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March 27, 1995

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20216

RECEIVED
MARCH 27 1995
U.S. DEPARTMENT OF LABOR
PENSION AND WELFARE BENEFITS ADMINISTRATION

100 AVENUE OF THE CHAMPIONS
BOX 109601
PALM BEACH GARDENS
FLORIDA 33410-0601

**RE: SUPPLEMENTAL NONQUALIFIED RETIREMENT PLAN OF
THE PROFESSIONAL GOLFERS' ASSOCIATION OF AMERICA**

TELEPHONE: (407) 624-8400
FAX: (407) 624-8452

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. §2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in the plan as of the date of this letter.

THOMAS H. ADDIS III
President

B. KEN LINDSAY
Vice President

WILLIAM C. MANN
Secretary

GARY L. SCHAAL
Honorary President

JIM L. AWTREY
Chief Executive Officer

1. Professional Golfers' Association of America
P. O. Box 109601
Palm Beach Gardens, FL 33420-9601
E.I. #59-0785835
2. Supplemental Nonqualified Retirement Plan
of The Professional Golfers' Association of
America
3. 2 participants

Yours very truly,

Jesse A. Holshouser, III
Plan Administrator

JAH/mpm