

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

January 31, 2023

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

Re: Foot Locker, Inc.

Form 10-K for Fiscal Year Ended January 29, 2022

Filed March 24, 2022

Form 8-K

Filed November 18, 2022

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