



DIVISION OF
CORPORATION FINANCE

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

September 24, 2010

via U.S. mail and facsimile

Michael D. Casey, Chief Executive Officer
Carter's Inc.
The Proscenium
1170 Peach Street NE, Suite 900
Atlanta, GA 30309

Re: Carter's, Inc.
Form 10-K for Fiscal Year Ended January 2, 2010
Filed March 2, 2010
File No. 1-31829

Dear Mr. Casey:

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

Sincerely,

John Reynolds
Assistant Director
Office of Beverages, Apparel and
Health Care Services