

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM S-8  
REGISTRATION STATEMENT**  
*UNDER  
THE SECURITIES ACT OF 1933*

**Carter's, Inc.**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**  
(State or Other Jurisdiction  
of Incorporation or Organization)

**13-3912933**  
(I.R.S. Employer  
Identification No.)

**3438 Peachtree Road NE  
Suite 1800  
Atlanta, Georgia 30326**  
(Address of Principal Executive Offices) (Zip Code)

**Amended and Restated Equity Incentive Plan**  
(Full Title of the Plans)

**Michael C. Wu**  
**Senior Vice President of Legal and Corporate  
Affairs, General Counsel & Secretary**  
**Carter's, Inc.**

**3438 Peachtree Road NE  
Suite 1800  
Atlanta, Georgia 30326**  
(Name and Address of Agent For Service)

**(678) 399-1000**  
(Telephone Number, including area code, of agent for service)

*Copies to:*

**Elizabeth H. Noe**  
**Paul Hastings LLP**  
**1170 Peachtree Street, N.E.**  
**Suite 100**  
**Atlanta, GA 30309**  
**(404) 815-2287**

Indicate by check mark whether the Registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See definitions of "large accelerated filer," "accelerated filer," "smaller reporting company," and "emerging growth company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer  Accelerated filer   
Non-accelerated filer  (Do not check if a smaller reporting company) Smaller reporting company   
Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

**CALCULATION OF REGISTRATION FEE**

| Title of Each Class of Securities to be Registered | Amount to be Registered (1) | Proposed Maximum Offering Price Per Share (2) | Proposed Maximum Aggregate Offering Price (2) | Amount of Registration Fee (2) |
|--|-----------------------------|---|---|--------------------------------|
| Common Stock, \$0.01 par value per share           | 3,000,000 shares            | \$109.58                                      | \$328,740,000                                 | \$40,928.13                    |

- (1) This Registration Statement on Form S-8 is filed to register an additional 3,000,000 shares of commons stock with respect to the Amended and Restated Equity Plan, which are available for issuance thereunder.  
In accordance with Rule 416(a) under the Securities Act of 1933, as amended, this registration statement covers such additional number of shares of Carter's common stock as may be issued pursuant to the Carter's Amended and Restated Equity Incentive Plan, as a result of stock splits, stock dividends, or similar transactions.
- (2) The proposed maximum offering price per share and the proposed maximum aggregate offering price are estimated solely for the purpose of determining the registration fee pursuant to Rule 457(c) and 457(h)(1) of the Securities Act of 1933, as amended, on the basis of the average high and low prices of the common stock, par value \$0.01 per share, as reported on the New York Stock Exchange on May 17, 2018.

## REGISTRATION OF ADDITIONAL SHARES

Pursuant to General Instruction E of Form S-8, Carter's Inc. ("Registrant") is filing this Registration Statement on Form S-8 with the U.S. Securities and Exchange Commission (the "Commission") to register 3,000,000 additional shares of the Registrant's common stock for issuance under the Registrant's Amended and Restated Equity Incentive Plan (the "Plan").

This Registration Statement hereby incorporates by reference the contents of the Registrant's registration statements on Form S-8 filed with the Commission on May 27, 2005 (File No. 333-125306) registering 5,100,704 shares (10,201,408 shares, as adjusted for a two-for-one stock split on June 6, 2007), August 8, 2010 (Registration No. 333-168446) registering 565,000 shares, and November 3, 2011 (Registration No. 333-177724) registering 3,725,000 shares.

In accordance with the instructional note to Part I of Form S-8 as promulgated by the Commission, the information specified by Part I of Form S-8 has been omitted from this Registration Statement.

### PART II

#### Information Required in the Registration Statement

##### **Item 3. Incorporation of Documents by Reference.**

The following documents filed by the Registrant with the Commission pursuant to the Securities Act of 1933, as amended (the "Securities Act"), and the Securities Exchange Act of 1934, as amended (the "Exchange Act"), are incorporated herein by reference:

- (a) the Registrant's Annual Report on Form 10-K for the fiscal year ended December 30, 2017, filed with the Commission on February 27, 2018;
- (b) the Registrant's Quarterly Report on Form 10-Q for the fiscal quarter ended March 31, 2018, filed with the Commission on April 26, 2018;
- (c) the Registrant's Current Reports on Form 8-K filed with the Commission on February 27, 2018 (Item 5.02 only, as amended by the Form 8-K/A filed with the Commission on April 26, 2018) and May 23, 2018.
- (d) the description of the Registrant's common stock contained in Item I of the Registrant's Registration Statement on Form 8-A, filed with the Commission pursuant to Section 12 of the Exchange Act on October 20, 2003.

In addition, all documents filed by the Registrant with the Securities and Exchange Commission pursuant to Sections 13(a), 13(c), 14, and 15(d) of the Securities Exchange Act of 1934, as amended (the "Exchange Act") (other than any report or portion thereof furnished or deemed furnished, including under any Current Report on Form 8-K) on or after the date of this Registration Statement and prior to the filing of a post-effective amendment which indicates that all securities offered have been sold or which deregisters all securities then remaining unsold, shall be deemed to be incorporated by reference into this Registration Statement and to be a part hereof from the date of filing of such documents with the Securities and Exchange Commission.

**Item 8. Exhibits**

| <u>Exhibit Number</u> | <u>Description</u>   |
|-----------------------|--|
| 4.1                   | <a href="#"><u>Certificate of Incorporation of Carter's, Inc., as amended on May 22, 2017 (incorporated by reference to Exhibit 3.1 of Carter's, Inc.'s Current Report on Form 8-K filed on May 23, 2017).</u></a> |
| 4.2                   | <a href="#"><u>Amended and Restated By-laws of Carter's, Inc., as amended on May 22, 2017 (incorporated by reference to Exhibit 3.2 of Carter's, Inc.'s Current Report on Form 8-K filed on May 23, 2017).</u></a> |
| 4.3                   | <a href="#"><u>Specimen Certificate of Common Stock (incorporated by reference to Exhibit 4.1 of Carter's, Inc.'s Registration Statement on Form S-1 (No. 333-98679) filed on October 10, 2003).</u></a>           |
| 5.1                   | <a href="#"><u>Opinion of Paul Hastings LLP.</u></a>   |
| 23.1                  | <a href="#"><u>Consent of Independent Registered Public Accounting Firm.</u></a>   |
| 23.2                  | <a href="#"><u>Consent of Paul Hastings LLP (contained in Exhibit 5.1).</u></a>  |
| 99.1                  | <a href="#"><u>Amended and Restated Equity Incentive Plan (incorporated by reference to Appendix B of Carter's, Inc.'s Schedule 14A filed on April 4, 2018).</u></a>   |

## SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the city of Atlanta, state of Georgia, on 23rd of May, 2018.

CARTER'S, INC.

/s/ MICHAEL D. CASEY

Michael D. Casey  
Chief Executive Officer

## POWER OF ATTORNEY

Each person whose signature appears below authorizes Michael D. Casey, Richard F. Westenberger, and Michael C. Wu, and each of them, each of whom may act without joinder of the other, as his/her true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him/her and in his/her name, place and stead, in any and all capacities to execute in the name of each such person who is then an officer or trustee of Carter's, Inc., and to file any amendments (including post effective amendments) to this Registration Statement and any registration statement for the same offering filed pursuant to Rule 462 under the Securities Act of 1933, as amended, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Commission, granting unto said attorneys-in-fact and agents full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he/she might or could do in person, hereby ratifying and confirming all that said attorneys-in-fact and agents or their substitute or substitutes may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Act of 1933, as amended, this Registration Statement has been signed by the following persons in the capacities and on the dates indicated:

| <u>Name</u>   | <u>Title</u>   | <u>Date</u>  |
|---|--|--------------|
| <u>/s/ MICHAEL D. CASEY</u><br>Michael D. Casey               | Chairman and Chief Executive Officer<br>(Principal Executive Officer)                                | May 23, 2018 |
| <u>/s/ RICHARD F. WESTENBERGER</u><br>Richard F. Westenberger | Executive Vice President and Chief Financial Officer<br>(Principal Financial and Accounting Officer) | May 23, 2018 |
| <u>/s/ AMY WOODS BRINKLEY</u><br>Amy Woods Brinkley           | Director   | May 23, 2018 |
| <u>/s/ GIUSEPPINA BUONFANTINO</u><br>Giuseppina Buonfantino   | Director   | May 23, 2018 |
| <u>/s/ VANESSA J. CASTAGNA</u><br>Vanessa J. Castagna         | Director   | May 23, 2018 |
| <u>/s/ A. BRUCE CLEVERLY</u><br>A. Bruce Cleverly             | Director   | May 23, 2018 |
| <u>/s/ JEVIN S. EAGLE</u><br>Jevin S. Eagle                   | Director   | May 23, 2018 |

|   |          |              |
|---|----------|--------------|
| <u>/s/ MARK P. HIPPI</u><br>Mark P. Hipp                | Director | May 23, 2018 |
| <u>/s/ WILLIAM J. MONTGORIS</u><br>William J. Montgoris | Director | May 23, 2018 |
| <u>/s/ DAVID PULVER</u><br>David Pulver                 | Director | May 23, 2018 |
| <u>/s/ THOMAS E. WHIDDON</u><br>Thomas E. Whiddon       | Director | May 23, 2018 |

May 23, 2018

Carter's, Inc.  
Phipps Tower  
3438 Peachtree Road NE, Suite 1800  
Atlanta, Georgia 30326

Re: Carter's, Inc.  
Registration Statement on Form S-8

Ladies and Gentlemen:

We have acted as counsel for Carter's, Inc., a Delaware corporation (the "Company"), in connection with the preparation of a registration statement on Form S-8 (the "Registration Statement") to be filed by the Company with the Securities and Exchange Commission (the "Commission") on or about the date hereof to effect the registration under the Securities Act of 1933, as amended (the "Securities Act"), of an aggregate of 3,000,000 additional shares (the "Shares") of the Company's common stock, \$0.01 par value per share, issuable pursuant to the terms, and subject to the conditions of, the Carter's Inc. Amended and Restated Equity Incentive Plan (the "Plan").

As such counsel and for purposes of our opinion set forth below, we have examined and relied upon originals or copies, certified or otherwise identified to our satisfaction, of such documents, corporate records, certificates of public officials and other instruments as we have deemed necessary or appropriate as a basis for the opinion set forth herein, including, without limitation:

- (i) the Registration Statement;
- (ii) the Plan;
- (iii) the certificate of incorporation of the Company, certified as of May 21, 2018 by the Secretary of State of the State of Delaware, and the by-laws of the Company as presently in effect, as certified by the Secretary of the Company as of the date hereof;
- (iv) a certificate of the Secretary of State of the State of Delaware as to the incorporation and good standing of the Company under the laws of the State of Delaware as of May 21, 2018 (the "Good Standing Certificate"); and
- (v) a Certificate of the Secretary of the Company certifying (a) the resolutions of the Board of Directors of the Company approving, among other things, the adoption of the Plan and (b) the approval of the Plan by the Company's shareholders, as required by applicable law or regulation.

In addition to the foregoing, we have made such investigations of law as we have deemed necessary or appropriate as a basis for the opinion set forth herein.

In such examination and in rendering the opinion expressed below, we have assumed, without independent investigation or verification: (i) the genuineness of all signatures on all agreements, instruments, corporate records, certificates and other documents submitted to us; (ii) the authenticity and completeness of all agreements, instruments, corporate records, certificates and other documents submitted to us; (iii) that photocopy, electronic, certified, conformed, facsimile and other copies of original documents, agreements, corporate records, certificates and other instruments submitted to us conform to the original documents, agreements, corporate records, certificates and other instruments, and that all such original documents, agreements, corporate records, certificates and other instruments were authentic and complete; (iv) the legal capacity, competency and authority of all persons or entities executing all agreements, instruments, corporate records, certificates and other documents submitted to us; (v) the due authorization, execution and delivery of all agreements, instruments, corporate records, certificates and other documents by all parties thereto, and (vi) that the statements contained in the certificates and comparable documents of public officials, officers and representatives of the Company and other persons on which we have relied for the purposes of this opinion are true and correct on and as of the date hereof, and that there has not been any change in the good standing status of the Company from that reported in the Good Standing Certificate. As to all questions of fact material to this opinion letter, and as to the materiality of any fact or other matter referred to herein, we have relied (without independent investigation) upon certificates or comparable documents of officers and representatives of the Company.

Our knowledge of the Company and its legal and other affairs is limited by the scope of our engagement, which scope includes the delivery of this opinion letter. We have been engaged by the Company only in connection with specified matters, and do not represent the Company with respect to all legal matters or issues. The Company employs other independent counsel and handles certain legal matters and issues without the assistance of independent counsel. We have also assumed that the Shares will be issued for the consideration provided under the Plan as currently in effect, that the Shares will be issued for a price per share not less than the par value per share of the Common Stock, and that the individual issuances, grants or awards under the Plan will be duly authorized by all necessary corporate action of the Company and duly issued, granted or awarded and exercised in accordance with the requirements of law and the Plan (including, without limitation, the awards and award agreements duly adopted and authorized thereunder and in accordance therewith).

Based upon the foregoing, and in reliance thereon, and subject to the assumptions, limitations, qualifications and exceptions set forth herein, we are of the opinion that the Shares are duly authorized and, when issued as described in the Registration Statement and the related prospectus and in accordance with the terms of the Plan (including receipt of the full purchase price therefore), will be validly issued, fully-paid and non-assessable.

Without limiting any of the other limitations, assumptions, exceptions and qualifications stated elsewhere herein, we express no opinion with regard to the applicability or effect of the laws of any jurisdiction other than, as in effect on the date of this opinion letter, the General Corporate Law of the State of Delaware. This opinion letter deals only with the specified legal issues expressly addressed herein, and you should not infer any opinion that is not explicitly addressed herein from any matter addressed in this opinion letter.

This opinion letter has been prepared for your use in connection with the Registration Statement and may not be relied upon for any other purpose. This opinion letter is rendered to you as of the date hereof, and we assume no obligation to advise you or any other person with regard to any change after the date hereof in the circumstances or the law that may bear on the matters set forth herein even if the change may affect the legal analysis or a legal conclusion or other matters in this opinion letter.



We hereby consent to being named as counsel to the Company in the Registration Statement and to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement. In giving such consent, we do not hereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act of 1933, as amended, or the rules and regulations of the Securities and Exchange Commission thereunder.

Very truly yours,

/s/ Paul Hastings LLP

Paul Hastings LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-8 of Carter's, Inc. of our report dated February 27, 2018 relating to the financial statements and the effectiveness of internal control over financial reporting, which appears in Carter's, Inc.'s Annual Report on Form 10-K for the year ended December 30, 2017.

/s/ PricewaterhouseCoopers LLP

Atlanta, Georgia

May 23, 2018