

December 9, 2022

David N. Makuen  
Chief Executive Officer  
Citi Trends Inc  
104 Coleman Boulevard  
Savannah, Georgia 31408

Re: Citi Trends Inc  
Form 10-K for the  
Filed April 14,  
Form 8-K filed  
File No. 000-51315

year ended December 31, 2021  
2022  
November 29, 2022

Dear David N. Makuen:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 8-K filed November 29, 2022

Exhibit 99.1  
Reconciliation of GAAP Basis Operating Results to Adjusted Non-GAAP Operating Results

1. Please reconcile your non-GAAP measures to the most directly comparable GAAP measures without presenting a non-GAAP income statement. Refer to Question 102.10 of the Non-GAAP Financial Measures Compliance and Disclosure Interpretations.

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.

David N. Makuen  
Citi Trends Inc  
December 9, 2022  
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You may contact Linda Cvrkel at (202) 551-3813 or Rufus Decker at (202) 551-3769 with any questions.

FirstName LastNameDavid N. Makuen  
Comapany NameCiti Trends Inc

Sincerely,  
Division of Corporation  
Office of Trade &

Finance  
December 9, 2022 Page 2  
Services  
FirstName LastName