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**BARNETT FUNERAL HOME, Inc.**

207 East Fourth Street, Emporium, Pennsylvania 15834  
John J. Cappiello, Supervisor  
Edward M. Barnett, FD,(Deceased)  
814 / 486-0369

November 7, 2009

Arthur Coccodrilli, Chairman, IRRC  
333 Market St., 14th Floor  
Harrisburg, PA 17101

RECEIVED  
2009 NOV 10 AM 9:33  
INDEPENDENT REGULATORY  
REVENUE COMMISSION

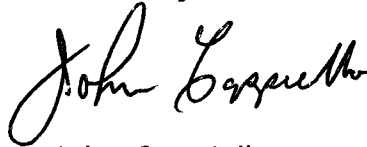
Dear chairman,

I am a license funeral director and owner of the Barnett Funeral Home in Emporium. I support Regulation 16A-4816 & unlicensed employees should NOT be able to sell preneed funeral arrangements. We should be concerned about deceptive activities in the preneed industry by unlicensed persons.

Please pass Regulation 16A-4816

We appreciate your consideration in this matter.

Sincerely



John Cappiello

President

Barnett Funeral Home, Inc.