



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2021

Michael Scarpa  
Chief Financial Officer  
The Children's Place, Inc.  
500 Plaza Drive  
Secaucus, New Jersey 07094

**Re: The Children's Place, Inc.**  
**Form 10-K for Fiscal Year Ended February 1, 2020**  
**Filed March 19, 2020**  
**File No. 000-23071**

Dear Mr. Scarpa:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services