



DIVISION OF  
CORPORATION FINANCE

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

July 25, 2018

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

**Re: Carlisle Companies Inc.**  
**Form 10-K for the year ended December 31, 2017**  
**Filed February 16, 2018**  
**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.

Division of Corporation Finance  
Office of Manufacturing and  
Construction