

Mail Stop 3561

February 16, 2010

By Facsimile and U.S. Mail

Mr. Steven G. Miller  
Chief Executive Officer  
Big 5 Sporting Goods Corporation  
2525 East El Segundo Boulevard  
El Segundo, California 90245

**Re: Big 5 Sporting Goods Corporation  
Annual Report on Form 10-K for the Fiscal Year Ended December 28, 2008  
Filed February 27, 2009  
File No. 000-49850**

Dear Mr. Miller:

We have completed our review of your Annual Report on Form 10-K for the fiscal year ended December 28, 2008 and have no further comments at this time.

Sincerely,

H. Christopher Owings  
Assistant Director