



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

August 27, 2010

Eric D. 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 Fiscal Year Ended December 31, 2009**  
**Filed February 26, 2010**  
**Definitive Proxy Statement**  
**Filed April 1, 2010**  
**File No. 001-6402**

Dear Mr. Tanzberger:

We have reviewed your response letters dated July 29, 2010 and August 17, 2010 and have no further comments at this time.

Sincerely,

/s Paul Fischer, for  
Larry Spigel  
Assistant Director