



DIVISION OF  
CORPORATION FINANCE

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

December 22, 2020

Thomas Pacheco  
Chief Financial Officer  
Acushnet Holdings Corp.  
333 Bridge Street  
Fairhaven, Massachusetts 02719

**Re: Acushnet Holdings Corp.**  
**Form 10-K for the Year Ended December 31, 2019**  
**Filed February 27, 2020**  
**File No. 001-37935**

Dear Mr. Pacheco:

We have completed our review of your filing. 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