



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