



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

August 17, 2007

By U.S. Mail

Mr. Bruce Smith
Chief Financial Officer
102 Fahm Street
Savannah, Georgia 31401

**Re: Citi Trends, Inc.
Form 10-K for the year ended February 3, 2007
Filed April 11, 2007
File No. 0-51315**

Dear Mr. Smith:

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

Sincerely,

Michael Moran
Branch Chief Accountant