
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

FORM 8-K

**CURRENT REPORT
PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): August 12, 2005

BIG 5 SPORTING GOODS CORPORATION

(Exact name of registrant as specified in charter)

Delaware	000-49850	95-4388794
(State or Other Jurisdiction of Incorporation)	(Commission File Number)	(IRS Employer Identification No.)
2525 East El Segundo Boulevard, El Segundo California		90245
(Address of principal executive offices)		(Zip Code)

Registrant's telephone number, including area code: (310) 536-0611

N/A

(Former name or former address, if changed since last report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (*see* General Instruction A.2):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
 - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
 - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
 - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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Item 3.01. Notice of Delisting or Failure to Satisfy a Continued Listing Rule or Standard; Transfer of Listing.

On August 12, 2005, Big 5 Sporting Goods Corporation (the "Company") notified Nasdaq's Listing Qualifications Staff that the Company fails to comply with the requirements of Nasdaq Marketplace Rule 4310(c)(14) for continued listing due to the delayed filing with the Securities and Exchange Commission of its Quarterly Report on Form 10-Q for the fiscal quarter ended July 3, 2005 (the "second quarter fiscal 2005 Form 10-Q"). As previously reported, the Company previously received notices of determination by the Nasdaq Listing Qualifications Staff that the Company fails to comply with the requirements of Nasdaq Marketplace Rule 4310(c)(14) for continued listing due to the delayed filing with the Securities and Exchange Commission of its Annual Report on Form 10-K for the fiscal year ended January 2, 2005 (the "fiscal 2004 Form 10-K") and its Quarterly Report on Form 10-Q for the fiscal quarter ended April 3, 2005 (the "first quarter fiscal 2005 Form 10-Q") and that its securities are therefore subject to delisting from the Nasdaq National Market.

On June 1, 2005, the Company received an extension from the NASDAQ Listing Qualifications Panel (the "Panel") until August 12, 2005 to file its fiscal 2004 Form 10-K and its first quarter fiscal 2005 Form 10-Q and to continue the listing of the Company's common stock on the NASDAQ National Market pending such filings. However, the Company was not able to file such reports by the extension deadline and has so notified the Panel and requested a further extension. The Company has also requested an extension of time to file its second quarter fiscal 2005 Form 10-Q. The Company will announce the Panel's decision promptly after a decision is received. There can be no assurance that an extension will be granted. If an extension is not granted, the Company's common stock could be delisted from the NASDAQ National Market. In such event, the Company expects that its shares would trade in the over-the-counter market and the Company would apply for relisting of its shares on the NASDAQ National Market as soon as its SEC filings were current.

Work on the review and associated audit of the Company's fiscal 2004 Form 10-K has been substantially completed. The Company expects that the review and audit will be completed and the fiscal 2004 Form 10-K will be filed shortly. The Company also expects that the review of the first quarter fiscal 2005 Form 10-Q will be completed and that it will be able to file the first quarter fiscal 2005 Form 10-Q shortly after the fiscal 2004 Form 10-K is filed. The Company will file its second quarter fiscal 2005 Form 10-Q as soon as practicable following the filing of the first quarter fiscal 2005 Form 10-Q.

Item 8.01. Other Matters.

The Company issued a press release on August 15, 2005 regarding the matters described in Item 3.01, receipt of an extension of time to deliver its audited financial statements to the lenders under its financing agreement and the declaration of the Company's quarterly dividend. A copy of the press release is attached hereto as Exhibit 99.1.

Item 9.01. Financial Statements and Exhibits

<u>Exhibit No.</u>	<u>Description</u>
99.1	Press release, dated August 15, 2005, issued by Big 5 Sporting Goods Corporation.

[EXHIBIT 99.1](#)

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

BIG 5 SPORTING GOODS CORPORATION
(Registrant)

Date: August 15, 2005

/s/ Steven G. Miller
Steven G. Miller
President and Chief Executive Officer



Contact:

John Mills
Integrated Corporate Relations, Inc.
(310) 395-2215

BIG 5 SPORTING GOODS CORPORATION REQUESTS NASDAQ EXTENSION

§ Declares Quarterly Cash Dividend

El Segundo, CA — August 15, 2005 — Big 5 Sporting Goods Corporation (Nasdaq: BGFVE), a leading sporting goods retailer, today announced that it has submitted a request to the NASDAQ Listing Qualifications Panel for an additional extension of the deadline for the Company to file its Annual Report on Form 10-K for fiscal 2004 and its Quarterly Report on Form 10-Q for the first quarter of fiscal 2005. The Panel had previously agreed to continue the listing of the Company's securities on the NASDAQ National Market provided that the Company filed its Annual Report on Form 10-K for fiscal 2004 and its Quarterly Report on Form 10-Q for the first quarter of fiscal 2005 on or before August 12, 2005. The Company notified the Panel that it would be unable to meet the August 12 deadline and requested a further extension. There can be no assurance that an extension will be granted. If an extension is not granted, the Company's common stock could be delisted from the NASDAQ National Market. In such event, the Company expects that its shares would trade in the over-the-counter market and the Company would apply for relisting of its shares on the NASDAQ National Market as soon as its SEC filings were current.

Work on the review and associated audit of the Company's Annual Report on Form 10-K for fiscal 2004 has been substantially completed. The Company expects that the review and audit will be completed and the Form 10-K will be filed shortly. The Company also expects that the review of the Quarterly Report on Form 10-Q for the first quarter of fiscal 2005 will be completed and that it will be able to file that Form 10-Q shortly after the Annual Report on Form 10-K is filed. The Company also was unable to file its Quarterly Report on Form 10-Q for the second quarter of fiscal 2005 by the August 12, 2005 deadline and will file a Form 12b-25 with the Securities and Exchange Commission to report this. The completion and review of this Quarterly Report has been delayed pending the completion and filing of the Company's Form 10-K for fiscal 2004 and its Form 10-Q for the first quarter of fiscal 2005. The Company will file the Quarterly Report on Form 10-Q for the second quarter of fiscal 2005 as soon as practicable following the filing of the Quarterly Report on Form 10-Q for the first quarter of fiscal 2005. The late filing of the Company's Quarterly Report on Form 10-Q for the second quarter of fiscal 2005 constitutes an additional basis for the delisting of the Company's common stock from the NASDAQ National Market and the Company has notified Nasdaq's Listing Qualifications Staff of the late filing. The Company has also requested an extension of time to file this Form 10-Q.

As the Company announced on July 29, 2005, additional corrections to its prior financial statements will be required as part of the previously announced restatement of such financial statements. The expected cumulative net impact on the Company's net income of all additional corrections that the Company is aware of at this time, as well as the adjustments relating to the previously announced lease accounting changes and sales return reserve, for fiscal years 2002 through 2004 remains less than 3% of aggregate net income as preliminarily reported on February 9, 2005 for such fiscal year periods, which reflected the preliminary adjustments to address the previously announced error in an account within accounts payable. As also stated in the July 29, 2005 announcement, these matters will reduce net income for prior periods, which the Company anticipates will be reflected in a balance sheet adjustment for fiscal 2002.

Financing Agreement

The Company also has obtained from the lenders under its financing agreement an extension to August 31, 2005 to deliver its audited financial statements for fiscal 2004 as required by its financing agreement. While the Company expects to be able to deliver such audited financial statements by then, if the Company is not able to do so, it intends to seek another extension, although there is no assurance that one will be granted. The Company is in compliance with all of the covenants contained in its financing agreement.

Declaration of Quarterly Cash Dividend

The Company also announced that its Board of Directors has voted to declare a cash dividend, at an annual rate of \$0.28 per share of outstanding common stock. The next quarterly dividend, of \$0.07 per share, will be paid on September 15, 2005, to stockholders of record as of September 1, 2005.

About Big 5 Sporting Goods Corporation

Big 5 is a leading sporting goods retailer in the United States, operating 312 stores in 10 states under the "Big 5 Sporting Goods" name. Big 5 provides a full-line product offering in a traditional sporting goods store format that averages 11,000 square feet. Big 5's product mix includes athletic shoes, apparel and accessories, as well as a broad selection of outdoor and athletic equipment for team sports, fitness, camping, hunting, fishing, tennis, golf, snowboarding and in-line skating.

Except for historical information contained herein, the statements in this release are forward-looking and made pursuant to the safe harbor provisions of the Private Securities Litigation Reform Act of 1995. Forward-looking statements involve known and unknown risks and uncertainties, which may cause Big 5's actual results in future periods to differ materially from forecasted results. Those risks and uncertainties include, among other things, the competitive environment in the sporting goods industry in general and in Big 5's specific market areas, inflation, product availability and growth opportunities, seasonal fluctuations, weather conditions, changes in costs of goods, changes in interest rates and economic conditions in general. Those and other risks are more fully described in Big 5's filings with the Securities and Exchange Commission, including its Annual Report on Form 10-K/A filed on October 25, 2004 and its Quarterly Report on Form 10-Q for the quarter ended September 26, 2004. Big 5 disclaims any obligation to update any such factors or to publicly announce results of any revisions to any of the forward-looking statements contained herein to reflect future events or developments.