



DIVISION OF  
CORPORATION FINANCE

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

September 26, 2025

Glenn Chamandy  
Chief Executive Officer  
Gildan Activewear Inc.  
600 de Maisonneuve Boulevard West  
33rd Floor  
Montréal, Québec  
Canada H3A 3J2

**Re: Gildan Activewear Inc.**  
**Registration Statement on Form F-4**  
**Filed September 22, 2025**  
**File No. 333-290427**

Dear Glenn Chamandy:

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 Eranga Dias at 202-551-8107 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing