

**Mail Stop 4561**  
**Via Fax (770) 988-0611**

March 3, 2008

Mark Adams  
Chief Financial Officer  
A.D.A.M., Inc.  
1600 RiverEdge Parkway, Suite 100  
Atlanta, Georgia 30328

**Re: A.D.A.M., Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2006**  
**Filed on March 27, 2007**  
**Forms 8-K filed on May 5, August 7, and November 6, 2007**  
**File No. 000-26962**

Dear Mr. Adams:

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

Sincerely,

Kathleen Collins  
Accounting Branch Chief