



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

Office of the Secretary

March 21, 2007

David A. Schwartz
Wachtell, Lipton, Rosen & Katz
51 West 52nd Street
New York, NY 10019-6150

Re: *In re Service Corporation International and Alderwoods Group, C-4174*
Legacy Petition

Dear Mr. Schwartz:

This is in reference to the Petition for Approval of Proposed Divestitures to Legacy Funeral Holdings, LLC, Legacy Funeral Holdings of Louisiana, LLC, and Legacy Funeral Holdings of Mississippi, LLC (collectively the "Legacy group") filed by Service Corporation International ("SCI") and received on December 19, 2006 ("the Application"). Pursuant to the Decision and Order in Docket No. C-4174, SCI requests prior Commission approval of its proposal to divest certain assets to the Legacy group.

After consideration of SCI's Application and other available information, the Commission has determined to approve the proposed divestiture as set forth in the Application. In according its approval, the Commission has relied upon the information submitted and the representations made by SCI and the Legacy group in connection with SCI's Application and has assumed them to be accurate and complete.

By direction of the Commission.

A handwritten signature in black ink that reads "Donald S. Clark".

Donald S. Clark
Secretary

cc: Neil Kenton Alexander
Porter & Hedges LLP
Reliant Energy Plaza
1000 Main Street, 36th floor
Houston, TX 77002

William E. Rowe
24728 Harbour View Drive
Ponte Vedra Beach, FL 32082