



Office of the Secretary

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

September 26, 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 Divestitures to O'Hair & Riggs Funeral Services, Inc. ("ORFS"), filed by Service Corporation International ("SCI") and received on June 8, 2007 ("Petition"), and the Petition for Approval of Proposed Divestitures to Ivers & Alcorn Atwater Funeral Services, Inc. ("I&AAFS") and Ivers & Alcorn Merced Funeral Services, Inc. ("I&AMFS"), filed by SCI and received on June 18, 2007. Pursuant to the Decision and Order in Docket No. C-4174, SCI requests prior Commission approval of its proposal to divest certain assets to ORFS, I&AAFS, and I&AMFS.

After consideration of SCI's Petitions and other available information, the Commission has determined to approve the proposed divestitures as set forth in both of these Petitions. In according its approval, the Commission has relied upon the information submitted and the representations made by SCI, ORFS, I&AAFS, and I&AMFS in connection with SCI's Petitions and has assumed them to be accurate and complete.

By direction of the Commission.

Donald S. Clark  
Secretary

cc: John Yeatman  
Kevin Vitelli, Esq.