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STONEMOR

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INDEPENDENT REGULATORY
REVIEW COMMISSION

November 17, 2009

The Honorable Arthur Cocodrilli, Chairman
Independent Regulatory Review Commission
333 Market Street, 14th Floor
Harrisburg, PA 17101

VIA E-MAIL: IRRC@IRRC.STATE.PA.US

Dear Chairman Cocodrilli and Members of the Commission:

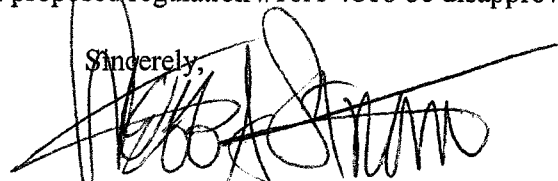
As the largest operator and owner of cemeteries and funeral homes in the State of Pennsylvania (55 cemeteries and nine funeral homes) and a publicly traded company (STON), we are in total opposition to proposed regulation #16A-4816 (IRRC #2639).

We draw upon more than 100 years of collective experience in the advanced planning and cemetery industry to serve families in the best possible manner – with dignity and respect. Through our many locations, now in 25 states, our professional and compassionate sales team serves thousands of families each year under our supervision.

We acknowledge that limiting pre-need arrangements to licensed funeral directors does not benefit the consumer in the Commonwealth.

Respectfully, once again, we urge that proposed regulation #16A-4816 be disapproved.

Sincerely,



Gregg A. Strom
Sr. Vice President – Business Development

GAS/epk

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From: Erin Kelly [ekell@stonemor.com]
Sent: Tuesday, November 17, 2009 10:27 AM
To: IRRC
Subject: Proposed Regulation #16A-4816
Attachments: 20091115063130606.pdf

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Please see attached letter from StoneMor Partners. Thank you.