

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

November 8, 2016

<u>Via E-mail</u> Mr. Richard F. Westenberger Chief Financial Officer Carter's, Inc. Phipps Tower 3438 Peachtree Road NE, Suite 1800 Atlanta, Georgia 30326

> Re: Carter's, Inc. Form 10-K for the Fiscal Year Ended January 2, 2016 Filed February 26, 2016 File No. 001-31829

Dear Mr. Westenberger:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Rufus Decker

Rufus Decker Accounting Branch Chief Office of Beverages, Apparel and Mining