

February 20, 2019

Viki Blinderman  
Senior Vice President and Principal Financial Officer  
Carriage Services, Inc.  
3040 Post Oak Boulevard, Suite 300  
Houston, Texas, 77056

Re: Carriage Services, Inc.  
Form 10-K for the Year Ended December 31, 2017  
Filed February 21, 2018  
File No. 001-11961

Dear Ms. Blinderman:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of

Office of

Corporation Finance

Telecommunications