2627

September 6, 2007

Michelle T. Smey, Administrative Officer State Board of Funeral Directors P.O. Box 2649 Harrisburg, PA 17105-2649

Re: Preneed Funeral Arrangements, Proposed Regulation 16A-4815

Dear Ms. Smey:

The Pennsylvania Funeral Directors supports the above proposed regulation in its entirety. Specifically, we support the portability aspect of pre-need agreements as it preserves the irrevocability of the funds while at the same time serving the public interest by allowing them to use the funeral director of their choice.

Very truly yours,

Um G. Kulluchken

Thomas G. Kukuchka, President PFDA

cc: Arthur Coccodrilli, Chairman IRRC 333 Market Street, 14th Floor Harrisburg, PA 17101 LICENSING DIVISION

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