UNITED STATES SECURITIES AND EXCHANGE COMMISSION May 18, 2009

ORDER GRANTING CONFIDENTIAL TREATMENT UNDER THE SECURITIES EXCHANGE ACT OF 1934

Adams Golf, Inc. File No. 001-33978 - CF#21733

Adams Golf, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from Exhibit 10.8 to a Form 10-K filed on March 11, 2008.

Based on representations by Adams Golf, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit will not be released to the public for the time period specified:

Exhibit 10.8

through April 15, 2009

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Rolaine S. Bancroft Special Counsel