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August 24, 2012

**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 Retail Stores, Inc.  
Form 10-K for the Year Ended January 28, 2012  
Filed March 23, 2012  
File No. 000-23071**

Dear Ms. Jenkins:

We acknowledge receipt of your letter dated August 15, 2012 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 September 14, 2012.

Please telephone me at (201) 453-7444 if there are any concerns regarding our proposed timetable.

Sincerely,

By: /s/ Steven E. Baginski  
Steven E. Baginski  
Chief Financial Officer

SEB/jem

cc: Bradley P. Cost, Esq., Senior Vice President and General Counsel  
Bernard L. McCracken, Vice President, Controller  
John Taylor, Vice President, Finance  
Gerard Amato, Director, Financial Reporting  
James E. Myers, Esq., Assistant General Counsel (Corporate & Securities)

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