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January 3rd, 2006

Board of Directors
Pennsylvania Cemetery Funeral Association
100 South 21st Street,
Harrisburg, PA 17104

To Whom It May Concern:

I was one of the eleven registered participants who provided testimony at the December 12th, 2005 hearing in Harrisburg conducted by the State Board of Funeral Directors regarding the Funeral Board's "Exposure Draft Pre-Need Activities by Unlicensed Employees."

Having reviewed the *Draft - Pre-need Activities by Employees & Agents of Licensed Funeral Directors* as proposed by the Pennsylvania Cemetery Funeral Association (PCFA), I am please to provide this letter confirming my full support for the proposed language as presented.

It is my opinion that the draft presented by the Pennsylvania Cemetery Funeral Association is in keeping with the spirit of the Federal Court ruling in *Walker v. Flitton* while protecting the interests of consumers in the Commonwealth.

Sincerely,


Ernie Heffner

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