



DIVISION OF  
CORPORATION FINANCE

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

September 15, 2009

Via U.S. Mail and Facsimile

Mr. John Birchard  
President  
AMERICA'S DRIVING RANGES, INC.  
78-365 Highway 111, #287  
La Quinta, California 92253

**Re: America's Driving Ranges, Inc.  
Item 4.01 Form 8-K, filed August 7, 2009  
File No. 333-154912**

Dear Mr. Birchard:

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

Sincerely,

Joe A. Foti  
Senior Assistant Chief Accountant

