



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

August 3, 2017

Via E-Mail

Mr. Robert M. Roche
Vice President and Chief Financial Officer
Carlisle Companies Incorporated
16430 North Scottsdale Road, Suite 400
Scottsdale, AZ 85254

**Re: Carlisle Companies Incorporated
Form 10-K
Filed February 13, 2017
File No. 1-9278**

Dear Mr. Roche:

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,

/s/ Melissa N. Rocha

Melissa N. Rocha
Senior Assistant Chief Accountant
Office of Manufacturing and
Construction