



Office of the Secretary

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

October 9, 2014

Amanda Wait, Esq.
Hunton & Williams LLP
2200 Pennsylvania Avenue, NW
Washington, D.C. 20037

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

Dear Ms. Wait:

This is in reference to the Petition For Approval of Proposed Divestiture filed by Service Corporation International ("SCI") and received on July 31, 2014 ("Petition"). Pursuant to the Decision and Order in Docket No. C-4423, SCI requests prior Commission approval of its proposal to divest certain assets to Guerra & Gutierrez LLC and Guerra & Gutierrez Enterprises, Inc. (collectively "G&G").

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 G&G 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: Paul Houston