

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

April 13, 2012

Via E-Mail

Gary A. Kolstad President and Chief Executive Officer Carbo Ceramics, Inc. 575 North Dairy Ashford Suite 300 Houston, TX 77079

Re: Carbo Ceramics, Inc.

Form 10-K for the Fiscal Year Ended December 31, 2011

Filed February 29, 2012

File No. 1-15903

Dear Mr. Kolstad:

We refer you to our comment letter dated March 20, 2012 regarding business contacts with Iran, Syria and Sudan. We have completed our review of this subject matter. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief Office of Global Security Risk

cc: Pamela Long Assistant Director

**Division of Corporation Finance**