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17 November 2005

Mr Sung-Eun Lee
President
Koviss Sports Co Ltd
#146-3 Oryu Dong
Guro Gu
Seoul
Korea

Dear Mr Lee

DECISION REFERENCE NUMBER: ES2005-625

PRODUCT NAME: "VS TEE"

I refer to our letter dated 1 November 2005 and the submission of the above for a ruling.

This matter has been under consideration and I have been asked to advise you that the sample, as submitted, has been examined and it has been determined that the use of this tee during the course of a stipulated round would not be contrary to Rule 11-1 (Teeing).

In any advertisements of this tee you may state that The R&A has ruled that it does conform to the Rules of Golf. However, there must be no other reference to The R&A and use of such statements as "R&A Approved" or "R&A Tested" is prohibited.

We are retaining the sample for reference purposes.

Yours sincerely

CBates
PP **DAVID RICKMAN**
Director of Rules & Equipment Standards