



August 20, 2013

**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.  
Forms 8-K  
Filed May 23, 2013 and March 26, 2013  
Definitive Proxy Statement on Schedule 14A  
Filed April 8, 2013  
Response dated July 24, 2013  
File No. 000-23071**

Dear Ms. Jenkins:

We acknowledge receipt of your letter dated August 19, 2013 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 18, 2013.

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  
John Taylor, Vice President, Finance  
Brett Flanz, Director, Financial Reporting  
James E. Myers, Esq., Assistant General Counsel (Corporate & Securities)

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