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:

 $$\operatorname{\textsc{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