



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

November 20, 2009

Via U.S. Mail and Fax (408) 789-1632

Kenneth B. Arola  
Chief Financial Officer and Vice President, Finance  
Align Technology, Inc.  
881 Martin Avenue  
Santa Clara, California 95050

**Re:   Align Technology, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2008**  
**Filed February 27, 2009**  
**Form 10-Q for the quarterly period ended September 30, 2009**  
**Filed November 5, 2009**  
**File No. 000-32259**

Dear Mr. Arola:

We have reviewed your filings and response dated November 4, 2009 and we have the following comments. We have limited our review to only your financial statements and related disclosures and do not intend to expand our review to other portions of your documents. Where indicated, we think you should revise your future filings in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure. After reviewing this information, we may raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspects of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

Form 10-Q for the Quarterly Period Ended September 30, 2009

Note 6. Ormco Litigation Settlement, page 11

1. We see that you applied a 25% discount from the quoted market price of a share of your common stock in calculating the fair of the shares issued to Danaher in settlement of litigation. We note your disclosure that the discount was determined through review of published restricted stock studies, comparison to restricted stock transactions of other companies in the industry in which Align operates, and the cost of hedging the restricted stock using the Black-Scholes option pricing model. Please tell us, with a view toward future disclosure, the specific details underlying the 25% discount from quoted market price. In that regard please:
  - Tell us how you selected, weighted and evaluated each of the three sources of information referred to in your disclosure.
  - Describe the results of the published studies considered and explain why you believe the results of those studies are applicable and meaningful in your specific circumstances.
  - Describe the nature of the restricted stock transactions considered, how you selected those transactions and why you believe those transactions are appropriately comparable and meaningful in your specific circumstances.
  - Tell us how you applied the Black-Scholes method in evaluating the fair value of the restricted stock, including the assumptions applied.

It would appear that determination of the discount applied in accounting for the shares issued in the legal settlement would be highly subjective. Accordingly, please ensure that future filings present robust disclosure about how that discount was measured.

2. As a related matter, you disclose that you engaged a third party to assist you in determining the fair value of the shares issued to Danaher. Please tell us the nature and extent of the third-party's involvement in your decision-making process associated with the valuation of the equity securities. While management may elect to take full responsibility for the valuation of the equity securities issued to Danaher, if you refer to the expert you may need to name that expert in future filings. You may also need to include their consent as an exhibit to registration statements that include or incorporate the disclosure. Please refer to Question 141.02 of the Compliance and Disclosure Interpretations on Securities Act Sections, which can be found at <http://www.sec.gov/divisions/corpfin/guidance/sasinterp.htm>.

Kenneth B. Arola  
Align Technology, Inc.  
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You may contact Praveen Kartholy at (202) 551-3778 or me at (202) 551-3605 if you have questions regarding these comments. In this regard, do not hesitate to contact Brian Cascio, Accounting Branch Chief, at (202) 551-3676.

Sincerely,

Gary Todd  
Accounting Reviewer