



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2022

Stuart Noyes  
Chief Executive Officer  
Summer Infant, Inc.  
1275 Park East Drive  
Woonsocket, Rhode Island 02895

**Re: Summer Infant, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 8, 2022**  
**File No. 001-33346**

Dear Mr. Noyes:

We have limited our review of your filing to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Preliminary Proxy Statement on Schedule 14A filed on April 8, 2022

General

1. Please tell us why you have not included a proposal to approve, on an advisory (non-binding) basis, the compensation that may become payable to the named executive officers of Summer Infant in connection with the merger.

Stuart Noyes  
Summer Infant, Inc.  
April 28, 2022  
Page 2

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.

Please contact Thomas Jones, Staff Attorney, at 202-551-3602 or Jay Ingram, Legal Branch Chief, at 202-551-3397 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Elizabeth Fraser