



DIVISION OF  
CORPORATION FINANCE

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

August 18, 2022

Kathleen P. Leneghan  
Chief Financial Officer  
Invacare Corporation  
One Invacare Way  
Elyria, Ohio 44035

**Re: Invacare Corporation**  
**Registration Statement on Form S-3**  
**Filed August 16, 2022**  
**File No. 333-266915**

Dear Ms. Leneghan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Kristofer K. Spreen, Esq.