

Mail Stop 3561

January 15, 2008

Mr. James G. Delfs  
Senior Vice President, Finance and Chief Financial Officer  
Stein Mart, Inc.  
1200 Riverplace Boulevard  
Jacksonville, Florida 32207

**RE: Stein Mart, Inc.**  
**Form 10-K for Fiscal Year Ended February 3, 2007**  
**Filed April 18, 2007**  
**Form 10-Q for Fiscal Quarter Ended August 4, 2007**  
**File No. 0-20052**

Dear Mr. Delfs:

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

Sincerely,

William H. Thompson  
Branch Chief