



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

May 26, 2011

Via U.S. Mail and Fax

William R. Shane
Executive Vice President and
Chief Financial Officer
StoneMor Partners, Inc.
311 Veterans Highway
Suite B
Levittown, PA 19056

**Re: StoneMor Partners, Inc.
Item 4.02 Form 8-K
Filed March 30, 2011
File No. 000-50910**

Dear Mr. Shane:

We have completed our review of your Form 8-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director