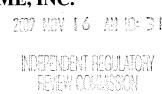
HAROLD B. MULLIGAN FUNERAL HOME, INC.

11010 Knights Road, Philadelphia, PA 19154 215-637-7373 T.J. Fluehr, Supervisor



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 pre-need arrangements by unlicensed individuals.

This regulation addresses the need in the funeral profession to protect consumers, while at the same time 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,

T.J. Fluehr, F.D.

Owner, Supervisor

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2639

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Sincerely, Christie Flush Hims

Christie Fluehr Himes

Funeral Director