



DIVISION OF
CORPORATION FINANCE

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

August 24, 2009

R. Terry Leiweke
Chief Executive Officer
World Series of Golf, Inc.
10161 Park Run Drive
Suite 150
Las Vegas, NV 89145

**Re: Item 4.02 Form 8-K
Filed April 13, 2009
File No. 333-140685**

Dear Mr. Leiweke:

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

Sincerely,

Theresa Messinese
Staff Accountant