



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

August 27, 2010

Eric D. 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 Fiscal Year Ended December 31, 2009
Filed February 26, 2010
Definitive Proxy Statement
Filed April 1, 2010
File No. 001-6402**

Dear Mr. Tanzberger:

We have reviewed your response letters dated July 29, 2010 and August 17, 2010 and have no further comments at this time.

Sincerely,

/s Paul Fischer, for
Larry Spigel
Assistant Director