

August 24, 2009

Zip+4 Code: 20549-3561

Via Fax & U.S. Mail

Mr. Lee Miller
Chief Executive Officer
Feel Golf Co., Inc.
1354-T Dayton Street
Salinas, CA 93901

Re: Form 8-K filed August 10, 2009
File No.: 333-153699

Dear Mr. Miller:

We have completed our review of your Form 8-K noted above and do not, at this time, have any further comments.

Sincerely,

Effie Simpson
Staff Accountant