



DIVISION OF  
CORPORATION FINANCE

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

June 21, 2010

Mr. Ernesto Bautista, III  
Vice President and Chief Financial Officer  
Carbo Ceramics Inc.  
575 North Dairy Ashford, Suite 300  
Houston, Texas 77079

**Re: Carbo Ceramics Inc.**  
**Form 10-K**  
**File No. 1-15903**

Dear Mr. Bautista:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Pamela A. Long  
Assistant Director