

UNITED STATES OF AMERICA FEDERAL TRADE COMMISSION WASHINGTON, D.C. 20580

October 1, 2004

S.M. Oliva President Citizens for Voluntary Trade P.O. Box 66 Arlington, VA 22210

Re: In the Matter of Virginia Board of Funeral Directors and Embalmers

File No. 041 0014

Dear Mr. Oliva:

Thank you for your comments on behalf of Citizens for Voluntary Trade ("CVT") regarding the proposed consent order accepted by the Federal Trade Commission for public comment in the above-captioned matter. Your letter indicates that CVT neither opposes nor supports the proposed settlement. The Commission has reviewed your comments in connection with its decision concerning whether to accord final approval to the proposed consent order, and has also placed your comments on the public record.

After appropriate consideration of your comments, the Commission has determined that the public interest would best be served by issuing the Decision and Order in final form without modification. A copy of the final Decision and Order is enclosed for your information. Relevant materials also are available from the Commission's website at http://www.ftc.gov.

It helps the Commission's analysis to hear from a variety of sources in its work on antitrust and consumer protection issues, and we appreciate your interest in this matter.

By direction of the Commission, Commissioner Leibowitz not participating.

Donald S. Clark Secretary