



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