



DIVISION OF  
CORPORATION FINANCE

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

April 27, 2023

Alexander Johnstone  
Chief Financial Officer  
SIGNA Sports United N.V.  
Kantstraße 164, Upper West  
10623 Berlin, Federal Republic of Germany

**Re: SIGNA Sports United N.V.**  
**Form 20-F for Fiscal Year Ended September 30, 2022**  
**Filed February 7, 2023**  
**File No. 001-41156**

Dear Alexander Johnstone:

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