

CATO CORP  
Form 10-K/A  
April 04, 2012

**UNITED STATES SECURITIES AND EXCHANGE COMMISSION**

Washington, D.C. 20549

**Form 10-K/A**

**(Amendment No. 1)**

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**ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF  
THE SECURITIES EXCHANGE ACT OF 1934**

**For the fiscal year ended January 28, 2012**

**or**

**o**

**TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d)  
OF THE SECURITIES EXCHANGE ACT OF 1934**

Commission File Number 1-31340

**The Cato Corporation**

*Registrant*

**Delaware**  
*State of Incorporation*

**56-0484485**  
*I.R.S. Employer Identification Number*

**8100 Denmark Road**

**704/554-8510**

**Charlotte, North Carolina 28273-5975**

*Registrant's Telephone Number*

*Address of Principal Executive Offices*

**Securities registered pursuant to Section 12(b) of the Act:**

**Title of Class**

**Name of Exchange on Which Registered**

Class A Common Stock  
Preferred Share Purchase Rights

New York Stock Exchange  
New York Stock Exchange

**Securities registered pursuant to Section 12(g) of the Act:**

None

Indicate by check mark if the Registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes  No

Indicate by check mark if the Registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Exchange Act. Yes  No

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§ 232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark, if disclosure of delinquent filers pursuant to Item 405 of the Regulation S-K is not contained herein, and will not be contained, to the best of the Registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer", "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer  Accelerated filer  Non-accelerated filer  Smaller reporting company

(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Exchange Act Rule 12b-2). Yes  No

The aggregate market value of the Registrant's Class A Common Stock held by non-affiliates of the Registrant as of July 30, 2011, the last business day of the Company's most recent second quarter, was \$771,757,291 based on the last reported sale price per share on the New York Stock Exchange on that date.

As of March 27, 2012, there were 27,420,237 shares of Class A Common Stock and 1,743,525 shares of Convertible Class B Common Stock outstanding.

**DOCUMENTS INCORPORATED BY REFERENCE**

Portions of the proxy statement relating to the 2012 annual meeting of shareholders are incorporated by reference into the following part of this annual report:

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Part III — Items 10, 11, 12, 13 and 14

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**Explanatory Note**

We are filing this Amendment No. 1 to our Annual Report on Form 10-K for the fiscal year ended January 28, 2012, as filed with the Securities and Exchange Commission (the "SEC") on March 27, 2012 ("Original Form 10-K"), solely to furnish the interactive data files in eXtensible Business Language ("XBRL") format required by Rule 405 of Regulation S-T and Item 601 of Regulation S-K. These XBRL documents did not attach properly to the Original Form 10-K filing.

Attached as Exhibit 101.1 to this report are the following documents formatted in XBRL: (i) Consolidated Statements of Income and Comprehensive Income for the fiscal years ended January 28, 2012, January 29, 2011 and January 30, 2010; (ii) Consolidated Balance Sheets at January 28, 2012 and January 29, 2011; (iii) Consolidated Statements of Cash Flows for the fiscal years ended January 28, 2012, January 29, 2011 and January 30, 2010; (iv) Consolidated Statements of Stockholders' Equity for the fiscal years ended January 28, 2012, January 29, 2011 and January 30, 2010; and (v) Notes to Condensed Consolidated Financial Statements tagged as blocks of text.

No other changes have been made to the Original Form 10-K. This Amendment No. 1 does not reflect subsequent events occurring after the original filing date of the Original Form 10-K or modify or update in any way disclosures made in the Original Form 10-K. Amendment No. 1 should be read in conjunction with the Original Form 10-K.

Users of this data are advised that pursuant to Rule 406T of Regulation S-T, these interactive data files are deemed not filed or part of a registration statement or prospectus for purposes of sections 11 or 12 of the Securities Act of 1933, are deemed not filed for purposes of section 18 of the Securities and Exchange Act of 1934, and are otherwise not subject to liability under these sections.



<b><u>Exhibit Number</u></b>	<b><u>Description of Exhibit</u></b>
3.1*	Registrant's Restated Certificate of Incorporation of the Registrant dated March 6, 1987, incorporated by reference to Exhibit 4.1 to Form S-8 of the Registrant filed February 7, 2000 (SEC File No. 333-96283).
3.2*	Registrant's By Laws incorporated by reference to Exhibit 99.2 to Form 8-K of the Registrant filed December 10, 2007.
4.1*	Rights Agreement dated December 18, 2003, incorporated by reference to Exhibit 4.1 to Form 8-A12G of the Registrant filed December 22, 2003 and as amended in Form 8-A12B/A filed on January 6, 2004.
10.2*+	1999 Incentive Compensation Plan dated August 26, 1999, incorporated by reference to Exhibit 4.3 to Form S-8 of the Registrant filed February 7, 2000 (SEC File No. 333-96283).
10.3*+	2004 Incentive Compensation Plan, amended and restated as of May 22, 2008, incorporated by reference to Appendix A to Definitive Proxy Statement on Schedule 14A filed April 11, 2008.
10.4*+	Form of Agreement, dated as of August 29, 2003, between the Registrant and Wayland H. Cato, Jr., incorporated by reference to Exhibit 99(c) to Form 8-K of the Registrant filed on July 22, 2003.
10.5*+	Form of Agreement, dated as of August 29, 2003, between the Registrant and Edgar T. Cato, incorporated by reference to Exhibit 99(d) to Form 8-K of the Registrant filed on July 22, 2003.
10.6*+	Retirement Agreement between Registrant and Wayland H. Cato, Jr. dated August 29, 2003 incorporated by reference to Exhibit 10.1 to Form 10-Q of the Registrant for quarter ended August 2, 2003.
10.7*+	Retirement Agreement between Registrant and Edgar T. Cato dated August 29, 2003, incorporated by reference to Exhibit 10.2 to Form 10-Q of the Registrant for the quarter ended August 2, 2003.
10.9*+	

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Letter Agreement between the Registrant and John R. Howe dated as of August 28, 2008, incorporated by Reference to Exhibit 99.1 to Form 8-K of the Registrant filed September 3, 2008.

- 10.10\*+      Deferred Compensation Plan effective July 28, 2011, incorporated by reference to Exhibit 10.1 to Form 8-K of the Registrant filed on July 19, 2011.
- 18.1\*        Letter regarding change in accounting principle from PricewaterhouseCoopers, dated June 8, 2011, to the Board of Directors of The Cato Corporation regarding the preferability of change in accounting principle from the Retail Method to the Cost Method.
- 21.1\*\*      Subsidiaries of Registrant.
- 23.1\*\*      Consent of Independent Registered Public Accounting Firm.
- 31.1\*\*      Rule 13a-14(a)/15d-14(a) Certification of Principal Executive Officer.
- 31.2\*\*      Rule 13a-14(a)/15d-14(a) Certification of Principal Financial Officer.
- 32.1\*\*      Section 1350 Certification of Chief Executive Officer.
- 32.2\*\*      Section 1350 Certification of Chief Financial Officer.
- 101.1\*\*\*    The following materials from Registrant's Annual Report on Form 10-K for the fiscal years ended January 28, 2012, formatted in XBRL: (i) Consolidated Statements of Income and Comprehensive Income for the fiscal years ended January 28, 2012, January 29, 2011 and January 30, 2010; (ii) Consolidated Balance Sheets at January 28, 2012 and January 29, 2011; (iii) Consolidated Statements of Cash Flows for the fiscal years ended January 28, 2012, January 29, 2011 and January 30, 2010; (iv) Consolidated Statements of Stockholders' Equity for the fiscal years ended January 28, 2012, January 29, 2011 and January 30, 2010; and (v) Notes to Condensed Consolidated Financial Statements tagged as blocks of text.



\* \*Previously incorporated by reference in our Original Form 10-K.

\*\*Previously filed as an exhibit to our Original Form 10-K.

\*\*\*Submitted electronically herewith.

+Management contract or compensatory plan required to be filed under Item 15 of this report and Item 601 of Regulation S-K.

**SIGNATURES**

Pursuant to the requirements of Section 13 or 15(d) of the Securities Exchange Act of 1934, Cato has duly caused this Amendment No. 1 to its Annual Report on Form 10-K to be signed on its behalf by the undersigned, thereunto duly authorized.

**The Cato Corporation**

By /s/ JOHN P. D. CATO  
John P. D. Cato

Chairman, President and

Chief Executive Officer

By /s/ JEFFREY R. SHOCK  
Jeffrey R. Shock

Senior Vice President

Controller

By /s/ JOHN R. HOWE  
John R. Howe

Executive Vice President

Chief Financial Officer

Date: March 27, 2012

