



DIVISION OF  
CORPORATION FINANCE

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

January 23, 2020

Eric Tanzberger  
Senior Vice President, 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, 2018**  
**File No. 001-06402**

Dear Mr. Tanzberger:

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,

Division of Corporation Finance  
Office of Trade & Services