

RENFRO CORPORATION

DOL-PWBA
PUBLIC DISCLOSURE
97 AUG -4 PM 12:56
POST OFFICE BOX 908
661 LINVILLE ROAD
MOUNT AIRY, NC 27030-0908

July 24, 1997

**Certified Mail
Return Receipt Requested**

2520042390348

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

**Re: RENFRO CORPORATION DEFERRED COMPENSATION PLAN
RENFRO CORPORATION SUPPLEMENTAL PENSION PLAN**

Dear Sir:

Pursuant to the provisions of Department of Labor regulations at 29 CFR §2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan or plans (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in each such plan as of the date of this letter.

Item (1): The name, address and employer identification number (EIN) of the employer maintaining the plan.

Renfro Corporation
661 Linville Road
Mount Airy, NC 27030-0908

EIN: 56-0375140

Item (2): Name of each plan to which this notification applies:

Renfro Corporation Deferred Compensation Plan
Renfro Corporation Supplemental Pension Plan

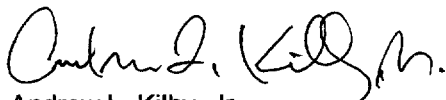
Item (3): Plan census information.

<u>Plan</u>	<u>Participants</u>
Renfro Corporation Deferred Compensation Plan	15
Renfro Corporation Supplemental Pension Plan	5

This statement is being filed by the plan administrator of the referenced plans.

Thank you for your attention to this matter.

Sincerely,



Andrew L. Kilby, Jr.
Senior Vice President & CFO
TELEPHONE (910) 719-8000

FAX (910) 719-8225