



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

Office of the Secretary

August 9, 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 Wilson Family Funeral Chapel, Inc. ("Wilson"), filed by Service Corporation International ("SCI") and received on May 14, 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 Wilson.

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 Wilson in connection with SCI's Petition and has assumed them to be accurate and complete.

By direction of the Commission.

Richard C. Donohue
Acting Secretary

cc: Jerry E. Callister, Esq.
Callister & Hendricks
544 W. 20th Street
Merced, CA 95340

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