



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 0407

February 20, 2007

VIA U.S. MAIL AND FAX (713) 525-5267

Mr. Eric Tanzberger
Senior Vice President and Chief Financial Officer
Service Corporation International
1929 Allen Parkway
Houston, TX 77019

**RE: Service Corporation International
Form 10-K for the fiscal year ended December 31, 2005
Filed March 6, 2006**

File No. 1-6402

Dear Mr. Tanzberger:

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

Sincerely,

/s/ Kyle Moffatt for

Larry Spigel
Assistant Director