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HOOKER FURNITURE CORPORATION • P.O. BOX 4708, MARTINSVILLE, VIRGINIA 24115 • (703) 632-2133

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
P. O. Box 75212
Washington, D.C. 20013-5212

27,906

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of the Department of Labor Regulations and to Sections 104 and 110 of the Employee Retirement Income Security Act of 1974, as amended, I submit the following information on behalf of Hooker Furniture Corporation, the plan administrator:

Employer's Name: Hooker Furniture

Employer's Address: P.O. Box 4708
Martinsville, VA 24115

Employer Tax ID#: 54-0251350

Statement:

The Employer has adopted a plan of deferred compensation for a select group of highly compensated and/or management employees. The plan was effective as of 11/11, 1987. It has covered as many as 18 employees and as few as 16 employees; currently, it covers 18 employees.

For additional information, please contact E. Larry Ryder, Senior Vice President, Finance & Administration, Hooker Furniture Corporation, P.O. Box 4708, Martinsville, Virginia 24115.

Sincerely,

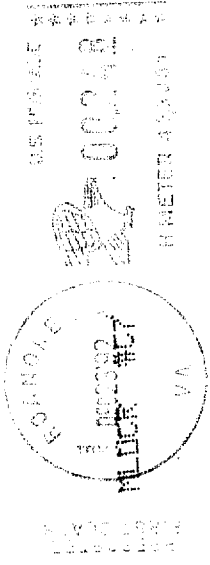
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Frank E. Baar, Jr.
Frank E. Baar, Jr.
President
BMS Consulting, Inc.

HOOKER... for fresh ideas in gracious living

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TOP HAT PLAN EXEMPTION.
PENSION AND WELFARE BENEFITS ADMINISTRATION
P.O. BOX 75212
WASHINGTON, D.C. 20013-5212

11-A Franklin Road
Roanoke, Virginia 24011
209 C. Starling Ave., P.O. Box 4588
Martinsville, Virginia 24115

