

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

DIVISION OF CORPORATION FINANCE

November 30, 2010

Mr. Richard B. Abshire Vice President and Chief Financial Officer Adams Resources & Energy, Inc. 4400 Post Oak Parkway, Suite 2700 Houston, TX 77027

> Re: Adams Resources & Energy, Inc. Form 10-K for the Fiscal Year Ended December 31, 2009 Filed March 23, 2010 File No. 1-07908

Dear Mr. Abshire:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

H. Roger Schwall Assistant Director