

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

**FORM S-8
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933**

CARRIAGE SERVICES, INC.

(Exact name of registrant as specified in its charter)

Delaware
(State or Other Jurisdiction of
Incorporation or Organization)

76-0423828
(I.R.S. Employer
Identification No.)

3040 Post Oak Blvd., Suite 300
Houston, Texas 77056
(Address of Principal Executive Offices) (Zip Code)

AMENDED AND RESTATED CARRIAGE SERVICES, INC.
2007 EMPLOYEE STOCK PURCHASE PLAN
(Full Title of the plan)

Name, Address and Telephone
Number of Agent for Service:

Viki King Blinderman
**Senior Vice President, Principal Financial Officer, Chief Accounting
Officer and Secretary**
3040 Post Oak Blvd., Suite 300
Houston, Texas 77056
(713) 332-8400

Copy of Communications to:

Nick D. Nicholas
Porter Hedges LLP
1000 Main Street, 36th Floor
Houston, Texas 77002
(713) 226-6674

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer
Non-accelerated filer (Do not check if a smaller reporting company) Smaller reporting company
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

| Title of Securities to be Registered (1) | Amount to be Registered(1) | Proposed Maximum Offering Price per Share(2) | Proposed Maximum Aggregate Offering Price(2) | Amount of Registration Fee |
|--|----------------------------|--|--|----------------------------|
| Common Stock, par value \$0.01 per share | 250,000 | \$25.51 | \$6,377,500 | \$793.99 |

- (1) Pursuant to Rule 416(a), also registered hereunder is an indeterminate number of shares of common stock issuable as a result of the anti-dilution provisions of the Amended and Restated Carriage Services, Inc. 2007 Employee Stock Purchase Plan.
- (2) Pursuant to Rule 457(c), the registration fee is calculated on the basis of the average of the high and low sale prices for the common stock on the New York Stock Exchange on May 22, 2018, \$25.51. Pursuant to General Instruction E to Form S-8, the registration fee is calculated only with respect to additional securities registered under the Plan.

PART I
INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

This registration statement registers an additional 250,000 shares of the common stock of Carriage Services, Inc. (the “Registrant”) related to the Amended and Restated Carriage Services, Inc. 2007 Employee Stock Purchase Plan, which are the same class as other securities for which a registration statement on Form S-8, File No. 333-162408 (the “Prior Registration Statement”), has been previously filed. Pursuant to General Instruction E of Form S-8, the contents of the Prior Registration Statement are hereby incorporated by reference.

Item 8. Exhibits.

| <u>Exhibit No.</u> | <u>Description</u> |
|--------------------|---|
| 4.1 | <u>Amended and Restated Certificate of Incorporation, as amended, of the Company. Incorporated by reference to Exhibit 3.1 to the Company’s Annual Report on Form 10-K for its fiscal year ended December 31, 1996, filed on March 20, 1997.</u> |
| 4.2 | <u>Certificate of Amendment dated May 7, 1997. Incorporated by reference to Exhibit 10.2 to the Company’s Quarterly Report on Form 10-Q for its fiscal quarter ended September 30, 1997, filed on November 14, 1997.</u> |
| 4.3 | <u>Certificate of Amendment dated May 7, 2002. Incorporated by reference to Exhibit 3.1 to the Company’s Quarterly Report on Form 10-Q for its fiscal quarter ended June 30, 2002, filed on August 13, 2002.</u> |
| 4.4 | <u>Amended and Restated Bylaws of the Company. Incorporated by reference to Exhibit 3.2 to the Company’s Registration Statement on Form S-1/A (File No. 333-05545) filed on July 18, 1996.</u> |
| 4.5 | <u>Amendments to the Bylaws of the Company effective December 18, 2000. Incorporated by reference to Exhibit 3.8 to the Company’s Annual Report on Form 10-K for its year ended December 31, 2000, filed on April 2, 2001.</u> |
| 4.6 | <u>Amendments to the Bylaws of the Company effective May 20, 2008. Incorporated by reference to Exhibit to the Company’s current report on Form 8-K filed May 28, 2008.</u> |
| 4.7 | <u>Amended and Restated Carriage Services, Inc. 2007 Employee Stock Purchase Plan (incorporated herein by reference to Appendix A to the Company’s Definitive Proxy Statement on Schedule 14A filed on April 4, 2018).</u> |
| 4.8 | <u>First Amendment to the Amended and Restated Carriage Services, Inc. 2007 Employee Stock Purchase Plan (incorporated herein by reference to Appendix B to the Company’s Definitive Proxy Statement on Schedule 14A filed on April 4, 2018).</u> |
| *5.1 | <u>Opinion of Porter Hedges LLP with respect to the legality of the securities.</u> |
| *23.1 | <u>Consent of Grant Thornton LLP</u> |
| *23.2 | <u>Consent of Porter Hedges LLP (included in Exhibit 5.1).</u> |
| *24.1 | <u>Power of Attorney (included on signature page of this registration statement).</u> |

* Filed herewith.

[Porter Hedges LLP Letterhead]

May 23, 2018

Carriage Services, Inc.
3040 Post Oak Blvd., Suite 300
Houston, Texas 77056

Re: Carriage Services, Inc. Registration Statement on Form S-8; Amended and Restated Carriage Services, Inc. 2007 Employee Stock Purchase Plan

Ladies and Gentlemen:

We have acted as counsel to Carriage Services, Inc., a Delaware corporation (the "Company"), in connection with the preparation for filing with the Securities and Exchange Commission of a Registration Statement on Form S-8 (the "Registration Statement") under the Securities Act of 1933, as amended. The Registration Statement relates to the registration of an additional 250,000 shares (the "Shares") of the Company's common stock, par value \$0.01 per share (the "Common Stock"), issuable pursuant to the Company's Amended and Restated 2007 Employee Stock Purchase Plan (the "Plan").

We have examined the Plan and such corporate records, documents, instruments and certificates of the Company, and have reviewed such questions of law as we have deemed necessary, relevant or appropriate to enable us to render the opinion expressed herein. In such examination, we have assumed without independent investigation the authenticity of all documents submitted to us as originals, the genuineness of all signatures, the legal capacity of all natural persons, and the conformity of any documents submitted to us as copies to their respective originals. As to certain questions of fact material to this opinion, we have relied without independent investigation upon statements or certificates of public officials and officers of the Company.

Based upon such examination and review, we are of the opinion that the Shares have been duly and validly authorized and will, upon issuance and delivery as contemplated by the Plan, be validly issued, fully paid and nonassessable outstanding shares of Common Stock.

We consent to the filing of this opinion as an exhibit to the Registration Statement. In giving this consent, we do not admit that our firm is in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission promulgated thereunder.

This opinion is rendered on the date hereof and we disclaim any duty to advise you regarding any changes in the matters addressed herein.

Very truly yours,

/s/ Porter Hedges LLP

PORTER HEDGES LLP

Consent of Independent Registered Public Accounting Firm

We have issued our reports dated February 21, 2018, with respect to the consolidated financial statements, schedule, and internal control over financial reporting of Carriage Services, Inc. included in the Annual Report on Form 10-K for the year ended December 31, 2017, which are incorporated by reference in this Registration Statement. We consent to the incorporation by reference of the aforementioned reports in this Registration Statement

/s/ Grant Thornton LLP

Houston, Texas
May 23, 2018