

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
CORPORATIONS, SECURITIES & COMMERCIAL LICENSING BUREAU

DEPARTMENT OF LICENSING AND
REGULATORY AFFAIRS,
CORPORATIONS, SECURITIES &
COMMERCIAL LICENSING BUREAU

Complainant,

v

COMFORT CREMATION SERVICES LLC
Unlicensed

Complaint No. 343880

and

O'NEIL D. SWANSON, II
A/K/A O'NEIL SWANSON
Mortuary Science
License No. 45-01-006287

Complaint No. 344101

and

GEORGE A. DROSIS
Unlicensed

Complaint No. 344100

Respondents.

Issued and entered

This 16th day of June, 2021

NOTICE AND ORDER TO CEASE AND DESIST

The Department of Licensing and Regulatory Affairs, Corporations, Securities & Commercial Licensing Bureau (Department), based on an investigation conducted under sections 502 to 504 of the Michigan Occupational Code, (Occupational Code), MCL 339.502 to 339.504, immediately orders Comfort Cremation Services LLC, O'Neil D. Swanson, II, a/k/a O'Neil Swanson, and George A. Drosis (Respondents) to stop violating the Occupational Code and rules

promulgated under the Occupational Code by engaging in the practice of mortuary science without a license and advertising its services from an unlicensed location. O’Neil D. Swanson, II and George A. Drosis are further ordered to stop violating the Occupational Code by aiding and abetting Comfort Cremation Services LLC in the unlicensed practice of mortuary science.

I. FACTUAL ALLEGATIONS

1. Comfort Cremation Services LLC (Comfort) has at no time relevant to this Notice and Order to Cease and Desist (Order) been licensed as a mortuary science establishment under Article 18 of the Occupational Code, MCL 339.1801 to 339.1812. Comfort was organized by George A. Drosis as a domestic limited liability company under the Michigan Limited Liability Company Act, MCL 450.4101 *et seq.*, on April 10, 2020. It has a resident agent and registered office address of 101 W. Big Beaver Rd., Ste. 1400, Troy, Michigan 48084. Its Resident Agent is Dianne Swanson, and records on file with the Department’s Corporations Division also identify George A. Drosis as its “member.” Records on file with Corporations Division do not identify any other managers, members, or employees.¹ On June 3, 2020, Comfort filed a Certificate of Assumed Name with the Department’s Corporations Division indicating that the assumed name under which it would transact business is “Tricounty Cremations.” Attached as Exhibit 1 is a certificate of its license status under the Occupational Code and certified copies of records that Comfort filed with the Department’s Corporations Division.

2. On June 3, 2021, Mr. Drosis sent the Department a document entitled “Stock Purchase Agreement” as part of Tri-County Cremation Services, L.L.C.’s 2020 application for approval of cemetery change of control submitted under the Cemetery Regulation Act, MCL

¹ The Michigan Limited Liability Company Act does not require a limited liability company to report or identify its members, managers, or employees to the Corporations Division. It only requires it to report the name of its resident agent, which is the individual or entity that has a business office or residence that is identical to the company’s registered office and is designated to accept mail or documents on behalf of the company. *See* MCL 450.4207.

456.532 *et seq.* The Agreement, dated June 15, 2020, identifies O'Neil D. Swanson, II as a member of Comfort. Based on the Agreement, Comfort agrees to purchase the real property and crematory business associated with Tri-County Cremation Services, L.L.C. by land contract between Comfort and Burrell Tri-County Vaults, Inc. The Agreement was an Addendum to the October 1, 2019 Asset Purchase Agreement between Mr. Swanson, Dianne Swanson, and the Personal Representative of the Estate of Douglas H. Stark. Attached as Exhibit 2 is the Asset Purchase Agreement and Stock Purchase Agreement.

3. George A. Drosis (Drosis), has, at no times relevant to this Order, been licensed as a mortuary science practitioner under Article 18 of the Occupational Code. Attached as Exhibit 3 is a certificate of his license status under the Occupational Code.

4. O'Neil D. Swanson, II, a/k/a O'Neil Swanson (Swanson), has, at no time relevant to this Order, been licensed as a mortuary science practitioner under Article 18 of the Occupational Code. His mortuary science practitioner license was revoked by the Board of Examiners in Mortuary Science on April 11, 2018. Attached as Exhibit 4 is a certificate of his license status under the Occupational Code.

5. On April 7, 2021, the Department opened a complaint against Comfort based on a tip from the Michigan Funeral Directors Association that Comfort was removing dead human bodies and transporting them to Tri-County Cremation Services, L.L.C. (Tri-County) for cremation services.

6. Department staff performed an internet search for Comfort and found a website, <https://www.comfortcremationsnow.com/>, listing Comfort's address as 101 W. Big Beaver Rd., Suite# 1400, Troy, Michigan 48084, which corresponds with the office tower space that Mr. Drosis lists as his address of record as a member of the State Bar of Michigan. The website

represents that Comfort has a “facility” that allows customers to have “separate viewing and cremations rooms to ensure privacy.” The website advertises “Simple Low Cost Cremations” and lists “Cremation Packages” ranging from \$395 to \$895. As of June 7, 2021, it also listed obituaries for individuals who died between July 16, 2020 and May 30, 2021. Comfort’s website fails to identify any of its employees or staff. Its “General Release” form suggests that Comfort is acting as a third-party capper or steerer for other mortuary science licensees to connect a customer with a “designated Funeral Home or Funeral Director selected by Comfort Cremation Services.” Attached as Exhibit 5 are printouts from Department staff’s internet search and printouts from the State Bar of Michigan member directory.

7. On May 26, 2021 through June 7, 2021, Department investigators inspected Tri-County’s facility, located at 1106 E. Michigan Ave., in Ypsilanti, Michigan in connection with Complaint Nos. 344093, 344099, and 344098 opened against Tri-County, O’Neil Swanson, a/k/a O’Neil D. Swanson, II, and Dianne E. Swanson.² While onsite on May 26, 2021, the Department observed at least 29 cardboard cremation containers containing the uncremated remains of dead human bodies indicating that they were received from Comfort. Documentation obtained from Tri-County indicates that it had 85 dead human bodies in its custody that originated from Comfort, and of those 85 bodies, 57 had no cremation date associated with them. Attached as Exhibit 6 are photographs of the cremation containers and documentation supplied by Tri-County.

² The Department opened Complaint No. 344093 on May 24, 2021 in response to a statement of complaint forwarded to it by the Washtenaw County Health Department that was filed anonymously with it. The anonymous complaint alleged: “[H]eavy smoke from crematory chimney, deceased not stored at proper temperature, body fluids leaking on the floor of the facility.” An investigation of that complaint resulted in the issuance of a separate Notice and Order to Cease and Desist against Tri-County, its member, purported co-owner, and operator, O’Neil Swanson, and its purported co-owner, Dianne E. Swanson, for operating a crematory without a valid registration issued under the Cemetery Regulation Act, MCL 456.521 *et seq.*

8. To date, neither Comfort, Drosis, nor Swanson applied for or received a mortuary science establishment or individual mortuary science license.

II. RELEVANT STATUTORY PROVISIONS

9. Section 601(1) of the Occupational Code, MCL 339.601(1), provides as follows:

A person shall not engage in or attempt to engage in the practice of an occupation regulated under this act or use a title designated in this act unless the person possesses a license or registration issued by the department for the occupation.

10. Section 604 of the Occupational Code, MCL 339.604, provides the following, in relevant parts:

A person who violates 1 or more of the following shall be subject to the penalties prescribed in section 602:

* * *

(h) Violates any other provision of this act or a rule promulgated under this act for which a penalty is not otherwise prescribed.

* * *

(l) Aids or abets another person in the unlicensed practice of an occupation.

11. Section 1801 of the Occupational Code, MCL 339.1801, provides, in part, as follows:

(a) ‘Funeral establishment’ means a place of business used in the care and preparation for burial or transportation of a dead human body or a place where an individual represents that he or she is engaged in the profession of undertaking or the practice of mortuary science.

* * *

(d) ‘Practice of funeral directing’ means engaging in or representing oneself as engaging in the supervising of the burial and disposal of a dead human body, managing a funeral establishment for the preparation, disposition, and care of a dead human body, or using, in connection with the user's name or funeral establishment, the word ‘funeral director’, ‘funeral service professional’,

‘undertaker’, or ‘mortician’, or any other title embodying the words ‘mortuary science’ or otherwise implying that the individual is engaged as a funeral director.

(e) ‘Practice of mortuary science’ means the practice of embalming or the practice of funeral directing, or both.

12. Section 1806(3) of the Occupational Code, MCL 339.1806(3), provides, in part, as follows:

A person may only engage in the practice of mortuary science at a fixed location. A person shall not open or maintain a place for practice, or hold itself out as engaging in the practice of mortuary science, without an establishment license issued by the department
.....

13. Section 1810 of the Occupational Code, MCL 339.1810, provides the following in relevant parts:

(1) A person shall be subject to the penalties of Article 6 if the person commits one of the following:

* * *

(d) Aiding or abetting an unlicensed person to engage in the practice of funeral directing or embalming.

14. Rule 41(2) of the Michigan Administrative Code, Mich Admin Code, R 339.18941(2), provides that “[a] funeral establishment shall not do business in a location which is not licensed as a funeral establishment and shall not advertise a service as available from an unlicensed location.”

**III. LEGAL ALLEGATIONS AGAINST COMFORT
COMPLAINT NO. 343880**

15. By offering funeral services, including overseeing direct cremations, transporting, disposing of, and caring for dead human bodies, Comfort engaged in and held itself out as engaging in the practice of mortuary science without possessing an active mortuary science establishment

license issued by the Department, contrary to MCL 339.1806(3), in violation of MCL 339.601(1) and MCL 339.604(h).

16. By advertising that it offered funeral services, including direct cremation services, as well as providing customers with contracts and forms that state Comfort has an address of 101 W. Big Beaver Rd., Ste. 1400, Troy, Michigan 48084, Comfort did business and advertised that services were available from an unlicensed location, contrary to Mich Admin Code, R 339.18941(2), in violation of MCL 339.604(h).

**IV. LEGAL ALLEGATIONS AGAINST DROSIS
COMPLAINT NO. 344101**

17. By representing on records filed with the Corporations Division that he is a member of Comfort, which offers service for the preparation, disposition, and care of a dead human body, Drosis engaged in or represented himself as engaging in the practice of funeral directing without possessing an active mortuary science license issued by the Department, contrary to MCL 339.1806(3), in violation of MCL 339.601(1) and MCL 339.604(h).

18. Respondent Drosis aided or abetted Comfort in the unlicensed practice of mortuary science, contrary to MCL 339.1810(1)(d), and in violation of MCL 339.604(h) & (l).

**V. LEGAL ALLEGATIONS AGAINST SWANSON
COMPLAINT NO. 344100**

19. By representing on the Stock Purchase Agreement submitted to the Department that he is a member of Comfort, which offers services for the preparation, disposition, and care of a dead human body, Swanson engaged in or represented himself as engaging in the practice of funeral directing without possessing an active mortuary science license issued by the Department, contrary to MCL 339.1806(3), in violation of MCL 339.601(1) and MCL 339.604(h).

20. Respondent Swanson aided or abetted Comfort in the unlicensed practice of mortuary science, contrary to MCL 339.1810(1)(d), and in violation of MCL 339.604(h) & (l).

VI. ORDER

IT IS THEREFORE ORDERED, under MCL 339.506, that:

A. Respondents must immediately stop violating the Occupational Code, in the manner alleged above, by ceasing to engage in the practice of mortuary science until they obtain licenses from the Department to practice mortuary science out of a fixed location.

B. Within 60 days of the date this Order becomes final, Respondents must provide the Department at the address indicated in paragraph VI or via email at LARA-CSCL-Securities-Audit@michigan.gov, one of the following:

- i. Documentary proof to the satisfaction of the Department that Comfort obtained a mortuary science establishment license under the Occupational Code; and
- ii. Either documentary proof to the satisfaction of the Department that Drosis and Swanson obtained individual mortuary science licenses under the Occupational Code or submitted to the Department in the form of a notarized statement signed by Drosis and Swanson that neither has been engaging in the practice of mortuary science since the effective date of this Order; or
- iii. Documentary proof to the satisfaction of the Department in the form of a notarized statement signed by Drosis and Swanson that Comfort is closed for business, and neither it, Swanson, nor Drosis have been engaging in the practice of mortuary science since the effective date of this Order.

C. Violations of MCL 339.601 may lead to additional or concurrent civil, criminal, or administrative actions brought by the Department or the Department of Attorney General, consistent with MCL 339.602, 339.506, 339.601, and 339.605.

D. The Department of Attorney General may apply to the circuit court of this state to restrain and enjoin, temporarily or permanently, or both, persons from further violating this Order. MCL 339.506.

E. A person that engages in or attempts to engage in the practice of mortuary science without a mortuary science license issued by the Department is guilty of a misdemeanor punishable by a fine of not more than \$500.00, or imprisonment for not more than 90 days, or both, for the first offense or a fine of not more than \$1,000.00, or imprisonment for not more than one year, or both, for a second or any subsequent offense. MCL 339.601. Accordingly, a referral may be made to the appropriate criminal law enforcement agency at any time before or after the issuance of this Order.

F. A person licensed or required to be licensed under the Occupational Code found in violation of the Occupational Code or a rule or order promulgated or issued under the Occupational Code following the service of a formal complaint is also subject to the denial of a license or renewal of a license under the Occupational Code. They may also be censured, required to make restitution, or have their license, if any, fined, limited, suspended, revoked, or placed on probation. MCL 339.105 and 339.602.

G. This Order is effective on its issued and entered date.

VII. NOTICE OF OPPORTUNITY FOR HEARING

Under MCL 339.506(2), Respondents have 30 days beginning on the effective date of this Order to submit a written request to the Department asking that this matter be scheduled for

a hearing. If the Department receives a written request in a timely manner, the Department will schedule a hearing. Otherwise, their right to a hearing to consider this Order will be forfeited.

The written request for hearing must be addressed by mail, fax, or email to:

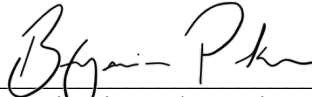
Corporations, Securities & Commercial Licensing Bureau
Regulatory Compliance Division
P.O. Box 30018
Lansing, MI 48909
Email: CSCL-FOIA@michigan.gov
Fax: (517) 241-0290

VIII. ORDER FINAL ABSENT HEARING REQUEST

Respondents' failure to submit a written request for hearing to the Department within 30 days after the effective date of this Order will result in this Order becoming a FINAL ORDER by operation of law. The FINAL ORDER includes the submission of the documentation described in paragraph VI.B. The documentation is due to the Department within 60 days after this Order becomes a FINAL ORDER.

MICHIGAN DEPARTMENT OF LICENSING AND
REGULATORY AFFAIRS

Orlene Hawks, Director

BY 

Benjamin Parker, Director

Licensing Division

Corporations, Securities & Commercial Licensing
Bureau

Dated: June 16, 2021