



DIVISION OF
CORPORATION FINANCE

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

June 18, 2024

L. Kian Granmayeh
Chief Financial Officer
Carriage Services, Inc.
3040 Post Oak Boulevard , Suite 300
Houston, Texas, 77056

Re: Carriage Services, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2023
File No. 001-11961

Dear L. Kian Granmayeh:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Trade & Services