



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

November 6, 2017

R. Paul Grady  
President and Chief Executive Officer  
StoneMor Partners L.P.  
3600 Horizon Boulevard  
Trevose, PA

**Re: StoneMor Partners L.P.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed September 18, 2017**  
**File No. 001-32270**

Dear Mr. Grady:

We have completed our review of your filing. 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.

Sincerely,

/s/ Robert S. Littlepage, for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications