

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, DC 20549

FORM 8-K

CURRENT REPORT  
Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of report (Date of earliest event reported): February 26, 2013

THE CHILDREN'S PLACE RETAIL STORES, INC.  
(Exact Name of Registrants as Specified in Their Charters)

Delaware  
(State or Other Jurisdiction of Incorporation)

0-23071  
(Commission File Number)

31-1241495  
(IRS Employer Identification No.)

500 Plaza Drive, Secaucus, New Jersey  
(Address of Principal Executive Offices)

07094  
(Zip Code)

(201) 558-2400  
(Registrant's Telephone Number, Including Area Code)

(Former Name or Former Address, if Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01 Other Events.**

On February 26, 2013, the Company issued a press release announcing that in conjunction with the release of its fourth quarter fiscal 2012 financial results the Company will be conducting a live conference call on Tuesday, March 26, 2013 beginning at 8:30 a.m. Eastern Time.

The Company also noted in its press release that it will be making certain changes in its accounting policy. The Company announced that it will be reporting inventory on an average cost method instead of the retail inventory method, and will capitalize supply chain costs instead of reporting them as period expenses. The Company also announced that in its fourth quarter fiscal 2012 earnings release it will provide reconciliations of reported and as adjusted results for fiscal quarters 2011-2012, and will provide guidance for first quarter and fiscal year 2013 based on the new accounting policy.

**Item 9.01 Financial Statement and Exhibits.****(d) Exhibits**

Exhibit 99.1 Press release, dated February 26, 2013, issued by the Company (Exhibit 99.1 is furnished as part of this Current Report on Form 8-K).

**Forward Looking Statements**

This Current Report on Form 8-K, including Exhibit 99.1, contains forward-looking statements made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. Forward-looking statements typically are identified by use of terms such as “may,” “will,” “should,” “plan,” “expect,” “anticipate,” “estimate” and similar words, although some forward-looking statements are expressed differently. Forward-looking statements represent the Company’s management’s judgment regarding future events. Although the Company believes that the expectations reflected in such forward-looking statements are reasonable, the Company can give no assurance that such expectations will prove to be correct. All statements other than statements of historical fact included in this Current Report on Form 8-K are forward-looking statements. The Company cannot guarantee the accuracy of the forward-looking statements, and you should be aware that the Company’s actual results could differ materially from those contained in the forward-looking statements due to a number of factors, including the statements under the heading “Risk Factors” contained in the Company’s filings with the Securities and Exchange Commission.

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: February 26, 2013

**THE CHILDREN'S PLACE RETAIL STORES, INC.**

By: /s/ Jane T. Elfers

Name: Jane T. Elfers

Title: President and Chief Executive Officer

THE CHILDREN'S  
PLACE**FOR IMMEDIATE RELEASE****THE CHILDREN'S PLACE TO WEBCAST REVIEW OF  
FOURTH QUARTER AND FISCAL 2012 FINANCIAL RESULTS****Company Announces Changes in Method of Accounting for Inventory and Supply Chain Costs**

Secaucus, New Jersey – February 26, 2013 – The Children's Place Retail Stores, Inc. (Nasdaq: PLCE) today announced that in conjunction with the release of its fourth quarter and fiscal 2012 financial results, you are invited to listen to the Company's live conference call on Tuesday, March 26, 2013, beginning at 8:30 a.m. Eastern Time.

To access the webcast, visit <http://investor.childrensplace.com>. An archive of the webcast can be accessed one hour after the live call has concluded.

The Company is making changes in its accounting policy. It will be reporting inventory on an average cost method instead of the retail inventory method, and will capitalize supply chain costs instead of reporting them as period expenses. In its fourth quarter fiscal 2012 earnings release, the Company will provide reconciliations of reported and as adjusted results for fiscal quarters 2011-2012, and will provide guidance for first quarter and fiscal year 2013 based on the new accounting policy.

**About The Children's Place Retail Stores, Inc.**

The Children's Place is the largest pure-play children's specialty apparel retailer in North America. The Company designs, contracts to manufacture and sells fashionable, high-quality merchandise at value prices, primarily under the proprietary "The Children's Place" brand name. As of October 27, 2012 the Company operated 1,102 stores and an online store at [www.childrensplace.com](http://www.childrensplace.com).

**Forward Looking Statements**

*This press release (and the above referenced call) may contain certain forward-looking statements regarding future circumstances, including statements relating to the Company's positioning, and forecasts regarding store openings and earnings per diluted share from continuing operations. These forward-looking statements are based upon the Company's current expectations and assumptions and are subject to various risks and uncertainties that could cause actual results and performance to differ materially. Some of these risks and uncertainties are described in the Company's filings with the Securities and Exchange Commission, including in the "Risk Factors" section of its annual report on Form 10-K for the fiscal year ended January 28, 2012. Included among the risks and uncertainties that could cause actual results and performance to differ materially are the risk that the Company will be unsuccessful in gauging fashion trends and changing consumer preferences, the risks resulting from the highly competitive nature of the Company's business and its dependence on consumer spending patterns, which may be affected by the continued weakness in the economy or by other factors such as increases in the cost of gasoline and food, and the uncertainty of weather patterns. Readers are cautioned not to place undue reliance on these forward-looking statements, which speak only as of the date they were made. The Company undertakes no obligation to release publicly any revisions to these forward-looking statements that may be made to reflect events or circumstances after the date hereof or to reflect the occurrence of unanticipated events. The inclusion of any statement in this release does not constitute an admission by the Company or any other person that the events or circumstances described in such statement are material.*

Contact: Jane Singer, Vice President, Investor Relations, (201) 453-6955

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