

Mail Stop 3561

October 22, 2007

Mr. Eric R. Hohl
Chief Financial Officer
Ashworth, Inc.
2765 Loker Avenue West
Carlsbad, CA 92010

**Re: Ashworth, Inc.
Form 10-K for Fiscal Year Ended October 31, 2006, as amended
Filed January 16, 2007 and February 28, 2007
Forms 10-Q for Fiscal Quarters Ended January 31, 2007,
April 30, 2007, as amended, and July 31, 2007
Filed March 12, 2007, June 18, 2007, June 19, 2007
and September 10, 2007
Response Letter Dated August 15, 2007
File No. 1-14547**

Dear Mr. Hohl:

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

Sincerely,

William Choi
Branch Chief