



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 3, 2010

Mr. Thomas M Kitchen  
Chief Financial Officer  
Stewart Enterprises, Inc.  
1333 South Clearview Parkway  
Jefferson, Louisiana 70121

**RE: Stewart Enterprises, Inc.  
Form 10-K for the year ended October 31, 2009  
Filed December 12, 2009**

**Form 10-Q for the quarterly period ended January 31, 2010  
File No. 1-15449**

Dear Mr. Kitchen:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director