

January 15, 2021

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

Fiscal Year Ended December 31, 2019  
2020

Re: Hanesbrands Inc.  
Form 10-K for  
Filed February 11,  
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.