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August 22, 2008

Ms. Susann Reilly  
Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E., Mail Stop 3561  
Washington, DC 20549

RE: The Cato Corporation  
Form 10-K for Fiscal Year Ended  
February 2, 2008 and filed April 1, 2008  
Schedule 14A filed April 11, 2008  
File No. 1-31340

Dear Ms. Reilly:

We received your letter of August 19. As requested, in future filings the Company will identify all companies comprising any survey used for External Benchmarking for Named Executive Officers.

The Cato Corporation makes the following acknowledgments:

- That it is responsible for the adequacy and accuracy of the disclosure in the filing;
- Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- The Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

If you have questions, please contact me at (704) 940-7832.

Sincerely,

/s/ Stuart L. Uselton

Stuart L. Uselton  
Executive Vice President  
Chief Administrative Officer

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