

Via Facsimile and U.S. Mail  
Mail Stop 4720

March 18, 2010

Mr. Thomas Kirk  
President and Chief Executive Officer  
Hanger Orthopedic Group, Inc.  
Two Bethesda Metro Center (Suite 1200)  
Bethesda, MD 20814

**Re: Hanger Orthopedic Group, Inc.  
Form 10-K for the Period Ended December 31, 2008  
Definitive Proxy Statement on Schedule 14A filed on April 6, 2009  
File No. 001-10670**

Dear Mr. Kirk:

We have completed our review of the above filings and have no further comments at this time.

Sincerely,

Gus Rodriguez  
Accounting Branch Chief