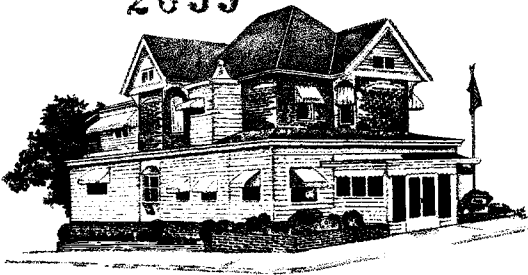


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Mason-Gelder Funeral Home Inc.

RANDY G. GELDER, SUPERVISOR
BRENDA GELDER RIBAR, FUNERAL DIRECTOR

201 North First Street Jeannette, Pennsylvania 15644
724-523-5539 Fax 724-523-5720

November 9, 2009

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

Dear Sir:

On behalf of Mason-Gelder Funeral Home Inc, we fully support Regulation 16A-4816 and that unlicensed employees of funeral homes should not be able to arrange preneed funeral arrangements.

Thank you for your consideration in this matter.

Sincerely,

Randy G. Gelder, Supervisor

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