



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

May 15, 2006

By U.S. Mail

Mr. Franklin N. Saxon  
President and Chief Operating Officer  
Culp, Inc.  
1823 Eastchester Drive  
Hight Point, NC 27265

**Re: Culp, Inc.**  
**Form 10-K for the Fiscal Year Ended May 1, 2005**  
**Filed July 12, 2005**  
**File No. 1-12597**

Dear Mr. Saxon:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

William Choi  
Branch Chief