



DIVISION OF  
CORPORATION FINANCE

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

October 25, 2024

Muhammad Umair  
Chief Executive Officer  
Childrens Place, Inc.  
500 Plaza Drive  
Secaucus, New Jersey 07094

**Re: Childrens Place, Inc.**  
**Registration Statement on Form S-1**  
**Filed October 15, 2024**  
**File No. 333-282664**

Dear Muhammad Umair:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Alyssa Wall at 202-551-8106 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jared Shure