

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

DIVISION OF CORPORATION FINANCE

September 25, 2023

Stephen Bratspies 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, 2022 Filed February 8, 2023 File No. 001-32891

Dear Stephen Bratspies:

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 Trade & Services