

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

DIVISION OF CORPORATION FINANCE

December 26, 2013

<u>Via E-mail</u> John R. Howe Chief Financial Officer 8100 Denmark Road Charlotte, North Carolina 28273-5975

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

Dear Mr. Howe:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or 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. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Craig Arakawa for

Tia L. Jenkins Senior Assistant Chief Accountant Office of Beverages, Apparel and Mining