

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

Mr. Eric D. Tanzberger Chief Financial Officer Service Corporation International 1929 Allen Parkway Houston, Texas 77019

March 18, 2008

Re: Service Corporation International

Form 10-K for Fiscal Year Ended December 31, 2006

File No. 001-06402 Filed March 1, 2007

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,

Larry Spirgel Assistant Director