



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 30, 2007

**Via U.S. Mail and Fax**

Mr. William R. Shane  
Chief Financial Officer  
Stonemor Partners L.P.  
155 Rittenhouse Circle  
Bristol, PA 19007

**RE: Stonemor Partners L.P.  
Forms 10-K and 10-K/A for the fiscal year ended December 31, 2006  
Filed March 19, 2007 and April 30, 2007, respectively  
File No. 0-50910**

Dear Mr. Shane:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director