

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

July 1, 2024

Brian Lynch Chief Financial Officer Topgolf Callaway Brands Corp. 2180 Rutherford Road Carlsbad, CA 92008

Re: Topgolf Callaway Brands Corp.

10-K for the year ended December 31, 2023

File No. 1-10962

Dear Brian Lynch:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Manufacturing