



DIVISION OF  
CORPORATION FINANCE

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

December 29, 2022

Michael Mullican  
Chief Financial Officer  
Academy Sports and Outdoors, Inc.  
1800 North Mason Road  
Katy, TX 77449

**Re: Academy Sports and Outdoors, Inc.**  
**Form 10-K for Fiscal Year Ended January 29, 2022**  
**Filed March 29, 2022**  
**File No. 001-39589**

Dear Michael Mullican:

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 Trade & Services