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January 25, 2000

Top Hat Exemption
Pension and Welfare
Benefits Administration
Room N5644
U.S. Department of Labor
200 Washington Avenue, N.W.
Washington, DC 20210

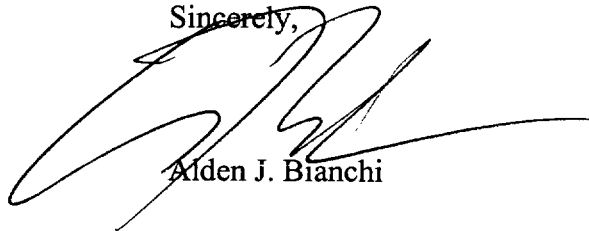
Re: Ballard Mack Sales and Service, Inc. (the "Company")
Ballard Mack Sales and Service, Inc. Supplemental Executive
Retirement Plan (the "Plan")
Employer Identification No.: 04-2226643

Dear Sir/Madam:

The plan sponsor of the Ballard Mack Sales and Service, Inc. Supplemental Executive Retirement Plan recently filed a notice under Department of Labor Regulations section 2520.104-23. A copy of that notice is enclosed.

Kindly note that the date on the notice was inadvertently stated as "January 5, 1999." The corrected date should have been January 5, 2000. A corrected notice is enclosed.

Sincerely,



Aiden J. Bianchi

AJB/kg
Enclosures

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**Ballard Mack Sales and Service, Inc.
442 Southwest Cutoff
Worcester, MA 01604
(508) 753-1403**

January 5, 2000

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Pension and Welfare
Benefits Administration
Room N5644
U.S. Department of Labor
200 Washington Avenue, N.W.
Washington, DC 20210

Re: Ballard Mack Sales and Service, Inc. (the "Company")
Ballard Mack Sales and Service, Inc. Supplemental Executive
Retirement Plan (the "Plan")
Employer Identification No.: 04-2226643

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor Regulations section 2520.104-23, the Company hereby advises the U.S. Department of Labor that the Company maintains an unfunded plan of deferred compensation.

The Company hereby certifies that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that benefits are (i) paid as needed solely from the general assets of the employer, (ii) provided exclusively through insurance contracts or policies, the premiums for which are paid directly by the employer from its general assets, and which are issued by an insurance company or similar organization qualified to do business in the Commonwealth of Massachusetts, or (iii) both. The Plan covers six (6) individuals.

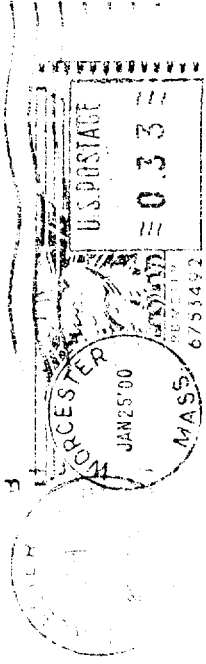
The undersigned will provide copies of this document to the Secretary of Labor upon request.

Very truly yours,
BALLARD MACK SALES AND
SERVICE, INC.

By: *Janet E. Smith TREAS*



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WORCESTER, MASSACHUSETTS 01608-1477



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