

# STONEMOR

STONEMOR PARTNERS L.P.

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INDEPENDENT REGULATORY  
REVIEW COMMISSION

#2639

January 3, 2006

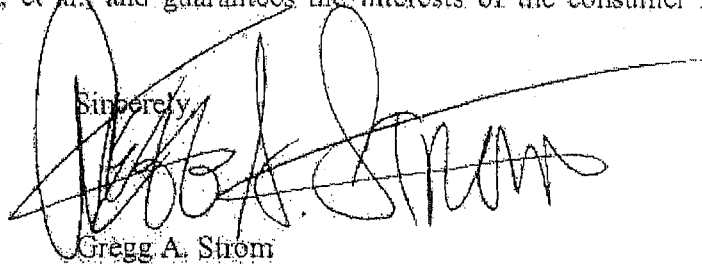
Board of Directors  
Pennsylvania Cemetery Funeral Association  
100 S. 21<sup>st</sup> Street  
Harrisburg, PA 17104

Re: Suggested Draft Regulations Concerning the Activities of Employees and Agents  
of Licensed Funeral Directors Involved in Pre-need Arrangements

Dear Directors:

It is my pleasure to submit this letter of endorsement after having reviewed the *Draft - Pre-need Activities by Employees & Agents of Licensed Funeral Directors*. This draft, as proposed by the Pennsylvania Cemetery Funeral Association (PCFA), deserves due consideration and has the total support of StoneMor Partners L.P., owners and operators of 50 cemeteries and 7 funeral homes in the Commonwealth. This draft by the PCFA follows the intent of the Federal Court ruling in the Walker, et al. v. Flitton, et al. and guarantees the interests of the consumer in Pennsylvania.

Sincerely,



Gregg A. Strom

Sr. Vice President - Business Development

GAS/epk