



DIVISION OF
CORPORATION FINANCE

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

October 3, 2022

Kenneth Hannah
Chief Financial Officer
Caleres, Inc.
8300 Maryland Avenue
St. Louis , Missouri, 63105

Re: Caleres, Inc.
Form 10-K for the Fiscal Year Ended January 29, 2022
Filed March 28, 2022
File No. 001-02191

Dear Kenneth Hannah:

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,

Division of Corporation Finance
Office of Manufacturing