



DIVISION OF
CORPORATION FINANCE

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

August 6, 2010

Mr. Terrence Babilla
President, Chief Operating Officer,
General Counsel and Secretary
Sport Supply Group, Inc.
1901 Diplomat Drive
Farmers Branch, Texas 75234

RE: Sport Supply Group, Inc.
Schedule 13E-3/A
File No. 005-40925
Filed August 5, 2010
Revised Preliminary Proxy Statement on Schedule 14A
File No. 001-15289
Filed July 2, 2010
Schedule 13D/A filed by CBT Holdings LLC
Filed March 17, 2010
File No. 005-40925

Dear Mr. Babilla:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Alan J. Bogdanow, Esq., Vinson & Elkins, LLP
Via Facsimile