



DIVISION OF
CORPORATION FINANCE

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

October 31, 2011

Via E-mail

Jane T. Elfers
Chief Executive Officer and President
The Children's Place Retail Stores, Inc.
500 Plaza Drive
Secaucus, New Jersey 07094

**Re: The Children's Place Retail Stores, Inc.
Form 10-K for the Fifty-Two Weeks Ended January 29, 2011
Filed March 28, 2011
Form 10-Q for the Quarterly Period Ended July 30, 2011
Filed September 7, 2011
File No. 0-23071**

Dear Ms. Elfers:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ James Allegretto

James Allegretto
Senior Assistant Chief Accountant

cc: Bernard L. McCracken
Principal Accounting Officer
Via E-mail