



DIVISION OF  
CORPORATION FINANCE

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

January 5, 2021

Renato Negro  
Vice President and Controller  
Avanos Medical, Inc.  
5405 Windward Parkway, Suite 100 South  
Alpharetta, Georgia 30004

**Re: Avanos Medical, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2019**  
**Filed February 25, 2020**  
**File No. 001-36440**

Dear Mr. Negro:

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,

Division of Corporation Finance  
Office of Life Sciences