



**SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM S-1**  
**REGISTRATION STATEMENT UNDER**  
**THE SECURITIES ACT OF 1933**

**CITI TRENDS, INC.**

(Exact name of Registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation or organization)

**5600**  
(Primary standard industrial  
classification code number)

**52-2150697**  
(IRS employer  
identification number)

**102 Fahm Street**  
**Savannah, Georgia 31401**  
**(912) 236-1561**  
(Address, including zip code, and telephone number, including area code, of  
registrant's principal executive offices)

**R. Edward Anderson**  
**Chief Executive Officer**  
**Citi Trends, Inc.**  
**102 Fahm Street**  
**Savannah, Georgia 31401**  
**(912) 236-1561**  
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

**William F. Schwitter, Esq.**  
**Paul, Hastings, Janofsky & Walker LLP**  
**75 East 55th Street**  
**New York, New York 10022**  
**(212) 318-6000**  
**(212) 319-4090 (fax)**

**Wm. David Chalk, Esq.**  
**DLA Piper Rudnick Gray Cary US LLP**  
**6225 Smith Avenue**  
**Baltimore, Maryland 21209**  
**(410) 580-3000**  
**(410) 580-3001 (fax)**

**Approximate date of commencement of proposed sale to the public:** As soon as practicable after this Registration Statement becomes effective.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.  333-130863

If this Form is a post effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

**CALCULATION OF REGISTRATION FEE**

Title of Each Class of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Aggregate Offering Price(1)(2)	Amount of Registration Fee(3)
Common Stock, par value \$.01 per share	201,250	\$ 8,502,812.50	\$ 909.80

(1) Includes shares of common stock subject to the underwriters' over-allotment option.

(2) Based upon the public offering price.

(3) The Registrant previously paid registration fees of \$7,523.28 in connection with the Registration Statement on Form S-1 (File No. 333-130863), as amended, which contemplated the registration of 1,725,000 shares of common stock (including shares subject to the underwriters' over-allotment option) at a proposed maximum aggregate offering price of \$70,311,000.

**The registration statement shall become effective upon filing with the Securities and Exchange Commission in accordance with Rule 462(b) under the Securities Act of 1933, as amended.**

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EX-23.1: CONSENT OF KPMG LLP

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**EXPLANATORY NOTE AND  
INCORPORATION OF CERTAIN INFORMATION BY REFERENCE**

This Registration Statement on Form S-1 is being filed with respect to the registration of 201,250 additional shares of common stock, par value \$.01 per share, of Citi Trends Inc., a Delaware corporation, pursuant to Rule 462(b) under the Securities Act of 1933, as amended, including 26,250 shares of common stock that may be purchased by the underwriters to cover over-allotments, if any. This Registration Statement relates to the Registrant's Registration Statement on Form S-1, as amended (File No. 333-130863), initially filed by the Registrant on January 5, 2006 and declared effective by the Securities and Exchange Commission on January 25, 2006. The required opinion of counsel and related consent and accountant's consent are attached hereto and filed herewith. Pursuant to Rule 462(b), the contents of the Registration Statement on Form S-1, as amended (File No. 333-130683), including the exhibits and the power of attorney thereto, are incorporated by reference into this Registration Statement.

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**PART II**  
**INFORMATION NOT REQUIRED IN PROSPECTUS**

**Item 16. Exhibits and Financial Statement Schedules.**

All exhibits filed with or incorporated by reference into the Prior Registration Statement are incorporated by reference into, and shall be deemed to be a part of, this registration statement. In addition, the following exhibits are filed herewith:

(a) The following exhibits are filed herewith:

<b>Number</b>	<b>Exhibit Title</b>
5.1	Opinion of Paul, Hastings, Janofsky & Walker LLP*
23.1	Consent of KPMG LLP*
23.2	Consent of Paul Hastings, Janofsky & Walker LLP (included in Exhibit 5.1)*
24.1	Power of Attorney**

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\* Filed herewith.

\*\* Previously filed as an exhibit to the Registration Statement on Form S-1 (File No. 333-130863) filed with the Securities and Exchange Commission on January 11, 2006.

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**Signatures**

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed on its behalf by the undersigned, thereunto duly authorized, in The City of New York, State of New York, on the 26th of January, 2006.

CITI TRENDS, INC.

By: /s/ R. EDWARD ANDERSON  
R. Edward Anderson  
*Chief Executive Officer (Principal Executive Officer)*

By: /s/ THOMAS W. STOLTZ  
Thomas W. Stoltz  
*Chief Financial Officer (Principal Financial and Accounting Officer)*

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registrant's Registration Statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ R. EDWARD ANDERSON</u> R. Edward Anderson, on behalf of himself as well as Attorney-in-Fact	Chief Executive Officer (Principal Executive Officer)	January 26, 2006
<u>/s/ THOMAS W. STOLTZ</u> Thomas W. Stoltz, on behalf of himself as well as Attorney-in-Fact	Chief Financial Officer (Principal Financial and Accounting Officer)	January 26, 2006
<u>*</u> Gregory P. Flynn	Director	January 26, 2006
<u>*</u> John S. Lupo	Director	January 26, 2006
<u>*</u> Patricia M. Luzier	Director	January 26, 2006
<u>*</u> Tracy L. Noll	Director	January 26, 2006
<u>*By: /s/ R. EDWARD ANDERSON</u> R. Edward Anderson Attorney-in-Fact		
<u>*By: /s/ THOMAS W. STOLTZ</u> Thomas W. Stoltz Attorney-in-Fact		

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\* Filed herewith.

\*\* Previously filed as an exhibit to the Registration Statement on Form S-1 (File No. 333-130863) filed with the Securities and Exchange Commission on January 11, 2006.

[Letterhead of Paul, Hastings, Janofsky & Walker LLP]

January 26, 2006

Citi Trends, Inc.  
102 Fahm Street  
Savannah, GA 31401

Re: Citi Trends, Inc. Registration Statement on Form S-1

Ladies and Gentlemen:

We have acted as counsel to Citi Trends, Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing with the Securities and Exchange Commission (the "Commission") pursuant to the Securities Act of 1933, as amended (the "Securities Act"), of the Registration Statement on Form S-1MEF (the "Additional Registration Statement") which is being filed pursuant to Rule 462(b) under the Securities Act relating to the Company's earlier effective registration statement, as amended, for the same offering on Form S-1 (File No. 333-130863) (the "Initial Registration Statement"; and collectively with the Additional Registration Statement, the "Registration Statements"). Pursuant to the Registration Statements and an underwriting agreement (the "Underwriting Agreement") by and among the Company, the Selling Stockholders and the several underwriters named therein, the Company proposes to sell to the Underwriters up to 1,926,250 shares (the "Shares") of Common Stock, \$.01 par value per share (the "Common Stock"), including up to 251,250 shares of Common Stock that may be sold by the Company to cover over-allotments pursuant to the Registration Statements. This opinion is being rendered in connection with the filing of the Additional Registration Statement.

In connection with this opinion, we have examined originals or copies of such documents, resolutions, certificates and instruments of the Company as we have deemed necessary to form a basis for the opinions hereinafter expressed. In addition, we have reviewed certificates of public officials, statutes, records and such other instruments and documents and have made such investigations of law as we have deemed necessary to form a basis for the opinion hereinafter expressed. In our examination of the foregoing, we have assumed, without independent investigation, (i) the genuineness of all signatures and the authority of all persons or entities signing all documents examined by us, (ii) the authenticity of all documents submitted to us as originals and the conformity to authentic original documents of

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all documents submitted to us as certified, conformed or photostatic copies and (iii) the authenticity of the originals of such latter documents. With regard to certain factual matters, we have relied, without independent investigation or verification, upon, and assumed the accuracy and completeness of, statements and representations of representatives of the Company. We have also assumed that the Shares will be issued and sold as described in the Registration Statements and the Underwriting Agreement.

Based upon and subject to the foregoing, we are of the opinion that the Shares have been duly authorized and are validly issued, fully paid and nonassessable.

We are members of the Bar of the State of New York, and accordingly, do not purport to be experts on or to be qualified to express any opinion herein concerning the laws of any jurisdiction other than laws of the State of New York and the Delaware General Corporation Law, including the applicable provisions of the Delaware Constitution and the reported cases interpreting those laws, as currently in effect.

This opinion letter deals only with the specified legal issues expressly addressed herein, and you should not infer any opinion that is not explicitly addressed herein from any matter stated in this letter.

We consent to the use of this opinion as an exhibit to the Additional Registration Statement and to the reference to our firm under the caption "Legal Matters" in the Prospectus which is a part of the Initial Registration Statement. In giving such consent, we do not hereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act and the rules and regulations thereunder. This opinion is rendered to you as of the date hereof and we assume no obligation to advise you or any other person hereafter with regard to any change after the date hereof in the circumstances or the law that may bear on the matters set forth herein even though the change may affect the legal analysis or a legal conclusion or other matters in this letter.

Very truly yours,

/s/ Paul, Hastings, Janofsky & Walker LLP

**Consent of Independent Registered Public Accounting Firm**

Board of Directors and Stockholders  
Citi Trends, Inc.:

We consent to the use of our report dated March 30, 2005, except as to Note 12(c) which is as of April 28, 2005 and Note 12(d) which is as of May 11, 2005, with respect to the balance sheets of Citi Trends, Inc. as of January 29, 2005 and January 31, 2004, and the related statements of income, stockholders' equity, and cash flows for the years ended January 29, 2005, January 31, 2004 and February 1, 2003 incorporated herein by reference and to the reference to our firm under the heading "Experts" in the prospectus.

Our report refers to the adoption of Statement of Financial Accounting Standards No. 150, "Accounting for Certain Financial Instruments with Characteristics of Both Liabilities and Equity".

/s/ KPMG LLP  
Jacksonville, Florida  
January 26, 2006