

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

DIVISION OF CORPORATION FINANCE

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