



DIVISION OF  
CORPORATION FINANCE

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

March 2, 2022

Matt Susz  
Senior Vice President, Chief Financial Officer  
JOANN Inc.  
5555 Darrow Road  
Hudson, Ohio 44236

**Re: JOANN Inc.**  
**Form 10-K for Fiscal Year Ended January 30, 2021**  
**Filed April 1, 2021**  
**File No. 001-40204**

Dear Mr. Susz:

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