

January 27, 2022

Matt Susz  
Senior Vice President, Chief Financial Officer  
JOANN Inc.  
5555 Darrow Road  
Hudson, Ohio 44236

Re: JOANN Inc.  
Form 10-K for  
Filed April 1, 2021  
Form 10-Q for  
Filed December 3,  
Item 2.02 Form 8-K  
File No. 001-40204

Fiscal Year Ended January 30, 2021

Fiscal Quarter Ended October 30, 2021

Dated December 2, 2021

Dear Mr. Susz:

We have reviewed your filings and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to our comment, we may have additional comments.

Form 10-Q for Fiscal Quarter Ended October 30, 2021

Item 2. Management's Discussion and Analysis of Financial Condition and Results of Operations  
Non-GAAP Financial Measures  
Adjusted EBITDA, page 16

1. Please tell us why you believe the adjustment for excess import freight costs to arrive at adjusted EBITDA is appropriate when considering Question 100.01 of the Compliance and Disclosure Interpretations on Non-GAAP Financial Measures. This comment also applies to the non-GAAP financial measure disclosure in your Item 2.02 Form 8-K dated December 2, 2021.

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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.

You may contact Suying Li at (202) 551-3335 or Angela Lumley at (202) 551-3398 with any questions.

FirstName LastNameMatt Susz  
Comapany NameJOANN Inc.

Sincerely,  
Division of

