

Mail Stop 3561

April 1, 2008

James D. Thompson
Chief Executive Officer
Golfsmith International Holdings, Inc.
11000 N. IH-35
Austin, TX 78753

**Re: Golfsmith International Holdings, Inc.
Form 10-K for the fiscal year ended December 30, 2006
Filed March 30, 2007
File No. 000-52041**

Dear Mr. Thompson:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

H. Christopher Owings
Assistant Director

cc: Mark Mandel, Esq.
White & Case LLP
Via Facsimile