

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP

1285 AVENUE OF THE AMERICAS  
NEW YORK, NEW YORK 10019-6064

TELEPHONE (212) 373-3000

LLOYD K. GARRISON (1946-1991)  
RANDOLPH E. PAUL (1946-1956)  
SIMON H. RIFKIND (1950-1995)  
LOUIS S. WEISS (1927-1950)  
JOHN F. WHARTON (1927-1977)

WRITER'S DIRECT DIAL NUMBER

212-373-3257

WRITER'S DIRECT FACSIMILE

212-492-0257

WRITER'S DIRECT E-MAIL ADDRESS

swilliams@paulweiss.com

UNIT 3601, OFFICE TOWER A, BEIJING FORTUNE PLAZA  
NO. 7 DONGSANHUAN ZHONGLU  
CHAOYANG DISTRICT  
BEIJING 100020  
PEOPLE'S REPUBLIC OF CHINA  
TELEPHONE (86-10) 5828-6300

12TH FLOOR, HONG KONG CLUB BUILDING  
3A CHATER ROAD, CENTRAL  
HONG KONG  
TELEPHONE (852) 2846-0300

ALDER CASTLE  
10 NOBLE STREET  
LONDON EC2Y 7JU, U.K.  
TELEPHONE (44 20) 7367 1600

FUKOKU SEIMEI BUILDING  
2-2 UCHISAIWAICHO 2-CHOME  
CHIYODA-KU, TOKYO 100-0011, JAPAN  
TELEPHONE (81-3) 3597-8101

TORONTO-DOMINION CENTRE  
77 KING STREET WEST, SUITE 3100  
P.O. BOX 226  
TORONTO, ONTARIO M5K 1J3  
TELEPHONE (416) 504-0520

2001 K STREET, NW  
WASHINGTON, DC 20006-1047  
TELEPHONE (202) 223-7300

500 DELAWARE AVENUE, SUITE 200  
POST OFFICE BOX 32  
WILMINGTON, DE 19899-0032  
TELEPHONE (302) 655-4410

MATTHEW W. ABBOTT  
EDWARD T. ACKERMAN  
ALLAN J. ARFFA  
ROBERT A. ATKINS  
DAVID J. BAUMANN  
JOHN F. BAUGHMAN  
LYNN B. BAYARD  
DANIEL J. BELLER  
CRAIG A. BENSON  
MITCHELL L. BERG  
MARK S. BERGMAN  
BRUCE BIRENBOIM  
K. CHRISTOPHER BOEHNING  
ANGELO BONVINO  
JAMES L. BROCHIN  
RICHARD J. BRONSTEIN  
DAVID W. BROWN  
SUSANNA M. BUERGEL  
PATRICK S. CAMPBELL\*  
JESSICA S. CAREY  
JEANETTE K. CHAN  
YOUNG Y. F. CHAN  
LEWIS R. CLAYTON  
JAY COHEN  
KELLEY A. CORNISH  
CHRISTOPHER J. CUMMINGS  
CHARLES E. DAVIDOW  
THOMAS V. DE LA BASTIDE III  
ARIEL J. DECKELBAUM  
ALICE BELISLE EATON  
ANDREW J. EHRLICH  
GREGORY A. EZRING  
LESLIE GORDON FAGEN  
MARC FALCONE  
ROSS A. FIELDSTON  
ANDREW C. FINCH  
BRAD J. FINKELSTEIN  
BRIAN P. FINNEGAN  
ROBERTO FINZI  
PETER E. FISCH  
ROBERT C. FLEDER  
MARTIN FLUMENBAUM  
ANDREW J. FOLEY  
HARRIS B. FRIEDUS  
MANUEL S. FREY  
ANDREW L. GAINES  
KENNETH A. GALLO  
MARTIN GUTENPLAN  
ADAM M. GIVERTZ  
SALVATORE GOGLIORMELLA  
ROBERT D. GOLDBAUM  
NEIL GOLDMAN  
CATHERINE L. GOODALL  
ERIC GOODISON  
CHARLES H. GOODE, JR.  
ANDREW G. GORDON  
UDI GROPMAN  
NICHOLAS GROOMBRIDGE  
BRUCE A. GUTENPLAN  
GAINES GWATHMEY, III  
ALAN S. HALPERIN  
JUSTIN Q. HAMILL  
CLAUDIA HAMMERMAN  
GERARD E. HARPER  
BRIAN S. HERMANN  
MICHELLE HIRSHMAN  
MICHAEL S. HONG  
DAVID S. HUNTINGTON  
AMRAN HUSSEIN  
LORETTA A. IPPOLITO  
BRIAN M. JANSON  
JAREN JANGHORBANI  
MEREDITH J. KANE

ROBERTA A. KAPLAN  
BRAD S. KARP  
PATRICK N. KARSNITZ  
JOHN C. KENNEDY  
BRIAN KIM  
ALAN W. KORNBURG  
DANIEL J. KRANER  
DAVID K. LAKHDIR  
STEPHEN P. LAMB\*  
JOHN E. LANGE  
DANIEL J. LEFFELL  
XIAOYU GREG LIU  
JEFFREY D. NARELL  
MARC O. NASOTTI  
EDWIN S. MAYNARD  
DAVID W. MAYO  
ELIZABETH R. MCCOLM  
MARK F. MENDELSON  
WILLIAM S. MICHAEL  
TOBY S. MYERSON  
CATHERINE NYARADY  
JANE B. O'BRIEN  
ALEX YOUNG K. OH  
BRAD R. OKUN  
KELLEY O. PARKER  
MARC E. PERLMUTTER  
VALERIE E. RADWANER  
CARL L. REISNER  
LORIN L. REISNER  
WALTER R. RICCIARDI  
WALTER RIEMAN  
RICHARD A. ROSEN  
ANDREW N. ROSENBERG  
JACQUELINE P. RUBIN  
RAPHAEL M. RUSSO  
ELIZABETH M. SACKSTEIN  
JEFFREY D. SAFERSTEIN  
JEFFREY B. SAMUELS  
DALE M. SARRO  
TERRY E. SCHMEK  
KENNETH M. SCHNEIDER  
ROBERT B. SCHUMER  
JOHN M. SCOTT  
STEPHEN J. SHIMSHAK  
DAVID R. SICULAR  
MOSES SILVERMAN  
STEVEN SIMKIN  
JOSEPH J. SIMONS  
AUDRA J. SOLOWAY  
SCOTT M. SONTAG  
TARUN M. STEWART  
ERIC ALAN STONE  
AIDAN SWYNGOTT  
ROBYN F. TARNOWSKY  
MONICA K. THURMOND  
DANIEL J. TOAL  
LIZA M. VELAZQUEZ  
MARIA T. VULLO  
ALEXANDRA M. WALSH\*  
LAWRENCE G. WEE  
THEODORE V. WELLS, JR.  
BETH A. WILKINSON  
STEVEN J. WILLIAMS  
LAWRENCE I. WITDORCHIC  
MARK B. WLAZLO  
JULIA MASON WOOD  
JENNIFER H. WU  
JORDAN E. YARETT  
KAYE N. YOSHINO  
TONG YU  
TRACEY A. ZACCONE  
TAURIE M. ZEITZER  
T. ROBERT ZICHOWSKI, JR.

\*NOT ADMITTED TO THE NEW YORK BAR

**VIA EDGAR AND ELECTRONIC MAIL**

Nicholas P. Panos  
United States Securities and Exchange Commission  
Office of Mergers and Acquisitions  
100 F Street, N.E.  
Washington, D.C. 20549

Re: The Children's Place, Inc.  
Preliminary Revised Proxy Statement filed on Schedule 14A  
PRER14A filing made on April 17th, 2015 by The Children's Place, Inc.  
File Number: 000-23071

Dear Mr. Panos:

We acknowledge receipt of the comment letter of the Staff (the "Staff") of the U.S. Securities and Exchange Commission (the "Commission") dated April 20, 2015 (the "Staff Letter") with regard to the above-referenced matter. We have reviewed the Staff Letter with our client, The Children's Place, Inc. (the "Company"), and we provide the following responses on the Company's behalf. For ease of reference, the comment in the Staff Letter is reproduced in italicized form below.

Nicholas P. Panos  
Securities and Exchange Commission  
April 21, 2015

2

PRER14A filing made on April 17, 2015

1. *We note the revised disclosures and correspondence dated April 17th, 2015, provided in response to our prior comment number nine from our comment letter dated April 16th, 2015. The revisions imply that the Proxy Committee may use its discretionary authority to vote on any matters introduced that satisfy the Rule 14a-4(c)(1) standard, even if the matter is a proposal to adjourn the meeting for the purpose of soliciting additional proxies. We do not believe that a potential vote on a proposal to adjourn the meeting for the purpose of soliciting additional support is unknown to the registrant or incidental to the conduct of the meeting. In order to remove such implication, please qualify the revised disclosures to indicate that the scope of such discretionary authority granted is limited to the terms of Rule 14a-4(c).*

The Company acknowledges the Staff's comment and respectfully advises the Staff that its Definitive Proxy Statement will revise the disclosure currently appearing on Page 6 of the PRER14A filing as follows (the revised portions are underlined):

"If any other matters are properly presented at the Annual Meeting for consideration, then the persons named on your proxy will have discretion to vote for you on those matters to the extent permitted by Rule 14a-4(c) under the Exchange Act."

The Company will also revise the proxy card included in the Definitive Proxy Statement to include the following disclosure (the revised portions are underlined):

"The proxies shall vote subject to the directions indicated on the reverse side of this card, and proxies are authorized to vote in their discretion upon other business as may properly come before the meeting to the extent permitted by Rule 14a-4(c) under the Exchange Act."

The Company also acknowledges that the discretionary authority granted pursuant to Rule 14a-4(c) does not include the discretion to vote to adjourn the annual meeting of stockholders in order to solicit additional proxies.

\* \* \* \* \*

If you have any questions, please do not hesitate to call me at (212) 373-3257 or my partner Robert B. Schumer at (212) 373-3097.

Very truly yours,

/s/ Steven J. Williams  
Steven J. Williams