

January 31, 2023

Andrew E. Page
Chief Financial Officer
Foot Locker, Inc.
330 West 34th Street
New York, New York 10001

Fiscal Year Ended January 29, 2022

2022

2022

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

Filed March 24,

Form 8-K

Filed November 18,

File No. 001-10299

Dear Andrew E. Page:

We have completed our review of your filings. 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