



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

June 8, 2009

**Via Facsimile (713) 332-8401 and U.S. Mail**

Melvin C. Payne  
Chief Executive Officer  
Carriage Services, Inc.  
3040 Post Oak Blvd., Suite 300  
Houston, Texas 77056

**Re: Carriage Services, Inc.  
Form 10-K for the Year ended December 31, 2008  
Filed March 10, 2009  
File No. 001-11961**

Dear Mr. Payne:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

Celeste M. Murphy  
Legal Branch Chief