

Callaway Golf Company
2180 Rutherford Road
Carlsbad, California 92008

January 27, 2021

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-6010

**Re: Callaway Golf Company
Registration Statement on Form S-4
File No. 333-250903
Request for Acceleration of Effectiveness**

Ladies and Gentlemen:

Reference is made to that certain letter, dated January 26, 2021 (the "**Original Letter**"), from Callaway Golf Company (the "**Registrant**") requesting acceleration of the effective date of the Registration Statement on Form S-4 (File No. 333-250903), as amended (the "**Registration Statement**"). The Registrant hereby withdraws its request for acceleration made in the Original Letter.

Accordingly, in accordance with Rule 461 promulgated under the Securities Act of 1933, as amended, the Registrant hereby requests acceleration of the effective date of the Registration Statement, so that it may become effective at 4:00 p.m. Eastern Time on January 28, 2021, or as soon as possible thereafter. The Registrant hereby authorizes Craig M. Garner and/or Kevin C. Reyes, of Latham & Watkins LLP, to orally modify or withdraw this request for acceleration.

Thank you for your assistance. We request that we be notified of such effectiveness by a telephone call to Mr. Reyes at (858) 523-3946, or in his absence Mr. Garner, of Latham & Watkins LLP, at (858) 523-5407. We also respectfully request that a copy of the written order from the Commission verifying the effective time and date of such Registration Statement be sent to Mr. Reyes via email to kevin.reyes@lw.com or via facsimile to Latham & Watkins LLP, attention: Kevin C. Reyes, via facsimile at (858) 523-5450.

Very truly yours,

Callaway Golf Company

/s/ Brian P. Lynch

Brian P. Lynch

Executive Vice President, Chief Financial Officer

cc: William Davenport, *Topgolf International, Inc.*
Craig M. Garner, *Latham & Watkins LLP*
Kevin C. Reyes, *Latham & Watkins LLP*
James R. Griffin, *Weil, Gotshal & Manges LLP*
David B. Gail, *Weil, Gotshal & Manges LLP*
Kevin J. Sullivan, *Weil, Gotshal & Manges LLP*