

State of Idaho

Department of State

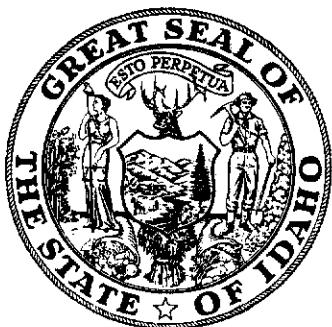
CERTIFICATE OF AUTHORITY OF

CALLAWAY GOLF SALES COMPANY
File number C 113271

I, PETE T. CENARRUSA, Secretary of State of the State of Idaho, hereby certify that duplicate originals of an Application of CALLAWAY GOLF SALES COMPANY for a Certificate of Authority to transact business in this State, duly signed and verified pursuant to the provisions of the Idaho Business Corporation Act, have been received in this office and are found to conform to law.

ACCORDINGLY and by virtue of the authority vested in me by law, I issue this Certificate of Authority to CALLAWAY GOLF SALES COMPANY to transact business in this State under the name CALLAWAY GOLF SALES COMPANY and attach hereto a duplicate original of the Application for such Certificate.

Dated: January 4, 1996



Pete T. Cenarrusa
SECRETARY OF STATE

By *Alma Sibley*

APPLICATION FOR CERTIFICATE OF AUTHORITY

(Profit Corporation)

Jun 4 3 11 PM '96

To the Secretary of State of Idaho

Pursuant to Section 30-1-110, Idaho Code, the undersigned Corporation hereby applies for a Certificate of Authority to transact business in your State, and for that purpose submits the following statement:

SECRETARY OF STATE
STATE OF IDAHO

1. The name of the corporation is Callaway Golf Sales Company

2. The name which it shall use in Idaho is Callaway Golf Sales Company

(To be used only when required to avoid a conflict with a name already on file. Must be accompanied by a Board of Directors resolution adopting assumed name in Idaho.)

3. It is incorporated under the laws of California

4. The date of its incorporation is October 15, 1992 and the period of its duration, if other than perpetual, is Perpetual

5. The address of its principal office in the state or country under the laws of which it is incorporated is
2285 Rutherford Road, Carlsbad, California 92008

6. The address to which correspondence should be addressed, if different than item 5, is
Same

7. The street address of its proposed registered office in Idaho is 300 North 6th Street

Boise, Idaho 83701, and the name of its proposed registered agent in Idaho at that address is C T Corporation System

8. The purpose or purposes which it is proposed to pursue in the transaction of business in Idaho are:

The purpose of the corporation is to engage in any lawful act or activity for which corporations may be organized to do business under the laws of Idaho.

DATE
(Continued on reverse)

9. The names and respective addresses of its directors and officers are:

10. The corporation accepts and shall comply with the provisions of the Constitution and the laws of the State of Idaho.

11. This application is accompanied by a Certificate of Corporate Status or Existence, dated within 90 days, duly authenticated by the proper officer of the state or country under the laws of which it is incorporated.

December 28, 1995

Dated: _____

Callaway Golf Sales Company

(Corporation Name)

By Donald Trump Its President/Co-President (please specify)

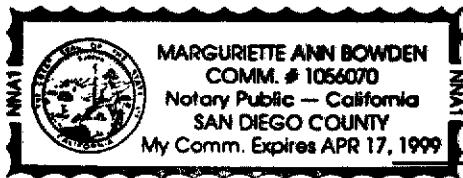
and Somnath Das Its Secretary/Assistant Secretary (please specify)

STATE OF California)
)ss:

COUNTY OF San Diego)

Callaway Golf Sales Company

that he signed the foregoing documents as President of the corporation and that the statements therein contained are true.



Marguerette Ann Borden

Notary Public

CALLAWAY GOLF SALES COMPANY

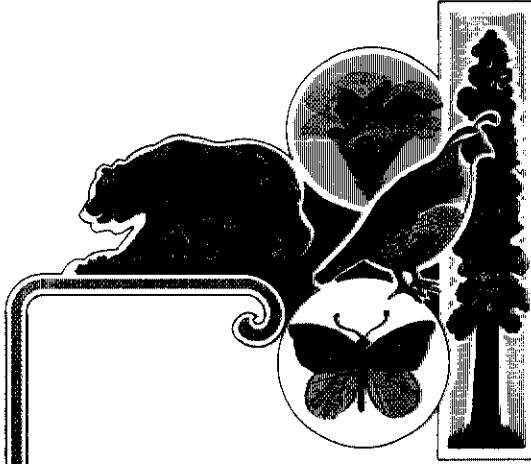
OFFICERS

<u>Name</u>	<u>Office</u>	<u>Address and Social Security Number</u>
Donald H. Dye	Chairman of the Board and President	2285 Rutherford Road Carlsbad, CA 92008 547-54-6375
Bruce A. Parker	Senior Executive Vice President and Chief Merchant	2285 Rutherford Road Carlsbad, CA 92008 570-92-9457
Steven C. McCracken	Vice President and Secretary	2285 Rutherford Road Carlsbad, CA 92008 546-82-4000
David A. Rane	Vice President and Chief Financial Officer	2285 Rutherford Road Carlsbad, CA 92008 552-94-6910
Ann Barthelmess	Vice President, Credit	2285 Rutherford Road Carlsbad, CA 92008 375-44-4623
Chris Holiday	Vice President, Domestic Sales	2285 Rutherford Road Carlsbad, CA 92008 341-40-6096
Marv Hosenfeld	Vice President, National Sales	2285 Rutherford Road Carlsbad, CA 92008 056-28-8925

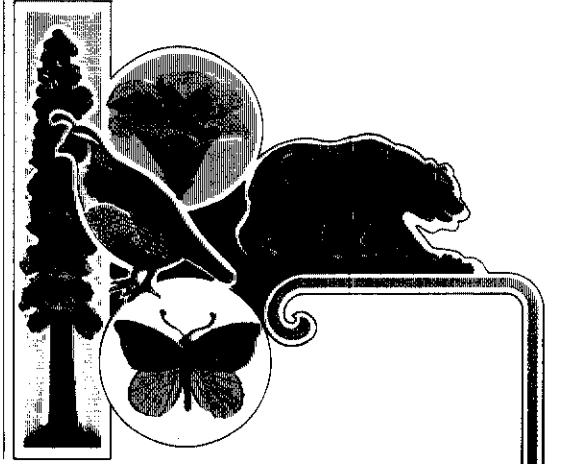
CALLAWAY GOLF SALES COMPANY

DIRECTORS

<u>Name</u>	<u>Office</u>	<u>Address and Social Security Number</u>
Donald H. Dye	Chairman of the Board and President	2285 Rutherford Road Carlsbad, CA 92008 547-54-6375
Steven C. McCracken	Vice President and Secretary	2285 Rutherford Road Carlsbad, CA 92008 546-82-4000
David A. Rane	Vice President and Chief Financial Officer	2285 Rutherford Road Carlsbad, CA 92008 552-94-6910



State of California



OFFICE OF THE SECRETARY OF STATE

CERTIFICATE OF STATUS DOMESTIC CORPORATION

I, BILL JONES, Secretary of State of the State of California, hereby certify:

That on the 15th day of October, 19 92,

CALLAWAY GOLF SALES COMPANY

became incorporated under the laws of the State of California by filing its Articles of Incorporation in this office; and

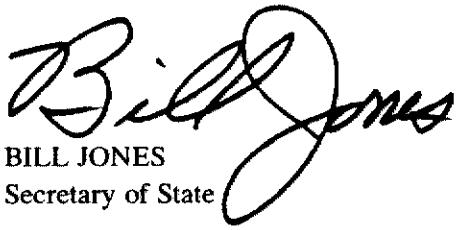
That no record exists in this office of a certificate of dissolution of said corporation nor of a court order declaring dissolution thereof, nor of a merger or consolidation which terminated its existence; and

That said corporation's corporate powers, rights and privileges are not suspended on the records of this office; and

That according to the records of this office, the said corporation is authorized to exercise all its corporate powers, rights and privileges and is in good legal standing in the State of California; and

That no information is available in this office on the financial condition, business activity or practices of this corporation.

IN WITNESS WHEREOF, I execute this certificate and affix the Great Seal of the State of California this 2nd day of January 1996



Bill Jones
BILL JONES
Secretary of State