



DIVISION OF  
CORPORATION FINANCE

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

July 1, 2024

Brian Lynch  
Chief Financial Officer  
Topgolf Callaway Brands Corp.  
2180 Rutherford Road  
Carlsbad , CA 92008

**Re: Topgolf Callaway Brands Corp.**  
**10-K for the year ended December 31, 2023**  
**File No. 1-10962**

Dear Brian 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