

December 29, 2022

Michael Mullican
Chief Financial Officer
Academy Sports and Outdoors, Inc.
1800 North Mason Road
Katy, TX 77449

Outdoors, Inc.

Fiscal Year Ended January 29, 2022
2022

Re: Academy Sports and
Form 10-K for
Filed March 29,
File No. 001-39589

Dear Michael Mullican:

We have completed our review of your filing. 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 Trade & Services