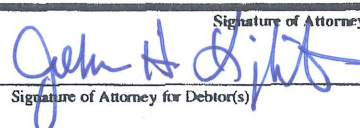
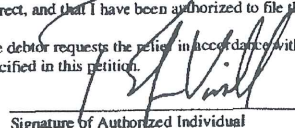


United States Bankruptcy Court District of Delaware								Voluntary Petition																						
Name of Debtor (if individual, enter Last, First, Middle): PSL - North America LLC					Name of Joint Debtor (Spouse) (Last, First, Middle):																									
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):					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): 20-5945196					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. & Street, City, State): 13092 Sea Plane Road Bay St. Louis, MS 39520					Street Address of Joint Debtor (No. & Street, City, State): <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">ZIP CODE</div>																									
County of Residence or of the Principal Place of Business: Hancock County, MS					County of Residence or of the Principal Place of Business:																									
Mailing Address of Debtor (if different from street address): <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">ZIP CODE</div>					Mailing Address of Joint Debtor (if different from street address): <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">ZIP CODE</div>																									
Location of Principal Assets of Business Debtor (if different from street address above):								<div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto; text-align: center;">ZIP CODE</div>																						
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 type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other			Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <div style="display: flex; justify-content: space-between;"> <div> <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 </div> <div> <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 </div> </div>																								
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.) <div style="display: flex; justify-content: space-between;"> <div> <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." </div> <div> <input checked="" type="checkbox"/> Debts are primarily business debts. </div> </div>																								
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 No. 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 type="checkbox"/> Debtor is a small business 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 \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years thereafter) ----- 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).																									
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.																														
<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10">Estimated Number of Creditors</td> </tr> <tr> <td><input type="checkbox"/> 1-49</td> <td><input type="checkbox"/> 50-99</td> <td><input checked="" type="checkbox"/> 100-199</td> <td><input type="checkbox"/> 200-999</td> <td><input type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5,001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> Over-100,000</td> </tr> </table>										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	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																					
<table style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="10">Estimated Assets</td> </tr> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 Million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input checked="" type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>										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 type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input checked="" 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 Assets																														
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Estimated Liabilities																														
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Voluntary Petition <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s): PSL - North America LLC	
All Prior Bankruptcy Case Filed Within Last 8 Years (If more than two, attach additional sheet)			
Location Where Filed:	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
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	Case Number:	Date Filed:	
District:	Relationship:	Judge:	
Exhibit A (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.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts) 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 delivered to the debtor the notice required by 11 U.S.C. § 342(b). X _____ Signature of Attorney for Debtor(s) Date	
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			
Exhibit D			
(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 <i>Check all applicable boxes.</i>			
<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(1))			

B1 Official Form 1 (04/13)

Page 3

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): PSL - North America LLC
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>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).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>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.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1515, 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.</p> <p>X _____ (Signature of Foreign Representative)</p> <p>_____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>
<p style="text-align: center;">Signature of Attorney*</p> <p>X  Signature of Attorney for Debtor(s)</p> <p>John H. Knight (No. 3848) Richards, Layton & Finger, P.A. One Rodney Square 920 North King Street Wilmington, Delaware 19801 Phone: 302-651-7700</p> <p>Date: <u>June 16</u>, 2014</p> <p><small>*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.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>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 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ 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.)</p> <p>_____ Address</p> <p>X _____ Signature</p> <p>_____ Date</p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>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.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X  Signature of Authorized Individual</p> <p>Brian J. Vaill Printed Name of Authorized Individual Chief Executive Officer Title of Authorized Individual <u>June 16</u>, 2014 Date</p>	<p>Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.</p> <p>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.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>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.</small></p>

LIST OF AFFILIATED DEBTORS

On the date hereof, each of the affiliated entities listed below (including the debtor in this Chapter 11 case) filed in this Court a petition for relief under Chapter 11 of Title 11 of the United States Code. Contemporaneously with the filing of their petitions, these entities filed a motion requesting that the Court administratively consolidate for procedural purposes only and jointly administer their chapter 11 cases.

1. PSL USA INC
2. PSL - North America LLC

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

	X	
In re:	:	Chapter 11
	:	
PSL - NORTH AMERICA LLC,	:	Case No. 14-_____ (_____)
	:	
Debtor.	:	Tax I.D. 20-5945196

**CONSOLIDATED LIST OF CREDITORS
HOLDING 20 LARGEST UNSECURED CLAIMS**

The following is a list of creditors holding the 20 largest unsecured claims against the above-captioned debtor and certain of its debtor affiliates (collectively, the “Debtors”), all of which simultaneously have commenced Chapter 11 cases in this Court. The list has been prepared on a consolidated basis from the unaudited books and records of the Debtors. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in the Debtors’ Chapter 11 cases. The list does not include (i) persons that come within the definition of “insider” set forth in 11 U.S.C. § 101(31) or (ii) 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. The information contained herein shall not constitute an admission of liability by, nor is it binding on, the Debtors. Moreover, nothing herein shall affect any Debtor’s right to challenge the amount or characterization of any claim at a later date. The failure to list a claim as contingent, unliquidated or disputed does not constitute a waiver of the Debtors’ right to contest the validity, priority and/or amount of any such claim.


(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number and complete mailing address, including zip code of employee, agents, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contracts, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to set off	(5) Amount of claim (secured also state value of security)
1. AM/NS Calvert, LLC PO Box 456 Calvert, AL 36513	Stefan Wolfe PO Box 456 Calvert, AL 36513 Phone: 251.289.3000 Fax: 251-289-5681	Trade Debt		\$5,317,400
2. PSL Limited PSL Towers 615 Makwana Road Marol Mumbai, 400059	Nirmala Chandran PSL Towers 615 Makwana Road Marol Mumbai, 400059 Phone: + 91 22 6644 7777 Fax: + 91 22 6644 7711	Machinery and Equipment/Spare Parts		\$4,808,381
3. CSX Transportation CSXT N/A 130303 PO Box 532652 Atlanta, GA 30353-2652	Kay Fearrington CSXT N/A 130303 PO Box 532652 Atlanta, GA 30353-2652 Phone: 904-279-4904 Fax: 904-279-5086	Trade Debt / Note Payable		\$4,078,974
4. Export Import Bank of India Head Office Centre One World Trade Centre Mumbai, Maharashtra 400 005	T.D. Sivakumar Head Office Centre One World Trade Centre Mumbai, Maharashtra 400 005 Phone: 202-223-3238 Fax: 202-785-8487	Bank Loan		\$1,367,746
5. Hanwa American Corp. 9800 Richmond Ave., Suite 515 Houston, TX 77042	Koji Fujita 9800 Richmond Ave., Suite 515 Houston, TX 77042 Phone: 713-978-7904 Fax: 713-978-7790	Note Payable		\$1,288,042
6. VALSPAR LOCKBOX 741667 PO BOX 741667 ATLANTA, GA 30374-1167	Karl Jorgenrud PO BOX 741667 ATLANTA, GA 30374-1167 Phone: 918-625-6690 Fax: 512-300-0375	Trade Debt		\$506,179
7. Balch & Bingham, LLP P.O. Box 306 Birmingham, AL 35201	Terri Gass P.O. Box 306 Birmingham, AL 35201 Phone: 205-521-8100 Fax: 205-226-8799	Legal Fees		\$220,331
8. Lincoln Electric PO Box 677561 Dallas, TX 75267-7561	Frank Vincek PO Box 677561 Dallas, TX 75267-7561 Phone: 888-935-3860 Fax: 678-934-0592	Trade Debt		\$117,955
9. Merchant Capital, LLC P.O. Box 241858 Montgomery, AL 36124	Doug Sellers P.O. Box 241858 Montgomery, AL 36124 Phone: 334-834-5100 Fax: 334-269-0902	Bond Remarking Agent Fees		\$115,727
10. Axalta Coating System 9800 Genard Road Houston, TX 77077	Thomas Grauer 9800 Genard Road Houston, TX 77077 Phone: 717-571-5576 Fax: 800-903-4269	Trade Debt		\$69,301

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number and complete mailing address, including zip code of employee, agents, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contracts, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to set off	(5) Amount of claim (secured also state value of security)
11. Coast Electric Power Association P.O. BOX 2430 BAY ST LOUIS, MS 39521-2430	John Holston P.O. BOX 2430 BAY ST LOUIS, MS 39521-2430 Phone: 228-363-7000 Fax:	Utility		\$61,446
12. Boone Valley Forest Products, Inc. P.O. Box 193 Chesterfield, MO 63006	Dan Knopf P.O. Box 193 Chesterfield, MO 63006 Phone: 636-327-3200 Fax: 636-327-3203	Trade Debt		\$55,640
13. SunBelt Rentals 3412 Bienville Blvd. Ocean Springs, MS 39564	David Ruckdeschel 3412 Bienville Blvd. Ocean Springs, MS 39564 Phone: 228-348-0562 Fax: 228-872-6098	Trade Debt		\$54,220
14. ADS, LLC P.O. Box 9021 Mobile, AL 36691	Cathy Harbison P.O. Box 9021 Mobile, AL 36691 Phone: 251-602-8400 Fax: 251-602-8409	Trade Debt		\$51,404
15. Nucor Steel Tuscaloosa P. O. Box 945952 Atlanta, GA 30394-5952	Emily Watkins P. O. Box 945952 Atlanta, GA 30394-5952 Phone: Fax:	Trade Debt		\$29,422
16. Snow Coating Equipment and Services, LLC. 2615 West Casino Road Everett, WA 98204	Kieran Snow 2615 West Casino Road Everett, WA 98204 Phone: 425-583-8806 Fax:	Trade Debt		\$28,009
17. Prewett Enterprises, INC. PO Box 386 SouthHaven, MS 38671	Dawn Clackum PO Box 386 SouthHaven, MS 38671 Phone: 662-781-2780 Fax: 662-781-2867	Trade Debt		\$24,766
18. Southern Gas and Supply of Mississippi, Inc. 125 Thruway Park Broussard, LA 70518-3602	Mary Musemeche 125 Thruway Park Broussard, LA 70518-3602 Phone: 228-896-7550 Fax: 228-896-7554	Trade Debt		\$21,337
19. Pascagoula Sheet Metal Works, Inc. 5609 Veterans Pascagoula, MS 39581-5623	Judy Couch 5609 Veterans Pascagoula, MS 39581-5623 Phone: 228-762-2901 Fax: 228-762-2963	Trade Debt		\$20,140
20. Harbert's Products, Inc. 501 South Cedar Lane Greencastle, PA 17225	Harvey Beck 501 South Cedar Lane Greencastle, PA 17225 Phone: 717-597-1748 Fax: 717-597-1717	Trade Debt		\$15,031

DECLARATION UNDER PENALTY OF PERJURY

I, the undersigned officer of the debtor in the above-captioned case, declare under penalty of perjury that I have reviewed the foregoing list and it is true and correct to the best of my knowledge, information and belief.

Dated: June 16, 2014
Wilmington, Delaware



Name: Brian J. Vaill
Title: Chief Executive Officer

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

-----	X	
In re:	:	Chapter 11
	:	
PSL - NORTH AMERICA LLC,	:	Case No. 14-_____ (_____)
	:	
Debtor.	:	Tax I.D. 20-5945196
-----	X	

CONSOLIDATED LIST OF ALL CREDITORS

PSL - North America LLC and PSL USA INC (collectively, the “Debtors”) have prepared a consolidated list of creditors in accordance with Fed. R. Bankr. P. 1007(a)(1) which has been separately transmitted to the Clerk of the Court.

The list has been prepared on a consolidated basis from the books and records of the Debtors. The list contains only those creditors whose names and addresses were maintained in the Debtors’ databases or were otherwise readily ascertainable by the Debtors prior to the commencement of this case.

Certain of the creditors listed may not hold outstanding claims against any of the Debtors as of the commencement date and, therefore, may not be creditors for purposes of these cases. By submitting the list, the Debtors in no way waive or prejudice their rights to dispute the extent, validity or enforceability of the claims, if any, held by parties identified therein.

The information presented in the list shall not constitute an admission by, nor is it binding upon, the Debtors.

DECLARATION UNDER PENALTY OF PERJURY

I, the undersigned officer of the debtor in the above-captioned case, declare under penalty of perjury that I have read the transmitted list and it is true and correct to the best of my knowledge, information and belief.

Dated: June 16, 2014
Wilmington, Delaware



Name: Brian J. Vaill
Title: Chief Executive Officer

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

-----	X	
In re:	:	Chapter 11
	:	
PSL - NORTH AMERICA LLC,	:	Case No. 14-_____ (_____)
	:	
Debtor.	:	Tax I.D. 20-5945196
-----	X	

LIST OF EQUITY SECURITY HOLDERS

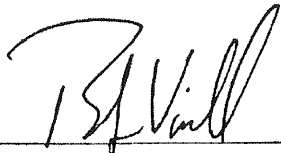
Following is the list of the above-captioned debtor's equity security holders. The list has been prepared in accordance with Fed. R. Bankr. P. 1007(a)(3) for filing in this chapter 11 case.

Name and Last Known Address of Equity Interest Holder	Kind of Interest	Number of Interests Held
PSL USA INC 13092 Sea Plane Road Bay St. Louis, MS 39520	Equity	83% (8,300 of 10,000)
HSAW Solutions, LLC 8339 Melrose Drive Lenexa, KS 66214	Equity	9% (900 of 10,000)
Lloyd Systems, Inc. 7002 Boulevard East, Apt. 40D, West Newark, NJ 07093	Equity	8% (800 of 10,000)

DECLARATION UNDER PENALTY OF PERJURY

I, the undersigned officer of the debtor in the above-captioned case, declare under penalty of perjury that I have reviewed the foregoing list and it is true and correct to the best of my knowledge, information and belief.

Dated: June 16, 2014
Wilmington, Delaware



Name: Brian J. Vaill
Title: Chief Executive Officer

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

	X	
In re:	:	Chapter 11
	:	
PSL - NORTH AMERICA LLC,	:	Case No. 14-_____ (_____)
	:	
Debtor.	:	Tax I.D. 20-5945196

STATEMENT OF CORPORATE OWNERSHIP

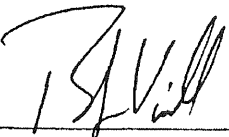
Following is the list of entities that, directly or indirectly, own ten percent or more of the above-captioned debtor's equity interests. The list is prepared in accordance with Fed. R. Bankr. P. 1007(a)(1) and Fed. R. Bankr. P. 7007.1 for filing in this Chapter 11 case.

Holder	Kind of Interest	Percentage of Ownership
PSL USA INC	Equity	PSL USA INC owns 83% of PSL - North America LLC

DECLARATION UNDER PENALTY OF PERJURY

I, the undersigned officer of the debtor in the above-captioned case, declare under penalty of perjury that I have read the foregoing statement and it is true and correct to the best of my knowledge, information and belief.

Dated: June 16, 2014
Wilmington, Delaware



Name: Brian J. Vaill
Title: Chief Executive Officer

CERTIFICATION OF RESOLUTIONS

I, Richard Gilstrap, do hereby certify that: (a) I am the duly elected, qualified and acting Secretary of PSL - North America LLC (the "Company"); (b) the following resolutions were duly adopted by the board of directors of the Company, as of June 14, 2014, in accordance with the requirements of Delaware limited liability company law; and (c) said resolutions have not been amended, modified or rescinded and are in full force and effect as of the date hereof:

"RESOLVED, that the Company shall be, and hereby is, authorized and directed to: (a) file a voluntary petition (the "Petition") for relief under Chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"), in the United States Bankruptcy Court for the District of Delaware and (b) perform any and all such acts as are reasonable, advisable, expedient, convenient, proper or necessary to effect the foregoing; and it be further

RESOLVED, that the president, chief executive officer, chief financial officer, controller, treasurer, any vice president, and the secretary or assistant secretary of the Company (collectively, the "Designated Officers") shall be, and each of them, acting alone, hereby is, authorized and empowered on behalf of and in the name of the Company to: (a) execute and verify the Petition, as well as all other ancillary documents, and cause the Petition to be filed with the Bankruptcy Court and make or cause to be made prior to execution thereof any modifications to the Petition or ancillary documents as any such Designated Officer, in such officer's discretion, deems necessary or desirable to carry out the intent and accomplish the purposes of these resolutions (such approval to be conclusively established by the execution thereof by such Designated Officer); (b) execute, verify and file or cause to be filed all petitions, schedules, lists, motions, applications and other papers or documents (including authorization to incur debtor-in-possession indebtedness and to enter into debtor-in-possession loan agreements and related documents) necessary or desirable in connection with the foregoing; and (c) execute and verify any and all other documents necessary or appropriate in connection therewith in such form or forms as any such Designated Officer may approve; and it be further

RESOLVED, that the Designated Officers of the Company shall be, and each of them hereby is, authorized and empowered to retain, on behalf of the Company: (a) Richards, Layton & Finger, P.A., as bankruptcy counsel to the Company; (b) Duff & Phelps, LLC, as financial advisor to the Company; and (c) such additional professionals, including attorneys, accountants, financial advisors, investment bankers, consultants or brokers, in each case as in such officer's or officers' judgment may be necessary or desirable in connection with the Company's Chapter 11 case and other related matters, on such terms as such officer or officers shall approve; and it be further

RESOLVED, that the law firm of Richards, Layton & Finger, P.A. and any additional special counsel selected by the Designated Officers, if any, shall be, and hereby are, authorized, empowered and directed to represent the

Company, as debtor and debtor in possession, in connection with any Chapter 11 case commenced by or against it under the Bankruptcy Code; and it be further

RESOLVED, that the form, terms and provisions of that certain Asset Purchase Agreement by and between PSL-North America LLC and Jindal Tubular USA LLC (the "Jindal APA"), be, and hereby is, approved; that each of the officers of the Company is hereby empowered, authorized and directed to execute and deliver for, in the name of, and on behalf of the Company, the Jindal APA in such form, with such changes therein as such officer executing the same shall approve (which approval shall be conclusively evidenced by such person's execution and delivery thereof); that the Company hereby is empowered and authorized to enter into, and to perform its obligations under, the Jindal APA as so executed and delivered; and that any officer of the Company acting on behalf of the Company, is hereby authorized and empowered to negotiate, execute and deliver for and on behalf of the Company any other document contemplated by the Jindal APA or related thereto; and it be further

RESOLVED, that the Jindal APA and the transactions contemplated thereby are expedient and in the best interests of the Company and other parties in interest; and it be further

RESOLVED, that in addition to the specific authorizations heretofore conferred upon the Designated Officers of the Company, each of the officers of the Company or their designees shall be, and each of them, acting alone, hereby is, authorized, directed and empowered, in the name of and on behalf of the Company, to take or cause to be taken any and all such further actions, to execute and deliver any and all such agreements, certificates, instruments and other documents and to pay all expenses, including filing fees, in each case as in such officer's or officers' judgment shall be necessary or desirable in order to fully carry out the intent and accomplish the purposes of the resolutions adopted herein; and it be further

RESOLVED, that all acts lawfully done or actions lawfully taken or to be taken by any officer or officers of the Company in connection with the implementation of these resolutions are hereby in all respects ratified, confirmed and approved."

[Remainder of page intentionally blank]

IN WITNESS WHEREOF, the undersigned has caused this certificate to be executed as of the 16 day of June, 2014.

A handwritten signature in dark ink, appearing to read "Richard Gilstrap", is written over a horizontal line.

Richard Gilstrap
Secretary of PSL - North America LLC