

February 16, 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  
Response dated  
File No. 001-40204

Fiscal Year Ended January 30, 2021

Fiscal Quarter Ended October 30, 2021

2021

Dated December 2, 2021

February 7, 2022

Dear Mr. Susz:

We have reviewed your February 7, 2022 response to our comment letter 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 our 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. Unless we note otherwise, our references to prior comment are to comment in our January 27, 2022 letter.

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. We note your response to our comment. Please expand your disclosure to describe the nature of the adjustment for excess import freight costs in detail, and explain how this adjustment is directly attributable to COVID-19 pandemic and is incremental to your

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normal operations. Please also explain how the adjusting amount was calculated. This comment also applies to the non-GAAP financial measure disclosure in your Item 2.02 Form 8-K dated December 2, 2021.

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

FirstName LastNameMatt Susz  
Company NameJOANN Inc.  
Corporation Finance

Sincerely,  
Division of

