



DIVISION OF
CORPORATION FINANCE

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

June 26, 2025

Andrew E. Page
Chief Financial Officer
Amer Sports, Inc.
149 Fifth Avenue, 9th Floor
New York, New York 10010

Re: Amer Sports, Inc.
Form 20-F for The Fiscal Year Ended December 31, 2024
Filed March 7, 2025
File No. 001-41943

Dear Andrew E. Page:

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 Manufacturing