



DIVISION OF
CORPORATION FINANCE

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

December 4, 2019

Jeffrey D. Buchanan
Chief Financial Officer
AMERICAN OUTDOOR BRANDS CORP
2100 Roosevelt Avenue
Springfield, MA 01104

Re: AMERICAN OUTDOOR BRANDS CORP
Form 10-K for the Year Ended April 30, 2019
File No. 001-31552

Dear Mr. Buchanan:

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 Manufacturing