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McCABE BROS., Inc.
FUNERAL HOMES SINCE 1870
PITTSBURGH, PENNSYLVANIA

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“Families Serving Families for Four Generations”

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Mr. Arthur Coccodrilli, Chairman
Independent Regulatory Review Commission
333 Market Street
Harrisburg, PA 17101

Dear Chairman Coccodrilli:

I am a Pennsylvania licensed funeral director. I am writing to you today to express my **strong support** for Regulation 16A-4816 as proposed by the State Board of Funeral Directors.

The State Board of Funeral Directors has held public hearings the past four years in order to address the issues raised in the federal court case Walker v. Flitton (2005), prior to promulgation of Regulation 16A-4816.

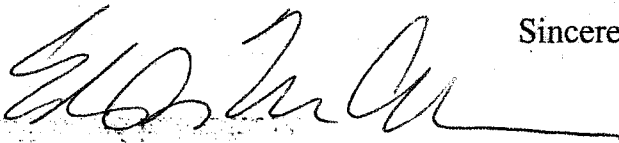
The State Board has carefully written this regulation to address the issues in the Walker case, while staying in compliance with the Funeral Director Law, which *prohibits* the offer to sell or selling of preneed arrangements by unlicensed individuals.

This regulation addresses the need in the funeral profession to protect consumers, while at the same preserving the integrity of the funeral director's license.

Regulation 16A-4816 provides a solid safeguard to the public concerning their pre-need arrangements. **It is in the public's best interest.**

I respectfully request IRRC's approval of Regulation 16A-4816 in its current form.

Sincerely,



Edward G. McCabe
President/Owner
McCabe Bros., Inc.

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