

Mail Stop 3561

September 4, 2008

John P.D. Cato, President  
The Cato Corporation  
8100 Denmark Road  
Charlotte, North Carolina 28273-5975

**RE: Cato Corporation**  
**Form 10-K for Fiscal Year Ended**  
**February 2, 2008**  
**File No. 1-31340**

Dear Mr. Cato:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

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