Office of the Secretary

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

April 26, 2007

David Clanton Baker & McKenzie LLP 815 Connecticut Ave. NW Washington, DC 20006-4078

Re: In the Matter of Service Corporation International, Docket No. C-3869

Dear Mr. Clanton:

This letter is to inform you that the Commission has extended the divestiture period contained in the Order to Show Cause and Order Modifying Order issued in the above-referenced matter for an additional 90 days, until May 29, 2007. This action is being taken pursuant to Paragraphs VIII.E. and VIII.F.2.d of the Order.

By direction of the Commission.

Donald S. Clark Secretary

cc: Thomas H. Johnson Johnson Consulting Group 4832 East Indian School Road Phoenix, Arizona 85018