



DIVISION OF
CORPORATION FINANCE

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

February 18, 2011

Ken C. Hicks, Chairman, President and Chief Executive Officer
Foot Locker, Inc.
112 West 34th Street
New York, New York 10120

Re: Foot Locker, Inc.
Form 10-K
Filed March 29, 2010
File No. 001-10299

Dear Mr. Hicks:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ David Link for

John Reynolds
Assistant Director