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General Offices: P.O. Box 219169 • Houston, Texas 77218-9169 • (281) 579-STAR (7827)

November 24, 2000

U.S. DEPT. OF LABOR
FURNITURE DISCLOSURE
01 JAN 22 AM 10:47

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

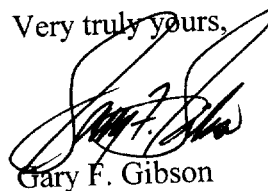
Re: Star Furniture Company
Key Associates Retirement Plan

Dear Addressee:

Enclosed for filing with respect to the above captioned Plan is a statement prepared to ensure Compliance with DOL Reg. 2520.104 – 23. Star Furniture will provide a copy of said Plan to you upon request.

Thank you for your attention to this filing.

Very truly yours,



Gary F. Gibson

Enclosure

Southwest, 6868 Southwest Freeway
North, 16515 I-45 North (North Freeway)
Willowbrook, 7111 FM 1960 West
West, 16666 Barker Springs Road (Katy Freeway)

Bay Area, 1020 W. Nasa Rd. 1, Webster, Texas
Austin, 9503 Research Blvd.
San Antonio, 12350 I-10 West

Bryan, 3400 East, 29th Street
Bryan Thomasville Gallery:
1718 Briarcrest

STAR FURNITURE COMPANY
KEY ASSOCIATES RETIREMENT PLAN

ALTERNATE METHOD OF COMPLIANCE
PURSUANT TO DOL REG. 2520.104 -23

November 24, 2000

The Star Furniture Company Key Associates Retirement Plan (the "Plan") is an unfunded pension plan maintained by Star Furniture Company (the "Company") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following information is provided for purposes of compliance with Section 2520.104 -23 of the Department of Labor Regulations:

1. The name, address and employer identification number of the company is as follows:

Star Furniture Company
16666 Barker Springs Road
Houston, Texas 77084
EIN: 74-0920070

2. The Plan is the only plan presently maintained by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. As of November 1, 2000, 39 employees were participating in the Plan.

VERIFIED MAIL

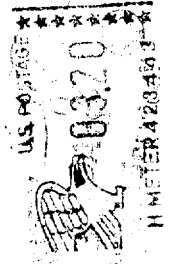
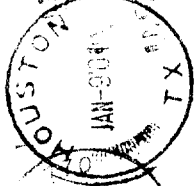
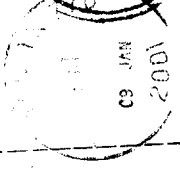
Star
FURNITURE

P.O. Box 219169
Houston, Texas 77218-9169

ADDRESS SERVICE REQUESTED



7800 1670 0000 1978 0770



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