

Mail Stop 3561

December 1, 2009

P. Stephen Appelbaum  
Principal Financial Officer  
Cass Information Systems, Inc.  
13001 Hollenberg Drive  
Bridgeton, Missouri 63044

**Re: Cass Information Systems, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2008**  
**Filed March 12, 2009**  
**File No. 333-44497**

Dear Mr. Appelbaum:

We have completed our review of the above referenced filings and we have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director