



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

DIVISION OF
CORPORATION FINANCE

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