



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,

A handwritten signature in black ink, appearing to read "Tom G. Kukuchka".

Thomas G. Kukuchka, President  
PFDA

cc: Arthur Coccodrilli, Chairman  
IRRC  
333 Market Street, 14<sup>th</sup> Floor  
Harrisburg, PA 17101

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BOARD COMMISSION