

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

In re: TRI-STAR REFRACTORIES INC.

Case Number: 02-20979(JKF)

STATEMENT OF FINANCIAL AFFAIRS

In re: TRI-STAR REFRACTORIES INC.

Case No:02-20979(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)
\$467,301.00	01/01/02 TO 01/29/02 -- OPERATIONS
\$8,300,322.00	01/01/01 TO 12/31/01 -- OPERATIONS
\$12,965,228.00	01/01/00 TO 12/31/00 -- OPERATIONS

Note: Each Debtor's fiscal year begins on the first day of January and ends on the last day of December.

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA

In re: TRI-STAR REFRACTORIES INC.

Case No: 02-20979(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
\$114,229.00	01/01/01 TO 12/31/01 -- SALE OF BAGS OF MIXES TO RHI REFRACTORIES UK
\$68.00	01/01/00 TO 12/31/00 -- OTHER

In re: TRI-STAR REFRACTORIES INC.

Case No:02-20979(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**

- See attachment -

Note: See attached list of payments made by Narco on behalf of Tri-Star.

Statement of Financial Affairs
3A. Payment to Creditors

Debtor: TRI-STAR REFRACTORIES INC.

Case No: 02-20979(JKF)

Creditor	Check No.	Date	Check Amount		
4M TOOL & DIE 3227 US ROUTE 50 WILLIAMSBURG OH 45176 Creditor Id: 10968 Vendor Id: VF20030	105642	12/04/01	\$600.00		
				Total:	<u>\$600.00</u>
ACCULUBE 403 HOMESTEAD AVENUE DAYTON OH 45408 Creditor Id: 6013 Vendor Id: VA00013	105113	11/13/01	\$997.10		
				Total:	<u>\$997.10</u>
ACCUTREX PRODUCTS INC. 112 SOUTHPOINTE BLVD. CANONSBURG PA 15317 Creditor Id: 6331 Vendor Id: VA10107	105436	11/28/01	\$20,428.50		
				Total:	<u>\$20,428.50</u>
ADT SECURITY SYSTEMS 2809 BANKSVILLE ROAD PITTSBURGH PA 15216-2894 Creditor Id: 6512 Vendor Id: VA18124	105114 105644	11/13/01 12/04/01	\$145.00 \$6,762.89		
				Total:	<u>\$6,907.89</u>
ADVANCE COMFORT SYSTEMS 1501 HIGHLAND AVE PO BOX 385 CARROLLTON KY 41008 Creditor Id: 6025 Vendor Id: VA00025	105645	12/04/01	\$784.00		
				Total:	<u>\$784.00</u>
ALCAN CHEMICALS DIV. OF ALCAN ALUMINUM CORP. 3690 ORANGE PLACE, SUITE 400 CLEVELAND OH 44122-4438 Creditor Id: 6239 Vendor Id: VA10009	104788 107333	11/06/01 12/20/01	\$9,524.55 \$5,442.60		
				Total:	<u>\$14,967.15</u>
ALCOA ALUMINA & CHEMICALS Creditor Id: 33812 Vendor Id: VA10027	107243	12/19/01	\$4,662.00		
				Total:	<u>\$4,662.00</u>
ALUMINUM COMPANY OF AMERICA Creditor Id: 33787 Vendor Id: VA10010	104789	11/06/01	\$4,945.00		
				Total:	<u>\$4,945.00</u>
AMERADA HESS CORPORATION Creditor Id: 33810 Vendor Id: VE11911	105706	12/04/01	\$14,426.81		
				Total:	<u>\$14,426.81</u>
ARBILL INC. 10450 DRUMMOND ROAD PHILADELPHIA PA 19154 Creditor Id: 6314 Vendor Id: VA10089	105115 105647 107618	11/13/01 12/04/01 12/21/01	\$626.33 \$14.54 \$305.58		
				Total:	<u>\$946.45</u>
ASHLAND CHEMICAL CO DEPT NO 00282 CINCINNATI OH 45264-0282 Creditor Id: 5763 Vendor Id: V028119	105649 105910	12/04/01 12/14/01	\$2,146.65 \$13,385.91		
				Total:	<u>\$15,532.56</u>
ASHLAND CHEMICAL COMPANY PO BOX 2219 COLUMBUS OH 43216 Creditor Id: 6881 Vendor Id: VA58613	104456 104790	10/30/01 11/06/01	\$32,874.43 \$2,656.00		
				Total:	<u>\$35,530.43</u>

Statement of Financial Affairs
3A. Payment to Creditors

Debtor: TRI-STAR REFRACTORIES INC.

Case No: 02-20979(JKF)

Creditor	Check No.	Date	Check Amount		
ASSOCIATES FLEET SERVICES PO BOX 844457 DALLAS TX 75284-4457 Creditor Id: 6896 Vendor Id: VA60391	105911 107673	12/14/01 12/27/01	\$928.17 \$440.68		Total: \$1,368.85
BD & D SPECIALTY FAB. & MACHINE CORP. 105-1/2 WEST MAIN STREET P. O. BOX 421 BIG RUN PA 15715-0421 Creditor Id: 7125 Vendor Id: VB00177	105116 105335 107331 107619	11/13/01 11/21/01 12/20/01 12/21/01	\$1,542.50 \$921.33 \$1,760.30 \$1,440.24		Total: \$5,664.37
BEDROCK REFRACTORIES 7722 REINHOLD DRIVE CINCINNATI OH 45237 Creditor Id: 7126 Vendor Id: VB00195	104755 107226	11/05/01 12/18/01	\$900.00 \$5,580.00		Total: \$6,480.00
BGR INC 6392 WEST GANO ROAD WEST CHESTER OH 45069 Creditor Id: 7017 Vendor Id: VB00019	105117 105420	11/13/01 11/27/01	\$1,781.13 \$1,421.85		Total: \$3,202.98
BORDEN INC. 6200 CAMPGROUND ROAD LOUISVILLE KY 40216 Creditor Id: 33816 Vendor Id: VB10009	107335	12/20/01	\$24,956.40		Total: \$24,956.40
BURD BROTHERS 4005 BORMAN DRIVE BATAVIA OH 45103 Creditor Id: 22543 Vendor Id: VX24325	104457 104845	10/30/01 11/07/01	\$2,991.50 \$614.80		Total: \$3,606.30
BUTLER TRUCKING CO. PO BOX 88 WOODLAND PA 16881-0088 Creditor Id: 22546 Vendor Id: VX24356	104458	10/30/01	\$712.48		Total: \$712.48
C E MINERALS PO BOX 641216 PITTSBURGH PA 15264-1216 Creditor Id: 5405 Vendor Id: V027664	104791 2	11/06/01 11/30/01	\$1,782.00 \$5,801.25		Total: \$7,583.25
CASEY TOOL & MACHINE CO, INC 400 WEST DELAWARE PO BOX 38 CASEY IL 62420 Creditor Id: 2338 Vendor Id: V023263	105119 105653	11/13/01 12/04/01	\$4,025.00 \$3,658.71		Total: \$7,683.71
CBS LAWNCARE & LANDSCAPING PO BOX 266 SEAMAN OH 45679 Creditor Id: 8682 Vendor Id: VC10619	105264	11/19/01	\$3,307.00		Total: \$3,307.00
CENTURY BUSINESS CREDIT CORP Creditor Id: 33815 Vendor Id: VB10008	105339 107334	11/21/01 12/20/01	\$10,515.73 \$10,515.73		Total: \$21,031.46

Statement of Financial Affairs
3A. Payment to Creditors

Debtor: TRI-STAR REFRACTORIES INC.

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Creditor	Check No.	Date	Check Amount		
CINCINNATI GAS & ELECTRIC PO BOX 740444 CINCINNATI OH 45274-0444 Creditor Id: 5459 Vendor Id: V027732	104761	11/05/01	\$4,836.14		
				Total:	<u>\$4,836.14</u>
CINCINNATI GAS & ELECTRIC 139 EAST FOURTH STREET CINCINNATI OH 45202 Creditor Id: 9156 Vendor Id: VC51656	105703	12/04/01	\$5,828.60		
				Total:	<u>\$5,828.60</u>
CINCINNATI PRECISION INSTR 253 CIRCLE FREEWAY DR CINCINNATI OH 45240 Creditor Id: 9457 Vendor Id: VC75663	105655 107622	12/04/01 12/21/01	\$5,078.28 \$21.10		
				Total:	<u>\$5,099.38</u>
CINERGY/CG&E DEPT 444 CINCINNATI OH 45274 Creditor Id: 9057 Vendor Id: VC41707	104762	11/05/01	\$19,861.05		
				Total:	<u>\$19,861.05</u>
DIEHL STEEL CO 800 ROSS AVE CINCINNATI OH 45217 Creditor Id: 10168 Vendor Id: VD30059	108174	01/23/02	\$1,380.00		
				Total:	<u>\$1,380.00</u>
EARNEST MACHINE PRODUCTS 12502 PLAZA DRIVE CLEVELAND OH 44130 Creditor Id: 10346 Vendor Id: VE00007	107624	12/21/01	\$685.54		
				Total:	<u>\$685.54</u>
ELKEM MATERIALS INC. PARK WEST OFFICE CENTER PO BOX 266 PITTSBURGH PA 15230 Creditor Id: 33800 Vendor Id: VE10005	105418	11/27/01	\$687.00		
				Total:	<u>\$687.00</u>
ELMER HOLMES 1420 EAST 9760 NORHT COUNTY ROAD CHARLESTON IL 61920 Creditor Id: 10361 Vendor Id: VE00022	105123 105662 105713 107626	11/13/01 12/04/01 12/05/01 12/21/01	\$3,105.00 \$1,681.00 \$10,807.00 \$925.00		
				Total:	<u>\$16,518.00</u>
FASTENAL COMPANY(PRYOR) Creditor Id: 33818 Vendor Id: VF10005	105663 107627	12/04/01 12/21/01	\$1,399.65 \$463.89		
				Total:	<u>\$1,863.54</u>
FDF PRECISION TOOL INC 2698 BATAVIA-WILLIAMSBURG PIKE BATAVIA OH 45103 Creditor Id: 10920 Vendor Id: VF14445	105124	11/13/01	\$1,650.00		
				Total:	<u>\$1,650.00</u>
FERRO CORP. PO BOX 5831-N CLEVELAND OH 44193 Creditor Id: 10742 Vendor Id: VF00009	105664	12/04/01	\$1,553.00		
				Total:	<u>\$1,553.00</u>

Statement of Financial Affairs
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Creditor	Check No.	Date	Check Amount		
FRANK BLACK MACHINING 4020 BACH BUXTON ROAD BATAVIA OH 45103 Creditor Id: 10755 Vendor Id: VF00023	105125 105665	11/13/01 12/04/01	\$4,325.00 \$6,575.00		Total: \$10,900.00
FUSION CERAMICS PO BOX 127 CARROLLTON OH 44615 Creditor Id: 10763 Vendor Id: VF00031	105666	12/04/01	\$826.40		Total: \$826.40
GENERAL FACTORY SUPPLIES 4811 WINTON ROAD CINCINNATI OH 45232 Creditor Id: 11471 Vendor Id: VG19373	105126 105667 105788	11/13/01 12/04/01 12/07/01	\$906.15 \$169.20 \$954.62		Total: \$2,029.97
GRAINGER 4420 GLENDALE - MILFORD RD CINCINNATI OH 45242 Creditor Id: 11565 Vendor Id: VG30043	105127 105668	11/13/01 12/04/01	\$388.77 \$1,944.71		Total: \$2,333.48
HELMUT RUBSAMEN GMBH & CO.KG CARL-GORDELER-ALLEE 6 POSTFACH 1367 56470 BAD MARIENBERG Creditor Id: 12153 Vendor Id: VH28594	105669	12/04/01	\$2,250.00		Total: \$2,250.00
INDUSTRIAL SERVICES INC 5718 HILLSIDE AVE CINCINNATI OH 45233 Creditor Id: 12497 Vendor Id: VI00030	104851 105129	11/07/01 11/13/01	\$1,156.56 \$767.60		Total: \$1,924.16
INGERSOLL-RAND AIR CENTER 6350 CASTLE DRIVE MASON OH 45040 Creditor Id: 12488 Vendor Id: VI00021	105673 107629	12/04/01 12/21/01	\$347.45 \$1,900.37		Total: \$2,247.82
INTERFREIGHT, INC. 1480 ELMHURST ROAD ELK GROVE IL 60007 Creditor Id: 23086 Vendor Id: VX35735	104460	10/30/01	\$880.00		Total: \$880.00
J B EXPRESS, INC PO BOX 91 377 DOUGLAS AVENUE CHILLICOTHE OH 45601 Creditor Id: 2481 Vendor Id: V023455	104461	10/30/01	\$1,336.19		Total: \$1,336.19
JANI-KING OF CINCINNATI INC SUITE 255 144 MERCHANT STREET CINCINNATI OH 45246 Creditor Id: 12970 Vendor Id: VJ00015	105336 105704	11/21/01 12/04/01	\$4,717.00 \$8,818.73		Total: \$13,535.73
KEITH CERAMIC MATERIALS LTD C/O C-E MINERALS 901 EAST 8TH AVENUE KING OF PRUSSIA PA 19406 Creditor Id: 33801 Vendor Id: VK10001	105419	11/27/01	\$3,273.60		Total: \$3,273.60

Statement of Financial Affairs
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Creditor	Check No.	Date	Check Amount	
KENKER BOX & PALLET	104757	11/05/01	\$1,064.04	
4848 FRANKLIN AVENUE	105405	11/26/01	\$8,901.81	
CINCINNATI OH 45212	105574	12/03/01	\$5,207.73	
Creditor Id: 13452	105701	12/04/01	\$15,010.14	
Vendor Id: VK10033				Total: <u>\$30,183.72</u>
KUEHNE & NAGEL INC	104462	10/30/01	\$2,664.48	
ONE THORN RUN CENTER	105909	12/14/01	\$3,160.87	
1187 THORN RUN EXT. S. 430				Total: <u>\$5,825.35</u>
CORAOPOLIS PA 15108				
Creditor Id: 33811				
Vendor Id: VX42664				
LOOMIS PRODUCTS CO	105677	12/04/01	\$2,629.02	
5500 EMILIE RD				Total: <u>\$2,629.02</u>
LEVITTOWN PA 19057				
Creditor Id: 672				
Vendor Id: V020930				
MCMaster-CARR SUPPLY CO	105133	11/13/01	\$192.40	
PO BOX 4355	105679	12/04/01	\$943.47	
CHICAGO IL 60680	107632	12/21/01	\$161.54	
Creditor Id: 33821				Total: <u>\$1,297.41</u>
Vendor Id: VM10192				
MEDITERRANEAN SHIPPING CO	104463	10/30/01	\$3,896.38	
420 FIFTH AVE	104846	11/07/01	\$2,115.55	
NEW YORK NY 10018-2702				Total: <u>\$6,011.93</u>
Creditor Id: 23293				
Vendor Id: VX46803				
METTEC LIMITED	105134	11/13/01	\$3,466.00	
6415 DIXIE HIGHWAY	105681	12/04/01	\$1,839.00	
FLORENCE KY 41042				Total: <u>\$5,305.00</u>
Creditor Id: 14291				
Vendor Id: VM00046				
MID-STATES PACKAGING INC	104787	11/06/01	\$2,741.00	
119 S BOGGS STREET				Total: <u>\$2,741.00</u>
BOX 339				
DE GRAFF OH 43318				
Creditor Id: 14303				
Vendor Id: VM00058				
MOTION INDUSTRIES INC.	105136	11/13/01	\$666.91	
PO BOX 30289	105338	11/21/01	\$206.63	
CINCINNATI OH 45230				Total: <u>\$873.54</u>
Creditor Id: 14325				
Vendor Id: VM00080				
MSC INDUSTRIAL SUPPLY CO.	105137	11/13/01	\$1,205.30	
PO BOX 9101	105683	12/04/01	\$217.56	
PLAINVILLE NY 11803	107634	12/21/01	\$209.67	
Creditor Id: 33822				Total: <u>\$1,632.53</u>
Vendor Id: VM10745				
OVERNITE TRANSPORTATION CO.	104465	10/30/01	\$6,033.05	
PO BOX 905385	104847	11/07/01	\$1,005.90	
CHARLOTTE NC 28290	105402	11/26/01	\$1,573.26	
Creditor Id: 23425				Total: <u>\$8,612.21</u>
Vendor Id: VX52001				
PITNEY BOWES INC	105688	12/04/01	\$1,151.20	
PO BOX 856390				Total: <u>\$1,151.20</u>
LOUISVILLE KY 40285-6390				
Creditor Id: 16753				
Vendor Id: VP31024				

Statement of Financial Affairs
3A. Payment to Creditors

Debtor: TRI-STAR REFRACTORIES INC.

Case No: 02-20979(JKF)

Creditor	Check No.	Date	Check Amount		
PITT OHIO EXPRESS INC. 26TH AND RAILROAD STREETS PITTSBURGH PA 15222 Creditor Id: 23497 Vendor Id: VX54142	104466 104848	10/30/01 11/07/01	\$914.22 \$828.73		Total: \$1,742.95
PORTMAN EQUIPMENT COMPANY LOCATION 0176 CINCINNATI OH 45264-0176 Creditor Id: 16307 Vendor Id: VP00030	104758 105487 105575	11/05/01 11/29/01 12/03/01	\$1,530.57 \$4,419.96 \$3,432.12		Total: \$9,382.65
PSARA TECHNOLOGIES INC 10925 REED HARTMAN HIGHWAY SUITE 220 CINCINNATI OH 45242 Creditor Id: 17000 Vendor Id: VP47990	105142	11/13/01	\$1,600.00		Total: \$1,600.00
R & L CARRIERS 2483 STATE ROUTE 3 WILMINGTON OH 45177 Creditor Id: 23541 Vendor Id: VX55368	104468 105403	10/30/01 11/26/01	\$78.65 \$684.11		Total: \$762.76
RUMPKE CONTAINER SERVICE, INC PO BOX 538708 CINCINNATI OH 45253 Creditor Id: 4944 Vendor Id: V027071	104656 105096 105705	11/01/01 11/12/01 12/04/01	\$2,023.64 \$3,160.74 \$2,839.36		Total: \$8,023.74
RUTLAND PLASTIC TECHNOLOGIES PO BOX 339 PINEVILLE NC 28134 Creditor Id: 17830 Vendor Id: VR00059	105095	11/12/01	\$2,331.85		Total: \$2,331.85
SHARP ELECTR. CREDIT CO PO BOX 41601 PHILADELPHIA PA 19101-1601 Creditor Id: 19182 Vendor Id: VS10210	104759	11/05/01	\$926.74		Total: \$926.74
STIDHAM TRUCKING INC PO BOX 308 YREKA CA 96097 Creditor Id: 2500 Vendor Id: V023475	104849	11/07/01	\$828.56		Total: \$828.56
STRATMIN GRAPHITE INC. 585 CHEMIN DU GRAPHITE LAC DES ILES PQ J0W 1J0 CANADA Creditor Id: 19895 Vendor Id: VS70551	104948 105404 105789 105978	11/08/01 11/26/01 12/07/01 12/17/01	\$26,840.00 \$15,240.00 \$14,520.00 \$14,520.00		Total: \$71,120.00
TRANSCONTINENTAL EXPORTS LTD 523 OLD NORTHWEST HWY, STE 202D BARRINGTON IL 60010 Creditor Id: 23811 Vendor Id: VX65184	104469	10/30/01	\$2,463.30		Total: \$2,463.30
U.S. BROKERS, INC. P. O. BOX 483 ELIZABETH NJ 07207-0258 Creditor Id: 23845 Vendor Id: VX65658	104470 104850	10/30/01 11/07/01	\$656.16 \$2,141.94		Total: \$2,798.10

Statement of Financial Affairs
3A. Payment to Creditors

Debtor: TRI-STAR REFRACTORIES INC.

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Creditor	Check No.	Date	Check Amount		
UNITED PARCEL SERVICE P. O. BOX 7247-0244 PHILADELPHIA PA 19170-0001 Creditor Id: 23906 Vendor Id: VX66895	105333	11/21/01	\$2,481.53		
				Total:	<u>\$2,481.53</u>
UNITED RENTALS 2415 BROOKPARK ROAD CLEVELAND OH 44134-1404 Creditor Id: 21361 Vendor Id: VU98666	105576	12/03/01	\$1,710.99		
				Total:	<u>\$1,710.99</u>
UNIVERSAL AMERICA INC. DEPARTMENT 888015 KNOXVILLE TN 37995-8015 Creditor Id: 33814 Vendor Id: VU00008	104852 107332	11/07/01 12/20/01	\$71,971.20 \$29,635.20		
				Total:	<u>\$101,606.40</u>
VACUFORM INC PO BOX 117 SEBRING OH 44672 Creditor Id: 21364 Vendor Id: VV00001	105265 105696 107228 107638	11/19/01 12/04/01 12/18/01 12/21/01	\$10,396.49 \$971.15 \$5,828.78 \$4,353.00		
				Total:	<u>\$21,549.42</u>
VICTORY TUBE COMPANY INC 4521 WILLOW PARKWAY CLEVELAND OH 44125 Creditor Id: 3334 Vendor Id: V024642	105149 105697 107639	11/13/01 12/04/01 12/21/01	\$1,890.53 \$4,695.56 \$923.90		
				Total:	<u>\$7,509.99</u>
WASHINGTON MILLS 7780 STANLEY AVE. PO BOX 1002 NIAGARA FALLS ON L2E 6V9 CANADA Creditor Id: 33789 Vendor Id: VV10001	104793	11/06/01	\$17,444.00		
				Total:	<u>\$17,444.00</u>
WASHINGTON MILLS ELECTRO PO BOX 423 NIAGRA FALLS NY 14302-0423 Creditor Id: 33813 Vendor Id: V024064	104792 105294 107244	11/06/01 11/20/01 12/19/01	\$2,688.00 \$584.00 \$928.00		
				Total:	<u>\$4,200.00</u>
WASHINGTON MILLS LIMITED 6225 PROGRESS STREET PO BOX 2025 NIAGARA FALLS ON L2E 6Z2 CANADA Creditor Id: 21806 Vendor Id: VV10000	105293	11/20/01	\$8,722.00		
				Total:	<u>\$8,722.00</u>
WEAVER INDUSTRIES INC. 425 SOUTH 4TH STREET PO BOX 326 DENVER PA 17517-0326 Creditor Id: 21972 Vendor Id: VV18898	107641	12/21/01	\$1,881.50		
				Total:	<u>\$1,881.50</u>
WRIGHT BROTHERS INC 1930 LOSANTVILLE CINCINNATI OH 45237 Creditor Id: 21679 Vendor Id: VV00034	105151 105698 107642	11/13/01 12/04/01 12/21/01	\$1,010.01 \$179.85 \$230.57		
				Total:	<u>\$1,420.43</u>

Statement of Financial Affairs
3A. Payment to Creditors

Debtor: TRI-STAR REFRACTORIES INC.

Case No: 02-20979(JKF)

<u>Creditor</u>	<u>Check No.</u>	<u>Date</u>	<u>Check Amount</u>		
XPEDX	105334	11/21/01	\$3,238.77		
3131 SPRING GROVE AVE CINCINNATI OH 45225	105435	11/28/01	\$11,523.86		
Creditor Id: 22303 Vendor Id: VX00004				<u>Total:</u>	<u>\$14,762.63</u>
				<u>Total:</u>	<u>\$659,356.74</u>

In re: TRI-STAR REFRACTORIES INC.

Case No: 02-20979(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.

In re: **TRI-STAR REFRACTORIES INC.**

Case No: **02-20979(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
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In re: TRI-STAR REFRACTORIES INC.

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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
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UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA

In re: TRI-STAR REFRACTORIES INC.

Case No: 02-20979(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: TRI-STAR REFRACTORIES INC.

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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
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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**

UNITED STATES BANKRUPTCY COURT
WESTERN DISTRICT OF PENNSYLVANIA

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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
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In re: TRI-STAR REFRACTORIES INC.

Case No:02-20979(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: See SOFA 9 for North American Refractories Company, Case No. 02-20198. Services for debt counseling and/or bankruptcy were performed on behalf of North American Refractories Company, and included its subsidiaries, InterTec Company, I-Tec Holding Corp. and Tri-Star Refractories Inc. All services were billed to and paid through RHI Services Inc., on behalf of North American Refractories Company and subsidiaries.

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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

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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

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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
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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
VEITSCH READEX DIDIER SERVICE VELPERWEG 81 HH ARNHEM NL - 6824 NETHERLANDS	12/31/01	\$131,938.23

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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
UNIVERSAL AMERICA DEPARTMENT 888015 KNOXVILLE TN 37995	LIME STABILIZED ZIRCONIA VALUE: \$16,934.40	CINCINNATI, OH

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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: TRI-STAR REFRACTORIES INC.

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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

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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: TRI-STAR REFRACTORIES INC.

Case No: 02-20979(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
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In re: **TRI-STAR REFRACTORIES INC.**

Case No: **02-20979(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 POSITION
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In re: TRI-STAR REFRACTORIES INC.

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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
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In re: TRI-STAR REFRACTORIES INC.

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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: **TRI-STAR REFRACTORIES INC.**

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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
APEL, CARL 2478 MATTERHORN DRIVE WEXFORD PA 15090	JANUARY 2000 - PRESENT
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 JEFFERY CIRCLE CORAPOLIS PA 15108	APRIL 2000 - PRESENT
BRAZER, BARBARA 9811 FOX CHASE DRIVE NORTH HUNTINGDON PA 15642	JANUARY 2000 - PRESENT
FAIRMANN, GABRIEL 1205 DEERING BAY COURT GIBSONIA PA 15044	MAY 2001 - PRESENT
GRANT, GREGORY 262 WEST PLEASANT STREET HILLSBORO OH 45133	JANUARY 2000 - AUGUST 2001

In re: TRI-STAR REFRACTORIES INC.

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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
HAUCK, CLAYTON 3105 WEST 231 STREET NORTH OLMSTED OH 44070	JANUARY 2000 - OCTOBER 2001
LAZZARI, GREGORY 2624 HUNTERS POINT DRIVE WEXFORD PA 15090	JANUARY 2000 - PRESENT
MANROSS, VERNE 2839 SULGRAVE ROAD BEACHWOOD OH 44122	JANUARY 2000 - NOVEMBER 2000
MICALE, WILLIAM 15 ASPEN CREEK DRIVE SAN ANTONIO TX 78248	JANUARY 2000 - JUNE 2000
OTT, PAUL 3008 THOMAS JEFFERSON DRIVE JEFFERSON HILLS PA 15025	JANUARY 2000 - PRESENT
SALUTZ, MICHAEL 605 WELBOURNE DRIVE SEVEN FIELDS PA 16046	JANUARY 2000 - PRESENT
STEPHEN, FRANCES 128 RADCLIFF DRIVE PITTSBURGH PA 15237	JANUARY 2000 - PRESENT

In re: **TRI-STAR REFRACTORIES INC.**

Case No: **02-20979(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
TOY, WAYNE 230 MESA DRIVE FREEPORT PA 16229	AUGUST 2000 - PRESENT
VUKSON, JOSEPH 8701 LINCOLN BLVD. PITTSBURGH PA 15237	JANUARY 2000 - PRESENT

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

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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	JANUARY 2000 - PRESENT

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

In re: TRI-STAR REFRACTORIES INC.

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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
APEL, CARL	2478 MATTERHORN DRIVE WEXFORD PA 15090
BATES, DAVID	147 WINDERMERE DRIVE VALENCIA PA 16059
BESCHEL, MARTIN	250 ST. LEONARD LANE CRANBERRY PA 16066
BETTA, ALDO	104 JEFFREY CIRCLE CORAPOLIS PA 15108
BRAZER, BARBARA	9811 FOX CHASE DRIVE NORTH HUNTINGDON PA 15642
FAIRMANN, GABRIEL	1205 DEERING BAY COURT GIBSONIA PA 15044
LAZZARI, GREGORY	2624 HUNTERS POINT DRIVE WEXFORD PA 15090
OTT, PAUL	3008 THOMAS JEFFERSON DRIVE JEFFERSON HILLS PA 15025
PRICE WATERHOUSE COOPERS	600 GRANT STREET PITTSBURGH PA 15219
SALUTZ, MICHAEL	605 WELBOURNE DRIVE SEVEN FIELDS PA 16046
STEPHEN, FRANCES	128 RADCLIFFE DRIVE PITTSBURGH PA 15237
TOY, WAYNE	230 MESA DRIVE FREEPORT PA 16229
VUKSON, JOSEPH	8701 LINCOLN BLVD. PITTSBURGH PA 15237

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

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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

RHI AG
TWIN TOWER
WEINERBERGSTRASSE 11
VIENNA A-1100 AUSTRIA

MONTHLY; JANUARY 2000 - DECEMBER 2001

Note: All external reporting, with the exception of income taxes, is done on a consolidated basis.

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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)
OCTOBER 2000	GRAHAM ROBERTS TRI-STAR PLANT	\$2,847,484.00 STANDARD COST - FIFO
OCTOBER 2001	GRAHAM ROBERTS TRI-STAR PLANT	\$1,838,683.64 STANDARD COST - FIFO

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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
OCTOBER 31, 2000	GRAHAM ROBERTS 8361 BROADWELL ROAD CINCINNATI OH 45244
OCTOBER 31, 2001	GRAHAM ROBERTS 8361 BROADWELL ROAD CINCINNATI OH 45244

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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: TRI-STAR REFRACTORIES INC.

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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
KANIUK, JOHN A. 600 GRANT STREET, 51ST FLOOR PITTSBURGH PA 15219	DIRECTOR	
KROSAKI CORPORATION 101 HIGASHIHAMA-MACHI YAHATANISHI-KU KITAKYUSHU CITY 806-8586 JAPAN	SHAREHOLDER	COMMON STOCK 5.86%
NORTH AMERICAN REFRACTORIES COMPANY 600 GRANT STREET, 51ST FLOOR PITTSBURGH PA 15219	SHAREHOLDER	COMMON STOCK 94.14%
SCHALK, MICHAEL A. 600 GRANT STREET, 51ST FLOOR PITTSBURGH PA 15219	DIRECTOR AND SECRETARY	
TSUYUGUCHI, KOJI 1-1 HIGASHIHAMA-MACHI YAHATANISHI-KU KITAKYUSHU CITY 806-8586 JAPAN	DIRECTOR	

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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
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In re: TRI-STAR REFRACTORIES INC.

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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
ALLITSCH, EDMAR	DIRECTOR AND PRESIDENT	12/31/01
APEL, CARL M.	DIRECTOR AND TREASURER	08/01/01
DILLEY, LAWRENCE D.	DIRECTOR AND PRESIDENT	05/15/01
DOYLE, FRANCIS R. JR.	ASSISTANT TREASURER	11/03/01

In re: TRI-STAR REFRACTORIES INC.

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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
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Note: Please see response to question 3b, Payments to Creditors.

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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
NORTH AMERICAN REFRACTORIES COMPANY	31-0943770
RHI REFRACTORIES HOLDING COMPANY	25-1873933

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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
