



DIVISION OF
CORPORATION FINANCE

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

February 23, 2011

Via Email

Kenneth R. Bowling
Chief Financial Officer
Culp, Inc.
1823 Eastchester Drive
High Point, North Carolina 27265-1402

Re: Culp, Inc.
Form 10-K for the Fiscal Year Ended May 2, 2010
Filed July 15, 2010
File No. 001-12597

Dear Mr. Bowling:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Christopher F. Chase for

H. Christopher Owings
Assistant Director

cc: Franklin N. Saxon
Chief Executive Officer
Via Email