

CATO

The CATO Corporation

August 12, 2008

Ms. Tia Jenkins
Securities and Exchange Commission
Office of Beverages, Apparel, and Health Care Services
100 F Street, N.E., Mail Stop 3561
Washington, DC 20549

RE: The Cato Corporation
Form 10-Q for Quarterly Period Ended
May 03, 2008 and filed June 11, 2008
File No. 001-31340

Dear Ms. Jenkins:

In regards to your letter dated August 5, 2008 for our filing referenced above, we will provide a response by August 29, 2008. We appreciate your consideration as the additional time needed is due to our second quarter having just ended on August 2, 2008.

If you have questions, please contact me at (704) 551-7315.

Sincerely,

John R. Howe
Senior Vice President — Controller
Principal Financial Officer

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P.O. Box 34216
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(704) 554-8510