August 2, 2007

Callaway Golf Company Bradley J. Holiday-Chief Financial Officer 2180 Rutherford Road Carlsbad, CA 92008

Re: Callaway Golf Company

Form 10-K for the year ended December 31, 2006

Filed March 1, 2007 File No. 001-10962

Dear Mr. Holiday:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey Branch Chief