



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 18, 2017

Via E-mail

Mr. Richard D. Moss  
Chief Financial Officer  
Hanesbrands Inc.  
1000 East Hanes Mill Road  
Winston-Salem, NC 27105

**Re: Hanesbrands Inc.  
Form 10-K for the Year Ended January 2, 2016  
Filed February 5, 2016  
Form 8-K filed October 27, 2016  
Response dated January 5, 2017  
File No. 001-32891**

Dear Mr. Moss:

We have reviewed your January 5, 2017 response to our comment letter and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our December 21, 2016 letter.

Form 10-K for the Fiscal Year Ended January 2, 2016

Items 2.02, 7.01 and 9.01 Form 8-K filed October 27, 2016

Exhibit 99.1

Reconciliation of Select GAAP Measures to Non-GAAP Measures

1. We note your response to comment 2 and understand that your adjustments include “certain purchase accounting items” within acquisition and integration costs. Please further describe and quantify these “certain purchase accounting items” and tell us why they are not considered normal, recurring, cash operating expenses necessary to operate your business.

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2. We note your proposed disclosure indicates that costs for information technology are included in both your acquisition and integration costs and in your foundational costs. Please tell us how you differentiate information technology costs included as acquisition and integration costs from those included as foundational costs.

You may contact Myra Moosariparambil at (202) 551-3796 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3650 with any other questions.

Sincerely,

/s/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel, and  
Mining