

Citi Trends, Inc.
102 Fahm Street
Savannah, GA 31401

May 17, 2005

Ladies and Gentlemen:

In fiscal 2004 Citi Trends, Inc. (the "Company") granted stock options at an exercise price below the deemed fair market value for such options. The excess value of these grants amounts to \$188,095. The Company has deemed this compensation charge to be immaterial and therefore has passed on any adjustment to the financial statements. KPMG, our independent auditor, has conferred with our conclusion by consenting to the inclusion of their audit opinion in the filing of Amendment No. 4 to our Form S-1.

Very truly yours,

Citi Trends, Inc.

/s/ R. Edward Anderson

R. Edward Anderson
Chief Executive Officer

/s/ Tom Stoltz

Tom Stoltz
Chief Financial Officer

cc: Tracy Noll, Chairman, Audit Committee