

February 19, 2021

Richard A. Johnson
President and Chief Executive Officer
Foot Locker, Inc.
330 West 34th Street
New York, NY 10001

Re: Foot Locker, Inc.
Form 10-K for

Fiscal Year Ended February 1, 2020
2020

Filed March 27,
File No. 001-10299

Dear Mr. Johnson:

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