



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0404

Mail Stop 3561

December 16, 2008

Mr. Barry D. Emerson
Chief Financial Officer
Big 5 Sporting Goods Corporation
2525 East El Segundo Blvd.
El Segundo, CA 90245

Re: Big 5 Sporting Goods Corporation
Form 10-K for the Fiscal Year Ended December 30, 2007
Filed March 10, 2008
File No. 0-49850

Dear Mr. Emerson:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Jennifer Thompson
Accounting Branch Chief