



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

January 6, 2011

Mr. Bradley J. Holiday
Chief Financial Officer
CALLAWAY GOLF COMPANY
2180 Rutherford Road
Carlsbad, California 92008

**Re: Callaway Golf Company
Form 10-K for fiscal year ended December 31, 2009
File No. 1-10962**

and

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

Dear Mr. Holiday:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief