



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

DIVISION OF  
CORPORATION FINANCE

January 3, 2011

Mr. David H. Stovall, Jr.  
Chief Executive Officer  
Stein Mart, Inc.  
1200 Riverplace Blvd.  
Jacksonville, FL 32207

**Re: Stein Mart, Inc.**  
**Form 10-K for the Fiscal Year Ended**  
**January 30, 2010**  
**File No. 000-20052**

Dear Mr. Stovall:

We have completed our review of your Form 10-K and related filings and do not have any further comments at this time.

Sincerely,

John Reynolds  
Assistant Director