

Vijay hands Padraig
keys to the Honda

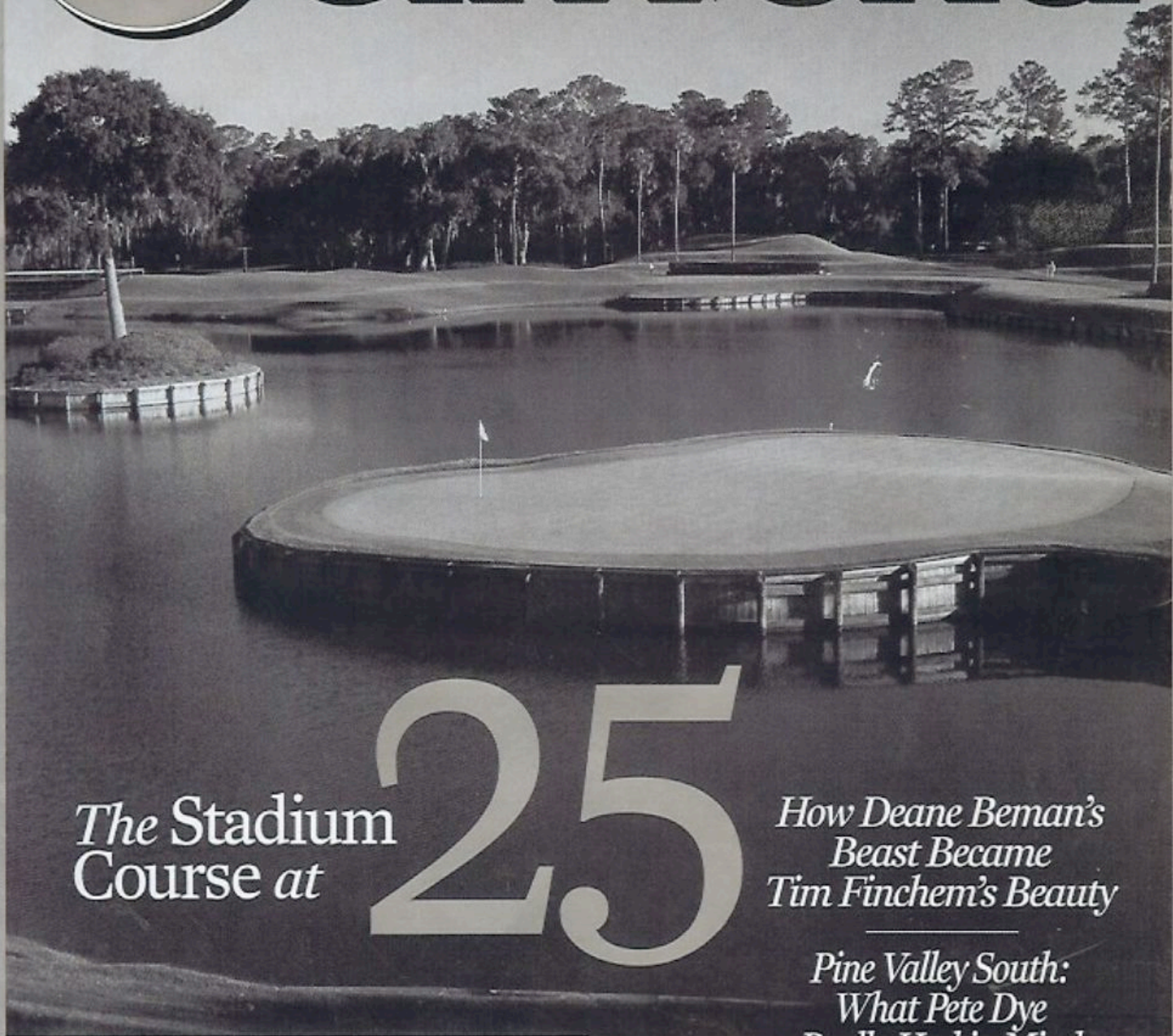


With eye on Augusta,
Ernie wins again



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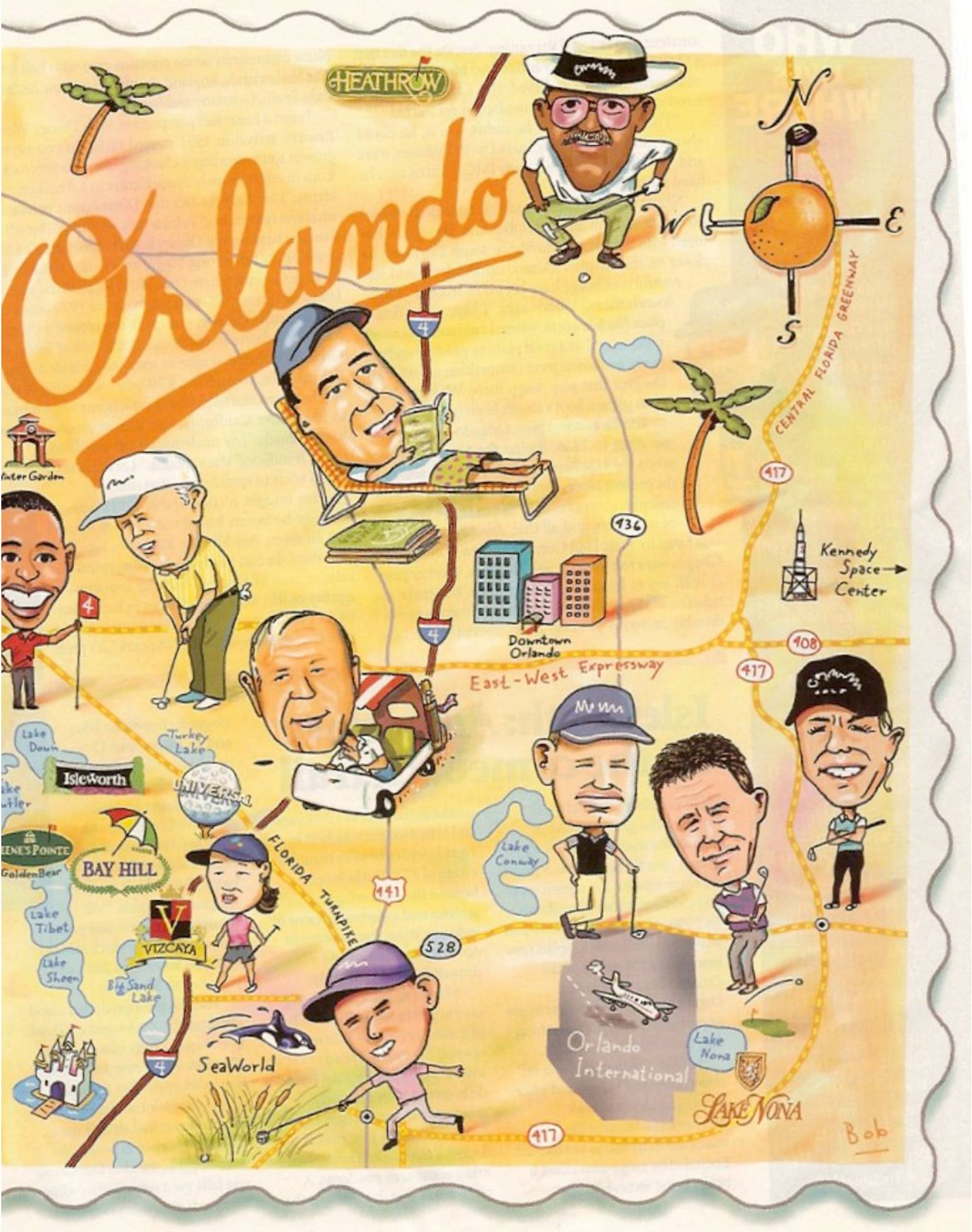
The Stadium
Course at

25

*How Deane Beman's
Beast Became
Tim Finchem's Beauty*

*Pine Valley South:
What Pete Dye
Really Had in Mind*

*A Critic's View:
Is It Better Than
Augusta National?*



HEATHROW

Orlando

CENTRAL FLORIDA GREENWAY

East-West Expressway

FLORIDA TURNPIKE

Orlando International

LAKE NONA

Bob

Water Garden

Kennedy Space Center

Downtown Orlando

Lake Down
Lake Butler
LAKES POINTE Golden Bear
Lake Tibet
Lake Sheen
Big Sand Lake

Turkey Lake

UNIVERSITY CITY

Lake Conway

Lake Nona

Isleworth

BAY HILL

VIZCAYA

SeaWorld

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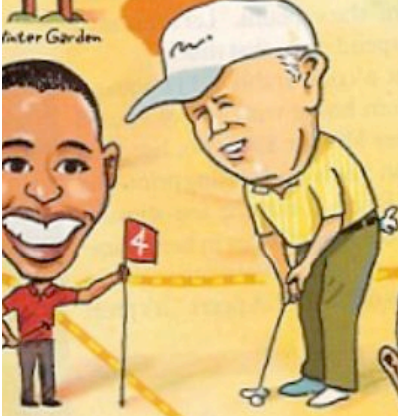
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The Hottest City in Golf

winter in Orlando for more than a decade and loves the place, especially the wide variety of golf courses, roughly 125 layouts within a 40-mile radius of downtown.

For the Europeans, Orlando is the site of a veritable land rush. With U.S. interest rates at bargain levels and the British pound running at nearly a 2-for-1 exchange rate versus the dollar, the bang for the buck is considerable. Real-estate developer Bobby Ginn, whose sprawling Reunion Resort and Club near Disney World will be worth an estimated \$2 billion by the time the lots are sold, says Brits account for approximately 25 percent of his sales. The development features golf courses by Palmer, Tom Watson and Jack Nicklaus and has planned a major practice area designed specifically for tour professionals.

"We're having a heyday over here," says Roger Dougherty, Nick's father. "And long may it remain. You people don't know how good you've got it."

Actually word is spreading, and there is no question television exposure helps. The 10-year-old Golf Channel is based in Orlando, and the city stages PGA Tour events annually at Bay Hill and Disney, whose roots trace back to 1966 and 1971, respectively. In odd-numbered years nearby Winter Garden is scheduled to host the PGA Tour Qualifying School final, and the off-season Office Depot Father/Son Challenge relocated to the city in 2003. Last year the Tavistock Cup, which pits the stars-in-residence from Isleworth and Lake Nona, was added to the town's tournament lineup. Additionally, LPGA headquarters is located 45 minutes up the interstate in Daytona Beach, and the monstrous PGA Merchandise Show is held in Orlando every year.

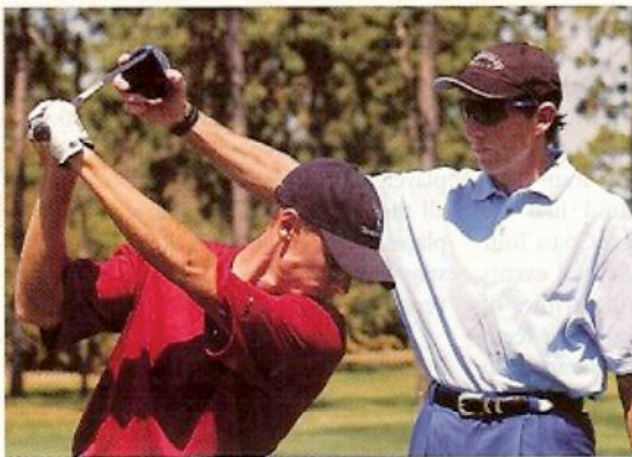
"It's, like, golf central," says LPGA rookie Bernadette Luse, a central Florida native.

From head tinkerers to guru swing fixers, if it's broken, there is a repair shop nearby. David Herman, an Orlando sports-performance trainer whose area clients over the years have

included Els, Lonard, Pak, Trevor Immelman and Ty Tryon, is part of a growing infrastructure for the turnkey pros. "You can get it all taken care of here," he says. "Whatever your issue is, it can be addressed."

As players have migrated to Orlando, support personnel have answered their call, if not vice-versa. Most notably, swing instructor David Leadbetter, a longtime resident, drew several top clients in his wake, including Faldo, Els, Poulter, Howell and Rose. Leadbetter isn't the only swing doctor to hang his shingle in O-Town, either, since Brian Mogg, Tom Creavy, Mike Bender and Phil Ritson each have clients on the major tours. Manipulating matters between the ears are sport psychologists Gio Valiante, Robert Winters and Patrick Cohn.

At times the golf-logged logjam can be downright humorous. Last year, LPGA rookie Reiley Rankin was working out at an Orlando



Leadbetter (right) had a hand in Howell's attraction to Orlando.

health club when she spotted a trainer helping a customer. "I asked him if I was doing my workouts right," Rankin says. The trainer was Kai Fusser, whose clients include Sorenstam, Weetabix Women's British Open champion Karen Stupples and several other LPGA players, reinforcing the notion that if you walk 100 yards in any direction, you will find another member of Orlando's golf cognoscenti.

There is another type of professional whose counsel often proves invaluable—tax accountant. Florida is one of nine states without a state income tax, along with Alaska, Nevada, South Dakota, Texas, Washington, New Hampshire, Tennessee and Wyoming. The potential savings, in some cases, boggle the mind. Lightner, IMG's tax whiz, says a high-income player such as Woods can generally expect to save between 11 and 14 percent of his income versus what he would pay if he still lived in California. With estimated annual earnings in excess of \$80 million, that is a healthy chunk of change. "I'd be happy with just his [tax] savings," cracks Lee Janzen, who has lived in central Florida since he was 14.

Then there are the two most notable civic attributes, the sunshine and the airport. With respect to the former, while summers are so sticky, nobody irons shirts—the humidity will erase any creases quickly enough—winter for pros is paramount. "For those two months of off-season in November and December, it's nice to be able to practice whenever you choose, not when the weather chooses," Howell says.

For the established players, especially the internationals, the airport is an incalculable asset, whether they're flying commercial or private. According to a J.D. Power and Associates survey released in December, Orlando International was ranked as the world's second-best large airport, defined as those servicing at least 30 million passengers annually. Other

than dealing with the occasional planeload of screaming kids headed to the theme parks, it's pretty easy to stomach. "It's probably the best airport I have ever been in, period," says Johnson. "It's just so... easy."

Tally up the enveloping assets and it might help explain why the city's residents have been so productive on tour, since players with Orlando ties continue to take home the chrome with amazing regularity. From 1991 to 2004 players based in Orlando won 11 titles at the U.S. Open. Over a stretch of 42 consecutive majors staged through the end of the 2001 year, an Orlandoan 28 times flew home with the first-place check in hand.

"If you can usually find a way to finish as the low man among the guys living in Orlando," says Chris DiMarco, one of the city's rare homegrown products, "you're going to have a pretty good career." **GW**

LESS TAXING SITUATION

In addition to the weather, Florida is home to many tour pros because the state is one of nine without an income tax. Here is how four sample incomes would fare in Florida (no tax), Illinois (flat 3 percent across the board) and California (1 to 9.3 percent, with the maximum rate starting on taxable income of \$39,133 and higher).

PLAYER	INCOME	FLA.	ILL.	CALIF.
A	\$150,000	\$0	\$4,440	\$11,625
B	800,000	0	23,940	72,130
C	4,000,000	0	119,940	369,730
D	10,000,000	0	299,940	927,730

Based on a resident single filing status using a standard deduction and exemptions if applicable.

SOURCE: JC TAX AND FINANCIAL SERVICES, FAIRFIELD, CONN.