



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

DIVISION OF
CORPORATION FINANCE

March 29, 2012

Via E-Mail

Robert H. Donehew
Principal Executive Officer
Golf Rounds.com, Inc.
111 Village Parkway, Building #2
Marietta, Georgia 30067

Re: Golf Rounds.com, Inc.
Form 10-K for the Fiscal Year Ended August 31, 2011
Filed December 8, 2011
File No. 000-10093

Dear Mr. Donehew:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Kristi D. Marrone

Kristi D. Marrone
Staff Accountant