

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

Mail Stop 4631

March 15, 2017

Via E-mail
Mr. Jeffrey D. Buchanan
Chief Financial Officer
American Outdoor Brands Corporation
2100 Roosevelt Avenue
Springfield, Massachusetts 01104

Re: American Outdoor Brands Corporation Form 10-K for the Year Ended April 30, 2016 Filed June 16, 2016 File No. 1-31552

Dear Mr. Buchanan:

We have completed our review of your filings. 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,

/s/ Terence O'Brien

Terence O'Brien Accounting Branch Chief Office of Manufacturing and Construction