March 4, 2009

Via U.S. Mail

Edward W. Stack Chairman and Chief Executive Officer, President Dick's Sporting Goods, Inc. 300 Industry Drive RIDC Park West Pittsburgh, Pennsylvania 15275

Re: Dick's Sporting Goods, Inc.

Form 10-K for the Fiscal Year Ended February 2, 2008

Filed March 27, 2008 File No. 001-31463

Dear Mr. Stack:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

H. Christopher Owings Assistant Director