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Please be advised that the views expressed in this letter are those of the FTC staff. They have not been reviewed, approved, or adopted by the Commission, and they are not binding upon the Commission. However, they do reflect the opinions of those staff members charged with enforcement of the Funeral Rule. Staff Funeral Rule opinions are routinely posted on the FTC website at http://www.ftc.gov/bcp/conline/edcams/funerals/staffopinions.shtm.

Sincerely,

Craig Tregillus

Funeral Rule Coordinator