

Callaway Golf Company
2180 Rutherford Road
Carlsbad, California 92008

January 26, 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:

In accordance with Rule 461 promulgated under the Securities Act of 1933, as amended, Callaway Golf Company (the “**Registrant**”) hereby requests acceleration of the effective date of the Registration Statement on Form S-4 (File No. 333-250903), as amended (the “**Registration Statement**”), so that it may become effective at 4:00 p.m. Eastern Time on January 27, 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*