

Via Facsimile and U.S. Mail  
Mail Stop 6010

August 9, 2007

Ms. Rita M. O'Connor  
Chief Financial Officer  
Adams Respiratory Therapeutics, Inc.  
4 Mill Ridge Lane  
Chester, NJ 07930

**Re: Adams Respiratory Therapeutics, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2006**  
**Filed September 28, 2006**  
**File No. 000-51445**

Dear Ms. O'Connor:

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

Sincerely,

Jim Atkinson  
Accounting Branch Chief