



DIVISION OF  
CORPORATION FINANCE

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

January 21, 2022

David Bergman  
Chief Financial Officer  
Under Armour, Inc.  
1020 Hull Street  
Baltimore, Maryland 21230

**Re: Under Armour, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed February 24, 2021**  
**File No. 001-33202**

Dear Mr. Bergman:

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