

Man linked to Forest Hill funeral home case is sentenced

By Daniel Connolly

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An Indianapolis judge sentenced Robert Nelms to four years of work release and four years of home detention Friday, following a plea agreement that will likely lead to his testifying against Mark Singer and others charged in the Forest Hill funeral home embezzlement case in Memphis.

Nelms must also replenish \$20 million taken from funeral trust funds, [The Indianapolis Star](#) reported. Selling the businesses to a larger company will make that possible.

Nelms is one of several people accused of looting millions of dollars from funeral trust funds around the country.

Prosecutors allege that in Indiana, Michigan and Tennessee, Nelms and others used fraudulent means to buy funeral businesses in late 2004.

They say that in all three states, the buyers quickly used a complex series of transactions to empty the trust accounts used to cover the costs of cemetery maintenance and prepaid funerals.

Nelms also pleaded guilty to charges in Michigan but has not been sentenced.

Authorities said Nelms worked with Singer, a former investment adviser from a Philadelphia suburb.

In Memphis, Singer is accused of helping former Forest Hill funeral home owner Clayton Smart take money from trust funds. Prosecutors have said it was as much as \$22 million, though defense attorneys have disputed that amount.

The problems at Forest Hill came to public attention in 2006, when Smart, a resident of eastern Oklahoma, announced that the funeral homes wouldn't be able to honor prepaid burial policies in full.

That affected more than 13,000 policy holders, and some had to pay thousands of dollars extra when their loved ones died.

Tennessee later seized the funeral homes and began honoring the policies again. The state filed a civil suit to recover missing money and also filed criminal charges against

Singer, Smart and Stephen W. Smith, who once held a minority stake in the Forest Hill funeral businesses.

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