

United States Bankruptcy Court District of Delaware		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): International Aluminum Corporation		Name of Joint Debtor (Spouse) (Last, First, Middle): N/A
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):		All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names): N/A
Last four digits of Social-Security No./Complete EIN or other Tax-I.D. No. (if more than one, state all): Tax I.D. No. 87-0813332		Last four digits of Social-Security No./Complete EIN or other Tax-I.D. No. (if more than one, state all): N/A
Street Address of Debtor (No. and Street, City, and State): 767 Monterey Pass Rd. Monterey Park, CA		Street Address of Joint Debtor (No. and Street, City, and State): N/A
ZIP CODE 91754		ZIP CODE
County of Residence or of the Principal Place of Business: Los Angeles County		County of Residence or of the Principal Place of Business: N/A
Mailing Address of Debtor (if different from street address): N/A		Mailing Address of Joint Debtor (if different from street address): N/A
ZIP CODE		ZIP CODE
Location of Principal Assets of Business Debtor (if different from street address above): N/A		ZIP CODE
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.) <hr/>	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 type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other 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).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 9 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 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. Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <input checked="" 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).
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.		THIS SPACE IS FOR COURT USE ONLY
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.		
Estimated Number of Creditors (Consolidated with affiliates) <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input checked="" 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 (Consolidated with affiliates) <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 checked="" 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 (Consolidated with affiliates) <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 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 checked="" type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): International Aluminum Corporation	
All Prior Bankruptcy Case Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location Where Filed: N/A	Case Number: N/A	Date Filed: N/A	
Location Where Filed: N/A	Case Number: N/A	Date Filed: N/A	
Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet.)			
Name of Debtor: See attached Schedule 1		Case Number: Pending	Date Filed: January 4, 2010
District: District of Delaware		Relationship: Affiliates	Judge: Pending
<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p style="text-align: center;">NOT APPLICABLE</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>		<p style="text-align: center;">Exhibit B</p> <p style="font-size: small;">(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p style="text-align: center;">NOT APPLICABLE</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by § 342(b).</p> <p style="text-align: center;"> <input checked="" type="checkbox"/> _____ Signature of Attorney for Debtor(s) </p> <p style="text-align: right;">Date</p>	
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No. (See attached Exhibit C)			
Exhibit D			
NOT APPLICABLE			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box.)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property			
NOT APPLICABLE			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
_____ (Name of landlord that obtained judgment)			
_____ (Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(f)).			

Voluntary Petition

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

Name of Debtor(s):

International Aluminum Corporation

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 N/A

Signature of Debtor

X N/A

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.

NOT APPLICABLE

(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 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

John H. Knight

Signature of Attorney for Debtor(s)

John H. Knight (No. 3848)

Printed Name of Attorney for Debtor(s)

Richards, Layton & Finger, P.A.
Firm Name

One Rodney Square, Wilmington, DE 19801
Address

(302) 651-7700
Telephone Number

January 4, 2010
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 Non-Attorney Bankruptcy 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 preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19B 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.

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

X

Signature of Authorized Individual

Jeffrey B. Park

Printed Name of Authorized Individual

Chief Financial Officer

Title of Authorized Individual

January 4, 2010
Date

Schedule 1 to Chapter 11 Petition

On the date hereof, each of the affiliated entities listed below (including the debtor in this chapter 11 case) filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the District of Delaware (the "*Court*"). A motion has been filed or shortly will be filed with the Court requesting that the chapter 11 cases of these entities be consolidated for procedural purposes only and jointly administered.

COMPANY	CASE NUMBER	DATE FILED
International Aluminum Corporation	10-_____()	January 4, 2010
IAC Holding Co.	10-_____()	January 4, 2010
United States Aluminum Corporation	10-_____()	January 4, 2010
United States Aluminum Corporation – Carolina	10-_____()	January 4, 2010
United States Aluminum Corporation – Illinois	10-_____()	January 4, 2010
United States Aluminum Corporation – Texas	10-_____()	January 4, 2010
RACO Interior Products, Inc.	10-_____()	January 4, 2010
General Window Corporation	10-_____()	January 4, 2010
International Extrusion Corporation – Texas	10-_____()	January 4, 2010
International Extrusion Corporation	10-_____()	January 4, 2010
International Window – Arizona, Inc.	10-_____()	January 4, 2010
International Window Corporation	10-_____()	January 4, 2010

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

	X	
	:	
<i>In re</i>	:	
	:	Chapter 11
INTERNATIONAL ALUMINUM	:	
CORPORATION,	:	Case No. 10- _____ ()
	:	
Debtor.	:	Joint Administration Requested
	:	
	:	
	X	

EXHIBIT "C" TO VOLUNTARY PETITION

1. Identify and briefly describe all real or personal property owned by or in possession of the debtor that, to the best of the debtor's knowledge, poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety (attach additional sheets if necessary):

The Debtor does not believe it owns or possesses any real or personal property that poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety. To the extent the Debtor has an interest in such property, to the best of the Debtor's knowledge, the Debtor is in compliance with all applicable laws, including, without limitation, all environmental laws and regulations.

2. With respect to each parcel of real property or item of personal property identified in question 1, describe the nature and location of the dangerous condition, whether environmental or otherwise, that poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety (attach additional sheets if necessary):

The Debtor is not aware of any real or alleged dangerous conditions that pose or are alleged to pose a threat of imminent and identifiable harm to the public health or safety existing on or related to any real or personal property owned or possessed by the Debtor.

**CERTIFICATE OF RESOLUTIONS THE OF BOARD OF DIRECTORS OF
INTERNATIONAL ALUMINUM CORPORATION**

January 4, 2010

I, Jeffrey B. Park, a duly authorized officer of International Aluminum Corporation, a Delaware Corporation (the "*Company*"), hereby certify that at a special meeting of the Board of Directors of the Company, duly called and held on January 4, 2010, and in compliance with the Delaware General Corporation Law, the following resolutions were adopted and that said resolutions have not been modified or rescinded and are still in full force and effect on the date hereof:

RESOLVED, that, in the judgment of the Board, it is desirable and in the best interests of the Company, its creditors, stockholders, employees, and other interested parties that a petition be filed by the Company, seeking relief under the provisions of chapter 11 of title 11 of the United States Code (the "*Bankruptcy Code*").

RESOLVED, that each of the President, Chief Executive Officer, Chief Financial Officer, Vice President, and Secretary (each such officer or designee being an "*Authorized Person*" and all being the "*Authorized Persons*") is hereby authorized and empowered, in the name and on behalf of the Company, to execute and verify petitions and amendments thereto under chapter 11 of the Bankruptcy Code and to cause the same to be filed in the United States Bankruptcy Court for the District of Delaware at such time or in such other jurisdiction as such Authorized Person executing the same shall determine.

RESOLVED, that the law firm of Weil, Gotshal & Manges LLP is hereby engaged as attorneys for the Company under a general retainer in the Company's chapter 11 case (the "*Chapter 11 Case*"), subject to any requisite bankruptcy court approval.

RESOLVED, that the law firm of Richards, Layton & Finger, a Delaware professional association, is hereby engaged as local counsel for the Company under a general retainer in the Chapter 11 Case, subject to any requisite bankruptcy court approval.

RESOLVED, that Moelis & Company is hereby engaged as financial advisor for the Company in the Chapter 11 Case, subject to any requisite bankruptcy court approval.

RESOLVED, that Kurtzman Carson Consultants LLC is hereby engaged as claims, noticing, balloting and solicitation agent for the Company, subject to any requisite bankruptcy court approval.

RESOLVED, that each Authorized Person, and such other officers of the Company as the Authorized Persons shall from time to time designate, and any employees or agents (including counsel) designated by or directed by any such officers, be, and each hereby is, authorized and empowered, in the name and on behalf of the Company, to execute and file all petitions, schedules, motions, lists, applications, pleadings and other papers, and to take and perform any and all further acts and deeds which he or she deems necessary, proper or desirable in connection with the Chapter 11 Case, with a view to the successful prosecution of such case.

RESOLVED, that each Authorized Person and such other officers of the Company as the Authorized Persons shall from time to time designate, and any employees or agents (including counsel) designated or directed by any such officers, be, and each hereby is, authorized and empowered, in the name and on behalf of the Company, to (i) file the Disclosure Statement Relating to Joint Reorganization, under Chapter 11 of the Bankruptcy Code, of IAC Holding Co., International Aluminum Corporation, United States Aluminum Corporation, United States Aluminum Corporation – Carolina, United States Aluminum Corporation – Illinois, United States Aluminum Corporation – Texas, RACO Interior Products, Inc., General Window Corporation, International Extrusion Corporation – Texas, International Extrusion Corporation, International Window – Arizona, Inc., and International Window Corporation (the “*Disclosure Statement*”) and all exhibits thereto or documents referenced therein, including the Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code of IAC Holding Co., International Aluminum Corporation, United States Aluminum Corporation, United States Aluminum Corporation – Carolina, United States Aluminum Corporation – Illinois, United States Aluminum Corporation – Texas, RACO Interior Products, Inc., General Window Corporation, International Extrusion Corporation – Texas, International Extrusion Corporation, International Window – Arizona, Inc., and International Window Corporation (the “*Plan*”), with the Bankruptcy Court, (ii) negotiate, execute, deliver and/or file with the Bankruptcy Court the Plan Documents (as defined in the Plan), the Plan Supplement (as defined in the Plan), the Plan Term Sheet (as defined in the Plan), the Restructuring Support Agreement (as defined in the Plan) including exhibits to the Restructuring Support Agreement or documents referenced therein, and all other exhibits to the Plan or documents referenced therein, (iii) seek approval of the Disclosure Statement and confirmation of the Plan, (iv) take such other actions as may be necessary in furtherance of approval of the Disclosure Statement and confirmation of the Plan, including, but not limited to, filing any amendments and/or supplements thereto, and (v) once an order of the Bankruptcy Court is entered confirming the Plan, execute and deliver all agreements, documents, amendments, certificates, consents, filings, and instruments as may be required for the occurrence of the Effective Date (as defined in the Plan) and take such other actions as may be necessary in furtherance of the occurrence of the Effective Date.

RESOLVED, that each Authorized Person, and such other officers of the Company as the Authorized Persons shall from time to time designate, be, and each hereby is, authorized and empowered, in the name and on behalf of the Company, to engage and retain all assistance by legal counsel, accountants, financial advisors, and

other professionals in connection with the Chapter 11 Case, on such terms as such persons deem necessary, proper or desirable.

RESOLVED, that each Authorized Person, and such other officers of the Company as the Authorized Persons shall from time to time designate, and any employees or agents (including counsel) designated by or directed by any such officers, be, and each hereby is, authorized and empowered, in the name and on behalf of the Company, to cause the Company to enter into, execute, deliver, certify, file and/or record, and perform, such agreements, instruments, motions, affidavits, applications for approvals or ruling of governmental or regulatory authorities, certificates or other documents, and to take such other action, as in the judgment of such persons shall be or become necessary, proper and desirable in connection with the prosecution of the Chapter 11 Case.

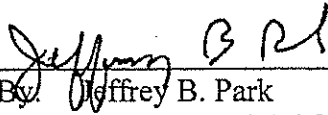
RESOLVED, that each Authorized Person be, and each hereby is, authorized and empowered on behalf of and in the name of the Company, to execute such consents of the Company and take such other action, as such Authorized Person considers necessary, proper or desirable to effectuate these resolutions, such determination to be evidenced by such execution or the taking of such action.

RESOLVED, that each Authorized Person, and such other officers of the Company as the Authorized Persons shall from time to time designate, be, and each hereby is, authorized and empowered, in the name and on behalf of the Company, as the case may be, to: (i) negotiate, execute, deliver and/or file any and all of the agreements, documents and instruments referred to herein, and such other agreements, documents and instruments and assignments thereof as may be required or as such officers deem appropriate or advisable, or to cause the negotiation, execution and delivery thereof, in the name and on behalf of the Company, as the case may be, in such form and substance as such officers may approve, together with such changes and amendments to any of the terms and conditions thereof as such officers may approve, with the execution and delivery thereof on behalf of the Company by or at the direction of such officers to constitute evidence of such approval, (ii) negotiate, execute, deliver and/or file, in the name and on behalf of the Company any and all agreements, documents, certificates, consents, filings and applications relating to the resolutions adopted and matters ratified or approved herein and the transactions contemplated thereby, and amendments and supplements to any of the foregoing, and to take such other actions as may be required or as such officers deem appropriate or advisable in connection therewith, and (iii) take such other actions as may be required, or as may in their judgment be appropriate or advisable, in order to effectuate fully the resolutions adopted and matters ratified or approved herein and the consummation of the transactions contemplated thereby.

RESOLVED, that, any and all past actions heretofore taken by officers or directors of the Company in the name and on behalf of the Company in furtherance of any or all of the preceding resolutions be, and the same hereby are, ratified, confirmed, and approved.

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Resolutions as of the date first above written.



By: Jeffrey B. Park
Title: Chief Financial Officer

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

	X	
<i>In re</i>	:	
	:	
	:	Chapter 11
INTERNATIONAL ALUMINUM CORPORATION,	:	
	:	Case No. 10-_____ ()
Debtor.	:	Joint Administration Requested
	:	
	X	

**CORPORATE OWNERSHIP STATEMENT
AND LIST OF EQUITY SECURITY HOLDERS**

Pursuant to Rules 1007(a)(1), 1007(a)(3), and 7007.1 of the Federal Rules of Bankruptcy Procedure and to enable the Judges to evaluate possible disqualification or recusal, on behalf of International Aluminum Corporation (the "*Debtor*"), the undersigned authorized officer certifies that the following corporations directly or indirectly own 10% or more of the Debtor's equity interests:

Holder	Last Known Address of Equity Interest Holder	Type of Interest
Genstar Capital Partners IV, L.P.	Four Embarcadero Center Suite 1900 San Francisco, CA 94111-4191	75.72% shareholder of IAC Holding Co.
IAC Holding Co.	767 Monterey Pass Rd. Monterey Park, CA 91754	100% shareholder of International Aluminum Corporation

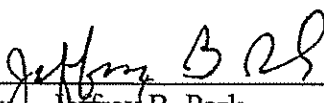
IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

-----X
:
In re :
:
INTERNATIONAL ALUMINUM : Chapter 11
CORPORATION, :
:
Debtor. : Case No. 10-____ ()
:
:
-----X

DECLARATION CONCERNING CORPORATE OWNERSHIP STATEMENT

I, the undersigned authorized officer of International Aluminum Corporation, named as the debtor in this case, declare under penalty of perjury that I have reviewed the Corporate Ownership Statement and list of Equity Security Holders of International Aluminum Corporation submitted herewith and that it is true and correct to the best of my information and belief.

Dated: January 4, 2010


By _____
Jeffrey B. Park
Title: Chief Financial Officer

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

	X	
<i>In re</i>	:	
	:	
	:	Chapter 11
INTERNATIONAL ALUMINUM CORPORATION,	:	
	:	Case No. 10-_____ ()
	:	
Debtor.	:	Joint Administration Requested
	:	
	X	

**CONSOLIDATED LIST OF CREDITORS
HOLDING 30 LARGEST UNSECURED CLAIMS**

The following is a list of creditors holding the 30 largest unsecured claims against the above-captioned Debtor and its affiliates, all of which simultaneously have commenced chapter 11 cases in this Court (collectively, the “*Debtors*”).¹ The list has been prepared on a consolidated basis from the unaudited books and records of the Debtors. The list reflects amounts from the Debtors’ books and records as of January 4, 2010. The list is prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure for filing in the Debtors’ chapter 11 cases. 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 30 largest unsecured claims. The information herein shall not constitute an admission of liability by, nor is it binding on, any Debtor. Moreover, nothing herein shall affect any Debtor’s right to challenge the amount or characterization of any claim at a later date.

Name of Creditor	Name, telephone number, and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of Claim (trade debt, bank loan, government contract, etc.)	Indicate if Claim is contingent, unliquidated, disputed, or subject to set-off	Amount of Claim (if secured also state value of security)
Carlyle Mezzanine Partners, L.P.	John K. Cunningham White and Case LLP 200 South Biscayne Blvd., Ste. 4900 Miami, FL 33131-2352 (305) 995-5252 (305) 358-5744/5766 Fax	Unsecured Notes		\$22,316,998

¹ The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor’s federal tax identification number, are: International Aluminum Corporation (3332), IAC Holding Co. (3119), United States Aluminum Corporation (8449), United States Aluminum Corporation – Carolina (3238), United States Aluminum Corporation – Illinois (2481), United States Aluminum Corporation – Texas (6269), RACO Interior Products, Inc. (0437), General Window Corporation (7764), International Extrusion Corporation – Texas (9058), International Extrusion Corporation (5103), International Window – Arizona, Inc. (2781), and International Window Corporation (5989).

Name of Creditor	Name, telephone number, and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of Claim (trade debt, bank loan, government contract, etc.)	Indicate if Claim is contingent, unliquidated, disputed, or subject to set-off	Amount of Claim (if secured also state value of security)
Nylim Mezzanine Partners II, L.P.	John K. Cunningham White and Case LLP 200 South Biscayne Blvd., Ste. 4900 Miami, FL 33131-2352 (305) 995-5252 (305) 358-5744/5766 Fax	Unsecured Notes		\$10,154,376
AEA Mezzanine Fund, L.P.	John K. Cunningham White and Case LLP 200 South Biscayne Blvd., Ste. 4900 Miami, FL 33131-2352 (305) 995-5252 (305) 358-5744/5766 Fax	Unsecured Notes		\$9,601,125
AEA Mezzanine Fund (Unleveraged), L.P.	John K. Cunningham White and Case LLP 200 South Biscayne Blvd., Ste. 4900 Miami, FL 33131-2352 (305) 995-5252 (305) 358-5744/5766 Fax	Unsecured Notes		\$3,050,240
Nylim Mezzanine Partners II Parallel Fund, L.P.	John K. Cunningham White and Case LLP 200 South Biscayne Blvd., Ste. 4900 Miami, FL 33131-2352 (305) 995-5252 (305) 358-5744/5766 Fax	Unsecured Notes		\$2,496,989
Carlyle Capital Corporation Limited	John K. Cunningham White and Case LLP 200 South Biscayne Blvd., Ste. 4900 Miami, FL 33131-2352 (305) 995-5252 (305) 358-5744/5766 Fax	Unsecured Notes		\$2,479,663
URS Corporation	Debra Scott P.O. Box 116183 Atlanta, GA 30368-6183 (213) 996-2441 or (213) 996-2466 (213) 996-2456 Fax	Trade Debt		\$105,825
Morpark Specialties	Terry Morgan 2500 Discovery Blvd. Rockwall, TX 75032 (972) 772-3383 (972) 772-3370 Fax	Trade Debt		\$103,354
Southeastern Extrusion	P.O. Box 2218 Florence, AL 35630 (256) 766-6421 (256) 764-7705 Fax	Trade Debt		\$101,019

Name of Creditor	Name, telephone number, and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of Claim (trade debt, bank loan, government contract, etc.)	Indicate if Claim is contingent, unliquidated, disputed, or subject to set-off	Amount of Claim (if secured also state value of security)
Business Credit Solutions	Sandy Elkins 19730 Ventura Blvd., Ste. 17 Woodland Hills, CA 91364 (818) 888-8624 (818) 776-9332 Fax	Trade Debt		\$65,006
Guardian Industries	24396 Network Place Chicago, IL 60673 (559) 896-6400 (559) 896-6479 Fax	Trade Debt		\$48,636
Henkel Surfaces Technologies	P.O. Box 2218 Florence, AL 35630 (256) 766-6421 (256) 764-7705 Fax	Trade Debt		\$36,788
Blake, Cassels and Graydon LLC	P.O. Box 94314 595 Burand St Suite 2600 Vancouver, BC V7X1L3 Canada (604) 631-3300 (604) 631-3309 Fax	Trade Debt		\$28,119
Chemtreat Inc	4301 Dominion Blvd. Glenn Allen, VA 23060 (804) 935-2000 (804) 965-0154 Fax	Trade Debt		\$25,309
Orco Door Closer Services	P.O. Box 11362 Santa Ana, CA 92711 (714) 994-1600 (714) 523-4937 Fax	Trade Debt		\$22,545
Glass Equipment Development	P.O. Box 692219 Cincinnati, OH 45269 (330) 487-5053 (330) 425-8741 Fax	Trade Debt		\$22,018
Pemko Mfg Co.	Carol Whitney P.O. Box 31001-1250 Pasadena, CA 91110 (800) 283-9988 (800) 283-4050 Fax	Trade Debt		\$20,902
Central Extrusion Die	P.O. Box 2850 Muscle Shoals, AL 35662 (256) 381-8262 (256) 381-8664 Fax	Trade Debt		\$19,456
Aluminite Northwest-Phoenix	137 Sear Road Chehalis, WA 98532 (360) 748-9201 (360) 748-4280 Fax	Trade Debt		\$19,357

Name of Creditor	Name, telephone number, and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of Claim (trade debt, bank loan, government contract, etc.)	Indicate if Claim is contingent, unliquidated, disputed, or subject to set-off	Amount of Claim (if secured also state value of security)
All Weather Tempering	2150 East Raymond Street Phoenix, AZ 85040 (602) 323-9400 (602) 323-9404 Fax	Trade Debt		\$19,301
Womack Machine Supply	P.O. Box 202385 Dallas, TX 75320 (800) 569-9801 (214) 630-5314 Fax	Trade Debt		\$19,021
Santoshi Corp	2439 Seaman Ave. South El Monte, CA 91733 (626) 444-7118 (626) 444-7427 Fax	Trade Debt		\$19,156
Archer Norris	2033 North Main St Suite 800 Walnut Creek, CA 94596 (925) 930-6600 (925) 930-6620 Fax	Trade Debt		\$17,892
Patillo Industrial Partners	P.O. Box 101790 Atlanta, GA 30392 (404) 235-3550 (678) 365-4752 Fax	Trade Debt		\$17,542
Robert A Clark	111 N. Wheaton Avenue Unit 408 Wheaton, IL 60187 (630) 668-1360 (630) 871-5714 Fax	Trade Debt		\$17,359
Brian D Walls DBA M&M Industrial Supply Co	P.O. Box 2159 McKinney, TX 75070 (214) 673-9828 (972) 752-9205 Fax	Trade Debt		\$16,169
Equipment Depot	P.O. Box 974287 Dallas, TX 75397 (972) 438-8000 (972) 438-1838 Fax	Trade Debt		\$15,619
Northwestern Industries	2500 West Jameson Street Seattle, WA 98199 (206) 285-3140 (206) 285-3603 Fax	Trade Debt		\$15,228
Tigert Co Inc.	2135 Industrial Street Lancaster, TX 75134 (972) 227-5213 (972) 227-9505 Fax	Trade Debt		\$14,661
EPCO Industrial Contractors	P.O. Box 872177 Dallas, TX 75187 (972) 329-4594 (972) 329-4596 Fax	Trade Debt		\$14,151

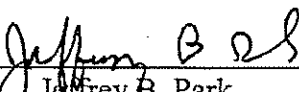
IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re :
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INTERNATIONAL ALUMINUM : Chapter 11
CORPORATION, :
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Case No. 10-____ ()
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Debtor. : Joint Administration Requested
:
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**DECLARATION CONCERNING CONSOLIDATED
LIST OF CREDITORS HOLDING 30 LARGEST UNSECURED CLAIMS**

I, the undersigned authorized officer of International Aluminum Corporation, named as the debtor in this case (the "*Debtor*"), declare under penalty of perjury that I have read the foregoing Consolidated List of Creditors Holding 30 Largest Unsecured Claims against the Debtor and its affiliates (collectively, the "*Debtors*"),¹ which simultaneously have commenced chapter 11 cases in this Court, and that the list is true and correct to the best of my information and belief.

Dated: January 4, 2010



By: Jeffrey B. Park
Title: Chief Financial Officer

¹ The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor's federal tax identification number, are: International Aluminum Corporation (3332), IAC Holding Co. (3119), United States Aluminum Corporation (8449), United States Aluminum Corporation – Carolina (3238), United States Aluminum Corporation – Illinois (2481), United States Aluminum Corporation – Texas (6269), RACO Interior Products, Inc. (0437), General Window Corporation (7764), International Extrusion Corporation – Texas (9058), International Extrusion Corporation (5103), International Window – Arizona, Inc. (2781), and International Window Corporation (5989).

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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In re :
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INTERNATIONAL ALUMINUM : Chapter 11
CORPORATION, :
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Debtor. : Case No. 10-____ ()
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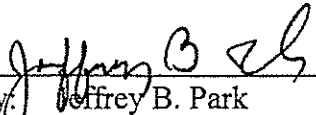
CONSOLIDATED CREDITOR LIST

The debtor and its debtor affiliates set forth on Schedule 1 to the petition (collectively, the "*Debtors*") each filed a petition in this Court on January 4, 2010 for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101–1532. Contemporaneously with the filing of the petitions, the Debtors filed a single consolidated list of creditors (the "*Consolidated Creditor List*"), in lieu of separate lists. Due to its voluminous nature, the Consolidated Creditor List is being submitted to the Court electronically along with this petition.

DECLARATION CONCERNING CONSOLIDATED CREDITOR LIST

I, the undersigned authorized officer of International Aluminum Corporation, named as the debtor in this case, declare under penalty of perjury that I have reviewed the consolidated creditor list submitted with the petition of International Aluminum Corporation, and that the list is true and correct to the best of my information and belief.

Dated: January 4, 2010



By: Jeffrey B. Park
Title: Chief Financial Officer