UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT PURSUANT

TO SECTION 13 OR 15(D) OF THE

SECURITIES EXCHANGE ACT OF 1934

Date of report (Date of earliest event reported) August 9, 2007

StoneMor Partners L.P.

(Exact Name of Registrant as Specified in Its Charter)

Delaware (State or other jurisdiction

000-50910 (Commission File Number) 80-0103159 (IRS Employer

of incorporation)

Identification No.)

155 Rittenhouse Circle, Bristol, PA (Address of principal executive offices)

19007 (Zip Code)

Registrant s telephone number, including area code (215) 826-2800

Not Applicable

(Former name or former address, if changed since last report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- " Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- " Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- " Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- " Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02. Results of Operations and Financial Condition

On August 9, 2007, the Registrant issued a press release. A copy of the press release is furnished as Exhibit 99.1 to this report.

ITEM 9.01 FINANCIAL STATEMENTS AND EXHIBITS.

(a) Financial statements of businesses acquired. None.

(b) Pro forma financial information.

None.

(c) Exhibits.

The following exhibit is filed herewith:

Exhibit No. Description

99.1 Press Release dated August 9, 2007.

2

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: August 9, 2007

STONEMOR PARTNERS L.P.

By: StoneMor GP LLC its general partner

By: /s/ William R. Shane Name: William R. Shane

Title: Executive Vice President and Chief

Financial Officer

3

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Exhibit Index

Exhibit No.

DescriptionPress Release dated August 9, 2007. 99.1

4