

September 7, 2021

Ken C. Hicks
President and Chief Executive Officer
Academy Sports & Outdoors, Inc.
1800 North Mason Road
Katy, Texas 77449

Outdoors, Inc.

Statement on Form S-1

1, 2021

Re: Academy Sports &

Draft Registration

Submitted September

CIK No. 000181758

Dear Mr. Hicks:

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 Scott

Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services