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December 15, 1994

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

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Dear Sir or Madam:

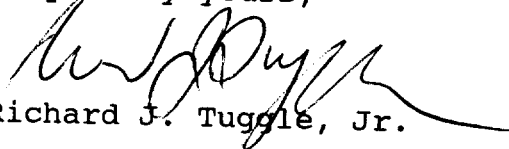
On November 18, 1993, Culp, Inc., hereinafter referred to as the "Employer," adopted the Culp, Inc. Deferred Compensation Plan for certain key employees, hereinafter referred to as the "Plan." The primary purpose of the Plan was to provide deferred compensation for a select group of management or highly compensated employees. Currently, four employees are in the Plan; however, in the near future, it is anticipated that as many as thirty or more employees will be given an opportunity to participate in the Plan. If you desire a copy of the Plan, please contact the undersigned.

Additional information that you need on the Employer is contained below:

Culp, Inc.
101 S. Main Street
P. O. Box 2686
High Point, N.C. 27261

Federal I.D. Number: 56-1001967

Very truly yours,


Richard J. Tuggle, Jr.

RJTjr:jts