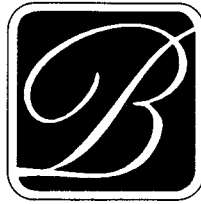


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DEPARTMENT REGULATORY
BENEFIT COMMISSION

GREGORY P. ROHANNA, SUPERVISOR

FRANK C. BEHM, SUPERVISOR

1477 JEFFERSON ROAD, P.O. BOX 440 • JEFFERSON, PA 15344

FUNERAL HOMES □ INC.

182 WEST HIGH STREET • WAYNESBURG, PA 15370

(724) 883-2506

(724) 627-3155

November 9, 2009

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

Dear Mr. Coccodrilli:

I am a licensed funeral director in the state of Pennsylvania. I am writing regarding the proposed Regulation 16A-4816 (as written) and ask that you support legislation for its passage.

Sincerely,

Gregory P. Rohanna, supervisor