



Office of the Secretary

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

September 19, 2007

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

Re: *In the Matter of Service Corporation International/Alderwoods*  
*File No. 061-0156, Docket No. C-4174*

Dear Mr. Schwartz:

This is in reference to the Petition for Approval of Proposed Divestiture to Found, LLC ("Found"), filed by Service Corporation International ("SCI") and received on July 3, 2007 ("Petition"). Pursuant to the Decision and Order in Docket No. C-4174, SCI requests prior Commission approval of its proposal to divest certain assets to Found.

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

By direction of the Commission.

Donald S. Clark  
Secretary

cc: Stephen K. Lewellyn, Esq.  
Davies, Barrell, Will, Lewellyn & Edwards, PLC  
122 West Cameron Street  
Culpeper, VA 22701

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