

June 24, 2004

To: U. S. Securities and Exchange Commission

Re: Americans for Investor Choice Advertisement in
The Wall Street Journal, Tuesday, June 22, 2004

Please be advised that the use of Stewart & Stevenson's name in this advertisement was neither approved nor authorized by Stewart & Stevenson and does not necessarily represent the company's views on the issue referenced in this ad.

John B. Simmons
Vice President, Treasurer
Chief Financial Officer

cc: D. Matthews, NYSE
Editor, Wall Street Journal