



DIVISION OF  
CORPORATION FINANCE

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

September 6, 2018

Brian P. Lynch  
Chief Financial Officer  
Callaway Golf Company  
2180 Rutherford Road  
Carlsbad, California 92008

**Re: Callaway Golf Company**  
**Form 10-K for the Year Ended December 31, 2017**  
**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 Transportation and Leisure