

March 26, 1997

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

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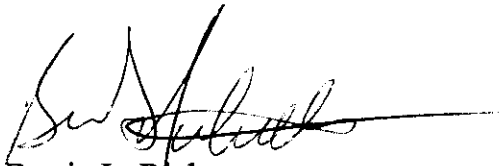
Dear Sir:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of pension plans for a select group of management or highly-compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec. 2520.104-23, the following information is supplied:

Plan Sponsor: Ball Horticultural Company
622 Town Road
West Chicago, IL 60185
EIN: 36-4031900

Plan: Deferred Compensation Plan,
Providing deferred compensation for 25 employees
Effective April 1, 1997

Sincerely,



Barrie L. Ricketts
Senior Vice President & CFO

BLR:jv