

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

June 9, 2022

Joseph M. Hogan President and Chief Executive Officer Align Technology, Inc. 410 North Scottsdale Road, Suite 1300 Tempe, Arizona 85281

> Re: Align Technology, Inc. Form 10-K for the fiscal year ended December 31, 2021 Filed February 25, 2022

Dear Mr. Hogan:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Life Sciences