



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

April 6, 2017

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

Re: Culp Inc.
Form 10-K for the Fiscal Year Ended May 1, 2016
Filed July 15, 2016
File No. 001-12597

Dear Mr. Bowling:

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,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief
Office of Consumer Products