



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 12, 2008

**Via U.S. Mail and Fax (504) 729-1678**

Thomas M. Kitchen  
Senior Executive Vice President  
and Chief Financial Officer  
Stewart Enterprises, Inc.  
1333 South Clearview Parkway  
Jefferson, Louisiana 70121

**Re: Stewart Enterprises, Inc.**  
**Form 10-K for the fiscal year ended October 31, 2007**  
**Filed December 21, 2007**  
**File No. 1-15449**

Dear Mr. Kitchen:

The Division of Corporation Finance has completed its review of your Form 10-K and related filings and does not, at this time, have any further comments.

Sincerely,

Larry Spigel  
Assistant Director