



**ASSOCIATED INDUSTRIES OF MASSACHUSETTS**

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December 23, 2002

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Secretary of Labor  
Top-Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, D.C. 20210

Re: Associated Industries of Massachusetts, Inc. Complete 457 Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to Associated Industries of Massachusetts, Inc. Complete 457 Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

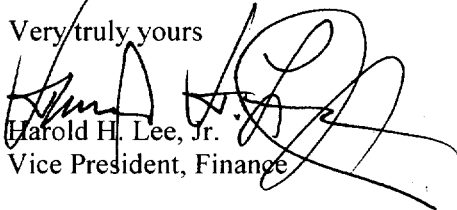
Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Sponsor Name: Associated Industries of Massachusetts, Inc.
2. Sponsor's Employer Identification Number: 04-1045830
3. The Sponsor hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of employees.
4. The Sponsor hereby states that it maintains only this Plan primarily for the purpose of providing deferred compensation for a select group of employees, and the number of participants in the Plan is as follows:

(a) Associated Industries of Massachusetts, Inc.: 5

Pursuant to the regulations section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

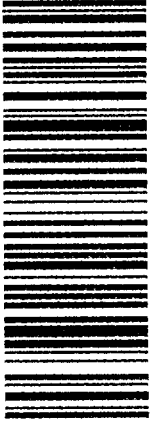
Very truly yours

  
Harold H. Lee, Jr.  
Vice President, Finance

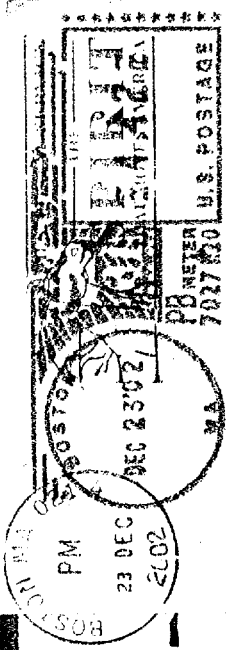


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**CERTIFIED MAIL**



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