

April 20, 2017

Via EDGAR and Federal Express

U.S. Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, D.C. 20549

Attention: Mr. Greg Dundas

Re: Carriage Services, Inc.
Registration Statement on Form S-3/A
File No. 333-217234

Dear Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Carriage Services, Inc. (the "Company"), the registrant under the registration statement on Form S-3/A, File No. 333-217234 (the "Registration Statement"), respectfully requests that the Registration Statement be declared effective at 4:00 p.m., Washington, D.C. time, on April 24, 2017, or as soon as practicable thereafter.

Very truly yours,

CARRIAGE SERVICES, INC.

/s/ Viki King Blinderman

Viki King Blinderman

*Senior Vice President, Principal Financial Officer, Chief
Accounting Officer and Secretary*