

February 22, 2021

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

Re: JOANN Inc.
Registration

Statement on Form S-1
2021

Filed February 16,
File No. 333-253121

Dear Mr. Susz:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on Form S-1 filed February 16, 2021

Management's Discussion and Analysis of Financial Condition and Results of Operations
Non-GAAP Financial Measures, page 69

1. We note your response to our previously issued comment 6. We continue to believe that adjusting for store preopening costs is not appropriate. Your presentation of the number of stores reopened or remodeled over the past 5 years clearly indicates that remodeling and reopening stores is a part of your ongoing operations. Please revise your filing as previously requested to eliminate the "Location pre-opening and closing costs excluding loss on disposal of fixed assets" adjustment. Refer to the guidance in Question 100.01 of the Compliance and Disclosure Interpretations on Non-GAAP Measures.

Matt Susz
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FirstName LastName
General

2. Please supplementally provide us with copies of all written communications, as defined in Rule 405 under the Securities Act, that you, or anyone authorized to do so on your behalf, present to potential investors in reliance on Rule 163B of the Securities Act, whether or not they retain copies of the communications. Please contact the staff member associated with the review of this filing to discuss how to submit the materials,

if any, to us for our
review.

3. We note that you filed a free writing prospectus pursuant to Rule
433(f) under the
Securities Act of 1933 on February 19, 2021. Please provide your legal
analysis regarding
how the publication of the articles filed as Annex A and Annex B to
the free writing
prospectus complies with your obligations under Section 5(b) of the
Securities Act and tell
us whether any additional disclosure or other action by the company is
necessary in this
regard.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please
allow adequate
time for us to review any amendment prior to the requested effective date of
the registration
statement.

You may contact Amy Geddes at 202-551-3304 or Adam Phippen at
202-551-3336 if
you have questions regarding comments on the financial statements and related
matters. Please
contact Taylor Beech at 202-551-4515 or Dietrich King at 202-551-8071 with any
other
questions.

Sincerely,

Division of

Office of Trade

Corporation Finance

& Services

cc: Drew Capurro, Esq.