

Mail Stop 3561

January 15, 2008

Via Fax & U.S. Mail

Mr. Mark Tripp
Chief Financial Officer
7855 Haskell Avenue, Suite 200
Van Nuys, California 91406

Re: Easton-Bell Sports, Inc.
Form 10-K for the year ended December 30, 2006
Filed April 9, 2007
File No. 333-123927

Dear Mr. Tripp:

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

Sincerely,

Linda Cvrkel
Branch Chief