

August 14, 2023

Diane Saadeh-Jajeh  
Chief Financial Officer  
GameStop Corp.  
625 Westport Parkway  
Grapevine, TX 76051

Fiscal Year Ended January 28, 2023  
2023

Re: GameStop Corp.  
Form 10-K for the  
Filed March 28,  
File No. 001-32637

Dear Diane Saadeh-Jajeh:

We have reviewed your filing 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 these comments 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 comments apply to your facts and circumstances, please tell us why in your response.

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

Form 10-K for Fiscal Year Ended January 28, 2023

Item 7. Management's Discussion and Analysis of Financial Condition and Results of Operations  
Consolidated Results of Operations, page 26

1. In the discussion of year over year changes in net sales, gross profit and selling, general and administrative expenses you identify multiple factors for changes in the line items without quantifying the impact of each. Please revise to quantify the change for each of the factors that you cite. Refer to Item 303(b) of Regulation S-K.  
Item 8. Financial Statements and Supplementary Data  
11. Intangible Assets  
Digital Assets, page 52

2. Please provide us with your accounting analysis, including classification, for the IMX and Digital Worlds NFTs Ltd. transactions citing the authoritative literature used to reach your conclusions. Also, detail the rights and obligations of the parties and the business purpose surrounding your right to receive \$150 million in IMX tokens.  
Diane Saadeh-Jajeh  
GameStop Corp.  
August 14, 2023  
Page 2

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 Scott Stringer at 202-551-3272 or Joel Parker at 202-551-3651 with any questions.

Comapany NameGameStop Corp.

Corporation Finance  
August 14, 2023 Page 2  
& Services  
FirstName LastName

Division of

Office of Trade