

2520032541636

TUGGLE DUGGINS & MESCHAN, P.A.
ATTORNEYS AND COUNSELLORS AT LAW
GREENSBORO, NORTH CAROLINA

MAILING ADDRESS
POST OFFICE BOX 2888
GREENSBORO, NC 27402

TELEPHONE (336) 378-1431
WWW.TUGGLEDUGGINS.COM

DEPARTMENT OF LABOR
PUBLIC DISCLOSURE
02 APR 24 AM 10:05
OFFICES
228 WEST MARKET STREET
GREENSBORO, NC 27401

April 4, 2002

Writer's E-Mail Address:
ehardin@tuggleduggins.com

Writer's Telecopier:
(336) 274-6590

Writer's Direct Line:
(336) 271-5219


Top-Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644, U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210-1111

Re: Virginia Carolina Refractory, Inc.

Dear Sir or Madam:

Enclosed for filing in your office please find the Statement required by 29 CFR §2520.104-23 relating to a "Top-hat" plan established by the above captioned employer. The plan was created effective December 31, 2001. Please do not hesitate to contact me if any additional information is needed.

Very truly yours,


Eric W. Hardin

EWH\mbj
Enclosure

cc: H. Vaughn Ramsey (letter only)
Randy Basinger (letter only)
Ricky Ayers (letter only)
Dave McCoy, CPA (w/enclosure)

STATEMENT FILED PURSUANT TO 29 CFR §2520.104-23

Virginia Carolina Refractory, Inc. provides the following statement:

1. Employer: Virginia Carolina Refractory, Inc.
 Address: 896 Dove Court
 Denver, North Carolina 28037

 EIN: 54-1514985
2. The Employer maintains a top-hat plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
3. The Employer maintains one top-hat plan.
4. One employee participates in the sole top-hat plan maintained by the Employer.

TUGGLE DUGGINS & MESCHAN, P.A.
ATTORNEYS AND COUNSELLORS AT LAW
228 WEST MARKET STREET
POST OFFICE BOX 2888
GREENSBORO, NC 27402

Top-Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644, U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210-1111



2021071111 