



DIVISION OF  
CORPORATION FINANCE

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

January 5, 2023

Michael Normile  
Executive Vice President and Chief Financial Officer  
Cass Information Systems, Inc.  
12444 Powerscourt Drive, Suite 550  
St. Louis, MO 63131

**Re: Cass Information Systems, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed February 28, 2022**  
**File No. 000-20827**

Dear Michael Normile:

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 Trade & Services