



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2010

via U.S. mail and facsimile

Michael D. Casey, Chief Executive Officer  
Carter's Inc.  
The Proscenium  
1170 Peach Street NE, Suite 900  
Atlanta, GA 30309

**Re: Carter's, Inc.**  
**Form 10-K for Fiscal Year Ended January 2, 2010**  
**Filed March 2, 2010**  
**File No. 1-31829**

Dear Mr. Casey:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director  
Office of Beverages, Apparel and  
Health Care Services