

**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.)

The Proscenium
1170 Peachtree Street NE, Suite 900
Atlanta, Georgia 30309
(Address of principal executive offices, including zip code)

Amended and Restated Equity Incentive Plan
(Full title of the plan)

Brendan M. Gibbons
Senior Vice President of Legal & Corporate Affairs, General Counsel, and Secretary
The Proscenium
1170 Peachtree Street NE, Suite 900
Atlanta, Georgia 30309
Telephone: (404) 745-2700
Facsimile: (404) 892-0968
(Name, address, and telephone number, including area code, of agent for service)

Please send copies of all communications to:

Joel F. Freedman, Esq.
Ropes & Gray LLP
One International Place
Boston, MA 02110
Telephone: 617-951-7000
Facsimile: 617-951-7050

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	3,725,000 shares	\$ 37.73	\$ 140,544,250	\$ 16,107

- (1) 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 November 2, 2011.
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EXPLANATORY NOTE

This Registration Statement on Form S-8 is being filed by Carter's, Inc., a Delaware corporation (the "Company" or the "Registrant"), to register an additional 3,725,000 shares of the Registrant's common stock, par value \$0.01 per share (the "Common Stock"), that may be issued under the Registrant's Amended and Restated Equity Incentive Plan, formerly known as the Amended and Restated 2003 Equity Incentive Plan (the "Plan"). The Company previously filed a Registration Statement on Form S-8 (File No. 333-168446) registering 565,000 shares of Common Stock under the Plan on July 30, 2010 (the "Prior Registration Statement").

Pursuant to Instruction E to Form S-8, the Registrant incorporates by reference into this Registration Statement the entire contents of the Prior Registration Statement, except with respect to Item 8.

PART II

INFORMATION REQUIRED IN THE REGISTRATION STATEMENT

Item 8. Exhibits.

- 4.1 Amended and Restated Equity Incentive Plan (previously filed as Appendix A to the Registrant's Definitive Proxy Statement on Schedule 14A on April 5, 2011 and incorporated herein by reference).
- 4.2 Certificate of Incorporation of Carter's, Inc., as amended on May 12, 2006 (previously filed as Exhibit 3.1 to the Registrant's Annual Report on Form 10-K on February 28, 2007 and incorporated herein by reference).
- 4.3 By-laws of Carter's, Inc. (previously filed as Exhibit 3.2 to the Registration Statement on Form S-1 (File No. 333-98679) and incorporated herein by reference).
- 5.1 Opinion of Ropes & Gray LLP.
- 23.1 Consent of PricewaterhouseCoopers LLP.
- 23.2 Consent of Ropes & Gray LLP (included in the opinion filed as Exhibit 5.1).

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 November 3, 2011.

CARTER'S, INC.

By: /s/ BRENDAN M. GIBBONS

Name: Brendan M. Gibbons
Title: Senior Vice President of Legal &
Corporate
Affairs, General Counsel, and
Secretary

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:

Signature	Title	Date
<u>/s/ MICHAEL D. CASEY</u> Michael D. Casey	Chairman and Chief Executive Officer (Principal Executive Officer)	November 3, 2011
<u>/s/ RICHARD F. WESTENBERGER</u> Richard F. Westenberger	Executive Vice President and Chief Financial Officer (Principal Financial and Accounting Officer)	November 3, 2011
<u>/s/ AMY WOODS BRINKLEY</u> Amy Woods Brinkley	Director	November 3, 2011
<u>/s/ VANESSA J. CASTAGNA</u> Vanessa J. Castagna	Director	November 3, 2011
<u>/s/ A. BRUCE CLEVERLY</u> A. Bruce Cleverly	Director	November 3, 2011
<u>/s/ JEVIN S. EAGLE</u> Jevin S. Eagle	Director	November 3, 2011
<u>/s/ PAUL FULTON</u> Paul Fulton	Director	November 3, 2011
<u>/s/ WILLIAM J. MONTGORIS</u> William J. Montgoris	Director	November 3, 2011
<u>/s/ DAVID PULVER</u> David Pulver	Director	November 3, 2011
<u>/s/ JOHN R. WELCH</u> John R. Welch	Director	November 3, 2011
<u>/s/ THOMAS E. WHIDDON</u> Thomas E. Whiddon	Director	November 3, 2011

EXHIBIT INDEX

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[Ropes & Gray LLP Letterhead]

November 3, 2011

Carter's, Inc.
The Proscenium
1170 Peachtree Street, NE, Suite 900
Atlanta, Georgia 30309

Ladies and Gentlemen:

This opinion is furnished to you in connection with a registration statement on Form S-8 (the "Registration Statement"), filed with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Act"), for the registration of 3,725,000 shares of Common Stock, \$0.01 par value (the "Shares"), of Carter's, Inc., a Delaware corporation (the "Company"). The Shares are issuable under the Company's Amended and Restated Equity Incentive Plan (the "Plan").

We are familiar with the actions taken by the Company in connection with the adoption of the Plan. For purposes of our opinion, we have examined and relied upon such documents, records, certificates and other instruments as we have deemed necessary. The opinions expressed below are limited to the Delaware General Corporation Law, including the applicable provisions of the Delaware Constitution and the reported cases interpreting those laws.

Based on the foregoing, we are of the opinion that the Shares have been duly authorized and, when the Shares have been issued and sold in accordance with the terms of the Plan, the Shares will be validly issued, fully paid and nonassessable.

We hereby consent to the filing of this opinion as an exhibit to the Registration Statement. Our consent shall not be deemed an admission that we are experts whose consent is required under Sections 7 and 11 of the Act.

This opinion is for your benefit in connection with the Registration Statement and may be relied upon by you and by persons entitled to rely upon it pursuant to the applicable provisions of the Act.

Very truly yours,

/s/ Ropes & Gray LLP

Ropes & Gray LLP

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in the Registration Statement on Form S-8 of our report dated March 2, 2011 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 January 1, 2011.

/s/ PricewaterhouseCoopers LLP

Stamford, CT

November 2, 2011
