

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