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Paras Madho
Director
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July 27, 2006

Mr. Brian Johnson
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 2531
100 F Street, NE
Washington, DC 20549

Dear Mr. Johnson:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Hanesbrands Inc., Common Stock, par value $0.01 per share and Preferred Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 1 to Form 10 received on July 27, 2006. Tentative listing date – Not yet determined.

Sincerely,

Paras Madho

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