

**UNITED STATES BANKRUPTCY COURT
Western District of New York**

In re Clark Specialty Co. Inc.,
Debtor

Case No. _____
Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim [if secured also state value of security]</i>
American Express P.O. Box 1270 Newark, NJ 07101-1270		Business credit card		4,440.00
DuBois Chemicals P.O. Box 713138 Cincinnati, OH 45271-3138		Trade debt		4,702.00
Amada America, Inc. P.O. Box 530603 Atlanta, GA 30353-0603		Trade debt		5,013.00

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(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim [if secured also state value of security]</i>
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Lowes Business Account P.O. Box 530970 Atlanta, GA 30353-0970		Business credit card		5,176.00
Sherwin-Williams 820 Emerson Street Rochester, NY 14613		Trade debt		5,234.00
Klein Steel 105 Vanguard Parkway Rochester, NY 14606		Trade debt		6,200.00
Penske Truck Leasing Co., L.P. P.O. Box 827380 Philadelphia, PA 19182-7380		Truck lease		6,375.00
Corning Natural Gas 330 West William Street Corning, NY 14830		Utilities		7,486.00
Airgas East P.O. Box 827049 Philadelphia, PA 19182-7049		Trade debt		7,520.00
American Express P.O. Box 1270 Newark, NJ 07101-9795		Business credit card		9,069.00
Yarde Metals P.O. Box 8500 Philadelphia, PA 19178-1227		Trade debt		9,332.00

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BEGW Systems South Avenue Gas# Drawer 310 Bath, NY 14810	Utilities		11,898.00
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Electri-Cord Manufacturing Co. 312 East Main Street Westfield, PA 16950-0167	Trade debt		11,976.00
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WESCO Distribution, Inc. 424 Commerce Road Vestal, NY 13580	Trade debt		15,632.00
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Samuel, Son & Company 24784 Network Place Chicago, IL 60673	Trade debt		16,558.00
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Top-Dog Design Studio 14128 State Route 54 Hammondsport, NY 14840	Trade debt		17,332.00
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Genmark-Geneva Liberty Steel P.O. Box 72394 Cleveland, OH 44192	Trade debt		23,548.86
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American Express P.O. Box 1270 Newark, NJ 07101-1270	Business credit card		28,066.00
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MVP Health Care, Inc. GPO Box 26864 New York, NY 10087-6864	Health insurance premiums		32,333.00
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American Steel and Aluminum, LLC
P.O. Box 620
Liverpool, NY
13088-0620

Trade debt

39,734.42

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, [the president or other officer or an authorized agent of the corporation] named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date May 1, 2012

Signature /s/ James L. Presley
JAMES L. PRESLEY,
President

**United States Bankruptcy Court
Western District of New York**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Clark Specialty Co. Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): None	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): EIN: 16-0807919	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State) 8440 State Rt. 54 Hammondsport, NY	Street Address of Joint Debtor (No. and Street, City, and State)
ZIPCODE 14840	ZIPCODE
County of Residence or of the Principal Place of Business: Steuben	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIPCODE	ZIPCODE
Location of Principal Assets of Business Debtor (if different from street address above):	ZIPCODE

Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input checked="" type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
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Chapter 15 Debtors Country of debtor's center of main interests: _____ Each country in which a foreign proceeding by, regarding, or against debtor is pending: _____	Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code)	Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. §101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
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Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only) Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input checked="" type="checkbox"/> Debtor is a small business as defined in 11 U.S.C. § 101(51D) <input type="checkbox"/> Debtor is not a small business as defined in 11 U.S.C. § 101(51D) Check if: <input checked="" type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (<i>amount subject to adjustment on 4/01/13 and every three years thereafter</i>). Check all applicable boxes <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.	THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input checked="" type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000	
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion	
Estimated Liabilities <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion	

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Voluntary Petition
(This page must be completed and filed in every case)

Name of Debtor(s):
Clark Specialty Co. Inc.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.

[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only **one** box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 of title 11 are attached.

Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
(Signature of Foreign Representative)

(Printed Name of Foreign Representative)

(Date)

Signature of Attorney*

X /s/ Mark A. Weiermiller
Signature of Attorney for Debtor(s)

MARK A. WEIERMILLER
Printed Name of Attorney for Debtor(s)

Cooper, Pautz & Weiermiller, LLP
Firm Name

2854 Westinghouse Road
Address

Horseheads, NY 14845

607-739-8763
Telephone Number

May 1, 2012
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ James L. Presley
Signature of Authorized Individual

JAMES L. PRESLEY
Printed Name of Authorized Individual

President
Title of Authorized Individual

May 1, 2012
Date

Signature of Non-Attorney Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110, (2) I prepared this document for compensation, and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. § 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social Security Number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X _____

Date

Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

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Kathleen D. Schmitt, Esq.
100 State Street, Room 6090
Rochester, NY 14614

Airgas East
P.O. Box 827049
Philadelphia, PA 19182-7049

Amada America, Inc.
P.O. Box 530603
Atlanta, GA 30353-0603

American Express
P.O. Box 1270
Newark, NJ 07101-1270

American Express
P.O. Box 1270
Newark, NJ 07101-9795

American Steel and Aluminum, LLC
P.O. Box 620
Liverpool, NY 13088-0620

Anne Marie Laskowski
15 Crest Drive
Randolph, NJ 07869

Argon Masking Inc.
345 West Chestnut Avenue
Monrovia, CA 91016

AT&T Mobility
P.O. Box 6463
Carol Stream, IL 60197-6463

Bath Auto Parts
24 Lackawanna Avenue
Bath, NY 14810

Bath Plumbing & Hardware
106 Liberty Street
Bath, NY 14810

BEGW Systems
South Avenue Gas#
Drawer 310
Bath, NY 14810

BJ Muirhead
115 Mid County Drive
Orchard Park, NY 14127

Business Lenders
50 State House Square
Hartford, CT 06103

Caltronix, Inc.
100 Town Centre Drive
Rochester, NY 14623

Cattaraugus Containers
21-23 Elm Street
P.O. Box 174
Franklinville, NY 14737-0174

Chamberlin Rubber Co.
P.O. Box 22700
Rochester, NY 14692

Cintas Fas - Loc. #F49
P.O. Box 636525
Cincinnati, OH 45263-6525

Colonial Supplemental Insurance
Processing Center
P.O. Box 903
Columbia, SC 29202-0903

Comairco Equipment
240 French Road
Buffalo, NY 14227

Combined Insurance
Policyholder Services
P.O. Box 6703
Scranton, PA 18505-0703

Community Bank
P.O. Box 628
Olean, NY 14760

Corning Natural Gas
330 West William Street
Corning, NY 14830

Curbell Plastics Inc.
14746 Collections Center
Chicago, IL 60693

Dell Fastener Corporation
P.O. Box 73635
Cleveland, OH 44193

Denny Electric Supply
7 Pearl Street
Wellsboro, PA 16901

DGI Supply
4436 Payshpere Circle
Chicago, IL 60674

DSMT Company, Inc.
10609 Business Drive
Fontana, CA 92337-8212

DuBois Chemicals
P.O. Box 713138
Cincinnati, OH 45271-3138

Dunn & Bradstreet
Information Services
P.O. Box 75434
Chicago, IL 60675-5434

DuPont Powder Coatings
Dept. 5053
P.O. Box 125053
Houston, TX 75312-0125

Eldredge, Fox & Porretti
8 Denison Pkwy.
Corning, NY 14830

Electri-Cord Manufacturing Co.
312 East Main Street
Westfield, PA 16950-0167

Enco Manufacturing Co.
Dept. CH 14137
Palatine, IL 60055

Envir-Health Technologies
4337 Old William Penn Highway
Monroeville, PA 15146

Estate of Samuel H. Presley
8440 State Rt. 54
Hammondsport, NY

Estate of Thomas L. Presley
Cty Rt. 87
Hammondsport, NY 14840

Fastenal Company
P.O. Box 978
Winona, MN 55987-0978

Frontier
P.O. Box 20550
Rochester, NY 14601-0550

Genmark-Geneva Liberty Steel
P.O. Box 72394
Cleveland, OH 44192

GHM Water Testing
5 Main St.
Savona, NY 14879

Griffith Energy
P.O. Box 5137
Buffalo, NY 14240-5137

H&C Tool Supply Corp.
P.O. Box 8000
Department #577
Buffalo, NY 14267

Harbor Freight Tools
3491 Mission Oaks Blvd.
Camarillo, CA 93012

Home Depot Credit Services
P.O. Box 6029
The Lakes, NV 88901-6029

HR Direct
P.O. Box 6213
Carol Stream, IL 60198-6213

ID Booth
620 William Street
P.O. Box 579
Elmira, NY 14902

IFS Coatings Inc.
P.O. Box 1211
3601 North I-35
Gainesville, TX 76241

Industrial & Domestic Motor
1417 College Avenue
Elmira, NY 14901

Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

Jameco Electronics
1355 Shoreway Road
Belmont, CA 94002

James L. Presley
8440 State Route 54
Hammondsport, NY 14840

JJ Keller Associates
P.O. Box 548
Neenah, WI 54957-0548

Joseph Banach
7 Woodlawn Way
Painted Post, NY 14870-9623

Keuka Fire and Safety
9431 Cty. Rte. 87
Hammondsport, NY 14840

Klein Steel
105 Vanguard Parkway
Rochester, NY 14606

Lovell Insurance
110 William St., 12th Floor
New York, NY 10038

Lowe's Business Account
P.O. Box 530970
Atlanta, GA 30353-0970

Magid Glove & Safety
2060 N. Kolmar Avenue
Chicago, IL 60639

Mate Precision Tooling
NW8852 P.O. Box 1450
Minneapolis, MN 55485-8852

Metlife
P.O. Box 37652
Philadelphia, PA 19101-7652

Michael J. Banach
3331 West Hemingway Lane
Anthem, AZ 85086

Mighty Lube
U.S.A. Sales, Inc.
9569 W. 40th Street
Fremont, MI 49412

MSC Industrial Supply
Dept. CH 0075
Palatine, IL 60055-0075

MVP Health Care, Inc.
GPO Box 26864
New York, NY 10087-6864

New York State
Unemployment Insurance
P.O. Box 4301
Binghamton, NY 15902-4301

New York State Electric & Gas
P.O. Box 5600
Ithaca, NY 14852-5600

NSF International Strategic Reg
Dept. Lockbox #771380
P.O. Box 77000
Detroit, MI 48277-1380

NY State Dept. of Transportation
Office of Model Safety & Sec.
50 Wolf Road POD-53 UCR
Albany, NY 12232-0879

Nyflo Technologies
1940 Pine Avenue
Orilla, Ontario, L3V 7J4

Omega, Inc.
P.O. Box 72
Dewitt, NY 13214

Ontario Tool & Abrasive
577 Eleanor Road
Victor, NY 14564

Penske Truck Leasing Co., L.P.
P.O. Box 827380
Philadelphia, PA 19182-7380

PPG Industries
P.O. Box 360175
Pittsburgh, PA 15251-6175

Prizer Painter Stove Works, Inc.
600 Arlington Street
Reading, PA 19611

Regal Associates
P.O. Box 178
52 Main Street
Mt. Morris, NY 14510

Rhett A. Frimet, PC
10 East 40th Street, 46th Floor
New York, NY 10016

Rimco Plastics Corporation
316 Colonial Drive
Horseheads, NY 14845

Rist Transportation, Ltd.
369 Bostwick Road
Phelps, NY 14532-9309

Russell Cress Co., Inc.
P.O. Box 132
Monroe, NY 10949

Safety-Kleen Corp.
P.O. Box 382066
Pittsburgh, PA 15250-8066

Samuel, Son & Company
24784 Network Place
Chicago, IL 60673

Sanitary Wiping Cloth Co.
P.O. Box 670242
Detroit, MI 48267-0242

Security Mutual Life
100 Court Street
P.O. Box 1625
Binghamton, NY 13902-1625

Sherwin-Williams
820 Emerson Street
Rochester, NY 14613

Shirleys of Bath
Bath-Hammondsport Rd.
Bath, NY 14810

Signs Plus
7964 Rte 53
Bath, NY 14810

Smidgens Inc.
P.O. Box 28 A
7336 Community Drive
Lima, NY 14485

Spraylat Corp.
P.O. Box 62500
Baltimore, MD 21264-2500

Staples
Dept. 51-7819216069
P.O. Box 689020
Des Moines, IA 50368-9020

State Insurance Fund
Workers' Compensaton
P.O. Box 5262
Binghamton, NY 13902-5262

Steuben County Treasurer
3 East Pulteney Street
Bath, NY 14810-1577

Stork Insurance Agency
8468 Route 54
Hammondsport, NY 14840

Strobels Supply Inc.
1162 Airport Road
Hornell, NY 14843

Sunbelt Industries, Inc.
P.O. Box 14948
540 E. Mill Street
Oklahoma City, OK 73113

Sunbelt Stud Welding, Inc.
6381 Windfern Road
Houston, TX 77040

Suzo-Happ Group
P.O. Box 88696
Milwaukee, WI 53288-0696

System Design Sales
439 Ranger
Vaudreuil-Dorion, QC J7V 2X6 Canada

The Corning Building Co.
346 Park Avenue
Corning, NY 14830

Thompson & Johnson Equipment
6926 Fly Road
E. Syracuse, NY 13057

Tompkins Metal Finishing Inc.
6 Apollo Drive
Batavia, NY 14020

Top-Dog Design Studio
14128 State Route 54
Hammondsport, NY 14840

Turner, May & Shepard
185 High Street, NE
Warren, OH 44481

Tyoga Container
P.O. Box 517
9 Fisher Street
Tioga, PA 16946

U.S. Small Business Administration
333 E. Water St.
Elmira, NY 14901

Uline
2200 South Lakesissde Drive
Waukegan, IL 60085

Underwriters Laboratories
P.O. Box 75330
Chicago, IL 60675-5330

US Attorney's Office
100 State St.
Room 6200
Rochester, NY 14614

Vine City Supply
89 Lake Street
Hammondsport, NY 14840

Welders Warehouse
120 S. Main Street
Homer, NY 13077

Welles Supply Co.
106 Prescott Avenue
Elmira Heights, NY 14903-0139

WESCO Distribution, Inc.
424 Commerce Road
Vestal, NY 13580

Whole Shop Inc.
181 S. Thomas Rod
Tallmadge, OH 44278

Williams Lubricants
York Avenue North
P.O. Box 207
Towanda, PA 18848

Wilson Tool International
P.O. Box 70870
St. Paul, MN 55170-9676

Worldwide Express
610 Warrendale Road
Gibsonia, PA 15044

Xerox Corp.
P.O. Box 827171
Philadelphia, PA 19182-7181

Yarde Metals
P.O. Box 8500
Philadelphia, PA 19178-1227