



Callaway Golf Company  
2180 Rutherford Road  
Carlsbad, CA 92008

August 16, 2018

*Via Edgar*

Ms. Melissa Gilmore  
Division of Corporation Finance  
Office of Transportation and Leisure  
Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

**Re: Callaway Golf Company**  
**Form 10-K for the Year Ended December 31, 2017**  
**Form 10-Q for the Quarter Ended March 31, 2018**  
**File No. 001-10962**

Dear Ms. Gilmore:

We are writing in response to your letter dated August 6, 2018 (the "Comment Letter") setting forth comments of the Staff (the "Staff") of the Securities and Exchange Commission relating to the above referenced filings of Callaway Golf Company (the "Company"). Pursuant to your voicemail message on August 14, 2018, we respectfully request an extension of an additional ten business days for the Company to respond to the Comment Letter. As such, the Company intends to submit its response to the Comment Letter on or before September 4, 2018.

Thank you for your consideration.

Very truly yours,

/S/ BRIAN P. LYNCH

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**Brian P. Lynch**  
**Senior Vice President, Chief Financial Officer,**  
**General Counsel and Corporate Secretary**