



November 15, 2010

United States Securities and Exchange Commission
Attention: David R. Humphrey, Branch Chief
100 F Street, N.E.
Washington, D.C. 20549

Re: Callaway Golf Company
Form 10-K for Fiscal Year Ended December 31, 2009
Filed February 26, 2010
File No. 1-10962

and
Definitive 14A
Filed April 1, 2010
File No. 1-10962

Dear Mr. Humphrey:

We are currently in the process of preparing a response to your letter dated November 2, 2010 concerning the above referenced filings and respectfully request additional time to file our response. Pursuant to our conversation today with Ms. Beverly A. Singleton of your office, we agreed to submit our response on or before November 30, 2010.

Please do not hesitate to contact me at (760) 804-4056 if you have any questions regarding this matter.

Very truly yours,

/s/ BRIAN P. LYNCH

Brian P. Lynch
Vice President and
Corporate Secretary

Callaway Golf Company 2180 Rutherford Road Carlsbad, CA 92008-7328 T (760) 931 1771