

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

Mail Stop 3561

June 19, 2009

BY U.S. MAIL and FACSIMILE

Ms. Pamela J. High Interim Chief Financial Officer ADAMS GOLF, INC. 2801 E. Plano Parkway Plano, Texas 75074

Re: Adams Golf, Inc. Item 4.01 Form 8-K, filed June 8, 2009 File No. 1-33978

Dear Ms. High:

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

Sincerely,

Beverly A. Singleton Staff Accountant