



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 31, 2017

Via E-mail

Mr. Richard D. Moss  
Chief Financial Officer  
Hanesbrands Inc.  
1000 East Hanes Mill Road  
Winston-Salem, NC 27105

**Re: Hanesbrands Inc.**  
**Form 10-K for the Year Ended January 2, 2016**  
**Filed February 5, 2016**  
**File No. 001-32891**

Dear Mr. Moss:

We have completed our review of your filings. 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,

/s/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining