



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

December 23, 2019

Joseph M. Redling  
Chief Executive Officer  
StoneMor Partners, L.P.  
3600 Horizon Boulevard  
Trevose, Pennsylvania 19053

**Re: StoneMor Partners L.P.**  
**Registration Statement on Form S-4**  
**Filed December 20, 2019**  
**File No. 333-235638**

Dear Mr. Redling:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jennifer López, at 202-551-3792 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services