

WISCONSIN DEPARTMENT OF REGULATION & LICENSING



Wisconsin Department of Regulation & Licensing Access to the Public Records of the Reports of Decisions

This Reports of Decisions document was retrieved from the Wisconsin Department of Regulation & Licensing website. These records are open to public view under Wisconsin's Open Records law, sections 19.31-19.39 Wisconsin Statutes.

Please read this agreement prior to viewing the Decision:

- The Reports of Decisions is designed to contain copies of all orders issued by credentialing authorities within the Department of Regulation and Licensing from November, 1998 to the present. In addition, many but not all orders for the time period between 1977 and November, 1998 are posted. Not all orders issued by a credentialing authority constitute a formal disciplinary action.
- Reports of Decisions contains information as it exists at a specific point in time in the Department of Regulation and Licensing data base. Because this data base changes constantly, the Department is not responsible for subsequent entries that update, correct or delete data. The Department is not responsible for notifying prior requesters of updates, modifications, corrections or deletions. All users have the responsibility to determine whether information obtained from this site is still accurate, current and complete.
- There may be discrepancies between the online copies and the original document. Original documents should be consulted as the definitive representation of the order's content. Copies of original orders may be obtained by mailing requests to the Department of Regulation and Licensing, PO Box 8935, Madison, WI 53708-8935. The Department charges copying fees. *All requests must cite the case number, the date of the order, and respondent's name as it appears on the order.*
- Reported decisions may have an appeal pending, and discipline may be stayed during the appeal. Information about the current status of a credential issued by the Department of Regulation and Licensing is shown on the Department's Web Site under "License Lookup." The status of an appeal may be found on court access websites at: <http://ccap.courts.state.wi.us/InternetCourtAccess> and <http://www.courts.state.wi.us/wscca>.
- Records not open to public inspection by statute are not contained on this website.

By viewing this document, you have read the above and agree to the use of the Reports of Decisions subject to the above terms, and that you understand the limitations of this on-line database.

Correcting information on the DRL website: An individual who believes that information on the website is inaccurate may contact the webmaster at web@drl.state.wi.gov

FILE COPY

STATE OF WISCONSIN
BEFORE THE FUNERAL DIRECTORS EXAMINING BOARD

IN THE MATTER OF THE DISCIPLINARY
PROCEEDINGS AGAINST

KENNETH W. SEEFELD,
SEEFELD FUNERAL HOME, INC.,
A/K/A & D/B/A SEEFELD FAMILY
OF FUNERAL CHAPELS,
RESPONDENT.

FINAL DECISION & ORDER
ADOPTING STIPULATION
92 FDR 007

The parties to this proceeding for the purpose of Wis. Stats., sec. 227.53
are:

Kenneth W. Seefeld
107 Church Avenue
Oshkosh, WI 54901

Seefeld Family of Funeral Chapels
Seefeld Funeral Home, Inc.
107 Church Avenue
Oshkosh, WI 54901

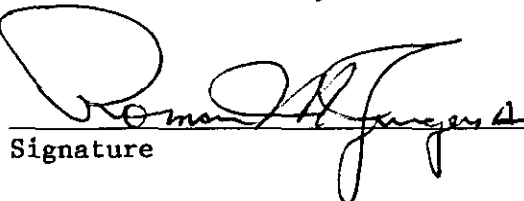
The State of Wisconsin, Funeral Directors Examining Board, having
considered the Stipulation agreement annexed hereto, of the parties, in
resolution of the captioned matter, makes the following:

ORDER

NOW, THEREFORE, it is hereby Ordered pursuant to jurisdiction and
authority granted to the Board in secs. 445.13, Stats., and RL 2.12, Wis. Adm.
Code, that the Stipulation agreement annexed hereto, filed by Complainant's
attorney, shall be and hereby is incorporated, made and Ordered the Final
Decision and Order of the State of Wisconsin, Funeral Director's Examining
Board.

Let a copy of this Order be served on Respondents by certified mail.

Dated this 4TH day of November, 1992.


Signature

HES:pw
ATY-2191

STATE OF WISCONSIN
BEFORE THE FUNERAL DIRECTORS EXAMINING BOARD

IN THE MATTER OF THE DISCIPLINARY	:	
PROCEEDINGS AGAINST	:	
	:	STIPULATION
KENNETH W. SEEFELD,	:	92 FDR 007
SEEFELD FUNERAL HOME, INC.,	:	
A/K/A & D/B/A SEEFELD FAMILY	:	
OF FUNERAL CHAPELS,	:	
RESPONDENT.	:	

Respondent, Kenneth W. Seefeld (Seefeld) and his attorney, David K. Sparr, and Seefeld Family of Funeral Chapels, a/k/a & d/b/a Seefeld Funeral Home, Inc., (Establishment) and its attorney John P. Axelrod, and Complainant's attorney, Henry E. Sanders, Division of Enforcement, having reached agreement for disposition of the captioned-matter, stipulate and agree as follows:

1. This Stipulation shall be submitted to the Funeral Director's Examining Board (Board) for approval and disposition of the matter. If the terms of the Stipulation are not acceptable to the Board, then the parties shall not be bound by any of the provisions of this Stipulation.

2. Respondents have been advised of their rights to public hearings on each and every allegation of the Complaint, but hereby freely and voluntarily waive their rights to public hearings in this matter on the condition that all provisions of this Stipulation be acceptable to and approved by the Board.

a. Respondents further agree to waive any appeals of the Board's Final Decision and Order adopting the Stipulation agreement.

3. Respondent Kenneth W. Seefeld (Seefeld), of 107 Church Avenue, Oshkosh, Wisconsin, is and was at all time material to the Complaint licensed as a funeral director, and has been so licensed under the provisions of ch. 445, Wis. Stats., since September 1, 1966 and d/b/a and a/k/a Seefeld Family of Funeral Chapels, Seefeld Funeral Home, Inc., located at 107 Church Avenue, Oshkosh, Wisconsin.

4. Respondent Seefeld Family of Funeral Chapels, d/b/a and a/k/a Seefeld Funeral Home, Inc., (Establishment) of 107 Church Avenue, Oshkosh, Wisconsin is and was at all time material to the Complaint licensed as a funeral establishment, and has been so licensed under the provisions of ch. 445, Wis. Stats., since March 22, 1974.

a. On or about June 17, 1987, Seefeld Funeral Home, Inc., changed its name to Seefeld Funeral Chapels; on June 19, 1991, changed its name to Seefeld-Church Avenue Chapel and on June 20, 1991, changed its trade name to Seefeld Family of Funeral Chapels, with the corporate name of Seefeld Funeral Home, Inc., remaining the same.

5. On or about March 10, 1992, in case number 92 CF 79, in the Winnebago County Circuit Court, Branch IV, the Honorable Judge Robert A. Hawley presiding, Respondent Seefeld pled no contest, and was found guilty of one (1) count of theft by Fraud in violation of sec. 943.20(1)(d), Wis. Stats., a class C felony, and one (1) count of Improper Burial of body Parts, in violation of sec. 445.12(4), Stats., a misdemeanor violation, Exhibit "A" attached hereto, certified copy of the Judgement of Conviction.

6. That attached hereto as Exhibit "B," is a certified copy of the criminal complaint pursuant to which Respondent made his plea of no contest.

7. By virtue of the acts enumerated in the criminal complaint and the Judgement of Conviction, supra, Respondent Seefeld has specifically violated sec. 445.12(4), Stats., and pursuant to that violation and the violation of theft by fraud, sec. 943.20(1)(d), Stats., is deemed to have violated secs. FDE 3.02(1), (3), (6), (9)-(10), Wis. Adm. Code, respectively: violated, aided or abetted a violation of any state or federal law substantially related to the practice of funeral directing: given misleading or deceptive information to family or persons involved in the arranging of a funeral or final disposition including, but not limited to, information on: funeral costs, burial agreements...; providing and performing the services of funeral directing or embalming in a manner which falls below minimum standards established by statute, rule or practice in the profession, engaging in misleading or deceptive conduct in the conduct of business or the profession and failing to demonstrate respect for the sanctity of human remains or for the feelings of individuals involved in the grieving process, respectively.

8. By virtue of the acts and/or conduct, violations and conviction enumerated above, Seefeld Funeral Home, Inc., d/b/a and a/k/a Seefeld Family of Funeral Chapels, 107 Church Avenue chapel, is subject to disciplinary action pursuant to sec. 445.105(4), Wis. Stats.

9. Based upon the above and in settlement of this matter, Respondent Seefeld hereby consents, accepts and agrees to a minimum two (2) years suspension commencing effectively the date of signing by the Board or Board designee, after which time (on or before) he must petition the Board for reinstatement/lifting of the suspension, and among other things that may be required by the Board, demonstrate rehabilitation and otherwise qualify for relicensing with the understanding that any such decision to reinstate/lift the suspension is solely within the discretion of the Board.

10. The Suspension period is to commence on the day of signing of the Board's Final Decision and Order adopting the Stipulation. On or before the effective date of the Suspension, Respondent Seefeld shall surrender to the department all funeral directors licenses and/or certificates previously issued to him. Additionally, Respondent Seefeld agrees:

a. To pay a total of \$1,000.00 to the department as part payment of costs in pursuing this matter, which has already been received by the Department.

b. No visitation rights for Kenneth W. Seefeld to/on the premises of any establishments under the ownership of Seefeld Funeral Home, Inc., and/or Seefeld Family of Funeral Chapels; and to not participate in any way - directly or indirectly - in the operations of the establishments, during the period of suspension.

c. Kenneth W. Seefeld must transfer all of his stock or ownership interest in the Seefeld Family of Funeral Chapels, and or of Seefeld Funeral Home, Inc., to someone other than his spouse (the transfer of stock has already been effectuated pursuant to Exhibit "D" attached hereto).

11. Respondent Seefeld Family of Funeral Chapels, the 107 Church Avenue, Oshkosh, Wisconsin establishment agrees to a Reprimand and the payment of \$1,000.00 to the Department as part payment of costs in pursuing this matter, which has already been received by the Department.

12. Both Respondents understands, accepts, and consent to the dissemination of this Stipulation agreement and any Board Final Decision and Order adopting this Stipulation to various news media outlets.

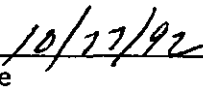
13. As basis in mitigation and acceptance of this Stipulation agreement, the Board is advised that Respondent has resigned as Director of Seefeld Funeral Home, Inc., Exhibits "C," attached hereto; resigned as President of Seefeld Funeral Home, Inc., and has transferred ownership of any stock in Seefeld Funeral Home, Inc.

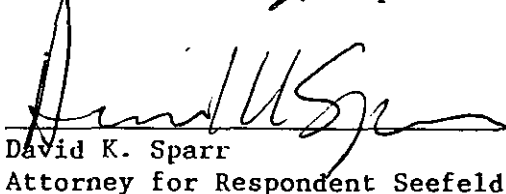
Respondent has also been directed to, and complied with the directive to remove any signs and or advertisement indicating or implying that Respondents related funeral establishments has a crematorium on site of any of the establishments.

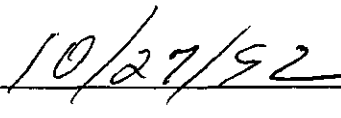
14. Respondents and their attorneys, and Complainant's attorney agree that this Stipulation agreement may be incorporated into the Board's Final Decision and Order adopting the Stipulation agreement.

15. Respondents and their attorneys further agree that Complainant's attorney may appear at any deliberative meeting of the Board with respect to this Stipulation, but that appearance is limited solely to clarification, justification, and to statements in support of the Stipulation and for no other purpose.


Kenneth W. Seefeld, Respondent


Date


David K. Sparr
Attorney for Respondent Seefeld


Date

Seefeld Family of Funeral Chapels
Seefeld Funeral Home, Inc.
107 Church Avenue Establishment
Respondent by _____ its _____

Date

Jon P. Axelrod
Attorney for Respondent
Seefeld Funeral Home, Inc.

Date

Henry E. Sanders
Henry E. Sanders
Complainant's Attorney

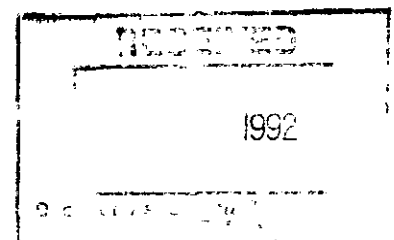
10/30/92
Date

HES:pw
ATY-2192

REGISTRATION & LICENSING

92 OCT 30 PM 12:38

1992



Douglas J. Seefeld President Oct. 21, 1992
Seefeld Family of Funeral Chapels Date
Seefeld Funeral Home, Inc.
107 Church Avenue Establishment
Respondent by Douglas J. Seefeld its President

Jon P. Axelrod Nov. 3, 1992
Jon P. Axelrod Date
Attorney for Respondent
Seefeld Funeral Home, Inc.

Henry E. Sanders 11/4/92
Henry E. Sanders Date
Complainant's Attorney

HES:pw
ATY-2192

CERTIFICATE

STATE OF WISCONSIN

ss.

County of Winnebago

Janet E. Kolodzik

I, ~~JULIE PAGEL~~, Clerk of the Circuit Court of

Winnebago County, do hereby certify that the annexed copy has been
compared by me with the original Judgment of Conviction

State of Wisconsin vs. Kenneth W. Seefeld

Case No. 92 CF 79

now on file and of record in my office, and that the said copy is a
correct transcript from such original and the whole thereof.

IN WITNESS WHEREOF, I have hereunto set
my hand and affixed the seal of the said
Circuit Court, of said County on this

10th day of March, 1992

Janet E. Kolodzik, Clerk

by _____, Deputy

EXHIBIT 'A'

State of Wisconsin, Plaintiff

-vs-

JUDGMENT OF CONVICTION

- ☐ Sentence to Wisconsin State Prisons
☒ Sentence Withheld, Probation Ordered
☐ Sentence Imposed & Stayed, Probation Ordered

Kenneth W. Seefeld, Defendant
 7-13-33

Defendant's Date of Birth

COURT CASE NUMBER 92 CF 79

The defendant entered plea(s) of: ☐ Guilty ☐ Not Guilty ☒ No Contest

The ☒ Court ☐ Jury found the defendant guilty of the following crime(s):

CRIME(S)	WIS STATUTE(S) VIOLATED	FELONY OR MISDEMEANOR (F OR M)	CLASS (A-E)	DATE(S) CRIME COMMITTED
Theft by Fraud	943.20(1)(d)	F	C	Between 1/1/1987 & 9/30/91
Improper Burial of Body Parts	445.12(4)	M		Between 10/30/90 & 11/20/91

The defendant is convicted on March 10, 1992 day of 19
 The defendant is sentenced on March 10, 1992 day of 19

IT IS ADJUDGED that the defendant is convicted as found guilty, and:

☐ is sentenced to the Wis. prison for
☒ is placed on probation for for two years on the felony and one year consecutive on
☒ is to pay: the misdemeanor.

fine of \$10,000.00 - felony \$200.00 - misdemeanor
 attorney fees of 2,100.00 70.00
 court costs of 10,594.20 To be determined.
 restitution of TOTAL \$22,694.20 \$270.00

☒ is to pay mandatory victim/witness surcharge(s):
 felony 1 counts \$ 50.00
 misdemeanor 1 counts 30.00
 TOTAL \$ 80.00

☐ is to be incarcerated in the County Jail:
 period of
 and

☐ is granted work/study release privileges.

☒ other: 100 hours of community service on the felony and 100 hours community service on the misdemeanor.

IT IS ADJUDGED that days sentence credit are due pursuant to s. 973.155 Wis. Stats. and shall be credited if on probation and it is revoked.

IT IS ORDERED that the Sheriff shall deliver the defendant into the custody of the Department located in the City of

NAME OF JUDGE
ROBERT A. HAWLEY
 PLAINTIFF'S ATTORNEY
Joseph Paulus
 DEFENSE ATTORNEY
David Sparr

BY THE COURT:

[Signature]
 Circuit Court Judge
 March 10, 1992

Date Signed

CERTIFICATE

STATE OF WISCONSIN

ss.

County of Winnebago

Janet E. Kolodzik

I, ~~QUINCE PAGE~~, Clerk of the Circuit Court of

Winnebago County, do hereby certify that the annexed copy has been compared by me with the original Criminal Complaint

State of Wisconsin vs. Kenneth W. Seefeld

Case No. 92 CF 79

now on file and of record in my office, and that the said copy is a correct transcript from such original and the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the said Circuit Court, of said County on this

10th day of March, 19⁹²

Janet E. Kolodzik, Clerk
by _____, Deputy

Exhibit 'B'

CRIMINAL COMPLAINT

=====

PATRICK BUSHA, being first duly sworn on oath, complains as follows: Your affiant states that he is a Captain with the City of Oshkosh Police Department and in that capacity has knowledge of the following:

Your affiant is informed from the reports of the City of Oshkosh Police Department kept in the normal and ordinary course of business in which your affiant believes to be truthful and reliable and have proven so on numerous occasions in the past that during February of 1992, City of Oshkosh police investigators received citizen complaints pertaining to illegal business practices being conducted at Seefeld Funeral Homes in Oshkosh, Winnebago County, Wisconsin. Accordingly, the City of Oshkosh Police Department commenced an investigation into the allegations and discovered the following information. Investigators learned that between January 1, 1987 and September 30, 1991, Seefeld Funeral Homes of Oshkosh, Wisconsin, submitted approximately fifty separate invoices to the Winnebago County Department of Social Services/Financial Assistance Division for payment of funeral home and cemetery charges. The reports indicate that when a deceased individual had been receiving assistance from Winnebago County through the Medical Assistance Program, AFDC Program, or SSI Program, the individual's funeral home and cemetery charges would be paid by Winnebago County. Accordingly, representatives of Seefeld Funeral Homes would submit an invoice itemizing funeral expenses and cemetery charges.

Your affiant further reports that investigators obtained original invoices for the approximately fifty county-paid funerals/burials

Exhibit 'B'

referenced above. On many of the invoices, a representative of Seefeld Funeral Homes listed an itemized charge for a burial vault. Investigators subsequently determined that KENNETH W. SEEFELD, D.O.B. 7-13-33, on behalf of Seefeld Funeral Homes routinely overcharged Winnebago County by billing a rate for burial vaults which was in excess of the rate for the burial vault actually delivered. Specifically, Kenneth W. Seefeld and Seefeld Funeral Homes would overcharge the county from \$20 to \$195 for burial vaults in any particular county-paid case. The following list of names and numbers represents all of the cases from January 1, 1987 through September 30, 1991, where Seefeld Funeral Home overcharged Winnebago County for burial vaults:

BURIAL VAULT OVERCHARGES

<u>NAME</u>	<u>BILLED</u>	<u>ACTUAL</u>	<u>OVERCHARGE</u>
<u>1991</u>			
Matsche, J.	\$290.00	\$ 95.00	\$195.00
Finch, J.	225.00	205.00	20.00
Roberts, E.	225.00	205.00	20.00
Darling, A.	225.00	205.00	20.00
Ziehl, E.	225.00	205.00	20.00
Laib, M.	225.00	205.00	20.00
Geer, N.	225.00	205.00	<u>20.00</u>
		Total	\$315.00
<u>1990</u>			
Quade, E.	\$525.00	\$425.00	\$100.00
Doemel, I.	525.00	425.00	100.00
Ruedinger, B.	550.00	425.00	125.00
Bonnell, E.	450.00	425.00	25.00
Ginke, G.	550.00	425.00	125.00
Smith, S.	550.00	425.00	125.00
Doehmel, D.	550.00	425.00	125.00
Karl, R.	550.00	425.00	<u>\$125.00</u>
		Total	\$850.00

1989

Abraham, L.	\$525.00	\$425.00	\$100.00
Gay, L.	525.00	425.00	100.00
Schnell, R.	525.00	425.00	100.00
Goode, S.	150.00	75.00	75.00
Knuth, B.	150.00	75.00	75.00
Ducker, M.	525.00	425.00	100.00
Griswold, E.	525.00	425.00	100.00
Krentz, E.	525.00	425.00	<u>100.00</u>
		Total	\$750.00

1988

Hinderman, F.	\$500.00	\$425.00	\$ 75.00
Hennig, T.	500.00	425.00	75.00
Dalson, C.	500.00	425.00	75.00
Gee, E.	500.00	425.00	75.00
Owens, E.	500.00	425.00	75.00
Dever, G.	500.00	425.00	75.00
Inda, R.	500.00	425.00	75.00
Klug, Infant	190.00	95.00	95.00
Walters, G.	500.00	425.00	75.00
Thielke, V.	500.00	425.00	<u>75.00</u>
		Total	\$770.00

1987

Boardway, M.	\$425.00	\$380.00	45.00
Wilson, W.	425.00	380.00	45.00
Braasch, V.	500.00	400.00	100.00
Rumlow, A.	500.00	400.00	100.00
Schultz, H.	500.00	400.00	<u>100.00</u>
		Total	\$390.00

Grand Total \$3,075.00

The reports further indicate that when Winnebago County pays for funeral/burial expenses, a funeral home may not accept any other funds or assets toward said funeral/burial expenses unless the additional funds or assets are credited against the payment made by Winnebago County. For example, if Winnebago County pays \$2,000 to Seefeld Funeral Homes for the funeral/cemetery expenses of John Doe, Seefeld

EXHIBIT "B"

Funeral Homes may not accept any other payment from any source unless that payment is credited against the amount paid by Winnebago County.

The reports further indicate that in 1987, 1988, and 1989, Kenneth W. Seefeld and Seefeld Funeral Homes received payments from Winnebago County on seven separate funeral cases and also received additional payments from outside sources on the same seven cases, in violation of Winnebago County policy and Wisconsin State Statute. The following names and numbers represent the amount Winnebago County was overcharged by Kenneth W. Seefeld and Seefeld Funeral Homes via the payment-from-two-source practice.

COUNTY PAID FUNERALS
PAYMENT FROM TWO SOURCE OVERCHARGES

<u>NAME</u>	<u>OVERCHARGE</u>
Abraham, L.	\$1,574.80
Griswold, E.	593.24
Hinderman, F.	309.25
Hennig, T.	784.53
Dalson, C.	1,436.00
Gee, E.	1,436.00
Kringel, D.	<u>1,385.38</u>
 TOTAL	 \$7,519.20

The reports further indicate that the total amount overcharged to Winnebago County between January 1, 1987 and September 30, 1991, was \$10,594.20.

In an Affidavit given on February 28, 1992, Kenneth W. Seefeld, D.O.B. 7-13-33, indicated that he is president and shareholder in Seefeld Funeral Homes, Inc. with a principal place of business at 1025 Oregon Street, in the City of Oshkosh, Winnebago County, Wisconsin. Kenneth W. Seefeld further stated that some of the funeral services

provided by his business are paid by Winnebago County. Specifically, when a deceased individual is a recipient of Medical Assistance, General Relief, or other welfare program, Winnebago County may pay for funeral services. On those occasions, Seefeld Funeral Home submits a bill to Winnebago County listing both funeral expenses and cemetery expenses. With regard to cemetery expenses, one of the itemized charges is for a burial vault. Burial vaults are used to enclose caskets. Kenneth W. Seefeld went on to indicate that during the last several years, he directly participated in or was aware that others at Seefeld Funeral Home engaged in billing Winnebago County burial vault charges in excess of the normal price list utilized for non-county customers. Kenneth W. Seefeld stated that by utilizing this process, Seefeld Funeral Home obtained funds in excess of that which Seefeld would have obtained from non-county customers. Kenneth W. Seefeld stated that this overcharging scheme was done with the intent of reducing what he felt was the loss of revenue in county paid funeral cases. Kenneth W. Seefeld acknowledged that this overcharging scheme was wrong and he agreed to pay the appropriate restitution back to Winnebago County.

The reports further indicate that Kenneth W. Seefeld indicated that he was familiar with the requirement that Seefeld Funeral Home cannot receive payments from Winnebago County and an outside source for funeral and cemetery expenses incurred. Kenneth W. Seefeld stated that on a number of occasions during the past few years, he was generally aware that Seefeld Funeral Home did receive payment from Winnebago County as well as the family or estate of a deceased individual. Kenneth W. Seefeld stated that when Seefeld Funeral Home received

Exhibit "B"

payment from both the county and the family or estate of a deceased individual, he was aware that Seefeld Funeral Home was only entitled to payment from one source or the other. Kenneth W. Seefeld stated that any payments received by Seefeld Funeral Home from sources other than the county, when the county also paid the expenses, would have to be credited against the county payment. Kenneth W. Seefeld acknowledged that this payment-from-two-source practice was wrong and agreed to pay the appropriate restitution back to Winnebago County.

The reports further indicate that on November 3, 1989, Seefeld Funeral Homes took possession of the amputated leg of Francis Nelson. Investigators learned that funeral homes sometimes take possession of the amputated limbs of living individuals with the expectation that when the individual dies, the amputated limb will be buried with that individual. The reports further indicate that on October 30, 1990, the leg of Francis Nelson was buried with the body of Jessica E. Dake. The reports further indicate that Francis Nelson subsequently passed away on December 15, 1991. Investigators determined that neither the family of Francis Nelson nor Jessica E. Dake were advised that Mr. Nelson's leg was buried with Jessica Dake.

The reports further indicate that on November 8, 1991, Eugene R. Page passed away. An autopsy was subsequently conducted on Eugene R. Page. Investigators report that part of the autopsy process includes the removal and examination of internal organs of the deceased individual. Investigators further determined that prior to burial, funeral homes attempt to return the removed organs to the deceased individual's torso. However, the return of organs to a body is not always possible at which time the funeral home places the organs in a

viscera bag and places the bag at the foot of the individual in the casket for burial with the individual. The reports indicate that after the deceased body of Eugene R. Page was autopsied, removed body organs including heart, lungs, kidneys, etc. were placed in a viscera bag for eventual burial with Eugene R. Page's body.

The reports further indicate that Seefeld Funeral Homes failed to return the viscera bag containing the organs of Eugene R. Page to his casket prior to burial. Kenneth W. Seefeld then directed another funeral director at Seefeld Funeral Homes to place the autopsied organs of Eugene R. Page in the casket of another deceased individual, Pauline Kleveno. As a result, the organs of Eugene R. Page were subsequently buried with the body of Pauline Kleveno in November of 1991. Investigators determined that neither the family of Eugene R. Page nor Pauline Kleveno were advised that Mr. Page's internal organs were buried with Pauline Kleveno.

In the Affidavit given by Kenneth W. Seefeld on February 28, 1992, Kenneth W. Seefeld indicated that he recalled during the past several years two specific occasions when the body parts of one individual were buried with the bodies of other individuals. Specifically, Kenneth W. Seefeld recalls the leg of Francis Nelson being buried with the deceased body of Jessica Dake. He also recalled portions of the viscera from Eugene R. Page being buried with the deceased body of Pauline Kleveno at his direction. Kenneth W. Seefeld acknowledged that this burial of body parts with other individuals is wrong and not in accord with normal or accepted business practice.

It is believed the statement of Kenneth W. Seefeld is accurate and reliable in that it is made contrary to his penal interest.

Exhibit "B"

All of the above-foregoing incidents took place in Winnebago County, Wisconsin.

That based upon the foregoing information, this complainant believes and has good reason to believe that the said

KENNETH W. SEEFELD on or between January 1, 1987 and September 30, 1991, at the City of Oshkosh, Winnebago County, Wisconsin:

obtained title to property of another by intentionally deceiving him with a false representation which is known to be false, made with intent to defraud, and which does defraud the person to whom it is made, to-wit: did obtain \$10,594.20 from Winnebago County-Wisconsin, by overcharging Winnebago County for burial vaults in county-paid funerals and overcharging Winnebago County for county-paid funerals by accepting payments from Winnebago County and an outside source, contrary to Winnebago County policy and State Statute. Contrary to the Statute in such case made and provided and against the peace and dignity of the State of Wisconsin, Section 943.20(1)(d), Wis. Stats.

PENALTY PROVIDED: Section 943.20(3)(c), Wis. Stats. Class C Felony.
Conviction may result in a fine not to exceed \$10,000 or imprisonment not to exceed 10 years or both.

AND FURTHER, COUNT #2

That on or between October 30, 1990 and November 20, 1991, at the City of Oshkosh, Winnebago County, Wisconsin, KENNETH W. SEEFELD, D.O.B. 7-13-33, a licensed funeral director or operator of a funeral establishment, did then and there commit an act not in accord with the rules established by the Department of Health and Social Services and Examining Board and not in accord with proper business practice as applied to the business or profession of funeral directing and embalming, to-wit: authorized or allowed the burial of human body parts from one individual with the body of another individual. Contrary to the Statute in such case made and provided and against the peace and dignity of the State of Wisconsin, Section 445.12(4), Wis. Stats.

PENALTY PROVIDED: Section 445.15(1), Wis. Stats. Misd.
Conviction may result in a fine not less than \$50 nor more than \$200 or imprisoned not less than 30 days nor more than 3 months.

WHEREFORE, as said affiant verily believes and prays that the said KENNETH W. SEEFELD might be arrested and dealt with according to law.

Patricia J. Benka
Complainant

Subscribed and sworn to before me
this 4 day of March, 1992.

Defendant's Date of Birth: 7-13-33

Address: 4544 Island View Dr.
Oshkosh, WI 54901

Joseph A. Pulus
District Attorney
Winnebago County, Wisconsin

APPROVED FOR FILING THIS 4 DAY OF MARCH, 1992.

Joseph A. Pulus
District Attorney
Winnebago County, Wisconsin

EXHIBIT "B"

WRITTEN CONSENT IN LIEU
OF MEETING OF DIRECTORS

WHEREAS, Kenneth W. Seefeld, president of this corporation, Seefeld Funeral Home, Inc., has tendered in writing his resignation, dated March 6th 1992, and it is necessary that a president be elected to replace him,

RESOLVED, that Douglas Seefeld be and he is hereby elected president of this corporation, Seefeld Funeral Home, Inc., to hold office until the next annual meeting of directors or until a successor president shall have been elected in his place and stead;

and

WHEREAS, Douglas Seefeld, treasurer of this corporation, Seefeld Funeral Home, Inc., has tendered in writing his resignation, dated March 1992, and it is necessary that a treasurer be elected to replace him,

RESOLVED, that Milton W. Seefeld be and he is hereby elected treasurer of this corporation, Seefeld Funeral Home, Inc., to hold office until the next annual meeting of directors or until a successor treasurer shall have been elected in his place and stead.

(Note)

The officers of this corporation are now:

Douglas Seefeld	President
Margaret L. Seefeld	Secretary
Milton W. Seefeld	Treasurer

The undersigned, being all of the members of the Board of Directors of Seefeld Funeral Home, Inc., a Wisconsin corporation, and pursuant to the authority of Sec. 180.91 of the Wisconsin Statutes entitled Informal Action by Shareholders or Directors, hereby consent to and approve the action taken by resolution as above set forth as the action of the Board of Directors of the corporation in lieu of a meeting of the Board of Directors and with the same force and effect as if taken at a meeting of the Board of Directors duly convened and held pursuant to the By-Laws of the corporation.

Dated this 6th day of March, 1992.

Milton W. Seefeld
Milton W. Seefeld

Margaret L. Seefeld
Margaret L. Seefeld

Kenneth W. Seefeld
Kenneth W. Seefeld

Exhibit "C"

Margaret L. Seefeld, Secretary
Seefeld Funeral Home, Inc.
Oshkosh, Wisconsin

Dear Madam:

I hereby tender my resignation as President of
Seefeld Funeral Home, Inc.

Dated this 6th day of March, 1992.

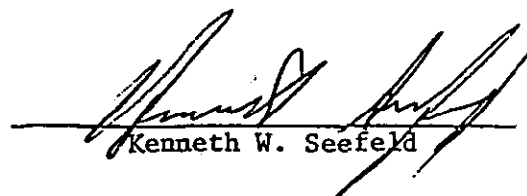

Kenneth W. Seefeld

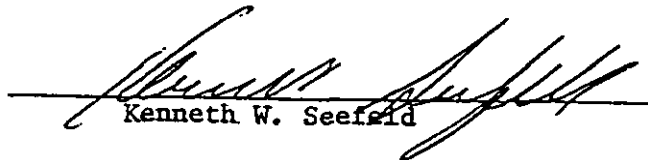
Exhibit "C"

Margaret L. Seefeld, Secretary
Seefeld Funeral Home, Inc.,
Oshkosh, WI 54901

Dear Madam:

I hereby tender my resignation as a Director of
Seefeld Funeral Home, Inc.

Dated this 1st day of July, 1992.


Kenneth W. Seefeld

Note:

Kenneth Seefeld no longer holds any Stock in
Seefeld Funeral Home, Inc.

Exhibit "C"



Family of Funeral Chapels and Crematory.

Oshkosh

Church Avenue Chapel
107 Church Avenue
Oshkosh, WI 54901
(414) 236-7740

July 1, 1992

Eagle Street Chapel
300 N. Eagle Street
Oshkosh, WI 54901
(414) 236-7740

State of Wisconsin
Dept. of Regulation & Licensing
P.O. Box 8935
Madison, WI 53708

To Whom It May Concern:

Oregon Street Chapel
1025 Oregon Street
Oshkosh, WI 54901
(414) 236-7750

The operator of 107 Church Ave. (establishment #1473) in Oshkosh, WI 54901 has been Kenneth Seefeld (license #3770).

We plan to hire a new operator for this location. Please replace his name, temporarily, with Milton Seefeld (license #3228).

Should you have any questions or problems, please contact me at 414-236-7750.

Thank you,

Douglas J. Seefeld
President



Crematory
Serving all locations.

cls

Gold Key Plan
200 W. 11th Avenue
Oshkosh, WI 54901
(414) 236-7745

Exhibit "C"

LAW OFFICES

**DeWITT, PORTER,
HUGGETT, SCHUMACHER & MORGAN, S.C.**

Two East Mifflin Street, Suite 600
Madison, Wisconsin 53703-2865
Telephone: (608) 255-8891 Facsimile: (608) 252-9243

Jack R. DeWitt
Donald R. Huggett
Duane P. Schumacher
William F. Nelson
John Duncan Varda
Ronald W. Kuehn
Jon P. Axelrod
Donald Leo Bach
John H. Lederer
Jayne K. Kuehn
Stuart C. Herro
Jean G. Setterholm
Frederic J. Brouner
Henry J. Handzel, Jr.
Anthony R. Varda

Ronald R. Ragatz
Eric A. Farnsworth
Peter A. Peshek
Douglas L. Flygt
Richard J. Lewandowski
Fred Gants
Stephen E. Bablitch
Paul G. Kent
Michael R. Davis
Ell H. Schmukler
John Koeppl
Gregory E. Scallion
Dona J. Merg
Anne Taylor Wadsack
John D. Center

Margaret Baumgartner
Timm P. Speerschnieder
William E. McCardell
Constance L. Anderson
Monica Burkert-Brist
Margaret A. Satterthwaite
Karen K. Gruenisen
Warren J. Day
William D. Mollway
Linda M. Zech
Troy A. Mayne
Cynthia A. Curtes
Todd Palmer

A.J. McAndrews
1903-1990
Philip H. Porter
1891-1976
James W. Morgan
1932-1988
Of Counsel
Norman C. Herro
James G. Derouin
David W. Kruger
Anne W. Schacherl
J. Thomas McDermott
David E. Stewart
Ronald R. Smith

September 23, 1992

Henry E. Sanders, Esq.
Division of Enforcement
Dept. of Regulation & Licensing
P.O. Box 8935
Madison, WI 53708-8935

Re: *In the Matter of the Disciplinary Proceedings Against Kenneth W. Seefeld, Seefeld Family of Funeral Chapels, a/k/a & d/b/a Seefeld Funeral Home, Inc.; Case No. 92 FDR 007*

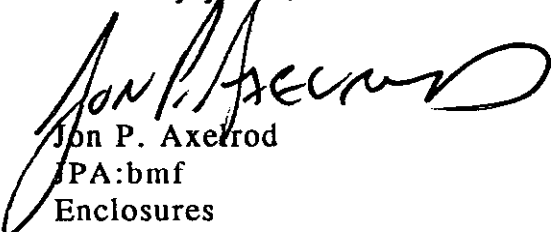
Dear Mr. Sanders:

Enclosed please find a self-explanatory letter and enclosure from Andrew C. Thompson, the corporate attorney for Seefeld Funeral Home, Inc.

These enclosures show that the stock formerly transferred from Kenneth Seefeld to his wife, Shirley Seefeld, have now been transferred to Douglas J. Seefeld.

Thus, the condition imposed by the Funeral Directors Examining Board with respect to the stock formerly owned by Mr. Seefeld has been satisfied.

Sincerely yours,


Jon P. Axelrod
PA:bmf
Enclosures

cc: Andrew C. Thompson (w/o encs.)
David K. Sparr, Esq.

EXHIBIT "D"

THOMPSON LAW OFFICE
SUITE 505 FIRST WISCONSIN NATIONAL BANK BUILDING
ONE PEARL AVENUE
P.O. BOX 919
OSHKOSH, WISCONSIN 54902-0919

ALBERT E. THOMPSON 1879-1917
JOHN C. THOMPSON 1893-1934
ROBERT R. THOMPSON 1926-1973
ANDREW C. THOMPSON

TELEPHONE
(414) 235-9420

September 17, 1992

Mr. Jon P. Axelrod
c/o DeWitt, Porter, Huggett,
Schumacher & Morgan, S.C.
Attorneys at Law
Suite 600
Two East Mifflin Street
Madison, Wisconsin 53703

Re: In the Matter of the Disciplinary Proceedings
Against Kenneth W. Seefeld and Seefeld Funeral
Home, Inc. et al
Case No. 92-FDR-007

Dear Jon:

Enclosed please find a copy of stock certificate #34 of the common stock of Seefeld Funeral Home, Inc. for 342 shares issued in the name of Douglas J. Seefeld, the certificate being dated September 1, 1992.

Said certificate represents 330 shares of such stock that Kenneth Seefeld heretofore transferred to his wife, Shirley Seefeld, and 12 shares of such stock that was formerly owned by David Seefeld, Mr. and Mrs. Seefeld's other son who was previously employed by Seefeld Funeral Home, Inc.

David Seefeld had previously transferred his 12 shares to his mother, Shirley C. Seefeld; thus, the transfer from Shirley C. Seefeld, Ken's wife, to their son, Douglas J. Seefeld, includes both the 330 shares previously transferred from Kenneth Seefeld to Shirley Seefeld and the 12 shares that were previously transferred by David Seefeld to his mother.

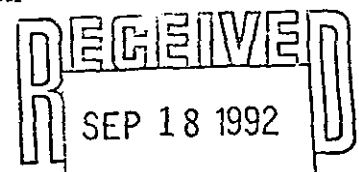
Very truly yours,


Andrew C. Thompson

ACT:kn

Enc.

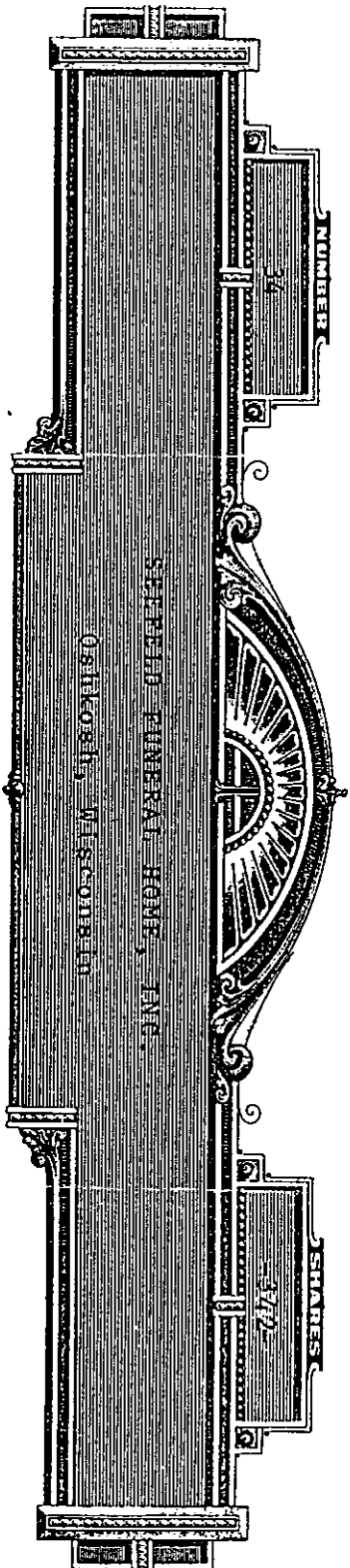
cc: Seefeld Funeral Home, Inc.



DeWitt, Porter, Huggett,
Schumacher & Morgan, S.C.

Exhibit "D"

INCORPORATED UNDER THE LAWS OF THE STATE OF WISCONSIN



Capital Stock

2000 Shares Common Without Par Value

THIS CERTIFICATE

DOUGLAS J. SEEFELD

is the

registered holder of -----Three Hundred Forty-two----- Shares

transferable only on the books of the Corporation by the holder hereof in person or by attorney upon surrender of this Certificate properly endorsed.

In Witness Whereof, the said Corporation has caused this Certificate to be signed by its duly authorized officers and its Corporate Seal to be hereunto affixed this 1st day of September, A.D. 1992

Margaret L. Seefeld
Secretary

Wayne L. Seefeld
President

EXHIBIT "D"

NOTICE OF APPEAL INFORMATION

**(Notice of Rights for Rehearing or Judicial Review,
the times allowed for each, and the identification
of the party to be named as respondent)**

The following notice is served on you as part of the final decision:

1. Rehearing.

Any person aggrieved by this order may petition for a rehearing within 20 days of the service of this decision, as provided in section 227.49 of the Wisconsin Statutes, a copy of which is attached. The 20 day period commences the day after personal service or mailing of this decision. (The date of mailing of this decision is shown below.) The petition for rehearing should be filed with the State of Wisconsin Funeral Directors Examining Board.

A petition for rehearing is not a prerequisite for appeal directly to circuit court through a petition for judicial review.

2. Judicial Review.

Any person aggrieved by this decision has a right to petition for judicial review of this decision as provided in section 227.53 of the Wisconsin Statutes, a copy of which is attached. The petition should be filed in circuit court and served upon the State of Wisconsin Funeral Directors Examining Board.

within 30 days of service of this decision if there has been no petition for rehearing, or within 30 days of service of the order finally disposing of the petition for rehearing, or within 30 days after the final disposition by operation of law of any petition for rehearing.

The 30 day period commences the day after personal service or mailing of the decision or order, or the day after the final disposition by operation of the law of any petition for rehearing. (The date of mailing of this decision is shown below.) A petition for judicial review should be served upon, and name as the respondent, the following: the State of Wisconsin Funeral Directors Examining Board.

The date of mailing of this decision is November 5, 1992.

227.49 Petitions for rehearing in contested cases. (1) A petition for rehearing shall not be a prerequisite for appeal or review. Any person aggrieved by a final order may, within 20 days after service of the order, file a written petition for rehearing which shall specify in detail the grounds for the relief sought and supporting authorities. An agency may order a rehearing on its own motion within 20 days after service of a final order. This subsection does not apply to s. 17.025 (3) (c). No agency is required to conduct more than one rehearing based on a petition for rehearing filed under this subsection in any contested case.

(2) The filing of a petition for rehearing shall not suspend or delay the effective date of the order, and the order shall take effect on the date fixed by the agency and shall continue in effect unless the petition is granted or until the order is superseded, modified, or set aside as provided by law.

(3) Rehearing will be granted only on the basis of:

(a) Some material error of law.

(b) Some material error of fact.

(c) The discovery of new evidence sufficiently strong to reverse or modify the order, and which could not have been previously discovered by due diligence.

(4) Copies of petitions for rehearing shall be served on all parties of record. Parties may file replies to the petition.

(5) The agency may order a rehearing or enter an order with reference to the petition without a hearing, and shall dispose of the petition within 30 days after it is filed. If the agency does not enter an order disposing of the petition within the 30-day period, the petition shall be deemed to have been denied as of the expiration of the 30-day period.

(6) Upon granting a rehearing, the agency shall set the matter for further proceedings as soon as practicable. Proceedings upon rehearing shall conform as nearly may be to the proceedings in an original hearing except as the agency may otherwise direct. If in the agency's judgment, after such rehearing it appears that the original decision, order or determination is in any respect unlawful or unreasonable, the agency may reverse, change, modify or suspend the same accordingly. Any decision, order or determination made after such rehearing reversing, changing, modifying or suspending the original determination shall have the same force and effect as an original decision, order or determination.

227.52 Judicial review; decisions reviewable. Administrative decisions which adversely affect the substantial interests of any person, whether by action or inaction, whether affirmative or negative in form, are subject to review as provided in this chapter, except for the decisions of the department of revenue other than decisions relating to alcohol beverage permits issued under ch. 125, decisions of the department of employee trust funds, the commissioner of banking, the commissioner of credit unions, the commissioner of savings and loan, the board of state canvassers and those decisions of the department of industry, labor and human relations which are subject to review, prior to any judicial review, by the labor and industry review commission, and except as otherwise provided by law.

227.53 Parties and proceedings for review. (1) Except as otherwise specifically provided by law, any person aggrieved by a decision specified in s. 227.52 shall be entitled to judicial review thereof as provided in this chapter.

(a) 1. Proceedings for review shall be instituted by serving a petition therefor personally or by certified mail upon the agency or one of its officials, and filing the petition in the office of the clerk of the circuit court for the county where the judicial review proceedings are to be held. If the agency whose decision is sought to be reviewed is the tax appeals commission, the banking review board or the consumer credit review board, the credit union review board or the savings and loan review board, the petition shall be served upon both the agency whose decision is sought to be reviewed and the corresponding named respondent, as specified under par. (b) 1 to 4.

2. Unless a rehearing is requested under s. 227.49, petitions for review under this paragraph shall be served and filed within 30 days after the service of the decision of the agency upon all parties under s. 227.48. If a rehearing is requested under s. 227.49, any party desiring judicial review shall serve and file a petition for review within 30 days after service of the order finally disposing of the application for rehearing, or within 30 days after the final disposition by operation of law of any such application for rehearing. The 30-day period for serving and filing a petition under this paragraph commences on the day after personal service or mailing of the decision by the agency.

3. If the petitioner is a resident, the proceedings shall be held in the circuit court for the county where the petitioner resides, except that if the petitioner is an agency, the proceedings shall be in the circuit court for the county where the respondent resides and except as provided in ss. 77.59 (6) (b), 182.70 (6) and 182.71 (5) (g). The proceedings shall be in the circuit court for Dane county if the petitioner is a nonresident. If all parties stipulate and the court to which the parties desire to transfer the proceedings agrees, the proceedings may be held in the county designated by the parties. If 2 or more petitions for review of the same decision are filed in different counties, the circuit judge for the county in which a petition for review of the decision was first filed shall determine the venue for judicial review of the decision, and shall order transfer or consolidation where appropriate.

(b) The petition shall state the nature of the petitioner's interest, the facts showing that petitioner is a person aggrieved by the decision, and the grounds specified in s. 227.57 upon which petitioner contends that the decision should be reversed or modified. The petition may be amended, by leave of court, though the time for serving the same has expired. The petition shall be entitled in the name of the person serving it as petitioner and the name of the agency whose decision is sought to be reviewed as respondent, except that in petitions

for review of decisions of the following agencies, the latter agency specified shall be the named respondent:

1. The tax appeals commission, the department of revenue.

2. The banking review board or the consumer credit review board, the commissioner of banking.

3. The credit union review board, the commissioner of credit unions.

4. The savings and loan review board, the commissioner of savings and loan, except if the petitioner is the commissioner of savings and loan, the prevailing parties before the savings and loan review board shall be the named respondents.

(c) A copy of the petition shall be served personally or by certified mail or, when service is timely admitted in writing, by first class mail, not later than 30 days after the institution of the proceeding, upon each party who appeared before the agency in the proceeding in which the decision sought to be reviewed was made or upon the party's attorney of record. A court may not dismiss the proceeding for review solely because of a failure to serve a copy of the petition upon a party or the party's attorney of record unless the petitioner fails to serve a person listed as a party for purposes of review in the agency's decision under s. 227.47 or the person's attorney of record.

(d) The agency (except in the case of the tax appeals commission and the banking review board, the consumer credit review board, the credit union review board, and the savings and loan review board) and all parties to the proceeding before it, shall have the right to participate in the proceedings for review. The court may permit other interested persons to intervene. Any person petitioning the court to intervene shall serve a copy of the petition on each party who appeared before the agency and any additional parties to the judicial review at least 5 days prior to the date set for hearing on the petition.

(2) Every person served with the petition for review as provided in this section and who desires to participate in the proceedings for review thereby instituted shall serve upon the petitioner, within 20 days after service of the petition upon such person, a notice of appearance clearly stating the person's position with reference to each material allegation in the petition and to the affirmance, vacation or modification of the order or decision under review. Such notice, other than by the named respondent, shall also be served on the named respondent and the attorney general, and shall be filed, together with proof of required service thereof, with the clerk of the reviewing court within 10 days after such service. Service of all subsequent papers or notices in such proceeding need be made only upon the petitioner and such other persons as have served and filed the notice as provided in this subsection or have been permitted to intervene in said proceeding, as parties thereto, by order of the reviewing court.