

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

DIVISION OF CORPORATION FINANCE

February 5, 2020

Thomas E. Kiraly Chief Financial Officer Hanger, Inc. 10910 Domain Drive, Suite 300 Austin, TX 78758

> Re: Hanger, Inc. Form 10-K For the Fiscal Year Ended December 31, 2018 Filed March 14, 2019 File No. 001-10670

Dear Mr. Kiraly:

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 Life Sciences