



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

Mail Stop 3720

February 8, 2007

Mr. Joseph Saporito
Chief Financial Officer
Carriage Services, Inc.
3040 Post Oak Blvd.
Suite 300
Houston, TX 77056

**Re: Carriage Services, Inc.
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 10, 2006**

Dear Mr. Saporito:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

/s/Larry Spigel
Assistant Director