



Office of the Secretary

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

April 29, 2014

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

The Federal Trade Commission (“FTC”) received public comments regarding the proposed Decision and Order (“Order”) accepted for public comment by the FTC in the above-captioned matter. The vast majority of comments filed express concerns that the Order does not adequately restore competition in the market for Jewish funeral services in the greater Washington, D.C., area. The Commission has placed

