



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

June 19, 2009

BY U.S. MAIL and FACSIMILE

Ms. Pamela J. High  
Interim Chief Financial Officer  
ADAMS GOLF, INC.  
2801 E. Plano Parkway  
Plano, Texas 75074

**Re: Adams Golf, Inc.**  
**Item 4.01 Form 8-K, filed June 8, 2009**  
**File No. 1-33978**

Dear Ms. High:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Beverly A. Singleton  
Staff Accountant