



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

DIVISION OF  
CORPORATION FINANCE

March 2, 2020

Giovanna Cipriano  
Senior Vice President and Chief Accounting Officer  
Foot Locker, Inc.  
330 West 34th Street  
New York, NY 10001

**Re: Foot Locker, Inc.**  
**Form 10-Q for the Period Ended November 2, 2019**  
**Filed December 11, 2019**  
**File No. 001-10299**

Dear Ms. Cipriano:

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