


Alternative Reporting And Disclosure Statement For Nonqualified Deferred Compensation Plans

To: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N 1513
U.S. Department of Labor
200 Constitution Ave. N.W.
Washington, DC 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for un-funded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Employer is: LWB Refractories
2. The mailing address of the Employer is: 232 East Market St., York, PA 17403
3. The Employer Identification Number is: 23-0380777
4. The above named Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. Number of Plans and Eligible Employees in each Plan:
One Plan(s) covering 40 Eligible Employees.
6. The Employer will provide a copy of the agreement(s) to the office of Pension and Welfare Benefit Program upon request.

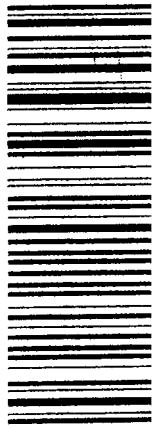
LWB Refractories
A Pennsylvania Corporation

By: 
Authorized Person

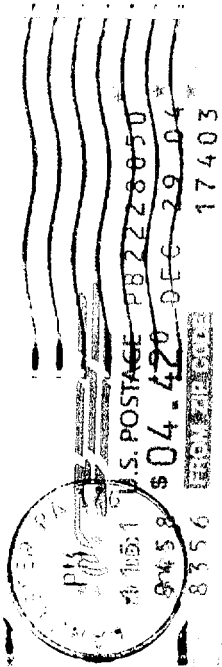
Dated: December 17, 2004

LWB Refractories Company, 232 East Market Street, P.O. Box 1189, York, PA 17405-1189, USA
Tel.: (717) 848-1501
An ISO 9002 Certified Company

CERTIFIED MAIL



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