



Office of the Secretary

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

May 15, 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*
Docket No. C-4174: New UCW Petition

Dear Mr. Schwartz:

This is in reference to the Petition for Approval of Proposed Divestiture to New Universal Chung Wah, LLC, and Universal Chung Wah Funeral Directors, Inc. (collectively "New UCW") filed by Service Corporation International ("SCI") on March 9, 2007 ("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 New UCW.

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 New UCW in connection with SCI's Application and has assumed them to be accurate and complete.

By direction of the Commission.

Donald S. Clark
Secretary

cc: Cloris Lam, Esq.
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