

Mail Stop 3561

June 7, 2010

Via Fax & U.S. Mail

Mr. Paul E. Harrington
Chief Executive Officer
Easton-Bell Sports, Inc.
7855 Haskell Avenue
Suite 200
Van Nuys, California 91406

Re: Easton Bell Sports, Inc.
Form 10-K for the year ended January 2, 2010
Filed March 16, 2010
File No. 333-123927

Dear Mr. Harrington:

We have completed our review of your Form 10-K noted above and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief