

February 1, 2021

Brian Lynch
Chief Financial Officer
Callaway Golf Company
2180 Rutherford Road
Carlsbad, CA 92008

Company

Fiscal Year Ended December 31, 2019

Fiscal Quarter Ended September 30, 2020

2020

Re: Callaway Golf

Form 10-K for the

Filed March 2, 2020

Form 10-Q for the

Filed November 9,

File No. 001-10962

Dear Mr. Lynch:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance

Office of Manufacturing