



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