

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

DIVISION OF CORPORATION FINANCE

January 12, 2022

Michael Greiner Senior Vice President and Chief Financial Officer Avanos Medical, Inc. 5405 Windward Parkway Alpharetta, Georgia 30004

Re: Avanos Medical, Inc. Form 10-K for the Fiscal Year Ended December 31, 2020 File No. 001-36440

Dear Mr. Greiner:

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 Life Sciences