $75. Such costs were assumed to increase by 5% per annum.

8. All estimated cost estimates are add-on costs to the present headstone, maintenance, interment and development costs and to the already budgeted construction programs.

STANDARD FEDERAL REGIONS



Estimated Gravesite Availability and Utilization by Region and State, Federal Cemetery Options with Eligibility for All Veterans

Geographical Location 1/	Available Graves in Present Cemeteries 6/30/74 2/	Utilization to Year 2000 Under Present System 3/	Regional Option 4/	State Option 5/
REGION I	-	-	61,165	115,691
Connecticut	-	-	1,559	20,095
New Hampshire	-	-	7,376	8,782
Maine	-	-	1,570	7,186
Massachusetts	-	-	59,050	63,132
Rhode Island	-	-	392	15,211
Vermont	-	-	218	1,285
REGION II	37,286	37,122	281,600	326,530
New Jersey	164	-	3,793	48,723
New York	37,122	37,122	277,807	277,807
REGION III	420	79	103,946	259,203
Delaware	-	-	257	10,687
District of Columbia	-	-	356	17,214
Maryland	228	-	1,845	48,484
Pennsylvania	107	-	82,759	124,290
Virginia	79	79	17,825	43,362
West Virginia	6	-	904	15,166
REGION IV	150,839	65,066	76,327	115,736
Alabama	29	-	1,496	8,529
Florida	7,611	7,611	15,319	34,195
Georgia	60,506	16,705	16,705	16,705
Kentucky	1,011	1,011	1,753	8,199
Mississippi	24,274	5,882	5,882	5,882
North Carolina	3,696	3,696	5,011	12,065
South Carolina	6,587	5,806	5,806	5,806
Tennessee	47,125	24,355	24,355	24,355
REGION V	241,341	119,686	172,523	220,041
Illinois	29,173	28,637	74,142	74,142
Indiana	444	444	3,914	12,001
Ohio	1,438	1,438	5,377	22,506
Michigan	-	-	4,085	19,071
Minnesota	203,883	82,863	82,863	82,863
Wisconsin	6,403	6,304	2,142	9,458

Estimated Gravesite Availability and Utilization by Region and State,
Federal Cemetery Options with Eligibility for All Veterans

Geographical Location 1/	Available Graves in Present Cemeteries 6/30/74 2/	Utilization to Year 2000 Under Present System 3/	Regional Option 4/	State Option 5/
REGION VI	264,900	83,172	89,903	138,251
Arkansas	7,962	7,306	7,306	7,606
Louisiana	1,044	1,044	1,950	29,825
New Mexico	13,768	13,768	19,593	39,766
Oklahoma	13,190	5,403	5,403	5,403
Texas	228,936	55,651	55,651	55,651
REGION VII	154,225	79,432	89,354	105,429
Iowa	9,767	6,918	6,918	6,918
Kansas	6,558	4,027	13,949	13,949
Missouri	131,486	64,785	64,785	64,785
Nebraska	6,414	3,702	3,702	19,777
REGION VIII	116,327	29,774	48,798	68,844
Colorado	58,531	29,496	29,496	29,486
Montana	278	278	3,681	14,224
North Dakota			2,405	2,405
South Dakota	57,518		12,598	12,613
Utah			439	9,289
Wyoming			179	817
REGION IX	10,555	55	391,704	669,502
Arizona	55	55	1,121	29,376
California	10,500		386,905	633,904
Nevada			3,678	6,222
REGION X	85,927	63,797	86,059	105,293
Idaho			5,643	5,643
Oregon	85,927	63,797	63,797	63,797
Washington			16,619	35,853
Total U.S. 6/	1,061,820	478,183	1,401,379	2,124,520

Estimated Gravesite Availability and Utilization by Region and State, Federal Cemetery Options with Eligibility for All Veterans

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1/ Data are included only for the 48 contiguous states and District of Columbia since Alaska, Hawaii and Puerto Rico present unique problems requiring separate study.

2/ Includes available gravesites in both National Cemetery System and Department of Interior cemeteries.

3/ Assumes no expansion would occur.

4/ Assumes one major Federal cemetery in each Region.

5/ Assumes one Federal cemetery in each State.

6/ On a statewide basis there is a shortage in the present system of 790,286 sites to satisfy the Regional option and 2,658,543 sites to satisfy the State option.

VETERANS ADMINISTRATION
NATIONAL CEMETERIES

GRAVESITE INVENTORY
NATIONAL CEMETERIES

June 30, 1973

1	2	3	4	5	6	7	8	9	10
NATIONAL CEMETERIES BY STATE	CLOSED	EXPECTED CLOSE-OUT	ACREAGE DEVELOPED	ACREAGE UNDEVELOPED	DEVELOPED GRAVESITES TOTAL	DEVELOPED GRAVESITES USED & RES	DEVELOPED GRAVESITES AVAILABLE	UNDEVELOPED GRAVESITES	TOTAL POSSIBILITI 8 + 9
ALABAMA									
Mobile	1963		5.240	0	3,873	3,844	29		29
TOTAL			5.240	0	3,873	3,844	29		29
ALASKA									
Sitka		1973	1.390	0	669	497	172		172
TOTAL			1.390	0	669	497	172		172
ARIZONA									
Prescott		1975	6.000	0	2,891	2,528	209		209
TOTAL			6.000	0	2,891	2,528	209		209
ARKANSAS									
Fayetteville		1982	6.110	0	3,669	3,054	615		615
Fort Smith		1996	14.590	0	8,735	4,866	3,869		3,869
Little Rock		1985	24.950	0	17,922	13,892	4,030		4,030
TOTAL			45.650	0	30,326	21,812	8,514		8,514
CALIFORNIA									
Fort Rosecrans	1967		71.340	0	44,390	44,225	165		165
Golden Gate	1967		161.500	0	101,368	100,708	660		660
Los Angeles		1977	111.000	3.500	106,984 1/	102,924 1/	4,060	3,031	4,060
San Francisco	1962		28.340	0	22,825	22,800	25		25
TOTAL			372.180	3.500	233,943	226,474	7,469	3,031	10,500
COLORADO									
Fort Logan		2000+	40.800	96.366	25,202	15,714	9,488	49,840	59,328
Fort Lyon	1965		9.000		956	748	199		199
TOTAL			49.800	96.366	26,158	16,462	9,687	49,840	59,527

1/ Includes niches for cremated remains in columbarium.

GRAVESITE INVENTORY
NATIONAL CEMETERIES

June 30, 1973

1	2	3	4	5	6	7	8	9	10
NATIONAL CEMETERIES BY STATE	CLOSED	EXPECTED CLOSE-OUT	ACREAGE DEVELOPED	ACREAGE UNDEVELOPED	DEVELOPED GRAVESITES TOTAL	DEVELOPED GRAVESITES USED	DEVELOPED GRAVESITES AVAILABLE	UNDEVELOPED GRAVESITES	TOTAL POSSIBILI 8 + 9
FLORIDA									
Barrancas		1987	20.690	9.220	12,375	9,199	3,176	4,800	7,97(
Bay Pines	1964		8.600	0	4,200	4,200	0		(
St. Augustine	1949		1.360	0	1,153	1,153	0		(
TOTAL			30.650	9.220	17,728	14,552	3,176	4,800	7,97(
GEORGIA									
Marietta	1971		23.256	0	16,526	16,428	98		9(
TOTAL			23.256	0	16,526	16,428	98		9(
HAWAII									
NMCP		1980	111.540	0	27,094	22,211	4,883		4,883
TOTAL			111.540	0	27,094	22,211	4,883		4,883
ILLINOIS									
Alton	1961		480	0	533	527	6		(
Camp Butler		2000+	16.450	22.800	8,194	7,109	1,085	14,093	15,178
Danville		2000	40.000	0	11,768	5,608	842		842
Mound City		1991	10.500	0	7,893	6,623	1,270		1,270
Quincy		1995	.450	0	582	451	131		131
Rock Island		1995	24.700	6.800	15,970	8,971	6,999	5,316	12,315
TOTAL			92.580	29.600	44,940	29,289	10,333	19,409	29,742
INDIANA									
Crown Hill	1867		1.370	0	795	795	0		0
Marion	1980		20.350	0	8,775	4,162	455		455
New Albany	1960		6.310	0	5,086	5,063	23		23
TOTAL			28.030	0	14,656	10,020	478		478

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GRAVESITE INVENTORY
NATIONAL CEMETERIES

June 30, 1973

1	2	3	4	5	6	7	8	9	10
NATIONAL CEMETERIES BY STATE	CLOSED	EXPECTED CLOSE-OUT	ACREAGE DEVELOPED	ACREAGE UNDEVELOPED	DEVELOPED GRAVESITES TOTAL	DEVELOPED GRAVESITES USED	DEVELOPED GRAVESITES AVAILABLE	UNDEVELOPED GRAVESITES	TOTAL POSSIBILITIES 8 + 9
IOWA									
Keokuk		2000+	5.100	16.000	2,525	2,320	205	9,600	9,805
TOTAL			5.100	16.000	2,525	2,320	205	9,600	9,805
KANSAS									
Fort Leavenworth		1981	36.100	0	19,520	14,961	4,559		4,559
Fort Scott		2000+	10.510	0	5,959	2,631	3,328		3,328
Leavenworth			30.000	0	14,550	12,522	1,952		1,952
TOTAL			76.610		40,029	30,114	9,839		9,839
KENTUCKY									
Camp Nelson	1967		9.750	0	5,371	5,338	33		33
Cave Hill	1939		4.108	0	5,625	5,623	2		2
Danville	1955		.310	0	396	395	1		1
Lebanon		1976	2.830	0	1,996	1,750	246		246
Lexington	1939		.750	0	1,384	1,384	0		0
Mill Springs		1983	3.500	0	2,216	1,553	663		663
Perryville	No Burials		4.390	0					
Zachary Taylor	1959		16.430	0	9,418	9,262	156		156
TOTAL			42.068	0	26,406	25,305	1,101		1,101
LOUISIANA									
Alexandria		1981	8.230	0	6,444	5,726	718		718
Baton Rouge			7.690	0	5,068	5,063	5		5
Port Hudson		1977	8.040	0	6,090	5,520	570		570
TOTAL			23.960	0	17,602	16,309	1,293		1,293
MAINE									
Togus	Closed		29.000	0	5,371	5,371	0		0
TOTAL			29.000	0	5,371	5,371	0		0

GRAVESITE INVENTORY
NATIONAL CEMETERIES

June 30, 1973

1	2	3	4	5	6	7	8	9	10
NATIONAL CEMETERIES BY STATE	CLOSED	EXPECTED CLOSE-OUT	ACREAGE DEVELOPED	ACREAGE UNDEVELOPED	DEVELOPED GRAVESITES TOTAL	DEVELOPED GRAVESITES USED& RES	DEVELOPED GRAVESITES AVAILABLE	UNDEVELOPED GRAVESITES	TOTAL POSSIBILIT 8+9
MARYLAND									
Annapolis	1961		4.125	0	2,920	2,913	7		7
Baltimore	1971		72.227	0	36,417	36,221	196		196
Loudon Park	1971		5.600	0	6,486	6,461	25		25
TOTAL			81.952	0	45,823	45,595	228		228
MINNESOTA									
Ft. Snelling		2000+	136.570	340.000	80,104	68,644	11,460	194,571	206,031
TOTAL			136.570	340.000	80,104	68,644	11,460	194,571	206,031
MISSISSIPPI									
Biloxi		2000+	25.000	15.000	11,336	1,395	9,947	6,750	16,697
Corinth		2000+	20.000	0	13,473	6,139	7,334		7,334
Natchez		1982	10.720	0	4,972	4,647	325		325
TOTAL			55.720	15.000	29,781	12,181	17,606	6,750	24,356
MISSOURI									
Jefferson Barracks		2000+	105.330	201.650	66,251	52,444	13,807	118,976	132,783
Jefferson City	1969		2.010	0	1,638	1,624	14		14
Springfield		1984	13.820	0	8,117	6,336	1,781		1,781
TOTAL			121.160	201.650	76,006	60,404	15,602	118,976	134,578
NEBRASKA									
Fort McPherson		2000+	14.000	6.000	5,651	3,098	2,553	3,956	6,509
TOTAL			14.000	6.000	5,651	3,098	2,553	3,956	6,509

GRAVESITE INVENTORY
NATIONAL CEMETERIES

June 30, 1973

1	2	3	4	5	6	7	8	9	10
NATIONAL CEMETERIES BY STATE	CLOSED	EXPECTED CLOSE-OUT	ACREAGE DEVELOPED	ACREAGE UNDEVELOPED	DEVELOPED GRAVESITES TOTAL	DEVELOPED GRAVESITES USEFUL RES	DEVELOPED GRAVESITES AVAILABLE	UNDEVELOPED GRAVESITES	TOTAL POSSIBILITI 8 + 9
NEW JERSEY									
Beverly	1966		64.550	0	39,982	39,818	164		164
Finn's Point	1947		4.590	0	2,705	2,705	0		0
TOTAL			69.140		42,687	42,523	164		164
NEW MEXICO									
Fort Bayard	1965		16.000	0	2,600	1,569	1,031		1,031
Santa Fe		1996	14.460	20.130	9,580	8,478	1,102	12,000	13,102
TOTAL			30.460	20.130	12,180	10,047	2,133	12,000	14,133
NEW YORK									
Bath		1976	19.000	0	8,112	7,817	315		315
Cypress Hills	1954		18.197	0	18,687	18,584	103		103
Long Island		1978	364.000	0	246,333	200,767	45,566	3,600 2/	49,166
Woodlawn	1969		7.624	0	6,442	6,423	19		19
TOTAL			408.821	0	279,574	233,591	46,003	3,600 2/	49,603
NORTH CAROLINA									
New Bern		1983	7.680	0	5,611	4,740	871		871
Raleigh		1988	6.950	0	5,071	2,892	2,179		2,179
Salisbury		1979	5.970	0	14,302	13,773	529		529
Wilmington		1976	5.065	0	4,393	3,974	419		419
TOTAL			25.665	0	29,377	25,379	3,998		3,998
OHIO									
Dayton		1975	55.000	0	24,092	22,483	1,684		1,684
TOTAL			55.000	0	24,092	22,483	1,684		1,684

2/ Reclamation of a 6-acre borrow area; 3,600 gravesites.

GRAVESITE INVENTORY
NATIONAL CEMETERIES

June 30, 1973

1	2	3	4	5	6	7	8	9	10
NATIONAL CEMETERIES BY STATE	CLOSED	EXPECTED CLOSE-OUT	ACREAGE DEVELOPED	ACREAGE UNDEVELOPED	DEVELOPED GRAVESITES TOTAL	DEVELOPED GRAVESITES USED & RES	DEVELOPED GRAVESITES AVAILABLE	UNDEVELOPED GRAVESITES	TOTAL POSSIBILI 8 + 9
OKLAHOMA									
Fort Gibson		2000+	13.510	18.700	8,578	6,417	2,161	11,220	13,381
TOTAL			13.510	18.700	8,578	6,417	2,161	11,220	13,381
OREGON									
Roseburg		1982	3.000	0	2,130	1,474	606		606
White City		2000+	7.000		1,200	577	702	1,200	1,902
Willamette		2000+	76.450	125.000	47,470	36,742	10,728	75,000	85,728
TOTAL			86.450	125.000	50,800	38,793	12,036	76,200	88,236
PENNSYLVANIA									
Philadelphia	1947		13.320	0	10,334	10,227	107		107
TOTAL			13.320	0	10,334	10,227	107		107
PUERTO RICO									
Puerto Rico		2000+	29.300	78.940	11,676	9,556	2,120	30,179	32,299
TOTAL			29.300	78.940	11,676	9,556	2,120	30,179	32,299
SOUTH CAROLINA									
Beaufort		2000+	28.920	0	17,031	10,797	6,234		6,234
Florence		1981	5.870	0	4,625	4,104	521		521
TOTAL			34.790	0	21,656	14,901	6,755		6,755
SOUTH DAKOTA									
Black Hills		2000+	12.000	93.900	5,878	4,701	1,177	56,340	57,517
Fort Meade	1948		2.000	0	188	188	0		0
Hot Springs	1904		12.000	0	1,482	1,481	1		1
TOTAL			26.000	93.900	7,548	6,370	1,178	56,340	57,518

GRAVESITE INVENTORY
NATIONAL CEMETERIES

June 30, 1973

1 NATIONAL CEMETERIES BY STATE	2 CLOSED	3 EXPECTED CLOSE-OUT	4 ACREAGE DEVELOPED	5 ACREAGE UNDEVELOPED	6 DEVELOPED GRAVESITES TOTAL	7 DEVELOPED GRAVESITES USED & RES	8 DEVELOPED GRAVESITES AVAILABLE	9 UNDEVELOPED GRAVESITES	10 TOTAL POSSIBILI 8 + 9
TENNESSEE									
Chattanooga		2000+	77.000	43.800	24,344	22,145	2,199	26,000	28,199
Knoxville	1973		9.830	0	7,474	7,467	7		7
Memphis		1980	44.150	0	29,931	25,695	4,236		4,236
Mountain Home		2000+	30.000		10,000	5,085	5,032		5,032
Nashville		1993	65.000	0	31,112	23,047	8,065		8,065
TOTAL			225.980	43.800	102,861	83,439	19,539	26,000	45,539
TEXAS									
Fort Bliss		2000+	42.850	17.000	25,263	11,928	13,335	10,200	23,535
Fort Sam Houston		1977	60.110	0	37,047	31,364	5,683		5,683
Houston		2000+	45.000	374.000	14,068	5,068	15,369	187,000	202,369
Kerrville	1957		2.000		460	459	1		1
San Antonio	1961		3.660	0	3,042	3,037	5		5
TOTAL			153.620	391.000	79,880	51,856	34,393	197,200	231,593
VIRGINIA									
Alexandria	1967		5.500	0	4,069	4,060	9		9
Balls Bluff	1865		4.630	0	25	25	0		0
City Point	1972		6.660	0	5,516	5,502	14		14
Cold Harbor	1970		1.430	0	948	933	15		15
Culpeper	1973		6.470	0	3,670	3,663	7		7
Danville	1955		3.500	0	2,177	2,157	20		20
Fort Harrison	1967		1.550	0	1,065	1,008	57		57
Glendale	1970		2.080	0	1,290	1,277	13		13
Hampton	1970		26.480	0	21,450	21,370	80		80
Hampton (VA)	1912		.030		22	22	0		0

GRAVESITE INVENTORY
NATIONAL CEMETERIES

June 30, 1973

1	2	3	4	5	6	7	8	9	10
NATIONAL CEMETERIES BY STATE	CLOSED	EXPECTED CLOSE-OUT	ACREAGE DEVELOPED	ACREAGE UNDEVELOPED	DEVELOPED GRAVESITES TOTAL	DEVELOPED GRAVESITES USED& RES	DEVELOPED GRAVESITES AVAILABLE	UNDEVELOPED GRAVESITES	TOTAL POSSIBILIT 8+9
VIRGINIA (cont)									
Richmond	1963		9.740	0	7,457	7,434	23		23
Seven Pines	1965		1.900	0	1,126	1,089	37		37
Staunton	1970		1.150	0	844	835	9		9
Winchester	1970		4.890	0	5,052	5,035	17		17
TOTAL			76.010	0	54,711	54,410	301		301
WEST VIRGINIA									
Grafton	1961		3.210	0	2,130	2,124	6		6
TOTAL			3.210	0	2,130	2,124	6		6
WISCONSIN									
Wood			46.570	0	33,311	16,300	6,642	0	6,642
TOTAL			46.570	0	33,311	16,300	6,642	0	6,642
TOTAL VA National			2,650.302	1,488.806	1,519,497	1,261,874	257,623	822,472	1,080,095

DEPARTMENT OF INTERIOR
AND DEPARTMENT OF THE ARMY
NATIONAL CEMETERIES

GRAVESITE INVENTORY
NATIONAL CEMETERIES

June 30, 1973

1	2	3	4	5	6	7	8	9	10
NATIONAL CEMETERIES BY STATE	CLOSED	EXPECTED CLOSE-OUT	ACREAGE DEVELOPED	ACREAGE UNDEVELOPED	DEVELOPED GRAVESITES TOTAL	DEVELOPED GRAVESITES USED & RES	DEVELOPED GRAVESITES AVAILABLE	UNDEVELOPED GRAVESITES	TOTAL POSSIBILITY 8 + 9
DISTRICT OF COLUMBIA									
Battleground	Closed		1.033	0	45	45	0		0
TOTAL			1.033	0	45	45	0		0
GEORGIA									
Andersonville		2000+	27.150	89.910	24,791	15,216	9,575	50,904	60,479
TOTAL			27.150	89.910	24,791	15,216	9,575	50,904	60,479
LOUISIANA									
Chalmette	Closed		17.330		15,291	15,291	0		0
TOTAL			17.330		15,291	15,291	0		0
MARYLAND									
Antietam	Closed		11.500	0	5,029	5,029	0		0
TOTAL			11.500	0	5,029	5,029	0		0
MISSISSIPPI									
Vicksburg	Closed		117.850	0	18,336	18,326	10		10
TOTAL			117.850	0	18,336	18,326	10		10
MONTANA									
Custer Battlefield		1973-75	8.080	0	4,623	4,233	390		390
TOTAL			8.080	0	4,623	4,233	390		390
PENNSYLVANIA									
Gettysburg	1973		20.550	0	6,804	6,804	0		0
TOTAL			20.550	0	6,804	6,804	0		0
TENNESSEE									
Andrew Johnson		1990-99	14.250	0	775	642	133		133
Fort Donelson		2000+	5.000	10.000	2,096	1,105	991	1,400	2,391

GRAVESITE INVENTORY
NATIONAL CEMETERIES

June 30, 1973

1	2	3	4	5	6	7	8	9	10
NATIONAL CEMETERIES BY STATE	CLOSED	EXPECTED CLOSE-OUT	ACREAGE DEVELOPED	ACREAGE UNDEVELOPED	DEVELOPED GRAVESITES TOTAL	DEVELOPED GRAVESITES USEDV. RES	DEVELOPED GRAVESITES AVAILABLE	UNDEVELOPED GRAVESITES	TOTAL POSSIBILITY 8 + 9
TENNESSEE (cont)									
Shiloh		1984	10.250	0	3,809	3,745	64		64
Stones River		1974	20.000	0	6,973	6,953	20		20
TOTAL			49.500	10.000	13,653	12,445	1,208	1,400	2,608
VIRGINIA									
Fredericksburg	Closed		12.000	.005	15,340	15,340	0		0
Poplar Grove	Closed		8.650	0	6,318	6,318	0		0
Yorktown	Closed		3.000	0	2,204	2,204	0		0
TOTAL			23.650	.005	23,862	23,862	0		0
MDW									
Arlington			517.830	0	183,568	165,348	18,220		18,220
Soldiers' Home			15.800	0	13,678	13,129	549		549
TOTAL			533.630	0	197,246	178,477	18,769		18,769
TOTAL Interior & MDW			810.273	99,915	309,680	279,728	29,952	52,304	82,256
			810.273	99.915	309,680	279,729	29,952	52,304	82,256
GRAND TOTAL			3,460.575	1,588.721	1,829,177	1,541,602	287,575	874,776	1,162,351

Projected Deaths of Veterans, by State, Fiscal Years 1975 - 2000

Region and State	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Region I	22,085	22,925	23,825	24,256	25,142	26,027	27,326	28,801	29,529	30,401	31,255	32,091	32,383	32,230
Connecticut	5,892	6,116	6,356	6,599	6,840	7,080	7,434	7,835	8,149	8,390	8,632	8,857	8,937	8,987
New Hampshire	1,383	1,436	1,492	1,553	1,610	1,667	1,750	1,844	1,935	1,992	2,029	2,103	2,122	2,154
Maine	1,801	1,869	1,942	1,982	2,055	2,127	2,233	2,354	2,431	2,503	2,575	2,642	2,666	2,697
Massachusetts	10,621	11,025	11,458	11,517	11,938	12,358	12,974	13,675	13,855	14,264	14,674	15,057	15,194	14,953
Rhode Island	1,605	1,666	1,732	1,725	1,787	1,850	1,943	2,048	2,059	2,120	2,180	2,237	2,258	2,211
Vermont	783	813	845	880	912	945	992	1,045	1,100	1,132	1,165	1,195	1,206	1,228
Region II	46,836	48,618	50,526	51,375	53,249	55,125	57,874	60,999	62,400	64,246	66,093	67,816	68,431	67,939
New Jersey	14,269	14,812	15,393	15,986	16,569	17,153	18,008	18,981	19,734	20,318	20,902	21,447	21,641	21,760
New York	32,567	33,806	35,133	35,389	36,680	37,972	39,866	42,018	42,666	43,928	45,191	46,369	46,790	46,179
Region III	43,254	44,899	46,661	47,855	9,602	51,348	53,910	56,819	58,311	60,036	61,761	63,373	63,947	64,008
Delaware	985	1,022	1,062	1,095	1,135	1,175	1,234	1,300	1,344	1,384	1,424	1,461	1,474	1,472
Dist. of Columbia	1,310	1,360	1,413	1,567	1,624	1,681	1,765	1,860	1,757	1,809	1,861	1,910	1,927	2,097
Maryland	6,973	7,238	7,522	7,834	8,120	8,406	8,825	9,301	9,709	9,997	10,284	10,552	10,648	10,772
Pennsylvania	23,523	24,418	25,377	25,817	26,760	27,702	29,084	30,654	31,374	32,302	33,230	34,097	34,406	34,152
Virginia	6,988	7,254	7,538	7,737	8,019	8,301	8,716	9,186	9,490	9,770	10,051	10,313	10,407	10,432
West Virginia	3,475	3,607	3,749	3,805	3,944	4,083	4,286	4,518	4,637	4,774	4,911	5,040	5,085	5,083
Region IV	51,335	53,285	55,379	58,416	60,547	62,680	65,808	69,359	73,593	75,771	77,949	79,980	80,707	82,894
Alabama	5,527	5,737	5,962	6,175	6,401	6,626	6,957	7,332	7,639	7,865	8,091	8,302	8,377	8,456
Florida	14,814	15,377	15,981	17,975	18,631	19,287	20,249	21,343	23,981	24,690	25,400	26,062	26,299	28,291
Georgia	6,245	6,482	6,737	6,829	7,078	7,327	7,693	8,108	8,239	8,483	8,727	8,954	9,035	8,964
Kentucky	5,003	5,193	5,397	5,489	5,689	5,890	6,183	6,517	6,702	6,901	7,099	7,284	7,350	7,348
Mississippi	2,833	2,941	3,057	3,113	3,226	3,340	3,507	3,696	3,799	3,912	4,024	4,129	4,167	4,158
North Carolina	7,092	7,361	7,650	7,921	8,210	8,500	8,924	9,405	9,774	10,063	10,353	10,622	10,719	10,795
South Carolina	3,428	3,558	3,698	3,784	3,922	4,060	4,263	4,493	4,634	4,771	4,908	5,036	5,082	5,093
Tennessee	6,393	6,636	6,897	7,130	7,390	7,650	8,032	8,465	8,825	9,086	9,347	9,591	9,678	9,789
Region V	81,531	84,632	87,956	90,366	93,664	96,960	101,798	107,294	110,824	114,102	117,380	120,440	121,533	121,692
Illinois	20,978	21,776	22,632	23,177	24,023	24,868	26,109	27,519	28,335	29,173	30,012	30,794	31,074	30,964
Indiana	9,415	9,773	10,157	10,479	10,862	11,244	11,805	12,442	12,911	13,293	13,674	14,031	14,158	14,237
Ohio	20,502	21,282	22,118	22,716	23,545	24,374	25,590	26,971	27,796	28,618	29,440	30,208	30,482	30,461
Michigan	15,638	16,233	16,870	17,316	17,948	18,580	19,507	20,560	21,226	21,854	22,482	23,068	23,277	23,315
Minnesota	7,024	7,291	7,577	7,789	8,073	8,357	8,774	9,248	9,572	9,855	10,138	10,402	10,497	10,557
Wisconsin	7,974	8,277	8,602	8,889	9,213	9,537	10,013	10,554	10,984	11,309	11,634	11,937	12,045	12,158

Projected Deaths of Veterans, by State, Fiscal Years 1975 - 2000

Region and State	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	Total
Region I	32,345	32,458	33,522	34,612	35,438	36,174	36,572	36,969	37,253	37,175	37,789	38,293	816,876
Connecticut	9,019	9,051	9,344	9,648	10,000	10,208	10,320	10,432	10,512	10,574	10,748	10,892	226,852
New Hampshire	2,162	2,169	2,219	2,291	2,375	2,424	2,451	2,478	2,497	2,527	2,569	2,603	53,835
Maine	2,707	2,716	2,803	2,894	3,000	3,062	3,096	3,130	3,154	3,192	3,245	3,288	68,164
Massachusetts	15,006	15,059	15,593	16,100	16,313	16,652	16,835	17,017	17,148	16,958	17,238	17,468	380,950
Rhode Island	2,218	2,226	2,278	2,352	2,375	2,424	2,451	2,478	2,497	2,394	2,434	2,466	56,014
Vermont	1,233	1,237	1,285	1,327	1,375	1,404	1,419	1,434	1,445	1,530	1,555	1,576	31,061
Region II	68,180	68,423	70,722	73,023	74,813	76,368	77,207	78,045	78,643	78,604	79,903	80,968	1,726,426
New Jersey	21,837	21,915	22,659	23,396	24,250	24,754	25,026	25,298	25,492	25,736	26,161	26,510	550,007
New York	46,343	46,508	48,063	49,627	50,563	51,614	52,181	52,747	53,151	52,868	53,742	54,458	1,176,419
Region III	64,236	64,465	66,634	68,803	70,563	72,031	72,821	73,610	74,175	74,547	75,780	76,789	1,620,238
Delaware	1,477	1,483	1,518	1,568	1,625	1,659	1,677	1,695	1,708	1,729	1,758	1,781	37,245
Dist. of Columbia	2,104	2,112	2,161	2,231	2,125	2,169	2,193	2,217	2,234	2,394	2,434	2,466	50,781
Maryland	10,810	10,848	11,213	11,578	12,000	12,250	12,384	12,518	12,614	12,768	12,979	13,152	271,295
Pennsylvania	34,274	34,396	35,566	36,723	37,563	38,344	38,765	39,185	39,486	39,368	40,019	40,552	867,137
Virginia	10,470	10,507	10,862	11,216	11,625	11,867	11,997	12,127	12,220	12,303	12,506	12,673	264,575
West Virginia	5,101	5,119	5,314	5,487	5,625	5,742	5,805	5,868	5,913	5,985	6,084	6,165	129,205
Region IV	83,548	83,484	86,257	89,062	94,127	96,082	97,139	98,192	98,945	101,946	103,630	105,012	2,085,127
Alabama	8,846	8,516	8,818	9,105	9,438	9,634	9,740	9,845	9,921	10,108	10,275	10,412	214,105
Florida	28,392	28,493	29,434	30,391	33,625	34,324	34,701	35,078	35,347	37,972	38,600	39,114	703,851
Georgia	8,996	9,028	9,344	9,648	9,875	10,080	10,191	10,302	10,381	10,374	10,546	10,686	228,352
Kentucky	7,374	7,400	7,650	7,899	8,063	8,230	8,321	8,411	8,475	8,446	8,585	8,700	185,599
Mississippi	4,173	4,188	4,322	4,462	4,563	4,657	4,709	4,760	4,796	4,788	4,867	4,932	105,119
North Carolina	10,833	10,872	11,213	11,578	12,000	12,250	12,384	12,518	12,614	12,768	12,979	13,152	272,550
South Carolina	5,111	5,129	5,314	5,487	5,625	5,742	5,805	5,868	5,913	5,919	6,016	6,097	128,756
Tennessee	9,823	9,858	10,162	10,492	10,938	11,165	11,288	11,410	11,498	11,571	11,762	11,919	246,795
Region V	122,127	122,560	126,728	130,851	134,626	137,426	138,934	140,440	141,518	142,311	144,664	146,591	3,078,948
Illinois	31,075	31,185	32,237	33,286	34,125	34,835	35,217	35,599	35,872	35,910	36,504	36,990	784,269
Indiana	14,288	14,339	14,834	15,316	15,875	16,205	16,383	16,561	16,688	16,891	17,170	17,399	360,430
Ohio	30,570	30,678	31,711	32,743	33,563	34,261	34,637	35,012	35,281	35,312	35,896	36,374	770,141
Michigan	23,398	23,481	24,294	25,085	25,875	26,413	26,703	26,993	27,200	27,398	27,851	28,222	590,787
Minnesota	10,595	10,632	10,979	11,336	11,688	11,931	12,062	12,192	12,286	12,369	12,574	12,741	266,539
Wisconsin	12,201	12,245	12,673	13,085	13,500	13,781	13,932	14,083	14,191	14,431	14,669	14,865	306,782

Projected Deaths of Veterans, by State, Fiscal Years 1975 - 2000

Region and State	1975	1976	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Region VI	32,790	34,037	35,373	36,432	37,762	39,092	41,042	43,258	44,888	46,216	47,544	48,734	49,225	49,550
Arkansas	2,859	2,968	3,084	3,211	3,329	3,446	3,618	3,813	4,007	4,125	4,244	4,355	4,394	4,479
Louisiana	5,818	6,039	6,276	6,512	6,750	6,988	7,336	7,733	8,064	8,303	8,541	8,764	8,843	8,936
New Mexico	1,967	2,042	2,122	2,217	2,298	2,378	2,497	2,632	2,753	2,835	2,916	2,992	3,019	3,049
Oklahoma	4,278	4,441	4,615	4,718	4,890	5,063	5,315	5,602	5,793	5,964	6,136	6,296	6,353	6,383
Texas	17,868	18,547	19,276	19,774	20,495	21,217	22,276	23,478	24,271	24,989	25,707	26,327	26,616	26,703
Region VII	19,545	20,287	21,084	21,446	22,228	23,012	24,159	25,464	26,173	26,949	27,724	28,497	28,705	28,698
Iowa	5,015	5,205	5,410	5,513	5,714	5,915	6,210	6,545	6,735	6,934	7,133	7,319	7,386	7,397
Kansas	3,717	3,858	4,010	4,007	4,153	4,300	4,514	4,758	4,817	4,961	5,104	5,237	5,284	5,215
Missouri	8,486	8,809	9,154	9,395	9,738	10,081	10,584	11,156	11,553	11,895	12,237	12,556	12,670	12,739
Nebraska	2,327	2,415	2,510	2,531	2,623	2,716	2,851	3,005	3,068	3,159	3,250	3,385	3,365	3,347
Region VIII	9,616	9,981	10,374	10,633	11,022	11,407	11,979	12,624	13,058	13,444	13,828	14,189	14,319	14,361
Colorado	3,862	4,009	4,166	4,320	4,478	4,635	4,867	5,129	5,350	5,508	5,666	5,814	5,867	5,922
Montana	1,265	1,313	1,365	1,382	1,432	1,482	1,556	1,640	1,683	1,733	1,782	1,829	1,845	1,839
North Dakota	983	1,020	1,061	1,089	1,129	1,168	1,227	1,293	1,345	1,384	1,424	1,461	1,475	1,490
South Dakota	1,078	1,119	1,163	1,171	1,214	1,256	1,319	1,390	1,421	1,463	1,505	1,544	1,558	1,556
Utah	1,714	1,779	1,849	1,878	1,947	2,015	2,116	2,230	2,286	2,354	2,421	2,484	2,507	2,488
Wyoming	714	741	770	793	822	851	894	942	973	1,002	1,030	1,057	1,067	1,066
Region IX	46,457	48,229	50,119	53,450	55,400	57,351	60,212	63,463	67,498	69,494	71,491	73,359	74,023	76,311
Arizona	3,414	3,548	3,683	3,994	4,139	4,285	4,499	4,742	5,133	5,285	5,437	5,579	5,630	5,857
California	41,451	43,028	44,718	47,565	49,301	51,037	53,583	56,476	60,158	61,937	63,717	65,378	65,972	67,862
Hawaii	766	795	827	956	991	1,026	1,077	1,135	1,045	1,075	1,106	1,139	1,146	1,303
Nevada	826	858	891	935	969	1,003	1,053	1,110	1,162	1,197	1,231	1,263	1,275	1,289
Region X	12,035	12,493	12,983	13,481	13,974	14,465	15,187	16,008	16,655	17,148	17,641	18,100	18,264	18,544
Alaska	332	345	358	416	431	446	468	494	465	479	493	506	510	575
Idaho	1,287	1,336	1,389	1,413	1,465	1,516	1,592	1,678	1,727	1,778	1,829	1,877	1,894	1,895
Oregon	4,190	4,349	4,520	4,701	4,873	5,044	5,296	5,582	5,850	6,023	6,196	6,357	6,415	6,516
Washington	6,226	6,463	6,716	6,951	7,205	7,459	7,831	8,254	8,613	8,868	9,123	9,360	9,445	9,558
Total U.S.	365,484	379,386	394,280	407,710	422,590	437,467	459,295	484,089	502,929	517,807	532,666	546,579	551,537	556,227

Projected Deaths of Veterans, by State, Fiscal Years 1975 - 2000

Region and State	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	Total
Region VI	49,727	49,904	51,568	53,245	55,188	56,335	56,954	57,572	58,013	59,721	59,691	60,487	1,253,348
Arkansas	4,495	4,511	4,672	4,824	5,000	5,104	5,160	5,216	5,256	5,387	5,476	5,549	112,582
Louisiana	8,968	9,000	9,286	9,588	10,000	10,208	10,320	10,432	10,512	10,640	10,816	10,960	225,633
New Mexico	3,060	3,071	3,154	3,256	3,375	3,445	3,483	3,521	3,548	3,591	3,650	3,699	76,570
Oklahoma	6,406	6,429	6,658	6,874	7,063	7,209	7,289	7,368	7,424	7,515	7,639	7,741	161,462
Texas	26,798	26,893	27,798	28,703	29,750	30,369	30,702	31,035	31,273	31,588	32,110	32,538	677,101
Region VII	28,800	28,902	29,901	30,874	31,626	32,283	32,638	32,991	33,245	33,318	33,867	34,320	726,736
Iowa	7,423	7,450	7,709	7,960	8,188	8,358	8,450	8,541	8,607	8,645	8,788	8,905	187,455
Kansas	5,234	5,252	5,431	5,608	5,688	5,806	5,870	5,933	5,979	5,919	6,016	6,097	132,768
Missouri	12,784	12,829	13,257	13,688	14,125	14,419	14,577	14,735	14,848	14,963	15,210	15,413	321,901
Nebraska	3,359	3,371	3,504	3,618	3,625	3,700	3,741	3,782	3,811	3,791	3,853	3,905	84,612
Region VIII	14,410	14,462	15,009	15,497	15,751	16,078	16,255	16,430	16,556	16,826	17,102	17,332	362,543
Colorado	5,943	5,964	6,190	6,392	6,625	6,763	6,837	6,911	6,964	7,116	7,233	7,330	149,861
Montana	1,845	1,852	1,927	1,990	2,000	2,042	2,064	2,086	2,102	2,128	2,163	2,192	46,537
North Dakota	1,495	1,500	1,577	1,628	1,625	1,659	1,677	1,695	1,708	1,796	1,825	1,850	37,584
South Dakota	1,561	1,567	1,635	1,688	1,688	1,723	1,742	1,760	1,774	1,796	1,825	1,850	39,366
Utah	2,496	2,505	2,570	2,653	2,688	2,743	2,774	2,804	2,825	2,793	2,839	2,877	62,635
Wyoming	1,070	1,074	1,110	1,146	1,125	1,148	1,161	1,174	1,183	1,197	1,217	1,233	26,560
Region IX	76,583	77,153	79,424	82,008	86,376	88,172	89,140	90,106	90,798	93,035	94,572	95,833	1,909,753
Arizona	5,878	5,898	6,074	6,271	6,688	6,827	6,902	6,976	7,030	7,249	7,368	7,467	145,853
California	68,104	68,345	70,664	72,963	76,875	78,474	79,335	80,196	80,811	82,660	84,027	85,146	1,699,783
Hawaii	1,307	1,312	1,343	1,387	1,313	1,340	1,355	1,369	1,380	1,530	1,555	1,576	31,150
Nevada	1,294	1,298	1,343	1,387	1,500	1,531	1,548	1,565	1,577	1,596	1,622	1,644	32,967
Region X	18,610	18,677	19,272	19,899	20,501	20,926	21,157	21,386	21,549	22,013	22,376	22,675	466,019
Alaska	577	579	584	603	563	574	581	587	591	665	676	685	13,583
Idaho	1,902	1,909	1,986	2,050	2,063	2,105	2,129	2,152	2,168	2,195	2,231	2,261	47,827
Oregon	6,559	6,563	6,774	6,995	7,250	7,401	7,482	7,563	7,621	7,781	7,909	8,015	163,805
Washington	9,592	9,626	9,928	10,251	10,625	10,846	10,965	11,084	11,169	11,372	11,560	11,714	240,804
Total U.S.	558,206	560,188	579,037	597,874	619,009	631,875	638,817	645,741	650,695	658,496	669,374	678,300	14,045,674

1959-1969 MEDIAN PERSONAL INCOME OF MALE VETERANS AND NONVETERANS

	1959 Median Income		1969 Median Income	
	Veterans 14 years or Older	All Males 14 years or Older	Veterans 16 years or Older	All Males 14 years or Older
United States	$ 5,339	$ 4,142	$ 8,384	$ 6,444
Alabama	4,151	2,737	$ 6,988	$ 4,859
Alaska	7,202	4,083	11,814	7,057
Arizona	5,075	4,073	8,081	6,140
Arkansas	3,308	2,159	5,712	4,024
California	5,860	4,968	9,242	7,241
Colorado	5,215	4,203	8,341	6,215
Connecticut	5,565	4,963	9,457	7,926
Delaware	5,422	4,506	8,741	7,091
District of Columbia	4,396	3,837	7,252	5,916
Florida	4,437	3,351	7,403	5,436
Georgia	4,175	2,758	7,499	5,167
Hawaii	5,066	3,753	9,147	6,528
Idaho	4,753	3,848	7,399	5,623
Illinois	5,621	4,890	9,240	7,565
Indiana	5,211	4,418	8,537	7,049
Iowa	4,762	3,724	8,009	6,211
Kansas	4,953	3,897	7,680	5,825
Kentucky	4,137	2,823	7,025	4,926
Louisiana	4,412	3,048	7,449	5,126
Maine	4,110	3,288	6,742	5,362
Maryland	5,349	4,484	9,082	7,277
Massachusetts	5,105	4,414	8,703	7,008
Michigan	5,503	4,844	9,366	7,799
Minnesota	5,064	3,996	8,488	6,523
Mississippi	3,299	1,832	6,048	3,758
Missouri	4,815	3,726	7,914	5,956
Montana	4,726	3,910	7,373	5,749
Nebraska	4,525	3,531	7,545	5,609
Nevada	5,682	4,906	8,887	7,371
New Hampshire	4,542	3,839	7,949	6,306
New Jersey	5,631	5,016	9,420	7,772
New Mexico	5,234	3,947	7,446	5,415
New York	5,380	4,653	9,018	7,222
North Carolina	3,672	2,578	6,537	4,700
North Dakota	4,140	3,124	6,897	4,930
Ohio	5,471	4,770	8,869	7,423
Oklahoma	4,499	3,310	6,977	5,128
Oregon	5,187	4,435	8,058	6,518
Pennsylvania	4,885	4,277	8,084	6,688
Rhode Island	4,578	3,817	7,871	6,059
South Carolina	3,673	2,485	6,696	4,714
South Dakota	3,947	2,973	6,466	4,630
Tennessee	3,882	2,672	6,646	4,820
Texas	4,794	3,443	7,882	5,632
Utah	5,283	4,522	8,204	6,377
Vermont	4,240	3,330	7,526	5,836
Virginia	4,597	3,281	8,022	5,716
Washington	5,468	4,619	8,880	7,177
West Virginia	4,382	3,425	7,058	5,289
Wisconsin	5,243	4,406	8,518	6,832
Wyoming	5,235	4,405	7,844	6,185

BURIAL OF VETERANS WHO DIED IN 1965, BY RESIDENCE AT DEATH AND BY PLACE OF BURIAL, RESIDENCE KNOWN

(Estimated from variable random sample averaging 2.4% of deaths reported to the Veterans' Administration.)

NATIONAL CEMETERY	VETERANS WHOSE PLACE OF BURIAL IS KNOWN									Veterans and Servicemen Not Buried or Place of Burial Unknown
	RESIDENCE AT DEATH WITHIN 50 MILES OF CEMETERY			RESIDENCE AT DEATH MORE THAN 50 AND NOT OVER 100 MILES FROM CEMETERY			RESIDENCE AT DEATH WITHIN 100 MILES OF CEMETERY			
	Total Deaths	Buried in the Cemetery		Total Deaths	Buried in the Cemetery		Total Deaths	Buried in the Cemetery		
		Number	Per Cent of Total		Number	Per Cent of Total		Number	Per Cent of Total	
Alexandria, La.	225	84	37.4	1,080	11	1.0	1,305	95	7.3	58
Alexandria, Va.	6,002	0	0	3,088	0	0	9,090	0	0	334
Alton, Ill.	3,287	0	0	1,498	0	0	4,785	0	0	127
Andersonville, Ga. 1/	603	0	0	1,301	0	0	1,904	0	0	82
Annapolis, Md.	6,157	0	0	4,303	0	0	10,460	0	0	405
Arlington, Va.	6,060	2,765	45.6	3,143	334	10.6	9,203	3,099	33.7	330
Baltimore, Md. 2/	6,295	1,090	17.3	10,526	0	0	16,821	1,090	6.5	846
Barrancas, Fla.	341	112	32.8	527	0	0	868	112	12.9	20
Baton Rouge, La. 3/	548	42	7.6	2,327	21	0.9	2,875	63	2.2	77
Beaufort, S. C.	514	0	0	650	0	0	1,164	0	0	57
Beverly, N. J.	10,100	2,819	27.9	22,431	239	1.1	32,531	3,058	9.4	1,139
Black Hills, S. D.	96	81	84.4	124	96	77.4	220	177	80.5	52
Camp Butler, Ill.	457	0	0	5,186	0	0	5,643	0	0	351
Camp Nelson, Ky.	366	0	0	4,190	0	0	4,556	0	0	335
Cave Hill, Ky. 4/	1,517	72	4.7	3,358	0	0	4,875	72	1.5	360
Chattanooga, Tenn.	695	181	26.0	1,942	0	0	2,637	181	6.9	157
Corinth, Miss.	214	0	0	1,381	0	0	1,595	0	0	75
Crown Hill, Ind.	2,067	0	0	4,110	0	0	6,177	0	0	4
Culpeper, Va.	604	0	0	8,969	0	0	9,573	0	0	356
Danville, Ky.	351	0	0	2,497	0	0	2,848	0	0	261

BURIAL OF VETERANS WHO DIED IN 1965, BY RESIDENCE AT DEATH AND BY PLACE OF BURIAL, - Cont'd.

NATIONAL CEMETERY	VETERANS WHOSE PLACE OF BURIAL IS KNOWN									Veterans and Servicemen Not Buried or Place of Burial Unknown
	RESIDENCE AT DEATH WITHIN 50 MILES OF CEMETERY			RESIDENCE AT DEATH MORE THAN 50 AND NOT OVER 100 MILES FROM CEMETERY			RESIDENCE AT DEATH WITHIN 100 MILES OF CEMETERY			
	Total Deaths	Buried in the Cemetery		Total Deaths	Buried in the Cemetery		Total Deaths	Buried in the Cemetery		
		Number	Per Cent of Total		Number	Per Cent of Total		Number	Per Cent of Total	
Danville, Va.	773	0	0	2,225	0	0	2,998	0	0	105
Fayetteville, Ark.	468	14	3.0	1,166	0	0	1,634	14	0.9	0
Finn's Point, N. J.	8,343	0	0	11,109	0	0	19,452	0	0	825
Florence, S. C.	374	10	2.7	1,250	1	0.1	1,624	11	0.7	66
Ft. Bliss, Texas	205	186	90.7	50	0	0	255	186	72.9	11
Ft. Gibson, Okla.	786	83	10.6	1,157	0	0	1,943	83	4.3	33
Ft. Leavenworth, Kans.	1,654	138	8.3	665	4	0.6	2,319	142	6.1	150
Ft. Logan, Colo.	905	333	36.8	392	28	7.1	1,297	361	27.8	180
Ft. McPherson, Nebr.	80	53	66.3	210	0	0	290	53	18.3	11
Ft. Rosecrans, Calif.	1,074	731	68.1	1,586	425	26.8	2,660	1,156	43.5	450
Ft. Sam Houston, Tex. 5/	954	610	63.9	663	0	0	1,617	610	37.7	120
Ft. Scott, Kans.	272	113	41.5	2,163	0	0	2,435	113	4.6	65
Ft. Smith, Ark.	235	38	11.9	1,057	5	0.5	1,292	43	3.3	11
Ft. Snelling, Minn.	1,590	1,004	63.1	853	113	13.2	2,443	1,117	45.7	90
Golden Gate, Calif.	3,541	1,911	54.0	2,605	1,471	56.5	6,146	3,382	55.0	859
Grafton, W. Va.	390	0	0	4,745	0	0	5,135	0	0	882
Hampton, Va.	1,080	227	21.0	1,602	23	1.4	2,682	250	9.3	58
Jefferson Barracks, Mo.	3,684	1,119	30.4	908	64	7.0	4,592	1,183	25.8	238
Jefferson City, Mo.	359	0	0	910	0	0	1,269	0	0	18
Keokuk, Iowa	480	0	0	892	0	0	1,372	0	0	64

Table 1 - Cont'd.

BURIAL OF VETERANS WHO DIED IN 1965, BY RESIDENCE AT DEATH AND BY PLACE OF BURIAL, - Cont'd.

NATIONAL CEMETERY	VETERANS WHOSE PLACE OF BURIAL IS KNOWN									Veterans and Servicemen Not Buried or Place of Burial Unknown
	RESIDENCE AT DEATH WITHIN 50 MILES OF CEMETERY			RESIDENCE AT DEATH MORE THAN 50 AND NOT OVER 100 MILES FROM CEMETERY			RESIDENCE AT DEATH WITHIN 100 MILES OF CEMETERY			
	Total Deaths	Buried in the Cemetery		Total Deaths	Buried in the Cemetery		Total Deaths	Buried in the Cemetery		
		Number	Per Cent of Total		Number	Per Cent of Total		Number	Per Cent of Total	
Knoxville, Tenn.	621	120	19.3	1,563	0	0	2,184	120	5.5	53
Lebanon, Ky.	609	0	0	2,236	0	0	2,845	0	0	282
Lexington, Ky.	523	0	0	4,742	0	0	5,265	0	0	144
Little Rock, Ark.	604	71	11.8	603	19	3.2	1,207	90	7.5	89
Long Island, N. Y.	20,091	6,766	33.7	5,543	14	0.3	25,634	6,780	22.5	848
Marietta, Ga.	1,623	196	12.1	1,350	0	0	2,973	196	6.6	123
Memphis, Tenn.	633	136	21.5	809	0	0	1,442	136	9.4	92
Mill Springs, Ky.	386	0	0	2,556	0	0	2,942	0	0	295
Mobile, Ala.	723	0	0	694	0	0	1,417	0	0	41
Mound City, Ill.	808	127	15.7	1,032	0	0	1,840	127	6.9	132
Nashville, Tenn.	850	158	18.6	1,315	0	0	2,165	158	7.3	100
Natchez, Miss.	214	20	9.3	1,536	0	0	1,750	20	1.1	116
New Albany, Ind.	1,525	0	0	3,559	0	0	5,084	0	0	299
New Bern, N. C.	330	0	0	820	0	0	1,150	0	0	63
Philadelphia, Pa.	9,529	0	0	23,777	0	0	33,306	0	0	1,114
Quincy, Ill.	503	0	0	1,150	0	0	1,653	0	0	34
Raleigh, N. C.	927	0	0	1,830	0	0	2,757	0	0	79
Rock Island, Ill.	562	0	0	2,057	0	0	2,619	0	0	127
St. Augustine, Fla.	1,152	0	0	840	0	0	1,992	0	0	294
Salisbury, N. C.	1,297	30	2.3	2,126	0	0	3,423	30	0.9	105

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BURIAL OF VETERANS WHO DIED IN 1965, BY RESIDENCE AT DEATH AND BY PLACE OF BURIAL, - Cont'd.

NATIONAL CEMETERY	VETERANS WHOSE PLACE OF BURIAL IS KNOWN									Veterans and Servicemen Not Buried or Place of Burial Unknown
	RESIDENCE AT DEATH WITHIN 50 MILES OF CEMETERY			RESIDENCE AT DEATH MORE THAN 50 AND NOT OVER 100 MILES FROM CEMETERY			RESIDENCE AT DEATH WITHIN 100 MILES OF CEMETERY			
	Total Deaths	Buried in the Cemetery		Total Deaths	Buried in the Cemetery		Total Deaths	Buried in the Cemetery		
		Number	Per Cent of Total		Number	Per Cent of Total		Number	Per Cent of Total	
Santa Fe, N.M.	273	101	37.0	72	29	40.3	345	130	37.7	22
Soldiers' Home, D.C.	6,257	0	0	3,569	0	0	9,826	0	0	339
Springfield, Mo.	353	63	17.7	917	0	0	1,270	63	5.0	3
Willamette, Ore.	1,842	872	47.3	741	100	13.5	2,583	972	38.3	151
Wilmington, N. C.	345	21	6.1	924	9	1.0	1,269	30	2.4	34
Woodlawn, N. Y.	893	31	3.5	2,552	0	0	3,445	31	0.9	6
Weighted Average of 71 cemeteries. 6/	-	-	17.5	-	-	1.6	-	-	8.1	-
Weighted Average of 42 cemeteries in which sample estimated there were burials. 6/	-	-	30.8	-	-	2.9	-	-	14.3	-

1/ Includes Prison Park in same county.
2/ Includes Baltimore and Loudon Park in same county.
3/ Includes Port Hudson in same county.
4/ Includes Zachary Taylor in same county.
5/ Includes San Antonio in same county.
6/ Totals not shown because numbers are not additive: there is duplication among cemeteries.

Table 2

VETERAN AND SERVICEMAN DEATHS IN 1965, BY STATE OF RESIDENCE AT DEATH, BY DISPOSITION OF REMAINS, AND BY DISTANCE OF RESIDENCE FROM FEDERAL CEMETERY

(Estimated from variable random sample averaging 2.4% of deaths reported to the Veterans' Administration)

State of Residence at Death	Total Deaths Estimated By The Sample	DEATHS WHERE RESIDENCE[1] AT DEATH AND DISPOSITION OF REMAINS IS KNOWN											Residence[1] and/or Disposition Unknown
		Total	GROUND BURIALS								Cremations		
			All Ground Burials	% of Total Resid. And Disp. Known	Residence Within 50 Miles of A Federal Cemetery [2]		Residence 50 to 100 Miles From A Fed. Cemetery [2]		Residence More Than 100 Miles From A Fed. Cemetery [2]				
					Number	% of Total Known	Number	% of Total Known	Number	% of Total Known	Number	% of Total Known	
Alabama	3,265	3,134	3,134	100.0	117	3.7	1,300	41.4	1,717	54.8	0	-	131
Arizona	1,935	1,872	1,786	95.4	75	4.0	792	42.3	919	49.1	86	4.6	63
Arkansas	2,100	2,058	2,058	100.0	1,053	51.2	687	33.4	318	15.5	0	-	42
California	21,603	20,787	18,982	91.3	12,927	62.2	3,598	17.3	2,457	11.8	1,805	8.7	816
Colorado	2,046	1,832	1,809	98.7	1,021	55.7	508	27.7	280	15.3	23	1.3	214
Connecticut	2,849	2,674	2,622	98.1	1,034	38.7	1,364	51.0	224	8.4	52	1.9	175
Delaware	458	446	440	98.7	390	87.4	50	11.2	0	-	6	1.3	12
Dist. of Col.	1,858	1,858	1,858	100.0	1,858	100.0	0	-	0	-	0	-	0
Florida	8,615	8,146	7,001	85.9	3,481	42.7	1,168	14.3	2,352	28.9	1,145	14.1	469
Georgia	4,246	3,952	3,927	99.4	2,365	59.8	1,265	32.0	297	7.5	25	0.6	294
Idaho	1,034	1,001	1,001	100.0	0	-	0	-	1,001	100.0	0	-	33
Illinois	15,028	14,791	14,533	98.3	2,965	20.0	10,315	69.7	1,253	8.5	258	1.7	237
Indiana	5,306	5,127	5,094	99.4	4,209	82.1	843	16.4	42	0.8	33	0.6	179
Iowa	3,598	3,314	3,314	100.0	350	10.6	494	14.9	2,470	74.5	0	-	284
Kansas	2,240	2,121	2,121	100.0	799	37.7	243	11.5	1,079	50.9	0	-	119
Kentucky	3,853	3,518	3,446	98.0	2,159	61.4	1,241	35.3	46	1.3	72	2.0	335
Louisiana	3,865	3,655	3,655	100.0	2,403	65.7	958	26.2	294	8.0	0	-	210
Maine	1,240	1,188	1,188	100.0	835	70.3	313	26.3	40	3.4	0	-	52
Maryland	4,632	4,450	4,328	97.3	4,085	91.8	243	5.5	0	-	122	2.7	182
Massachusetts	6,199	5,868	5,835	99.4	0	-	66	1.1	5,769	98.2	33	0.[illegible]	331

VETERAN AND SERVICEMAN DEATHS IN 1965, BY STATE OF RESIDENCE AT DEATH, - Cont'd.

State of Residence at Death	Total Deaths Estimated By The Sample	DEATHS WHERE RESIDENCE[1] AT DEATH AND DISPOSITION OF REMAINS IS KNOWN											Residence[1] and/or Disposition Unknown
		Total	GROUND BURIALS								Cremations		
			All Ground Burials	% of Total, Resid. And Disp. Known	Residence Within 50 Miles of A Federal Cemetery [2]		Residence 50 to 100 Miles From a Fed. Cemetery [2]		Residence More Than 100 Miles From a Fed. Cemetery [2]				
					Number	% of Total Known	Number	% of Total Known	Number	% of Total Known	Number	% of Total Known	
Michigan	8,956	8,667	8,565	98.8	0	-	58	0.7	8,507	98.1	102	1.2	289
Minnesota	4,150	4,001	3,958	98.9	1,585	39.6	663	16.6	1,710	42.7	43	1.1	149
Mississippi	2,442	2,353	2,312	98.3	949	40.3	1,033	43.9	330	14.0	41	1.7	89
Missouri	6,691	6,398	6,313	98.7	4,799	75.0	1,227	19.2	287	4.5	85	1.3	293
Montana	1,060	1,017	964	94.8	13	1.3	112	11.0	839	82.5	53	5.2	43
Nebraska	1,678	1,604	1,604	100.0	85	5.3	324	20.2	1,195	74.5	0	-	74
Nevada	575	558	541	97.0	0	-	0	-	541	97.0	17	3.0	17
New Hampshire	1,058	888	888	100.0	0	-	203	22.9	685	77.1	0	-	170
New Jersey	8,536	8,413	8,292	98.6	8,203	97.5	89	1.1	0	-	121	1.4	123
New Mexico	834	769	758	98.6	378	49.2	139	18.1	241	31.3	11	1.4	65
New York	20,572	20,277	19,876	98.0	15,681	77.3	1,594	7.9	2,601	12.8	401	2.0	295
North Carolina	4,488	4,211	4,211	100.0	3,312	78.7	899	21.3	0	-	0	-	277
North Dakota	868	848	848	100.0	0	-	0	-	848	100.0	0	-	20
Ohio	11,824	11,391	11,353	99.7	3,007	26.4	2,740	24.1	5,606	49.2	38	0.3	433
Oklahoma	3,084	3,084	3,084	100.0	697	22.6	594	19.3	1,793	58.1	0	-	0
Oregon	3,088	3,029	2,887	95.3	2,009	66.3	625	20.6	253	8.3	142	4.7	59
Pennsylvania	17,357	16,564	16,365	98.8	7,940	47.9	7,356	44.4	1,069	6.5	199	1.2	793
Rhode Island	1,443	1,410	1,410	100.0	0	-	0	-	1,410	100.0	0	-	33
South Carolina	2,450	2,350	2,340	99.6	628	26.7	1,339	57.0	373	15.9	10	0.4	100
South Dakota	751	703	703	100.0	159	22.6	42	6.0	502	71.4	0	-	48

Table 2 - Cont'd.

VETERAN AND SERVICEMAN DEATHS IN 1965, BY STATE OF RESIDENCE AT DEATH, - Cont'd.

State of Residence at Death	Total Deaths Estimated By The Sample	DEATHS WHERE RESIDENCE[1] AT DEATH AND DISPOSITION OF REMAINS IS KNOWN											Residence[1] and/or Disposition Unknown
		Total	GROUND BURIALS								Cremations		
			All Ground Burials	% of Total Resid. And Disp. Known	Residence Within 50 Miles of a Federal Cemetery 2/		Residence 50 to 100 Miles From a Fed. Cemetery 2/		Residence More Than 100 Miles From a Fed. Cemetery 2/				
					Number	% of Total Known	Number	% of Tot Known	Number	% of Total Known	Number	% of Total Known	
Tennessee	3,984	3,640	3,640	100.0	3,263	89.6	377	10.4	0	-	0	-	344
Texas	11,002	10,692	10,608	99.2	1,183	11.1	709	6.6	8,716	81.5	84	0.8	310
Utah	734	689	689	100.0	0	-	0	-	689	100.0	0	-	45
Vermont	462	411	411	100.0	0	-	0	-	411	100.0	0	-	51
Virginia	4,792	4,632	4,632	100.0	3,328	71.8	1,304	28.2	0	-	0	-	160
Washington	4,272	4,050	3,429	84.7	340	8.4	235	5.8	2,854	70.5	621	15.3	222
West Virginia	2,736	2,169	2,169	100.0	429	19.8	538	24.8	1,202	55.4	0	-	567
Wisconsin	4,808	4,667	4,667	100.0	2,039	43.7	1,117	23.9	1,511	32.4	0	-	141
Wyoming	545	361	348	96.4	7	1.9	97	26.9	244	67.6	13	3.6	184
49 States	231,210	221,638	215,997	97.5	102,160	46.1	48,862	22.0	64,975	29.3	5,641	2.5	9,572

1/ I.e., residence with respect to distance from Federal cemeteries. State of residence is known in all cases contained in this table.

2/ In determining distance of residence from Federal cemetery, all major cemeteries under Federal jurisdiction are included: National Cemeteries under both Army and National Park Service and VA Cemeteries. Post cemeteries are excluded.

VETERAN GROUND BURIALS BY STATE OF RESIDENCE AT DEATH, BY DISTANCE OF RESIDENCE FROM A FEDERAL CEMETERY,[1]/ AND BY PLACE OF BURIAL. DEATHS IN CALENDAR YEAR 1965

(Includes only those for whom county of residence at death and place of burial are known. See Table 2 for summary which includes those not buried and those whose residence and place of burial are unknown.)
(Estimated from a variable random sample averaging 2.4% of deaths reported to the Veterans' Administration.)

STATE OF RESIDENCE	TOTAL GROUND BURIALS RESIDENCE AND PLACE OF BURIAL KNOWN			RESIDED AT TIME OF DEATH WITHIN 50 MILES OF A FEDERAL CEMETERY			RESIDED AT TIME OF DEATH MORE THAN 50 BUT NOT MORE THAN 100 MILES FROM A FEDERAL CEMETERY			RESIDED AT TIME OF DEATH MORE THAN 100 MILES FROM ANY FEDERAL CEMETERY		
	Total Number	Buried in Fed. Cemetery		Total Number	Buried in Fed. Cemetery		Total Number	Buried in Fed. Cemetery		Total Number	Buried in Fed. Cemetery	
		Number	% of Total		Number	% of Total		Number	% of Total		Number	% of Total
Alabama	3,134	0	-	117	0	-	1,300	0	-	1,717	0	-
Arizona	1,786	168	9.4	75	42	56.0	792	67	8.5	919	59	6.4
Arkansas	2,058	156	7.6	1,053	114	10.8	687	28	4.1	318	14	4.4
California	18,982	7,854	41.4	12,927	6,129	47.4	3,598	1,385	38.5	2,457	340	13.8
Colorado	1,809	407	22.5	1,021	379	37.1	508	28	5.5	280	0	-
Connecticut	2,622	104	4.0	1,034	52	5.0	1,364	52	3.8	224	0	-
Delaware	440	61	13.7	390	61	15.6	50	0	-	0	0	-
Dist. of Col.	1,858	1,430	76.9	1,858	1,430	76.9	0	0	-	0	0	-
Florida	7,001	726	13.7	3,481	506	14.5	1,168	140	12.0	2,352	80	3.4
Georgia	3,927	270	6.9	2,365	236	10.0	1,265	34	2.7	297	0	-
Idaho	1,001	118	11.8	0	0	-	0	0	-	1,001	118	11.8
Illinois	14,533	411	2.8	2,965	127	4.3	10,315	150	1.5	1,253	134	10.7
Indiana	5,094	82	1.6	4,209	82	1.9	843	0	-	42	0	-
Iowa	3,314	0	-	350	0	-	494	0	-	2,470	0	-
Kansas	2,121	213	10.0	799	213	27.9	243	0	-	1,079	0	-

Table 3 - Cont'd.

VETERAN GROUND BURIALS BY STATE OF RESIDENCE AT DEATH, BY DISTANCE OF RESIDENCE - Cont'd.

STATE OF RESIDENCE	TOTAL GROUND BURIALS RESIDENCE AND PLACE OF BURIAL KNOWN			RESIDED AT TIME OF DEATH WITHIN 50 MILES OF A FEDERAL CEMETERY			RESIDED AT TIME OF DEATH MORE THAN 50 BUT NOT MORE THAN 100 MILES FROM A FEDERAL CEMETERY			RESIDED AT TIME OF DEATH MORE THAN 100 MILES FROM ANY FEDERAL CEMETERY		
	Total Number	Buried in Fed. Cemetery		Total Number	Buried in Fed. Cemetery		Total Number	Buried in Fed. Cemetery		Total Number	Buried in Fed. Cemetery	
		Number	% of Total		Number	% of Total		Number	% of Total		Number	% of Total
Kentucky	3,446	72	2.1	2,159	72	3.2	1,241	0	-	46	0	-
Louisiana	3,655	363	9.9	2,403	232	9.7	958	131	13.7	294	0	-
Maine	1,188	0	-	835	0	-	313	0	-	40	0	-
Maryland	4,328	2,009	46.4	4,085	1,992	48.8	243	17	7.0	0	0	-
Massachusetts	5,835	207	3.5	0	0	-	66	0	-	5,769	207	3.6
Michigan	8,565	78	0.9	0	0	-	58	0	-	8,507	78	0.9
Minnesota	3,958	1,244	31.4	1,585	1,005	63.4	663	113	17.0	1,710	126	7.4
Mississippi	2,312	80	3.5	949	39	4.1	1,033	41	4.0	330	0	-
Missouri	6,313	1,226	19.4	4,799	1,218	25.4	1,227	8	0.7	287	0	-
Montana	964	105	10.9	13	3	23.1	112	35	31.2	839	67	8.0
Nebraska	1,604	74	4.6	85	53	62.4	324	0	-	1,195	21	1.8
Nevada	541	62	11.5	0	0	-	0	0	-	541	62	11.5
New Hampshire	888	118	13.3	0	0	-	203	24	11.3	685	94	13.7
New Jersey	8,292	1,477	17.8	8,203	1,477	18.0	89	0	-	0	0	-
New Mexico	758	207	27.3	378	141	37.3	139	47	33.8	241	19	7.9
New York	19,876	6,776	34.1	15,681	6,743	43.0	1,594	9	0.6	2,601	24	0.9
North Carolina	4,211	137	3.3	3,312	119	3.6	899	18	2.0	0	0	-
North Dakota	848	54	6.4	0	0	-	0	0	-	848	54	6.4
Ohio	11,353	318	2.8	3,007	156	5.2	2,740	16	0.6	5,606	146	2.6

VETERAN GROUND BURIALS BY STATE OF RESIDENCE AT DEATH, BY DISTANCE OF RESIDENCE - Cont'd.

STATE OF RESIDENCE	TOTAL GROUND BURIALS RESIDENCE AND PLACE OF BURIAL KNOWN			RESIDED AT TIME OF DEATH WITHIN 50 MILES OF A FEDERAL CEMETERY			RESIDED AT TIME OF DEATH MORE THAN 50 BUT NOT MORE THAN 100 MILES FROM A FEDERAL CEMETERY			RESIDED AT TIME OF DEATH MORE THAN 100 MILES FROM ANY FEDERAL CEMETERY		
	Total Number	Buried in Fed. Cemetery		Total Number	Buried in Fed. Cemetery		Total Number	Buried in Fed. Cemetery		Total Number	Buried in Fed. Cemetery	
		Number	% of Total		Number	% of Total		Number	% of Total		Number	% of Total
Oklahoma	3,084	83	2.7	697	83	11.9	594	0	-	1,793	0	-
Oregon	2,887	1,180	40.9	2,009	1,010	50.3	625	138	22.1	253	32	12.6
Pennsylvania	16,365	2,039	12.5	7,940	1,866	23.5	7,356	173	2.4	1,069	0	-
Rhode Island	1,410	0	-	0	0	-	0	0	-	1,410	0	-
South Carolina	2,340	64	2.7	628	25	4.0	1,339	39	2.9	373	0	-
South Dakota	703	225	32.0	159	135	84.9	42	42	100.0	502	48	9.6
Tennessee	3,640	685	18.8	3,263	667	20.4	377	18	4.8	0	0	-
Texas	10,608	1,072	10.1	1,183	796	67.3	709	18	2.5	8,716	258	3.0
Utah	689	11	1.6	0	0	-	0	0	-	689	11	1.6
Vermont	411	10	2.4	0	0	-	0	0	-	411	10	2.4
Virginia	4,632	1,198	25.9	3,328	1,130	34.0	1,304	68	5.2	0	0	-
Washington	3,429	248	7.2	340	12	3.5	235	7	3.0	2,854	229	8.0
West Virginia	2,169	38	1.8	429	0	-	538	0	-	1,202	38	3.2
Wisconsin	4,667	54	1.2	2,039	54	2.6	1,117	0	-	1,511	0	-
Wyoming	348	0	-	7	0	-	97	0	-	244	0	-
49 States	215,997	33,514	15.5	102,160	28,399	27.8	48,862	2,846	5.8	64,975	2,269	3.5

1/ Includes all cemeteries under Federal jurisdiction: National Cemeteries (Army), National Cemeteries (National Park Service), VA Cemeteries, and Post Cemeteries.

ALABAMA

Unless otherwise designated, citations are to Code of Alabama, 1958, and latest supplements

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Burial.*—3 months' pension after death of Confederate pensioner may be applied to burial expenses.	Title 60, § 35.

ARIZONA

Unless otherwise designated, citations are to Arizona Revised Statutes Annotated, 1956

Burial allowances and allied benefits.	*Burial.*—County allowances for burial of indigent veterans or their widows. Burial may not be in potter's field. *Headstones.*—County shall apply to the United States for a suitable headstone and have headstone set in place.	§§ 11–311 to 11–313. § 11–312.

CALIFORNIA

Burial allowances and allied benefits.	*Burial.*—County allowance for burial or cremation of indigent veterans or their widows. Burial may not be in potter's field. *Grave care.*—Maintenance of soldiers' graves a county charge. Cities and counties authorized to mark and maintain graves of servicemen with consent of officers who manage cemetery or burial place. *Headstones and markers.*—The county clerk is required to apply to the United States for a suitable headstone. An allowance is made for setting the stone in place. Veterans' graves are to be kept properly marked and identified.	Military and Veterans Code, §§ 929, 940–950. Military and Veterans Code, §§ 949, 960–962. Military and Veterans Code, §§ 948, 960–962.

COLORADO

Colorado Revised Statutes

Burial allowances and allied benefits.	*Burial.*—County allowance up to $50 for burial of indigent veterans. Burial not to be in cemetery used exclusively for burial of pauper dead. Relatives or friends may conduct the funeral. *Burial grounds.*—The State is authorized to acquire and maintain burial grounds, the management and control of which is vested in certain veterans' organizations. No charge shall be made for burial space in such grounds. ——— Veterans, their wives, widows, and mothers who were residents of the Colorado State Veterans Center may be buried in cemetery of the center. *Headstones.*—County allowance up to $20 for headstones for graves of indigent soldiers.	C.R.S. (1963), 144–2–1, 144–2–3. C.R.S. (1963), 144–2–4 to 144 2–9. C.R.S. (1963), 144–1–9. C.R.S. (1963), 144 2 2.

CONNECTICUT

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Burial.*--State allowance up to $150 for burial expenses of indigent veterans; burial may not be in cemeteries used exclusively for burial of pauper dead.	Gen. Stat., § 27-118. (P.A. 604, 1967 session).
	Establishment of a State cemetery for war veterans at Middletown	P.A. 352, 1971 session.
	Firing salutes. Right to have a firing squad from the National Guard, Naval Militia, State Guard, or the Organized Militia attend funeral of a veteran.	Gen. Stat., § 27-76. (P.A. 107, 1967 session).
	Care of graves. Committees in cities and towns to be appointed to provide for care of graves of veterans.	Gen. Stat. (1958), § 27-123.
	Record of graves.- Registrars of vital statistics to report to State librarian on burial of veterans.	Gen. Stat. (1958), §§ 7-62, 7-77.
	——— The State librarian may cause to be located and permanently identified the graves of all soldiers buried in the State.	Gen. Stat. (1958), § 11-2.
	Headstones and markers.—Cemeteries may not prohibit the erection of a headstone provided by the State or otherwise for veterans' graves.	Gen. Stat. (1958), § 19-160.
	— Veterans' Home and Hospital Commission is required to furnish headstones, at a cost not in excess of $75, for graves of veterans.	Gen. Stat. (1958), § 27-119.
	— Veterans' Home and Hospital Commission is required to furnish upon application a metal marker and a flag holder for grave of any person who served in the military or naval forces of the United States in the Revolutionary War.	Gen. Stat. (1958), § 27-119a.
	——— Markers or headstones shall be erected in a cemetery or public place for veterans buried abroad or missing. A memorial stone to several such veterans may be erected in lieu of individual markers.	Gen. Stat. (1958), §§ 27-120, 27-121.

DELAWARE

Code Annotated (1953)

Burial allowances and allied benefits.	*Burial.*—Allowance of $125 for funerals for servicemen who were killed in action or who died while overseas and whose bodies were returned to State for burial.	Code Ann. (1953), 20-122, 20-903.
	——— State allowance of $150 for proper interment of indigent veterans.	Code Ann. (1953), 20-901, 902.

FLORIDA

(Florida statutes, 1972)

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Grave care and registration.*—Municipal corporations owning a cemetery in which veterans are buried are authorized to enter into agreements with the United States for the care of the cemetery or any graves therein, and to receive funds or other assistance for the care, upkeep, and maintenance thereof.	§ 167.70.
	Bodies of indigent veterans shall not be delivered to the anatomical board.	§ 245.08.
	Any offer by a cemetery company of free burial rights to veterans shall not be conditioned by any requirement to purchase additional burial rights or merchandise.	§ 559.52(1).

HAWAII

Burial allowances and allied benefits.	Cemeteries are established and maintained in designated counties for burial of veterans, their widows or widowers. Burial may not be in a pauper's grave. Annual appropriations authorized. Burial of nonresident servicemen and dependents.	§ 363-4 to 363-10.
	Interment allowed in the county cemeteries of all former residents of the counties. (By Act 94, 6th Legislature, State of Hawaii, approved May 19, 1972.)	§ 363-5.

IDAHO

Burial allowances and allied benefits.	*Burial.*—County allowance up to $250 for burial of indigent veterans and their spouses. Relatives or friends may be allowed to conduct funeral.	Idaho Code No. 31-3411 (1969 Pocket Supp.).

ILLINOIS.

Revised Statutes, 1968

Type of law	Résumé	Citation
Burial allowances and allied benefits	*Burial.*—County boards are required to provide an allowance up to $300 and to appoint suitable persons to have charge of the burial of indigent veterans, their mothers, fathers, wives, widows, or minor children. Dependent relatives receiving old-age assistance not eligible	Rev. Stat. 34, §§ 6201 to 6203.
	Burial grounds.—Cemetery lots belonging to certain veterans' organizations, become the property of the municipality on dissolution of the organization. Duty of the municipality to enforce contracts for the care of lots.	Rev. Stat. 32, §§ 395 to 396.
	——— Counties may acquire grounds for the burial of indigent veterans, their mothers, wives, or widows. $75 (out of county soldiers' and sailors' burial fund) shall be allowed for each such burial.	Rev. Stat. 34, §§ 6204 to 6211.
	Burial permits.—Undertakers are required to prepare certificates of burial of U.S. war veterans.	Rev. Stat. 111½, § 73–18.
	Grave registration.—Registration of burial places of soldiers and sailors in accordance with public health regulations.	Rev. Stat. 111½, § 73–18.
	Grave registration.—The Illinois Veterans' Commission shall maintain a record of all veterans buried in the State. Veterans' organizations are authorized to aid in collection of data.	Rev. Stat. 21, §§ 59a to 59c.
	Headstones.—A cemetery association may not prohibit the erection of a monument or headstone prescribed or provided by the United States, or the State for a veteran's grave.	Rev. Stat. 21, § 40.
	——— Counties may provide headstones for veterans' graves.	Rev. Stat. 34, §§ 6203, 6204, 6211.
	——— The administrator of the Illinois Veterans Commission shall prepare requisitions on the Federal Government for headstones and markers, and provide for the setting up of such.	Rev. Stat. 21, §§ 59a, 59a1.
	National cemeteries may receive Federal grants for memorial gateways, etc.	Rev. Stat. 21, §§ 48a, 65, 66.

INDIANA

BURNS INDIANA STATUTES

Burial allowances and allied benefits.	*Burial.*—County allowance for burial of veterans, their wives or widows, husbands or widowers.	1961 Replacement, § 59–1009.
	Grave care and registration.—A division of graves registration is authorized to be created in the Office of the Adjutant General to make a permanent registry of war veterans' graves. War service information is required to be included on burial permits.	1961 Replacement, § 59–1013.
	Headstones and markers.—Cemetery authorities may not promote the setting up of markers for graves of veterans provided such markers conform to standard markers furnished by the United States.	1964 Replacement, §§ 21–911, 21–912.
	Cemetery corporations.—Corporate existence may be extended where a cemetery contains remains of persons who served in the Armed Forces.	1964 Replacement, §§ 21–107 to 2–113.

IOWA

Burial allowances and allied benefits.	*Burial.*—County allowance up to $200 for burial of indigent veterans, their wives, widows, or minor children. Burial may not be in Potter's field (now includes Vietnam).	Code (1971), §§ 250.1, 250.16.
	Grave care and registration.—Provision for care of soldiers' graves at county expense if provision for care has not otherwise been made.	Code (1971), §§ 250.17, 250.18.
	——— The adjutant general is required to make and preserve by counties a permanent registry of the graves of persons who served in the Armed Forces.	Code (1971), § 29A.12.
	——— The soldiers relief commission in each county must secure the information requested by the adjutant general's office of every person having a service record and buried within the county. Such information shall be recorded alphabetically and by description of location in the cemetery where buried, in a book kept for that purpose.	Code (1971), § 250.19.
	Headstones and markers.—County allowance up to $15 is provided for headstones and metal markers for memorial purposes (now includes Vietnam).	Code (1971), §§ 250.14 to 250.16.
	——— State allowance of $250 for marker or monument at unmarked graves of Revolutionary soldiers.	Code (1971), §§ 36.1 to 36.9.

KANSAS

Kansas Statutes Annotated

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Civil War.*—Allowances up to $100 for burial expenses of needy Union veterans and their wives or widows; burial not to be in ground used for pauper dead.	§§ 73–301, 73–303.
	Spanish-American War.—Philippine Insurrection, China Expedition, World Wars I and II, Korean conflict, and such similar actions. Allowances up to $300 for veterans, spouses, and parents dying without sufficient means to defray funeral expenses plus $75 cemetery expenses. No burial in ground used for paupers. Relatives may conduct funeral.	§§ 73–304 to 73–306, incl.
	Inmates of charitable institutions.—Veterans of wars in which the United States was engaged, including the Korean conflict and members of the 18th and 19th Kansas cavalry who died while inmates of charitable institutions shall not be buried in institution cemeteries unless they had so requested in writing. State Board of charitable institutions shall provide for burial in regularly chartered cemetery or special veterans' cemetery.	§ 73–307.
	Headstones and markers.—Allowance of $20 for headstones for Union veterans of the Civil War.	§§ 73–302, 73–303.
	Metal grave markers, not to exceed $5, may be provided for veterans including persons who served in the Korean conflict.	§ 73–430.

LOUISIANA

West's Louisiana Revised Statutes (1951) and West's Louisiana Constitution

Burial allowances and allied benefits.	*Firing squads.*—Expenses are allowed for the attendance of a firing squad from the National Guard or a veteran organization.	Rev. Stat. 29:281.
	Grave care and registration.—Registry of graves of war veterans	Rev. Stat. 29:282.

MAINE

Burial allowances and allied benefits.	*Burial.*—State allowance of $250 for burial of indigent veterans or their widows. Burial may not be in Potters' field. Cities and towns may pay for the burial and be reimbursed by the Department of Veterans' Services. Burial in Maine Veterans Memorial Cemetery is authorized for honorably discharged Maine veterans who served during any federally recognized period of conflict and their eligible dependents.	Title 37, § 133, § 154, §§ 21–28.
	Grave care and registration.—Care of graves of veterans located in ancient or public burying grounds.	Title 13, § 1011; title 30, § 3602.
	——— Municipalities are required to decorate veterans' graves on May 30 of each year.	Rev. Stat. (1964), title 30, § 3602.

MARYLAND

Unless otherwise stated all citations refer to the Annotated Code of Maryland, 1957

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Burial.*—Veterans' relief fund may be used to provide necessary funeral expense of indigent veterans, which in no case shall be less than $100. (The "not less than $100." became effective July 1, 1966.)	Art. 96½, § 4.
	Burial grounds.—Cemetery near Point Lookout which was established for interment of Confederate prisoners of the Point Lookout Prison, ceded to U.S. Government for purpose of its perpetual care.	Art. 96, § 30.
	Grave care and registration.—The Maryland Veterans' Commission shall make and preserve a permanent registry of the graves of all persons who served in the military or naval forces of the United States in time of war, and who are buried in the State of Maryland.	Art. 96½, § 6.

MASSACHUSETTS

Burial allowances and allied benefits.	*Burial.*—Any employee of a city or town who is a veteran may, when authorized by the mayor or selectmen, attend the funeral or memorial services of a veteran without loss of pay.	Ch. 41, § 111C.
	——— Duties of burial agents in cities and towns	Ch. 115, §§ 7–8.
	——— A permit for the burial of person known to have been a veteran will not be issued until an affidavit giving certain information has been filed with the board of health.	Ch. 114, § 46A.
	——— Sums are allowed for the burial of indigent veterans, adult dependents, wives, widows, or dependent children. Burial shall not be in a potter's grave. Relatives may conduct the funeral.	Ch. 115, §§ 7–8.
	Death certificates.—Death certificates shall set forth the military record of the decedent.	Ch. 46, §§ 1, 10.
	Dissection of bodies.—The dead bodies of veterans may not be turned over to medical schools for dissection.	Ch. 113, § 2.
	Grave care and registration.—Cities and towns may appropriate money for the care and decoration of graves by veterans' organizations.	Ch. 40, § 5(12).
	——— Cities and towns may appropriate money to be expended for the care of veterans' graves. The duty of putting flags on veterans' graves is upon the city and town where the cemeteries are located.	Ch. 115, § 9.
	Headstones.—Cities and towns may appropriate money for erecting headstones at soldiers' graves.	Ch. 40, § 5(12).

MICHIGAN

Burial allowances and allied benefits.	*Burial.*—County allowance up to $300 may be provided for veterans, their wives or widows, whose estates do not exceed $15,000 including veterans of Vietnam conflict.	1969 Rev. vol., §§ 4.1321–4.1324.
	——— Remains of war veterans may be disinterred for removal to soldiers burial grounds.	1969 Rev. vol., §§ 4.1341–4.1344.
	Powers of Women's Relief Corps Auxiliary to the Grand Army of the Republic and United Spanish War Veterans, as corporations to establish cemeteries.	1961 Rev. vol., § 21.1037.
	Headstones and markers.—Municipalities may furnish, at public expense, metal markers for soldiers graves, to mark graves for memorial purposes.	1969 Rev. vol., §§ 4.1351–4.1352.
	——— Destroying, defacing, or carrying away without authority any marker, or memorial flag placed at the grave of any veteran for memorial purposes is declared a misdemeanor.	1969 Rev. vol., § 4.1353.
	——— The county shall apply to the United States for a suitable headstone, and shall have the headstone set in place.	1969 Rev. vol., §§ 4.1323–4.1324.

MINNESOTA

Statutes Annotated

Burial allowances and allied benefits.	*Burial grounds.*—Power of counties to establish a "soldier's rest," annual appropriation authorized for expenses.	§§ 375.36–375.38.
	——— Provision is made for a burial lot near a State hospital for the insane for burial of certain indigent veterans dying in such hospital or in that vicinity, and of wives or widows of such veterans.	§§ 197.50–197.52 Repealed by Laws of 1965, c. 43, sec. 73.
	Grave care and registration.—Cities, villages, and towns are required to decorate veterans' graves not otherwise decorated on Memorial Day.	§ 465.51.
	Grave care and registration.—Counties may appropriate funds for the improvement and maintenance of abandoned cemeteries containing the remains of war veterans.	1971 Cum. Pocket Part, § 306.243, subdiv. 1.
	——— The commissioner shall, upon petition, furnish markers for veterans' graves to mark such graves for memorial purposes.	§§ 197.23–197.24. Amended by § 11, ch. 275 Laws of 1969.

MISSISSIPPI

Code, 1942, Annotated; Recompiled, 1956

Type of law	Résumé	Citation
Burial allowances and benefits.	*Burial.*—Counties may donate money for burial of indigent Confederate pensioners.	§ 2998(a).
	Grave care.—Counties may donate money for the location, marking, care, and maintenance of graves of Confederate dead.	§ 2998(b), (b–1).

MONTANA

Burial allowances and allied benefits.	*Burial.*—County commissioners to pay $150 for burial expenses of veteran; burials not to be in cemeteries for pauper dead; not applicable to inmates of State soldiers' home and nonresidents.	Rev. Codes, 1947, §§ 71–120 to 71–125.
	Extends burial allowance to any female resident of the Montana Veterans' Home. This extends the benefit to the wives or widows or veterans who are residents of the Montana Veterans' Home.	Rev. Codes, 1947, § 71–120.
	Headstones.—The county clerk shall apply to the U.S. Government for suitable headstones to be placed at graves of veterans.	Rev. Codes, 1947, § 71–123.
	——— The fee paid by the clerk of the board of county commissioners for cartage and setting of the headstones for a veterans' grave, as provided by the U.S. Government, was increased from $10 to $20.	Rev. Codes, 1947, § 71–123; 1965 Cumulative Pocket Suppl.

NEBRASKA

Revised Statutes of Nebraska, 1943

Burial allowances and allied benefits.	*Burial.*—County allowance is provided (unlimited) for burial of indigent veterans. Burial may not be in a pauper's grave. Relatives may be allowed to conduct funeral.	R.R.S. 1943, § 80–104.
	Burial grounds.—Provision for veterans' burial ground in Wyuka State Cemetery. Power of certain veterans' organizations with reference to control of such burial ground.	R.R.S. 1943, §§ 12–104 to 12–105.
	Death certificates.—Recordation of death certificates issued by or under authority of United States for persons in the Armed Forces who die outside of the State of Nebraska.	R.R.S. 1943, § 71–605.01 to 71–605.02.
	Dissection of bodies.—The dead bodies of veterans may not be turned over to the State anatomical board for dissection.	R.R.S. 1943, § 71–1002.
	Headstones and markers.—The county is required to furnish, on petition, metal markers for soldiers' graves, and to mark the same for memorial purposes.	R.R.S. 1943, § 80–105 to 80–108.
	——— Removal of metal grave markers prohibited	R.R.S. 1943, § 12–801.
	——— The county service committee shall apply to the United States for a suitable headstone and have same set in place.	R.R.S. 1943, 80–105.
	——— Provision for grave registration	L.B. 338, 1971 session laws.

NEVADA

Type of law	Résumé	Citation
Burial	Funeral expenses of certain indigent veterans	N.R.S., 419.010.

NEW HAMPSHIRE

Revised Statutes Annotated, 1955

Burial allowances and allied benefits.	*Burial.*—State allowance for burial of indigent veterans	R.S.A. 165: 16, 17, 18, as amended, 1959 laws, ch. 77.
	——— Payment of allowance directed to funeral director in charge of burial.	Laws (1965), ch. 87.
	——— World War I veteran redefined	Laws (1965), ch. 69.
	——— Extended to veterans of Vietnam conflict	Laws (1967), ch. 171.
	Grave care.—Towns may appropriate money to certain veterans' organizations for decorating graves of soldiers on Memorial Day.	R.S.A., § 31: 4.
	Bodies of veterans shall not be surrendered for scientific study	R.S.A., § 201: 3.

NEW JERSEY

New Jersey Statutes, Annotated (permanent edition)

Burial allowances	*Burial.*—County allowance for the burial of indigent veterans. Burial may not be in pauper's grave.	§§ 38: 17–1 to 17–5.
	Burial grounds.—Counties may acquire burial plots for the burial of indigent veterans and provide for maintenance of same.	§ 38: 17–6.
	——— Municipalities may appropriate money for maintenance of certain cemeteries where Revolutionary soldiers are buried, and they may contract with certain societies and associations for the care of such grounds.	§§ 38: 17–10 to 17–11.
	Grave care and registration.—The supervisor of veterans' interment is to decorate graves of veterans on Memorial Day; county to bear expense.	§ 38: 17–9.
	——— Maintenance of records of veterans' graves by the county supervisor of veterans' interment.	§ 38: 17–12.
	——— Provision is made for the care of neglected graves	§§ 38: 17–6 to 17–8.
	——— Certification to county supervisor of veterans' interment of the name of each deceased veteran for whom a death certificate has been issued by the State department of health, or in cases where bodies are transported into the State for burial the officers in charge of the cemeteries or undertakers, shall certify the record.	§§ 26: 6–4.1 to 6–4.2.
	Headstones.—County allowance may be made for headstones for graves of soldiers.	§ 38: 17–6 to 17–8.

NEW YORK

McKinney's Consolidated Laws of New York

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Burial.*—County allowance of $500 is provided for burial of indigent veterans, their parents, wives, or widows, and minor children. Burial may not be in a pauper's grave. Relatives or friends may conduct the funeral.	General Municipal Law, § 148, and 1970 Pocket Part.
	Privilege of removal of bodies from potter's field or neglected or abandoned cemeteries, to properly kept cemeteries.	Town Law, § 295.
	Burial grounds.—Counties may acquire soldiers' burial grounds and provide for their maintenance.	General Municipal Law, § 148(1d).
	——— Soldiers' monument corporations may acquire by gift or purchase, any lots or lands in any cemetery to be used and occupied exclusively for the burial of soldiers and sailors and for the erection of suitable monuments or memorials thereon.	Not-for-Profit Corporation Law, § 1405.
	Towns may purchase soldiers' burial plots in cemeteries and provide for their care.	Town Law, § 294.
	Grave care and registration.—Perpetual care of soldiers' burial plots in Dutchess and Niagara Counties.	County Law, §§ 831, 836.
	Headstones.—County allowance is provided for headstones for the graves of indigent veterans, their wives or widows, or for the grave of a veteran left unmarked for 5 years by a suitable headstone.	General Municipal Law, § 148(2).

NORTH CAROLINA

General Statutes

Burial allowances and allied benefits.	*Burial.*—County allowance of $25 for burial of indigent veterans of World War I.	Gen. Stats. (Replacement 1964), § 153-161.
	——— County allowance up to $30 and State allowance up to $150 for burial expenses of Confederate pensioners.	Gen. Stats. (Replacement 1966), § 112-33; § 112-34. Replacement 1966.
	——— Spouse or next of kin of member of a burial association who dies in military service may elect to receive benefits of the association or a return of assessments paid.	Gen. Stats. (Replacement 1965), §§ 58-241.1 to 58-241.4.
	Grave care.—Provision for care of Confederate cemetery in Raleigh by prison labor furnished by State department of correction.	Gen. Stats. (Replacement 1965), § 65-4.

NORTH DAKOTA

Century Code

Burial allowances and allied benefits.	*Death certificates.*—State registrar of vital statistics is directed, upon request, to issue and file death certificates of veterans.	§ 23-02-35.1.
	Grave registration.—The adjutant general is required to register and compile records of persons who rendered military service, service with the Merchant Marine, and who assisted in the administration of the Selective Service Act, during World War II and the Korean conflict.	§ 37-03-12.
	Record of deceased soldiers, sailors, and marines.—The adjutant is required to compile and keep record of burial places within the State of persons who served in Armed Forces in time of war. Undertakers shall indicate in death certificate if deceased was a veteran.	§§ 37-16-01 to 37-16-06.

OHIO

Page's Ohio Revised Code, Annotated (1954) as revised by supplements

Burial allowances and allied benefits	*Burial.*—County allowance of $100 for the burial of indigent veterans, their mothers, wives, or widows. Burial may not be in potter's field.	§§ 5901.25–5901.32.
	——— Privilege of removal and reinterment of bodies in soldiers' plot	§§ 5901.16, 5901.18–5901.20.
	Burial grounds.—Powers of cemetery associations	§ 1721.11.
	——— Powers of counties, townships, and municipalities to provide soldiers' burial plots.	§§ 5901.16, 5901.21–5901.24.
	Grave care and registration.—Adjutant general is required to maintain and preserve the record of the death and burial place of all veterans.	§ 5913.11.
	——— County recorder shall be custodian of records concerning the location of veterans' graves and upon request from a veterans' organization 30 days prior to Memorial Day, shall furnish such organization with a list of all veterans' burials within the county.	§ 317.25.
	——— Expenses for care of soldiers' graves, a charge on the local unit	§§ 5901.17, 5901.22, 5901.35, 5901.37.
	Headstones and markers.—Cemeteries may not prohibit the erection of a headstone provided by the United States or by the State of Ohio for soldiers' graves.	§§ 155.04, 155.99.
	——— The county shall apply to the United States for a suitable headstone for the grave of a deceased veteran and have the same set in place.	§ 5901.32.
	——— The county shall furnish, on petition, markers for soldiers' graves for the purpose of designating such graves for memorial purposes.	§ 5901.34.

OKLAHOMA

Statutes Annotated

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Burial.*—County allowance up to $100 is provided for the burial of indigent veterans. Burial may not be in potters field; relatives may be allowed to conduct funeral.	Title 72, §§ 31–32.
	Grave care and registration.—Cemetery and graves of soldiers now located on property of Union Soldiers' Home placed under supervision and care of the adjutant general.	Title 72, § 165.
	Provides for Oklahoma Veterans' Cemetery, under supervision of adjutant general, as burial place for veterans.	

OREGON

Unless otherwise designated, references are to Oregon Revised Statutes

Burial allowances and allied benefits.	*Burial.*—County allowance for burial of indigent veterans, their wives or widows, and minor children; last sickness expense.	ORS, §§ 408.710–408.750.
	——— County aid through veterans' organizations for burial	ORS, § 408.730.

PENNSYLVANIA

Burial allowances and allied benefits.	*Burial.*—County allowance for burial of veterans and their widows	16 P.S., §§ 1908–1911, 5109–5111, 8062–8064.
	——— Veterans' associations may be accompanied by a military band when parading for the purpose of interring a veteran.	51 P.S., §623.
	Burial grounds.—Counties may acquire burial plots in any cemetery for the burial of veterans.	16 P.S., §§ 1914, 5114.
	——— Power of the department of military affairs to acquire land to be set aside as a State military cemetery for the burial of veterans.	51 P.S., § 1–402(14).
	——— Power of municipalities to purchase burial lots for deceased servicemen; purchase by boroughs.	53 P.S., §§ 1463, 47816.
	Dissection of dead bodies.—The dead bodies of veterans may not be turned over to the anatomical board of the State for the purpose of dissection by medical societies.	35 P.S., § 1092.
	Grave care and registration.—Counties are required to care for graves of veterans.	16 P.S., §§ 1915, 5115, 8067.
	Grave care and registration.—Counties are required to provide flags to decorate the graves of deceased servicemen on Memorial Day, such flags to be furnished to the various veterans' organizations for distribution in their respective communities.	16 P.S., §§ 1922, 5122, 8068, 8102.
	——— Provision for county registration of veterans' graves	16 P.S., §§ 1923, 5123, 8070.
	Headstones and markers.—Cemeteries may not prohibit the erection of any headstone furnished by the United States or by any country of the Commonwealth for a soldier's grave.	9 P.S., § 19.
	——— Counties are required to furnish, on application, markers and headstones for veterans' graves; or if a headstone has been provided by the United States, the county is required to furnish the foundation therefor.	16 P.S., §§ 1913, 5113, 8065.
	——— State allowance for headstones for the unmarked graves of veterans of the Revolution and of the War of 1812.	51 P.S., §§ 511, 512.
	——— Stealing or buying veteran's grave marker as junk is a felony	18 P.S., § 4879.1.

RHODE ISLAND

Unless otherwise designated, citations are to General Laws of Rhode Island, 1956, and to Supplement thereof

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Burial.*—Provision for a firing squad for veterans' funerals.	§ 30-25-1.
	——— Provision for burial of indigent veterans at the expense of town or city. Burial may not be in potter's field. Relatives or friends may be allowed to conduct the funeral.	§§ 30-25-3, 30-35-4, 30-35-5.
	Burial grounds.—Provision for the care of soldiers' burial lots in North Cemetery in Bristol.	§§ 30-25-8, 30-25-9.
	Grave care.—Provision for the care of neglected and abandoned graves of veterans.	§§ 30-25-10 to 30-25-13.
	Headstones and markers.—Grave shall be marked by a headstone to be paid for by town or city; special funds.	§§ 30-25-6, 42-12-7.

SOUTH CAROLINA

Unless otherwise designated, citations are to Code of Laws, South Carolina, 1962, and 1967 Cumulative Supplement

Burial allowances and allied benefits.	*Burial.*—1 year's pension to be paid on death of confederate pensioner to provide for funeral expenses.	§ 44-562.

SOUTH DAKOTA

South Dakota Compiled Laws

Burial allowances and allied benefits.	*Burial.*—Counties may appropriate money to pay the burial expenses of indigent veterans, their wives, or widows.	§§ 33-19-8 to 33-19-10.
	——— State allowance for burial of indigent veterans, their wives, or widows. Interment shall not be made in any cemetery or burial plot used exclusively for the burial of the pauper dead.	§§ 33-19-2, 33-19-3.
	Burial grounds.—Counties may appropriate money to purchase soldiers' burial plots and to provide for the perpetual care thereof.	§§ 33-19-8 to 33-19-10.
	Grave care and registration.—Provides for the compilation of records by the State board of health, relating to the death and burial of veterans and for maintaining a uniform record system throughout the State. Authorizes the military department and veterans' organizations to assist in obtaining cemetery maps and filing information relating to unregistered burials and other records. Requires that each grave located be designated by a separate and distinct uniform marker. All burial permits shall contain the military record of decedent, which record shall be filed with the military department of the State.	§§ 34-25-1 to 34-25-61, §§ 34-27-6 to 34-27-13.
	Headstones and markers.—State allowance may be made for erecting headstone provided by the U.S. Government for the purpose of marking the grave of a veteran.	§§ 33-19-1, 33-19-5.

TENNESSEE

Unless otherwise designated, citations are to Tennessee Code, Annotated, Bobbs-Merrill, 1956, and 1970 Supplement

Burial allowances and allied benefits.	*Burial.*—Burial allowance to Confederate veterans in lieu of their last month's pension. Amount: $100.	§ 7-1116.
	Burial grounds.—The American Legion, VFW, DAV, AVWWII, VWWI of United States, Inc., or any other veterans' organization may acquire land for a burial place.	§§ 48-1519 to 48-1523.

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TEXAS

Unless otherwise designated, citations are to Vernon's Texas Statutes

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Burial grounds.*—The commissioners court in each county may purchase burial grounds to be used exclusively for the burial of veterans who die without leaving sufficient means to defray funeral expenses.	Art. 2372i.

UTAH

Utah Code Annotated, 1953, including 1971 Pocket Supplement

Burial allowances and allied benefits.	No veteran of any war to be buried in ground used for paupers. Political subdivision of State may provide burial sites..	Utah Code Annotated (1953) §§ 71-7-1 and 71-7-2.

VERMONT

Citations are to Vermont Statutes Annotated, 1959

Burial allowances and allied benefits.	*Burial.*—State allowance up to $150 for expenses of burial of indigent veterans, including veterans of Korean conflict, and their widows.	V.S.A., § 20: 1604.
	Headstones.—State to provide headstones for graves of indigent veterans, including veterans of Korean conflict, and their widows.	V.S.A., § 20: 1604.

WASHINGTON

Unless otherwise designated, citations are to the Revised Code of Washington

Burial allowances and allied benefits.	*Burial.*—County allowance for the burial of indigent veterans, their wives, husbands, minor children, widows or widowers. Relatives or friends may be allowed to conduct the funeral.	R.C.W., § 73.08.070.
	——— Plots in the veterans' cemetery at Olympia, available, free of charge for burial of veterans who served at any time between Apr. 21, 1898, and July 4, 1902.	R.C.W., § 73.24.030.
	Burial.—The superintendents of the Washington veterans' home and of the Washington Soldiers' Home and colony are authorized to provide for burial of deceased members and spouses of members of the Washington Soldiers' Home in the cemeteries of the homes; this provision does not prevent relatives from assuming jurisdiction of such deceased persons.	R.C.W., § 72.36.110.
	Grave care and registration.—Contracts to provide for perpetual care of the State veterans' plot in the Masonic cemetery at Olympia.	R.C.W., § 73.24.020.
	Volunteers.—Burial of deceased volunteers at Orting or other public cemetery.	R.C.W., § 73.24.040.

WEST VIRGINIA (AS OF JULY 1, 1971)

West Virginia Code (Michie, 1970 Cumulative Supplement)

(References are by chapter, article and section)

Type of law	Résumé	Citation
Burial allowances and allied benefits.	*Burial.*—A county director of public assistance shall provide for the burial of indigent veterans, but burial may not be in a cemetery plot used exclusively for the burial of indigent persons.	§ 9-6-15.

WISCONSIN

Wisconsin Statutes, 1965

Burial allowances and allied benefits.	*Burial.*—County allowance increased to not more than $300	W.S., § 45.16.
	——— If a veteran dies leaving an estate of less than $1,000, exclusive of benefits due him or his heirs from the United States, his estate shall not be liable for more than $100 for burial expenses in addition to the amount allowed by the United States for his burial.	§ 313.15(4)(b).
	Grave care and registration.—County provision is made for the care of the graves of soldiers, their wives, and widows, when care is not otherwise provided for.	§ 45.185.
	——— The State department of veterans' affairs is required to compile a record of veterans' burial places.	§ 45.42.
	Headstones.—Counties may provide appropriate metal markers for the graves of soldiers buried within certain townships or municipalities.	§ 59.07(14a).
	——— The county shall apply to the United States for a proper headstone and have the headstone set in place.	§ 45.18.

WYOMING

Wyoming Statutes, 1957

Burial allowances and allied benefits.	*Burial.*—County allowance of $100 for the burial of indigent veterans	§§ 19-116 to 19-118.

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CHAPTER IV. ARLINGTON NATIONAL CEMETERY

The National Cemetery Act of 1973 (Public Law 93-43) requires that the Administrator of Veterans Affairs and the Secretary of Defense conduct a comprehensive study and submit their joint recommendations to the Congress as to (1) whether it would be advisable in carrying out the purposes of this Act to include Arlington National Cemetery within the National Cemetery System established by the Act; (2) the appropriateness of maintaining the present eligibility requirements for burial at Arlington National Cemetery; and (3) the advisability of establishing another national cemetery in or near the District of Columbia. This chapter responds to that requirement.

PART I

THE ADVISABILITY OF INCLUDING ARLINGTON NATIONAL CEMETERY WITHIN THE NATIONAL CEMETERY SYSTEM ESTABLISHED BY PUBLIC LAW 93-43

Background

From its origin during the Civil War, Arlington National Cemetery has become a great national and military shrine. The following is a recapitulation of its origin and development:

Arlington National Cemetery lies on the Virginia side of the Potomac River across from Washington, D.C. The grounds were originally part of a tract of 6,000 acres granted in 1669 by the Governor of Virginia to a ship's Captain, Robert Howsing, in payment for transporting settlers to the New World. In 1778, John Parke Custis, son of Martha Dandridge Custis Washington by her first marriage, bought 1,100 acres, the land now comprising Arlington Cemetery and the Fort Myer Military Reservation.

The government took possession of the land from the granddaughter of John Custis, who was married to General Robert E. Lee, as a result of legislation enacted in 1862. As burial space in nearby cemeteries became increasingly scarce and with a growing need for space to accommodate the dead from military hospitals, on June 15, 1864, the Secretary of War formally designated the Arlington Mansion and 200 acres of the grounds immediately surrounding it as a military cemetery. Arlington was thus among the first national cemeteries to be established.

Following the conclusion of the Civil War, the Mansion at Arlington served as the office and living quarters of the cemetery superintendent. This use continued until 1925 when an Act of Congress directed that the residence be restored by the War Department to its pre-Civil War condition. In July 1933, the Custis-Lee Mansion was transferred from the War Department to the Department of the Interior. Now designated the Arlington House, it is administered by the National Park Service, Department of the Interior, as a National Memorial.

The original burials in Arlington National Cemetery were of those men who died in the hospitals of Washington and Alexandria, Virginia, during the Civil War. Subsequent interments were those of Union soldiers whose remains were gathered from the battlefields of Bull Run, Bristoe Station, Chantilly, and Aldie, Virginia; from abandoned cemeteries in the District of Columbia; from other places in Maryland and Virginia within a 40-mile radius of Washington; and from the military post cemetery at Point Lookout, Maryland. Over the years, representatives of all the Nation's wars and conflicts have been buried in Arlington National Cemetery.

Prominent among the many memorials in Arlington National Cemetery are the Arlington Memorial Amphitheater and the Tomb of the Unknown Soldier on its plaza. An imposing white marble structure of classic design, the

Memorial Amphitheater commemorates the Nation's defenders and provides an ideal setting for observances. The structure was dedicated in 1920.

The Tomb of the Unknown Soldier, on the plaza of the east entrance to the Memorial Amphitheater, is a hallowed and cherished shrine. On Armistice Day 1921 with reverent tribute the United States committed an unknown soldier of World War I to a hero's grave. The tomb of white Colorado marble was erected in 1932. Eloquent in the simplicity of its classic design it bears the inscription: HERE RESTS IN HONORED GLORY AN AMERICAN SOLDIER KNOWN BUT TO GOD.

On Memorial Day, May 30, 1958, ceremonies were held committing the remains of two Unknowns of the Armed Forces of the United States--one representing all of America's unknown combat dead during World War II, and the other, all of the Nation's unknowns during the Korean War. To the left of the Unknown Soldier's Tomb, a white marble slab inscribed with the numerals 1950-1953 marks the place of entombment of the Unknown American Serviceman of the Korean War. To the right, a similar marble slab with the numerals 1941-1945 marks the resting place of the Unknown American Serviceman of World War II.

This dedicated place of remembrance is visited annually by thousands from all parts of the United States and many foreign nations. Placement of wreaths at the Tomb of the Unknown Soldier by foreign dignitaries and representatives of schools, religious groups and civic and fraternal organizations has become a tribute of respect to all the Nation's heroes.

Arlington National Cemetery has received the mortal remains of many who in military service or in activities subsequent to that service achieved fame and distinction. William Howard Taft, the 27th President and one-time Chief Justice of the United States, was interred on March 11, 1930. John Fitzgerald Kennedy, the 35th President of the United States and a veteran with active service as a Navy Lieutenant during World War II, was buried on November 25, 1963. The permanent memorial and gravesite for the late President was completed in March 1967.

The National Cemetery Act of 1973

The unique nature of Arlington National Cemetery as a national, military shrine has been recognized by Congress in recent years. In 1968, the 90th Congress considered a bill to establish a National Cemetery System under the Veterans Administration which included Arlington National Cemetery. In the final Committee Report by the House Committee on Veterans' Affairs the Army retained control over Arlington. However, Congress did not enact this bill before it adjourned.

A bill, providing for the continued retention of Arlington by the Army, was reintroduced in the 91st Congress, but again Congress failed to enact it before adjournment.

The bill was reintroduced in the 92d Congress, and it contained language to provide for Army retention of Arlington. This bill was enacted by the Congress but was pocket-vetoed by the President in October 1972.

A similar bill was once again introduced in the 93d Congress. It was enacted and signed into law by the President on June 18, 1973, as Public Law 93-43. This law provides for continued Army retention of Arlington but also directed this study.

Advantages of Army Retention of Arlington National Cemetery

The background information noted above underscores the unique nature of Arlington National Cemetery. Arlington is a military as well as a national shrine. It is the resting place of the Unknown Soldier and two former Presidents. Forged by military tradition and esprit de corps, a bond has evolved through the years between those who have dedicated their lives to the military profession and all those who rest in Arlington's hallowed grounds. Thus, Arlington has become more than just another national cemetery. It has become the most respected and important national shrine honoring those men and women who, by their service in the Armed Services, have devoted a portion of their lives to their country. Especially since the increased demand for burial in Arlington during the 1960's required the adoption of more restrictive eligibility criteria, Arlington has been viewed as a special place of honor for those Americans who, by their acts of heroism, by their deaths while in the service of their country, or by the devotion of their careers to that service, have made a special contribution or sacrifice. The particular and unique nature of Arlington as an active military shrine is the paramount reason for retaining Arlington under Army control. Retention of Arlington by the Department of the Army has many advantages for the Federal Government:

1. The Army is charged with the responsibility of coordinating all ceremonies at Arlington involving foreign dignitaries and the Commander in Chief or his designated representatives. The Army is also responsible for coordination of Armed Forces participation in ceremonies at Arlington regardless of the magnitude or the branch of Service that conducts the ceremony. There were 454 ceremonies during the first nine months of 1973.

2. The Army is responsible for the security of the cemetery. Over the past few years militant groups have come to the Nation's Capital to demonstrate and petition the government for a redress of their grievances. Many of these groups have attempted to demonstrate at Arlington. The situation has sometimes been tense and troops are available at Fort Myer, prepared to cope with whatever events might occur. The Defense Department has this unique capability.

3. The Army is in the process of implementing an approved Master Plan for development of Arlington Cemetery. This involves the transfer of what is known as South Post, Fort Myer, to the cemetery for the construction of new burial plots and cemetery facilities. Details concerning relocation of tenants and transfer of parcels of land are readily coordinated "in house" by the Army. The interposition of another Federal agency, while construction is in progress, would make these real estate and construction actions more difficult to accomplish. Completion of several Master Plan items prior to the Bicentennial Celebration is a high-priority mission of the Department of the Army.

4. Veterans' organizations have vigorously opposed the present restrictive criteria applied by the Department of Defense to determine eligibility for burial in Arlington National Cemetery. If the cemetery's special status was eliminated and it was included in the National Cemetery System, the eligibility criteria would be broadened. Public Law 93-43 requires the Veterans Administration to establish broad eligibility criteria for cemeteries maintained in the National Cemetery System; however, the Act also provides authority for the Secretary of the Army to maintain jurisdiction over Arlington Cemetery. As discussed in greater detail in Part II of this study, such a broadening of the criteria would be unwise since it would shortly require that Arlington National Cemetery be closed. It is desirable rather that Arlington continue to be administered by the Department of the Army in a manner that will permit the cemetery to continue to be open to burials on a restrictive basis since it thereby provides a special place of honor for men and women who have either given their lives in the service of their country or have devoted their careers to that service.

Because of this heavy involvement, requiring close coordination with cemetery officials, it is thus good management for the Army to maintain total responsibility for all operations at Arlington.

Advantages of Transferring Arlington National Cemetery to the Veterans Administration

1. Consolidation of Arlington, still an active cemetery, with the entire National Cemetery System under a single manager would appear consistent with good management practices. However, Public Law 93-43 did not create a single system of national cemeteries. In addition to Arlington National Cemetery and Soldiers' Home National Cemetery, the Army operates 28 post cemeteries. The Department of the Interior operates 14 cemeteries at national historic sites, and the American Battle Monuments Commission operates 23 cemeteries overseas. The cemeteries operated by the latter two agencies are more in the nature of shrines and memorials than cemeteries. Similarly, Arlington is a national, military shrine as well as a cemetery.

2. According to Public Law 93-43, the Veterans Administration may bury any veteran in a national cemetery whose service did not terminate dishonorably. Should Arlington be transferred and operated by the Veterans Administration under this criterion, the need for a second national cemetery in the Washington, D.C. area might be forestalled for about five years. However, this very limited short term benefit could be realized only with a concomitant commitment to fund an expansion of the National Cemetery System in the near future. Recognizing that planning, acquisition, and construction activities would require several years, a second cemetery would have to be in operation by 1985. However, there would be a long-term disadvantage that, under Veterans Administration control, Arlington Cemetery would cease to be an active military cemetery and shrine in the very near future. Part III of this study discusses the advisability of establishing another national cemetery in the Washington, D.C., area.

PART II

THE APPROPRIATENESS OF MAINTAINING THE PRESENT ELIGIBILITY REQUIREMENTS FOR BURIAL AT ARLINGTON NATIONAL CEMETERY

Background

From 1962 through 1966, the interment rate at Arlington National Cemetery rose from 4,000 to 7,000 per year. By February 1967, only about 6,500 gravesites remained. This dramatic and sharp increase occurred immediately after the interment of President Kennedy. During this period about 70% of all interments being made at Arlington were veterans, most of whom resided in the Washington area. Had this trend continued, Arlington would have been closed to all burials by early 1968.

In considering solutions to this problem, Secretary of Defense McNamara considered four possible courses:

1. Accept interments at the current rate until all available land was committed by the spring of 1968, then halt burials until about December 1969 when new burial grounds could be developed and landscaped.

2. Use the technique employed in earlier years of burying before the new ground was properly prepared. However, the first increment of new ground would have been completely filled before the buildings would be removed from the next increment.

3. Impose a fixed daily limit of 10 burials per day.

4. Narrow the existing eligibility standards.

The decision was reluctantly made to limit the categories of persons eligible for burial in Arlington in order to prolong its useful life as an active national military cemetery. This restricted eligibility criterion remains in effect today and provides for the interment of:

1. Persons who die on active duty in the Armed Forces.

2. Retired members of the Army, Navy, Air Force, Marine Corps, and Coast Guard who have performed active Federal service, are carried on official service retired lists, and are eligible to receive compensation stemming from service in the Armed Forces.

3. Recipients of the Medal of Honor.

4. Persons otherwise eligible by reason of honorable military service who have also held elective office in the U.S. Government or served on the Supreme Court or in the Cabinet or in an office compensated at Level II under the Executive Salary Act (5 USC 5313).

5. The spouses, minor children, and dependent adult children of the persons listed in 1, through 4. above and of persons already buried in Arlington National Cemetery.

Advantages of Retaining the Current Eligibility Criteria

Table 1 depicts the number of interments at Arlington from fiscal years 1962 through 1972. The trend of burials prior to the imposition of the restricted criteria is apparent. Arlington could not have continued to function as an active cemetery if the eligibility criteria had not been narrowed. Under the revised criteria about 2,000 gravesites are needed annually. The expansion into South Post, Fort Myer, ultimately will provide about 98,000 more gravesites. The first of these is scheduled to be available in mid-1974. The change in eligibility criteria permitted the uninterrupted operation of Arlington to continue during the expansion period. When expansion is complete, it will permit continuing operations as an active national military cemetery and shrine under existing eligibility criteria until the year 2028. This is shown graphically at Chart 1.

Establishment of Unrestricted Eligibility Criteria

The eligibility criteria prescribed in Public Law 93-43 for the National Cemetery System of the Veterans Administration provides that any veteran whose service did not terminate dishonorably is entitled to burial in any national cemetery other than Arlington. If this unrestricted eligibility criterion were applied to Arlington, the Army estimates that there would be at least 60 to 70 interments per day. This estimate is based on experience gained from the Long Island National Cemetery. While most decedents would be brought to Arlington for interment from along the East Coast between Baltimore and Richmond, many veterans from across the country would request to be buried in Arlington.

The principal disadvantage of the unrestricted eligibility criteria is that it would force the cemetery to open and close periodically. Based on land currently available for burials and assuming an interment rate of 60-70 per day, the cemetery would remain open until 1977, at which time it would close. New land would be developed and the cemetery would reopen in 1978 and remain open until 1979, at which time it would close again. New land would be developed and the cemetery would reopen in 1984 and remain open until 1985, at which time the cemetery would close permanently and cease to be an active national, military shrine. This scenario is depicted graphically at Chart 2. This situation can best be described by stating that a person could be buried in Arlington only if he is "fortunate" enough to die at the right time.

At present, Arlington is the second largest tourist attraction in the Nation's Capital, second only to the Smithsonian Institution. Over four million tourists visit the cemetery annually, and this number is expected to increase during the Bicentennial Celebration. It would not be possible to schedule an estimated 60-70 interments per day and accommodate four million tourists without devastating effects on one or the other. The

Table 1

INTERMENTS
ARLINGTON NATIONAL CEMETERY

	FY 1962	FY 1963	FY 1964	FY 1965	FY 1966	FY 1967	FY 1968	FY 1969	FY 1970	FY 1971	FY 1972
Active Duty	325	278	317	383	557	658	802	581	472	315	243
Retired	630	672	777	895	963	937	868	898	893	1,004	1,082
Veterans	2,231	2,454	2,866	3,201	3,597	2,483	204	239	200	211	174
Dependents	1,392	1,536	1,806	1,852	1,885	1,662	1,180	1,091	1,147	1,116	1,259
TOTALS	4,578	4,940	5,766	6,331	7,002	5,740	3,054	2,809	2,712	2,646	2,758

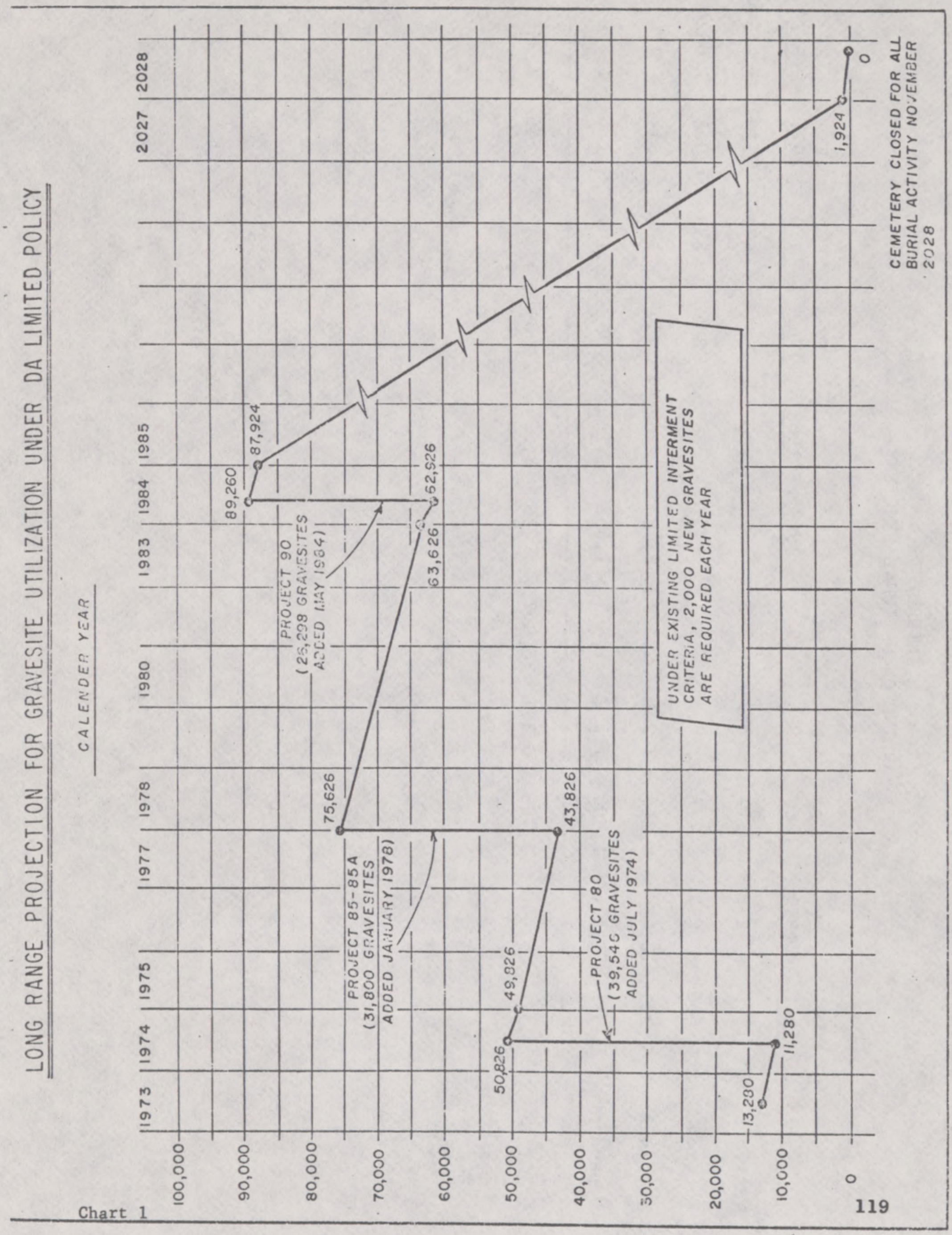
LONG RANGE PROJECTION FOR GRAVESITE UTILIZATION UNDER DA LIMITED POLICY
CALENDER YEAR
1973
1974
1975
1977
1978
1980
1983
1984
1985
2027
2028
100,000
90,000
80,000
70,000
60,000
50,000
40,000
30,000
20,000
10,000
0
89,260
87,924
63,626
62,926
75,626
49,826
43,826
50,826
13,280
11,280
1,924
0
PROJECT 90
(26,298 GRAVESITES
ADDED MAY 1984)
PROJECT 85-85A
(31,800 GRAVESITES
ADDED JANUARY 1978)
PROJECT 80
(39,540 GRAVESITES
ADDED JULY 1974)
UNDER EXISTING LIMITED INTERMENT
CRITERIA, 2,000 NEW GRAVESITES
ARE REQUIRED EACH YEAR
CEMETERY CLOSED FOR ALL
BURIAL ACTIVITY NOVEMBER
2028

Chart 1

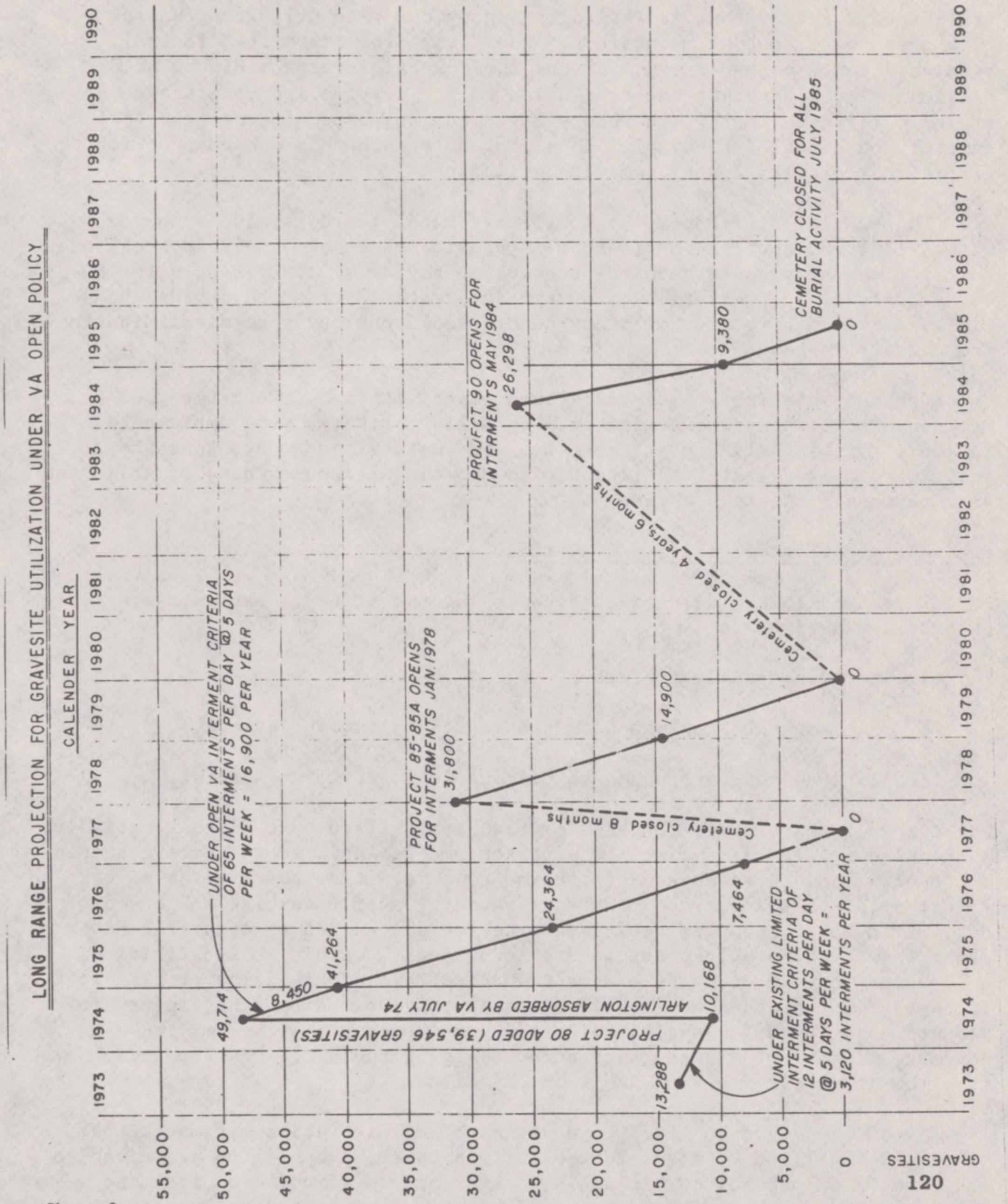
LONG RANGE PROJECTION FOR GRAVESITE UTILIZATION UNDER VA OPEN POLICY
CALENDER YEAR
1973 1974 1975 1976 1977 1978 1979 1980 1981 1982 1983 1984 1985 1986 1987 1988 1989 1990
GRAVESITES
55,000 50,000 45,000 40,000 35,000 30,000 25,000 20,000 15,000 10,000 5,000 0
120
49,714
UNDER OPEN VA INTERMENT CRITERIA OF 65 INTERMENTS PER DAY @ 5 DAYS PER WEEK = 16,900 PER YEAR
8,450
41,264
24,364
7,464
0
PROJECT 80 ADDED (39,546 GRAVESITES)
ARLINGTON ABSORBED BY VA JULY 74
10,168
13,288
UNDER EXISTING LIMITED INTERMENT CRITERIA OF 12 INTERMENTS PER DAY @ 5 DAYS PER WEEK = 3,120 INTERMENTS PER YEAR
PROJECT 85-854 OPENS FOR INTERMENTS JAN. 1978
31,800
14,900
0
Cemetery closed 8 months
PROJECT 90 OPENS FOR INTERMENTS MAY 1984
26,298
9,380
0
Cemetery closed 4 years, 6 months
CEMETERY CLOSED FOR ALL BURIAL ACTIVITY JULY 1985

Chart 2

traditional dignity that is literally synonymous with Arlington funeral ceremonies could not be maintained. The "away from gravesite" funeral procedure would be necessary, whereby the funeral service would be held in a chapel tent and, at the conclusion of the service and upon the departure of the funeral party, the body would be transported to the gravesite by cemetery personnel for burial. This procedure is not in consonance with the traditional dignity associated with Arlington.

The rendition of honors by a military honor guard is also synonymous with Arlington, and its continuance is considered to be highly advantageous. However, the Army would be hard pressed to provide military honors for 60-70 funerals a day. Naturally, any type of system devised to decide who will and will not receive military honors would obviously be discriminating and cause resentment.

Considerable study and debate took place within the Department of Defense before the present limited eligibility criteria were implemented in 1967. It was believed at that time, and maintained today, that the restricted criteria are consistent with the singular uniqueness of Arlington as a national, military shrine.

Other Alternative Eligibility Criteria

Three possible alternatives between the two criteria extremes are categorized as follows:

1. Include disabled veterans.

2. Include veterans who have distinguished combat service.

3. Include veterans who have distinguished civilian service.

While they sound simple, these categories are difficult to define precisely. A disabled veteran is defined as a person who is entitled to receive compensation from the Veterans Administration as a result of being disabled by injury or disease incurred in or aggravated by active service in line of duty during wartime or peacetime service and discharged or separated under other than dishonorable conditions. Accordingly, within this definition, a disabled veteran could be a person who lost all of his limbs or his sight in combat, or a person who acquired a slight, albeit disabling, injury in peacetime, or a person who has either a wartime or peacetime service-connected injury or disease that becomes aggravated after his separation from the service.

As of September 30, 1973, the Veterans Administration estimates that of the 29.1 million veterans in the United States, 2.2 million are disabled and receive compensation. It would be extremely difficult to determine which disabled veterans would or would not be eligible for interment in Arlington. Within the extremes of the 100% combat disabled veteran to a 10% peacetime disabled veteran, any decision to relax the existing criteria to include these individuals would be considerably more discriminatory than the existing criteria.

In addition to the problem of definition, there would be the problem of administration. Ascertaining and verifying that the veteran meets the established criteria at the time of his death, when the family is in an obviously bereaved state, would only add to the trauma of the occasion.

The second alternative, including veterans who have distinguished combat service, is already somewhat included in the existing restricted criteria by permitting winners of the Medal of Honor to be buried in Arlington. The winner of the Medal of Honor unquestionably performed distinguished combat service. Any further relaxation of this standard would also cause further discrimination, and there is no other more fitting category which merits consideration.

The third alternative, including veterans who have performed distinguished civilian service, creates even more problems of definition and discrimination. The existing criteria permit the burial in Arlington of those veterans who have held the highest elective and appointive positions in the Federal Government. These persons are generally accepted to have performed distinguished civilian service. Any further relaxation of this standard (e.g., to include state governors, local public officials, presidents of large corporations, millionaires, or literally dozens of other categories) would be extremely arbitrary and more discriminatory than the existing criteria.

The limited or restricted eligibility criteria for burial in Arlington were imposed in 1967 to insure the longevity of the cemetery and to further recognize that it is a national, historic, and military shrine as well as a cemetery. Other available alternatives were considered and rejected. Experience since 1967 has proven that Arlington can continue to function as a cemetery and can accommodate the four million tourists who visit the cemetery annually.

PART III

THE ADVISABILITY OF ESTABLISHING ANOTHER NATIONAL CEMETERY IN OR NEAR THE DISTRICT OF COLUMBIA

Background

The National Cemeteries Act of 1973 provides for the operation and development of the National Cemetery System under the Veterans Administration. In a Veterans Administration study submitted to the Congress in April 1973[1], under the regional option for future development, six existing national cemeteries may be designated Regional Cemeteries and four additional Regional Cemeteries may be developed to serve Regions I, II, III and IX. Chart 3 is a map of the 10 Veterans Administration Regions, which correspond to the Standard Federal Regions.

As concerns Region III, when the restricted burial criteria for Arlington were implemented in 1967, there was a number of national cemeteries in the Army system with available grave space to serve the District of Columbia and the Middle Atlantic States. Over the next few years, several of these cemeteries became completely filled and were closed to burials. For example, in 1970 Baltimore National Cemetery closed except for burial of cremated remains. In 1972, Gettysburg and Culpeper national cemeteries closed. Now, the 3,400,000 veterans of the Middle Atlantic States are served primarily by Long Island National Cemetery in Farmingdale, New York, which will be filled by 1978, and Raleigh National Cemetery in Raleigh, North Carolina, which will be filled by 1988.

Table 2 lists the number of veterans by state in Region III. Of this number, it is estimated that approximately 600,000 veterans reside in the Washington, D. C. metropolitan area. Statistical studies have shown that (1) about 40% of the veteran population residing within 50 miles of a national cemetery will request burial in the national cemetery; (2) including dependents, about 83% of the burials in national cemeteries come from within 50 miles of the national cemetery; and (3) about 80% of the veterans have spouses to be interred.

Alternatives for Establishing a National Cemetery in the District of Columbia Area

As discussed in Part II of this study, Arlington could not have continued to function as an active cemetery if the eligibility criteria had not been narrowed. So long as Arlington continues under Army operation and the existing burial criteria remain in effect, there is an immediate need for another national cemetery to serve the metropolitan Washington area. However, even if Arlington were to be operated by the Veterans Administration under the relaxed burial criteria in Public Law 93-43, the need for another national cemetery to serve the Capital area could be forestalled for only

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1. U.S. Senate, Veterans' Burial Benefits, Senate Committee Print No. 9, Washington: U.S. G.P.O., 1973, p. 18.

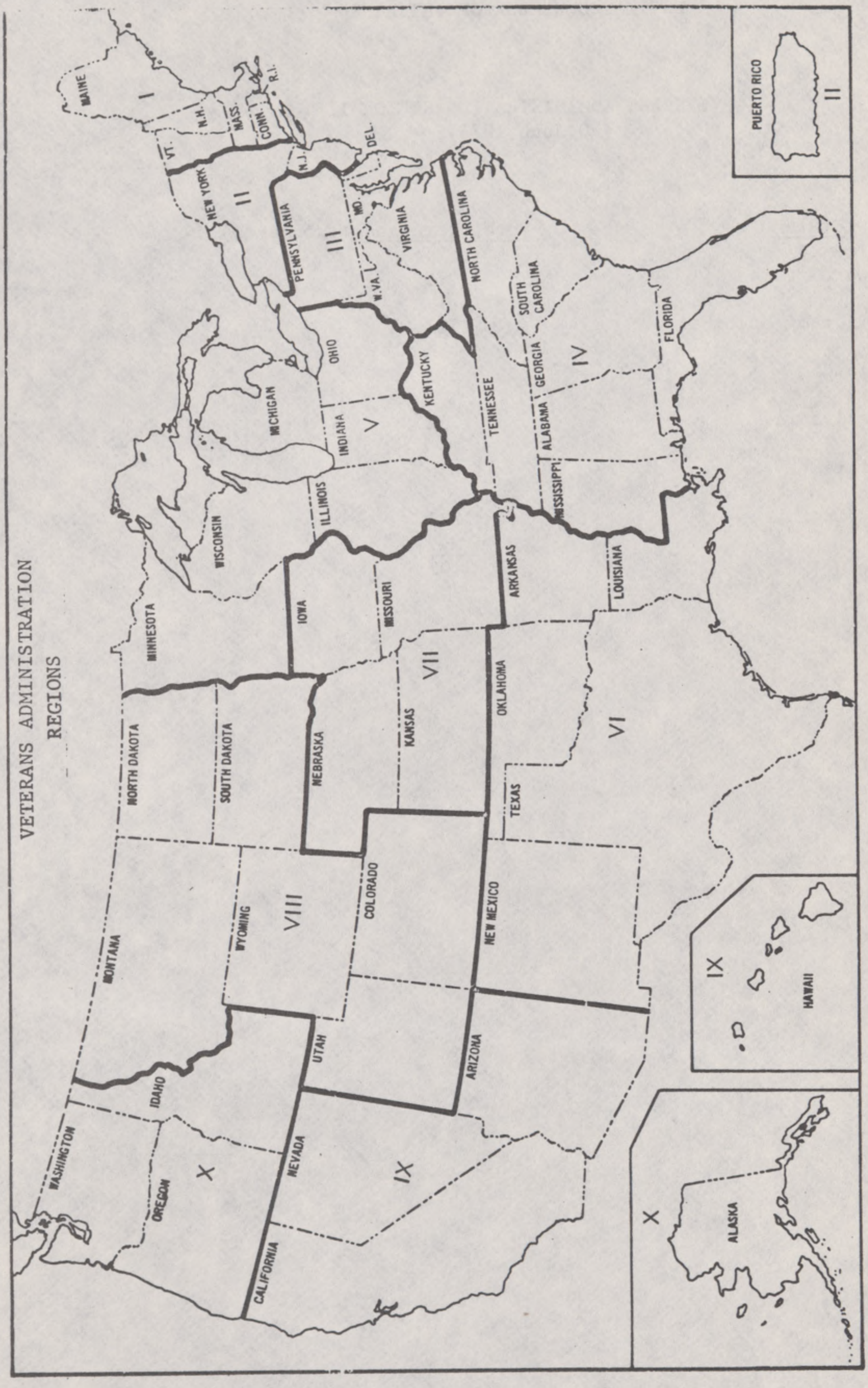

Chart 3

27-486 O - 74 - 10

ESTIMATED NUMBER OF VETERANS

IN

VETERANS ADMINISTRATION REGION III
(30 June 1973)

State	Total Veterans (thousands)
Delaware	79
District of Columbia	111
Maryland	597
Pennsylvania	1752
Virginia	630
West Virginia	233
	3402

Table 2

about five years. By 1980, planning, land acquisition, and development of another cemetery must begin in order to provide uninterrupted burial service after 1985, or the time when Arlington would cease to be an active cemetery under relaxed burial criteria.

There are three viable alternatives for providing an additional national cemetery in or near the District of Columbia. Regardless of whether Arlington is administered and operated by the Army or the Veterans Administration, in fairness to the large veteran population in the area, a new cemetery must eventually be established.

1. Maintain the status quo. This alternative provides no consideration of a new cemetery for the Washington area. Deceased veterans from this area not eligible for burial in Arlington would continue to be buried in either Long Island National Cemetery or Raleigh National Cemetery until the Region III National Cemetery, previously recommended by the Veterans Administration for construction near Philadelphia, becomes operational. This alternative would be consistent with current planning and would not require additional funds or land other than those resources already programmed. It would not, however, satisfy the demands for a suitable cemetery to serve the 600,000 veterans of Region III living near the District of Columbia, many of whom are employed in public service below the level which would entitle them for interment in Arlington Cemetery.

2. Establish an extension of the Arlington Cemetery in the Washington Area. This alternative provides for the establishment of a national cemetery in the immediate District of Columbia area. This would have the desirable effect from the standpoint of veterans' organizations of locating an additional cemetery in the Washington area. On balance, it recognizes the special nature of the veteran population working in the Nation's Capital and will serve a much greater number of the veterans who reside along the East Coast.

PART IV

CONCLUSIONS

A. Concerning the advisability of including Arlington National Cemetery within the National Cemetery System established by Public Law 93-43, it is concluded that:

1. The Army has operated Arlington as a military cemetery since 1864 and through the years it has become a national military shrine, forged by military tradition and esprit de corps.

2. Congress has recognized Arlington's unique nature as an active national military shrine.

3. It is good management practice for the Army to retain responsibility for Arlington. In this regard:

a. The Army very efficiently coordinates all ceremonies at Arlington involving foreign dignitaries, the President or his representative, and the Armed Forces.

b. The Department of Defense has the unique capability to adequately protect the cemetery.

c. The Army is effectively implementing an approved Master Plan for development of Arlington.

4. Under Army administration and using the current burial criteria, Arlington will continue to remain open as an active cemetery and national military shrine well beyond the year 2000.

5. If Arlington were operated under the Veterans Administration's burial criteria required by Public Law 93-43, the need to establish another national cemetery in the Washington area would be forestalled for not more than five years.

6. There are cogent reasons for agencies beside the Veterans Administration to administer national cemeteries. Because of their relationships to historical events and sites, or other locations, some national cemeteries are administered by the Army, the Department of Interior, and the American Battle Monuments Commission.

7. It is not advisable to include Arlington National Cemetery within the National Cemetery System established by Public Law 93-43.

B. Concerning the appropriateness of maintaining the present eligibility requirements for burials at Arlington National Cemetery, it is concluded that:

1. It is in the national interest for Arlington to continue to function as an active national military shrine and cemetery as long as practicable.

2. In 1967 the Secretary of Defense advisedly restricted the eligibility for burial in Arlington to prolong its useful life as an active national military cemetery well beyond the year 2000.

3. Any relaxing of the existing burial criteria short of non-restricted burials would be unmanageable and highly discriminatory.

4. Under the Veterans Administration unrestricted burial criteria prescribed by Public Law 93-43, Arlington would open and close intermittently while new burial ground was being developed; and it would close permanently in 1985.

5. It is appropriate to maintain the present eligibility requirements for burials at Arlington National Cemetery.

C. Concerning the advisability of establishing another national cemetery in or near the District of Columbia, it is concluded that:

1. The closest national cemeteries serving veterans of the Washington, D. C. area, who are not now eligible for burial in Arlington, are in Long Island, New York and Raleigh, North Carolina.

2. As long as the Army continues to operate Arlington, there is an immediate need for a national cemetery to serve about 600,000 veterans in the Washington, D. C. area.

3. If the Veterans Administration assumes operation of Arlington, the planning and development of a new national cemetery in the Washington, D.C. area can be deferred no more than about five years.

4. Of the alternatives available, it is advisable to establish an extension of the Arlington Cemetery, near the District of Columbia area to serve the veterans residing in the area and to be administered by the Veterans Administration.

PART V

RECOMMENDATIONS

1. Arlington National Cemetery should not be included in the National Cemetery System established by Public Law 93-43.

2. The present eligibility requirements for burial at Arlington National Cemetery should be maintained.

3. Another national cemetery should be established in or near the District of Columbia.

APPENDIX I

REPORT TO

VETERANS ADMINISTRATION

STUDY OF PRIVATE
BURIAL AND FUNERAL COSTS
IN THE UNITED STATES

AND

SURVEY OF CEMETERY MARKETING
PRACTICES DIRECTED TOWARD VETERANS

DECEMBER 1973

KLEIN & SAKS, INC.
MANAGEMENT CONSULTANTS
1001 CONNECTICUT AVENUE, N. W.
WASHINGTON, D. C. 20036

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PART I

STUDY OF PRIVATE BURIAL & FUNERAL COSTS IN THE UNITED STATES

1. Defining The Information To Be Presented

Our study has indicated eight components of funeral and burial costs, as follows:

A. FUNERAL PROPER INCLUDING CASKET
(Total if more than 1 funeral director used.)

B. CLERGY & RELIGIOUS INSTITUTIONS
(Including organist, soloist.)

C. INTERMENT RECEPTACLE, VAULT OR GRAVE LINER

D. OTHER FUNERAL EXPENSE
(Including transportation of remains.)

E. OPENING & CLOSING OF GRAVE; OR CREMATION

F. GRAVE MARKER, MONUMENT, INSCRIPTION; OR IF CREMATION, URN & INSCRIPTION

G. CEMETARY PLOT OR MAUSOLEUM: OR IF CREMATION, NICHE IN COLUMBARIUM

H. MISCELLANEOUS CEMETERY EXPENSE: OR IF CREMATION, SPECIAL DISPOSAL OF ASHES

This report presents these individual component costs and totals for the United States. Regarding regional differences, our undertaking was to present figures for 4 Regions. However, we found significant additional geographical differences in the West, and as a result, the information is presented for 5 Regions. These are defined below, together with the percentages of U.S. deaths which occurred in each Region in 1971.

NORTHEAST	SOUTHEAST	MIDWEST	CENTRAL WEST
25.74%	21.90%	28.04%	12.61%
Maine	Delaware	Ohio	Montana
New Hampshire	Maryland	Indiana	Idaho
Vermont	District of Columbia	Illinois	Wyoming
Massachusetts	Virginia	Michigan	Colorado
Rhode Island	West Virginia	Wisconsin	New Mexico
Connecticut	North Carolina	Iowa	Arizona
New York	South Carolina	Minnesota	Utah
New Jersey	Georgia	Missouri	Nevada
Pennsylvania	Florida	North Dakota	Arkansas
	Kentucky	South Dakota	Louisiana
	Tennessee	Nebraska	Oklahoma
	Alabama	Kansas	Texas
	Mississippi		

FAR WEST
11.42%
California
Oregon
Washington

Alaska and Hawaii, which together have been accounting for 0.29% of the deaths in the United States, were not surveyed.

For each Region, we studied burial and funeral expenses in urban communities and in rural and suburban communities, reporting both and taking them into account in presenting the regional averages.

The regional averages, weighted in accord with the percentages of U.S. deaths occurring in the Region, combine to produce the average funeral and burial costs in the United States.

2. Identifying And Analyzing The Existing Data

Appreciation is expressed for the cooperation of Government agencies, trade associations and furnishers of funeral and burial services in making their figures available to us, including the following:

U. S. Department of Commerce
Bureau of the Census
Bureau of Economic Anaysis
Bureau of Competitive Assessment
and Business Policy
U. S. Department of Labor
Bureau of Labor Statistics
U. S. Department of Health, Education and Welfare
National Center for Health Statistics
Federal Trade Commission
National Funeral Directors Association
National and State Cemetery Associations
Cremation Association of America
American Monument Association
International Ladies Garment Workers Union,
Department of Death Benefits
Funeral Directors, Cemeteries and Monument Makers

We found no figures which provided all individual components of burial and funeral costs, or totals of them. However, for the total component A plus component C (that is Funeral Proper plus Interment Receptacle) for the year 1971, we found close agreement between two reports made by different entities, independently of each other. The U. S. Department of Commerce, Bureau of the Census reported business receipts for goods and services in these categories as $1,919,000,000. This figure, divided by the 1,923,700 U. S. deaths reported in 1971 by the U. S. Department of Health, Education and Welfare National Center for Health Statistics gives an average cost per death for these two components, of $998.

A separate study of 30,646 funerals in 1971 made by Dr. Vanderlyn R. Pine for the National Funeral Directors Association, when weighted according to geographic distribution of deaths, gives an average figure of $1,019 for these two components.

The fact that the results of these independent studies are within about 2% of each other argues for their validity, and we selected the Bureau of the Census figure of $998 as the stipulated average value for the Funeral Proper plus Interment Receptacle components for the United States in 1971.

The Bureau of the Census and the Bureau of Labor Statistics were consulted with regard to their respective methods used for estimating monthly changes, since 1971. They and we agreed that the Bureau of Labor Statistics price index system should give more nearly precise results for this study. The Bureau of Labor Statistics Funeral Price Index was 117.2 in 1971 and by September of 1973 was 128.5, or 9.64% greater. Applying this increase to the 1971 Bureau of Census figure of $998, for the latter part of 1973 we arrive at an average cost per death of the Funeral Proper plus Interment Receptacle components of $1,094.

The National Funeral Directors Association study of 30,646 funerals provided values for these components in each of 9 Census Bureau Divisions of the country. We applied a weight to each in order to reflect the number of deaths in the Division and from this arrived at the percentage by which each Division value is greater or less than the national value. Since a Region in our report comprises more than one Census Division, we determined the percentage differentials for each Region, likewise weighted in accord with the percentage of deaths in each Region. Then, applying these regional differentials to the 1973 country-wide figure of $1,094, we arrived at average dollar costs in each Region, as shown below.

AVERAGE REGIONAL COSTS PER DEATH OF FUNERAL PROPER PLUS INTERMENT RECEPTACLE COMPONENTS

REGION	As Percentage of Country-wide Average Cost	In Dollars Based on $1,094 Country-wide Average Cost
UNITED STATES	100.00%	$1,094
NORTHEAST	113.28%	$1,239
SOUTHEAST	101.40%	$1,109
MIDWEST	102.04%	$1,116
CENTRAL WEST	95.27%	$1,042
FAR WEST	70.03%	$ 766

3. Obtaining The Additional Data Required

As a source for the data on the 12 components of funeral and burial costs, we investigated reports made by executors and administrators of the estates of deceased persons. Throughout this country, these are legally matters of public record. However, we found wide differences in how they are handled by the authorities in different localities. In some places, they can be inspected only by personal direction of the Judge of the Probate Court. In others, the Court allows free access, but unorganized filing systems and administrative inadequacies make it impracticable to find and inspect them. Fortunately, in each of the 5 Regions in the country we found both urban communities, and rural and suburban communities with rational filing systems and cooperative judicial and administrative officials. Here, however, we found considerable differences in the amount of detail on funeral and burial expenses in the records. In a few cases, the only record kept is of the total amount of the estate and the total amount expended by the executor. In others, it is the custom for the executor's report to show only a single figure for all funeral and burial expenses.

The records which we found valuable for our study were those in communities which keep the executors' detailed reports of all expenditures, often with receipted invoices.

In most of the communities sampled, these records were available not only for estates of persons who had left wills, but also for those who had died intestate, with an administrator appointed by the Court. The samples include records of estates of all sizes.

As expected, we found that frequently some of the 12 components of funeral and burial costs are paid by the family rather than by the estate of the deceased. However, each component is sometimes paid by an estate, and thus we have been able to have samples of actual costs for each component in each of the Regions.

Our general method of sampling was to find urban communities and rural and suburban communities in each of the 5 Regions where we obtained access to detailed estate records pertaining to deaths occurring in the entire year of 1971. Statistically representative samples were drawn from these by taking, for example, precisely every 50th record in the officially numbered series.

We did not rely on mail questionnaires or on information from local officials. Instead, our own staff personally inspected the estate records and recorded the pertinent information for each.

Our plan called for gaining personal access to 10 sets of executors' and administrators' reports, totaling 12,000, with statistical representation of each set obtained by precise sampling to produce individual reports (250) from which details would be recorded. Actually, we gained access to 12 sets of reports totaling 30,432, with 625 reports forming the statistical representations of the respective sets. For each of these, we recorded the serial number, the name of the deceased, the date of death, the size of the estate, all reported details of funeral and burial expenses, together with the names and addresses of the furnishers of the services and merchandise and of the executor or administrator. This latter information permitted us to obtain further breakdown of expenses when necessary.

The next page of this report shows the form on which we recorded the individual data.

This Report Form to be sent promptly to the personal attention of

Richard L. Davies, President
Klein & Saks, Inc.
1001 Connecticut Ave., N. W.
Washington, DC 20007

1-STATE_____ 2-COUNTY OR CITY_____

3-OFFICIAL FILE NUMBER_____ 4-NAME OF DECEASED_____

5-DATE OF DEATH_____ 6-VALUE OF ESTATE_____

7-FUNERAL PROPER _____
(If 2 funerals report total)
8-CLERGY _____
(Religious institutions, organist, soloist)
9-VAULTS _____
(Or grave liners)

10-ITEMIZATION OF OTHER FUNERAL EXPENSES:
(Including transportation of remains & all other payments to funeral home)

_____

_____

FOR CREMATION ONLY

11-CREMATION _____

12-URNS & INSCRIPTIONS_____

13-NICHES IN COLUMBARIA_____

14-MISCELLANEOUS CEMETERY COSTS (Cremations) _____

NON-CREMATION ONLY

15-GRAVE MARKER & MONUMENTS_____
(Including inscriptions)
16-CEMETERY PLOTS & MAUSOLEUMS_____

17-OPENING & CLOSING OF GRAVES; INTERMENTS _____

18-MISCELLANEOUS CEMETERY EXPENSES _____
(Non-cremation)

RECORD NAMES & ADDRESSES OF ANY OF THE FOLLOWING WHEN PAYMENT WAS SHOWN:

19-FUNERAL HOME_____

20-CEMETERY _____

21-CREMATORY(if different from above)_____

22-MONUMENT SUPPLIER_____

23-NAME & ADDRESS OF EXECUTOR_____

_____

24-NAME OF PERSON FILLING OUT THIS FORM_____

4. Organizing And Analyzing All The Data

We calculated the averages for each expense component found in urban communities and rural and suburban communities in each of the 5 Regions.

From the National Center for Health Statistics and the Cremation Association of America we obtained figures from which we calculated the percent of deaths involving cremation and the percent of deaths not involving cremation, for each of the 5 Regions in 1971. These figures are as follows:

REGION	PERCENT NON-CREMATION	PERCENT CREMATION
Northeast	95.97%	4.03%
Southeast	96.95%	3.05%
Midwest	97.85%	2.15%
Central West	94.60%	5.40%
Far West	84.22%	15.78%
United States	95.21%	4.79%

We applied these weights to the averages of non-cremation and cremation expenses found in the respective Regions, in order to arrive at the composite components E, F, G, and H.

Then, for each Region, we noted the average expense found for components A plus C (Funeral Proper plus Interment Receptacle) and compared this with the corresponding value stipulated for those components based on the Bureau of the Census, National Funeral Directors Association and Bureau of Labor statistics data. In order to correct for the difference due to sampling and due to the fact that most of the expenses we recorded were for deaths in 1971 whereas the stipulated figures are for the latter part of 1973, we determined a multiplier to be applied to the values we found in order to adjust them to the stipulated values for those two expense components. For example, for the Northeast Region the multiplier was found to be .959, and this was used to adjust the averages of all expense components found in that Region.

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5. Average Funeral And Burial Costs Per Death

NORTHEAST

REGION OF THE UNITED STATES

AVERAGE FUNERAL AND BURIAL COSTS PER DEATH

	URBAN	RURAL & SUBURBAN	AVERAGE
A. FUNERAL PROPER INCLUDING CASKET (Total if more than 1 funeral director used.)	$1,115	$1,024	$1,070
B. CLERGY & RELIGIOUS INSTITUTIONS (Including organist, soloist.)	72	40	56
C. INTERMENT RECEPTACLE, VAULT OR GRAVE LINER	152	185	169
D. OTHER FUNERAL EXPENSE (Including transportation of remains.)	128	152	140
E. OPENING & CLOSING OF GRAVE; OR CREMATION	218	126	172
F. GRAVE MARKER, MONUMENT, INSCRIPTION; OR IF CREMATION, URN & INSCRIPTION	160	289	224
G. CEMETERY PLOT OR MAUSOLEUM; OR IF CREMATION, NICHE IN COLUMBARIUM	469	304	386
H. MISCELLANEOUS CEMETERY EXPENSE; OR IF CREMATION, SPECIAL DISPOSAL OF ASHES	36	45	41
TOTAL	$2,350	$2,165	$2,258

SOUTHEAST

REGION OF THE UNITED STATES

AVERAGE FUNERAL AND BURIAL COSTS PER DEATH

	URBAN	RURAL & SUBURBAN	AVERAGE
A. FUNERAL PROPER INCLUDING CASKET (Total if more than 1 funeral director used.)	$1,019	$ 791	$ 905
B. CLERGY & RELIGIOUS INSTITUTIONS (Including organist, soloist.)	43	34	39
C. INTERMENT RECEPTACLE, VAULT OR GRAVE LINER	224	185	204
D. OTHER FUNERAL EXPENSE (Including transportation of remains.)	92	23	58
E. OPENING & CLOSING OF GRAVE; OR CREMATION	159	85	122
F. GRAVE MARKER, MONUMENT, INSCRIPTION; OR IF CREMATION, URN & INSCRIPTION	264	273	268
G. CEMETERY PLOT OR MAUSOLEUM; OR IF CREMATION, NICHE IN COLUMBARIUM	266	272	269
H. MISCELLANEOUS CEMETERY EXPENSE; OR IF CREMATION, SPECIAL DISPOSAL OF ASHES	52	143	98
TOTAL	$2,120	$1,806	$1,963

MIDWEST

REGION OF THE UNITED STATES

AVERAGE FUNERAL AND BURIAL COSTS PER DEATH

	URBAN	RURAL & SUBURBAN	AVERAGE
A. FUNERAL PROPER INCLUDING CASKET (Total if more than 1 funeral director used.)	$ 928	$1,000	$ 965
B. CLERGY & RELIGIOUS INSTITUTIONS (Including organist, soloist.)	27	19	23
C. INTERMENT RECEPTACLE, VAULT OR GRAVE LINER	148	154	151
D. OTHER FUNERAL EXPENSE (Including transportation of remains.)	79	100	90
E. OPENING & CLOSING OF GRAVE; OR CREMATION	89	174	131
F. GRAVE MARKER, MONUMENT, INSCRIPTION; OR IF CREMATION, URN & INSCRIPTION	142	126	134
G. CEMETERY PLOT OR MAUSOLEUM; OR IF CREMATION, NICHE IN COLUMBARIUM	220	157	188
H. MISCELLANEOUS CEMETERY EXPENSE; OR IF CREMATION, SPECIAL DISPOSAL OF ASHES	57	58	57
TOTAL	$1,690	$1,788	$1,739

CENTRAL WEST

REGION OF THE UNITED STATES

AVERAGE FUNERAL AND BURIAL COSTS PER DEATH

	URBAN	RURAL & SUBURBAN	AVERAGE
A. FUNERAL PROPER INCLUDING CASKET (Total if more than 1 funeral director used.)	$ 927 ---	$ 937 ---	$ 932
B. CLERGY & RELIGIOUS INSTITUTIONS (Including organist, soloist.)	22 ---	39 ---	31
C. INTERMENT RECEPTACLE, VAULT OR GRAVE LINER	90 ---	130 ---	110
D. OTHER FUNERAL EXPENSE (Including transportation of remains.)	85 ---	74 ---	79
E. OPENING & CLOSING OF GRAVE; OR CREMATION	83 ---	41 ---	62
F. GRAVE MARKER, MONUMENT, INSCRIPTION; OR IF CREMATION, URN & INSCRIPTION	151 ---	149 ---	150
G. CEMETERY PLOT OR MAUSOLEUM; OR IF CREMATION, NICHE IN COLUMBARIUM	368 ---	262 ---	315
H. MISCELLANEOUS CEMETERY EXPENSE; OR IF CREMATION, SPECIAL DISPOSAL OF ASHES	38 ---	34 ---	36
TOTAL	$1,764 ---	$1,666 ---	$1,715

FAR WEST

REGION OF THE UNITED STATES

AVERAGE FUNERAL AND BURIAL COSTS PER DEATH

	URBAN	RURAL & SUBURBAN	AVERAGE
A. FUNERAL PROPER INCLUDING CASKET (Total if more than 1 funeral director used.)	$ 815	$ 680	$ 748
B. CLERGY & RELIGIOUS INSTITUTIONS (Including organist, soloist.)	28	28	28
C. INTERMENT RECEPTACLE, VAULT OR GRAVE LINER	22	14	18
D. OTHER FUNERAL EXPENSE (Including transportation of remains.)	449	79	264
E. OPENING & CLOSING OF GRAVE; OR CREMATION	96	60	78
F. GRAVE MARKER, MONUMENT, INSCRIPTION; OR IF CREMATION, URN & INSCRIPTION	185	64	124
G. CEMETERY PLOT OR MAUSOLEUM; OR IF CREMATION, NICHE IN COLUMBARIUM	525	251	388
H. MISCELLANEOUS CEMETERY EXPENSE; OR IF CREMATION, SPECIAL DISPOSAL OF ASHES	34	38	36
TOTAL	$2,154	$1,214	$1,684

THE UNITED STATES

AVERAGE FUNERAL AND BURIAL COSTS PER DEATH

	URBAN	RURAL & SUBURBAN	AVERAGE
A. FUNERAL PROPER INCLUDING CASKET (Total if more than 1 funeral director used.)	$ 980	$ 913	$ 947
B. CLERGY & RELIGIOUS INSTITUTIONS (Including organist, soloist.)	41	31	36
C. INTERMENT RECEPTACLE, VAULT OR GRAVE LINER	144	149	147
D. OTHER FUNERAL EXPENSE (Including transportation of remains.)	137	91	114
E. OPENING & CLOSING OF GRAVE; OR CREMATION	137	112	124
F. GRAVE MARKER, MONUMENT, INSCRIPTION; OR IF CREMATION, URN & INSCRIPTION	179	196	187
G. CEMETERY PLOT OR MAUSOLEUM; OR IF CREMATION, NICHE IN COLUMBARIUM	347	243	295
H. MISCELLANEOUS CEMETERY EXPENSES; OR IF CREMATION, SPECIAL DISPOSAL OF ASHES	46	68	57
TOTAL	$2,011	$1,803	$1,907

THE UNITED STATES

PERCENT OF AVERAGE FUNERAL AND BURIAL EXPENSE

FOR EACH COMPONENT

	DOLLARS		PERCENT
A. FUNERAL PROPER INCLUDING CASKET ---- (Total if more than 1 funeral director used.)	$ 947	-----	50%
B. CLERGY & RELIGIOUS INSTITUTIONS ---- (Including organist, soloist.)	36	----	2%
C. INTERMENT RECEPTACLE, VAULT OR GRAVE LINER ----------	147	----	8%
D. OTHER FUNERAL EXPENSE ---------- (Including transportation of remains.)	114	----	6%
E. OPENING & CLOSING OF GRAVE; OR CREMATION ----------	124	----	6%
F. GRAVE MARKER, MONUMENT, INSCRIPTION; OF IF CREMATION, URN & INSCRIPTION--	187	----	10%
G. CEMETERY PLOT OR MAUSOLEUM; OR IF CREMATION, NICHE IN COLUMBARIUM ----	295	----	15%
H. MISCELLANEOUS CEMETERY EXPENSES; OR IF CREMATION, SPECIAL DISPOSAL OF ASHES ----------	57	----	3%
TOTAL ----------	$1,907	----	100%

PART II

SURVEY OF CEMETERY MARKETING PRACTICES DIRECTED TOWARDS VETERANS

SURVEY OF CEMETERY MARKETING

PRACTICES DIRECTED TOWARDS VETERANS

A. Introduction

1. In the pursuit of this task, we have held interviews with officials of the American Cemetery Association in Columbus, Ohio; the Association of Catholic Cemeteries in Chicago; the National Association of Cemeteries in Arlington; four regional associations: Northeast in Haverhill, Massachusetts, Southern in Asheville, North Carolina, Central in Shawnee, Oklahoma, and Western in Sacramento, California.

2. Additionally, the following state associations were contacted:

Interment Association of California

Colorado Association of Cemeteries (2)

Connecticut Cemetery Association

Florida Cemetery Association (2)

Georgia Cemetery Association

Indiana Cemetery Association

Association of Iowa Cemeteries

Cemetery Association of Maryland
& District of Columbia (3)

Ohio Association of Cemeteries

Cemetery Association of Pennsylvania (4)

Keystone State Association of Cemeteries (2)

Texas Cemeteries Association (2)

Washington (State) Interment Association

3. The numbers after certain association names indicate that additional data was sought from cemetery or memorial park members in that state. Several of the state associations volunteered to conduct specific surveys of their own members to assist this project, and the results thereof are included in the Appendix to this report.

4. The Federal Trade Commission has undertaken a preliminary study of funeral and burial practices, and their unpublished report has been furnished to us. This report has been helpful to the study.

5. A professor at Suffolk Law School, Boston, Massachusetts, by the name of Doris Poté, has recently conducted a wide survey of cemetery marketing practices. An excerpt from this report is also included. This survey was conducted for the Pre-Arrangement Interment Association in 1972.

B. Cemetery Marketing Approaches to Veterans - General

1. It is a generally stated belief that special price and other programs for veterans are a phenomenon of recent wars, particularly the Viet Nam War. However, during the research for this particular phase of the project it was discovered that one old cemetery in Connecticut has had a free-grave program for veterans since 1886, and in other sections of the country free graves, or reduced price graves have been provided at least as far back as World War II.

2. Various special programs for veterans include the following specific types of arrangements:

- Provision of a completely free grave, including grave opening and closing, and concrete liner, for a serviceman killed in action.

- Provision of a free grave to a serviceman killed in action, but costs of opening and closing, etc. are charged at cost.

- Provision of a free grave to a serviceman dying on active duty, plus costs of opening and closing, etc.

- Provision of a free grave to any honorably discharged veteran, plus above mentioned costs.

- Provision of a free grave to a veteran provided that an adjacent lot be purchased for his wife. These may be on a pre-need, or immediate need basis.

- Selling graves to veterans at a discount, either on a single grave or multiple grave sale basis, in special veterans sections, or in general burial areas.

- Selling graves to veterans alone in special veterans sections at regular prices.

- Selling graves to veterans and families in special veterans sections at regular prices.

- Provision of special combined funerals and burials at lower prices for veterans dying in Veterans Administration hospitals.

3. In following sections specific instances will be related to provide examples of the foregoing. It should be noted that from all accounts it appears that free graves and special grave price programs for veterans, while at one time quite common, particularly during the active phases of the Viet Nam War, are now relatively few. The survey determined that where a significant number of established and reputable cemeteries had special programs or offerings during the recent war, these have been discontinued within the last 2 to 12 months.

4. The cemeteries which have once had such special programs cite various reasons for discontinuing them:

   - The new $150 allotment makes their own program unnecessary.

   - The ending of the war removes the patriotic motivation which sincerely created the desire to provide special benefits.

   - The rising costs of land and services makes such special prices prohibitive, particularly in metropolitan areas.

   - The bad publicity given by the Hartke hearings to non-legitimate cemetery operations and their abuses against veterans and their families adversely affected reputable cemetery and memorial park owners, and as a result, many legitimate programs were ended.

   - Pressure by the cemetery associations on their members to revise or drop their veterans programs as a result of the Hartke hearings and various articles in the public press.

5. The comparatively few cemeteries which have continued special price or free grave programs for veterans, cite the following reasons therefor:

   - It is their patriotic duty to do what they can for veterans, for at least a short period of time.

   - The owners or operators are veterans themselves, and are highly motivated towards helping other veterans.

   - The owners have a close and continuing relationship with the various veterans groups, and it would adversely affect their business if they discontinued the program.

- Veterans programs help the entire industry by establishing their community identity and sense of public service, and by countering the pressure for a multitude of national cemeteries which would adversely affect the veterans and their families as well as the taxpayers.

- Special inducements to veterans on a pre-need basis create favorable publicity and community relations, while at the same time providing needed cash flow. Cemeteries may have a special veterans program for a period of months, thereby moving plots rapidly, some with only word-of-mouth advertising. Actual return per plot is sharply reduced, but income is increased and a solid "heritage" is accumulated.

6. It is important to point out that approximately 70% of the cemeteries in the United States are the traditional, non-profit, religious, association, fraternal-affiliated, or municipal-owned, and that few, if any, of these have or have had special programs for veterans. Further, of the 30% or so privately or corporately-owned, only a small minority apparently still have veterans programs, and of these, only a minute number have pursued illegitimate "free graves to veterans" techniques.

C. Industry Positions on Veterans Programs

1. Our survey covered 3 national trade associations, 4 regional associations, and 21 state associations and members thereof. In this section we will deal with the national and regional associations.

2. The American Cemetery Association recently surveyed its membership to determine which practices related to veterans were being followed by its membership, which consists primarily of traditional-type cemeteries. It was stated that to their knowledge no members were involved in veterans programs, and no members were following unethical practices. Membership includes filled municipal cemeteries.

3. The Association of Catholic Cemeteries states that to their knowledge no members were engaged in veterans programs. Membership includes small country church cemeteries to some of the largest metropolitan cemeteries, with proportionate ranges in costs and prices. Church operated cemeteries provide parishes with a substantial and vital source of income, and accordingly are conservatively managed. Appeals to special groups are discouraged.

4. The National Association of Cemeteries has been very active in discouraging unethical marketing approaches by its members, and has issued strong guidelines to its membership in regard to such techniques. The appendix includes appropriate information received from the National Association of Cemeteries.

   Our survey received information that several years ago, the National Association of Cemeteries was actively encouraging members to assist veterans and their families by offering free graves for those killed in action, or to provide discounted prices, both being patriotic gestures. Every indication received is that these were very sincere and genuine approaches made at a time of national crisis. As the war wore on, however, a number of offenses by a relatively few cemeteries were publicized, casting a cloud on legitimate cemetery and memorial park operations. The National Association of Cemeteries has developed a "Consumers Code for Veterans Programs" which by its prohibitions infers the kind of offenses that have plagued the industry in the past. These practices include the following:

   - Advertising, through the use of Federal agency names and veterans groups, that implies the cemetery is participating in an authorized program.

- Advertising on letterheads that, through the use of flags and/or phraseology, and/or titles that resemble government agencies or veterans groups, together with a pitch for a particular cemetery program, portrays a false image of legitimate sponsorship or participation.

- Advertising that states there is no availability of space in government cemeteries and does not state where space may be available in the nearest government cemetery.

- Use of Congressmen's or other government officials names without permission, or out of context, or in petitions without permission.

- Advertising or offering space to veterans in a "pre-need" sale without providing a deed or assignment of space at time of acceptance by the veteran, leading to "bait and switch" offenses.

- Fraudulently offering "free" space to veterans, or discount prices, while increasing the prices of the spouses' grave, or increasing opening and closing prices, or increasing prices of other materials or services, to cover the cost of the "free" or discounted price, in effect making the "deal" more expensive than that for non-veterans.

- Entrapping veterans and their families in non-cancellable and non-refundable expensive committments.

It is apparent that the National Association of Cemeteries is committed to a position of strong opposition to such marketing practices.

5. The four regional associations -- Northeast, Central, Southern and Western -- were unknowing of any unethical practices directed towards veterans, and with the exception of the Western, could give no details of any specific programs except in generalized terms. The general response was: at this time special veterans programs are comparatively few, and those that are in existence are fully within lawful and ethical bounds, and follow National Association of Cemetery guidelines.

Certain states -- California, Washington, Michigan, Utah, Hawaii, and New York, -- for example, were stated to have strong consumer protection laws, including full disclosure requirements for cemeteries and funeral directors. In these states having such requirements, veterans are well protected as the state can promptly close down the operation or otherwise take action to protect the consumer. Other states having strong laws are Illinois, Missouri, Indiana and Texas.

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D. State Association Survey - Northeast

Connecticut Cemetery Association

Cemetery Association of Pennsylvania

Keystone State Association of Cemeteries

Cemetery Association of Maryland and the District of Columbia

1. In Connecticut less than a handful of cemeteries still maintain formal veterans programs according to the state association. One major cemetery which had a genuine free grave program since 1886 recently discontinued the program due to lack of space in this 60 acre cemetery in Norwalk. This program, which was stated to be typical of the area, included the following items:

   - Free graves to veterans, pre-need or at need.

   - Charge of $120 for opening and closing, with no cement liner. Charge by funeral director for liner or vault.

   - Veterans of Foreign Wars paid for maintenance -- $60 per year for section of 150 graves -- as well as supplying flags.

   In Connecticut the cost of the grave site was found to range from $100 to $1,500 with typical costs ranging between $200 and $300 with perpetual care included

2. In the Maryland and District of Columbia area, one large memorial park in Rockville has achieved notoriety and is under indictment on various charges related to false promotions including those directed towards veterans. The association spokesman stated that this was an exceptional case, and that cemeteries are generally very ethical and provide a variety of programs directed towards veterans and other groups, but these are in the minority. A typical case was cited to include the following:

   - Full price graves cost $110 to $250, plus $175 opening and closing costs, including perpetual care, but no liner. The veteran receives $150 discount, "subject to consideration if wife buys a grave and section selected". Further questioning failed to obtain a clarification of this statement.

- Free grave provided to man killed in action during wartime, or if already in casket.

Many cemeteries had given up special veteran programs because they had been misconstrued by the public, and the programs that are in effect vary from honest discounts to promotional gimmicks. Costs of services offered veterans and non-veterans alike included:

- Grave sites: $60 - $600. Typical around $300

- $195 opening and closing grave if vault used

- $275 opening and closing if no vault, and including concrete liner.

One cemetery was quoted as having a $10 per year registration fee for veterans provided an adjacent plot was purchased at the same time. Such pre-need sales could possibly be no less expensive than regular pricing if the veteran was long-lived.

3. The Cemetery Association of Pennsylvania and the Keystone State Association of Cemeteries have overlapping territories, with the latter extending into Ohio. Generally, the spokesmen stated that whereas a few cemeteries have special and legitimate programs, today it is unnecessary to have special pricing or free graves due to the end of hostilities and the new $150 grave allotment which, if properly administered, and not obtained by the funeral director, will be beneficial to the veteran and his family.

   It was stated that today with land and other costs being high, such special veteran provrams can be too expensive and costs thereof must be absorbed by other buyers or by other merchandise -- headstones, columbariums, crypts, liners, etc. Prices for the general public were found to be:

   - $100-$600 grave cost, including care (State requires 15% of price or 40¢ per square foot).

   - $120-$140 opening and closing grave.

   - $200 vault cost.

   - $1,095 lawn crypt, including memorial (for 2).

   - $2,400 garden crypt, above ground, per pair.

   - Placement in special sections, including veterans as desired.

The Cemetery Association of Pennsylvania is composed mainly of traditional monument, non-profit cemeteries, which generally do not have veterans programs although many do have veterans sections. Memorial parks or gardens, owned by individuals or corporations, have veterans programs in some instances.

One private, non-profit 70-acre memorial garden in Harrisburg, Pennsylvania, has had a fully operative veterans program since 1966:

- Completely free grave for those killed in action.

- Veterans sections containing several thousand grave spaces in a beautiful area of cemetery with memorial, flags, etc.

- On pre-need committment only, free grave space to veteran, and cemetery absorbs cost of care mandated by state at 40¢ per square foot, or $13.

- No requirement for wife to buy, although space is same price as for public, including care.

- Free protection for children dying before 21 years of age (any veteran's child dying before 21, if veteran is a grave-owner or buried in cemetery, is provided a free grave).

- Special pricing effective for veterans section only.

- $110 opening and closing costs.

- Vault required, $200 single or $370 pair pre-need only, otherwise through funeral director.

- $77 installation cost of bronze marker in concrete base, or $195 on granite with vase.

The owner stated that he was involved and participated with the veterans organizations in instituting the program and continues to work with them. As to motivation for the program, he stated that it creates a heritage of owners while benefiting the veteran and his family. The owner invites inspection by interested parties.

E. State Association Survey - South

Florida Cemetery Association

Georgia Cemetery Association

Texas Cemeteries Association

In the South a number of cemeteries and memorial gardens apparently still have special veterans programs, although the trend towards discontinuance parallels that in other regions of the country.

1. In Florida, probably at most some "half-dozen" cemeteries still have programs. The State association has taken vigorous steps to warn members to keep programs "clean and ethical". It was stated that representatives of Senator Hartke and the Veterans Administration have visited certain cemeteries having veterans programs and gave high praise for them.

   A typical 110 acre memorial park in Orlando had a two-year program instigated by the Veterans of Foreign Wars. Elements of this program included:

   - Free grave space to honorably discharged veterans with no conditions.
   - Additional space for wife at standard price of $250.
   - Memorial erected for soldiers missing in action in the Viet Nam War.
   - $25 charged for care, with no other stipulations.
   - Program gave $700,000 worth of land to veterans.
   - Now charging $150 to any honorably discharged veteran for a grave, plus care and opening and closing. A typical public price is $300.

2. In Georgia it appears that a wide range of practices are followed, and that there is little commonality between urban and rural areas in marketing. One inexpensive program which was stated to be favorably received in Augusta has the following elements:

   - Pre-need sale of $250 per pair of graves to anyone.
   - Pre-need sale of $275 each for reinforced concrete crypts.

- At-need sale of $250 per single space, plus liner, vault or crypt.

- At-need provision of free space to any veteran head of family, plus $395 for companion grave.

- $50 veteran deduction from $635 price for bronze memorial on granite.

- $75 opening and closing costs.

3. The Texas Cemeteries Association has just completed a statewide survey of marketing and other practices, including those directed towards veterans. There are currently only 2 cemeteries having such programs, which include

(a) in Dallas, where the state's largest cemetery is found with 2,400 burials per year:

- $30 for veteran's grave, plus $20 for care.

- $210 for wife's grave, if desired, or both for $280 including care.

- 10% of 2,500 acre cemetery space deeded to veterans.

- Free space to veteran killed in action (70 to date).

- Special veterans sections and close cooperation with veterans groups.

(b) in San Antonio:

- Veteran given $87 discount on 2-grave purchase, or $243.50 in undeveloped area and $276 in developed area.

The above figures can be compared to Central West Region findings on average costs to the buying public:

- $262 per grave in rural and suburban sections.

- $368 per grave in urban sections.

- $41 opening and closing in rural and suburban sections.

- $83 opening and closing in urban sections.

F. State Association Survey - Midwest

Indiana Cemetery Association

Association of Iowa Cemeteries

Keystone State Association of Cemeteries (Ohio)

1. Part of this Indiana survey covered not only that state, but cemeteries operating in Tennessee, Michigan, Missouri, and West Virginia. During the latest war, a large number of private cemeteries had special veterans programs ranging from free graves to discount prices. Today, due to "unfair" publicity, such programs are few, and those that do remain are represented as being highly ethical and strongly supported by veterans groups.

2. It was stated that certain Detroit area and Flint cemeteries offended ethical standards by providing a "free" grave while doubling the price of the wife's grave, as well as use of false printing to simulate veterans organizations on letterheads and advertising matter. Such practices have been "pretty well stopped" and one offender, at least, driven out of business.

3. Ethical cemeteries received great support from veterans organizations in their now generally discontinued programs, and would again like to work with them in such programs if a way could be found to avoid unfair publicity or a "black eye" from a bad operator in another part of the country.

4. Typical of the programs, and those few remaining, is one provided by a multi-state operator of 13 cemeteries, 3 of which have special veterans sections with cannon, doughboy statuary, and flags:

   - Veteran programs on holidays.

   - Free space to veteran honorably discharged, plus $20-$25 perpetual care.

   - Second space for wife for an average price of $100-$250, depending on location. Regular price goes up to $375.

   - Opening and closing extra unless veteran was killed, in which case, care was also provided free. This practice still prevails in all 13 cemeteries.

5. The Association of Iowa Cemeteries in cooperation with this study recently completed a survey of membership in the state. The 135 membership dropped all formal veterans programs when the national associations came out against them in the last year. Current benefits which many still provide include:

   - Burial in special section for veterans and families when desired.

   - 20% off normal $95 setting fee for bronze marker on granite base.

   - One cemetery still has free grave program for veterans with provision of deed to indeterminate grave, with choice given at time of death.

   - Typical grave site costs range from $150 - $275 for veterans and non-veterans alike.

   During the recent war, most cemeteries provided free graves for veterans killed in action. The association currently feels that such free grave programs today do not really prove out to be free. One cemetery was recently removed from the association for ethical infractions.

   It is felt that the $150 allotment is a fine gesture enabling veterans to be interred locally with their families, but there is concern that such funds will be taken over by funeral directors and that the cemeteries may never see the money.

6. In Ohio association spokesmen stated that veterans programs have varied widely. The appendix contains details of one large cemetery's present operations and former programs. An exact count of present programs in the state was not available, but the association felt that the number is now small. Programs may include:

   - Free graves to those dying overseas, plus no charge for $90-$100 cost of opening and closing grave.

   - Discount of $100 for other veterans.

   - For short sales periods, many also provide free graves in certain cemetery areas, with or without monuments being included.

- Certain cemeteries provided single graves for $15 recording of deed fee plus $15 care cost, but with no provision for family.

- One cemetery has program for veteran and wife with $214.50 for two plus care of $24.70 each.

- One cemetery has 2,500 veterans graves in one section, and 800 in another, with veterans' gardens, monuments, and flags. Free graves are still provided for veterans, police, etc., killed on duty, but otherwise no special discounts are given. Value of graves given in the past now exceeds $500,000.

Programs that have been or are still provided for various lengths of sales periods -- either "free" or discount -- are, generally, in newer memorial parks undergoing a growth period, where community good will and heritage of property owners are needed to survive or to overcome high development costs. Some former abuses are acknowledged, but it is stated that veteran programs or benefits have provided emotional and financial assistance to veterans and their families, and the private cemetery industry has had an obligation to do as much as possible for the veteran. The new $150 allotment has removed this burden to a great extent, with the amount being sufficient in rural areas, but insufficient in urban areas.

G. State Association Survey - West

Interment Association of California

Colorado Association of Cemeteries

Washington Interment Association

1. In California the association states that there are probably no more than two cemeteries currently providing pre-need special programs for veterans. One of these is in the Sacramento area, and has been completely reviewed and approved by the State regulatory board. In California strict regulations control cemetery and funeral charges and advertisements to protect the public, including veterans.

   There are otherwise no marketing approaches to veterans in the State. However, the industry does have the following benefits:

   - Completely free burials for those killed in action (claimed to be the first group in the nation to do so).

   - Complete burial and funeral for $250 for any veteran who dies in a Veterans Administration hospital. This was negotiated with the Veterans Administration by the industry as a service. In California the funeral home is generally located in and is a part of the cemetery operation.

   Additional information is being provided and is included in the appendix.

2. In Colorado it was stated that no special programs directed towards veterans are currently in existence, with the exception of one cemetery owned by a Philadelphia corporation, which when contacted, refused to divulge the details except to say that they had been thoroughly investigated by a number of government agencies and had been cleared of any unethical practices. However, the Colorado association stated that this program includes the following:

   - Free grave with $30 one-time care fee on pre-need sale basis, with wife being charged $200 plus the $30 care fee.

Other general prices in Colorado are:

- $100-$400 per grave in memorial park, and
- $175-$1,000 in monument section, including care in Denver area.
- $250-$375 state typical grave costs, including care.

It was stated that to their knowledge no programs directed towards veterans are in effect in Utah, Idaho, or Wyoming, although special veterans sections with flags are quite common.

3. In Washington it was stated that all special programs for veterans were stopped several years ago. Free grave programs for veterans are highly suspect, as land is very valuable and costs must be replaced somewhere. Current Seattle area prices are stated to be:

   - $225 to $500, depending on location, per grave.
   - $180 opening and closing, including concrete liner.
   - Grave prices in other areas are generally $50 less than around Seattle.

   Strong State regulations control funeral and cemetery advertising and practices.

H. Surveys Conducted by Doris Poté, Professor of Law, Suffolk Law School, Boston, Massachusetts, 1972, for the Pre-Arrangement Interment Association.

1. In 1972 Professor Poté conducted surveys related to cemetery marketing practices. Of the 9,000 very small to large cemeteries in the United States, the great majority - over 70% are sectarian, fraternal, or otherwise non-profit. Professor Poté surveyed 1,142 proprietary cemeteries across the U.S. by mail and telephone, and personally visited some 12 selected at random in the Eastern half of the United States and extensively interviewed the owners of 80 cemeteries in 17 states. This particular survey developed the following information as it related to veterans:

   - In the proprietary cemeteries in the United States, special veterans sections have been in existence since 1885 and 61% cemeteries have services on particular holidays.

   - 20% of the cemeteries have veterans sections, and they are usually in the most beautiful section of the grounds.

   - 37% of cemeteries surveyed had completely free burials for those killed in action.

   - Over 20% had special price programs for veterans, most of which were started prior to 1966. Programs were:

     ° free lot without any conditions attached - 14%
     ° discount price to veteran - 5%
     ° free lot if a second lot purchased - 2%
     ° $125 - $150 per grave estimated price in 12 cemeteries visited and others surveyed.
     ° $80 - $150 average estimated range opening & closing costs.

2. In 1972 Professor Poté also had a statistical sampling made of the 17 million population of Boston, Atlanta, Pittsburgh, Los Angeles and Detroit, consisting of 2,178 interviews. Survey findings were:

   - 51% of people had contacted cemeteries for purchase inquiries, while only 31% of cemeteries had contacted the people surveyed.

   - 6% of the veterans were offered free lots, 4% being completely unconditional.

3. Findings by Professor Poté include the following:

Provision of free or discount graves to veterans was started as a public-spirited selling aid to obtain a heritage of owners and family interest, which has benefited many of the cemeteries and has benefited the veteran and his family by providing a grave near his home, and at lower net cost compared to burial in more remote national cemeteries. Most veterans sections are in desirable areas of the cemeteries.

Purchase on a pre-need basis often avoids higher costs at a time of emotional stress, when a veteran is provided a certificate of space identifying the grave location. Reputable cemeteries provide transfers to developed areas at no charge if death occurs unexpectedly at a young age.

Professor Poté's analysis indicates that the sale of cemetery plots is not like selling real estate, but that the sale involves rather a mixture of real and personal property laws. Zoning laws are rapidly pressuring proposed cemeteries out of existence in many areas, thus pushing prices up on existing cemteries. However, with all the pressure against cemeteries, her study indicated that property values increase around a memorial park type of operation, similar to price increases around golf courses.

Professor Pote reviewed the "Dead Giveway" testimony before the Veterans Committee of the United States Senate. None of the 14 cemeteries cited in that testimony as unethical reported to Professor Poté that they had been contacted by the students who presented the testimony. She reported that the Pine Lawn Cemetery in New York City, which was cited as having an unethical veterans program, had never had a veterans program of any kind. Professor Pote's analysis indicated that the national and state cemetery associations have been of great help in correcting any unethical practices and in policing their membership. Many states have strong consumer protection and/or cemetery regulations, and the Federal Trade Commission has regulations that prohibit bait and switch and similar practices. Professor Poté found that the price doubling practice is almost non-existent today. In her survey of 1,142 cemeteries she found that 51,000 free graves have been donated since 1885.

I. Conclusions of Survey of Cemetery Marketing Practices Directed Towards Veterans.

This survey has revealed that there is wide variation in the kinds of special programs being provided to veterans, with the greatest number being given today by private memorial park type cemetery operations, but to a much lesser degree than in previous years.

The rapid reduction in such programs within the last year reflects the withdrawal of United States forces from Viet Nam, the adverse publicity given to the industry, the $150 allotment for graves which has removed the need for financial assistance, pressure from national associations, and the rising costs of land, materials, and labor.

The programs that do remain are, generally, strongly defended as being highly ethical and of great credit to the cemetery industry, while at the same time assisting the veteran and his family.

J. Appendix

1. John J. Sinclair & Associates, Inc.
   Letter of December 3, 1973 with enclosures

2. Glen Haven Memorial Park Inc.
   Offer to Veterans, with clipping from the
   Orlando Sentinel of December 20, 1971

3. Restland of Dallas
   Letter of December 7, 1973 with attachments

4. Interment Association of California
   Letter of December 5, 1973

5. National Association of Cemeteries
   Letter of December 7, 1973 with attachment

6. National Association of Cemeteries
   Letter of November 28, 1973 with attachments

JOHN J. SINCLAIR & ASSOCIATES, INC.
707 Race Street
Cincinnati, Ohio 45202
Phone: 421-6770

December 3, 1973

Mr. Joseph Kimmel
Klein & Saks
1001 Connecticut Ave. N.W.
Washington, D.C. 20036

RECEIVED DEC - 6 1973

Dear Mr. Kimmel:

It was a pleasure to talk with you today, and I hope that the enclosed information will be helpful.

1. Veterans Benefits (most local cemeteries)
2. County Program - Veterans Benefits
3. National Cemeteries - Veterans Benefits
4. Plans I, II, III, IV dated July 12, 1969, Crown Hill Memorial Park and Graceland Memorial Gardens, Cincinnati, Ohio
5. Conditions of Purchase and Prices dated 9/22/69 - no longer in effect.
6. Grave Space, Conditions of Assignment dated March 1, 1973. This replaces policy dated September 22, 1969.
7. Child Affidavit Permanently Dependent and affidavit form.

The policy dated March 1, 1973 has not been changed since Congress passed the $150.00 veterans space allowance. It is probable that in the near future this will be changed to reflect this allowance to the veteran.

The spaces provided under these programs were separate for each individual, including permanently dependent child. As I stated on the phone, this program was a gesture to the veterans and to the government to indicate the sincerity of the cemetery administration for the veteran.

Approximately 2500 veterans purchased in Crown Hill and 800 to 900 in Graceland Memorial Gardens before the program was closed. We did allocate, and are in the process of developing, approximately 5 acres in each cemetery dedicated to veterans and their families. The feature is a display of 7 flags - one representing each branch of the service and the state flag, with the flag of the United States flying in the center.

I hope this information is helpful to you, and should you have further questions, please do not hesitate to call.

Sincerely yours,

John J. Sinclair

JJS:vs
Encls.
Addl. Encls: Veterans Companion Memorial on granite with vase
Wage Earner Protection Agreement
Family Protection Guarantee

POLICY

SUBJECT: GRAVE SPACE, CONDITIONS OF ASSIGNMENT

CATEGORY: VETERANS

MARCH 1, 1973 REPLACES POLICY DATED SEPTEMBER 22, 1969

1. A grave space shall be provided for a veteran in the Memory Section of any garden, whose death occurs while on active duty with the Armed Forces of the United States.

2. A grave space shall be provided for a veteran who has been honorably discharged, in the single space section, of the Veterans' Garden, and the Cemetery reserves the right to designate the location of the grave space to be provided.

3. In the event death occurs under the stated circumstances and the deceased is already a lot owner, or is an ummarried child, under twenty-five (25) years of age, of the lot owner, the Cemetery will, in lieu of providing such space, waive the cost of opening and closing of the grave and the cost of installation of an individual marker, thus providing such services at no charge to the family of the deceased.

4. Services in connection with opening and closing of the grave, installation of a memorial marker and endowment care shall be at the standard charges obtaining at the time such services are rendered.

5. Veterans only, and their immediate families may purchase in the remaining grave spaces available in the Veterans' Garden and standard (or regular) prices shall prevail.

6. Payments on a contract in effect when purchaser (draftee or enlistee) is called to duty will be deferred upon request for one period of service (2, 3, 4 years, or any extension of a period, not voluntary). Request for deferment of payments and date of induction must be submitted, by letter, to the Cemetery before such deferment becomes effective. The Cemetery must also be notified by letter, of the end of such period of active military service, and monthly payments must be immediately reinstituted.

7. The Family Protection Guarantee, if in effect, will continue in effect during a deferment period provided all other conditions of the contract have been fully met.

8. The Wage Earner Agreement is in effect only when regular monthly payments are being made according to the original contract. It is not in effect during any deferment period.

9. All interments will be subject to the Rules and Regulations of the Cemetery.

CROWN HILL MEMORIAL PARK, INC.
GRACELAND MEMORIAL GARDENS

27-486 O - 74 - 13

POLICY

SUBJECT: CONDITIONS OF PURCHASE AND PRICES A

CATEGORY: VETERANS, PRICES S

CEMETERY: CROWN HILL

9-22-69

1. A single space shall be provided for a veteran according to the "Conditions," of the "Certificate of Entitlement to Buriel," and a charge of $15 for endowed care and record keeping. In the event both husband and wife are veterans, a space shall be provided for both at $15 for each space. Adjoining spaces are not provided.

2. The cemetery reserves the right to designate the location of the grave to be assigned to the holder of the Certificate in the Veteran's Section.

3. In the event a veteran has a physically or mentally handicapped child for whom he will be permanently responsible, a space will be provided in the Veteran's Section in the same manner as for a veteran.

4. Only veterans and their immediate families, including unmarried children under twenty-one, may be provided for in the Veteran's Section.

5. In the event death occurs while in the military service of the United States, a crypt in the Field of Honor shall be provided for the deceased at no cost except the endowed care. A crypt adjoining may be reserved for the wife of the deceased at no cost except the endowed care under the following conditions:

   A. There must be a registration each year, with the cemetery, of intent to use such space.

   B. In the event of remarriage, the reservation is cancelled.

6. The at-need price shall be the same as the pre-need price.

7. Pre-Need Advantages:

   A. Selection of the space

   B. Family Protection Guarantee

   C. Wage-Earner Protection

   D. Monthly Payment Plan

   E. Protection against future increases

8. Present Prices:

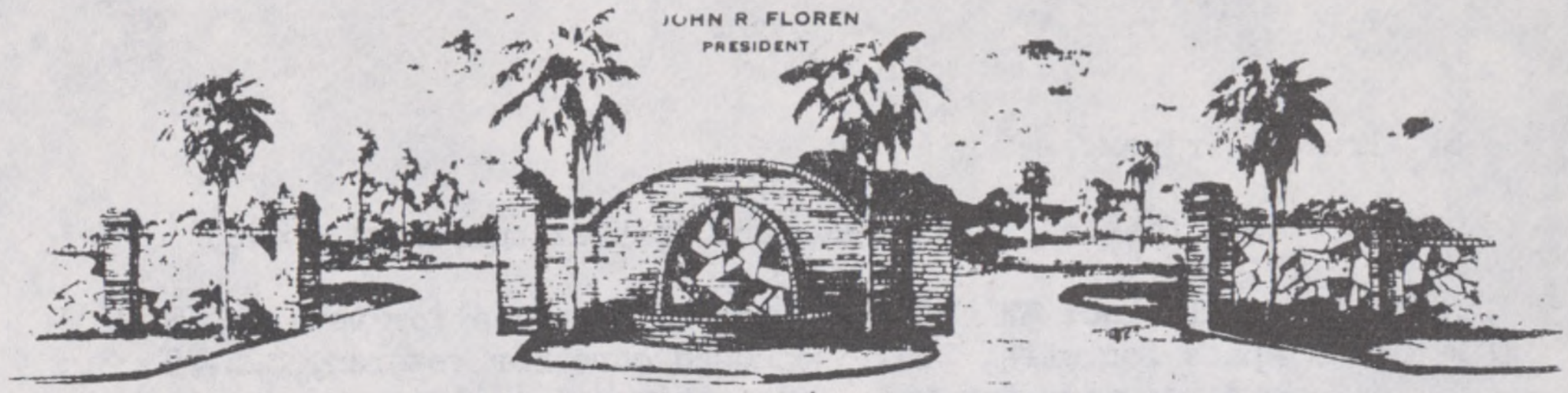
A. Certificate: Veteran's space ($15 disbursed as above)

B. Family Lot: $214.50 (Includes $165 space for veteran, $165 space for wife, $24.75 endowed care for veteran, $24.75 endowed care for wife, protection on children, as projected above)

C. Field of Honor: $710 (Same as #B, plus two side-by-side crypts)

D. Field of Honor with Companion Veteran Bronze: $1080(includes #B and #C plus matching Bronze installed on Granite - all with endowed care and installation)

9. Prices are subject to change.



GLEN HAVEN MEMORIAL PARK Inc.

2360 TEMPLE DRIVE · · · WINTER PARK, FLA.

P O BOX 20475
ORLANDO, FLA 32814

647-1100

Dear Veteran,

The bearer of this letter is an authorized representative of Glen Haven Memorial Park. He is instructed to verify your qualifications. If approved, he will leave with you an eligibility certificate which must be validated at our office for your veteran's space.

Information gathered from a study made by the Department of the Army reveals approximately 50 million people are eligible under the law for burial in national cemeteries, and there are less than 300,000 spaces available in all national cemeteries combined. The report further stated "from the beginning, opportunity for burial in national cemeteries has been a haphazard one. Most of the installations are found at locations where there are Civil War battlegrounds, hospitals, and prison camps."

Decedents are usually buried close to places where they lived and where their families continue to live. When it is considered that there are no national cemeteries near such population centers as Boston, Chicago, Cleveland, Dallas, Detroit, Miami, and numerous others, the burial entitlement has in effect turned on the accident of geography, and the privilege has never been reasonably available to all or even a majority of those whose service grants them eligibility status.

The Board of Directors developed this program to help ease this problem which now confronts all former servicemen. We are a private organization, not affiliated with any branch, department, or agency of the United States Government. Nor do we receive government funds or subsidies, to be applied against your veteran's space.

We wish to make it clear that it is not necessary for you to make a purchase in order to receive your veteran's space. However, if you wish, you may arrange for additional benefits for your family through our Veterans Family Program.

Several choice areas have been set aside for our Honor Garden sections. We plan this to be a fitting and everlasting memorial dedicated to those who have served our nation with honor. The burial space will be provided to qualified former servicemen at no cost; however a one time $25.00 perpetual care charge must be paid for the maintenance of the space.

For those who qualify, there are many additional benefits included in this program which our representative will outline and explain to you.

Respectfully,
GLEN HAVEN MEMORIAL PARK, IN.

John R. Floren
John R. Floren
President

We have read and fully understand the above. _____

_____
Date

That the Beauty of Life May Survive . . .

Veterans Graves Can Be Free...And Honest

By TOM TWITTY
Sentinel Staff

Last month the chairman of the Senate Committee on Veterans Affairs stood side by side with a young Orlando area cemetery expert, John Floren, to deliver a dedication address at a private New Jersey cemetery which had just opened a Garden of Honor for veterans.

"It is a national disgrace that with 50 million ex-servicemen eligible for burial in our Federal Memorial Cemeteries fewer than one million spaces are available," said Sen. Vance Hartke, D-Ind.

ON DEC. 8 U.S. Rep. John M. Murphy, D-N.Y., issued a statement attacking "some unscrupulous cemetery owners" who have capitalized on the situation by offering "free" burial space to veterans with "strings" attached "which put veterans in a financial bind.'

Murphy, however, went on to say that "fortunately some private cemeteries have made available Gardens of Honor and have in fact offered veterans free graves in accordance with their rights. These cemetery owners are to be congratulated for their patriotism."

Then Murphy, who has been warmly pursuing the bad apples in the burial business, promised investigations that "will cause these persons (bad apples) to be put out of business."

Turning to good apples, he continued:

"I AM HAPPY to report that our investigation disclosed that one cemetery group has honorably lived up to its promise of providing free graves for veterans without any other obligations to the veterans.

"John Floren and Paul Lewis of Forest Green Park Cemetery in Marlboro Township in New Jersey and Glen Haven Memorial Park (in Winter Park) have shown patriotism and good judgment in their creation of beautiful Gardens of Honor for both veterans and their families. They have lived up to their commitment . . . I wish to congratulate these people and encourage others to follow their example."

FLOREN, AN Altamonte Springs resident, and target of the kind words, is president of both cemeteries and Memorial Services Corp., a cemetery management group. He revealed Saturday he had also been investigated by the Senate Veterans Affairs Committee staff before Hartke's prestigious appearance at the New Jersey dedication.

'No Gimmick'

"What's the gimmick?" seems to be the natural reaction of many persons hearing Glen Haven's offer of "free" space to all honorably discharged veterans of Central Florida who make advance reservations.

Floren grins and pulls out a framed letter from Orange County Solicitor Rom Powell, which makes note of an investigation conducted by that office, thanks Floren for cooperation during same, and concludes with the statement the operation was found in strict compliance with Florida laws.

THE FREE veterans offer says Floren, displaying letters from veterans organization leaders to back his theme further is "stricty on the up and up."

A burial plot that costs a non-veteran $250 is free. The only charge is a $25 fee required for perpetual maintenance which Floren said is required by state law—collected only after burial.

Floren prefers to talk about Glen Haven's patriotic motivation and how the Garden of Honor concept is a worthwhile "image" maker and a community service. But when asked how it remains a successful business, he lays it on the line.

Most veterans, he explains, have wives, and parents, and aunts, uncles and children. On an ordinary veteran's burial Glen Haven loses money. On a free veterans plot and a $250 plot for the wife, it still loses a little.

BUT IF A vault, special markers and other "accessories" are desired, a profit results. And Floren, who acknowledges there are as many or more "assessory variations" in his business as in automobiles, insists there is absolutely no obligation in his veterans offer for any of them.

Delays Costly

"Much of the reason for the high cost of funerals,' he said, "are results of procrastination, grief and ignorance."



JOHN FLOREN
. . . Idea draws praise

He advocates husband and wife calmly make plans for their ultimate demise "in the absence of grief" which he says causes many a widow or widower to spend far beyond their means—often "from a feeling of self guilt."

Rep. Murphy and Sen. Hartke's groups are seeking a "new approach" to the problem of proliferating veterans and vanishing national cemeteries.

"THERE ARE 85 national cemeteries almost half of which are already closed for future burial," said Hartke at the New Jersey dedication.

'If the rate of burial in our national cemeteries continues as in 1963 and 1965, all developed gravesites will be filled by 1974 and all now undeveloped acreage would be exhausted by the year 2000. We need to project and solidify plans now for the final resting place of our heroes."

Murphy, in noting all veterans are entitled to free burial rights ironically adds "there is no purpose in giving them a benefit if they cannot make use of it . . . there are no national cemetery facilities within a reasonable distance from most veteran's homes. In large metropolitan areas, veterans cannot be buried without considerable expense to them."

PRESENT veterans benefits at death are limited to a free space in a national cemetery, with a bronze or upright marker and $250 toward the cost of the funeral.

Other Benefits

Persons insured under the Social Security program are entitled to a maximum of $225 toward funeral expenses.

The congressional veterans committees appear to be leaning toward a program of more liberal burial benefits which could be applied locally and at ferreting out the bad apples in the burial business who mislead vetearns

Floren says, "only a small minority of cemeteries are engaging in questionable practices but they give everyone a black eye." All major national associations have ethics committees attempting to police such pratices but about all they can do in the way of punishment is expell guilty parties from membership.

Floren says state and federal consumer protection laws against misrepresentation are generally adequate to deal with the bad apples. He is all for congressional "pinpointing" of any outfits guilt of abuses.

Nationally, he reports, the cemtery industry is more and more following the Garden of Honor for veterans program similar to that adopted at Glen Haven two years ago.

He is naturally proud that Frank J. Brizzi, staff director of the Senate Veterans Affairs Committee, along with a VA representative, investigated Glen Haven Oct. 2, sent a letter of praise Oct. 12 and asked him to testify at hearings of the committee to be held early next year in Washington.

Glen Haven, he reports, now has more than 4,000 veteran "reservations" and has had several hundred veteran burials. It has always had a policy of free burial plots for servicemen killed in action.

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Restland of Dallas

Greenville Avenue at Restland Road

C. H. SHACKELFORD
EXECUTIVE VICE PRESIDENT



RECEIVED DEC 10 1973

P. O. BOX 31000—235-7111—DALLAS, TEXAS 75231

December 7, 1973

Mr. Joseph Kimmel
Vice President
Klein & Saks, Inc.
1001 Connecticut Ave., N. W.
Washington, D.C. 20036

Dear Mr. Kimmel:

As a result of our telephone conversation today, I am sending you the results of the survey I have made among about 20 representative members of the Texas Cemeteries Association. One of the questions asked was if there were any special prices for veterans. As I mentioned, all of these members had offered a space without charge to any member of the Armed Forces who lost his life while on active duty in the Viet Nam war.

Only two cemeteries had active veteran programs during the past two years. Restland-Laurel Land in Dallas, had offered a space to the veteran for $30.00 plus $20.00 endowment care, or a total of $50.00. Other spaces in the Garden for other members of the family were $210.00 plus $20.00 endowment care, or a total of $230.00. These prices of $230.00 per space, were the same prices as other pre-developed gardens available to non-veterans.

The other cemetery offering a veterans program was Sunset Memorial Park in San Antonio. According to the information I have, there a veteran saves $87.00 on a two space purchase. I do not have any additional information about any other properties in Texas offering a veterans program.

As I also mentioned to you on the telephone, both Mr Young and myself have been active in the National Association of Cemeteries and worked on the Code of Ideals for our National Association, as well as the code concerning veterans programs. We both feel very strongly that these creeds are correct and should be lived up to , and the cemeteries in the Texas Association have done their very best to live up to these ideals and creeds.

The survey that I mentioned above, asked twelve questions, and of the 20

MEMBER BY INVITATION NSM NATIONAL SELECTED MORTICIANS

Memorial Park • Funeral Home • Two Mausoleums • Three Chapels • Crematory • Flower Shop

questionnaires, 17 were returned, and the form that I am sending to you is completed with the averages arrived from the 17 replies that I received back.

If I may be of further assistance to you or if you have questions after receiving this information, I will be happy to try to give you the answers.

Sincerely,

C. H. SHACKELFORD

CHS/n

Name of Cemetery Avg of 17 Representative Texas Cemeteries

Address _____

Avg. 17 Rplies

1. Charge for Regular Interment $ 104.85

2. Charge for Regular Entombment $ 99.81

3. Average price per space undeveloped $ 215.

4 Average price per space developed $ 257.

5 Amount per space for perpetual care $ 19.50

6. Installation fees for memorials per sq. inch $ 17¢ Incl Cost

7 Do you have a Field of Honor or Veterans Section 10 Yes

8. If so, what is price per space . $ 145

Do you offer any special price to Veterans? 2 Cem See Letter

If so, please explain _____

9. What is price of your least expensive space including perpetual care and Interment fee $ 264.

10. Have you buried anyone other than members of the caucasian race? Yes .

11 If not, why ? Except for 1 - No Request for

12. Total annual burials last year. 610

Low of 110 to High of 2400

Completed and Answered by C H Shackelford

Title Secy - Treas T.C.A

Interment Association of California

PARK EXECUTIVE BUILDING SUITE 315

925 L STREET SACRAMENTO, CALIFORNIA 95814 (916) 441-4533

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RT. REV. MSGR. EDWARD V. WADE

December 5, 1973

Mr. Joseph Kimmel, Vice President
Klein and Saks, Inc.
1001 Connecticut N.W.
Washington, D. C. 20036

Dear Mr. Kimmel:

During our recent telephone conversation you informed me that your firm, Klein and Saks, Inc., has been engaged by the Veterans Administration to conduct a survey on funeral and cemetery practices affecting the veterans in the United States. You requested that I give you my views and opinions of the funeral and cemetery practices in the State of California based upon my observations as the Executive Secretary of the Cemetery Board of the State of California from 1961 to 1972, approximately 11½ years, and Executive Vice-President of the Interment Association of California since October, 1972.

The Cemetery Board of the State of California, an independent agency within the Department of Consumer Affairs, was established by the legislature in 1949 and became active in 1950. The Cemetery Board licenses and regulates cemeteries, cemetery brokers, cemetery salesmen, regulates endowment and special care funds and enforces the Mausoleum and Columbarium Construction Act. The Board, by its efficient operation, has prevented fraud and dishonest dealings in the State of California. The Cemetery Act of the State of California, a copy of which is enclosed, is the model used by the other states when they form their own cemetery boards, the latest example being the State of Utah. The Cemetery Act details the qualifications that Board members must possess and the functions of the agency.

During my time with the Cemetery Board we were constantly on the alert for false advertising and unfair practices that were taking place in other states. Because of the positive enforcement action of the Cemetery Board, California has been scandal free in relation to cemetery fraud and particularly in dealing with the veteran.

Recently in Sacramento a question arose about the operation of a cemetery which was advertising a veterans program. The Board conducted a thorough investigation and the results showed that the public was not being misled or deceived. The Board, however, is continuing to scrutinize the operation to make sure the status does not change.

There is also a Board of Funeral Directors and Embalmers in the State of California, established in 1915, which licenses and regulates the activities of Funeral Directors and Embalmers. Enclosed is a copy of the Funeral Directors and Embalmers Law of 1972 and the 1973 supplement. I understand there have been suggestions that the Funeral Directors be required to submit a written price list to the customer. California, in 1971, passed legislation requiring such a list, the law becoming effective March 4, 1972 (See Business and Professions Code, Section 7685 on page 37 of the Funeral Directors and Embalmers Law).

The Attorney General of the State of California acts as the legal counsel for the Cemetery Board and the Board of Funeral Directors and Embalmers. The Attorney General has a Consumer Fraud Division that can also act independently of either agency which gives the public an additional safeguard from unfair trade practices and fraudulent activities.

California's laws prohibiting false advertising and unfair trade practices are, in my opinion, tougher than those of the Federal Trade Commission. We specifically refer you to the California Business and Professions Code, Section 17000 et. seq. Remedies for the public are injunctive relief, civil and criminal penalties. Section 17500 of said Code is as follows:

> *17500. It is unlawful for any person, firm, corporation or association, or any employee thereof with intent directly or indirectly to dispose of real or personal property or to perform services, professional or otherwise, or anything of any nature whatsoever or to induce the public to enter into any obligation relating thereto, to make or disseminate or cause to be made or disseminated before the public in this State, in any newspaper or other publication, or any advertising device, or by

> public outcry or proclamation, or in any other manner or means whatever, any statement, concerning such real or personal property or services, professional or otherwise, or concerning any circumstance or matter of fact connected with the proposed performance or disposition thereof, which is untrue or misleading, and which is known, or which by the exercise of reasonable care should be known, to be untrue or misleading, or for any such person, firm, or corporation to so make or disseminate or cause to be so made or disseminated any such statement as part of a plan or scheme with the intent not to sell such personal property or services, professional or otherwise, so advertised at the price stated therein, or as so advertised.

The cemeteries in the State of California have proven their respect for the veteran. During the Vietnamese War the Interment Association of California adopted a policy, still in effect, that a free interment be given to a member of the military killed on active duty. It is also my understanding that this policy was later adopted by the National Association of Cemeteries.

In my estimation the cemetery and funeral industries in California are definitely giving the public, including the veteran, good service and are effectively regulated by the State agencies referred to previously.

Very truly yours,

James A. Lahey

James A. Lahey
Executive Vice-President

JAL:lp

Enclosures

NATIONAL ASSOCIATION OF CEMETERIES

1911 N. FORT MYER DRIVE, ARLINGTON, VIRGINIA 22209 · PHONE 703·525·8774

STEPHEN L. MORGAN
EXECUTIVE VICE PRESIDENT

December 7, 1973

Mr. Joseph W. Kimmel, Vice President
Klein and Saks, Inc.
1001 Connecticut Avenue, N. W.
Washington, D. C. 20036

RECEIVED DEC 10 1973

Dear Mr. Kimmel:

Enclosed for your information is the November issue of the Association's monthly newsletter the CORRESPONDENT.

Knowing of your urgent need to obtain information for the important study you are conducting for the Veterans' Administration, I thought this most recent issue would be of assistance to you and your firm.

Please note on page 1 of the enclosed issue two articles which I believe indicate the Association's continuing interest and concern in maintaining high ethical standards not only for members of NAC, but for the industry as a whole.

Again, let me offer my assistance to you and your firm should it be necessary for you to acquire additional information in order to complete your study for the Veterans' Administration.

Sincerely,

Stephen L. Morgan

SLM:dc
Enclosure

[illegible] ASSOCIATION OF MODERN CEMETERIES DEDICATED TO SERVICE

JOHN D. NEEL, President • KENNETH R. WHITE, JR., First Vice President • JAMES E. PHELPS, Second Vice President • JOHN T. BAILEY, Third Vice President • FRANK F. LOOMIS, III, Secretary • JOHN McNEIL, Treasurer

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NATIONAL ASSOCIATION OF CEMETERIES

CORRESPONDENT

VOLUME XXXIII NOVEMBER 1973

U.S. Senate Veterans' Committee Counsel Warns Congress May Act Against Deceptive Practices

Congress, in responding to a growing consumer demand that sales representatives be accurate and free from deception, will not tolerate Federal payments in situations involving deceptive practices prejudicial to the best interests of the Veteran or his family.

That was the major message Guy McMichael, III, General Counsel to the U.S. Senate Committee on Veterans' Affairs gave NAC members at the Annual Fall Conference in his address regarding the National Cemeteries Act of 1973.

"Congress will," asserted McMichael, "insist that sale practices with regard particularly to pre-need sales, be done on an ethical basis in which there is no deception." He noted that the language and legislative history of the National Cemeteries Act relating to the $150 plot or interment allowance is "discretionary" rather than "mandatory" and that it "clearly points to the Administrator (Veterans' Administration) that payment should not be made in any situation which is prejudicial to the Veteran or in which deceptive sales practices have been allowed to go on."

He further warned that the Administrator is empowered by the existing law to bar a cemetery or corporation from participation in the burial plot allowance on the basis of deceptive sales practices, and suggested that Congress would be responsive to recommendations for additional legislation to penalize abuses.

He emphasized, however, that Congress does not desire elaborate controls, and would prefer effective self-regulation by the industry. McMichael praised the NAC Consumer Code as providing good guidelines to ethical practices within the cemetery industry, "provided that both the letter and the spirit of the law are complied with." Otherwise, he warned again, "I think you are going to find legislation that affects the entire industry."



Guy McMichael III

McMichael touched on the various factors affecting Congressional consideration of veterans' benefits including the effect of increased government burial benefits on burial and funeral costs in general. "The incentive," McMichael said, "for continued government expenditures of the magnitude of which we are talking will be substantially reduced if this $150 plot allowance is something that is simply absorbed and passed on in the form of higher prices."

Ohio Cemeteries Form Ethics Committee

The four largest cemetery associations in Ohio have formed an ethics committee to investigate cemetery complaints in the State of Ohio.

Responding to an "urgent need" that the confidence of the public not be undermined by any reportedly fraudulent practices by a few officials, the four organizations, The Ohio Association of Cemetery Superintendents and Officials, The Ohio Cemetery Executives Association, The Ohio Cemetery Association, and the Catholic Cemeteries of Ohio decided that an investigative body was desirable.

Accordingly, the Ohio Cemeteries Ethics Committee was created as an incorporated, non-profit organization, the charter being filed with the Secretary of State on August 16, 1973.

The four creating organizations represent most of the established cemeteries in Ohio. It is believed that abuses, if occurring, are concentrated in the newer, still developing cemeteries.

"We are very concerned," L. S. Kastor, chairman of the Ethics Committee said, "that the relationship of trust and confidence we have built up over the past fifty years should not be undermined. It is imperative to us that the public continue to view the cemetery official as a person whose job is to serve, and not to profit from the burial process. The cemetery is not the place to be concerned with the business character of the official: that the cemetery official is a totally reputable individual must be a proposition that the public can take for granted."

NATIONAL ASSOCIATION OF CEMETERIES
1911 N. FORT MYER DRIVE, ARLINGTON, VIRGINIA 22209 · PHONE 703 · 525-8774

STEPHEN L. MORGAN
EXECUTIVE VICE PRESIDENT

November 28, 1973

RECEIVED DEC 3 1973

Mr. Joseph W. Kimmel, Vice
President
Klein & Saks, Inc.
1001 Connecticut Avenue, N. W.
Washington, D. C. 20036

Dear Mr. Kimmel:

This will acknowledge your letter of November 15, 1973, with regard to the contract you are executing for the Veterans' Administration concerning the sales and marketing practices of private cemeteries and, particularly those practices "which have been highly criticized in the press and in public hearings."

We wish to call to your attention that the National Association of Cemeteries has pledged to appropriate committees of Congress and to the Veterans' Administration our full cooperation in the administration of Public Law 93-43, the National Cemeteries Act of 1973. Moreover, this would include our full cooperation with those outside firms which the Veterans' Administration has asked to participate in the study mandated by Section 3 of the new Act.

As you may already be aware, the National Association of Cemeteries did not participate in the February, 1972, hearings before the Senate Committee on Veterans' Affairs with respect to those cemeteries which allegedly employed unethical marketing practices which were directed toward veterans. We have, however, acknowledged that the so called "free grave to veterans" techniques employed by certain cemeteries was a very small percentage of all active cemeteries in the United States.

With respect to what steps the Association has taken to combat so called unethical sales and marketing practices

toward veterans, I am pleased to enclose various documents which detail our recent activities in this area. And while I believe the contents of these documents are self-explanatory, please feel free to call or write me should you require any additional information or clarification of the enclosed material.

Sincerely,

Stephen L. Morgan
Executive Vice President

SLM:dc
Enclosures

National Association of Cemeteries

CREED OF IDEALS AND INTERPRETATIONS

(These are important — PLEASE READ carefully before signing)

We, the members of the National Association of Cemeteries, being ever mindful of the kindly and considerate service which should be rendered to the individual and the community, recognize the following principles of our profession:

To develop and maintain beautiful memorial areas; to protect such areas with independent and adequate irrevocable permanent care trust funds designed and set aside for that sacred purpose; to use only honest methods of operation and sale and direct them toward service to the public rather than the idea of speculation, so that the memory of those left in our care will live forever as a comfort to their dear ones.

Official Interpretations of the NAC Creed

The following interpretations of the above Creed have been developed by the Committee on Ethics and Inquiry and adopted by the National Association of Cemeteries:

The present Creed of Ideals which every member of our Association must be deemed to have accepted as the principles of our profession is broad enough to embrace all items which might properly be placed in a Code of Ethics. It recognizes the following four cardinal points:

"1. To develop and maintain beautiful memorial areas.

2. To provide such areas with independent and adequate irrevocable permanent care trust funds designed and set aside for that sacred purpose;

3. To use only honest methods of operation and sales; and

4. To direct them toward service to the public rather than the idea of speculation.

All to the end that the memory of those left in our care will live forever and as a comfort to their dear ones."

Within the four corners of the foregoing principles can be found the rules of conduct which should and must be the guide for the activities of all honest and sincere cemetery owners and operators.

No Code or law is stronger than the will to its enforcement. The legislative history of this country sadly demonstrates that placing prohibitions on human conduct without enforcement, has little, if any, noticeable effect. What is needed is not more law or an expanded Code of Ethics so much as vigorous enforcement of what is already prohibited. Neither is it necessary in a Code of Ethics to set out what is already declared illegal by law.

The present Creed of Ideals sets forth in unmistakable language what is unethical conduct. It calls for honest methods of operation and sales. It demands honesty; honesty in purpose; honesty in presentation and persuasion; honesty in performance.

To attempt to expand the Creed to cover every conceivable sales program or operation would, of course, be impractical, if not impossible. There is always danger when endeavoring to spell out specific items that loop-holes may be left open because the omission of some items, while excluding others, may be construed as having been done purposely. There is a rule of statutory construction to the effect that what is expressly included will exclude all others. This rule may be offered as a defense to the practice not expressly condemned though equally reprehensible. There are those in the industry whose imagination and energy would soon find avenues of escape, at least letterwise.

Instead of attempting to write a new Creed, it is the recommendation of the Committee that we allow the present Creed to stand. However, it should be supplemented by a series of interpretations as to what is considered unethical in selling practices, practices which are presently known to be carried on in the industry. Among the sales presentations and methods which are condemned are the following:

(1) The presentation in such language or manner as to lead the purchaser to believe the space he is acquiring is being given to him and the money he is contributing is going into the care fund, whereas a different result follows.

(2) The representation that the price of the lot to the particular purchaser, is a special price to him only whereas any willing purchaser would be given the same price.

(3) The giving of a substantial discount on the lot price where the price of the lot has been increased to cover the pretended discount.

(4) Representing that the purchaser is being given a free gift or monetary advantage by purchasing a plot and promising to resell same at an advance which will provide or produce the gift amount.

(5) Guaranteeing or representing that the sale price of the lot purchased, or in the section where it is located, will be above the price paid at some future period of time, which thereby will enable the purchaser to realize a profit from the sale of same.

(6) Agreeing to resell any lot at a profit.

(7) Selling merchandise or services for a future delivery without adequate reserves or trust funds to guarantee the same when needed. (Lending one's property or name to the sale of merchandise or services for future delivery is equivalent to selling the same.)

(8) Offering free interment space or rights, goods or services (hereinafter referred to as 'Free goods') either in a drawing or lottery, or offering free goods to any organization, group or person, when accompanied by failure to disclose any material fact or condition of the offer, such as a requirement that any other interment space or rights, goods or services be purchased; increasing the price of any other interment space or rights, goods or services sold over and above their regular price to compensate for the free goods; misrepresenting that the cemetery is connected with any governmental agency, or any other misrepresentation or dishonest or unethical practice.

(9) Denial of responsibility by the owner or operator for the representations and practices of the Sales Organization selling his property.

The foregoing are some of the most common abuses. They are by no means exclusive. Any method of sale presentation or persuasion which conceals or misstates a material fact is unethical and tends to bring the particular property and the industry in disrepute and is, therefore, a violation of the Creed of Ideals.

NATIONAL ASSOCIATION OF CEMETERIES
CONSUMER'S CODE FOR VETERANS' PROGRAMS

1. Members shall not advertise, or otherwise indicate that they are in any way connected with the Federal Government, any other governmental agency, or any veterans' organization. If a veterans' program is referred to in any advertisement, sales program or presentation such reference shall be accompanied by a disclaimer in bold type to the effect that "THIS PROGRAM IS NOT FINANCED OR CONNECTED IN ANY MANNER WITH ANY GOVERNMENTAL AGENCY OR VETERANS' ORGANIZATION."

2. Members shall not use any advertisements, printed materials, forms, or any other matters that resemble or suggest official government documents or publications.

3. Members shall not advertise or otherwise represent that space is not available in government cemeteries in their area without full disclosure in such advertisements or other representations as to the availability of space in the nearest government cemeteries.

4. Members shall not circulate any petitions relating to veterans' benefits which have been proposed by members of Congress or other government officials without the written express consent of the author, and no such material shall be used in connection with sales promotion programs.

5. Members shall not advertise or otherwise offer any burial space to veterans which does not provide for deed or assignment of such space at the time of acceptance of the offer, unless this fact is clearly disclosed at the outset in such advertisement or offer.

6. Members shall not misuse the word "free" in advertising, sales promotions or presentations in connection with veterans' programs. If allowance or discount to veterans is offered, it must be bona fide and the comparative price for the veteran and non-veteran must be shown. Any such allowance or discount must not be made by adjusting upward the price of other items, or the price of the grave space for wives to cover the lower price to veterans. Further, it shall be a violation of this code to fail to disclose any material fact or condition of the offer, or to use any other misrepresentation or dishonest or unethical sales practice.

7. The provisions of this Consumer's Code shall apply to any and all other groups whereby offers similar to veterans' programs are sponsored by member cemeteries. Examples of such groups are the Masonic Order, Labor Unions, Head of the Household, or any other associated groups selected for any sales promotion.

8. Members are urged in their sales programs to include a reasonable period of not less than 3 days during which purchasers are extended the privilege of cancelling their purchase contracts.

9. Members of NAC who violate any of the provisions of this Consumer's Code will be subject to disciplinary action as provided in the NAC Bylaws. Additionally, such members will be subject to report to State and Federal authorities for appropriate action under any violations of law.

By adopting the preceding suggestions, we will be policing a segment of our own industry, and if we are conscientious in what we are doing it will not only strengthen our own Association but remove from the industry what has become a most vexing and critical problem.

Do you agree to abide by the National Association of Cemeteries Creed of Ideals, its interpretations, and the Association's Consumer's Code for Veterans' Programs, in any business transactions with the public? Yes____ No_____.

Do you understand that failure to abide by the Association's Creed of Ideals, its interpretations and the Consumer's Code for Veterans' Programs shall be considered grounds for termination of your membership? Yes_____ No_____.

Date _____

Name of Cemetery _____

Address _____

Signature _____
(Name & Title)

27-486 O - 74 - 14

NATIONAL ASSOCIATION OF CEMETERIES
1911 N. FORT MYER DRIVE, ARLINGTON, VIRGINIA 22209 · PHONE 703·525·8774

STEPHEN L. MORGAN
EXECUTIVE VICE PRESIDENT

October 24, 1973

Park Administrator

Dear

This has reference to your recent newspaper advertisement making reference to the 1973 National Cemeteries Act, and to the expansion of your "Veterans Gardens of Honor."

Your attention is directed to the Memorandum and Official Notice of August 23, 1973, with respect to such advertising. The National Association of Cemeteries Board of Directors at their October 23, 1973, meeting adopted the attached resolution concerning this matter. Further, the General Counsel of the Senate Committee on Veterans' Affairs addressed the Annual NAC Membership Meeting on October 23, 1973, stressing the need for all industry members to comply with both the spirit and letter of the law in light of the forthcoming regulations by the Veterans' Administration implementing the new act and the possibility for further Congressional enactment to deal with abuses in the cemetery industry. Accordingly, NAC members must exercise the utmost care in their advertising and sales policies in such respects and must conduct themselves in accordance with the NAC Creed of Ideals and the Consumer's Code for Veterans' Programs.

In accordance with the foregoing, please be advised that any further advertising involving reference to the $150 Veterans' Administration plot and interment allowance coming to the attention of the Committee will be subject to inquiry and investigation by a subcommittee of the Ethics and Inquiry Committee.

Very truly yours,

Kenneth R. White, Sr.
Chairman, Ethics and Inquiry Committee

Attachment

cc: Senate and House Veterans' Affairs Committees
Veterans' Administration
Stephen L. Morgan, Executive Vice President, NAC

Honorable Donald E. Johnson
Administrator of Veterans Affairs
Suite 1006
810 Vermont Avenue, N.W.
Washington, D. C. 20420

Re: Your Proposed Regulations
Implementing P.L. 93-43
F.R. Doc. 73-17811 of 8/21/73

My name is R. L. McNitt, Jr., Past President of the National Association of Cemeteries and Chairman of the Joint Legislative Committee of the American Cemetery Association and the National Association of Cemeteries, upon whose behalf I file this written comment upon your proposed regulations implementing P.L. 93-43, insofar as they cover the plot or interment allowance.

The membership of these two Trade Associations include municipal, fraternal, religious, community non-profit and other private cemeteries situated throughout the United States.

We support in their entirety your proposed revisions of your regulations 3.1600 through 3.1605, inclusive, and recommend their final adoption without change. We have no comment on the other proposals contained in F.R. Doc. 73-17811.

Over the recent past the National Cemetery Trade Associations have become increasingly concerned with a very small minority of cemeteries who have engaged in what most would consider violations of generally accepted good business practices in relation to advertisements and other sales promotions relating to veterans, burial allowances, and the purchase by the veteran of space in private cemeteries.

Most recently I have called to the attention of two of your principal assistants an advertisement by a Florida cemetery as disclosed by attachment "A" hereto.

On behalf of the National Associations, I have inquired of your people as to whether (under 38 U.S.C. 210(c)) you might go further in your proposed regulations

implementing the new plot or interment allowance, incorporating some language which would provide sanctions prohibiting the disbursement of the new allowance where any person shall have been found by the Administrator to have knowingly and willfully, by any trick, scheme, device, or false or fraudulent inducement, representation or statement, defrauded a veteran for the purpose of obtaining money in the form of a payment to such person of all or any part of a burial allowance.

Attachments "B" and "C" indicate that both National Associations intend to vigorously police their own membership. However, there are over 9,000 active private cemeteries in the United States, and not all are members of Trade Associations. We therefore solicit your help and guidance.

In connection with the suggestion that you expand your regulations, I call your attention to 38 U.S.C. 2101 and 3502(b) which contain broad language relating to the assignability of veterans' benefits and penalties for defrauding the United States or any beneficiary. See also 18 U.S.C. 371; 1001; 1003 and 1341.

These sections of Title 18 are, of course, not administered by you. However, under 38 U.S.C. 210(c) it would seem you have a broad discretion in your rule-making power and it is not, I believe, beyond your authority to incorporate in your new regulations language to protect your agency "from perversion which might result from deceptive practices". See Gonzales v. U.S., C.C.A. N.M. 1960, 268 Fed. 2d 118; cert. den. 365 U.S. 878.

We pledge our complete cooperation with you, your General Counsel, the Chief Benefits Director, and your entire Administration in a resolution of this or any other common problems. A call to Stephen L. Morgan, Executive Vice-President,

National Association of Cemeteries, 1911 Fort Myer Drive, Arlington, Virginia 22209, telephone 703 + 525-8774 will bring us together at any time.

On behalf of the

AMERICAN CEMETERY ASSOCIATION and
NATIONAL ASSOCIATION OF CEMETERIES

R. L. McNitt, Jr.

cc: John J. Corcoran,
General Counsel

Odell W. Vaughn,
Chief Benefits Director

P.S. I have been a member of Whittier Post No. 51 of the American Legion for 29 years.

R.L.M.

nac

MEMORANDUM

TO: Members, National Association of Cemeteries

FROM: Stephen L. Morgan, Executive Vice President

DATE: November 7, 1973

SUBJECT: Briefing Kit, Public Law 93-43, the National Cemeteries Act of 1973.

Enclosed, herewith, for your close examination is a briefing kit containing important information regarding the rules and regulations which implement the provisions of Public Law 93-43, the National Cemeteries Act of 1973 (87 Stat. 75).

Items 2(b), 3, 5, 6, 7, 8 of the VA Form (21-530) are of particular importance to the industry. Each of these items should be carefully reviewed and a call to your local Veterans' Administration office should clarify any question which you may have.

The National Association of Cemeteries has pledged to appropriate committees of Congress and all governmental agencies involved in the National Cemeteries Act its complete cooperation in the administration of the law.

Further, the Ethics and Inquiry Committee of the Association has adopted a policy which provides that, all complaints brought to their attention (Ethics and Inquiry Committee) which advertise Public Law 93-43, the $150 plot or interment allowance and violate either the Association's Consumer Code for Veterans' Programs or the Association's Creed of Ideals, appropriate action will be taken not only by NAC, but also brought to the attention of all interested parties named above.

Moreover, it is important to recognize that while Congress and the Veterans' Administration have not yet imposed rules or regulations against authorizing payments for plot or interment obligations incurred prior to a veteran's death, nothing precludes them from doing so in the future. Their collective decision will be predicated in large measure on our actions with respect to the $150 plot or interment allowance.

nac

MEMORANDUM AND OFFICIAL NOTICE

TO: Members, National Association of Cemeteries

FROM: Kenneth R. White, Sr., Chairman, Ethics and Inquiry Committee

DATE: August 23, 1973

SUBJECT: Use of $150 Plot and Interment Allowance, Public Law 93-43, National Cemeteries Act of 1973, in Advertising and Sales Programs.

An advertisement by a member of the NAC, using the newly authorized $150 plot and interment allowance, came to the attention of the Ethics and Inquiry Committee, and a copy of the ad was distributed to the members of the committee. All past presidents of NAC are members of the Ethics and Inquiry Committee.

The advertisement typifies certain problems which have come to the attention of NAC which concern its Consumers Code for Veterans' Programs. Most significantly, it does not state that award of the $150 plot allowance is a matter of Veterans' Administration discretion. In addition, it appears from the ad that the veteran will be obligated to pay the $150 even if the Veterans' Administration does not grant him such an allowance. The ad also leaves open a number of questions and uncertainties about the manner of contracting and the time of deed grant or

nac

plot assignment. While the ad indicates total spaces available in all national cemeteries, it does not indicate availability of spaces in the nearest Government cemeteries. The ad does not explain how the asserted $325 value of the veteran's plot was determined nor does it say how many such plots are available, although it does warn that "space is limited". These represent some, but not all of the questions raised by such advertisements.

In view of these questions and the possibility of deception and abuse inherent in such advertising, it is the opinion of the Committee that such advertising involves serious potential violations of the NAC Consumers' Code for Veterans' Programs and generally understood good business practices.

Therefore, until further notice all advertising involving reference to the $150 Veterans' Administration plot and interment allowance coming to the attention of the Committee will be subject to <u>inquiry and investigation by a subcommittee of the Ethics and Inquiry Committee</u>.

nac

MEMORANDUM AND OFFICIAL NOTICE
August 23, 1973
Page 3

This letter is an official notice to all NAC members.

Correspondence regarding this subject should be directed to the Ethics and Inquiry Committee in care of Stephen L. Morgan, Executive Vice President of the National Association of Cemeteries, or the Committee Chairman.

APPENDIX II

The National Funeral Directors Association (NFDA) engaged Dr. Pine to conduct a survey to determine average charges for funerals in 1972.

Cognizant of the Congressional mandate to the Administrator to cover the same subject in this comprehensive study, the NFDA requested that their study data be included as an appendix to the Administrator's study.

This is being done, and the NFDA study appears as Appendix II.

SPECIAL REPORT

Survey to Determine Average Charges for Funerals Selected in 1972

Vanderlyn R. Pine, Ph.D.

Methodology

The data contained in this report are the findings of a special National Funeral Directors Association (NFDA) survey. This research project grew out of a meeting instituted by the Veterans Administration (VA) between one of its representatives and the Executive Director of NFDA. The intention of this study is to provide the information requested by the VA, presumably to assist in the preparation of a statement it must submit to Congress as required by the National Cemeteries Act of 1973 (PL93-43).

Because of the urgency and importance of this survey, the necessary information was sought from the entire NFDA membership of 14,231. NFDA "members" are those reported by affiliated associations. The questionnaire was sent to all members on July 25, 1973. Information was requested in the questionnaire on the sex, age and veteran status of the deceased, and the amounts charged for the funeral selected, the interment receptacle selected, the cash advance and the total amount for each of the funerals conducted by each responding funeral home.

Individual questionnaires were tabulated for data analysis by computer, and the data were utilized to provide summary statistics, such as percentages and averages. The data are based on a sample, and the figures from any sample may vary from the figures from a complete census. In this case, however, comparisons indicate that the figures are consistent with similar ones from past NFDA studies.

As a check on the validity of the findings, it is useful to compare the proportion of veteran deaths to total adult deaths in the sample with the proportion in the population. When all veterans in the sample are considered, those deaths comprise 16.9% of all adult deaths. According to the V.A., there were 323,676 veteran deaths for fiscal 1972. This is 17.3% of the adult deaths for calendar 1972. It is assumed that there is little overall difference between fiscal and calendar totals.

Definition of Terms

The term "average charges" refers to the amount for adult funerals selected in which the funeral director provided the professional services, necessary facilities and equipment, the casket, and other merchandise as selected. The average charges for interment receptacle (vault, sectional concrete, or wooden enclosures) and the average cash advance represent all adult services whether or not an interment receptacle was used and/or cash advance made. In each of these categories, the total number of dollars was divided by the total number of adult deaths to obtain the averages. Not included in the above averages are: cemetery, crematory, or mausoleum costs or those involving clergymen, flowers, monument or marker, burial clothing, newspaper notices, or additional tangible charges beyond those reflected in the category "average cash advance."

Conforming to the age-specific death categories of the Mortality Statistics Branch, Division of Vital Statistics, Public Health Service, Department of Health, Education, and Welfare, deaths of people who are 15 years of age and over are classified as "adult" for the purpose of this study because of the size casket required. Therefore, the term "funerals selected" refers to those of people 15 or over, regardless of the method of payment. Thus, it includes funerals for welfare recipients, the fee for which may be paid in whole or in part by units of government. It also includes funerals for veterans of different wars.

Findings

Table 1 presents information for each of the nine geographical divisions and their states. Column 1 shows the number of adult deaths for 1972. Column 2 shows the number of adult funerals reported by those NFDA members responding to the survey. Column 3 shows the percentage of funerals reported to the total adult deaths. Column 4 shows the total number of NFDA members in 1972. Column 5 shows the number of NFDA members responding to the survey. Column 6 shows the percentage of NFDA members responding to the total membership. The response is the largest ever to an NFDA survey requesting detailed dollar amounts. This report is based on responses of 1,986 funeral homes which reported on 209,491 deaths. This represents a response rate of 14.0% of the total membership of NFDA and 11.2% of the "adult deaths" in 1972, as shown in table 1.

TABLE 1

1972 Deaths, Funerals, and Funeral Directors by Place of Occurrence and Residence

Division and State	Adult Deaths 1972	Adult Funerals Reported	Percent Funerals to Deaths	NFDA Members 1972	NFDA Members Reporting	Percent Members Reporting
United States	1,872,506	209,491	11.2	14,231	1,986	14.0
New England	116,796	12,101	10.4	1,279	109	8.5
Maine	10,677	1,724	16.1	161	22	13.7
New Hampshire	7,149	709	10.0	105	8	7.6
Vermont	4,253	523	12.3	84	8	9.5
Massachusetts	60,232	4,900	8.1	594	40	6.7
Rhode Island	9,174	912	10.0	106	6	5.7
Connecticut	25,311	3,343	13.2	229	25	10.9
Middle Atlantic	359,837	30,769	8.6	3,220	364	11.3
New York	174,446	8,514	4.9	1,044	103	9.7
New Jersey	63,994	7,825	12.2	533	68	12.8
Pennsylvania	121,397	14,430	11.9	1,643	193	11.7
East North Central	362,794	52,778	14.5	3,338	550	16.5
Ohio	97,618	12,865	13.2	949	137	14.4
Indiana	46,458	7,950	17.1	556	90	16.2
Illinois	104,048	9,459	9.1	718	97	13.5
Michigan	74,455	12,992	17.4	626	116	18.5
Wisconsin	40,215	9,512	23.7	489	114	23.3
West North Central	160,406	27,774	17.3	1,950	322	16.5
Minnesota	33,434	7,192	21.5	354	76	21.5
Iowa	28,473	5,252	18.4	399	65	16.3
Missouri	50,310	5,560	11.1	572	60	10.5
North Dakota	5,560	483	8.7	74	9	12.2
South Dakota	6,763	2,274	33.6	126	26	20.6
Nebraska	14,920	2,076	13.9	167	27	16.2
Kansas	20,946	4,937	28.3	258	59	22.9
South Atlantic	296,040	24,321	8.2	1,570	193	12.3
Delaware	4,924	150	3.1	61	3	4.9
Maryland	31,365	1,510	4.8	198	16	8.1
District of Columbia	9,931	260	2.6	16	1	6.3
Virginia	38,410	4,438	11.6	237	36	15.2
West Virginia	19,816	2,804	14.2	182	35	19.2
North Carolina	45,238	4,686	10.4	252	38	15.1
South Carolina	22,537	823	3.7	125	11	8.8
Georgia	42,223	2,750	6.5	233	19	8.2
Florida	81,596	6,900	8.5	266	34	12.8
East South Central	127,079	10,345	8.1	732	87	11.9
Kentucky	32,350	3,504	10.8	304	37	12.2
Tennessee	39,758	2,717	6.8	200	21	10.5
Alabama	32,786	914	2.8	113	6	5.3
Mississippi	22,185	3,210	14.5	115	23	20.0
West South Central	173,731	17,456	10.1	967	118	12.2
Arkansas	20,611	3,722	18.1	113	25	22.1
Louisiana	32,787	2,149	6.6	128	10	7.8
Oklahoma	24,811	3,871	15.6	213	36	16.9
Texas	95,522	7,714	8.1	513	47	9.2
Mountain	67,382	13,554	20.1	406	101	24.9
Montana	6,542	1,155	17.7	53	12	22.6
Idaho	5,842	2,924	50.1	63	23	36.5
Wyoming	2,866	880	30.7	23	7	30.4
Colorado	17,632	2,535	14.4	89	21	23.6
New Mexico	7,638	2,159	28.3	42	9	21.4
Arizona	15,366	2,623	17.1	68	16	23.5
Utah	7,234	1,045	14.4	53	11	20.8
Nevada	4,262	233	5.5	15	2	13.3
Pacific	208,441	20,393	9.9	769	142	18.5
Washington	28,551	6,177	21.6	170	46	27.1
Oregon	19,386	4,162	21.5	132	33	25.0
California	160,504	10,054	6.3	467	63	13.5

SOURCES: Department of Health, Education, and Welfare — Public Health Services, Division of Vital Statistics, Mortality Statistics Branch; membership statistics of the National Funeral Directors Association; and Special Survey Findings for 1972.

Tables 2 through 5 show the average amounts for funerals selected for various classifications. Tables 2 through 5 show the average charges for the funeral selected, the average charges for the interment receptacle selected, the average cash advance; and the average total charges for the adult funerals reported; Table 2 is for all adult funerals; Table 3 is for non-veteran and veteran funerals; Table 4 is for non-eligible veteran and eligible veteran funerals; and Table 5 is for eligible veteran funerals according to veteran eligibility.

TABLE 2

Average Amounts for Funerals Selected for All Adults

	Average Charges, Funeral Selected	Average Charges, Interment Receptacle Selected	Average Cash Advance	Average Total Charges	Number of Funerals
All Adults	$ 995	$ 164	$ 173	$ 1332	209,491

TABLE 3

Average Amounts for Funerals Selected for All Adults by Veteran Status

Veteran Status	Average Charges, Funeral Selected	Average Charges, Interment Receptacle Selected	Average Cash Advance	Average Total Charges	Number of Funerals
All Adults	**$ 995**	**$ 164**	**$ 173**	**$ 1332**	**209,491**
Non-Veterans	$ 992	$ 163	$ 171	$ 1326	174,130
Veterans	$ 1011	$ 168	$ 183	$ 1362	35,361

TABLE 4

Average Amounts for Funerals Selected for Veterans by Veteran Category

Veteran Category	Average Charges, Funeral Selected	Average Charges, Interment Receptacle Selected	Average Cash Advance	Average Total Charges	Number of Funerals
All Veterans	**$ 1011**	**$ 168**	**$ 183**	**$ 1362**	**35,361**
Non-Eligible Veterans	$ 974	$ 154	$ 181	$ 1309	797
Eligible Veterans	$ 1016	$ 169	$ 183	$ 1368	34,564

TABLE 5

Average Amounts for Funerals Selected for Eligible Veterans by Veteran Eligibility

Veteran Eligibility	Average Charges, Funeral Selected	Average Charges, Interment Receptacle Selected	Average Cash Advance	Average Total Charges	Number of Funerals
All Eligible Veterans	**$ 1016**	**$ 169**	**$ 183**	**$ 1368**	**34,564**
Spanish-American War	$ 884	$ 156	$ 171	$ 1211	105
World War I	$ 1028	$ 174	$ 174	$ 1376	13,191
World War II	$ 1018	$ 164	$ 187	$ 1369	18,362
Korean War	$ 989	$ 203	$ 199	$ 1391	1,658
Vietnam War	$ 916	$ 146	$ 189	$ 1251	1,153
Other Eligible Veterans	$ 883	$ 146	$ 140	$ 1169	95

Inasmuch as all of the funerals reported involved the professional services, facilities, and merchandise of a funeral director, the one constant for all deaths reported is an amount for the "funeral selected." Therefore, it is useful to examine the patterns of ranges for the funerals selected.

The final four tables show the dollar ranges for funeral services selected, the percentage of funeral services in each range, the percentage of dollars in each range, and the average charge for funerals selected within each range. Table 6 is for all adult funerals; Table 7 is for non-veteran funerals; Table 8 is for eligible veteran funerals; and, Table 9 is for non-eligible veteran funerals.

TABLE 6

Ranges for Funerals Selected for All Adults

N = 209,491

Dollar Ranges for Funerals Selected	Percentage of Funerals	Percentage of Dollars	Average Charges, Funerals Selected
$ 000 — 199	1.4	.2	$ 149
$ 200 — 299	2.9	.7	$ 245
$ 300 — 399	3.3	1.1	$ 344
$ 400 — 499	2.8	1.3	$ 457
$ 500 — 599	4.1	2.3	$ 558
$ 600 — 699	5.8	3.9	$ 665
$ 700 — 799	8.4	6.3	$ 755
$ 800 — 899	11.9	10.3	$ 862
$ 900 — 999	12.8	12.4	$ 956
$1000 — 1099	11.4	12.1	$1056
$1100 — 1199	9.5	11.1	$1157
$1200 — 1299	8.3	10.4	$1250
$1300 — 1399	5.8	7.9	$1355
$1400 — 1499	3.9	5.6	$1455
$1500 — 1999	6.3	10.6	$1680
$2000 or more	1.4	3.8	$2688
Total	100.0%	100.0%	$ 995

TABLE 7

Ranges for Funerals Selected for Non-Veterans

N = 174,130

Dollar Ranges for Funerals Selected	Percentage of Funerals	Percentage of Dollars	Average Charges, Funerals Selected
$ 000 — 199	1.4	.2	$ 148
$ 200 — 299	3.0	.7	$ 245
$ 300 — 399	3.4	1.1	$ 343
$ 400 — 499	2.7	1.2	$ 456
$ 500 — 599	4.0	2.2	$ 558
$ 600 — 699	5.9	3.9	$ 660
$ 700 — 799	8.5	6.5	$ 761
$ 800 — 899	12.1	10.5	$ 861
$ 900 — 999	13.0	12.5	$ 960
$1000 — 1099	11.4	12.1	$1058
$1100 — 1199	9.6	11.2	$1157
$1200 — 1299	8.2	10.4	$1256
$1300 — 1399	5.7	7.8	$1355
$1400 — 1499	3.9	5.6	$1455
$1500 — 1999	6.1	10.4	$1680
$2000 or more	1.3	3.6	$2690
Total	100.0%	100.0%	$ 992

TABLE 8

Ranges for Funerals Selected for Eligible Veterans

N = 34,564

Dollar Ranges for Funerals Selected	Percentage of Funerals	Percentage of Dollars	Average Charges, Funerals Selected
$ 000 — 199	1.1	.2	$ 149
$ 200 — 299	2.6	.6	$ 249
$ 300 — 399	2.9	1.0	$ 347
$ 400 — 499	3.2	1.4	$ 458
$ 500 — 599	4.5	2.5	$ 555
$ 600 — 699	5.5	3.6	$ 660
$ 700 — 799	7.8	5.8	$ 761
$ 800 — 899	11.3	9.6	$ 863
$ 900 — 999	13.0	12.2	$ 960
$1000 — 1099	11.5	12.0	$1060
$1100 — 1199	9.4	10.7	$1157
$1200 — 1299	8.7	10.8	$1257
$1300 — 1399	6.0	8.1	$1356
$1400 — 1499	3.9	5.6	$1456
$1500 — 1999	7.1	11.7	$1683
$2000 or more	1.6	4.3	$2681
Total	100.0%	100.0%	$1016

TABLE 9

Ranges for Funerals Selected for Non-Eligible Veterans

N = 797

Dollar Ranges for Funerals Selected	Percentage of Funerals	Percentage of Dollars	Average Charges, Funerals Selected
$ 000 — 199	1.3	.2	$ 158
$ 200 — 299	4.5	1.1	$ 245
$ 300 — 399	4.3	1.5	$ 331
$ 400 — 499	4.0	1.9	$ 458
$ 500 — 599	6.1	3.5	$ 559
$ 600 — 699	7.3	4.9	$ 659
$ 700 — 799	7.1	5.6	$ 758
$ 800 — 899	8.8	7.8	$ 856
$ 900 — 999	9.5	9.3	$ 961
$1000 — 1099	10.0	10.8	$1056
$1100 — 1199	9.5	11.2	$1154
$1200 — 1299	7.8	10.1	$1259
$1300 — 1399	5.6	7.8	$1354
$1400 — 1499	4.9	7.4	$1455
$1500 — 1999	8.6	14.7	$1675
$2000 or more	.8	2.3	$2872
Total	100.0%	100.0%	$ 974

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