



June 9, 2023

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: Taylor Beech

Re: Carriage Services, Inc.
Registration Statement on Form S-3
File No. 333-272350

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, File No. 333-272350 (the "Registration Statement"), respectfully requests that the Registration Statement be declared effective at 4:00 p.m., Washington, D.C. time, on June 13, 2023, or as soon as practicable thereafter.

Very truly yours,

CARRIAGE SERVICES, INC.

/s/ L. Kian Granmayeh

L. Kian Granmayeh

*Executive Vice President, Chief Financial Officer, and
Treasurer*

(Principal Financial Officer)

3040 Post Oak Boulevard Suite 300 Houston, Texas 77056 Phone (713) 332-8400