



DIVISION OF  
CORPORATION FINANCE

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

January 15, 2021

Gerald W. Evans, Jr.  
Chief Executive Officer  
Hanesbrands Inc.  
1000 East Hanes Mill Road  
Winston-Salem, NC 27105

**Re: Hanesbrands Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2019**  
**Filed February 11, 2020**  
**File No. 001-32891**

Dear Mr. Evans:

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 Trade & Services

cc: Joia Johnson, Esq.