

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

DIVISION OF CORPORATION FINANCE

March 5, 2020

Paul Francese Chief Financial Officer SUMMER INFANT, INC. 1275 Park East Dr Woonsocket, RI 02895

Re: SUMMER INFANT, INC.

Form 8-K filed January 17, 2020

Exhibit No. 10.1 - Amendment No. 3 to Second Amended and Restated Loan and

Security Agreement

Exhibit No. 10.2 – Amendment No. 3 to Term Loan and Security Agreement

File No. 001-33346

Form 8-K filed November 5, 2019

Exhibit No. 10.1 - Amendment No. 2 to Second Amended and Restated Loan and

Security Agreement

Exhibit No. 10.2 - Amendment No. 2 to Term Loan and Security Agreement

File No. 001-33346

Dear Mr. Francese:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance