



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 0407

February 20, 2007

**VIA U.S. MAIL AND FAX (713) 525-5267**

Mr. Eric 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 the fiscal year ended December 31, 2005  
Filed March 6, 2006**

**File No. 1-6402**

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,

/s/ Kyle Moffatt for

Larry Spigel  
Assistant Director