



July 7, 2014

**VIA EDGAR**

Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Tia L. Jenkins, Senior Assistant Chief Accountant, Office of Beverages, Apparel, and Mining

**Re: The Children's Place, Inc.  
Form 10-K for the Fiscal Year Ended February 1, 2014  
Filed March 20, 2014  
File No. 000-23071**

Dear Ms. Jenkins:

We acknowledge receipt of your letter dated July 3, 2014 related to the above referenced filing.

In order to complete our thorough review through the appropriate diligence channels, we respectfully request an extension of time to respond to the inquiries contained in the referenced letter. We currently anticipate submitting a response on or before August 1, 2014.

Please telephone me at (201) 453-7351 if there are any concerns regarding our proposed timetable.

Sincerely,

/s/ Michael Scarpa  
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Michael Scarpa  
Chief Operating Officer and Chief Financial Officer

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cc: Bradley P. Cost, Esq., Senior Vice President and General Counsel  
Bernard L. McCracken, Vice President, Controller  
James E. Myers, Esq., Vice President, Assistant General Counsel  
Jeffrey Wood, Vice President, Tax and Treasury

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