

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

January 18, 2017

<u>Via E-mail</u> John R. Howe Chief Financial Officer The Cato Corporation 8100 Denmark Road Charlotte, North Carolina 28273

Re: The Cato Corporation Form 10-K for the Year Ended January 30, 2016 Filed March 24, 2016 File No. 001-31340

Dear Mr. Howe:

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/Craig Arakawa

Craig Arakawa Accounting Branch Chief Office of Beverages, Apparel and Mining