

August 8th, 1999

Federal Trade Commission
Room H-159 600 Pennsylvania Ave.
Washington, D.C. 20580



RE: 16 CFR Part 453/ Arnets Letter

To whom it may concern:

This letter is in response to a letter written by Arnets on June 8th 1999 to the FTC with allegations about Arborcrest Memorial Park.

In Paragraph 3, Sentence 1: Not true, In fact all our clients are informed they are allowed to purchase elsewhere. Sentence 2: True to the fact that we only give warranties on the products we sell, not on a product purchased elsewhere. Sentence 3: Unfounded, there are many clients who have purchased markers from Arnets. Sentence 4: No evidence has been produced to substantiate this accusation.

In paragraph 4, Sentence 1: Not true, In the past 15 years there has been only (1) one client assessed a fee, a fee based on an actual per hour rate to supervise installation. Sentence 2: False, this did not occur at Arborcrest Cemetery. Sentence 3: This also did not occur at Arborcrest Cemetery. Sentence 4: False, not applicable at Arborcrest Cemetery. Sentence 5: Not true, there is no evidence to link Arborcrest to such accusations.

In conclusion, we believe that Arborcrest Memorial Park has practiced ethically and responsibly to all clients to which we serve.

Sincerely:

Wanda Upper
President