

WASHINGTON SERVICE BUREAU, INC.	
LETTER	Oshman's Sporting Goods
WEB DIVISION #	33 - Rule 144
FILE # WITHIN DIVISION	147
1. Form as listed in file guide under (Agency)	33-4(1); 33-Form
PUBLIC AVAILABILITY DATE	10-18-74

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DIVISION OF CORPORATION FINANCE

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

SEP 18 1974

Act	33	33
Section	4(1)	FORMS-8
Rule	144	
Public Availability		10-18-74

John Moore, Esq.
Butler, Binion, Rice, Cook & Knapp
Esperson Buildings
Houston, Texas 77002

Re: Oshman's Sporting Goods, Inc.

Dear Mr. Moore:

This is in response to your letter of August 2, 1974 concerning sales of common stock of Oshman's Sporting Goods, Inc. ("Oshman's") acquired upon exercise of options granted under the "Oshman's Sporting Goods, Inc. 1970 Qualified Stock Option Plan" (the "Plan"). The shares of common stock offered under the Plan were registered under the Securities Act on Form S-8.

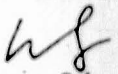
You state that, in your opinion: (i) a person (notwithstanding his percentage ownership of options or shares granted under the Plan or acquired upon exercise of such options) other than an officer, director or holder of more than 10% of the voting securities of Oshman's and who is not an affiliate of any such person and who does not in any other manner exercise a controlling influence over Oshman's should not be deemed an underwriter for purposes of Sections 2(11) and 4(1) of the Securities Act in connection with resales of shares acquired under the Plan.

(ii) Officers, Directors, holders of 10% of the voting securities of Oshman's or other controlling persons of Oshman's may rely on Rule 144 under the Securities Act for resales of shares acquired under the Plan, assuming the conditions of Rule 144 are met.

Since the determination as to when a person may be deemed an underwriter within the contemplation of the Securities Act involves a detailed factual inquiry concerning all the circumstances surrounding a transaction, including whether it is part of distribution of securities in which that person is participating, on the basis of the information presented this Division is unable to conclude that resales of shares acquired under the Plan as set forth in (i) above would not involve an underwriter within the meaning of the Act.

If the reoffering of shares acquired under the Plan is otherwise than on a national securities exchange and the registration statement is not supplemented by the information called for by undertaking C (a) of Form S-8, this Division will not recommend that the Commission take any action if such reoffer is made under the terms of Rule 144 under the Securities Act, in reliance upon your opinion as counsel that registration under that Act is not required.

Sincerely,



Norman Schou
Attorney Adviser

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