

Mail Stop 3561

January 28, 2008

Mr. Richard A. Noll, Chief Executive Officer  
Hanesbrands Inc.  
1000 East Hanes Mill Road  
Winston-Salem, North Carolina 27105

**Re: Hanesbrands Inc.  
Form 10-KT for Transition Period from July 2, 2006 to  
December 30, 2006  
Filed February 22, 2007  
File No. 001-32891**

Dear Mr. Noll:

We have completed our review of your Form 10-KT and related filings and have no further comments at this time.

Sincerely,

John Reynolds  
Assistant Director