



December 19, 2013

VIA EDGAR

Ms. Tia L. Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and Mining
Securities and Exchange Commission
Division of Corporate Finance
100 F Street, N.E.
Washington, DC 20549

RE: The Cato Corporation
Form 10-K for the Fiscal Year Ended February 2, 2013
Filed April 2, 2013
File No. 001-31340

Dear Ms. Jenkins:

We submit this letter in response to your letter dated December 17, 2013, in which you requested information and clarification with respect to certain disclosures in the above-referenced filing.

For your convenience and reference, we repeat your comments below (using the same numbering in your letter) and our responses follow.

Form 10-K for the Fiscal Year Ended February 2, 2013
Management's Discussion and Analysis of Financial Condition and Results of Operations
Fiscal 2012 Compared to Fiscal 2011

1. We note you discuss same store sales in your comparative analysis of retail sales. Please clarify whether your e-commerce sales are also included in the same stores metric. To the extent your e-commerce sales has had a material effect on the same store sales metric or represented any change in trend of this metric, provide us the amount of e-commerce sales for the periods presented and confirm to us that you will present this metric in a manner that either separately quantifies the e-commerce activity or provides transparent disclosure regarding the impact of e-commerce sales on this metric.

The Cato Corporation ("Cato") did not initiate e-commerce sales until November 25, 2013. No e-commerce sales were made in the year ending February 2, 2013 and therefore had no impact on the periods presented.

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In all future filings Cato will clarify whether e-commerce sales are included in the same stores metric. To the extent e-commerce sales has had a material effect on the same store sales metric or represented any change in trend of this metric, Cato will present this metric by either separately quantifying the e-commerce activity or providing transparent disclosure regarding the impact of e-commerce sales on this metric.

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) 551-7315.

Sincerely,

John R. Howe
Executive Vice President
Chief Financial Officer