

BIG 5 SPORTING GOODS CORP  
Form 10-Q/A  
August 13, 2012

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**

WASHINGTON, DC 20549

**FORM 10-Q/A**

**Amendment No. 1**

(Mark One)

**QUARTERLY REPORT UNDER SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the quarterly period ended July 1, 2012

OR

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

For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Commission file number: 000-49850

**BIG 5 SPORTING GOODS CORPORATION**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or Other Jurisdiction of  
Incorporation or Organization)

**95-4388794**  
(I.R.S. Employer  
Identification No.)

**2525 East El Segundo Boulevard**  
**El Segundo, California**  
(Address of Principal Executive Offices)

**90245**  
(Zip Code)

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

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

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Indicate by check mark whether the registrant has submitted electronically and posted on its corporate Web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act.

Large accelerated filer  Accelerated filer

Non-accelerated filer  (Do not check if a smaller reporting company) Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

There were 21,696,393 shares of common stock, with a par value of \$0.01 per share outstanding as of July 26, 2012.

**Explanatory Note**

The purpose of this Amendment No. 1 to our Quarterly Report on Form 10-Q for the period ended July 1, 2012 ( Form 10-Q ), as filed with the Securities and Exchange Commission ( SEC ) on August 1, 2012, is to furnish Exhibits 101 to the Form 10-Q, which provide certain items from our Form 10-Q formatted in eXtensible Business Reporting Language ( XBRL ). Exhibits 101 were previously disclosed in Item 6, *Exhibits*, in the Form 10-Q as filed with the SEC on August 1, 2012, but were not furnished.

No other changes have been made to the Form 10-Q other than the furnishing of the exhibits described above. This Amendment No. 1 does not reflect subsequent events occurring after the original date of the Form 10-Q or modify or update in any way disclosures made in the Form 10-Q, or exhibits filed as part of the Form 10-Q.

Pursuant to Rule 406T of Regulation S-T, the XBRL related information in Exhibits 101 to this Quarterly Report on Form 10-Q shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and shall not be deemed filed with or a part of any registration statement or prospectus into which the Form 10-Q (or this Amendment No. 1 thereto) is incorporated by reference for purposes of Section 11 or 12 of the Securities Act of 1933, as amended, or otherwise subject to the liabilities of any of those sections.

**Item 6. Exhibits**

(a) Exhibits

| <b>Exhibit Number</b> | <b>Description of Document</b>                |
|-----------------------|---|
| 101.INS               | XBRL Instance Document.                       |
| 101.SCH               | XBRL Taxonomy Extension Schema Document.      |
| 101.CAL               | XBRL Taxonomy Calculation Linkbase Document.  |
| 101.PRE               | XBRL Taxonomy Presentation Linkbase Document. |
| 101.LAB               | XBRL Taxonomy Label Linkbase Document.        |
| 101.DEF               | XBRL Taxonomy Definition Linkbase Document.   |

Attached as Exhibits 101 to this report are the following financial statements from the Company's Quarterly Report on Form 10-Q for the second quarter ended July 1, 2012 formatted in XBRL ( eXtensible Business Reporting Language ): (i) the Unaudited Condensed Consolidated Balance Sheets, (ii) the Unaudited Condensed Consolidated Statements of Operations, (iii) the Unaudited Condensed Consolidated Statements of Cash Flows, and (iv) related notes to these unaudited condensed consolidated financial statements.

Pursuant to Rule 406T of Regulation S-T, the XBRL-related information in Exhibits 101 to this Quarterly Report on Form 10-Q shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, as amended, and shall not be deemed filed with or a part of any registration statement or prospectus into which the Form 10-Q (or this Amendment No. 1 thereto) is incorporated by reference for purposes of Section 11 or 12 of the Securities Act of 1933, as amended, or otherwise subject to the liabilities of any of those sections.

**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 thereunto duly authorized.

**BIG 5 SPORTING GOODS CORPORATION,**  
a Delaware corporation

Date: August 13, 2012

By: */s/ Steven G. Miller*  
*Steven G. Miller*  
*Chairman of the Board of Directors,*  
*President and Chief Executive Officer*

Date: August 13, 2012

By: */s/ Barry D. Emerson*  
*Barry D. Emerson*  
*Senior Vice President,*  
  
*Chief Financial Officer and Treasurer*  
  
*(Principal Financial and*  
  
*Accounting Officer)*