

April 28, 2021

Rene Casares
Senior Vice President, General Counsel and Secretary
Academy Sports & Outdoors, Inc.
1800 North Mason Road
Katy, TX 77449

Outdoors, Inc.

Statement on Form S-1
2021

Re: Academy Sports &
Draft Registration
Submitted April 23,
CIK No. 0001817358

Dear Mr. Casares:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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 Nicholas
Lamparski at 202-551-4695 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services

cc:

Joseph H. Kaufman