



DIVISION OF
CORPORATION FINANCE

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

July 19, 2010

Mr. Timothy E. Kullman
Executive Vice President and Chief Financial Officer
Dick's Sporting Goods, Inc.
345 Court Street
Coraopolis, Pennsylvania 15108

**Re: Dick's Sporting Goods, Inc.
Form 10-K for the Fiscal Year Ended January 30, 2010
Filed March 18, 2010
Form 8-K Filed March 9, 2010
File No. 1-31463**

Dear Mr. Kullman:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Jennifer Thompson
Branch Chief