

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

Office of the Secretary

May 20, 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 March 14, 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 Signature Funeral and Cemetery Investments LLC and/or its affiliates d/b/a The Signature Group (collectively, "Signature").

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 Angeleno 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 97 North Street Brooklin, Ontario Canada, L1M-0C5