

November 2, 2006

Mr. John P. D. Cato
President and Chief Executive Officer
The Cato Corporation
8100 Denmark Road
Charlotte, North Carolina 28273-5975

Re: The Cato Corporation
Form 10-K for Fiscal Year Ended January 28, 2006
File No. 1-31340

Dear Mr. Cato:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

James A. Allegretto
Senior Assistant Chief

Accountant

Mr. Daniel Enright
Amerimine Resources, Inc.
February 9, 2006
Page 1

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

DIVISION OF
CORPORATION FINANCE
MAIL STOP 3561