

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

**FORM S-1
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)

2300
(Primary Standard Industrial
Classification Code Number)

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

The Proscenium
1170 Peachtree Street NE, Suite 900
Atlanta, Georgia 30309
Telephone: (404) 745-2700
Facsimile: (404) 892-0968
(Address, including zip code and telephone number, including
area code, of Registrant's principal executive offices)

Michael D. Casey
Executive Vice President and Chief Financial Officer
The Proscenium
1170 Peachtree Street NE, Suite 900
Atlanta, Georgia 30309
Telephone: (404) 745-2700
Facsimile: (404) 892-0968
(Name, address, including zip code and telephone
number, including area code, of agent for service)

Copies to:

Joel F. Freedman, Esq.
Ropes & Gray LLP
One International Place
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New York, New York 10004
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**Approximate date of commencement of proposed sale to the public:
As soon as practicable after this Registration Statement becomes effective.**

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering (Registration No. 333-118630).

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If delivery of the prospectus is expected to be made pursuant to Rule 434, please check the following box.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Unit	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee(2)
Common Stock, par value \$0.01 per share	1,220,810	\$26.20	\$31,985,222	\$4,055

(1) Includes 159,236 shares subject to the underwriters' over-allotment option.

(2) The Registrant previously registered an aggregate of \$204,884,821.00 of Common Stock on a Registration Statement on Form S-1 (File No. 333-118630), for which a filing fee of \$25,959 was paid.



EXPLANATORY NOTE AND INCORPORATION BY REFERENCE

This Registration Statement is being filed with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Act"), by Carter's, Inc. (the "Company"), pursuant to Rule 462(b) under the Act. This Registration Statement incorporates by reference the contents of the Registration Statement on Form S-1 (File No. 333-118630) relating to the offering of shares of common stock, par value \$0.01 per share.

The required opinions and consents are listed on an Exhibit Index attached hereto and filed herewith.

CERTIFICATION

The Company hereby certifies to the Commission that (i) it has instructed its bank to pay the Commission the filing fee set forth on the cover page of this Registration Statement by a wire transfer of such amount to the Commission's account at Mellon Bank as soon as practicable (but in no event later than the close of business on September 24, 2004), (ii) it will not revoke such instructions, (iii) it has sufficient funds in the relevant account to cover the amount of such filing fee and (iv) it will confirm receipt of such instructions by the bank during regular business hours on September 24, 2004.

EXHIBITS

Exhibit Number	Description
5.1	Opinion of Ropes & Gray LLP
23.1	Consent of PricewaterhouseCoopers LLP
23.2	Consent of Ropes & Gray LLP (included in Exhibit 5.1)
24.1	Powers of Attorney*

* Previously filed on the signature page to Registration Statement No. 333-118630, filed on August 27, 2004.

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September 23, 2004

Opinion of Ropes & Gray LLP

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

Re: Carter's, Inc. Registration Statement No. 333-118630; 1,220,810 shares of Common Stock, par value \$0.01 per share

Ladies and Gentlemen:

This opinion is furnished to you in connection with the registration by Carter's, Inc., a Delaware corporation (the "Company"), of an additional 1,220,810 shares of common stock, par value \$0.01 per share (the "Securities"), pursuant to Rule 462(b) of the Securities Act of 1933 (the "Act"), on Form S-1 filed with the Securities and Exchange Commission on September 23, 2004 (the "Registration Statement").

We have acted as counsel for the Company in connection with the sale of the Securities. For purposes of this opinion, we have examined and relied upon such documents, records, certificates and other instruments as we have deemed necessary. We have assumed that concurrently with the closing of the offering Mr. Rowan will pay the exercise price for the 186,220 shares of common stock being sold in the offering that are currently subject to options.

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 upon and subject to the foregoing, we are of the opinion that the Securities, when sold, will have been duly authorized and fully paid and will be non-assessable.

We hereby consent to your filing this opinion as an exhibit to the Registration Statement and to the use of our name therein and in the related prospectus under the caption "Validity of Common Stock."

This opinion may be used only in connection with the offer and the sale of the Securities while the Registration Statement is in effect.

Very truly yours,

/s/ Ropes & Gray LLP

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[Opinion of Ropes & Gray LLP](#)

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the use in the Registration Statement on Form S-1 (No. 333-118630), which is incorporated by reference in this Registration Statement on Form S-1, of our reports dated February 18, 2004, relating to the financial statements and financial statement schedule of Carter's, Inc., which appear in such Registration Statement. We also consent to the reference to us under the heading "Experts" in such Registration Statement.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP

Stamford, CT
September 23, 2004
