



DIVISION OF  
CORPORATION FINANCE

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

January 26, 2021

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

**Re: Service Corporation International**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed on February 18, 2020**  
**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