

Mail Stop 3561

January 15, 2008

Michael G. Staffaroni
Chief Executive Officer
Heelys, Inc.
3200 Belmeade Drive
Suite 100
Carrollton, TX 75006

Re: Heelys, Inc.
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed March 15, 2007
File No. 001-33182

Dear Mr. Staffaroni:

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

Sincerely,

Tia Jenkins
Senior Assistant Chief Accountant
Office of Beverages, Apparel and
Health Care Services