



201 NORTH CRAIG ST. AT BAYARD
Pittsburgh, Penna.

March 3 1937

Ida M. Tarbell
The Nations Business Magazine
1615 H. Street Washington D.C.

Dear Madam

I am a subscriber for years of this magazine and am interested in your article March issue page 23 and owing to your broad scope and unbiased opinions I will trust to your fair decision that I may give the matter a place on debates we offer monthly. Probably it is unusual for a group of secluded men to contact public opinion of this nature from you but the very nature and gruesome thoughts of death has caused us to keep from the limelight for fear of a misunderstanding.

Yes, we have chislers, price cutters, unethical and mercenary minded men in this business the same as those you mention But I venture to say you have never given us a thought as existing.

The second column paragraph strikes me as very good headed: Those who think they can get by etc.

I know you will realize we are men who are eager of raising our standards, and public opinion from writers like your self may be invigorating to assist us on the upward trend and if you will not favor or fear what you have to say I will accept it in the spirit in which it is written, then we both may enjoy that which we aim to do. BETTER ALL LIVING CONDITIONS.

I am recognized as an authority all over the U.S.A. in the Funeral Industry, a member of our Research Staff U.S. Catastrophe Comm. of .N.F.D.A.; Board of Trustees of. A.C. Funeral Directors Ass'n. and Advisory Board of all Funeral Directors of the U.S.

Thanking you in advance for your Co Operative interest.

Kirwan Flannery
Funeral Director License 3388.Pa.

Chairman Public Relations Board.

P.S. I am seeking your opinion on the Funeral Industry as you view it from a personal standpoint after you have refreshed your thoughts from any articles at hand.