



Office of the Secretary

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

March 30, 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 Divestiture to Rollings Funeral Service, Inc., filed by Service Corporation International ("SCI") and received on January 3, 2007, and amended by the Supplemental Petition for Approval of Proposed Divestiture to Pinnacle Funeral Service, LLC ("Pinnacle") filed by SCI and received on February 26, 2007 (together referred to as "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 Pinnacle.

After consideration of SCI's Petition and other available information, the Commission has determined to approve the proposed divestiture 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 Pinnacle in connection with SCI's Petition and has assumed them to be accurate and complete.

By direction of the Commission.

C. Landis Plummer
Acting Secretary

cc: Kenneth Boutwell
Pinnacle Funeral Service, LLC
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