



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 22, 2017

Via E-mail

Barry A. Hytinen  
Chief Financial Officer  
Hanesbrands Inc.  
1000 East Hanes Mill Road  
Winston-Salem, North Carolina 27105

**Re: Hanesbrands Inc.  
Form 10-K for the Year Ended December 31, 2016  
Filed February 3, 2017  
File No. 001-32891**

Dear Mr. Hytinen:

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,

/s/ Rufus Decker for

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