



DIVISION OF
CORPORATION FINANCE

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

September 7, 2010

Mr. John P. D. Cato
Chief Executive Officer
The Cato Corporation
8100 Denmark Road
Charlotte, NC 28273-5975

**Re: The Cato Corporation
Form 10-K for the Fiscal Year Ended
January 30, 2010
Filed March 30, 2010
File No. 001-31340
Schedule 14A
Filed April 8, 2010**

Dear Mr. Cato:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services