

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

Mail Stop 3561

April 6, 2017

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

Re: Culp Inc.

Form 10-K for the Fiscal Year Ended May 1, 2016

Filed July 15, 2016 File No. 001-12597

Dear Mr. Bowling:

We have completed our review of your filing. 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,

/s/ Jennifer Thompson

Jennifer Thompson Accounting Branch Chief Office of Consumer Products