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

FORM S-8

REGISTRATION STATEMENT UNDER THE SECURITIES ACT OF 1933

THE CATO CORPORATION

(Exact name of registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation)

56-0484485
(IRS Employer
Identification No.)

**8100 Denmark Road
Charlotte, North Carolina 28723-5975**
(Address of principal executive offices) (Zip Code)

**THE CATO CORPORATION 2013 EMPLOYEE STOCK PURCHASE PLAN
(Amended and Restated as of April 1, 2021)**
(Full title of the plan)

**Mr. John Howe
Executive Vice President and
Chief Financial Officer
The Cato Corporation
8100 Denmark Road
Charlotte, North Carolina 28273-5975
(704) 554-8510**
(Name, Address, including Zip Code, and Telephone number,
Including Area Code, of Agent for Service)

Copy to
**Patrick S. Bryant
Robinson Bradshaw & Hinson, P. A.
101 North Tryon Street
Charlotte, North Carolina 28246-0106
(704) 377-8366**

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company, or an emerging growth company. See the definitions of “large accelerated filer,” “accelerated filer,” “smaller reporting company” and “emerging growth company” in Rule 12b-2 of the Securities Act of 1934, as amended.

Large accelerated filer

Accelerated filer

Non-accelerated filer

Smaller reporting company

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of securities to be registered	Amount to be registered(1)	Proposed maximum offering price per share(2)	Proposed maximum aggregate offering price(2)	Amount of registration fee
Class A Common Stock	250,000 Shares	\$15.28	\$3,820,000	\$416.76

(1) Pursuant to Rule 416 under the Securities Act of 1933, as amended (the “Securities Act”), this registration statement also relates to an indeterminate number of additional shares registered hereunder in the event of a stock split, stock dividend or other similar transaction.

(2) Estimated solely for purposes of calculating the registration fee in accordance with Rule 457(c) and (h) under the Securities Act on the basis of the average high and low prices for the Class A Common Stock of the Registrant on May 24, 2021 as reported on the New York Stock Exchange.

EXPLANATORY NOTE

This Registration Statement on Form S-8 is filed by The Cato Corporation, a Delaware Corporation (the "Company" or the "Registrant"), to register an additional 250,000 Shares of Class A Common Stock of the Company under the Company's 2013 Employee Stock Purchase Plan, Amended and Restated as of April 1, 2021 (the "Plan"). The Company previously filed with the Securities and Exchange Commission (the "SEC") a registration statement on Form S-8 (File No. 333-188990) registering 250,000 Shares of Class A Common Stock of the Company under the Plan (the "Prior Registration Statement").

This Registration Statement relates to the same class as that to which the Prior Registration Statement relates and is submitted in accordance with General Instruction E to Form S-8 regarding registration of additional securities. Pursuant to General Instruction E of Form S-8, the contents of the Prior Registration Statement are incorporated herein by reference and made part of this Registration Statement, except as amended or superseded hereby.

PART I

INFORMATION REQUIRED IN THE SECTION 10(a) PROSPECTUS

Information required by Part I to be contained in the Section 10(a) prospectus relating to the Plan is omitted from this Registration Statement in accordance with Rule 428 under the Securities Act and the Note to Part I of Form S-8.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits

Exhibit No.	Description of Exhibit
4.1	The Cato Corporation 2013 Employee Stock Purchase Plan (Amended and Restated as of April 1, 2021), incorporated by reference to Appendix A to 8-K of the Company filed on April 8, 2021
5.1*	Opinion of Robinson Bradshaw & Hinson, P.A.
23.1*	Consent of Robinson Bradshaw & Hinson, P.A. (included in Exhibit 5.1)
23.2*	Consent of PricewaterhouseCoopers LLP
24	Powers of Attorney (included on the signature page hereto)

*Filed herewith.

[SIGNATURES ON THE NEXT PAGE]

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant certifies that it has reasonable grounds to believe that it meets all the requirements for filing on Form S-8 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Charlotte, North Carolina, on this 27th day of May, 2021.

THE CATO CORPORATION

By: /s/ John P. D. Cato
 John P.D. Cato
 Chairman, President and
 Chief Executive Officer

Power of Attorney. Each person whose signature appears below constitutes and appoints Mr. John P.D. Cato and Mr. John R. Howe as his or her true and lawful attorney-in-fact and agent, with full power of substitution and resubstitution, for such person and in his or her name, place and stead, in any and all capacities, to sign any or further amendments (including post-effective amendments) to this registration statement, and to file the same, with all exhibits thereto, and other documents in connection therewith, with the Securities and Exchange Commission, and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he or she might or could do in person, hereby ratifying and confirming all that said attorney-in-fact agent, or his substitute or substitutes, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated below.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>/s/ John P. D. Cato</u> John P. D. Cato	Chairman, President and Chief Executive Officer (Principal Executive Officer)	May 27, 2021
<u>/s/ John R. Howe</u> John R. Howe	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	May 27, 2021
<u>/s/ Jeffrey R. Shock</u> Jeffrey R. Shock	Senior Vice President and Controller (Principal Accounting Officer)	May 27, 2021
<u>/s/ Pamela L. Davies</u> Pamela L. Davies	Director	May 27, 2021
<u>/s/ Thomas B. Henson</u> Thomas B. Henson	Director	May 27, 2021
<u>/s/ Bryan F. Kennedy, III</u> Bryan F. Kennedy, III	Director	May 27, 2021
<u>/s/ Thomas E. Meckley</u> Thomas E. Meckley	Director	May 27, 2021
<u>/s/ Bailey W. Patrick</u> Bailey W. Patrick	Director	May 27, 2021
<u>/s/ D. Harding Stowe</u> D. Harding Stowe	Director	May 27, 2021

/s/ Theresa J. Drew
Theresa J. Drew

Director

May 27, 2021

May 27, 2021

The Cato Corporation
8100 Denmark Road
Charlotte, North Carolina 28723-5975

Re: Registration Statement on Form S-8 relating to the issuance of 250,000 shares of Class A Common Stock under The Cato Corporation 2013 Employee Stock Purchase Plan (Amended and Restated as of April 1, 2021) (the "Plan")

Ladies and Gentlemen:

We have acted as counsel to The Cato Corporation, a Delaware corporation (the "Company"), in connection with the preparation of a registration statement on Form S-8 (the "Registration Statement") to be filed with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Act"), relating to the offer and sale of up to 250,000 additional shares of the Company's Class A Common Stock, \$.033 par value (the "Shares") to be issued by the Company pursuant to the Plan.

In such capacity, we have examined original, certified, conformed, electronic, facsimile or photographic copies, certified or otherwise identified to our satisfaction, of such records, documents, certificates and instruments as we have deemed necessary and appropriate to enable us to render the opinion expressed below. In such review, we have assumed the genuineness of all signatures, the capacity of all natural persons, the authenticity of all documents and certificates submitted to us as originals or duplicate originals, the conformity to original documents and certificates of the documents and certificates submitted to us as certified, conformed, electronic, facsimile or photographic copies, the authenticity of the originals of such latter documents and certificates, the accuracy and completeness of all statements contained in all such documents and certificates, and the integrity and completeness of the minute books and records of the Company to the date hereof. As to all questions of fact material to the opinion expressed herein that have not been independently established, we have relied, without investigation or analysis of any underlying data, upon certificates and statements of public officials and representatives of the Company.

Based upon the foregoing, it is our opinion that the Shares, if and when issued by the Company in accordance with the terms and conditions of the Plan, and upon payment of the consideration payable therefor (not less than par value) in accordance with the terms and conditions of the Plan, will be legally issued, fully paid and nonassessable and will represent validly authorized and outstanding Shares.

The opinions expressed herein are limited to the General Corporation Law of the State of Delaware, and we express no opinion with respect to the laws of any other state or jurisdiction.

The opinions expressed herein are contingent on the Registration Statement becoming effective under the Act.

We hereby consent to the use of this opinion as Exhibit 5.1 to the Registration Statement. In giving such opinion, we do not thereby admit that we are acting within the category of persons whose consent is required under Section 7 of the Act or the rules or regulations of the Commission thereunder.

Very truly yours,

ROBINSON, BRADSHAW & HINSON, P.A.

/s/ Robinson, Bradshaw & Hinson, P.A.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of The Cato Corporation of our report dated March 29, 2021 relating to the financial statements, financial statement schedule and the effectiveness of internal control over financial reporting, which appears in The Cato Corporation's Annual Report on Form 10-K for the year ended January 30, 2021.

/s/PricewaterhouseCoopers LLP
Charlotte, North Carolina
May 27, 2021

