



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 25, 2018

Viki Blinderman  
Chief Financial Officer  
Carriage Services, Inc.  
3040 Post Oak Boulevard  
Suite 300  
Houston, Texas, 77056

**Re: Carriage Services, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed February 23, 2017**  
**File No. 001-11961**

Dear Ms. Blinderman:

We have completed our review of your filings. 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,

/s/ Robert S. Littlepage, for

Carlos Pacho  
Senior Assistant Chief Accountant  
AD Office 11 - Telecommunications