

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

Office of the Secretary

June 5, 2007

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

> Re: 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 MGM, Inc. ("MGM"), filed by Service Corporation International ("SCI") and received on March 20, 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 MGM.

After consideration of SCI's Petition and other available information, the Commission has determined to approve the proposed divestitures 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 MGM 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: Gary McRay, Esq.
Foster, Swift, Collins and Smith, P.C.
313 S. Washington Square
Lansing, MI 48933

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