

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

December 3, 2019

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

Re: Callaway Golf Company
Form 10-K for the Fiscal Year Ended December 31, 2018
Filed March 1, 2019
File No. 001-10962

Dear Mr. Lynch:

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