

STATEMENT OF COMPLIANCE
 UNDER
 DEPARTMENT OF LABOR
 REGULATION § 2520.104-23

This statement is being filed with the Department of Labor under Department of Labor Regulation § 2520.104-23 which provides an alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 (the "Act") for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, pursuant to the authority of the Secretary of Labor under section 110 of the Act.

The following is the information required to be disclosed:

1. Name and address of employer:

Acushnet Company
 333 Bridge Street
 Fairhaven, Massachusetts 02719-4900

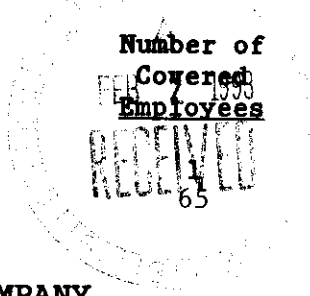
2. Internal Revenue Service Employer Identification Number:

04-2591836

3. Acushnet Company maintains the Acushnet Company Excess Deferral Plan primarily for the purpose of providing supplemental retirement benefits for a select group of management or highly compensated employees.

4. Acushnet Company maintains only two unfunded pension plans for a select group of employees as follows:

<u>Name of Plan</u>	<u>Number of Covered Employees</u>
Acushnet Company Supplemental Retirement Plan	
Acushnet Company Excess Deferral Plan	



ACUSHNET COMPANY

By _____

J. L. Somatic

Date: January 29, 1993

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February 1, 1993

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Gentlemen:

On behalf of Acushnet Company (EIN 04-2591836), we file a Statement of Compliance under Regulation 2520.104-23 with respect to the Acushnet Company Excess Deferral Plan. The Acushnet Company Excess Deferral Plan is an unfunded pension plan maintained for a select group of management or highly compensated employees.

The Acushnet Company Excess Deferral Plan has just been adopted effective February 1, 1993. A Statement of Compliance has already been filed with respect to the Acushnet Company Supplemental Retirement Plan which is the other unfunded pension plan maintained by Acushnet Company for a select group of its management or highly compensated employees.

Sincerely,


Edward P. Smith