



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

Mail Stop 3561

July 11, 2008

Frederick J. Rowan, II
Chief Executive Officer
Carter's, Inc.
The Proscenium
1170 Peachtree Street NE, Suite 900
Atlanta, Georgia 30309

Re: Carter's, Inc.
Form 10-K for fiscal year ended December 29, 2007
Filed February 27, 2008
File No. 001-31829

Dear Mr. Rowan:

We have completed our review of your Form 10-K and your letter dated July 1, 2008 and have no further comments at this time.

Sincerely,

John Reynolds
Assistant Director

cc: Michael D. Casey
Fax: (404) 892-3079