



DIVISION OF  
CORPORATION FINANCE

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

September 17, 2020

Thomas E. Hartman, Esq.  
Senior Vice President, Secretary and General Counsel  
Hanger, Inc.  
10910 Domain Drive, Suite 300  
Austin, TX 78758

**Re: Hanger, Inc.**  
**Registration Statement on Form S-3**  
**Filed September 10, 2020**  
**File No. 333-248701**

Dear Mr. Hartman:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jessica S. Lochmann, Esq.