



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

September 18, 2009

Via U.S. Mail and facsimile to (215) 826-2850

Mr. Lawrence Miller  
Chief Executive Officer  
StoneMor GP, LLC  
StoneMor Partners L.P.  
311 Veterans Highway, Suite B  
Levittown, Pennsylvania 19056

**Re: StoneMor Partners L.P.  
Form 10-K for the fiscal year ended December 31, 2008  
Filed March 31, 2009, and  
Forms 10-Q and 10-Q/A for the period ended March 31, 2009  
Filed May 11, 2009 and May 18, 2009, respectively  
File No. 000-50910**

Dear Mr. Miller:

We have completed our review of your filing and, at this time, have no further comments.

Sincerely,

/s/ Carlos Pacheco  
Larry Spigel  
Assistant Director