

September 29, 2020

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Cara Wirth

Re: **Academy Sports and Outdoors, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-248683**

**Acceleration Request**  
**Requested Date: October 1, 2020**  
**Requested Time: 4:00 p.m., Eastern Standard Time**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Credit Suisse Securities (USA) LLC and J.P. Morgan Securities LLC, as representatives of the several underwriters, hereby join Academy Sports and Outdoors, Inc. in requesting that the Securities and Exchange Commission take appropriate action to cause the Registration Statement on Form S-1 (File No. 333-248683) (the “**Registration Statement**”) to become effective on October 1, 2020, at 4:00 p.m., Eastern Standard Time, or as soon as practicable thereafter.

Pursuant to Rule 460 under the Act, we, as representatives of the several underwriters, wish to advise you that 1,000 copies of the preliminary prospectus dated September 23, 2020, were distributed during the period from September 24, 2020 through the date hereof to prospective underwriters, institutions, dealers and others.

We, the undersigned, as representatives of the several underwriters, have complied and will continue to comply, and we have been informed by the participating underwriters that they have complied and will continue to comply, with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended, to the extent applicable.

*[Signature Page Follows]*

---

Very truly yours,

CREDIT SUISSE SECURITIES (USA) LLC

By: /s/ Ryan M Beaupré

Name: Ryan M Beaupré

Title: Director

J.P. MORGAN SECURITIES LLC

By: /s/ Jaclyn Berkley

Name: Jaclyn Berkley

Title: Vice President

cc: Ken C. Hicks, *Academy Sports and Outdoors, Inc.*  
Michael P. Mullican, *Academy Sports and Outdoors, Inc.*  
Joseph H. Kaufman, *Simpson Thacher & Bartlett LLP*  
Sunny Cheong, *Simpson Thacher & Bartlett LLP*  
Marc D. Jaffe, *Latham & Watkins LLP*  
Ian D. Schuman, *Latham & Watkins LLP*