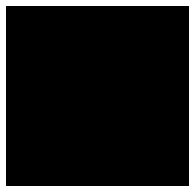


UNITED STATES OF AMERICA  
FEDERAL TRADE COMMISSION  
WASHINGTON, D.C. 20580



Office of the Secretary

February 23, 2010

David J. Laing  
Baker & McKenzie  
815 Connecticut Avenue, N.W.  
Washington, D.C. 20006

Re: *In the Matter of Service Corporation International, Docket No. C-4275*

Dear Mr. Laing:

This is in reference to the Petition for Approval of Proposed Divestiture to Legacy Funeral Holdings of Nevada, LLC (“Legacy”) filed by Service Corporation International (“SCI”) and received on December 30, 2009 (“the Application”). Pursuant to the Decision and Order in Docket No. C-4275, SCI requests prior Commission approval of its proposal to divest certain assets to Legacy.

After consideration of SCI’s Application and other available information, the Commission has determined to approve the proposed divestiture as set forth in the Application. In according its approval, the Commission has relied upon the information submitted and the representations made by SCI and Legacy in connection with SCI’s Application and has assumed them to be accurate and complete.

By direction of the Commission.

Donald S. Clark  
Secretary

cc: Neil Kenton Alexander  
Porter & Hedges LLP  
1000 Main Street, 36<sup>th</sup> floor  
Houston, TX 77002