



DIVISION OF
CORPORATION FINANCE

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

Mr. Eric D. Tanzberger
Chief Financial Officer
Service Corporation International
1929 Allen Parkway
Houston, Texas 77019

March 18, 2008

Re: **Service Corporation International**
Form 10-K for Fiscal Year Ended December 31, 2006
File No. 001-06402
Filed March 1, 2007

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,

Larry Spigel
Assistant Director