



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2021

Rene Casares  
Senior Vice President, General Counsel and Secretary  
Academy Sports & Outdoors, Inc.  
1800 North Mason Road  
Katy, TX 77449

**Re: Academy Sports & Outdoors, Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted April 23, 2021**  
**CIK No. 0001817358**

Dear Mr. Casares:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Nicholas Lamparski at 202-551-4695 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Joseph H. Kaufman