



DIVISION OF  
CORPORATION FINANCE

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

February 23, 2011

**Via Email**

Kenneth R. Bowling  
Chief Financial Officer  
Culp, Inc.  
1823 Eastchester Drive  
High Point, North Carolina 27265-1402

**Re: Culp, Inc.**  
**Form 10-K for the Fiscal Year Ended May 2, 2010**  
**Filed July 15, 2010**  
**File No. 001-12597**

Dear Mr. Bowling:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

/s/ Christopher F. Chase for

H. Christopher Owings  
Assistant Director

cc: Franklin N. Saxon  
Chief Executive Officer  
Via Email