



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

Office of the Secretary

March 21, 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 Keystone North America, Inc. ("Keystone") filed by Service Corporation International ("SCI") and received on December 21, 2006 ("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 Keystone.

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

By direction of the Commission.

A handwritten signature in black ink that reads "Donald S. Clark".

Donald S. Clark
Secretary

cc: Steven Tidwell, President
Keystone America, Inc.
400 North Ashley Drive, Suite 1900
Tampa, FL 33602

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