



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

Office of the Secretary

August 16, 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 Griffin Funeral Home, Inc. ("Griffin"), filed by Service Corporation International ("SCI") and received on June 18, 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 Griffin.

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 Griffin 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: Kathleen A. Moran, Esq.
Maddox, Holloman & Kirksey, PC
205 East Bender, Suite 150
Hobbs, NM 88240

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