



Office of the Secretary

United States of America
FEDERAL TRADE COMMISSION
WASHINGTON, D.C. 20580

September 18, 2014

Don Waterbury
California

RE: *In the Matter of Service Corporation International and Stewart Enterprises, Inc.*,
Docket No. C-4423

Dear Mr. Waterbury:

Thank you for the comment, which you submitted electronically on July 3, 2014, in connection with Service Corporation International's ("SCI") Petition for Approval of Proposed Divestiture to Heritage Family Funeral Services, Inc., and Heritage Family Cemetery, Inc. The Commission placed both the petition and your comment on the public record and has given your comment careful consideration.

In your comment, you stated that you are sure the FTC vetted the subject and are confident that all things are legal and correct. Thank you for your confidence in the Commission's ability to evaluate a proposed buyer's financial and competitive viability, and whether the proposed divestiture will likely remedy the competitive concerns alleged in the Commission's complaint in the relevant market.

It helps the Commission's analysis to hear from a variety of sources in its work on anti-trust and consumer protection issues, and we appreciate your interest in this matter.

By direction of the Commission.

Donald S. Clark
Secretary