

UNITED STATES BANKRUPTCY COURT

Northern District of Ohio

In re Concord Steel, 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) <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 set off</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
1. State of PA Bureau of Corporation Taxes P.O. Box 280701 Harrisburg, PA 17128-0701	State of PA Bureau of Corporation Taxes P.O. Box 280701 Harrisburg, PA 17128-0701	2007 Tax Return for PA		\$200,105.00
2. Castleway Properties, LLC 10 Industrial Highway MS #1 Lester, PA 19113	Castleway Properties, LLC 10 Industrial Highway MS #1 Lester, PA 19113 T: 610-595-2000 F: 610-521-0448	PA Lease		\$122,133.83
3. Raytrans Management Inc. 1501 Reedsdale Street Suite 3001 Pittsburgh, PA 15233	Tracy Guyer Raytrans Management Inc. 1501 Reedsdale Street Suite 3001 Pittsburgh, PA 15233 T: 412-321-0100 F: 412-321-4343	Freight		\$106,716.55
4. PSC Metals, Inc. P.O. Box 643476 Cincinnati, OH 45264-3476	Dan Brennan PSC Metals, Inc. P.O. Box 643476 Cincinnati, OH 45264-3476 T: 440-753-5338 F: 440-753-5427	Steel		\$97,598.94

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(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to set off	(5) Amount of claim [if secured, also state value of security]
5. The Hartford P.O. Box 5556 Hartford, CT 06102-5556	Collections Dept. The Hartford P.O. Box 5556 Hartford, CT 06102-5556 T: 866-167-8760	Workers comp		\$84,177.10
6. Chapel Steel Co. P.O. Box 951928 Dallas, TX 75395-1928	Chapel Steel Co. P.O. Box 951928 Dallas, TX 75395-1928	Steel		\$78,935.58
7. Claymont Steel 5065 Wooster Pike Cincinnati, OH 45226	Nadeen Couso Claymont Steel 5065 Wooster Pike Cincinnati, OH 45226 T: 302-792-5499 F: 302-792-5682	Steel		\$63,946.47
8. Pitts Little Corp. 2711 Alton Road Birmingham, AL 35210	Pitts Little Corp. 2711 Alton Road Birmingham, AL 35210	Steel		\$43,671.50
9. Sugar Steel Corporation 2521 State Street Chicago Heights, IL 60411	Robert Sugar Sugar Steel Corporation 2521 State Street Chicago Heights, IL 60411 T: 708-757-9500 F: 708-757-9900	IL Lease		\$40,417.95
10. OPS Sales Company P.O. Box 189 Dewey, OK 74029	OPS Sales Company P.O. Box 189 Dewey, OK 74029	Steel		\$39,905.10
11. Wisco Welding Ind. Supply Corp. P.O. Box 88666 Chicago, IL 60680-1666	Linda Wisco Welding Ind. Supply Corp. P.O. Box 88666 Chicago, IL 60680-1666 T: 773-292-5438 F: 773-384-7622	Supplies		\$37,645.64
12. Air Liquide Industrial U.S. LP P.O. Box 95198 Chicago, IL 60694-5198	Janice Sabatini Air Liquide Industrial U.S. LP P.O. Box 95198 Chicago, IL 60694-5198 T: 610-239-2060 F: 610-239-2079	Utilities		\$22,085.72

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13. Business Resources International	Jim Jones 5828 London Ary Blvd Hudson, OH 44236	Contract Services		\$21,000.00
14. BWC State Insurance Fund Corporate Processing Dept. Columbus, OH 43271-0821	BWC State Insurance Fund Corporate Processing Dept. Columbus, OH 43271-0821 T: 800-644-6292	Ohio Workers Comp		\$15,500.00
15. Excel Machining Inc. 5654 W. 65th Street Chicago, IL 60638-5052	Excel Machining Inc. 5654 W. 65th Street Chicago, IL 60638-5052 T: 773-585-6666 F: 773-585-4444	Outside Fabricator		\$12,506.00
16. Ohio Edison P.O. Box 3637 Akron, OH 44309-3637	Ohio Edison P.O. Box 3637 Akron, OH 44309-3637 T: 800-633-4766	Utilities		\$12,426.22
17. Sheboygan Paint Company P.O. Box 417 Sheboygan, WI 53082-0417	Kelly Dressel Sheboygan Paint Company P.O. Box 417 Sheboygan, WI 53082-0417 T: 920-458-2157 F: 920-458-5620	Supplies		\$12,777.69
18. J & L Fasteners 6944 Parrish Ave Hammond IN 46323	6944 Parrish Ave Hammond IN 46323 T: 219-845-8500	Supplies		\$6,589.42
19. Sherwin Williams 325 N Halsted St Chicago Heights, IL 60411-1269	325 N Halsted St Chicago Heights, IL 60411-1269 T: 708-754-2426	Supplies		\$6,549.97
20. AirGas East P.O. BOX 827049 Philadelphia, PA 19182-7049	P.O. BOX 827049 Philadelphia, PA 19182-7049 T: 800-821-9852	Supplies		\$6,321.74

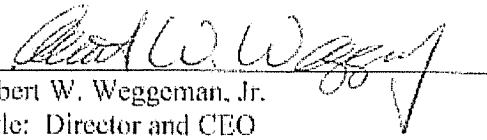
UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF OHIO

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In re :
 : Case No. 09-_____
 :
CONCORD STEEL, INC.,² : Chapter 11
 :
Debtor. : Judge Kay Woods
 :
-----X

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF
OF A CORPORATION OR PARTNERSHIP**

I, Albert W. Weggeman, Jr., Director and CEO of Concord Steel, Inc. declare under penalty of perjury that I have reviewed the foregoing List of Creditors Holding 20 Largest Unsecured Claims and that it is true and correct to the best of my knowledge, information and belief.

Date: September 14, 2009


Albert W. Weggeman, Jr.
Title: Director and CEO

² The Debtor, Concord Steel, Inc. (Employer's Tax Identification No. 20-5589921), is a Delaware corporation. The address of the Debtor is Regional Chambers Building, 197 West Market Street, Suite 202, Warren, Ohio 44481.