



UNITED STATES OF AMERICA  
Federal Trade Commission  
WASHINGTON, D.C. 20580

Office of the Secretary

April 29, 2014

Delawrence Blue  
DC Blue Investments  
State of Florida

Re: *In the Matter of Service Corporation International and Stewart Enterprises, Inc.*  
*Docket No. C-4423, FTC File No. 131-0163*

Dear Mr. Blue:

Thank you for your comment regarding the Federal Trade Commission's ("Commission") proposed Consent Order in the Matter of Services Corporation International ("SCI") and Stewart Enterprises, Inc. ("Stewart"), Docket No. C-4423. The Commission has reviewed your comment in connection with its decision concerning whether to accord final approval to the proposed Consent Order. The Commission has placed your comment on the public record pursuant to Rule 4.9(b)(6)(ii) of the Commission's Rules of Practice, 16 C.F.R. § 4.9(b)(6)(ii), and it has been given careful consideration.

The Commission conducted its non-public review of the proposed acquisition pursuant to its authority under Section 7 of the Clayton Act, 15 U.S.C. § 18, and Section 5 of the Federal Trade Commission Act, 15 U.S.C. § 45. As such, the Commission has jurisdiction only to fashion remedies that are required to fix the competitive concerns that arise from violations of federal antitrust law. Accordingly, the Consent Order is designed to address the competitive issues raised by SCI's acquisition of Stewart.

In connection with its evaluation of this proposed transaction, the Commission received information from numerous sources, including the parties to the transaction and third parties, in addition to letters submitted by commenters during the public comment period. The Commission analyzed all of the information available to it, including your comment. As a result of that analysis, the Commission has concluded that the public interest would best be served by issuing the Decision and Order as final without modification.

A copy of the final Decision and Order and other relevant material are available from the Commission's website at <http://www.ftc.gov>.

By direction of the Commission, Commissioner McSweeney not participating.

Donald S. Clark  
Secretary