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July 12, 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:

In the Exchange's comment letter dated July 1, 2008 you have requested that future filings identify the companies that comprise the "Retail Industry Total Remuneration Survey" of the Company's outside consultant. The survey is comprised of approximately 100 companies and in the interest of brevity we did not list the component companies in Schedule 14A. I have enclosed a listing of the component companies in the 2008 survey (based on 2006 data).

We have some concern that listing approximately 100 companies would make the proxy more difficult to read. In order to satisfy Item 402(b)(2) (xiv) of Regulation S-K in future filings, as well as continue to make the Schedule 14A more "user-friendly", would it be possible to break the survey down into the number of companies within retail segments as opposed a full listing of the individual companies covered by the survey?

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,

Stuart L. Uselton  
Executive Vice President  
Chief Administrative Officer

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8100 Denmark Road  
P.O. Box 34216  
Charlotte, North Carolina 28234  
(704) 554-8510

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**List of Participants**

Abercrombie & Fitch	Gap	Saks
Ace Hardware	Banana Republic	Save Mart Supermarkets
Advance Auto Parts	Forth and Towne	Sears Holdings Corporation
Aeropostale	Gap Stores	Kmart
Ahold USA	Gap Inc. Direct	Sears, Roebuck and Company
Stop & Shop Supermarket	Gap Outlet	ShopKo Stores
Alex Lee	Old Navy	Smart & Final
American Collectibles Network- Jewelry Division	Hallmark Cards-Retail	Stage
American Eagle Outfitters	Harris Teeter	Bealls
American Girl Place Stores	Helzberg Diamonds	Palais Royal
Andersons	Home Depot	Peebles
Ann Taylor	J. C. Penney	Stage Stores
AutoZone	J.Crew	Staples
Bally	Kohl's	SuperValu
Belk	Lands' End	Target
Best Buy	Limited Brands	TJX
Bon-Ton Stores	Bath & Body Works	Tommy Hilfiger
Carter's	Express	Too
Chico's	Henri Bendel	Toys "R" Us
Children's Place	Limited Stores	Babies "R" Us
Coach	Victoria's Secret Direct	Toys "R" Us Stores
Costco	Victoria's Secret Stores	United Supermarkets
CVS	Linens 'n Things	Wal-Mart
Dick's Sporting Goods	Liz Claiborne	Sam's Club
Dollar General	Lowe's	Stores and Super Stores
Dollar Tree Stores	Meijer	Williams-Sonoma
Family Dollar Stores	Mervyns	Outlet Stores
Federated Department Stores	Michaels Stores	Pottery Barn
Bloomingdale's	Neiman Marcus Group	Pottery Barn Kids Store
Bloomingdales.com	Bergdorf Goodman	West Elm
Lord & Taylor	New York & Company	Williams-Sonoma Home
Macy's East	Nordstrom	Williams-Sonoma Stores
Macy's Florida	Office Depot	
Macy's Home Store	OfficeMax	
Macy's Midwest	Pacific Sunwear of California	
Macy's North	Pathmark Stores	
Macy's Northwest	Payless ShoeSource	
Macy's South	PETS MART	
Macy's West	Phillips-Van Heusen	
Macys.com	Pier 1 Imports	
FedEx Kinko's Office and Print Services	Polo Ralph Lauren	
	RadioShack	
	Richemont North America	

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