

August 1, 2023

John Spitzer
USGA, Research and Test Center
77 Liberty Corner Road
Far Hills, NJ 07931

Re: PING's Response to the USGA's March 14, 2023 Notice to Manufacturers regarding its "Proposed Model Local Rule for Elite Competitions to be available beginning January 2026 requiring the use of golf balls that are tested with modified Actual Launch Conditions (ALC) within the Overall Distance Standard (ODS)"

Dear Mr. Spitzer:

Thank you for your invitation to submit questions and comments regarding the above referenced March 14, 2023 Notice to Manufacturers - which we refer to in this response as the "2023 Golf Ball Bifurcation Proposal". PING is opposed to the 2023 Golf Ball Bifurcation Proposal for multiple reasons, including those set forth below.

We are thankful the USGA and the R&A decided not to move forward on the February 1, 2021 "Proposal to Specify the Use of Clubs and/or Balls Intended to Result in Shorter Hitting Distances" (the "2021 Bifurcation Proposal"). While there were many compelling reasons for abandoning the 2021 Bifurcation Proposal - and we noted a number of them in our response to that Proposal - we presume a key reason was the importance of maintaining an important tradition of golf: ensuring the equipment rules apply equally to all, regardless of skill level.

The fact that everyone plays under the same equipment rules has been fundamental to the game for a very long time. This tradition, employed together with your handicap system, cements a strong connection among all golfers - whether you are a famous tour professional, or a new golfer submitting scores for your first handicap. This connection benefits both the professional and the amateur golfer. If equipment rules are bifurcated based on skill level, we believe amateur golfers will feel "disconnected" with the professionals they admire, resulting in harm to the game, to the professional golfers, and to the professional tours. There is simply no compelling reason to take such a risk when both the professional and the amateur game are experiencing growing popularity, and reaping the benefits that come with it. Staying clear of the slippery slope of bifurcation is - alone - a more than sufficient reason to drop the 2023 Golf Ball Bifurcation Proposal.

If adopted, your 2023 Golf Ball Bifurcation Proposal will create other problems as well. While PING currently does not manufacture and/or distribute golf balls, it appears the 2023 Golf Ball Bifurcation Proposal would raise costs for golf ball manufacturers. Designing, manufacturing, and selling golf balls to satisfy two different standards will be more expensive, and ultimately those higher costs will likely be passed on to amateur golfers. Have you considered any less restrictive and/or more innovative ideas that could achieve your goal without harming golf ball manufacturers and the game? If so, please share those results. If not, perhaps that should be the focus of a new effort.

Adopting the 2023 Golf Ball Bifurcation Proposal would also raise costs for golf club manufacturers. We will incur unnecessary research, development and manufacturing expenses stemming from the reasonable demands of touring professionals to modify our clubs in a manner that attempts to mitigate the impact of their playing with a shorter ball – expenses which could better be directed toward innovations that improve the enjoyment of the game for all.

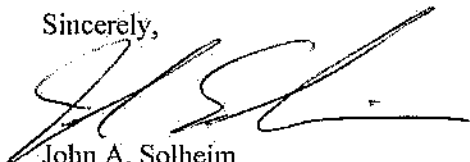
Abandoning one of golf's long held traditions – one set of equipment rules – will be disruptive, and would be particularly unwise at this time in view of the controversial challenges facing professional tournament golf (challenges that are not based on any concerns about golf equipment and/or golf ball distance). At its core, this ongoing disruption to professional tournament golf is fueled by a desire by some to change many aspects of the professional game. We urge you not to amplify these ongoing problems by adopting your own break from one of golf's most important traditions. The game will be better served if the rulemaking bodies decide that improving golf's future will best be realized by embracing the traditions of the game, and strengthening the connections felt among all golfers.

However, there is a change you should make now. One that would benefit the game and the process for equipment rulemaking. Specifically, before offering any new equipment rules, the rulemaking bodies should first evaluate whether their previous equipment rule changes achieved the benefit they claimed in proposing the change, or whether there was little if any impact (other than increasing costs and adding unnecessary regulation to a game that already suffers from too many equipment rules). For example, did the 2010 change to the groove rules have any impact on the game, other than causing multiple millions of dollars of unnecessary manufacturing costs, making multiple millions of clubs that previously conformed to the rules non-conforming, and confusing multiple millions of golfers? That same evaluation should be done, and made available for comments from the golfing community, with respect to all other rules changes (such as CT, shaft length, the long putter and more). Any endeavor, including the game of golf, that seeks to realize its full potential must embrace this level of accountability, whether you make golf equipment, retail golf equipment, manage a golf course, hold golf tournaments, or make golf equipment rules. We hope the USGA and the R&A will choose to direct the vast amount of data available to them, as well as their knowledgeable staff, toward conducting such a review of recent equipment rule changes before proposing any disruptive new ones.

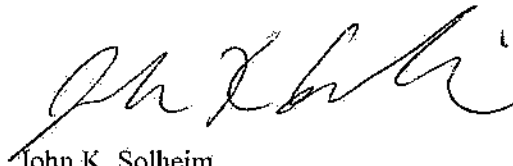
In summary, please do not disrupt the efforts you and countless others have invested in golf over the decades - efforts that have been rewarded and are resulting in a growing sport enjoyed by tens of millions around the world - by breaking from a key tradition and bifurcating the game.

As always, we reserve the right to offer additional comments if/when additional information/ideas or the submissions from others become available. Also, please note that as provided at Section 2 of the Equipment Rulemaking Procedures dated November 2011, we authorize both the USGA and the R&A to publish this response at their respective websites and/or in any other manner either believes will promote the discussion of the subjects addressed herein. We reserve the right to do the same.

Sincerely,



John A. Solheim
Executive Chairman, PING



John K. Solheim
President and CEO, PING