

December 20, 2022

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

Fiscal Year Ended January 29, 2022
2022

Re: Citi Trends, Inc.
Form 10-K for the

Filed April 14,

File No. 000-51315

Dear David N. Makuen:

We have completed our review of your filings. 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,

Division of Corporation Finance

Office of Trade & Services