



Office of the Secretary

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

May 3, 2007

David A. Schwartz, Esq.
Wachtell, Lipton, Rosen & Katz
51 West 52nd 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 KAG, LLC, a subsidiary of Northstar Memorial Group, LLC (“Northstar”), filed by Service Corporation International (“SCI”) and received on January 8, 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 Northstar.

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 Northstar 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: Timothy Birch, Esq.
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