



DIVISION OF
CORPORATION FINANCE

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