

**UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA**

In re: INDRESCO INTERNATIONAL, LTD.

Case Number: 02-21628(JKF)

STATEMENT OF FINANCIAL AFFAIRS

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

1. INCOME FROM EMPLOYMENT OR OPERATION OF BUSINESS

None State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and the ending dates of the debtor's fiscal year).

AMOUNT

SOURCE (if more than one)

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

2. INCOME OTHER THAN FROM EMPLOYMENT OR OPERATION OF BUSINESS

None State the amount of income received by the debtor other than from employment, trade, profession or operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars.

AMOUNT	SOURCE
\$466,000.00	01/01/00 TO 12/31/00 -- INTEREST INCOME

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

3. PAYMENTS TO CREDITORS

None a. List all payments on loans, installment purchases of goods or services, and other debts, aggregating more than

\$600.00 to any creditor, made within **90 days** immediately preceding the commencement of this case.

**NAME AND ADDRESS
OF CREDITOR**

**DATE OF
PAYMENT**

**AMOUNT
PAID**

**AMOUNT
STILL OWING**

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

4. SUITS AND ADMINISTRATIVE PROCEEDINGS, EXECUTIONS, GARNISHMENTS AND ATTACHMENTS

None a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately
 preceding the filing of this bankruptcy case.

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

4. SUITS AND ADMINISTRATIVE PROCEEDINGS, EXECUTIONS, GARNISHMENTS AND ATTACHMENTS

None b. Describe all property that has been attached, garnished or seized under any legal or equitable process within
 one year immediately preceding the commencement of this case

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
---	----------------------------	--

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

5. REPOSSESSIONS, FORECLOSURES AND RETURNS

None List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE, SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
---	---	--------------------------------------

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

6. ASSIGNMENTS AND RECEIVERSHIPS

None a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case.

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
---------------------------------	-----------------------	--------------------------------------

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

6. ASSIGNMENTS AND RECEIVERSHIPS

None b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within
 one year immediately preceding the commencement of this case.

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT, CASE TITLE AND NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
----------------------------------	---	------------------	--------------------------------------

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

7. GIFTS

None List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient.

**NAME AND ADDRESS OF PERSON
OR ORGANIZATION**

**RELATIONSHIP TO
DEBTOR, IF ANY**

**DATE OF
GIFT**

**DESCRIPTION AND
VALUE OF GIFT**

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

8. LOSSES

None List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement
 of this case or since the commencement of this case.

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCE AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
--------------------------------------	---	-----------------

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

9. PAYMENTS RELATED TO DEBT COUNSELING OR BANKRUPTCY

None List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

**NAME AND ADDRESS
OF PAYEE**

**DATE OF PAYMENT, NAME OF
PAYOR, IF OTHER THAN DEBTOR**

**AMOUNT OF MONEY OR DESCRIPTION
AND VALUE OF PROPERTY**

NOTE: Services for debt counseling and/or bankruptcy were performed on behalf of Global Industrial Technologies, Inc. and included its subsidiaries and affiliates. See Statement of Financial Affairs question 9 for Debtors Global Industrial Technologies, Inc. (02-21626), RHI Services Inc. (02-23042), Global Industrial Technologies Services Company (02-21631), Harbison Walker Refractories Company (02-21627) and A. P. Green Refractories, Inc. (02-21652).

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

10. OTHER TRANSFERS

None List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **one year** immediately preceding the commencement of this case.

**NAME AND ADDRESS OF TRANSFEREE,
RELATIONSHIP TO DEBTOR**

DATE

**DESCRIBE PROPERTY TRANSFERRED
AND VALUE RECEIVED**

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

11. CLOSED FINANCIAL ACCOUNTS

None List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments, shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions.

NAME AND ADDRESS OF INSTITUTION	TYPE AND NUMBER OF ACCOUNT	AMOUNT AND DATE OF CLOSING
------------------------------------	----------------------------	-------------------------------

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

12. SAFE DEPOSIT BOXES

None List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables
 within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAME AND ADDRESS OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
---	---	------------------------------------	--

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

13. SET-OFFS

None List all set-offs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days**
 preceding the commencement of this case.

**NAME AND ADDRESS OF
CREDITOR**

DATE OF SET-OFF

AMOUNT OF SET-OFF

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

14. PROPERTY HELD FOR ANOTHER PERSON

None List all Property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
------------------------------	--------------------------------------	-------------------------

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

15. PRIOR ADDRESS OF DEBTOR

None If the debtor has moved within the **two years** immediately preceding the commencement of this case, list all premises
 which the debtor occupied during that period and vacated prior to the commencement of this case.

ADDRESS	NAME USED	DATES OF OCCUPANCY
---------	-----------	--------------------

From:

To:

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

16. SPOUSES AND FORMER SPOUSES

None If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the **six-year** period immediately preceding the commencement of this case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

17. ENVIRONMENTAL INFORMATION

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land soil, surface water, ground water, or other medium, including but not limited to, statutes or regulation regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under Environmental Law.

- None** a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law.

**SITE NAME
AND ADDRESS**

**NAME AND ADDRESS
OF GOVERNMENTAL UNIT**

**DATE OF
NOTICE**

**ENVIRONMENTAL
LAW**

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

17. ENVIRONMENTAL INFORMATION

None b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
--------------------------	--	-------------------	----------------------

In re: INDRESCO INTERNATIONAL, LTD.

Case No: 02-21628(JKF)

17. ENVIRONMENTAL INFORMATION

None c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
--	--------------------------	----------------------------------

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

18. NATURE, LOCATION AND NAME OF BUSINESS

None a. If the debtor is an individual, list the names, addresses, taxpayer identification numbers, nature of the business, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partnership, sole proprietorship, or was a self-employed professional within the **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within the **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within the **six years** immediately preceding the commencement of this case.

NAME AND ADDRESS	TAXPAYER ID NUMBER	NATURE OF BUSINESS	BEGINNING & ENDING DATES
HARBISON-WALKER REFRACTORIES EUROPE, LTD. 600 GRANT STREET PITTSBURGH PA 15219	75-2619892	FOREIGN SALES - 100% OWNERSHIP	1/1/96 2/14/02

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

18. NATURE, LOCATION AND NAME OF BUSINESS

None b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME

ADDRESS

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation, a partner, other than a limited partner, of a partnership, a sole proprietor or otherwise self-employed.

(An individual or joint debtor should complete this portion of the statement only if the debtor is or has been in business, as defined above, within the **six years** immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. BOOKS, RECORDS AND FINANCIAL STATEMENTS

- None** a. List all bookkeepers and accountants who within the **two years** immediately preceding the filing of this bankruptcy case
 kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICE RENDERED
BATES, DAVID 147 WINDERMERE DRIVE VALENCIA PA 16059	MARCH 2000 - PRESENT
BESCHEL, MARTIN 250 ST. LEONARDS LANE CRANBERRY PA 16066	FEBRUARY 2001 - PRESENT
BETTA, ALDO 104 JEFFREY CIRCLE CORAPOLIS PA 15108	APRIL 2000 - PRESENT
FAIMANN, GABRIEL 1205 DEERING BAY COURT GIBSONIA PA 15044	MAY 2001 - PRESENT
HAUCK, CLAYTON 3105 WEST 231 STREET, N. OLMSTED OH 44070	FEBRUARY 2000 - OCTOBER 2001
LAZZARI, GREG 2624 HUNTERS POINT DRIVE WEXFORD PA 15090	FEBRUARY 2000 - PRESENT
MICALE, BILL 15 ASPEN CREEK DRIVE SAN ANTONIO TX 78248	FEBRUARY 2000 - JUNE 2000

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been within **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation, a partner, other than a limited partner, of a partnership, a sole proprietor or otherwise self-employed.

(An individual or joint debtor should complete this portion of the statement only if the debtor is or has been in business, as defined above, within the **six years** immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

19. BOOKS, RECORDS AND FINANCIAL STATEMENTS

- None** a. List all bookkeepers and accountants who within the **two years** immediately preceding the filing of this bankruptcy case
 kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICE RENDERED
MURTLAND, MARC 529 SEWICKLEY STREET GREENSBURG PA 15601	FEBRUARY 2000 - PRESENT
OTT, PAUL 3008 THOMAS JEFFERSON DRIVE JEFFERSON HILLS PA 15025	FEBRUARY 2000 - PRESENT
SALUTZ, MIKE 605 WELBOURNE DRIVE SEVEN FIELDS PA 16046	FEBRUARY 2000 - PRESENT
STEPHEN, FRAN 128 RADCLIFF DRIVE PITTSBURGH PA 15237	FEBRUARY 2000 - PRESENT
UHLER, JASON 102 RIDGE AVENUE INGOMAR PA 15601	FEBRUARY 2000 - MARCH 2002

NOTE: The employees listed above who currently work and maintain the books and records for the Debtor are employed by RHI Services, an affiliate.

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

19. BOOKS, RECORDS AND FINANCIAL STATEMENTS

None b. List all firms or individuals who within **two years** immediately preceding the filing of this bankruptcy case have
 audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICE RENDERED
PRICE WATERHOUSE COOPERS	600 GRANT STREET PITTSBURGH PA 15219	FEBRUARY 2000 - PRESENT

NOTE: Audits are performed on a consolidated basis for RHI Refractories Holding Company rather than by individual companies.

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

19. BOOKS, RECORDS AND FINANCIAL STATEMENTS

None c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
BATES, DAVID	147 WINDERMERE DRIVE VALENCIA PA 16059
BESCHEL, MARTIN	250 ST. LEONARDS LANE CRANBERRY PA 16066
BETTA, ALDO	104 JEFFREY CIRCLE CORAPOLIS PA 15108
FAIMANN, GABRIEL	1205 DEERING BAY COURT GIBSONIA PA 15044
LAZZARI, GREG	2624 HUNTERS POINT DRIVE WEXFORD PA 15090
MURTLAND, MARC	529 SEWICKLEY STREET GREENSBURG PA 15601
OTT, PAUL	3008 THOMAS JEFFERSON DRIVE JEFFERSON HILLS PA 15025
PRICE WATERHOUSE COOPERS	600 GRANT STREET PITTSBURGH PA 15219
SALUTZ, MIKE	605 WELBOURNE DRIVE SEVEN FIELDS PA 16046
STEPHEN, FRAN	128 RADCLIFF DRIVE PITTSBURGH PA 15237
UHLER, JASON	102 RIDGE AVENUE INGOMAR PA 15601

NOTE: The employees listed above are employed by RHI Services, an affiliate.

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

19. BOOKS, RECORDS AND FINANCIAL STATEMENTS

None d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued within the **two years** immediately preceding the commencement of this case by the debtor.

NAME AND ADDRESS	DATES ISSUED
HALIBURTON COMPANY 2600 LINCOLN PLAZA 500 NORTH AKARD STREET DALLAS TX 75201	DECEMBER 31, 2001
RHI AG TWIN TOWER WEINERBERGSTRABE 11 A-1100 VIENNA, AUSTRIA	FEBRUARY 2000 - DECEMBER 2001 (MONTHLY)

NOTE: The books of account and record are maintained on an individual company basis; however, all external reporting, with the exception of income taxes, is done on a consolidated basis.

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

20. INVENTORIES

None a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking
 of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
------------------------------	---------------------------------	--

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

20. INVENTORIES

None b. List the name and address of the person having possession of the records of each of the two inventories reported
 in a., above.

DATE OF INVENTORY	NAME AND ADDRESS OF CUSTODIAN OF INVENTORY RECORDS
--------------------------	---

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

21. CURRENT PARTNERS, OFFICERS, DIRECTORS AND SHAREHOLDERS

None a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS

NATURE OF INTEREST

PERCENTAGE OF INTEREST

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

21. CURRENT PARTNERS, OFFICERS, DIRECTORS AND SHAREHOLDERS

None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
ALLEGRETTI, JON A. 600 GRANT STREET, 51ST FLOOR PITTSBURGH PA 15219	DIRECTOR, PRESIDENT AND SECRETARY	
FAIMANN, GABRIEL 600 GRANT STREET, 51ST FLOOR PITTSBURGH PA 15219	DIRECTOR, CHIEF FINANCIAL OFFICER AND TREASURER	
HARBISON-WALKER REFRACTORIES CO. 600 GRANT STREET, 51ST FLOOR PITTSBURGH PA 15219	SHAREHOLDER	COMMON STOCK 100%
KARHUT, GUENTER 600 GRANT STREET, 51ST FLOOR PITTSBURGH PA 15219	DIRECTOR AND CHIEF OPERATING OFFICER	

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

22. FORMER PARTNERS, OFFICERS, DIRECTORS AND SHAREHOLDERS

None a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
------	---------	--------------------

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

22. FORMER PARTNERS, OFFICERS, DIRECTORS AND SHAREHOLDERS

None b. If the debtor is a corporation, list all officers or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME	TITLE	DATE OF TERMINATION
CHENG, HELEN	TREASURER	05/15/01
DOYLE, FRANCIS R. JR.	ASSISTANT TREASURER	11/03/01
FISCHER, VIKTOR	DIRECTOR AND PRESIDENT	12/31/01
HUTCHINSON, JESS P.	DIRECTOR	05/15/01
MILLER, JOHN S.	DIRECTOR AND PRESIDENT	05/15/01
STACKAWITZ, K.C. JR.	SECRETARY	05/15/01
STEPHEN, FRANCES	DIRECTOR	05/15/01

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

23. WITHDRAWAL FROM A PARTNERSHIP OR DISTRIBUTIONS BY A CORPORATION

None If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF RECIPIENT AND RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
---	---	---

In re: INDRESCO INTERNATIONAL, LTD.

Case No: 02-21628(JKF)

24. TAX CONSOLIDATION GROUP

None If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within the **six year** period immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER
GLOBAL INDUSTRIAL TECHNOLOGIES, INC.	75-2617871
NORTH AMERICAN REFRACTORIES COMPANY	31-0943770
RHI REFRACTORIES HOLDING COMPANY	25-1873933

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA

In re: **INDRESCO INTERNATIONAL, LTD.**

Case No: **02-21628(JKF)**

25. PENSION FUNDS

None If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within the **six-year** period immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER
