

#2639

**From:** Jewett, John H.  
**Sent:** Thursday, November 12, 2009 8:29 AM  
**To:** Gelnett, Wanda B.; Wilmarth, Fiona E.; Johnson, Leslie A. Lewis  
**Subject:** FW: Attached Comments in Opposition to 4816 (IRRC #2639)  
**Attachments:** Heffner Comments 4816 (IRRC 2639) 11.11.09.pdf

The email and its attachment are final comments on #2639.

It looks like he also already cc'ed the Board counsel and the IRRC inbox.

**From:** Ernie Heffner [mailto:ernieheffner@hotmail.com]  
**Sent:** Wednesday, November 11, 2009 1:28 PM  
**To:** IRRC; Jewett, John H.  
**Cc:** Thomas Blackburn; Jim 1apsKutz; Bob Rae  
**Subject:** Attached Comments in Opposition to 4816 (IRRC #2639)

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Dear Attorney Jewett,

Attached are my Comments in Opposition to Final-Form Regulation No. 16A-4816 (IRRC #2639) Preneed Activities of Unlicensed Employee, State Board of Funeral Directors.

Thank you for distributing them to the Chairman, Vice Chairman and the Commissioners.

I will make myself available at the hearing on November 19<sup>th</sup> to answer any questions the Commissioners may have regarding my comments. Should you have any questions before that or require any additional information, please do not hesitate to ask.

Respectfully,

*Ernie*

Ernie Heffner  
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# HEFFNER

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November 11, 2009

Via Email: [irrc@irrc.state.pa.us](mailto:irrc@irrc.state.pa.us) and [jjewett@irrc.state.pa.us](mailto:jjewett@irrc.state.pa.us)

The Honorable Arthur Coccodrilli, Chairman  
The Honorable George D. Bedwick, Vice Chairman  
The Honorable Silvan B. Lutkewitte, III, Commissioner  
The Honorable John Mizner, Commissioner  
The Honorable S. David Fineman, Commissioner  
Attorney John H. Jewett, Regulatory Analyst  
Independent Regulatory Review Commission  
333 Market Street, 14<sup>th</sup> Floor  
Harrisburg, PA 17101

RE: Comments in Opposition to Final-Form Regulation No. 16A-4816 (IRRC #2639)  
Preneed Activities of Unlicensed Employee, State Board of Funeral Directors

Dear Chairman, Vice Chairman, Commissioners and Attorney Jewett:

Thank you for the opportunity extended in your email received October 6<sup>th</sup>, 2009 to offer written comments regarding the regulation No. 16A-4816 (IRRC #2639) as proposed by the State Board of Funeral Directors. I am a second generation funeral director, licensed since 1975 and am the president of our family owned enterprise which does business with over 1000 consumers every year. I am also a Past President of the Pennsylvania Cemetery, Cremation & Funeral Association.

My associate, Betty Frey, and I were two of the four plaintiffs who received judicial relief from the United States District Court for the Middle District of Pennsylvania in the matter frequently referenced in comments as Walker v. Flitton. The outcome in this case has been misrepresented for the sake of promoting the proposed regulation which would erode the relief granted to employees and agents by the 2005 Federal Court decision.

I would ask that the written testimony of James J. Kutz, counsel for Plaintiffs in Walker v. Flitton, be incorporated herein as it addresses in detail the legalities and inappropriateness of this proposed regulation. I also ask that the written testimony of Robert S. Rae, a licensed funeral director and licensed insurance producer, be incorporated herein as he has addressed legislative intent and accurately articulated the misinterpretation of Section 13(c) of the funeral director statute, a misinterpretation perpetuated for the convenience of promoting this unnecessary regulation.

That being said, my testimony will focus on the lack of a reasonable need as inadvertently confirmed by the responses of the proponents of this regulation as documented in the *Regulatory Analysis Form* downloaded from the IRRC website.

**1551 Kenneth Rd., York, PA 17408**

Comments in Opposition to Final-Form Regulation No. 16A-4816 (IRRC #2639)  
Preneed Activities of Unlicensed Employee, State Board of Funeral Directors  
November 11, 2009  
Submitted to the Independent Regulatory Review Commission by Ernie Heffner

**I will begin with an overview of my associates**, most of whom are not licensed funeral directors but who are an integral part of how our family owned company serves our customers. We have approximately one hundred associates including full time and part time. Eighteen of our associates are licensed funeral directors, two are intern-funeral directors and eighty are not licensed funeral directors. Some have been associates for more than thirty years. All associates who are not licensed funeral directors serve customers under the auspices of a licensed funeral director. Together we have the privilege of serving more than 1000 consumer families each year both preneed and at time of need.

**Betty Frey, one of four plaintiffs in Walker v. Flitton, is not a licensed funeral director.** She is, however, a licensed insurance producer and Certified Celebrant. As a Certified Celebrant, she works with families to create a meaningful tribute ceremony reflecting the personality and life-style of the deceased. She received her training and certification from the In-Sight Institute. Betty helps families by providing advance planning information.

**Betty joined us in 1991 and has been a key associate ever since.** In private consultations, usually in the comfort of a consumer's home, she has helped untold numbers of families make rational decisions before an emergency by providing correct, factual information ahead of a death. Over the years, she has conducted hundreds of educational community seminars speaking before thousands of people disseminating information about funerals, cremation, options, choices and costs. She dispels myths and answers questions about consumer rights regarding death care, including those rights provided by the Federal Trade Commission. She does this on my behalf and does so with the utmost integrity and commitment.

**Although Betty has 18 years of experience helping families**, proposed regulation #4816 (IRRC 2639) will more than chill her ability to do her work, it will **effectively deny her the right to do her work** and relegate her to being a courier of price lists and printed material.

***Betty will no longer be permitted to: "Interact with a consumer on behalf of any entity other than the employing funeral entity."*** Why should Betty be denied the right to serve consumers from any of our family owned entities or any other entity for that matter?

***Betty will no longer be permitted to: "Engage in discussions or other communications with a consumer regarding the actual selection of funeral services and merchandise incidental to such services."*** This seems to be a resurrection of the restriction on commercial free speech, the very issue that the Federal Court found to be in violation of the U.S. Constitution in Walker v. Flitton.

***Betty will no longer be permitted to: "Prepare a worksheet for funeral services."*** It is self important and ridiculous to suggest that only a licensed funeral director is capable of transcribing and adding up numbers on a "worksheet" that were clearly printed on a General Price List (GPL). After all, a GPL is a nationally standard form developed by and required by the Federal Trade Commission to be available at all of the approximately 22,000 funeral homes throughout the United States. Authored by the

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Federal Trade Commission, the GPL is written in clear language. It is not rocket science or even mortuary science. It is reading and math! To preclude anyone except a licensed funeral director from using a “worksheet” which is needed to estimate total expenses in order to determine an appropriate amount of funding for the consumer, be that via a life insurance product or the establishment of a trust, is indefensible, irrational and defies logic. Could the real motive of the language in the proposed regulation #4816 (IRRC #2639) be to restrict competition by limiting the distribution of factual information to and interaction with unemotional consumers before a death occurs?

**As an insurance producer, how is Betty expected to calculate the total amount of insurance a consumer might consider purchasing without being in violation of proposed regulation #4816 (IRRC 2639)?** On one hand, the proposed regulation reads, “Nothing in this section shall be construed to alter the scope of practice of a licensed insurance producer acting pursuant to licensure from the Department of Insurance, so long as the insurance producer is not acting as a funeral director.....” However, it is impossible to imagine how an insurance producer would not be in violation of 16A-4816 which prohibits anyone who is not licensed as a funeral director from preparing a “worksheet” to determine the total anticipated expenses based on consumer preferences.

**There is a profound lack of a reasonable need** as inadvertently confirmed by the responses of the proponents of this regulation which are documented in the *Regulatory Analysis Form* downloaded from the IRRC website. **I will explain why that is true.**

**Quoting the proponents’ comments from the 4816 Preamble-Final:** “The HPLC also requested from the Board information on the number of complaints that have been filed regarding the topics contained in this rulemaking. The professional compliance office of the Department of State receives complaints on behalf of the Board and other licensing boards within the Bureau of Professional and Occupational Affairs. The Board itself has no information about complaints unless a prosecuting attorney has instituted formal action before the Board. However, the professional compliance office and the prosecution division are able to provide some statistical information. Upon receipt of a complaint, it is identified with one or more statistical categories of complaint. Because under *Ferguson* it is unlawful for unlicensed persons to engage in preneed sales activity, i.e., practice funeral directing, any complaint concerning an unlicensed person involved in selling preneed funeral services was treated as an unlicensed practice case, and no consideration was given as to the quality of performance. The statistical information has not distinguished between unlicensed practice on a preneed basis or at the time of need. From 1999 through 2008, the professional compliance office received 420 complaints concerning the possible unlicensed practice of funeral directing. This total includes 237 complaints of unlicensed practice, 136 complaints of aiding or assisting unlicensed practice, 32 complaints of operating an unlicensed facility, 16 complaints of employing an unlicensed person, and 5 complaints of using another’s license. (Because each complaint may be given multiple descriptive codes, the totals do not necessarily match.) A complaint involving an unlicensed person engaging in preneed sales on behalf of a licensed funeral entity may have been coded as unlicensed practice, aiding and assisting

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unlicensed practice, or employing an unlicensed person. These numbers reflect the total number of complaints filed, not necessarily those for which the Board took final disciplinary action. A review of all cases included in these statistics for which the Board took final disciplinary action shows that, although many cases involved an unlicensed entity selling preneed funeral services (typically with some involvement of a licensed funeral director) only one case (coded both as unlicensed practice and as aiding and assisting unlicensed practice) involved a situation where a licensed funeral entity utilized an unlicensed person to engage in preneed sales.”

**Summary of what the proponents of 4816 have presented.** At the absolute most, making no allowance for admitted duplications and spanning a period of ten years from 1999 to 2008, there appears to be not more than 389 complaints [237 + 136 + 16] not all of which the board took “final disciplinary action.” In fact, “only one case involved a situation where a licensed funeral entity utilized an unlicensed person to engage in preneed sales.” **One case in ten years!**

### **Comparative Balancing of Funeral Board Statistics Presented**

- **In spite of paid advertisements placed by the Pennsylvania Funeral Directors Association soliciting complaints, a limited number of complaints have been received by the funeral board.** [See attached sample advertisement from a Wilkes-Barre newspaper]
- **Approximately 35% of consumers have some sort of pre-planning in place.** [See the 2005 Wirthlin Report, an industry sponsored consumer survey. Copy of relevant pages attached].
- **Approximately 120,000 people pass away each year in Pennsylvania.**
- **In a ten year period, that would be about 1,200,000 deaths.** [See attached 2005 report from Cremation Association of North America “CANA” reporting a total of 129,532 deaths in the Commonwealth in 2005.]
- **In the ten year period for which the funeral board provided complaint statistics, one can estimate that approximately 420,000 preneed contracts (1.2 million x 35%) were fulfilled.**
- **In that same ten year period, regarding complaints received about unlicensed sales, the funeral board acknowledges “only one case involved a situation where a licensed funeral entity utilized an unlicensed person to engage in preneed sales.”**

**There is absolutely no need for the restrictions outlined in proposed regulation 4816 as unknowingly pointed out by the proponents’ own responses documented in the *Regulatory Analysis Form*.** Even considering the maximum potential of 389 complaints, on which the proponents admit that not all resulted in “final disciplinary action,” the statistical truth is an astounding compliment to the death care industry in Pennsylvania. Fulfilling preneed contracts resulted in a complaint rate of 0.0009261 percent! **That is less than one ten thousandth of one percent!** By any standard this is the statistical equivalent of zero complaints from consumers who were having preneed contracts fulfilled.

Comments in Opposition to Final-Form Regulation No. 16A-4816 (IRRC #2639)  
Preneed Activities of Unlicensed Employee, State Board of Funeral Directors  
November 11, 2009  
Submitted to the Independent Regulatory Review Commission by Ernie Heffner

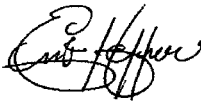
**Summary of Proposed Regulation 4816 (IRRC 2639)**

- There is no reasonable need.
- Walker v. Flitton, Funeral Director Statute and legislative intent have been misinterpreted by the funeral board and misrepresented to this Commission by the proponents of the proposed regulation.
- Consumers would be harmed by unreasonable restrictions on competition.
- At a time when unemployment in the Commonwealth is at troubling levels, proposed regulation 4816 would exacerbate the situation.

The proposed regulation is anti-consumer, protectionist and lacks any reasonableness of need and I hereby respectfully request that the Commissioners reject, in its entirety, Final-Form Regulation No. 16A-4816 (IRRC #2639) Preneed Activities of Unlicensed Employee, State Board of Funeral Directors.

Thank you for your consideration. I will be happy to answer any questions or provide additional documentation that may be requested.

Sincerely,



Ernie Heffner

C: James Kutz, Esq.  
Robert Rae  
Interested Parties  
Thomas A. Blackburn, Regulatory Unit Counsel  
State Board of Funeral Directors  
Department of State  
P.O. Box 2649, Harrisburg, PA 17105-2649

may call from 10 a.m. until time of service.

**THE PENNSYLVANIA FUNERAL DIRECTORS ASSOCIATION (PFDA) has created a Complaints Committee composed of three Pennsylvania-licensed funeral directors to address complaints of the general public against funeral directors/funeral homes as well as those from funeral professionals regarding any funeral director and/or funeral home in the Commonwealth.**

This committee will act with the advice of legal counsel to help resolve complaints.

Complaints should be sent to the attention of the Complaints Committee, c/o PFDA, 7441 Allentown Boulevard, Harrisburg, PA, 17112. Telephone calls can be addressed to Kathleen Ryan, Esquire, at 1-800-692-6068.

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# Study of American Attitudes Toward Ritualization and Memorialization January 2005

*Prepared For Funeral and Memorialization Information Council*

040-9489



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# Background

- FAMIC commissioned the first study of consumers' attitudes toward memorialization and ritualization in September 1990 to:
  - Determine the personal values which drive consumer decision-making behavior,
  - Learn more about attitudes toward cremation and pre-planning, and
  - Study trends toward simplification in funeral and burial services, to assess emerging trends in shopping for funeral and burial services at non-traditional sources, and to track an increase in the preference for cremation.

# Background (Continued)

- Tracking waves (1995, 1999 and 2004) have been guided by the following research objectives:
  - to discover differences among various segments of the market to aid in development of targeted communications and marketing,
  - to learn more about attitudes toward pre-planning, cremation, monuments, cemeteries, and other aspects of memorialization, and
  - to analyze changes in attitudes over time.

# Methodology

- Telephone interviews were conducted among:
  - adult Americans, 40 years of age and older (this was a change from past waves when the age was 30 years and over)
- Sample was generated to reflect:
  - state by state representation of the nation's population,
  - a mixture of urban, suburban, and rural areas,
  - diverse age and ethnic groups,
  - various religious beliefs, and
  - 40% male and 60% female gender distribution as females are known to be the primary decision-makers regarding remembrance and memorialization.

# Methodology (Continued)

- Telephone interviews were conducted as follows:

<u>Study</u>	<u>Date</u>	<u>Total Sample Size</u>	<u>Sample Size of Respondents Aged 40+</u>
Benchmark:	September 1990	1,000	635
Wave 1:	September 1995	1,001	584
Wave 2:	September 1999	1,002	615
Wave 3:	November 2004	961	961

- The 2004 sample contains 800 random (general population) respondents, plus 74 African American and 87 Hispanic additional respondents, all 40 years old or more.
- One new objective of the 2004 study is to provide readable measures among the African American and Hispanic audiences. This was accomplished through an over-sample of 74 African American and 87 Hispanic respondents, which produced totals of 120 completed interviews among each of these audiences.
- To accommodate the new age range change we have filtered out all under-40 respondents in the 1990 through 1999 waves of data.

# A Note on Statistical Testing

- **Statistical testing is used to determine if groups are statistically significantly different from each other. Significance tests determine if the differences between groups are likely to be due to random error or true group differences**
- **The larger the sample size, the smaller the difference required to be significantly different**
- **In this report, the data from various sub-groups have been significance tested at the 95% confidence level. A significant difference is indicated by capital letters (A/B/C...). A capital letter appears next to numbers that are significantly higher than the number in the column identified by that capital letter.**

# Pre-Arrangement

# Pre-Arrangements (Continued): 2004

Building Measurable Value

	Total %	Age			Income				Ever Involved in Arrangements	
		40-54 % A	55-74 % B	75+ % C	Under \$40,000 % D	\$40,00- \$75,000 % E	\$75,000- <\$125,000 % F	\$125,000+ % G	Yes % H	No % I
		Have made pre-arrangements	35	24	44 A	60 AB	38	31	31	22
Have not made pre-arrangements	64	75 BC	55 C	35	61	69	69	78 D	57	74 H
Base: Those who prefer pre-arrangement	(640)	(345)	(233)	(62)	(200)	(159)	(101)	(37)	(383)	(256)

A/B/C=Significant at 95% confidence level

\*Indicates less than .5%

Q.14b Have you made any such pre-arrangements for yourself?



# Pre-paid for Arrangements: 2004

	Total %	Age			Income		
		40-54	55-74	75+	Under \$40,000	\$40,000- \$75,000	\$75,000+
		% A	% B	% C	% D	% E	% F
Yes	63	58	60	81 AB	59	74 F	49
No	35	39 C	38 C	19	41	26	49
Base: Have made pre-arrangements for myself	(222)	(83)	(102)	(37)	(75)	(50)	(39)

A/B/C=Significant at 95% confidence level

\*Indicates less than .5%

Q.15b Have you pre-paid for any of these arrangements?

Building Measurable Value

# Pre-Arrangements for Self

	1999		1995		1990	
	<i>Have Arranged %</i> A	<i>Have not Arranged %</i> B	<i>Have Arranged %</i> C	<i>Have not Arranged %</i> D	<i>Have Arranged %</i> E	<i>Have not Arranged %</i> F
<b>Made pre-arrangements for self?</b>						
Yes	41 D	23	37 D	21	39 F	26
No	59	77 A	63	79 C	61	73 E
Base: Total Respondents	(354)	(261)	(357)	(227)	(417)	(218)

Building Measurable Value

Q.14b *Have you made any such pre-arrangements for yourself?*



**Cremation Association of North America**

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**FINAL 2006 STATISTICS AND PROJECTIONS TO  
THE YEAR 2025  
2007 PRELIMINARY DATA**

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**PRESENTED AT THE 90TH ANNUAL CONVENTION  
MONTREAL, QUEBEC, CANADA  
AUGUST 6-9, 2008**

Prepared by:  
Market Research & Statistics  
SmithBucklin Corporation  
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Published July 24, 2008

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# About this Report

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## INTRODUCTION

This is the annual report of the Cremation Association of North America (CANA), the preeminent source on cremation data from the United States and Canada. We hope that those in the industry find the information useful and a valuable membership benefit.

Since 1998, the majority of the data used in this report was collected from the Vital Statistics Department of individual states. Unfortunately, the accumulation of a tremendous amount of data by these state bureaus can be a slow and painstaking process and CANA could not obtain all states' 2007 information by the time this report had to go to print (7/24/08). For this reason, where necessary, state data from 2002 through 2006 was used to estimate the percentage of deaths that were cremated in the United States in 2007, 2010 and 2025. Canada's projections were based upon 2002 and 2006 figures. All death and cremation figures are based on the state where they occurred, regardless of residency.

## PROJECTIONS

Since 1998, CANA has used a five-year comparison period in order to arrive at the projections. The Federal National Center for Health Statistics' National Vital Statistics Department provisional 2007 death totals for each state was used to determine the cremation percentage and estimated number of cremations performed in 2007. Additionally, Tennessee does not have statewide data. In order to collect this data, we surveyed the individual crematories of both CANA and non-CANA members. In these cases, we were unable to collect enough data to be able to project future estimates with any degree of confidence. The applicable pages contain notations that show which method was used for each particular state. Data shown for the "number of crematories" was collected from surveys distributed to leading crematory manufacturers. All other figures were collected from crematory surveys distributed by CANA's Market Research & Statistics Group.

The "Preliminary Final 2006 Statistics" section in this year's report is more accurate than the "2006 Projections" section (i.e., preliminary data) presented in the August 2007 report because all figures have now been further updated and confirmed by the Vital Statistics Departments or a similar entity in each state. Projections for 2010 and 2025 are based on the preliminary final figures for 2006. No projections were made based upon 2007 data because this data is based (partially) upon projections or preliminary figures.

Note that the state projections for 2010 have an upper bound of 65%. For this reason, some states' 2010 cremation percentages are listed as 65+%. If the average percentage increase from 2002 to 2006 were compounded to 2010, the percent cremated in some states would exceed 65% and, in some cases, even exceed 100%. It is the belief of CANA's statisticians, however, that in these cases, states will conform to historical trends. Historically, once a state or province reaches a cremation rate greater than 65%, there is little if any increase in future years. Except for British Columbia and Quebec in Canada, plus Japan, India and Hong Kong whose cultures practice cremation as a religious custom, no state, province or country has cremated more than 80% of its deceased citizenry. For example, the Canadian province of British Columbia reported a cremation rate of 79% in 2006, the highest percentage of any province or state to date.

## HOW TO READ THIS REPORT

This report is divided into three key sections: *Report Highlights*, *State Data and Data Trends*. *Report Highlights* shows key findings of this year's study. The *State Data* section shows the final 2006 statistics, preliminary 2007 statistics and updated number of cases per crematory for each state. *Data Trends* shows comparisons between actual and projected cremations as well as death counts. Data and projections are shown in tables and graphs. Should you have any questions concerning the data presented in this report, please contact Caitlin Geraghty at 312/673-5804.

# Cremation Data & Predictions: Report Highlights

- **Top Ten States by Number of Cremations – 2006 Final Results**

The table below shows the top ten states with the highest number of cremations in 2006 (in rank order) and the percentage of deaths resulting in cremations.

Final 2006 Statistics		
State in Rank Order	# of Cremations	% of Deaths Cremated
1. California***	119,748	50.51%
2. Florida*	88,057	51.78%
3. New York*	41,252	27.72%
4. Texas*	37,342	23.73%
5. Pennsylvania*	36,516	29.05%
6. Michigan*	33,231	38.63%
7. Washington*	31,165	67.59%
8. Illinois*	30,202	29.56%
9. Ohio*	30,112	28.18%
10. Arizona*	27,660	59.65%

\*Official figures used from the Vital Statistics System, State Health Department or similar entity.

\*\*\*California cremation total collected from the Association of California Cremationists.

- **Top Ten States by Percentage of Deaths Cremated – 2006 Final Results**

In comparison, the table below identifies the top ten states with the highest percentage of cremations resulting from deaths and the number of cremations in 2006 (in rank order).

Final 2006 Statistics		
State in Rank Order	% of Deaths Cremated	# of Cremations
1. Nevada**	68.23%	12,588
2. Washington*	67.59%	31,165
3. Hawaii**	65.60%	6,200
4. Oregon**	65.25%	20,598
5. Arizona*	59.65%	27,660
6. Montana*	59.38%	5,032
7. Colorado*	57.83%	17,071
8. Maine*	55.61%	6,837
9. Alaska*	55.20%	1,846
10. Vermont*	54.32%	2,739

\*Official figures used from the State Health Department or similar entity.

\*\*Estimated using official 00-04 state data and 2005 confirmed death count from National Vital Statistics.

# Cremation Data & Predictions: State Data

## • Bottom Five States by Number of Cremations – 2006 Final Results

In 2006, North Dakota performed the least number of cremations amongst the 50 U.S. states and the District of Columbia.

Final 2006 Statistics		
State in Rank Order	# of Cremations	% of Deaths Cremated
1. North Dakota*	1,130	19.26%
2. South Dakota*	1,473	20.80%
3. Alaska*	1,846	55.20%
4. Wyoming**	2,140	49.63%
5. Delaware**	2,382	33.06%

\*Official figures used from the State Health Department or similar entity.

\*\*Estimated using official 00-04 state data and 2005 confirmed death count from National Vital Statistics.

## • Bottom Five States by Percentage of Deaths Cremated – 2006 Final Results

Final 2006 Statistics		
State in Rank Order	% of Deaths Cremated	# of Cremations
1. Mississippi**	9.56%	2,730
2. Alabama*	11.05%	5,192
3. Tennessee <sub>1</sub>	12.14%	6,901
4. Kentucky*	12.33%	4,942
5. Louisiana**	16.18%	6,466

\*Official figures used from the State Health Department or similar entity.

\*\*Estimated using official 00-04 state data and 2005 confirmed death count from National Vital Statistics.

<sub>1</sub> – Tennessee cremation total derived from surveying state crematories and 2005 confirmed death count from National Vital Statistics.

## • Total Number of States in each Percentile Group – 2006 Final Results

Based upon the percentage of deaths cremated, this table shows the number of states falling within the top sixtieth percentile. Percentiles represent the values below which the percentage of responses lie when the values are arranged in order of magnitude.

Number of States in each Percentile Range 2006 Final Results		
Percentile Ranges	# of States	
	2002	2006
Above 60%	3	4
51% - 60%	5	10
41% - 50%	7	4
31% - 40%	5	6
21% - 30%	13	20
11% - 20%	14	6
Up to 10%	4	1

## • Annual Growth Rate – Five Year Average (2002-2006)

In order to calculate the annual growth rate, the percentage of deaths cremated in 2002 is subtracted from the percentage of deaths cremated 2006. This difference is then used to calculate the average percent change across the last five years to derive the five-year annual growth rate. Between 2002 and 2006, the percent increase in cremations was 5.38 percent. This represents an average increase of 1.08% each year.

Annual Growth Rate – Five Year Average	
Year	% Cremated
2002	28.23%
2006	33.61%
% change 2002-2006	5.38%
Annual Growth Rate per Year over 5 year period	1.08%

# Cremation Data & Predictions: State Data

## Confirmed 2005 Statistics

\*\*The government issued new 2005 death figures on April 24, 2008. The table below reflects these figures.\*\*

	Number of Crematories	Confirmed		Actuals	Confirmed
		2005 Cremations	2005 Deaths	2001 % of deaths cremated	2005 % of deaths cremated
<b>***United States</b>	<b>1,970</b>	<b>786,253</b>	<b>2,448,017</b>	<b>27.01%</b>	<b>32.12%</b>
Alabama*	30	4,431	47,090	4.58%	9.41%
Alaska*	8	1,820	3,168	54.50%	57.45%
Arizona*	43	26,864	45,827	54.20%	58.62%
Arkansas*	27	5,681	28,055	15.45%	20.25%
California***	182	120,883	237,037	45.98%	51.00%
Colorado*	49	16,718	29,627	48.79%	56.43%
Connecticut*	20	10,817	29,467	32.12%	36.71%
Delaware*	15	2,382	7,472	26.89%	31.88%
District of Columbia**	0	2,496	5,483	27.94%	45.53%
Florida*	169	87,531	170,791	47.25%	51.25%
Georgia**	59	14,021	66,736	16.68%	21.01%
Hawaii*	11	5,961	9,136	63.51%	65.25%
Idaho*	20	4,944	10,556	39.75%	46.84%
Illinois*	80	26,162	103,974	19.75%	25.16%
Indiana*	47	11,234	55,675	14.19%	20.18%
Iowa*	37	5,937	27,811	17.25%	21.35%
Kansas*	26	6,450	24,682	19.82%	26.13%
Kentucky*	20	4,847	40,223	8.41%	12.05%
Louisiana**	12	6,700	44,355	11.15%	15.10%
Maine*	5	6,847	12,868	45.94%	53.21%
Maryland*	30	12,195	43,892	23.91%	27.78%
Massachusetts*	15	15,956	53,874	23.53%	29.62%
Michigan*	58	32,221	86,867	31.13%	37.09%
Minnesota*	40	14,395	37,535	32.25%	38.35%
Mississippi*	14	2,820	29,196	6.46%	9.66%
Missouri*	42	12,715	54,656	17.40%	23.26%
Montana*	23	5,050	8,528	50.46%	59.22%
Nebraska**	9	4,007	14,963	20.51%	26.78%
Nevada*	14	12,815	19,029	63.17%	67.34%
New Hampshire**	13	5,297	10,194	46.93%	51.96%
New Jersey*	31	19,464	71,963	23.89%	27.05%
New Mexico*	19	6,767	14,983	39.36%	45.16%
New York*	50	36,841	152,427	20.53%	24.17%
North Carolina**	75	16,702	74,638	17.69%	22.38%
North Dakota*	3	1,209	5,744	14.16%	21.05%
Ohio*	91	29,168	109,031	21.06%	26.75%
Oklahoma*	29	7,309	36,180	15.14%	20.20%
Oregon*	58	19,855	31,091	57.58%	63.86%
Pennsylvania*	84	35,042	129,532	22.27%	27.05%
Rhode Island*	6	3,022	10,007	23.97%	30.20%
South Carolina**	31	7,455	38,707	15.14%	19.26%
South Dakota*	5	1,138	7,086	16.01%	16.06%
Tennessee <sub>1</sub>	31	5,974	57,260	4.95%	10.43%
Texas*	77	34,708	156,457	17.26%	22.18%
Utah**	12	2,963	13,432	18.98%	22.06%
Vermont**	11	1,955	5,066	43.33%	38.58%
Virginia*	73	14,926	57,855	20.23%	25.80%
Washington*	74	29,447	46,203	59.53%	63.73%
West Virginia**	16	4,284	20,780	7.58%	20.62%
Wisconsin**	65	15,947	46,709	28.22%	34.14%
Wyoming**	11	1,880	4,099	32.49%	45.86%



# Cremation Data & Predictions: State Data

## Preliminary Final 2006 Statistics Projections based on past 5 years' average percent change

	Number of Crematories	Confirmed		Actuals	Confirmed	Projections	
		2006 Cremations	2006 Deaths	2002 % of deaths cremated	2006 % of deaths cremated	2010 % of deaths cremated	2025 National % of deaths cremated
<b>***United States</b>	<b>2,026</b>	<b>815,369</b>	<b>2,425,900</b>	<b>28.23%</b>	<b>33.61%</b>	<b>39.03%</b>	<b>58.89%</b>
Alabama*	32	5,192	46,973	4.23%	11.05%	33.88%	
Alaska*	8	1,846	3,344	53.70%	55.20%	56.45%	
Arizona*	44	27,660	46,367	54.96%	59.65%	63.84%	
Arkansas*	29	5,681	27,891	15.45%	20.37%	26.07%	
California***	185	119,748	237,069	48.45%	50.51%	52.25%	
Colorado*	49	17,071	29,519	50.79%	57.83%	64.51%	
Connecticut*	22	10,890	29,275	30.93%	37.20%	43.60%	
Delaware**	15	2,382	7,206	25.54%	33.06%	41.56%	
District of Columbia**	0	2,744	5,353	30.97%	51.26%	65+%	
Florida*	171	88,057	170,069	47.92%	51.78%	55.19%	
Georgia**	63	14,919	67,507	17.28%	22.10%	27.46%	
Hawaii**	11	6,200	9,451	61.26%	65.60%	65+%	
Idaho*	20	5,122	10,610	42.69%	48.28%	53.53%	
Illinois*	82	30,202	102,183	20.00%	29.56%	42.58%	
Indiana**	48	12,159	55,575	16.85%	21.88%	27.58%	
Iowa*	39	6,384	27,360	18.02%	23.33%	29.34%	
Kansas*	28	6,853	24,549	21.61%	27.92%	35.02%	
Kentucky*	20	4,942	40,072	9.05%	12.33%	16.33%	
Louisiana**	13	6,466	39,974	11.83%	16.18%	21.48%	
Maine*	5	6,837	12,295	48.32%	55.61%	62.62%	
Maryland*	32	12,301	43,575	24.91%	28.23%	31.37%	
Massachusetts*	15	16,650	53,453	24.19%	31.15%	38.95%	
Michigan*	58	33,231	86,033	33.23%	38.63%	43.89%	
Minnesota*	41	14,981	37,031	33.62%	40.46%	47.45%	
Mississippi**	15	2,730	28,562	7.20%	9.56%	12.32%	
Missouri**	44	13,578	54,682	18.61%	24.83%	32.16%	
Montana*	23	5,032	8,474	53.13%	59.38%	65+%	
Nebraska*	12	4,216	14,897	21.22%	28.30%	36.65%	
Nevada**	14	12,588	18,448	60.69%	68.23%	65+%	
New Hampshire*	13	5,426	10,058	48.35%	53.95%	59.12%	
New Jersey**	31	19,527	70,336	25.11%	27.76%	30.18%	
New Mexico*	19	7,192	15,261	41.39%	47.13%	52.57%	
New York*	50	41,252	148,808	21.14%	27.72%	35.30%	
North Carolina*	79	18,756	74,714	19.38%	25.10%	31.58%	
North Dakota*	3	1,130	5,868	12.78%	19.26%	28.33%	
Ohio*	93	30,112	106,863	22.38%	28.18%	34.49%	
Oklahoma*	29	8,050	35,430	16.02%	22.72%	31.32%	
Oregon**	58	20,598	31,566	59.09%	65.25%	65+%	
Pennsylvania*	88	36,516	125,713	23.64%	29.05%	34.74%	
Rhode Island**	7	3,077	9,687	23.57%	31.77%	41.58%	
South Carolina*	33	8,505	38,802	16.26%	21.92%	28.69%	
South Dakota*	5	1,473	7,081	16.97%	20.80%	24.82%	
Tennessee,	32	6,901	56,833	4.95%	12.14%	33.69%	
Texas*	82	37,342	157,365	18.21%	23.73%	30.03%	
Utah**	12	3,128	13,736	19.11%	22.77%	26.47%	
Vermont*	12	2,739	5,042	45.89%	54.32%	62.76%	
Virginia*	73	15,704	57,696	21.95%	27.22%	32.83%	
Washington*	74	31,165	46,108	60.36%	67.59%	65+%	
West Virginia*	17	3,423	20,676	13.04%	16.56%	20.42%	
Wisconsin*	67	14,550	46,153	29.52%	31.53%	33.28%	
Wyoming**	11	2,140	4,311	36.43%	49.63%	65+%	

Data shown for the "Number of Crematories" was collected from surveys distributed to leading crematory manufacturers.

\*Official 2006 figure from National Vital Statistics System, State Health Department or similar entity.

\*\*Estimated using official 00-04 state data and 2005 confirmed death count from National Vital Statistics.

\*\*\*California cremation total collected from the Association of California Cremationists.

1 - TN cremations derived from surveying state crematories and 2006 confirmed death count from National Vital Statistics.

# Cremation Data & Predictions: State Data

## Preliminary 2007 Statistics 2007 Projections based on past 5 years' average percent change

	Number of Crematories	Preliminary		Actuals	Confirmed	Preliminary Projections
		2007 Cremations	2007 Deaths	2002 % of deaths cremated	2005 % of deaths cremated	2007 % of deaths cremated
<b>***United States</b>	<b>2,113</b>	<b>842,467</b>	<b>2,414,534</b>	<b>28.23%</b>	<b>32.12%</b>	<b>34.89%</b>
Alabama**	34	6,839	46,764	4.23%	9.41%	14.63%
Alaska*	8	1,913	3,486	53.70%	57.45%	54.88%
Arizona*	50	28,738	45,215	54.96%	58.62%	63.56%
Arkansas*	29	6,010	28,324	15.45%	20.25%	21.22%
California***	194	111,113	237,059	48.45%	51.00%	46.87%
Colorado*	49	17,916	30,077	50.79%	56.43%	59.57%
Connecticut**	25	11,045	28,536	30.93%	36.71%	38.71%
Delaware**	15	2,567	7,332	25.54%	31.88%	35.01%
District of Columbia**	0	3,024	5,217	30.97%	45.53%	57.97%
Florida**	141	87,961	167,196	47.92%	51.25%	52.61%
Georgia**	69	15,213	65,196	17.28%	21.01%	23.33%
Hawaii**	11	6,200	9,319	61.26%	65.25%	66.53%
Idaho*	25	5,307	10,967	42.69%	46.84%	48.39%
Illinois*	82	27,887	100,049	20.00%	25.16%	27.87%
Indiana**	55	12,576	54,246	16.85%	20.18%	23.18%
Iowa**	35	6,747	27,304	18.02%	21.35%	24.71%
Kansas**	29	7,181	24,307	21.61%	26.13%	29.54%
Kentucky**	21	5,201	39,315	9.05%	12.05%	13.23%
Louisiana**	16	6,705	38,611	11.83%	15.10%	17.37%
Maine*	5	7,246	12,398	48.32%	53.21%	58.44%
Maryland**	33	12,670	43,715	24.91%	27.78%	28.98%
Massachusetts**	15	17,494	53,109	24.19%	29.62%	32.94%
Michigan**	59	34,592	86,740	33.23%	37.09%	39.88%
Minnesota*	51	15,705	37,116	33.62%	38.35%	42.31%
Mississippi**	14	2,876	28,236	7.20%	9.66%	10.18%
Missouri**	46	14,426	54,463	18.61%	23.26%	26.49%
Montana**	24	5,237	8,616	53.13%	59.22%	60.78%
Nebraska**	13	4,613	15,280	21.22%	26.78%	30.19%
Nevada**	14	13,826	19,771	60.69%	67.34%	69.93%
New Hampshire*	13	5,752	10,178	48.35%	51.96%	56.51%
New Jersey**	31	19,610	69,172	25.11%	27.05%	28.35%
New Mexico*	20	7,432	15,261	41.39%	45.16%	48.70%
New York*	54	42,468	148,378	21.14%	24.17%	28.62%
North Carolina*	85	20,354	76,093	19.38%	22.38%	26.75%
North Dakota*	3	1,352	5,648	12.78%	21.05%	23.94%
Ohio**	100	31,646	106,772	22.38%	26.75%	29.64%
Oklahoma*	32	8,598	36,074	16.02%	20.20%	23.83%
Oregon**	62	19,442	29,186	59.09%	63.86%	66.62%
Pennsylvania**	91	37,815	124,485	23.64%	27.05%	30.38%
Rhode Island**	9	3,313	9,751	23.57%	30.20%	33.98%
South Carolina**	40	8,853	37,763	16.26%	19.26%	23.44%
South Dakota*	8	1,487	6,821	16.97%	16.06%	21.80%
Tennessee <sub>1</sub>	35	9,641	56,948	4.95%	10.43%	16.93%
Texas*	93	19,729	158,740	18.21%	22.18%	12.43%
Utah**	12	3,344	14,142	19.11%	22.06%	23.65%
Vermont*	10	2,937	4,919	45.89%	38.58%	59.71%
Virginia**	75	16,531	57,954	21.95%	25.80%	28.52%
Washington**	74	32,559	47,043	60.36%	63.73%	69.21%
West Virginia*	17	3,464	20,912	13.04%	20.62%	16.56%
Wisconsin**	76	14,741	46,130	29.52%	34.14%	31.95%
Wyoming**	11	2,236	4,200	36.43%	45.86%	53.23%

Data shown for the "Number of Crematories" was collected from surveys distributed to leading crematory manufacturers.

\*Official 2007 preliminary figure provided by State Health Department or similar entity (i.e., 18 states reported their figures).

\*\*2007 United States death data from the National Vital Statistics Department: Volume 56, Number 21, July 15, 2008.

\*\*\*California cremation total collected from the Association of California Cremationists.

<sub>1</sub> – TN cremations derived from surveying state crematories and 2007 preliminary death count from National Vital Statistics.

# Cremation Data & Predictions: State Data

## Confirmed 2006 Regional Statistics

	Number of Crematories	Confirmed		Confirmed
		2006 Cremations	2006 Deaths	2006 % of deaths cremated
<b>United States</b>	<b>2,026</b>	<b>815,369</b>	<b>2,425,900</b>	<b>33.61%</b>
<b>New England</b>	<b>74</b>	<b>45,619</b>	<b>119,810</b>	<b>38.08%</b>
Connecticut	22	10,890	29,275	37.20%
Maine	5	6,837	12,295	55.61%
Massachusetts	15	16,650	53,453	31.15%
New Hampshire	13	5,426	10,058	53.95%
Rhode Island	7	3,077	9,687	31.77%
Vermont	12	2,739	5,042	54.32%
<b>Middle Atlantic</b>	<b>169</b>	<b>97,295</b>	<b>344,857</b>	<b>28.21%</b>
New Jersey	31	19,527	70,336	27.76%
New York	50	41,252	148,808	27.72%
Pennsylvania	88	36,516	125,713	29.05%
<b>East North Central</b>	<b>348</b>	<b>120,254</b>	<b>396,807</b>	<b>30.31%</b>
Illinois	82	30,202	102,183	29.56%
Indiana	48	12,159	55,575	21.88%
Michigan	58	33,231	86,033	38.63%
Ohio	93	30,112	106,863	28.18%
Wisconsin	67	14,550	46,153	31.53%
<b>West North Central</b>	<b>172</b>	<b>48,615</b>	<b>171,468</b>	<b>28.35%</b>
Iowa	39	6,384	27,360	23.33%
Kansas	28	6,853	24,549	27.92%
Minnesota	41	14,981	37,031	40.46%
Missouri	44	13,578	54,682	24.83%
Nebraska	12	4,216	14,897	28.30%
North Dakota	3	1,130	5,868	19.26%
South Dakota	5	1,473	7,081	20.80%
<b>South Atlantic</b>	<b>483</b>	<b>166,792</b>	<b>485,598</b>	<b>34.35%</b>
Delaware	15	2,382	7,206	33.06%
District of Columbia	0	2,744	5,353	51.26%
Florida	171	88,057	170,069	51.78%
Georgia	63	14,919	67,507	22.10%
Maryland	32	12,301	43,575	28.23%
North Carolina	79	18,756	74,714	25.10%
South Carolina	33	8,505	38,802	21.92%
Virginia	73	15,704	57,696	27.22%
West Virginia	17	3,423	20,676	16.56%
<b>East South Central</b>	<b>99</b>	<b>19,765</b>	<b>172,440</b>	<b>11.46%</b>
Alabama	32	5,192	46,973	11.05%
Kentucky	20	4,942	40,072	12.33%
Mississippi	15	2,730	28,562	9.56%
Tennessee	32	6,901	56,833	12.14%
<b>West South Central</b>	<b>153</b>	<b>57,539</b>	<b>260,660</b>	<b>22.07%</b>
Arkansas	29	5,681	27,891	20.37%
Louisiana	13	6,466	39,974	16.18%
Oklahoma	29	8,050	35,430	22.72%
Texas	82	37,342	157,365	23.73%
<b>Mountain</b>	<b>192</b>	<b>79,933</b>	<b>146,726</b>	<b>54.48%</b>
Arizona	44	27,660	46,367	59.65%
Colorado	49	17,071	29,519	57.83%
Idaho	20	5,122	10,610	48.28%
Montana	23	5,032	8,474	59.38%
Nevada	14	12,588	18,448	68.23%
New Mexico	19	7,192	15,261	47.13%
Utah	12	3,128	13,736	22.77%
Wyoming	11	2,140	4,311	49.63%
<b>Pacific</b>	<b>336</b>	<b>179,557</b>	<b>327,538</b>	<b>54.82%</b>
Alaska	8	1,846	3,344	55.20%
California	185	119,748	237,069	50.51%
Hawaii	11	6,200	9,451	65.60%
Oregon	58	20,598	31,566	65.25%
Washington	74	31,165	46,108	67.59%

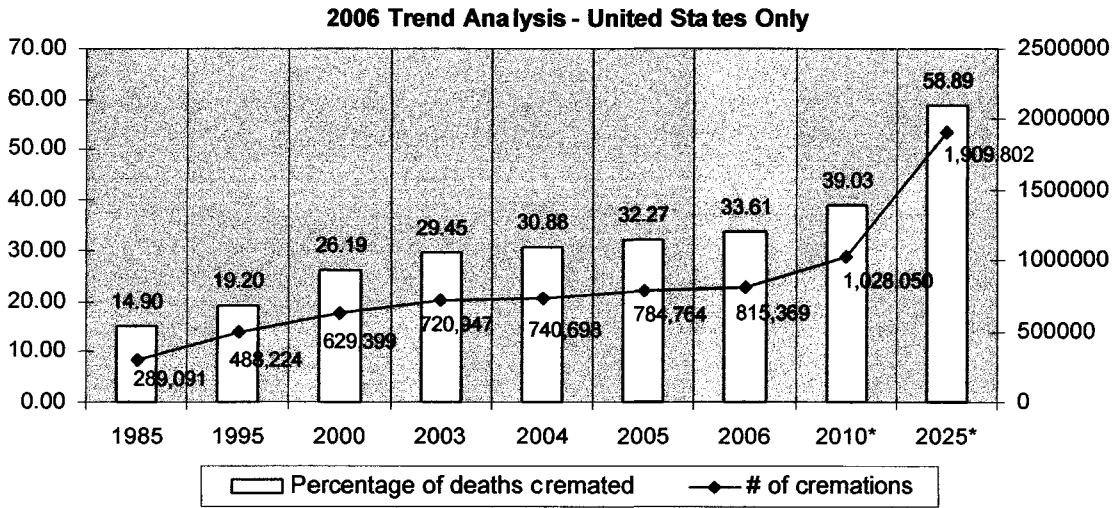
# Cremation Data & Predictions: State Data

## Preliminary 2007 Regional Statistics

	Preliminary		Preliminary	
	Number of Crematories	2007 Cremations	2007 Deaths	2007 % of deaths cremated
<b>United States</b>	<b>2,113</b>	<b>842,467</b>	<b>2,414,534</b>	<b>34.89%</b>
<b>New England</b>	<b>77</b>	<b>47,787</b>	<b>118,891</b>	<b>40.19%</b>
Connecticut	25	11,045	28,536	38.71%
Maine	5	7,246	12,398	58.44%
Massachusetts	15	17,494	53,109	32.94%
New Hampshire	13	5,752	10,178	56.51%
Rhode Island	9	3,313	9,751	33.98%
Vermont	10	2,937	4,919	59.71%
<b>Middle Atlantic</b>	<b>176</b>	<b>99,893</b>	<b>342,035</b>	<b>29.21%</b>
New Jersey	31	19,610	69,172	28.35%
New York	54	42,468	148,378	28.62%
Pennsylvania	91	37,815	124,485	30.38%
<b>East North Central</b>	<b>372</b>	<b>121,443</b>	<b>393,937</b>	<b>30.83%</b>
Illinois	82	27,887	100,049	27.87%
Indiana	55	12,576	54,246	23.18%
Michigan	59	34,592	86,740	39.88%
Ohio	100	31,646	106,772	29.64%
Wisconsin	76	14,741	46,130	31.95%
<b>West North Central</b>	<b>185</b>	<b>51,511</b>	<b>170,939</b>	<b>30.13%</b>
Iowa	35	6,747	27,304	24.71%
Kansas	29	7,181	24,307	29.54%
Minnesota	51	15,705	37,116	42.31%
Missouri	46	14,426	54,463	26.49%
Nebraska	13	4,613	15,280	30.19%
North Dakota	3	1,352	5,648	23.94%
South Dakota	8	1,487	6,821	21.80%
<b>South Atlantic</b>	<b>475</b>	<b>170,637</b>	<b>481,378</b>	<b>35.45%</b>
Delaware	15	2,567	7,332	35.01%
District of Columbia	0	3,024	5,217	57.97%
Florida	141	87,961	167,196	52.61%
Georgia	69	15,213	65,196	23.33%
Maryland	33	12,670	43,715	28.98%
North Carolina	85	20,354	76,093	26.75%
South Carolina	40	8,853	37,763	23.44%
Virginia	75	16,531	57,954	28.52%
West Virginia	17	3,464	20,912	16.56%
<b>East South Central</b>	<b>104</b>	<b>24,557</b>	<b>171,263</b>	<b>14.34%</b>
Alabama	34	6,839	46,764	14.63%
Kentucky	21	5,201	39,315	13.23%
Mississippi	14	2,876	28,236	10.18%
Tennessee	35	9,641	56,948	16.93%
<b>West South Central</b>	<b>170</b>	<b>41,042</b>	<b>261,749</b>	<b>15.68%</b>
Arkansas	29	6,010	28,324	21.22%
Louisiana	16	6,705	38,611	17.37%
Oklahoma	32	8,598	36,074	23.83%
Texas	93	19,729	158,740	12.43%
<b>Mountain</b>	<b>205</b>	<b>84,036</b>	<b>148,249</b>	<b>56.69%</b>
Arizona	50	28,738	45,215	63.56%
Colorado	49	17,916	30,077	59.57%
Idaho	25	5,307	10,967	48.39%
Montana	24	5,237	8,616	60.78%
Nevada	14	13,826	19,771	69.93%
New Mexico	20	7,432	15,261	48.70%
Utah	12	3,344	14,142	23.65%
Wyoming	11	2,236	4,200	53.23%
<b>Pacific</b>	<b>349</b>	<b>171,227</b>	<b>326,093</b>	<b>52.51%</b>
Alaska	8	1,913	3,486	54.88%
California	194	111,113	237,059	46.87%
Hawaii	11	6,200	9,319	66.53%
Oregon	62	19,442	29,186	66.62%
Washington	74	32,559	47,043	69.21%

# Cremation Data & Predictions: Data Trends

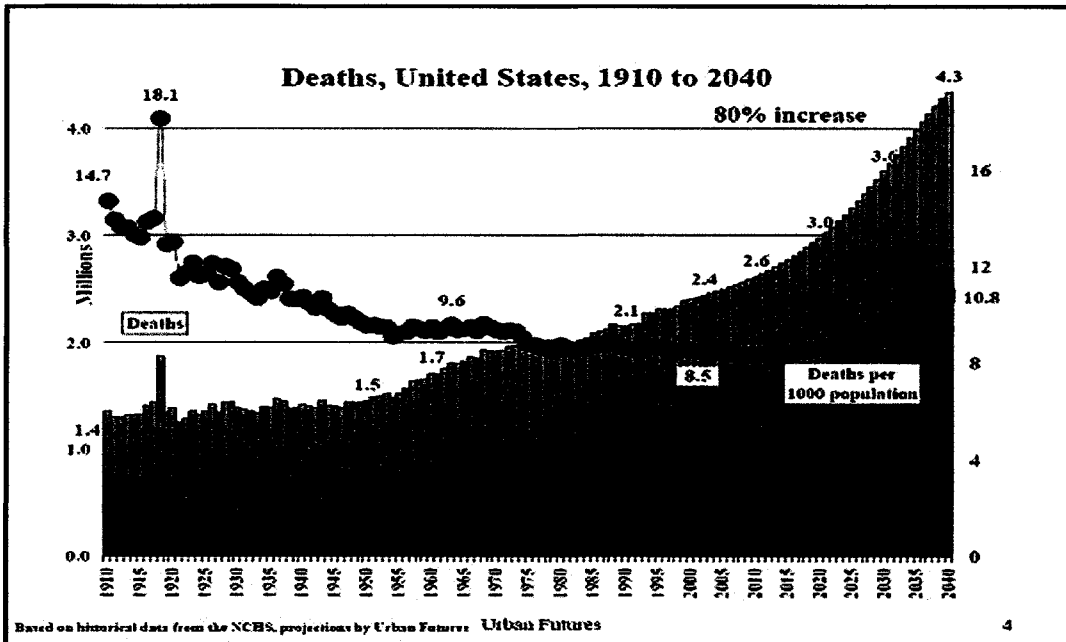
- Percentage of Deaths Resulting in Cremation Since 1975



\*Projected figures

- Deaths in the United States, 1910 to 2040

The chart below shows the projected increase in the death rate and its effect on the number of cremations annually.



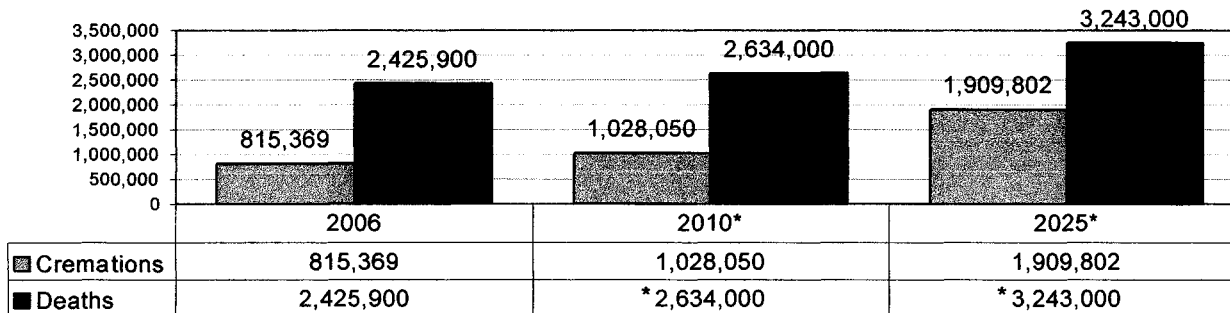
Baxter Presentation, CANA Convention, Vancouver, Canada, 2004.

# Cremation Data & Predictions: Data Trends

- Projected vs. Actual Death and Cremation Numbers

The graph below shows a comparison of the number of deaths and cremations for the years 2006, \*2010 and \*2025. The 2006 death rate is extracted from the National Vital Statistics Department. The \*2010 and \*2025 death rates were extracted from the US Department of Commerce, Bureau of the Census' *Projections of the Population of the United States by Age, Sex and Race: 1988 to 2080, Series P-25, No. 1018*.

**Deaths and Cremations Projected - United States Only**



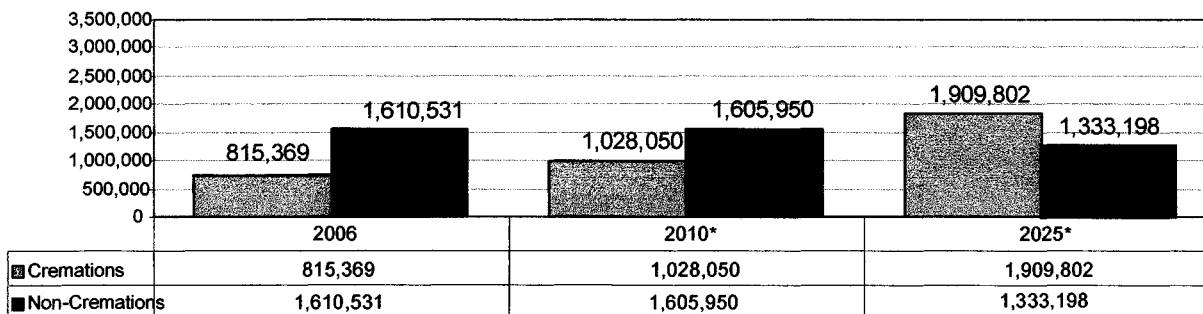
\*Projected figures.

**Percent of Deaths Cremated by Year**

2006: 33.61%  
 2010\*: 39.03 %  
 2025\*: 58.89%

- Disposition Figures: Cremations vs. Non-Cremations

**Cremations and Non-Cremations Projected - United States Only**



Total Deaths	2,425,900	2,634,000*	3,243,000*
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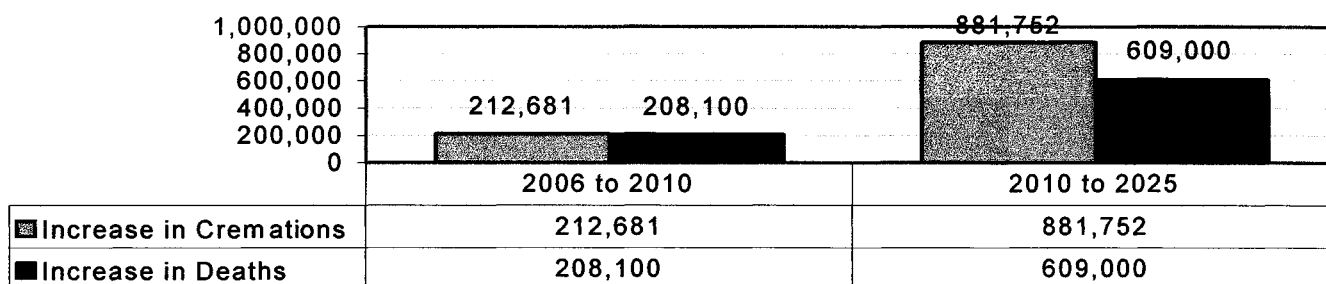
\*Projected figures.

## Cremation Data & Predictions: Data Trends

- Comparison of Projected Cremations and Deaths**

The increase in the rate of cremations in the United States continues to exceed the increase in deaths when comparing 2006 actual rates to 2010 projected rates (see graph below). For example, CANA predicts that there will be an increase of approximately 212,681 more cremations and 208,100 more deaths in 2010 than there were in 2006. This rate increase is not as significant as in previous years. Last year, CANA predicted that there would be an increase of approximately 244,242 more cremations, but only 202,000 more deaths in 2010 than there were in 2005. This indicates that not only will the number of cremations performed in five years increase because of the increasing number of deaths, but the number will be even greater because the percentage being cremated is increasing as well.

**Projected Increase of Cremations and Deaths- United States Only**



<u>Cremations by Year</u>	<u>Deaths by Year</u>
2006: 815,369	2,425,900
2010*: 1,028,050	2,634,000**
2025*: 1,909,802	3,243,000**

\*Projected figures.

\*\*US Department of Commerce, Bureau of the Census' Projections of the Population of the United States by Age, Sex and Race: 1988 to 2080, Series P-25, No. 1018.

- CANA's Projections versus Actual Death to Cremation Comparisons**

Year	% of U.S. Cremations to Deaths			# of U.S. Cremations (in thousands)		
	Projected	Actual	Difference	Projected	Actual	Difference
1988	15.7%	15.3%	-0.4%	NA	NA	NA
1989	16.2%	16.4%	+0.2%	NA	NA	NA
1990	16.9%	17.0%	+0.1%	NA	NA	NA
1991	17.47%	18.50%	+1.03%	NA	NA	NA
1992	18.89%	19.11%	+0.22%	NA	NA	NA
1993	20.16%	19.78%	-0.38%	438.5	448.5	+10.0
1994	20.79%	20.60%	-0.19%	469.2	471.0	+1.8
1995	21.49%	21.14%	-0.35%	496.8	488.3	-8.5
1996	21.78%	21.31%	-0.47%	514.1	492.4	-21.7
1997	22.04%	23.13%	+1.09%	520.9	533.8	+12.9
1998	23.75%	24.10%	+0.35%	553.4	563.4	+10.0
1999	25.39%	25.04%	-0.35%	595.6	598.7	+3.1
2000	25.56%	26.11%	+0.55%	605.1	627.7	+22.6
2001	27.25%	26.93%	-0.32%	651.2	650.7	-0.5
2002	27.78%	27.75%	-0.03%	677.7	678.1	+0.4
2003	28.63%	28.41%	-0.22%	693.7	695.6	+1.9
2004	29.61%	30.88%	+1.27%	708.7	740.7	+32.0
2005	31.99%	32.27%	+0.28%	778.0	784.7	+6.7
2006	33.53%	33.61%	-0.08%	800.2	815.4	-15.2

# Cremation Data & Predictions: Data Trends

## Updated 2006 and 2007 Cases per Crematory by State

	Number of Crematories 2006	Number of Cremations 2006**	Cases per Crematory 2006	Number of Crematories 2007	Number of Cremations 2007***	Cases per Crematory 2007
<b>***United States</b>	<b>2,026</b>	<b>815,369</b>	<b>402</b>	<b>2,113</b>	<b>842,467</b>	<b>398</b>
Alabama*	32	5,192	162	34	6,839	201
Alaska*	8	1,846	231	8	1,913	239
Arizona*	44	27,660	629	50	28,738	575
Arkansas*	29	5,681	196	29	6,010	207
California***	185	119,748	647	194	111,113	573
Colorado*	49	17,071	348	49	17,916	366
Connecticut*	22	10,890	495	25	11,045	442
Delaware**	15	2,382	159	15	2,567	171
District of Columbia**	0	2,744	NA	0	3,024	NA
Florida*	171	88,057	515	141	87,961	624
Georgia**	63	14,919	237	69	15,213	220
Hawaii**	11	6,200	564	11	6,200	564
Idaho*	20	5,122	256	25	5,307	212
Illinois*	82	30,202	368	82	27,887	340
Indiana**	48	12,159	253	55	12,576	229
Iowa*	39	6,384	164	35	6,747	193
Kansas*	28	6,853	245	29	7,181	248
Kentucky*	20	4,942	247	21	5,201	248
Louisiana**	13	6,466	497	16	6,705	419
Maine*	5	6,837	1,367	5	7,246	1,449
Maryland*	32	12,301	384	33	12,670	384
Massachusetts*	15	16,650	1,110	15	17,494	1,166
Michigan*	58	33,231	573	59	34,592	586
Minnesota*	41	14,981	365	51	15,705	308
Mississippi**	15	2,730	182	14	2,876	205
Missouri**	44	13,578	309	46	14,426	314
Montana*	23	5,032	219	24	5,237	218
Nebraska*	12	4,216	351	13	4,613	355
Nevada**	14	12,588	899	14	13,826	988
New Hampshire*	13	5,426	417	13	5,752	442
New Jersey**	31	19,527	630	31	19,610	633
New Mexico*	19	7,192	379	20	7,432	372
New York*	50	41,252	825	54	42,468	786
North Carolina*	79	18,756	237	85	20,354	239
North Dakota*	3	1,130	377	3	1,352	451
Ohio*	93	30,112	324	100	31,646	316
Oklahoma*	29	8,050	278	32	8,598	269
Oregon**	58	20,598	355	62	19,442	314
Pennsylvania*	88	36,516	415	91	37,815	416
Rhode Island**	7	3,077	440	9	3,313	368
South Carolina*	33	8,505	258	40	8,853	221
South Dakota*	5	1,473	295	8	1,487	186
Tennessee,	32	6,901	216	35	9,641	275
Texas*	82	37,342	455	93	19,729	212
Utah**	12	3,128	261	12	3,344	279
Vermont*	12	2,739	228	10	2,937	294
Virginia*	73	15,704	215	75	16,531	220
Washington*	74	31,165	421	74	32,559	440
West Virginia*	17	3,423	201	17	3,464	204
Wisconsin*	67	14,550	217	76	14,741	194
Wyoming**	11	2,140	195	11	2,236	203

Data shown for the "Number of Crematories" was collected from surveys distributed to leading crematory manufactures.

\*Final figures.

\*\*Estimated using official 00-04 state data and 2005 confirmed death count from National Vital Statistics.

NA = Not applicable.

1 - TN cremations derived from surveying state crematories and 2005 confirmed death count from National Vital Statistics.



# Cremation Data & Predictions: Data Trends

- Canadian Cremation Figures (Cremations and deaths supplied by provinces)

## Percentage of Deaths Resulting in Cremation – Projected to 2010 Projections based on 5 years' average increase compounded

Province	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	Projected **2010
Alberta	49.1%	NA	53.8%	53.3%	53.4%	NA	57.7%	58.8%	58.9%	59.2%	63.7%
British Columbia	73.1%	74.0%	75.7%	75.6%	76.4%	76.8%	78.0%	79.3%	79.3%	*79.9%	78+%
Manitoba	43.4%	NA	47.4%	48.9%	46.0%	50.4%	52.0%	*52.8%	*53.2%	52.4%	59.4%
New Brunswick	19.2%	20.6%	21.4%	*22.5%	8.6%	10.3%	NA	35.4%	*38.9%	*43.7%	NA
Newfoundland	NA	NA	NA	NA	NA	NA	NA	18.1%	19.7%	NA	NA
Northwest Territories	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Nova Scotia	*28.5%	33.9%	35.4%	*37.9%	44.0%	NA	50.0%	50.5%	52.8%	*55.2%	NA
Nunavut	NA	NA	NA	NA	NA	2.0%	2.2%	0.0%	1.5%	NA	NA
Ontario	40.1%	40.6%	48.6%	41.8%	42.3%	47.0%	47.0%	*48.7%	*50.1%	*50.9%	44.8%
Prince Edward Island	7.8%	8.5%	9.7%	9.8%	10.0%	NA	NA	13.5%	14.0%	*14.8%	NA
Quebec	*32.5%	NA	*34.5%	*35.3%	*42.0% <sub>1</sub>	NA	60.5% <sub>2</sub>	*69.9%	*83.0%	*87.1%	NA
Saskatchewan	34.7%	NA	37.6%	39.7%	NA	43.2%	45.5%	47.1%	*48.4%	*49.7%	60.7%
Yukon Territory	38.1%	47.4%	58.8%	*63.3%	46.2%	56.3%	54.1%	59.2%	55.0%	55.4%	NA
TOTAL	42.4%	46.2%	*47.7%	NA	47.3%	51.7%	56.0%	*54.6%	*55.3%	*55.9%	NA

NA = Not available.

<sub>1</sub> = Quebec percentage of cremations extrapolated from known death and cremation figures in Montreal.

<sub>2</sub> = Official Quebec figure.

\*Estimated figure – will be updated when final figures come in.

\*\*Projections are based upon 00-04 data.

The total percentage of cremations resulting from deaths reflects the number of cremations and/or the rate of cremations which were provided for each province. These figures do not include data from provinces that were "Not Available" (NA).

Canadian Totals:	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
Deaths	213,004	***219,836	***223,789	223,580	**227,630	**226,169	**226,584	**230,132	**233,415	**241,297
Cremations	90,200	101,454	*106,747	NA	*107,673	NA	*120,714	NA	NA	NA

NA = Not available.

\*\*\*Death totals from the Canadian Statistical Reference Centre.

\*Estimated figure.

\*\*Death total from Statistics Canada

The table below shows the cremation totals provided by each province.

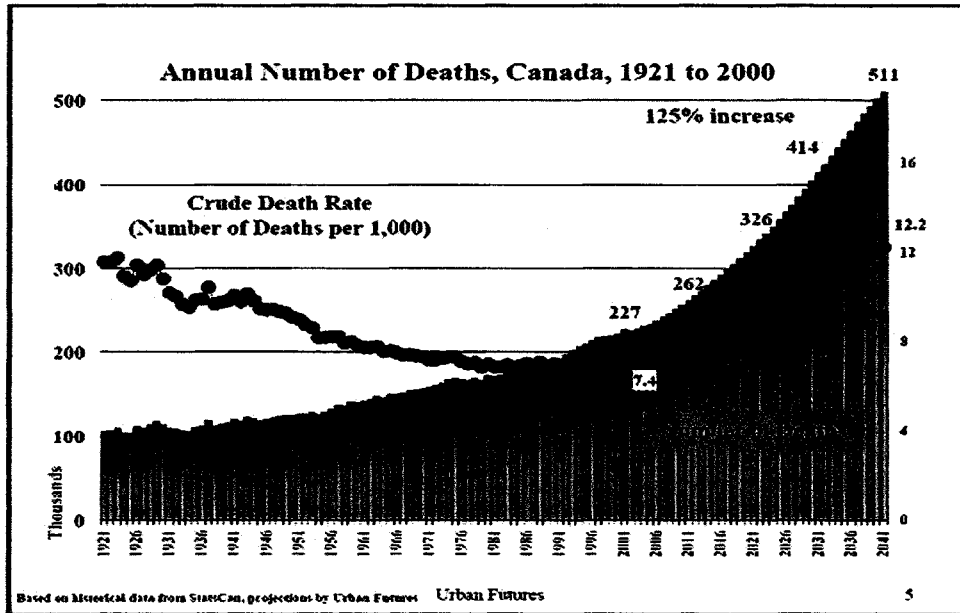
Province	2003 Cremations	2004 Cremations	2005 Cremations	2006 Cremations	2007 Cremations
Alberta	NA	10,839	11,340	11,895	12,388
British Columbia	22,351	*23,109	23,814	24,209	*24,841
Manitoba	5,000	5,160	NA	*5,427	5,424
New Brunswick	653	667	789	*2,539	*2,909
Newfoundland	NA	NA	810	884	NA
Northwest Territories	NA	NA	NA	NA	NA
Nova Scotia	NA	4,081	4,174	4,384	*4,824
Nunavut	2	2	NA	2	NA
Ontario	38,975	39,444	NA	*44,335	*46,572
Prince Edward Island	NA	NA	151	178	*191
Quebec	NA	33,951	NA	*44,633	*49,288
Saskatchewan	3,817	4,042	4,082	4,386	*4,564
Yukon Territory	76	86	97	99	102

NA = Not available. \*Estimated figure. <sub>1</sub> = Number of Quebec cremations extrapolated from known death and cremation figures in Montreal.

# Cremation Data & Predictions: Data Trends

- Deaths in Canada, 1921 to 2041

The chart below shows the projected increase in the death rate and its effect on the number of cremations annually.



Baxter Presentation, CANA Convention, Vancouver, Canada, 2004.

- Table of Cremations Carried out in the United Kingdom – Pharos International, 2007

Year	Operating Crematoria	New Crematoria	Deaths**	Cremations	Percentage
1960	148	17	588,032	204,019	34.70
1970	206	2	638,834	353,957	55.41
1980	220	1	644,684	420,717	65.26
1990	225	0	629,629	438,066	69.58
1991	225	0	634,339	441,108	69.54
1992	226	1	622,410	437,000	70.21
1993	227	1	646,477	453,045	70.08
1994	228	1	616,719	434,223	70.41
1995	229	3*	649,635	445,574	68.59
1996	230	1	640,081	445,934	69.67
1997	234	4	633,635	446,305	70.44
1998	238	4	633,062	439,145	69.37
1999	241 <sup>(1)</sup>	3	635,785	444,169	69.86
2000	243 <sup>(1)</sup>	2	611,960	437,609	71.51
2001	243 <sup>(1)</sup>	0	605,835	428,383	70.71
2002	244 <sup>(1)</sup>	1	609,943	437,124	71.67
2003	245 <sup>(1)</sup>	1	615,177	442,538	71.94
2004	246 <sup>(1)</sup>	1	588,753	424,835	72.16
2005	249 <sup>(1)</sup>	3	586,829	424,684	72.37
2006	251 <sup>(1)</sup>	2	576,211	416,881	72.35
2007	254 <sup>(1)</sup>	3	N/A**	417,920	N/A

Taken from Pharos International, the official journal of the Cremation Society of Great Britain, Spring 2008.

\* Includes replacement of existing crematorium.

\*\* Source: Office for National Statistics. Crown copyright. No provisional figures are available relating to total deaths in England and Wales for 2007 as of April 23

1 Includes Amos Vale which closed in 1998.

# Cremation Data & Predictions: Data Trends

## HISTORICAL CREMATION DATA – United States vs. Canada

YEAR	UNITED STATES			CANADA		
	Deaths	Cremations	%	Deaths	Cremations	%
1876-84		41				
1885		47				
1886		114				
1887		127				
1888		190				
1889		253				
1890		373				
1891		471				
1892		562				
1893		668				
1894		824				
1895		1,017				
1896		1,101				
1897		1,390				
1898		1,693				
1899		1,996				
1900		2,414				
1901		2,713				
1902		3,197			3	
1903		3,526			6	
1904		4,077			16	
1905		4,309			19	
1906		4,518			19	
1907		5,409			27	
1908		6,100			52	
1909		5,602			88	
1910		6,369			97	
1911		7,450			74	
1912		7,379			71	
1913		10,119			64	
1914-18		65,571				
1919-21		40,568				
1922		15,563		106,100	141	0.13%
1923		16,516		108,900	152	0.14%
1924-28		101,467		538,700		
1929-33		142,346		553,100	3,044	0.55%
1934-38	7,100,000	182,054	2.56%	554,800	4,160	0.75%
1939-43	7,048,000	226,227	3.21%	586,000	6,319	1.08%
1944-48	7,098,000	264,002	3.72%	601,000	8,375	1.39%
1949-53	7,393,000	299,202	4.05%	628,800	12,225	1.94%
1954	1,481,000			124,900		
1955	1,529,000			128,500		
1956	1,564,000			132,000		
1957	1,633,000			136,600		
1958	1,648,000	58,760	3.57%	135,200	3,724	2.75%

(Continued)

# Cremation Data & Predictions: Data Trends

## HISTORICAL CREMATION DATA – United States vs. Canada

YEAR	UNITED STATES			CANADA		
	Deaths	Cremations	%	Deaths	Cremations	%
1959	1,657,000	59,376	3.58%	139,900	4,096	2.93%
1960	1,712,000	60,987	3.56%	139,700	4,537	3.25%
1961	1,702,000	61,595	3.62%	141,000	4,891	3.47%
1962	1,757,000	63,435	3.61%	143,700	5,138	3.58%
1963	1,814,000	67,330	3.71%	147,400	5,792	3.93%
1964	1,798,000	67,658	3.76%	145,900	6,382	4.37%
1965	1,828,000	70,796	3.87%	148,900	6,906	4.64%
1966	1,863,000	73,339	3.94%	149,900	7,388	4.93%
1967	1,851,000	77,375	4.18%	150,300	7,991	5.32%
1968	1,930,000	83,977	4.35%	153,200	8,081	5.27%
1969	1,922,000	85,683	4.46%	154,500	8,408	5.44%
1970	1,921,000	88,096	4.59%	156,000	9,188	5.89%
1971	1,928,000	92,251	4.78%	157,300	9,406	5.98%
1972	1,964,000	97,067	4.94%	162,400	11,717	7.21%
1973	1,973,000	112,298	5.69%	164,000	15,880	9.68%
1974	1,934,400	119,480	6.18%	166,800	17,415	10.44%
1975	1,892,900	123,918	6.55%	167,400	20,694	12.36%
1976	1,910,900	140,052	7.33%	171,000	22,615	13.23%
1977	1,902,100	145,733	7.66%	167,500	24,713	14.75%
1978	1,924,100	163,260	8.49%	171,000	28,456	16.64%
1979	1,905,000	179,393	9.42%	170,600	30,274	17.75%
1980	1,989,841	193,343	9.72%	172,000	32,423	18.85%
1981	1,977,981	217,770	11.01%	173,000	34,884	20.16%
1982	1,974,797	232,789	11.79%	183,700	37,222	20.26%
1983	2,019,201	249,182	12.34%	184,000	41,887	22.76%
1984	2,039,369	266,441	13.06%	185,500	44,630	24.06%
1985	2,086,440	289,091	13.86%	190,500	49,216	25.84%
1986	2,105,361	300,587	14.28%	195,000	54,482	27.94%
1987	2,123,323	323,371	15.23%	197,000	53,867	27.34%
1988	2,167,999	332,183	15.32%	186,600	57,568	30.85%
1989	2,150,466	352,370	16.39%	195,500	60,087	30.74%
1990	2,148,463	367,975	17.13%	193,000	62,797	32.54%
1991	2,169,518	400,465	18.46%	195,000	66,087	33.89%
1992	2,175,613	415,966	19.12%	185,211	64,557	34.86%
1993	2,268,553	448,532	19.77%	193,557	70,017	36.17%
1994	2,278,994	470,915	20.66%	195,331	75,489	38.65%
1995	2,312,132	488,224	21.11%	210,545	79,206	37.62%
1996	2,314,690	492,434	21.27%	207,772	81,960	39.45%
1997	2,314,245	533,773	23.06%	209,395	85,196	40.69%
1998	2,337,256	563,384	24.10%	213,004	90,200	42.35%
1999	2,391,399	598,721	25.04%	219,836**	101,454	46.15%
2000	2,403,351	629,362	26.19%	223,789**	106,747***	47.70%***
2001	2,416,425	652,751	27.01%	223,580	N/A	N/A
2002	2,443,387	678,092	27.75%	227,630**	107,673	47.30%
2003	2,448,288	695,637	28.41%	N/A	N/A	N/A
2004	2,398,343*	740,695	30.88%	215,742***	120,714***	56.0%***
2005	2,432,000*	784,764	32.27%	234,645***	N/A	N/A
2006	2,425,900*	815,369*	33.61%	233,415***	N/A	N/A
2007	2,414,534***	842,467***	34.89%***	241,297***	N/A	N/A

\* Figure from the National Vital Statistics System.  
 \*\*\* Preliminary figure.

\*\* Figure from the Canadian Statistical Reference Centre.  
 N/A = Not Available.

# **Cremation Data & Predictions: Data Trends – Wirthlin, 2005**

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## **❖ Major Trends Affecting Cremation**

1. People are dying older.
2. Migration to retirement locations is increasing.
3. Cremation has become acceptable.
4. Environmental considerations are becoming more important.
5. Level of education is rising.
6. Ties to tradition are becoming weaker.
7. Regional differences are diminishing.
8. Religious restrictions diminishing.
9. Greater flexibility in memorialization services.

## **❖ Primary Reasons for Choosing Cremation**

### **Random Survey of 371 individuals: Wirthlin Group, 2005 (see page 21)**

1. Saves money (30%)
2. Saves land (13%)
3. Simpler (8%)
4. Body not in earth (6%)
5. Preference (6%)

Note: This survey is conducted every five years by the Wirthlin Group, as part of the 2005 study of American Attitudes Towards Ritualization & Memorialization.

## **❖ Why Cremation Was Chosen**

### **Survey Conducted by NFFS & Notre Dame University**

1. Preference of the deceased
2. Preference by next-of-kin
3. Convenience/efficient arrangement/simpler
4. Lower cost
5. Environmental consideration

Source: 1984 Survey of Individuals and Families that had chosen cremation.

# Cremation Data & Predictions: Data Trends

- 2005 Study of American Attitudes Toward Ritualization and Memorialization

## CREMATION CONTINUES TO EXPAND AS OPTION AMERICANS PREFER

An annual 5-year study by Wirthlin Worldwide shows that cremation continues to expand as an option that Americans would personally select. For the first time the survey broke out responses from African Americans and Hispanics. According to the new national survey, 46% of Americans plan to choose cremation compared to 45% in 1999, 39% in 1995 and 31% in 1990.

Two groups that were less inclined to choose cremation were African Americans (21%) and members of the Baptist religion (29%). While Whites have the most exposure to the process of cremation (28%), African Americans (13%) have the least. Practicing Baptists, more than any other religion, are more likely to shun cremation because it "destroys the body" (16%).

Primary reasons for choosing cremation are; to save money (30%); because it is simpler, less emotional and more convenient (14%); and to save land (13%). Those who favor cremation tend to be better educated and from household with higher incomes. The most recent figures from 2003 show that the U.S. cremation rate was 28% (700,000 cremations). Based upon increases in acceptance over the past five-year average, the Cremation Association of North America (CANA) has forecast a national cremation rate of 43% by 2025 with over 1.4 million cremations taking place.

Eighty-nine percent of those choosing cremation say they would like some type of ceremony (up from 80% in 1990; and 83% in 1995). Most (32%) still wanted a traditional funeral while 26% wanted a private service and 25% wanted a memorial service.

The new survey shows that four out of ten Hispanics and Whites would choose cremation. The top reason that those of the Catholic faith (both Hispanics and Whites) would not choose cremation was the misconception that "religion does not allow" when in fact cremation has been allowed since 1965.

One of the major reasons African Americans choose cremation less than Hispanics and Whites is that the funeral is extremely important in the African American community and there is again a misconception that one cannot have a funeral and be cremated.

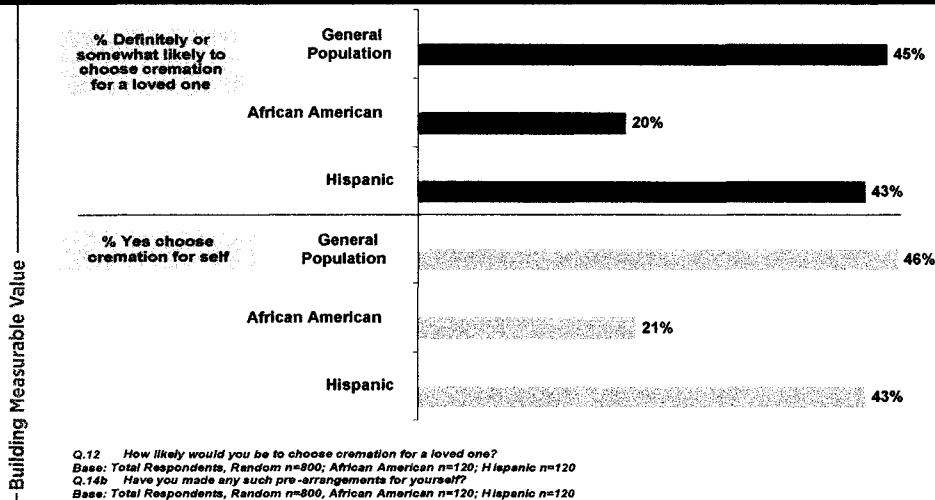
In regards to what follows cremation, 56% of those choosing cremation said they would purchase an urn; 39% favored scattering of the remains; 24% indicated they would place the cremated remains in a cemetery, (bury 16%), (columbarium 8%); with 1% wanting to place them in a church columbarium. Ten percent said they would take the inurned cremated remains home. Fourteen percent did not know what they would do with the remains.

The survey, entitled "2005 Wirthlin Report, A Study of American Attitudes Toward Ritualization and Memorialization," was commissioned by the Funeral and Memorial Information Council (FAMIC) of which the Cremation Association of North America (CANA) is a member, along with the majority of other national death care and memorial associations.

In conducting the survey, Wirthlin Worldwide contacted by telephone nearly 1,000 adult Americans age 40 and older including an over-sample of African Americans and Hispanics. The sample was selected to ensure an appropriate state-by-state representation of the nation's population, a mixture of urban, suburban, and rural areas, diverse age and ethnic groups and various religious beliefs, with a 40% male and 60% female gender distribution because women are known to be the primary decision-makers regarding remembrance and memorialization. The 2005 Wirthlin Report marks the fourth survey that FAMIC has commissioned since 1990.

- Likelihood of choosing cremation for a loved one and for yourself

### 2004: Random (General Population) Sample vs. Ethnic Sub-Groups (Continued)



\*Taken from the 2005 Wirthlin Report.

# Cremation Data & Predictions: Data Trends – Wirthlin, 2005

• Likelihood of choosing cremation for a loved one and for yourself - continued

By	Ethnicity			Gender		Age			Have Arranged		
	Total	White	Af. Am.	Hispan.	Male	Female	40-54	55-74	75+	Yes	No
Definitely choose	33%	35%	14%	32%	32%	33%	34%	31%	32%	34%	
Somewhat likely to choose	14%	13%	7%	12%	17%	11%	16%	13%	6%	12%	15%
Not very likely to choose	7%	8%	5%	4%	6%	7%	7%	5%	6%	8%	
Not at all likely to choose	40%	39%	68%	42%	38%	42%	38%	41%	51%	44%	35%
Base: Total Respondents	(800)	(704)	(120)	(120)	(319)	(481)	(417)	(295)	(88)	(481)	(318)

By	Religion					
	Total	Protestant	Catholic	Baptist	Other	None
Definitely choose	33%	35%	23%	11%	25%	47%
Somewhat likely to choose	14%	9%	16%	15%	11%	12%
Not very likely to choose	7%	7%	8%	8%	14%	5%
Not at all likely to choose	40%	43%	51%	61%	48%	30%
Base: Total Respondents	(800)	(148)	(132)	(66)	(44)	(242)

By	Income				Education			
	Total	Under \$40,000	\$40,000-\$75,000	\$75,000-\$125,000	Over \$125,000	High School or less	Some College or College Grad	Grad School
Definitely choose	33%	34%	32%	31%	49%	29%	36%	34%
Somewhat likely to choose	14%	11%	17%	19%	17%	10%	16%	16%
Not very likely to choose	7%	5%	9%	7%	11%	7%	6%	9%
Not at all likely to choose	40%	44%	38%	36%	19%	45%	38%	34%
Base: Total Respondents	(800)	(244)	(202)	(127)	(47)	(297)	(361)	(128)

\*Taken from the 2005 Wirthlin Report.

# Cremation Data & Predictions: Data Trends – Wirthlin, 2005

## Reasons for Choosing Cremation

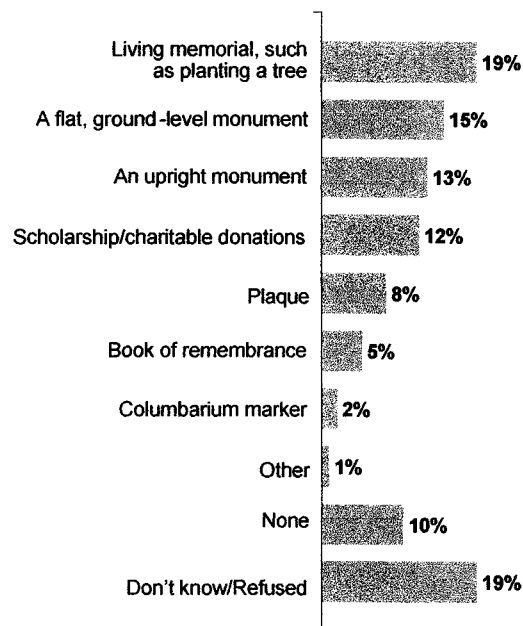
	2004 %	1999 %	1995 %	1990 %
Saves money	30	27	27	19
Saves land	13	17	16	16
Simpler	8	7	10	NA
Body not in earth	6	8	12	11
Preference	6	10	2	NA
No reason to save body	5	3	2	NA
Remains/ashes can be strewn	3	4	4	3
Less emotional	3	3	3	4
Remains can be sent to a more meaningful/some other place	3	1	1	NA
Don't want bugs eating my body	3	1	2	NA
Convenient	2	3	NA	10
Claustrophobia	2	1	--	NA
Unburdened soul	1	*	*	*
Religion	1	1	1	2
Don't want people to come see me	1	1	3	NA
Organ donor	1	*	1	NA
Family tradition	1	1	2	NA
Other	1	9	10	25
Can hold a memorial at a later date	*	*	--	NA
Don't know/Refused	7	3	5	10
Base: Definitely/somewhat likely to choose cremation for myself	(371)	(278)	(249)	(221)

Taken from the 2005 Wirthlin Report.

\*Indicates less than 0.5%

## Cremation Details

	%
<b>Urn Purchase Intent</b>	
Yes	56
No	33
Don't know/Refused	11
<b>Plans for cremated remains</b>	
Scatter remains	39
Bury ashes (plot)	16
Keep in urn at home	10
Place in a columbarium at a cemetery	8
Family can decide	5
Let deceased decide	3
Dispose (general)	3
Place in a columbarium at a church	1
Other	1
Don't know/Refused	14
Base: Definitely/somewhat likely to choose cremation for myself	(371)



Taken from the 2005 Wirthlin Report.