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DATE: December 5, 2002

TO: Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

FROM: Employer: METSCH REFRACTORIES, INC.
Employer I.D. Number: 55-0372947
Address: State Route 2, Carolina Avenue, Chester, WV 26034
Phone: (304) 387-1067

RE: Top Hat Plan Exemption

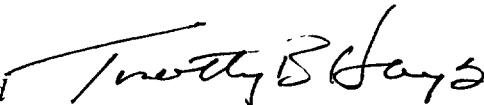
This document constitutes the statement required by 29 C.F.R. 2520, 104-23(a)(1) to be filed with the Secretary of Labor in respect to Nonqualified Benefit Plans maintained by the above employer.

The employer currently maintains two (2) Nonqualified Benefit Plans for managerial and highly compensated employees. Copies of the plan(s) will be provided to the Department upon the receipt of a written request.

The number of participants in each plan is as follows:

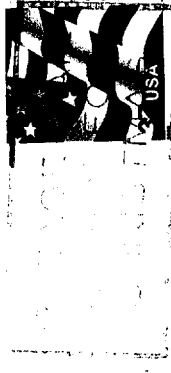
Plan 1 - One (1)

Plan 2 - One (1)

Signed 
(Authorized Signature of Employer)

B. J. THOMPSON & ASSOCIATES, INC.

ROOM 220, THE CHESTERFIELD
1801 EAST 12TH STREET
CLEVELAND, OHIO 44114-3511



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