May 9, 2024

L. Kian Granmayeh
Chief Financial Officer
Carriage Services, Inc.
3040 Post Oak Boulevard , Suite 300
Houston, Texas, 77056

Re: Carriage Services, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2023

File No. 001-11961

Dear L. Kian Granmayeh:

We have limited our review of your filing to the financial statements and related
disclosures and have the following comment(s).

Please respond to this letter within ten business days by providing the requested
information or advise us as soon as possible when you will respond. If you do not believe a
comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2023

Management's Discussion and Analysis of Financial Condition and Results of Operations
Reporting and Non GAAP Financial Measures, page 33

1.   You present the non-GAAP measure "Operating Profit." As the title of this measure is
confusingly similar to a GAAP measure, please retitle this measure accordingly. Refer to
Item 10(e)(1)(ii)(E) of Regulation S-K.

Annual Report to Shareholders, page 12

2.   In the "Trend Reports" beginning on page 12 you disclose "Funeral Operating EBITDA,"
"Cemetery Operating EBITDA," "Financial EBITDA," "Other EBITDA," and "Total
Field EBITDA." Please present and reconcile each to the respective most comparable
GAAP measure with equal or greater prominence. Refer Item 100(a) of Regulation G.

 L. Kian Granmayeh
Carriage Services, Inc.
May 9, 2024
Page 2

In closing, 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.

Please contact Aamira Chaudhry at 202-551-3389 or Doug Jones at 202-551-3309 with
any questions.

FirstName LastNameL. Kian Granmayeh   Sincerely,
Comapany NameCarriage Services, Inc.
                                                       Division of
Corporation Finance
May 9, 2024 Page 2   Office of Trade &

Services
FirstName LastName