

Mail Stop 3561

October 24, 2005

Mr. Mark L. Lemond  
President and Chief Executive Officer  
Shoe Carnival, Inc.  
8233 Baumgart Road  
Evansville, IN 47725

Re: Shoe Carnival, Inc.  
Form 10-K for the Fiscal Year Ended January 29, 2005  
Filed April 14, 2005  
Form 10-Q for the Fiscal Quarter Ended April 30, 2005  
File No. 0-21360

Dear Mr. Lemond:

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

Sincerely,

William Choi  
Accounting Branch

Chief