

OMB APPROVAL  
EXPIRES: October 31, 1994  
ESTIMATED AVERAGE BURDEN  
HOURS PER RESPONSE 14.90

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, DC 20549

SCHEDULE 13G

Under the Securities Exchange Act of 1934

(Amendment No. 4 )\*

J. Baker, Inc.

-----  
(Name of Issuer)

Common Stock

-----  
(Title of Class of Securities)

05723210

-----  
(CUSIP NUMBER)

Check the following box if a fee is being paid with this statement. [ ] (A fee is not required only if the filing person: (1) has a previous statement on file reporting beneficial ownership of more than five percent of the class of securities described in Item 1; and (2) has filed no amendment subsequent thereto reporting beneficial ownership of five percent or less of such class.) (See Rule 13d-7).

\*The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter the disclosures provided in a prior cover page.

The information required in the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("1934 Act") or otherwise subject to the liabilities of that section of the 1934 Act but shall be subject to all other provisions of the 1934 Act (however, see the Notes).

\*\*The amount reflected in Item 9 of the cover pages includes common stock issuable upon conversion of 7% Convertible Bonds due 2002 (CUSIP 057232AA). In the aggregate, Merrill Lynch & Co., Inc. may be deemed to beneficially own 1,863,003 shares of Common Stock and \$3,330,000 face amount of 7% Convertible Bonds due 2002.

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CUSIP NO. 05723210

13G

1. NAME OF REPORTING PERSON

S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Merrill Lynch & Co., Inc.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* Joint Filing

(a) [ ]

(b) [ ]

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

NONE

6. SHARED VOTING POWER

2,064,513

7. SOLE DISPOSITIVE POWER

NONE

8. SHARED DISPOSITIVE POWER

2,064,513

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,064,513

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

14.6%

12. TYPE OF REPORTING PERSON\*

HC, CO

\*SEE INSTRUCTION BEFORE FILING OUT!

Page 3 of 13 Pages

CUSIP NO. 05723210 13G

1. NAME OF REPORTING PERSON

S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Merrill Lynch Group, Inc.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* Joint Filing

(a) [ ]

(b) [ ]

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

NONE

6. SHARED VOTING POWER

2,062,653

7. SOLE DISPOSITIVE POWER

NONE

8. SHARED DISPOSITIVE POWER

2,062,653

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,062,653

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

14.6%

12. TYPE OF REPORTING PERSON\*

HC, CO

\*SEE INSTRUCTION BEFORE FILING OUT!

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CUSIP NO. 05723210 13G

1. NAME OF REPORTING PERSON  
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Princeton Services, Inc.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* Joint Filing

(a) [ ]  
(b) [ ]

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

NONE

6. SHARED VOTING POWER

2,062,653

7. SOLE DISPOSITIVE POWER

NONE

8. SHARED DISPOSITIVE POWER

2,062,653

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

2,062,653

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

14.6%

12. TYPE OF REPORTING PERSON\*

HC, CO

\*SEE INSTRUCTION BEFORE FILING OUT!

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CUSIP NO. 05723210 13G

1. NAME OF REPORTING PERSON  
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Merrill Lynch Asset Management, L.P.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* Joint Filing

(a) [ ]  
(b) [ ]

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

NONE

6. SHARED VOTING POWER

994,153

7. SOLE DISPOSITIVE POWER

NONE

8. SHARED DISPOSITIVE POWER

994,153

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

994,153

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

7.0%

12. TYPE OF REPORTING PERSON\*

IA, PN

\*SEE INSTRUCTION BEFORE FILING OUT!

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CUSIP NO. 05723210 13G

1. NAME OF REPORTING PERSON

S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Fund Asset Management, L.P.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* Joint Filing

(a) [ ]

(b) [ ]

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Delaware

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

NONE

6. SHARED VOTING POWER

1,068,500

7. SOLE DISPOSITIVE POWER

NONE

8. SHARED DISPOSITIVE POWER

1,068,500

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,068,500

10. CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

7.7%

12. TYPE OF REPORTING PERSON\*

IA, PN

\*SEE INSTRUCTION BEFOR FILING OUT!

Page 7 of 13 pages

CUSIP NO. 05723210 13G

1. NAME OF REPORTING PERSON  
S.S. or I.R.S. IDENTIFICATION NO. OF ABOVE PERSON

Merrill Lynch Special Value Fund, Inc.

2. CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP\* Joint Filing

(a) [ ]

(b) [ ]

3. SEC USE ONLY

4. CITIZENSHIP OR PLACE OF ORGANIZATION

Maryland

NUMBER OF SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH

5. SOLE VOTING POWER

NONE

6. SHARED VOTING POWER

1,068,500

7. SOLE DISPOSITIVE POWER

NONE

8. SHARED DISPOSITIVE POWER

1,068,500

9. AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,068,500

10. CHHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES\*

11. PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW 9

7.7%

12. TYPE OF REPORTING PERSON\*

IV, CO

\*SEE INSTRUCTION BEFORE FILING OUT!

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SCHEDULE 13G

ITEM 1 (a) Name of Issuer:  
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J. Baker, Inc.

ITEM 1 (b) Address of Issuer's Principal Executive Offices:  
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55 Turnpike Street  
Canton, MA 02021

ITEM 2 (a) Name of Persons Filing:

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Merrill Lynch & Co., Inc.  
Merrill Lynch Group, Inc.  
Princeton Services, Inc.  
Merrill Lynch Asset Management, L.P.  
Fund Asset Management, L.P.  
Merrill Lynch Special Value Fund, Inc.

ITEM 2 (b) Address of Principal Business Office or, if none, Residence:

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Merrill Lynch & Co., Inc.  
World Financial Center, North Tower  
250 Vesey Street  
New York, New York 10281

Merrill Lynch Group, Inc.  
World Financial Center, North Tower  
250 Vesey Street  
New York, New York 10281

Princeton Services, Inc.  
800 Scudders Mill Road  
Plainsboro, New Jersey 08536

Merrill Lynch Asset Management, L.P.  
800 Scudders Mill Road  
Plainsboro, New Jersey 08536

Fund Asset Management, L.P.  
800 Scudders Mill Road  
Plainsboro, New Jersey 08536

Merrill Lynch Special Value Fund, Inc.  
800 Scudders Mill Road  
Plainsboro, New Jersey 08536

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ITEM 2 (c) Citizenship:

-----  
See Item 4 of Cover Pages

ITEM 2 (d) Title of Class of Securities:

-----  
Common Stock

ITEM 2 (e) CUSIP NUMBER:

05723210

ITEM 3

Merrill Lynch & Co., Inc. ("ML&Co."), Merrill Lynch Group, Inc. ("ML Group") and Princeton Services, Inc. ("PSI") are parent holding companies, in accordance with (S) 240.13d-1(b)(ii)(G) of the Securities Exchange Act of 1934 (the "1934 Act"). Merrill Lynch Asset Management, L.P. (d/b/a Merrill Lynch Asset Management ("MLAM")) and Fund Asset Management, L.P. (d/b/a Fund Asset Management L.P. ("FAM")) are investment advisers registered under (S) 203 of the Investment Advisers Act of 1940 (the "Advisers Act"). Merrill Lynch Special Value Fund, Inc. is an investment company registered under Section 8 of the Investment Company Act of 1940 (the "Investment Company Act").

ITEM 4 Ownership

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(a) Amount Beneficially Owned:

See Item 9 of Cover Pages. Pursuant to (S) 240.13d-4 of the 1934 Act, ML&Co., ML Group, and PSI disclaim beneficial ownership of the securities of J. Baker, Inc. (the "Company") referred to herein, and the filing of this Schedule 13G shall not be construed as an admission that such persons are, for the purposes of Section 13(d) or 13(g) of the 1934 Act, the beneficial owner of any securities of the Company covered by this statement.

(b) Percent of Class:

See Item 11 of Cover Pages

(c) Number of shares as to which such person has:

(i) sole power to vote or to direct the vote:

See Item 5 of Cover Pages

(ii) shared power to vote or to direct the vote:

See Item 6 of the Cover Pages

(iii) sole power to dispose of or to direct the disposition of:

See Item 7 of Cover Pages

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(iv) share power to dispose of or direct the disposition of:

See Item 8 of Cover Pages

ITEM 5 Ownership of Five Percent or Less of a Class.  
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Not Applicable

ITEM 6 Ownership of More than Five Percent on Behalf of Another Person.  
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Merrill Lynch Asset Management, L.P. (d/b/a Merrill Lynch Asset Management "MLAM") and Fund Asset Management L.P. (d/b/a Fund Asset Management "FAM") are investment advisers registered under Section 203 of the Advisers Act. Both FAM and MLAM act as investment advisers to several investment companies and private accounts registered under Section 8 of the Investment Company Act. With respect to securities held by those investment companies and private accounts, several persons have the right to receive, or the power to direct the receipt of dividends from, or the proceeds from the sale of, such securities. Merrill Lynch Special Value Fund, Inc., a reporting person on this Schedule 13G for which FAM serves as investment adviser, has an interest which relates to more than 5% of the class of securities.

ITEM 7 Identification and Classification of the Subsidiary Which  
-----  
Acquired the Security Being Reported on by the Parent Holding Company.  
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See Exhibit A

ITEM 8 Identification and Classification of Members of the Group.  
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Not Applicable

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ITEM 9 Notice of Dissolution of Group.  
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Not Applicable

ITEM 10 Certification  
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By signing below each of the undersigned certifies that, to the best of their knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purpose or effect.

Signature.  
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After reasonable inquiry and to the best of my knowledge and belief, each of the undersigned certifies that the information set forth in this statement

is true, complete and correct.

Date: February 14, 1997

Merrill Lynch & Co, Inc.

/s/ Richard B. Alsop

-----  
Name: Richard B. Alsop  
Title: Attorney-In-Fact\*

Merrill Lynch Group, Inc.

/s/ Richard B. Alsop

-----  
Name: Richard B. Alsop  
Title: Attorney-In-Fact\*\*

Princeton Services, Inc.

/s/ Richard B. Alsop

-----  
Name: Richard B. Alsop  
Title: Attorney-In-Fact\*\*\*

Merrill Lynch Asset Management, L.P.  
By: Princeton Services, Inc. (General Partner)

/s/ Richard B. Alsop

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Name: Richard B. Alsop  
Title Attorney-In-Fact\*\*\*\*

Fund Asset Management, L.P.  
By: Princeton Services, Inc. (General Partner)

/s/ Richard B. Alsop

-----  
Name: Richard B. Alsop  
Title Attorney-In-Fact\*\*\*\*\*

Merrill Lynch Special Value Fund, Inc.

/s/ Richard B. Alsop

-----  
Name: Richard B. Alsop  
Title Attorney-In-Fact\*\*\*\*\*

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\* Signed pursuant to a power of attorney, dated November 17, 1995, included as Exhibit B to this Schedule 13G.

\*\* Signed pursuant to a power of attorney, dated November 17, 1995, included as Exhibit C to this Schedule 13G.

\*\*\* Signed pursuant to a power of attorney, dated November 30, 1995, included as Exhibit D to this Schedule 13G.

\*\*\*\* Signed pursuant to a power of attorney, dated November 30, 1995, included as Exhibit E to this Schedule 13G.

\*\*\*\*\* Signed pursuant to a power of attorney, dated November 30, 1995, included as Exhibit F to this Schedule 13G.

\*\*\*\*\* Signed pursuant to a power of attorney, dated November 22, 1995, included as Exhibit G to this Schedule 13G.



ITEM 7 DISCLOSURE RESPECTING SUBSIDIARIES  
-----

Three of the persons filing this report, Merrill Lynch & Co., Inc., a Delaware corporation with its principal place of business at World Financial Center, North Tower, 250 Vesey Street, New York, New York ("ML&Co."), Merrill Lynch Group, Inc., a Delaware corporation with its principal place of business at World Financial Center, North Tower, 250 Vesey Street, New York, New York ("ML Group"), and Princeton Services, Inc., a Delaware corporation with its principal place of business at 800 Scudders Mill Road, Plainsboro, New Jersey ("PSI"), are parent holding companies pursuant to (S)240 13d-1(b)(1)(ii)(G) of the Securities Exchange Act of 1934 (the "1934 Act"). Pursuant to the instructions in Item 7 of Schedule 13G, the relevant subsidiaries of ML&Co. are Merrill Lynch, Pierce, Fenner, and Smith, Incorporated ("MLPF&S"), ML Group, and PSI. PSI is the general partner of Merrill Lynch Asset Management, L.P. (d/b/a Merrill Lynch Asset Management "MLAM") and Fund Asset Management (d/b/a Fund Asset Management "FAM"). The relevant subsidiary of ML Group is PSI.

ML&Co. may be deemed to be the beneficial owner of certain reported securities of J. Baker, Inc. (the "Company") as set forth herein, by virtue of its control of its wholly-owned subsidiaries, ML Group and MLPF&S.

MLPF&S, a broker-dealer registered under Section 15 of the 1934 Act and a wholly-owned subsidiary of ML&Co., holds certain reported securities as set forth herein in proprietary trading accounts.

ML Group, a wholly-owned direct subsidiary of ML&Co., may be deemed to be the beneficial owner of certain reported securities of the Company as set forth herein by virtue of its control of its wholly-owned subsidiary, PSI.

PSI, a wholly-owned direct subsidiary of ML Group, may be deemed to be the beneficial owner of certain reported securities of the Company by virtue of its being the general partner of MLAM and FAM.

FAM is an investment adviser registered under Section 203 of the Investment Advisers Act of 1940 (the "Advisers Act"). FAM may be deemed to be the beneficial owner of certain reported securities of the Company as a result of acting as investment adviser to one or more investment companies registered under Section 8 of the Investment Company Act of 1940 (the "Investment Company Act") and/or one or more private accounts.

A registered investment company advised by FAM, Merrill Lynch Special Value Fund, Inc., is the beneficial owner of certain reported securities of the Company as reported herein and is a reporting person hereunder.

MLAM is an investment adviser registered under Section 203 of the Advisers Act. MLAM may be deemed to be the beneficial owner of certain reported securities of the Company as a result of acting as investment adviser to one or more investment companies registered under Section 8 of the Investment Company Act and/or one or more private accounts.

Pursuant to (S)240.13d-4 of the 1934 Act, ML&Co., ML Group, and PSI disclaim beneficial ownership of the securities of the Company reported herein, and the filing of this Schedule 13G shall not be construed as an admission that any such entity is, for the purposes of Section 13(d) or 13(g) of the 1934 Act, the beneficial owner of any of the securities of the Company.

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EXHIBIT B  
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POWER OF ATTORNEY

The undersigned, Merrill Lynch & Co., Inc. (the "Corporation"), a corporation duly organized under the laws of the State of Delaware, with its principal place of business at World Financial Center, North Tower, New York, New York, 10281, does hereby make, constitute and appoint Richard B. Alsop, Richard D. Kreuder, Andrea Lowenthal, Gregory T. Russo, or any other individual from time to time elected or appointed as Secretary or an Assistant Secretary of the Corporation, acting severally, each of whose address is Merrill Lynch & Co., Inc., World Financial Center, North Tower, New York, New York 10281, as its true and lawful attorneys-in-fact, for it and in its name, place and stead (i) to execute on behalf of the Corporation and cause to be filed and/or delivered, as required under Section 13(d) of the Securities Exchange Act of 1934 (the "Act") and the regulations thereunder, any number, as appropriate, of original, copies, or electronic filings of the Securities and Exchange Commission Schedule 13D or Schedule 13G Beneficial Ownership Reports (together with any amendments and joint filing agreements under Rule 13d-1(f)(1) of the Act, as may be required thereto) to be filed and/or delivered with respect to any equity security (as defined in Rule 13d-1(d) under the Act) beneficially

owned by the undersigned and which must be reported by the undersigned pursuant to Section 13(d) of the Act and the regulations thereunder, (ii) to execute on behalf of the Corporation and cause to be filed and/or delivered, any number, as appropriate, of original, copies or electronic filings of any forms (including, without limitation, Securities and Exchange Commission Form 3, 4 and 5) required to be filed pursuant to Section 16(a) of the Act and the regulations thereunder, and (iii) generally to take such other actions and perform such other things necessary to effectuate the foregoing as fully in all respects as if the undersigned could do if personally present. This Power of Attorney shall remain in effect until revoked, in writing, by the undersigned.

IN WITNESS WHEREOF, the undersigned has executed this Power of Attorney this 17th day of November, 1995.

MERRILL LYNCH & CO., INC.

By: /s/ David H. Komansky  
-----

Name: David H. Komansky  
Title: President and Chief Operating Officer

EXHIBIT C  
-----  
POWER OF ATTORNEY

The undersigned, Merrill Lynch Group, Inc. (the "Corporation"), a corporation duly organized under the laws of the State of Delaware, with its principal place of business at World Financial Center, North Tower, New York, New York, 10281, does hereby make, constitute and appoint Richard B. Alsop, Richard D. Kreuder, Andrea Lowenthal, Gregory T. Russo, or any other individual from time to time elected or appointed as Secretary or an Assistant Secretary of the Corporation, acting severally, each of whose address is Merrill Lynch & Co., Inc., World Financial Center, North Tower, New York, New York 10281, as its true and lawful attorneys-in-fact, for it and in its name, place and stead (i) to execute on behalf of the Corporation and cause to be filed and/or delivered, as required under Section 13(d) of the Securities Exchange Act of 1934 (the "Act") and the regulations thereunder, any number, as appropriate, of original, copies, or electronic filings of the Securities and Exchange Commission Schedule 13D or Schedule 13G Beneficial Ownership Reports (together with any amendments and joint filing agreements under Rule 13d-1(f)(1) of the Act, as may be required thereto) to be filed and/or delivered with respect to any equity security (as defined in Rule 13d-1(d) under the Act) beneficially owned by the undersigned and which must be reported by the undersigned pursuant to Section 13(d) of the Act and the regulations thereunder, (ii) to execute on behalf of the Corporation and cause to be filed and/or delivered, any number, as appropriate, of original, copies or electronic filings of any forms (including, without limitation, Securities and Exchange Commission Form 3, 4 and 5) required to be filed pursuant to Section 16(a) of the Act and the regulations thereunder, and (iii) generally to take such other actions and perform such other things necessary to effectuate the foregoing as fully in all respects as if the undersigned could do if personally present. This Power of Attorney shall remain in effect until revoked, in writing, by the undersigned.

IN WITNESS WHEREOF, the undersigned has executed this Power of Attorney this 17th day of November, 1995.

MERRILL LYNCH GROUP, INC.

By: /s/ Rosemary T. Berkery  
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Name: Rosemary T. Berkery  
Title: Vice President and Director

EXHIBIT D  
-----  
POWER OF ATTORNEY

The undersigned, Princeton Services Inc., a corporation duly organized under the laws of the State of Delaware, with its principal place of business at 800 Scudders Mill Road, Plainsboro, New Jersey 08536 does hereby make, constitute and appoint Richard B. Alsop, Andrea Lowenthal, Richard D. Kreuder, Gregory T. Russo, or Dauna R. Williams, acting severally, each of whose address is Merrill Lynch & Co., Inc., World Financial Center, North Tower, New York, New York 10281, as its true and lawful attorneys-in-fact, for it and in its

name, place and stead to execute and cause to be filed and/or delivered, as required under Section 13(d) of the Securities Exchange Act of 1934 (the "Act") and the regulations thereunder, any number, as appropriate, of original, copies, or electronic filings of the Securities and Exchange Commission Schedule 13D or Schedule 13G Beneficial Ownership Reports (together with any amendments and joint filing agreements under Rule 13d-1(f) (1) of the Act, as may be required thereto) to be filed and/or delivered with respect to any equity security (as defined in Rule 13d-1(d) under the Act) beneficially owned by the undersigned and which must be reported by the undersigned pursuant to Section 13(d) of the Act and the regulations thereunder, and generally to take such other actions and perform such other things necessary to effectuate the foregoing as fully in all respects as if the undersigned could do if personally present. This Power of Attorney shall remain in effect until revoked, in writing, by the undersigned.

IN WITNESS WHEREOF, the undersigned has executed this Power of Attorney this 30th day of November, 1995.

PRINCETON SERVICES INC.

By: /s/ Philip L. Kirstein

-----  
Name: Philip L. Kirstein  
Title: Director, Senior Vice President  
Secretary and General Counsel

EXHIBIT E  
-----  
POWER OF ATTORNEY

The undersigned, Merrill Lynch Asset Management, L.P. d/b/a Merrill Lynch Asset Management, a Limited Partnership duly organized under the laws of the State of Delaware, with its principal place of business at 800 Scudders Mill Road, Plainsboro, New Jersey 08536 does hereby make, constitute and appoint Richard B. Alsop, Andrea Lowenthal, Richard D. Kreuder, Gregory T. Russo, or Dauna R. Williams, acting severally, each of whose address is Merrill Lynch & Co., Inc., World Financial Center, North Tower, New York, New York 10281, as its true and lawful attorneys-in-fact, for it and in its name, place and stead to execute and cause to be filed and/or delivered, as required under Section 13(d) of the Securities Exchange Act of 1934 (the "Act") and the regulations thereunder, any number, as appropriate, of original, copies, or electronic filings of the Securities and Exchange Commission Schedule 13D or Schedule 13G Beneficial Ownership Reports (together with any amendments and joint filing agreements under Rule 13d-1(f) (1) of the Act, as may be required thereto) to be filed and/or delivered with respect to any equity security (as defined in Rule 13d-1(d) under the Act) beneficially owned by the undersigned and which must be reported by the undersigned pursuant to Section 13(d) of the Act and the regulations thereunder, and generally to take such other actions and perform such other things necessary to effectuate the foregoing as fully in all respects as if the undersigned could do if personally present. This Power of Attorney shall remain in effect until revoked, in writing, by the undersigned.

IN WITNESS WHEREOF, the undersigned has executed this Power of Attorney this 30th day of November, 1995.

MERRILL LYNCH ASSET MANAGEMENT, L.P.  
d/b/a Merrill Lynch Asset Management  
By: Princeton Services, Inc., General Partner

By: /s/ Philip L. Kirstein

-----  
Name: Philip L. Kirstein  
Title: Director, Senior Vice President  
Secretary and General Counsel

EXHIBIT F  
-----  
POWER OF ATTORNEY

The undersigned, Fund Asset Management, L.P. d/b/a Fund Asset Management "FAM", a Limited Partnership duly organized under the laws of the State of Delaware, with its principal place of business at 800 Scudders Mill Road, Plainsboro, New Jersey 08536 does hereby make, constitute and appoint Richard

B. Alsop, Andrea Lowenthal, Richard D. Kreuder, Gregory T. Russo, or Dauna R. Williams, acting severally, each of whose address is Merrill Lynch & Co., Inc., World Financial Center, North Tower, New York, New York 10281, as its true and lawful attorneys-in-fact, for it and in its name, place and stead to execute and cause to be filed and/or delivered, as required under Section 13(d) of the Securities Exchange Act of 1934 (the "Act") and the regulations thereunder, any number, as appropriate, of original, copies, or electronic filings of the Securities and Exchange Commission Schedule 13D or Schedule 13G Beneficial Ownership Reports (together with any amendments and joint filing agreements under Rule 13d-1(f)(1) of the Act, as may be required thereto) to be filed and/or delivered with respect to any equity security (as defined in Rule 13d-1(d) under the Act) beneficially owned by the undersigned and which must be reported by the undersigned pursuant to Section 13(d) of the Act and the regulations thereunder, and generally to take such other actions and perform such other things necessary to effectuate the foregoing as fully in all respects as if the undersigned could do if personally present. This Power of Attorney shall remain in effect until revoked, in writing, by the undersigned.

IN WITNESS WHEREOF, the undersigned has executed this Power of Attorney this 30th day of November, 1995.

FUND ASSET MANAGEMENT, L.P.  
d/b/a Fund Asset Management  
By: Princeton Services, Inc., General Partner

By: /s/ Philip L. Kirstein  
-----  
Name: Philip L. Kirstein  
Title: Director, Senior Vice President  
Secretary and General Counsel

EXHIBIT G  
-----  
POWER OF ATTORNEY

The undersigned, Merrill Lynch Special Value Fund, Inc., a corporation duly organized under the laws of the State of Maryland, with its principal place of business at 800 Scudders Mill Road, Plainsboro, New Jersey 08536 does hereby make, constitute and appoint Richard B. Alsop, Andrea Lowenthal, Richard D. Kreuder, Gregory T. Russo, or Dauna R. Williams, acting severally, each of whose address is Merrill Lynch & Co., Inc., World Financial Center, North Tower New York, New York 10281, as its true and lawful attorneys-in-fact, for it and in its name, place and stead to execute and cause to be filed and/or delivered, as required under Section 13(d) of the Securities Exchange Act of 1934 (the "Act") and the regulations thereunder, any number, as appropriate, of original, copies or electronic filings of the Securities and Exchange Commission Schedule 13D or Schedule 13G Beneficial Ownership Reports (together with any amendments and joint filing agreements under Rule 13d-1(f)(1) of the Act, as may be required thereto) to be filed and/or delivered with respect to any equity security (as defined in Rule 13d-1(d) under the Act) beneficially owned by the undersigned and which must be reported by the undersigned pursuant to Section 13(d) of the Act and the regulations thereunder, and generally to take such other actions and perform such other things necessary to effectuate the foregoing as fully in all respects as if the undersigned could do if personally present. This Power of Attorney shall remain in effect until revoked, in writing, by the undersigned.

IN WITNESS WHEREOF, the undersigned has executed this Power of Attorney this 22nd day of November, 1995.

MERRILL LYNCH SPECIAL VALUE FUND, INC.

By: /s/ Philip L. Kirstein  
-----  
Name: Philip L. Kirstein  
Title: Director, Senior Vice President  
Secretary and General Counsel