

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

---

In re:

Chapter 11

METRO FUEL OIL CORP., *et al.*,<sup>1</sup>

Case Nos. 12-46913 (ESS)  
12-46914 (ESS)  
12-46915 (ESS)  
12-46916 (ESS)  
12-49617 (ESS)  
12-46918 (ESS)  
12-46919 (ESS)  
12-46920 (ESS)  
12-46921 (ESS)  
12-46922 (ESS)

Debtors.

Jointly Administered

---

**SCHEDULES OF ASSETS AND LIABILITIES FOR**

**Metro Plumbing Services Corp**

**Case No: 12-46918**

---

<sup>1</sup> The Debtors are Metro Fuel Oil Corp., Apollo Petroleum Transport, Inc., Apollo Petroleum Transport, LLC, Apollo Pipeline, LLC, Kings Land Realty, Inc., Metro Biofuels, LLC, Metro Energy Group LLC, Metro Plumbing Services Corp., Metro Terminals Corp. and Metro Terminals of Long Island, LLC.

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

In re: Metro Plumbing Services CorpCase No. 12-46918Chapter 11**SUBJECT TO GLOBAL NOTES AND SPECIFIC NOTES TO THESE SCHEDULES:****SUMMARY OF SCHEDULES**

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, C, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts from Schedules D, E, and F to determine the total amount of the debtor's liabilities.

**AMOUNTS SCHEDULED**

NAME OF SCHEDULE	ATTACHED YES / NO	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - REAL PROPERTY	YES	1	\$0		
B - PERSONAL PROPERTY	YES	6			
C - PROPERTY CLAIMED AS EXEMPT	NO	0			
D - CREDITORS HOLDING SECURED CLAIMS	YES	3		\$48,218,552	
E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS (Total of claims on Schedule E)	YES	4		Undetermined	
F - CREDITORS HOLDING UNSECURED NON-PRIORITY CLAIMS	YES	2		\$0	
G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES	YES	2			
H - CODEBTORS	YES	2			
I - CURRENT INCOME OF INDIVIDUAL DEBTOR(S)	NO	0			N/A
J - CURRENT EXPENDITURES OF INDIVIDUAL DEBTOR(S)	NO	0			N/A
<b>Total number of sheets of all Schedules</b>		20			
			<b>Total Assets &gt;</b>	\$0	
			<b>Total Liabilities &gt;</b>	\$48,218,552	

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Introduction**

On September 27, 2012 (the "Petition Date"), Metro Fuel Oil Corp., Metro Terminals Corp., Metro Terminals of Long Island, LLC, Metro Biofuels, LLC, Metro Energy Group, LLC, Metro Plumbing Services Corp., Apollo Petroleum Transport, LLC, Kings Land Realty, Inc., Apollo Pipeline, LLC and Apollo Petroleum Transport, Inc. (collectively, "Metro" or "Debtors"), filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). Metro continues to operate their business and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

On the date hereof, Metro, with the assistance of their management and advisors, filed the Schedules of Assets and Liabilities (collectively, "Schedules") and the Statement of Financial Affairs (collectively, "Statements," and, together with the Schedules, "Schedules and Statements") pursuant to section 521 of the Bankruptcy Code and Rule 1007 of the Federal Rules of Bankruptcy Procedure. Mr. Thomas Studebaker, Chief Financial Officer, executed the Schedules and Statements in his capacity as an authorized signatory. Mr. Thomas Studebaker has not (and could not have) personally verified the accuracy of each statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors.

In addition, while Metro's management has made reasonable efforts to ensure that the Schedules and Statements are as accurate and complete as possible based on the information that was available at the time of preparation (i) additional information, or subsequent discovery thereof, may result in material changes to these Schedules and Statements, and (ii) inadvertent errors or omissions may exist. Furthermore, because the Schedules and Statements contain unaudited financial information that is subject to further review and potential adjustment, there can be no assurance that the Schedules and Statements are complete. Accordingly, Metro reserves all rights to amend, supplement, or otherwise modify the Schedules and Statements to the extent that it is necessary and appropriate. Metro shall not be required, however, to update the Schedules and Statements.

**Global Notes and Overview of Methodology**

These General Notes and Statement of Limitations, Methodology and Disclaimer Regarding the Debtors' Schedules and Statements ("Global Notes") are incorporated by reference in, and comprise an integral part of, the Schedules and Statements and should be referred to and reviewed in connection with any review of the Schedules and Statements. These Global Notes are in addition to the specific notes contained in Metro's Schedules and Statements. The fact that certain Global Notes may apply to only particular Schedules or Statements does not exclude the applicability of such Global Note to any or all of Metro's remaining Schedules or Statements, as appropriate. In the event that the Schedules and Statements differ from the foregoing Global Notes, the Global Notes shall control.

**Accounts Receivable**

The accounts receivable information included in the Schedules and Statements is as of August 31, 2012 and has been listed net of reserves.

**Amendment**

Although reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements, inadvertent errors or omissions may exist. Accordingly, Metro reserves all rights to amend and/or supplement the Schedules and Statements as it deems necessary and appropriate.

**Cash Management**

The Debtors use a consolidated cash management system through which the Debtors collect substantially all receipts and pay liabilities and expenses.

**Causes of Action**

Despite reasonable efforts, Metro may have inadvertently failed to identify and/or set forth as assets all of its filed or potential causes of action against third parties as assets in the Schedules and Statements, including, without limitation, causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. The Debtors reserve all of their rights with respect to any cause of action (including avoidance actions), controversy, right of setoff, cross claim, counterclaim or recoupment and any claim on contracts or for breaches of duties imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity, or pursuant to any other theory of law (collectively, "Causes of Action") they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any Causes of Action or in any way prejudice or impair the assertion of such Causes of Action.

**Claims Designations and Claims of Third-Party Related Entities**

Although Metro has made every effort to classify properly each claim listed in the Schedules as being either disputed or undisputed, liquidated or unliquidated, and contingent or noncontingent, the Debtors have not been able to reconcile fully all payments made to certain third parties and their related entities on account of the Debtors' obligations to such entities and their affiliates. Accordingly, any failure of Metro to designate a claim identified on the Schedules and Statements as "disputed"; "contingent"; or "unliquidated" does not constitute an admission by Metro that such amount is not "disputed"; "contingent"; or "unliquidated." Indeed, Metro reserves the right to dispute, or assert offsets or defenses to, any claim reflected on the Schedules or Statements on any grounds whatsoever, including amount, liability, or classification, or to otherwise subsequently designate such claims as "disputed"; "contingent"; or "unliquidated." Identification of a claim on the Schedules and Statements shall not constitute an admission of liability by Metro.

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Classifications**

Listing a Claim on (a) Schedule D as "secured," (b) Schedule E as "priority," (c) Schedule F as "unsecured," or (d) listing a contract on Schedule G as "executory" or "unexpired," does not constitute an admission by the Debtors of the legal rights of the claimant or a waiver of the Debtor's rights to recharacterize or reclassify such claims or contracts or to setoff against any such Claims.

**Confidentiality**

In certain circumstances certain information has been intentionally omitted or revised due to concerns about the confidential or commercially sensitive nature of such information or for privacy of individuals. The revisions or omissions will be limited to only what is necessary the Debtors or third-parties and will provide interested parties with sufficient information.

**Employees**

The Debtors employ approximately 130 employees as of the petition date. The Bankruptcy Court entered "first-day" interim orders granting authority to the Debtors to pay pre-petition employee wages, salaries, severance, benefits or other obligations in the ordinary course of their businesses. Accordingly, the Schedules and Statements do not include claims that the Debtors have paid or otherwise resolved or satisfied pursuant to such "first-day" orders. In addition, the Debtors may take certain actions that lead to employee-related claims. Such potential claims are not included in the Schedules and Statements. Furthermore, the Debtors have omitted from their response to Statement Question 3.b. ordinary course payments made to employees within 90 days of the Petition Date.

**Estimates**

To close the books and records of the Debtors as of the Petition Date, the Debtors' management was required to make estimates, allocations or assumptions that affect the amounts of assets and liabilities as of September 27, 2012 and reported revenue and expenses for the period ending [August 31, 2012].

**Excluded Assets and Liabilities**

Metro has excluded certain assets from the Schedules and Statements, including goodwill, customer relationships, and assets with a net book value of zero. Metro has excluded certain liabilities from the Schedules and Statements, including accrued salaries and employee benefits, tax accruals, letters of credit and other accrued liabilities. The Debtors have also excluded potential rejection damage claims of counterparties to executory contracts and unexpired leases that have been or may be rejected; to the extent such damage claims may at some point arise. Liabilities resulting from non-specific accruals and/or estimates of long-term liabilities that are not payable at this time given that they (i) have not been approved for payment in accordance with Metro's normal procedures or (ii) have not yet been reported and, therefore, do not represent specific claims as of the Petition Date, have been excluded from the Schedules and Statements. Other de minimis or otherwise immaterial assets and liabilities may also have been excluded.

**Financial Reporting**

The Debtors are privately-held companies. The Schedules and Statements identify Metro's stand-alone assets and liabilities and were not prepared in accordance with generally accepted accounting principles ("GAAP").

**Fiscal Year**

The fiscal year for Metro Fuel Oil Corp, Metro Terminals Corp and Metro Terminals of Long Island, LLC covers the period July 1 through June 30. For all other entities, the fiscal year covers the period January 1 through December 31.

**Foreign Currency**

All amounts are reflected in U.S. Dollars ("USD").

**Guarantees and Other Secondary Liability Claims**

Metro has used its best efforts to locate and identify guarantee obligations and other secondary liability claims related to each of its executory contracts, unexpired leases, secured financings, debt instruments, and other agreements (collectively, the "Guarantees"). Where such Guarantees have been identified, they have been included in the Schedules.

**Insiders**

For purposes of the Schedules and Statements, the term "insiders" is defined pursuant to section 101(31) of the Bankruptcy Code as: (i) directors; (ii) officers; (iii) shareholders holding in excess of 5% of the voting shares; and (iv) relatives of directors, officers, or shareholders of Metro (to the extent known by Metro).

Persons listed as "insiders" have been included for informational purposes only. Metro does not take any position with respect to: (i) such person's influence over the control of Metro; (ii) the management responsibilities or functions of such individual; (iii) the decision-making or corporate authority of such individual; or (iv) whether any such individual could successfully argue that he or she is not an "insider" under applicable law, including the Bankruptcy Code or federal securities laws, or with respect to any theories of liability or for any other purpose.

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Intellectual Property Rights**

Any exclusion of Metro's intellectual property shall not be construed as an admission by Metro that such intellectual property rights have been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property rights shall not be construed as an admission by Metro that such intellectual property rights have not been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction. In addition, although the Debtors have made diligent efforts to attribute intellectual property to the rightful Debtor entity, in certain instances, intellectual property owned by one Debtor may, in fact, be owned by another. Accordingly, Metro reserves any and all of its rights with respect to the legal status of any and all of its intellectual property.

**Intercompany Claims**

Receivables and payables among Metro and its affiliates (each an "Intercompany Receivable" or "Intercompany Payable" and collectively, the "Intercompany Claims") are included in the Schedules to the extent they are not duplicative of other listed amounts.

The Debtors routinely engaged in intercompany transactions among the Debtors resulting in intercompany accounts payable and accounts receivable. The Debtors have listed the intercompany information for each debtor on Schedule B and Schedule F, as applicable. Summary schedules do not include receivables or payables related to intercompany transactions.

**Inventories, Property and Equipment**

Inventories referenced in the Schedules and Statements are stated at current cost. Property and equipment referenced in the Schedules and Statements is stated at cost, net of accumulated depreciation. All inventories, as well as all property and equipment, are presented without consideration of any potential liens.

**Leases and Contracts**

The Debtors have not included in the Schedules and Statements any future obligations on any leases. To the extent that there was an amount due as of the Petition Date, the creditor has been included in Schedule F. Unless otherwise stated, all lease agreements have been included in Schedule G.

The business of the Debtors is complex. While commercially-reasonable efforts have been made to ensure the accuracy of Schedule G, inadvertent errors, omissions, or over-inclusions may have occurred. In compiling Schedule G, the Debtors categorized contracts by the type for ease of reference only and do not intend such categorization to denote any significance.

The Debtors have attempted to provide complete lists of all agreements that might be considered to be executory contracts. The Debtors are continuing to review their records and may supplement their Schedules and Statements to the extent necessary. The Debtors hereby reserves all of its rights to dispute the validity, status, or enforceability of any contracts, agreements, or leases set forth in Schedule G, or to amend or supplement such Schedule as necessary. The contracts, agreements and leases listed on Schedule G may not have taken effect or be binding on any party and may have expired, or been terminated, modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppels certificates, letters, or other documents, instruments, or agreements which may not be listed therein.

Certain of the real property leases and contracts listed on Schedule G may contain renewal options, guarantees of payments, options to purchase, rights of first refusal, rights to lease additional space and other miscellaneous rights. Such rights, powers, duties and obligations are not set forth on Schedule G. Certain executory agreements may not have been memorialized in writing and could be subject to dispute. Generally, executory agreements that are oral in nature have not been included in the Schedule. Schedule G generally does not include stand-alone equipment purchase orders. Schedule G does not include agreements that the Debtors have entered into with certain of their advisors.

**Liabilities**

Metro allocated liabilities between the prepetition and postpetition periods based on the information available and research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, Metro's allocation of liabilities between the pre-petition and post-petition periods may change. The liability information, except where otherwise noted, is listed as of the close of business on September 26, 2012. Accordingly, Metro reserves all rights to amend, supplement or otherwise modify the Schedules and Statements as necessary and appropriate. In addition, the liabilities listed on the Schedules do not reflect any analysis conducted by Metro regarding potential claims under section 503(b)(9) of the Bankruptcy Code. Accordingly, Metro reserves any and all of its rights to dispute or challenge the validity of any claims asserted under section 503(b)(9) of the Bankruptcy Code or otherwise. The Debtors shall not, however, be required to update the Schedules and Statements.

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Net Book Value of Assets**

It would be prohibitively expensive, unduly burdensome, and an inefficient use of resources for the Debtors to obtain current market valuations of all of its assets. Accordingly, unless otherwise indicated, the values for assets contained in the Schedules and Statements are net book values as of August 31, 2012. Consequently, amounts ultimately realized from the disposition of the Debtors' assets may materially vary from the stated net book value. Additionally, because the book values of patents, trademarks, and copyrights may materially differ from their fair market values, they are listed as undetermined amounts as of the Petition Date. Furthermore, assets that have been fully depreciated or were expensed by the Debtors for accounting purposes do not appear in the Schedules and Statements because they have no net book value. Certain of the Debtors' assets are listed in the Schedules and Statements with undetermined values as of the Petition Date because the net book values of these assets may materially differ from fair market values. Thus, unless otherwise noted, the Schedules and Statements reflect the carrying value of the assets as recorded on Metro's books as of August 31, 2012, and are not based upon any estimate of their current market value.

**Paid Claims**

Pursuant to certain interim orders entered by the Bankruptcy Court, Metro has been authorized to pay certain outstanding prepetition obligations. Accordingly, certain outstanding prepetition liabilities may have been reduced by payments made by the Debtors after the Petition Date. To the extent the Debtors pay any of the Claims listed in the Schedules and Statements pursuant to orders entered by the Bankruptcy Court, the Debtors reserve all of their rights to amend or supplement the Schedules and Statements or take other action as is necessary and appropriate to avoid over-payment of or duplicate payment for any such liabilities.

**Recharacterization**

Metro has made reasonable efforts to characterize, classify, categorize, and/or designate correctly the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. However, due to the complexity and size of Metro's business, Metro may have improperly characterized, classified, categorized, or designated certain items. Thus, Metro reserves the right to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements as additional information becomes available, including whether contracts listed in the Schedules and Statements were executory as of the Petition Date or remain executory post petition.

**Reservation of Rights**

Nothing contained in the Schedules and Statements shall constitute a waiver of Metro's rights or an admission with respect to their Chapter 11 cases, including with respect to any issues involving substantive consolidation, equitable subordination, defenses, and/or causes of action arising under the provisions of Chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws. All rights to object to any claims of any parties and with claims listed on the Schedules are reserved.

**Secured Claims**

Except as otherwise agreed pursuant to a stipulation, agreed order, or general order entered by the Bankruptcy Court, the Debtors reserves their rights to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D of any Debtor. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserves all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization or structure of any such transaction, or any document or instrument (including, without limitation, any inter-company agreement) related to such creditor's claim. The descriptions provided in Schedule D are intended only to be a summary, do not constitute an admission and are not dispositive for any purpose. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of any lien. Nothing in the Global Notes or the Schedules and Statements shall be deemed to be an admission, modification, or interpretation of or relating to such agreements.

**Setoffs**

The Debtors incur certain setoffs and other similar rights during the ordinary course of business. Offsets in the ordinary course can result from various items, including, without limitation, intercompany transactions, pricing discrepancies, returns, warranties, and other disputes between the Debtors and their suppliers. These offsets and other similar rights are consistent with the ordinary course of business in the Debtors' industry and are not tracked separately. Therefore, although such offsets and other similar rights may have been accounted for when certain amounts were included in the Schedules, offsets are not independently accounted for, and as such, are excluded from the Debtors' Schedules and Statements.

**Taxes**

Schedule E includes claims to various taxing authorities to which the Debtors may potentially be liable. However, certain of such claims may be subject to ongoing audits, and the Debtors are otherwise unable to determine with certainty the amount of some, if not all, of the claims listed on Schedule E. Therefore, the Debtors have listed all such claims as unliquidated, pending final resolution and liquidation of such claims, including for ongoing audits or other outstanding issues. The Debtors reserve their right to assert that any claim listed on Schedule E does not constitute an unsecured priority claim under the Bankruptcy Code.

**Totals**

All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown, unliquidated or undetermined amounts, the actual total may differ from the total in the Schedules and Statements.

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**Undetermined Amounts**

The description of an amount as "unknown" or "undetermined" is not intended to reflect the materiality of such amount.

**Workers Compensation**

Workers' compensation claims generally have been excluded from the Schedules and Statements because the Debtors are performing their obligations as required by law and in accordance with applicable court orders.

In re: Metro Plumbing Services CorpCase No. 12-46918

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

**SCHEDULE A - REAL PROPERTY**

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, or both own the property by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Check this box if debtor has no real property to report on this Schedule A.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM



In re: Metro Plumbing Services CorpCase No. 12-46918

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

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories place an "X" in the appropriate position in the column labeled "None". If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only on Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property". If the property is being held for a minor child, simply 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).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	NET BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on hand.	X		
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.	X		
3. Security deposits with public utilities, telephone companies, landlords, and others.	X		
4. Household goods and furnishings, including audio, video, and computer equipment.	X		
5. Books; pictures and other art objects; antiques; stamps, coin, record, tape, compact disc, and other collections or collectibles.	X		
6. Wearing apparel.	X		
7. Furs and jewelry.	X		
8. Firearms and sports, photographic, and other hobby equipment.	X		
9. Interests in insurance policies. Name insurance company of policy and itemize surrender or refund value of each.	X		
10. Annuities. Itemize and name each issuer.	X		

In re: Metro Plumbing Services CorpCase No. 12-46918

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

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories place an "X" in the appropriate position in the column labeled "None". If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only on Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property". If the property is being held for a minor child, simply 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).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	NET BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X		
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans.	X		
13. Stock and interests in incorporated and unincorporated business. Itemize.		See Attached Schedule B-13	Undetermined
14. Interests in partnerships or joint ventures. Itemize.	X		
15. Government and corporate bonds and other negotiable and non-negotiable instruments.	X		
16. Accounts receivable.	X		
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X		
18. Other liquidated debts owing debtor including tax refunds. Give particulars.	X		
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X		
20. Contingent and non-contingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X		

In re: Metro Plumbing Services CorpCase No. 12-46918

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

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories place an "X" in the appropriate position in the column labeled "None". If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only on Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property". If the property is being held for a minor child, simply 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).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	NET BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X		
22. Patents, copyrights, and other intellectual property. Give particulars.	X		
23. Licenses, franchises, and other general intangibles. Give particulars.		See Attached Schedule B-23	Undetermined
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X		

In re: Metro Plumbing Services CorpCase No. 12-46918

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

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories place an "X" in the appropriate position in the column labeled "None". If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only on Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property". If the property is being held for a minor child, simply 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).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	NET BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X		
26. Boats, motors, and accessories	X		
27. Aircraft and accessories.	X		
28. Office equipment, furnishings, and supplies.	X		
29. Machinery, fixtures, equipments, and supplies used in business.	X		
30. Inventory	X		
31. Animals	X		
32. Crops - growing or harvested. Give particulars	X		
33. Farming equipment and implements.	X		
34. Farm supplies, chemicals, and feed.	X		
35. Other personal property of any kind not already listed. Itemize.	X		

## Organizational Chart of Metro Fuel Oil Corp. and its Debtor Affiliates

**Credit Agreement**

- Revolver*: \$31.8 million outstanding
  - Collateral: All personal property of Borrowers, Apollo Transport and Metro Energy (includes accounts receivable, inventory and intangibles)
- First Mortgage Loan*: \$4.2 million outstanding
  - Collateral: First mortgage on Lot 14 (value ~ \$40 million)
- Term Note*: \$12.2 million outstanding
  - Collateral: Second mortgage on Lot 14
- Guaranty*: Paul and Gene Pullo have provided an unsecured guaranty of the obligations under the Credit Agreement

**Project Financing – Biodiesel Facility**

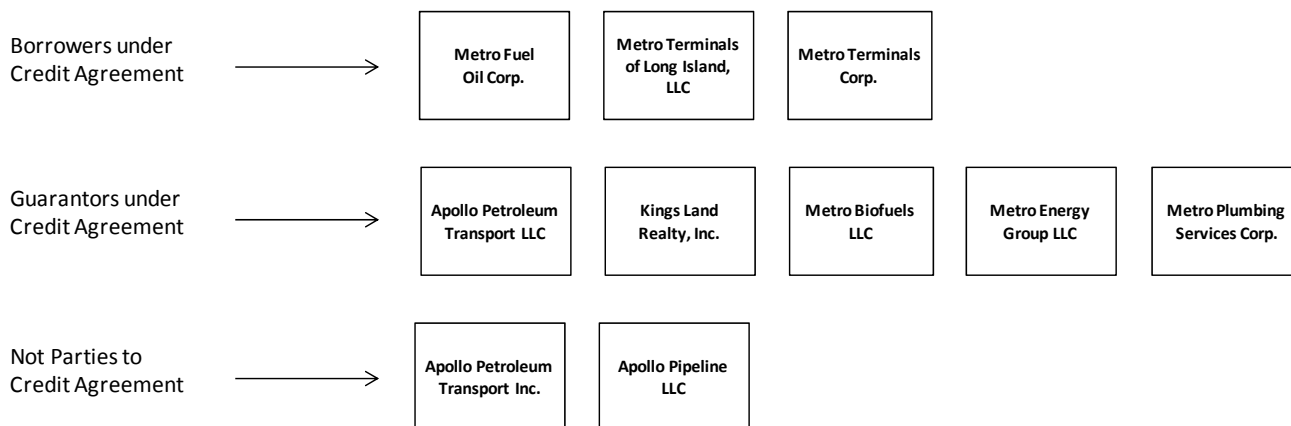
- IDA Bonds*: \$9.1 million outstanding
  - Collateral: first mortgage on Biodiesel Facility
  - Guaranty: Metro Fuel, Metro Terminals, Metro Biofuels and Paul and Gene Pullo have provided an unsecured guaranty of the IDA Bonds
- SeedCo Promissory Note*: \$1.4 million outstanding

**Debtor Ownership**

**Metro Fuel Oil Corp.:** Paul Pullo – 46%  
Gene Pullo – 46%  
Paul Pullo, Sr. – 8%

**Metro Plumbing Services Corp.:** Paul Pullo – 50%  
John Jellen – 50%

**All Other Debtors:** Paul Pullo – 50%  
Gene Pullo – 50%



**Metro Plumbing Services Corp**

**Case Number: 12-46918**

**Exhibit B-23**

**Licenses, franchises, and other general intangibles**

---

<b><u>Description</u></b>	<b><u>Issuing Agency</u></b>	<b><u>Net Book Value</u></b>
PLUMBING LICENSE	NYC DEPARTMENT OF BUILDINGS	Undetermined

---

In re: Metro Plumbing Services Corp

Case No. 12-46918

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

**SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS**

State the name, mailing address, including zip code, and account number, if any, of all entities holding claims secured by property of the debtor as of the date of filing of the petition. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust and other security interests. List creditors in alphabetical order to the extent practicable. If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.) Report the total of all claims listed on the schedules in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND MARKET VALUE OF PROPERTY SUBJECT TO LIEN	C U D			AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY	NOTES
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
See Attached Schedule D-1		Secured Debt	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$48,218,552	Undetermined	
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			

continuation sheets attached     
 **Total**     
 **\$48,218,552**     
 **Undetermined**

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

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**SPECIFIC NOTES REGARDING SCHEDULE D**

**Creditors Holding Secured Claims**

Amounts listed herein are as of the Petition Date.

Except as otherwise agreed pursuant to a stipulation, agreed order, or general order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the extent, validity, priority, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a creditor listed on Schedule D of any debtor. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument (including, without limitation, any intercreditor or intercompany agreement) related to such creditor's claim. In certain instances, the Debtors may be a co-obligor, co-mortgagor, or guarantor with respect to scheduled claims of other Debtors and no claim set forth on Schedule D of any debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. If the debtor is a guarantor with respect to a scheduled claim of another debtor, the claim will be labeled "Contingent." The descriptions provided on Schedule D are intended only as a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements.

Certain of the Debtors' agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financing agreements. No attempt has been made to identify such agreements for purposes of Schedule D. However, the Debtors reserves all of their rights to amend Schedule D in the future to the extent the Debtors determine that any claims associated with such agreements are properly reported on Schedule D. The Debtors reserves all of their rights, claims, and causes of action with respect to claims associated with any contracts and agreements listed in Schedule G, including the right to dispute or challenge the characterization of the structure of any transaction, document, or instrument related to a creditor's claim, including to argue that an agreement listed in Schedule G may be treated as a secured financing agreement, rather than an executory contract or unexpired lease. Nothing herein shall be construed as an admission by the Debtors of the legal rights of the claimant or a waiver of the Debtors' rights to recharacterize or reclassify such claim or contract. Some of the Debtors' creditors may have filed mechanic or materialman's liens following the commencement of the Debtors' chapter 11 case. Some liens may, by virtue of section 546(b) of the Bankruptcy Code and applicable law, relate back to the period prior to the Petition Date. Any such liens that have been filed after the Petition Date are not listed on Schedule D.

To the extent that any landlords, real property and personal property lessors, utility companies, or other creditors hold a security deposit from any of the Debtors and to the extent that such deposits constitute secured claims, such deposits are not listed on Schedule D, except as specifically stated herein.



**Metro Plumbing Services Corp****Case Number: 12-46918****Exhibit D-1****Nature of Lien: Secured Debt**

<u>Creditor's Name and Mailing Address</u>	<u>Description</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim Without Deducting Value Of Collateral</u>	<u>Unsecured Portion, If Any</u>
NEW YORK COMMERCIAL BANK 615 MERRICK AVENUE WESTBURY, NY 11590	TERM LOAN (1ST MORTGAGE)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$4,226,146 <sup>1</sup>	Undetermined
NEW YORK COMMERCIAL BANK 615 MERRICK AVENUE WESTBURY, NY 11590	TERM LOAN (2ND MORTGAGE)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$5,318,437 <sup>1</sup>	Undetermined
NEW YORK COMMERCIAL BANK 615 MERRICK AVENUE WESTBURY, NY 11590	REVOLVING LINE OF CREDIT	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$31,738,757 <sup>1</sup>	Undetermined
VALLEY NATIONAL BANK 1455 VALLEY ROAD WAYNE, NJ 07470	TERM LOAN (2ND MORTGAGE)	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$6,935,212 <sup>1</sup>	Undetermined
					<u>\$48,218,552</u>	<u>Undetermined</u>

**Specific Notes**

New York Commercial is a lender and administrative agent for Cathay Bank, Valley National Bank and People's United Bank on the revolving line of credit and for Cathay Bank on the first mortgage.

1. Between the period September 12, 2012 and September 27, 2012, New York Commercial Bank swept substantially all cash in the Debtors' New York Commercial Bank accounts. In addition, on or about October 4, 2012, New York Commercial Bank swept, set off and applied the balance of \$26,171.97 from Paul and Gene Pullo's personal bank account against the Revolving Line of Credit. Debt balances listed are net of known setoffs applied.

In re: Metro Plumbing Services CorpCase No. 12-46918

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

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name and mailing address, including zip code, and account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether husband, or wife, both of them or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotal" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Repeat this total also on the Summary of Schedules.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

**TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)**

Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. Section 507(a)(3).

Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$11,725 per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. Section 507(a)(4).

Contribution to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. Section 507(a)(5).

Certain farmers and fisherman

Claims of certain farmers and fishermen, up to \$5,775 per farmer or fisherman, against the debtor, as provided in 11 U.S.C. Section 507(a)(6).

Deposits by individuals

Claims of individuals up to \$2,600 for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. Section 507(a)(7).

Alimony, Maintenance, or Support

Claims of a spouse, former spouse, or child of the debtor for alimony, maintenance, or support, to the extent provided in 11 U.S.C. Section 507(a)(7).

Taxes and Certain Other Debts Owed to Government Units

Taxes, customs duties, and penalties owing to federal, state, and local government units as set forth in 11 U.S.C. Section 507(a)(8).

Commitments to Maintain the Capital of an Insured Depository Institution

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. Section 507(a)(9).

Administrative Expense Claims

Claims for the value of any goods received by the debtor within 20 days before the Petition Date in which the goods have been sold to the debtor in the ordinary course of such debtor's business.

In re: Metro Plumbing Services Corp

Case No. 12-46918

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

State the name, mailing address, including zip code, and account number, if any, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the filing of the petition. Do not include claims listed in Schedule D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be liable on a claim, place an "X" in the column labeled "Codebtor;" include the entity on the appropriate schedule of creditors, and complete schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report total of all claims listed on the schedules in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Check this box if debtor has no unsecured nonpriority claims to report on this Schedule E

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C U D	TOTAL AMOUNT OF CLAIMS
See Attached Schedule E-1		Tax Creditors Holding Unsecured Priority Claims	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	Undetermined
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

4 total continuation sheets attached

**Total**

**Undetermined**

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

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**SPECIFIC NOTES REGARDING SCHEDULE E**

**Creditors Holding Unsecured Priority Claims**

The listing of any claim on Schedule E does not constitute an admission by the Debtors that such claim is entitled to priority treatment under section 507 of the Bankruptcy Code. The Debtors reserve all of their rights to dispute the amount and/or the priority status of any claim on any basis at any time.

As noted in the Global Notes, the Bankruptcy Court entered a first day order granting authority to the Debtors to pay certain prepetition employee wage and other obligations in the ordinary course (the "Employee Wage Order"). Pursuant to the Employee Wage Order, the Debtors believe that, other than claims of certain current insiders, any priority employee claims for prepetition amounts have been or will be satisfied, and such satisfied amounts are therefore not listed on Schedule E. Only non priority employee claims against the Debtors for prepetition amounts that have not been paid as of the time that the Schedules and Statements were prepared were included.

**Metro Plumbing Services Corp****Case Number: 12-46918****Exhibit E-1****Consideration For Claim: Tax Creditors Holding Unsecured Priority Claims**

<b><u>Creditor's Name and Mailing Address</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount Of Claim</u></b>
CITY OF YONKERS 470 NEPPERHAN AVENUE 2ND FLOOR YONKERS, NY 10701	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
COMMISSIONER OF MOTOR VEHICLES 207 GENESEE ST., STE 6 UTICA, NY 13501-5899	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
COMMISSIONER OF TAXATION AND FINANCE NYS TAX DEPARTMENT HUT / IFTA ADU NEW YORK, NY 12227	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
COUNTY OF NASSAU OFFICE OF CONSUMER AFFAIRS 200 COUNTY SEAT DRIVE MINEOLA, NY 11501	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
DEPARTMENT OF CONSUMER AFFAIRS BOWLING GREEN STATION P.O. BOX 982 NEW YORK, NY 10274-0982	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
NASSAU COUNTY POLICE DEPARTMENT COMMUNICATIONS BUREAU, POLICE ALARM PE 1194 PROSPECT AVENUE WESTBURY, NY 11590	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
NEW ROCHELLE FIRE DEPARTMENT ATTN: LICENSE DEPARTMENT 90 BEAUFORT PLACE NEW ROCHELLE, NY 10801	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
NEW YORK STATE CORPORATION TAX PROCESSING UNIT P.O. BOX 22094 ALBANY, NY 12201-2094	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
NEW YORK STATE INCOME TAX STATE PROCESSING CENTER P.O. BOX 61000 ALBANY, NY 12261-0001	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
NEW YORK STATE SALES TAX G.P.O. 5464 NEW YORK, NY 10087	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
NYC DEPARTMENT OF BUILDINGS 280 BROADWAY LL#10/81 DIVISION 6TH FLOOR NEW YORK, NY 10007	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
NYC DEPARTMENT OF ENVIRONMENTAL PROTECTION 59-17 JUNCTION BLVD, 9TH FL FLUSHING, NY 11373-5108	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined

**Metro Plumbing Services Corp**

Case Number: 12-46918

**Exhibit E-1****Consideration For Claim: Tax Creditors Holding Unsecured Priority Claims**

<b><u>Creditor's Name and Mailing Address</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount Of Claim</u></b>
NYC DEPARTMENT OF FINANCE CHURCH STREET STATION P.O. BOX 3674 NEW YORK, NY 10008-3674	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
NYC FIRE DEPARTMENT CHURCH STREET STATION P.O. BOX 840 NEW YORK, NY 10008-0840	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
NYC WATER BOARD P.O. BOX 371488 NEW YORK, NY 15250-7488	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
RECEIVER OF TAXES 200 HOWELL AVENUE RIVERHEAD, NY 11901-2596	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
RECEIVER OF TAXES, CHARLES BERMAN RECEIVER OF TAXES-TOWN OF N HEMPSTEAD P.O. BOX 4075 MANHASSET, NY 11030-4075	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
SUFFOLK COUNTY DEPARTMENT OF CONSUMER NORTH COUNTY COMPLEX BLDG 340 HAUPPAUGE, NY 11788-0099	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
TREASURER, STATE OF NEW JERSEY TWO GATEWAY CENTER LICENSING AND REGISTRATION NEWARK, NJ 07102	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
UNITED STATES TREASURY INTERNAL REVENUE SERVICE CINCINNATI, OH 45999-0039	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Undetermined
				<u>Undetermined</u>

**Specific Notes**

Amounts listed represent beginning bank balances as of the petition date.

The amounts contained in Schedule B that are related to collection, disbursement, concentration and other financial accounts are provided as of September 27, 2012. Zero-balance accounts are reported at zero dollars. Additional details with respect to the Debtors' cash management system and related bank accounts are located in the Interim Order Authorizing the Debtors to (I) Continue to Operate the Cash Management System, (II) Honor Certain Prepetition Obligations Related Thereto, (III) Maintain Existing Business Forms and (IV) Grant Administrative Claims and Perform Certain Intercompany Arrangements and Historical Practices. (ECF 36)

1. The accounts listed are no longer in use by the debtors.

In re: Metro Plumbing Services Corp

Case No. 12-46918

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

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

State the name, mailing address, including zip code, and account number, if any, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the filing of the petition. Do not include claims listed in Schedule D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report total of all claims listed on the schedules in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Check this box if debtor has no unsecured nonpriority claims to report on this Schedule F.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C U D	TOTAL AMOUNT OF CLAIMS
			□ □ □	
			□ □ □	
			□ □ □	
			□ □ □	
			□ □ □	
			□ □ □	
			□ □ □	
			□ □ □	
			□ □ □	
			□ □ □	
			□ □ □	

1 total continuation sheets attached

**Total**

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

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**SPECIFIC NOTES REGARDING SCHEDULE F**

**Creditors Holding Unsecured Non Priority Claims**

Amounts listed herein are as of the Petition Date.

The Debtors have used reasonable efforts to list all general unsecured claims against the Debtors on Schedule F based upon the Debtors' existing books and records. Schedule F does not include certain deferred credits, deferred charges, deferred liabilities, accruals, or general reserves. Such amounts are general estimates of liabilities and do not represent specific claims as of the Petition Date; however, such amounts are reflected on the Debtors' books and records as required in accordance with GAAP. Such accruals are general estimates of liabilities and do not represent specific claims as of the Petition Date.

Schedule F does not include certain reserves for potential unliquidated contingencies that historically were carried on the Debtors' books as of the Petition Date; such reserves were for potential liabilities only and do not represent actual liabilities as of the Petition Date.

The claims listed in Schedule F arose or were incurred on various dates. In certain instances, the date on which a claim arose is an open issue of fact. Although commercially reasonable efforts have been made to identify the date of incurrence of each claim, determining the date upon which each claim in Schedule F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors do not list a date for each claim listed on Schedule F.

Schedule F contains information regarding potential and pending litigation involving the Debtors. In certain instances, the debtor that is the subject of the litigation is unclear or undetermined. To the extent that litigation involving a particular debtor has been identified, however, such information is contained in the Schedule for that debtor.

Schedule F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption, or assumption and assignment, of an executory contract or unexpired lease. In addition, Schedule F does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist.

Except in certain limited circumstances, the Debtors have not scheduled contingent and unliquidated liabilities related to guaranty obligations on Schedule F. Such guaranties are, instead, listed on Schedule G.

The claims of individual creditors for, among other things, goods, services, or taxes listed on the Debtors' books and records may not reflect credits or allowances due from such creditors. The Debtors reserve all of their rights in respect of such credits or allowances. The dollar amounts listed may be exclusive of contingent or unliquidated amounts. The Debtors expressly incorporates by reference into Schedule F all employee wage claims listed in Schedule E that are identified as nonpriority, and the Debtors reserve all of their rights to dispute the validity and amount of all such nonpriority general unsecured amounts of any employee wage claim.

The Debtors routinely engaged in intercompany transactions among the Debtors resulting in intercompany accounts payable and accounts receivable. The Debtors have listed the intercompany information for each debtor on Schedule B and Schedule F, as applicable. Summary schedules do not include receivables or payables related to intercompany transactions.



In re: Metro Plumbing Services Corp

Case No. 12-46918

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

**SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

Describe all executory contracts of any nature and unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.d., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, 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).

Check this box if debtor has no executory contracts and/or unexpired leases to report on this Schedule G.


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

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**SPECIFIC NOTES REGARDING SCHEDULE G**

**Unexpired Leases and Executory Contracts**

Schedule G contains a listing of the Debtors' existing contracts and leases as of the Petition Date. Given, however, the complexity of the Debtors' business, inadvertent errors, omissions or the over-inclusion of contracts or leases may have occurred. Accordingly, the Debtors hereby reserve all of their rights to dispute the validity, status, enforceability or the executory nature of any contract or other agreement set forth in Schedule G and to amend or supplement Schedule G if necessary.

The contracts, agreements and leases listed on Schedule G may have expired or been modified, amended and/or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, memoranda and other documents, instruments and agreements, which may not be listed therein despite the Debtors' use of reasonable efforts to identify such documents. The presence (or omission) of a contract or agreement on Schedule G does not constitute an admission by Metro that such contract or agreement is (or is not) an executory contract or unexpired lease.

In the ordinary course of its business, the Debtors may have entered into certain agreements, including confidentiality agreements, non-disclosure agreements, noncompete agreements, access agreements, service agreements and purchase orders, which may be executory contracts but are not included in Schedule G. To the extent that such agreements are executory contracts, the Debtors reserve all of their rights with respect to any of these agreements. In addition, the Debtors generally have not included any insurance policies, the premiums for which have been prepaid, on Schedule G. The Debtors reserves all of their rights to amend Schedule G to include such policies, as appropriate.

In re: Metro Plumbing Services CorpCase No. 12-46918

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

**SCHEDULE H - CODEBTORS**

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by the debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight-year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, 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).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	FOOTNOTE
APOLLO PETROLEUM TRANSPORT LLC 500 N. KINGSLAND AVE. BROOKLYN, NY 11222	
GENE V. PULLO 500 N. KINGSLAND AVE. BROOKLYN, NY 11222	1
KINGS LAND REALTY INC. 500 N. KINGSLAND AVE. BROOKLYN, NY 11222	
METRO BIOFUELS LLC 500 N. KINGSLAND AVE. BROOKLYN, NY 11222	
METRO ENERGY GROUP LLC 500 N. KINGSLAND AVE. BROOKLYN, NY 11222	
METRO FUEL OIL CORP 500 N. KINGSLAND AVE. BROOKLYN, NY 11222	
METRO TERMINALS CORP 500 N. KINGSLAND AVE. BROOKLYN, NY 11222	

**NAME AND ADDRESS OF CODEBTOR**

**FOOTNOTE**

---

METRO TERMINALS OF LONG ISLAND, LLC  
500 N. KINGSLAND AVE.  
BROOKLYN, NY 11222

---

PAUL J. PULLO  
500 N. KINGSLAND AVE.  
BROOKLYN, NY 11222

1

---

**Specific Notes**

1. While Paul J. Pullo and Gene V. Pullo are not filing entities, they have been included in the list of codebtors due to personal guarantees that were given to certain creditors.

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

**DECLARATION CONCERNING DEBTOR'S SCHEDULES**

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

I, the Authorized Signatory of Metro Plumbing Services Corp, declare under penalty of perjury that I have read the foregoing summary and schedules, and that they are true and correct to the best of my knowledge, information and belief.

**Date:** October 15, 2012

**Signature:** /s/ Thomas Studebaker

Thomas Studebaker, Chief Financial Officer

*Penalty for making a false statement: Fine of up to \$500,000, or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 and 3571.*

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

---

In re:

Chapter 11

METRO FUEL OIL CORP., *et al.*,<sup>1</sup>

Case Nos. 12-46913 (ESS)  
12-46914 (ESS)  
12-46915 (ESS)  
12-46916 (ESS)  
12-49617 (ESS)  
12-46918 (ESS)  
12-46919 (ESS)  
12-46920 (ESS)  
12-46921 (ESS)  
12-46922 (ESS)

Debtors.

Jointly Administered

---

**STATEMENT OF FINANCIAL AFFAIRS FOR**

**Metro Plumbing Services Corp**

**Case No: 12-46918**

---

<sup>1</sup> The Debtors are Metro Fuel Oil Corp., Apollo Petroleum Transport, Inc., Apollo Petroleum Transport, LLC, Apollo Pipeline, LLC, Kings Land Realty, Inc., Metro Biofuels, LLC, Metro Energy Group LLC, Metro Plumbing Services Corp., Metro Terminals Corp. and Metro Terminals of Long Island, LLC.

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Introduction**

On September 27, 2012 (the "Petition Date"), Metro Fuel Oil Corp., Metro Terminals Corp., Metro Terminals of Long Island, LLC, Metro Biofuels, LLC, Metro Energy Group, LLC, Metro Plumbing Services Corp., Apollo Petroleum Transport, LLC, Kings Land Realty, Inc., Apollo Pipeline, LLC and Apollo Petroleum Transport, Inc. (collectively, "Metro" or "Debtors"), filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). Metro continues to operate their business and manage their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

On the date hereof, Metro, with the assistance of their management and advisors, filed the Schedules of Assets and Liabilities (collectively, "Schedules") and the Statement of Financial Affairs (collectively, "Statements," and, together with the Schedules, "Schedules and Statements") pursuant to section 521 of the Bankruptcy Code and Rule 1007 of the Federal Rules of Bankruptcy Procedure. Mr. Thomas Studebaker, Chief Financial Officer, executed the Schedules and Statements in his capacity as an authorized signatory. Mr. Thomas Studebaker has not (and could not have) personally verified the accuracy of each statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors.

In addition, while Metro's management has made reasonable efforts to ensure that the Schedules and Statements are as accurate and complete as possible based on the information that was available at the time of preparation (i) additional information, or subsequent discovery thereof, may result in material changes to these Schedules and Statements, and (ii) inadvertent errors or omissions may exist. Furthermore, because the Schedules and Statements contain unaudited financial information that is subject to further review and potential adjustment, there can be no assurance that the Schedules and Statements are complete. Accordingly, Metro reserves all rights to amend, supplement, or otherwise modify the Schedules and Statements to the extent that it is necessary and appropriate. Metro shall not be required, however, to update the Schedules and Statements.

**Global Notes and Overview of Methodology**

These General Notes and Statement of Limitations, Methodology and Disclaimer Regarding the Debtors' Schedules and Statements ("Global Notes") are incorporated by reference in, and comprise an integral part of, the Schedules and Statements and should be referred to and reviewed in connection with any review of the Schedules and Statements. These Global Notes are in addition to the specific notes contained in Metro's Schedules and Statements. The fact that certain Global Notes may apply to only particular Schedules or Statements does not exclude the applicability of such Global Note to any or all of Metro's remaining Schedules or Statements, as appropriate. In the event that the Schedules and Statements differ from the foregoing Global Notes, the Global Notes shall control.

**Accounts Receivable**

The accounts receivable information included in the Schedules and Statements is as of August 31, 2012 and has been listed net of reserves.

**Amendment**

Although reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements, inadvertent errors or omissions may exist. Accordingly, Metro reserves all rights to amend and/or supplement the Schedules and Statements as it deems necessary and appropriate.

**Cash Management**

The Debtors use a consolidated cash management system through which the Debtors collect substantially all receipts and pay liabilities and expenses.

**Causes of Action**

Despite reasonable efforts, Metro may have inadvertently failed to identify and/or set forth as assets all of its filed or potential causes of action against third parties as assets in the Schedules and Statements, including, without limitation, causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. The Debtors reserve all of their rights with respect to any cause of action (including avoidance actions), controversy, right of setoff, cross claim, counterclaim or recoupment and any claim on contracts or for breaches of duties imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity, or pursuant to any other theory of law (collectively, "Causes of Action") they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any Causes of Action or in any way prejudice or impair the assertion of such Causes of Action.

**Claims Designations and Claims of Third-Party Related Entities**

Although Metro has made every effort to classify properly each claim listed in the Schedules as being either disputed or undisputed, liquidated or unliquidated, and contingent or noncontingent, the Debtors have not been able to reconcile fully all payments made to certain third parties and their related entities on account of the Debtors' obligations to such entities and their affiliates. Accordingly, any failure of Metro to designate a claim identified on the Schedules and Statements as "disputed"; "contingent"; or "unliquidated" does not constitute an admission by Metro that such amount is not "disputed"; "contingent"; or "unliquidated." Indeed, Metro reserves the right to dispute, or assert offsets or defenses to, any claim reflected on the Schedules or Statements on any grounds whatsoever, including amount, liability, or classification, or to otherwise subsequently designate such claims as "disputed"; "contingent"; or "unliquidated." Identification of a claim on the Schedules and Statements shall not constitute an admission of liability by Metro.

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Classifications**

Listing a Claim on (a) Schedule D as "secured," (b) Schedule E as "priority," (c) Schedule F as "unsecured," or (d) listing a contract on Schedule G as "executory" or "unexpired," does not constitute an admission by the Debtors of the legal rights of the claimant or a waiver of the Debtor's rights to recharacterize or reclassify such claims or contracts or to setoff against any such Claims.

**Confidentiality**

In certain circumstances certain information has been intentionally omitted or revised due to concerns about the confidential or commercially sensitive nature of such information or for privacy of individuals. The revisions or omissions will be limited to only what is necessary the Debtors or third-parties and will provide interested parties with sufficient information.

**Employees**

The Debtors employ approximately 130 employees as of the petition date. The Bankruptcy Court entered "first-day" interim orders granting authority to the Debtors to pay pre-petition employee wages, salaries, severance, benefits or other obligations in the ordinary course of their businesses. Accordingly, the Schedules and Statements do not include claims that the Debtors have paid or otherwise resolved or satisfied pursuant to such "first-day" orders. In addition, the Debtors may take certain actions that lead to employee-related claims. Such potential claims are not included in the Schedules and Statements. Furthermore, the Debtors have omitted from their response to Statement Question 3.b. ordinary course payments made to employees within 90 days of the Petition Date.

**Estimates**

To close the books and records of the Debtors as of the Petition Date, the Debtors' management was required to make estimates, allocations or assumptions that affect the amounts of assets and liabilities as of September 27, 2012 and reported revenue and expenses for the period ending [August 31, 2012].

**Excluded Assets and Liabilities**

Metro has excluded certain assets from the Schedules and Statements, including goodwill, customer relationships, and assets with a net book value of zero. Metro has excluded certain liabilities from the Schedules and Statements, including accrued salaries and employee benefits, tax accruals, letters of credit and other accrued liabilities. The Debtors have also excluded potential rejection damage claims of counterparties to executory contracts and unexpired leases that have been or may be rejected; to the extent such damage claims may at some point arise. Liabilities resulting from non-specific accruals and/or estimates of long-term liabilities that are not payable at this time given that they (i) have not been approved for payment in accordance with Metro's normal procedures or (ii) have not yet been reported and, therefore, do not represent specific claims as of the Petition Date, have been excluded from the Schedules and Statements. Other de minimis or otherwise immaterial assets and liabilities may also have been excluded.

**Financial Reporting**

The Debtors are privately-held companies. The Schedules and Statements identify Metro's stand-alone assets and liabilities and were not prepared in accordance with generally accepted accounting principles ("GAAP").

**Fiscal Year**

The fiscal year for Metro Fuel Oil Corp, Metro Terminals Corp and Metro Terminals of Long Island, LLC covers the period July 1 through June 30. For all other entities, the fiscal year covers the period January 1 through December 31.

**Foreign Currency**

All amounts are reflected in U.S. Dollars ("USD").

**Guarantees and Other Secondary Liability Claims**

Metro has used its best efforts to locate and identify guarantee obligations and other secondary liability claims related to each of its executory contracts, unexpired leases, secured financings, debt instruments, and other agreements (collectively, the "Guarantees"). Where such Guarantees have been identified, they have been included in the Schedules.

**Insiders**

For purposes of the Schedules and Statements, the term "insiders" is defined pursuant to section 101(31) of the Bankruptcy Code as: (i) directors; (ii) officers; (iii) shareholders holding in excess of 5% of the voting shares; and (iv) relatives of directors, officers, or shareholders of Metro (to the extent known by Metro).

Persons listed as "insiders" have been included for informational purposes only. Metro does not take any position with respect to: (i) such person's influence over the control of Metro; (ii) the management responsibilities or functions of such individual; (iii) the decision-making or corporate authority of such individual; or (iv) whether any such individual could successfully argue that he or she is not an "insider" under applicable law, including the Bankruptcy Code or federal securities laws, or with respect to any theories of liability or for any other purpose.



**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Intellectual Property Rights**

Any exclusion of Metro's intellectual property shall not be construed as an admission by Metro that such intellectual property rights have been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property rights shall not be construed as an admission by Metro that such intellectual property rights have not been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction. In addition, although the Debtors have made diligent efforts to attribute intellectual property to the rightful Debtor entity, in certain instances, intellectual property owned by one Debtor may, in fact, be owned by another. Accordingly, Metro reserves any and all of its rights with respect to the legal status of any and all of its intellectual property.

**Intercompany Claims**

Receivables and payables among Metro and its affiliates (each an "Intercompany Receivable" or "Intercompany Payable" and collectively, the "Intercompany Claims") are included in the Schedules to the extent they are not duplicative of other listed amounts.

The Debtors routinely engaged in intercompany transactions among the Debtors resulting in intercompany accounts payable and accounts receivable. The Debtors have listed the intercompany information for each debtor on Schedule B and Schedule F, as applicable. Summary schedules do not include receivables or payables related to intercompany transactions.

**Inventories, Property and Equipment**

Inventories referenced in the Schedules and Statements are stated at current cost. Property and equipment referenced in the Schedules and Statements is stated at cost, net of accumulated depreciation. All inventories, as well as all property and equipment, are presented without consideration of any potential liens.

**Leases and Contracts**

The Debtors have not included in the Schedules and Statements any future obligations on any leases. To the extent that there was an amount due as of the Petition Date, the creditor has been included in Schedule F. Unless otherwise stated, all lease agreements have been included in Schedule G.

The business of the Debtors is complex. While commercially-reasonable efforts have been made to ensure the accuracy of Schedule G, inadvertent errors, omissions, or over-inclusions may have occurred. In compiling Schedule G, the Debtors categorized contracts by the type for ease of reference only and do not intend such categorization to denote any significance.

The Debtors have attempted to provide complete lists of all agreements that might be considered to be executory contracts. The Debtors are continuing to review their records and may supplement their Schedules and Statements to the extent necessary. The Debtors hereby reserves all of its rights to dispute the validity, status, or enforceability of any contracts, agreements, or leases set forth in Schedule G, or to amend or supplement such Schedule as necessary. The contracts, agreements and leases listed on Schedule G may not have taken effect or be binding on any party and may have expired, or been terminated, modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppels certificates, letters, or other documents, instruments, or agreements which may not be listed therein.

Certain of the real property leases and contracts listed on Schedule G may contain renewal options, guarantees of payments, options to purchase, rights of first refusal, rights to lease additional space and other miscellaneous rights. Such rights, powers, duties and obligations are not set forth on Schedule G. Certain executory agreements may not have been memorialized in writing and could be subject to dispute. Generally, executory agreements that are oral in nature have not been included in the Schedule. Schedule G generally does not include stand-alone equipment purchase orders. Schedule G does not include agreements that the Debtors have entered into with certain of their advisors.

**Liabilities**

Metro allocated liabilities between the prepetition and postpetition periods based on the information available and research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, Metro's allocation of liabilities between the pre-petition and post-petition periods may change. The liability information, except where otherwise noted, is listed as of the close of business on September 26, 2012. Accordingly, Metro reserves all rights to amend, supplement or otherwise modify the Schedules and Statements as necessary and appropriate. In addition, the liabilities listed on the Schedules do not reflect any analysis conducted by Metro regarding potential claims under section 503(b)(9) of the Bankruptcy Code. Accordingly, Metro reserves any and all of its rights to dispute or challenge the validity of any claims asserted under section 503(b)(9) of the Bankruptcy Code or otherwise. The Debtors shall not, however, be required to update the Schedules and Statements.

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Net Book Value of Assets**

It would be prohibitively expensive, unduly burdensome, and an inefficient use of resources for the Debtors to obtain current market valuations of all of its assets. Accordingly, unless otherwise indicated, the values for assets contained in the Schedules and Statements are net book values as of August 31, 2012. Consequently, amounts ultimately realized from the disposition of the Debtors' assets may materially vary from the stated net book value. Additionally, because the book values of patents, trademarks, and copyrights may materially differ from their fair market values, they are listed as undetermined amounts as of the Petition Date. Furthermore, assets that have been fully depreciated or were expensed by the Debtors for accounting purposes do not appear in the Schedules and Statements because they have no net book value. Certain of the Debtors' assets are listed in the Schedules and Statements with undetermined values as of the Petition Date because the net book values of these assets may materially differ from fair market values. Thus, unless otherwise noted, the Schedules and Statements reflect the carrying value of the assets as recorded on Metro's books as of August 31, 2012, and are not based upon any estimate of their current market value.

**Paid Claims**

Pursuant to certain interim orders entered by the Bankruptcy Court, Metro has been authorized to pay certain outstanding prepetition obligations. Accordingly, certain outstanding prepetition liabilities may have been reduced by payments made by the Debtors after the Petition Date. To the extent the Debtors pay any of the Claims listed in the Schedules and Statements pursuant to orders entered by the Bankruptcy Court, the Debtors reserve all of their rights to amend or supplement the Schedules and Statements or take other action as is necessary and appropriate to avoid over-payment of or duplicate payment for any such liabilities.

**Recharacterization**

Metro has made reasonable efforts to characterize, classify, categorize, and/or designate correctly the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. However, due to the complexity and size of Metro's business, Metro may have improperly characterized, classified, categorized, or designated certain items. Thus, Metro reserves the right to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements as additional information becomes available, including whether contracts listed in the Schedules and Statements were executory as of the Petition Date or remain executory post petition.

**Reservation of Rights**

Nothing contained in the Schedules and Statements shall constitute a waiver of Metro's rights or an admission with respect to their Chapter 11 cases, including with respect to any issues involving substantive consolidation, equitable subordination, defenses, and/or causes of action arising under the provisions of Chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws. All rights to object to any claims of any parties and with claims listed on the Schedules are reserved.

**Secured Claims**

Except as otherwise agreed pursuant to a stipulation, agreed order, or general order entered by the Bankruptcy Court, the Debtors reserves their rights to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D of any Debtor. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserves all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization or structure of any such transaction, or any document or instrument (including, without limitation, any inter-company agreement) related to such creditor's claim. The descriptions provided in Schedule D are intended only to be a summary, do not constitute an admission and are not dispositive for any purpose. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of any lien. Nothing in the Global Notes or the Schedules and Statements shall be deemed to be an admission, modification, or interpretation of or relating to such agreements.

**Setoffs**

The Debtors incur certain setoffs and other similar rights during the ordinary course of business. Offsets in the ordinary course can result from various items, including, without limitation, intercompany transactions, pricing discrepancies, returns, warranties, and other disputes between the Debtors and their suppliers. These offsets and other similar rights are consistent with the ordinary course of business in the Debtors' industry and are not tracked separately. Therefore, although such offsets and other similar rights may have been accounted for when certain amounts were included in the Schedules, offsets are not independently accounted for, and as such, are excluded from the Debtors' Schedules and Statements.

**Taxes**

Schedule E includes claims to various taxing authorities to which the Debtors may potentially be liable. However, certain of such claims may be subject to ongoing audits, and the Debtors are otherwise unable to determine with certainty the amount of some, if not all, of the claims listed on Schedule E. Therefore, the Debtors have listed all such claims as unliquidated, pending final resolution and liquidation of such claims, including for ongoing audits or other outstanding issues. The Debtors reserve their right to assert that any claim listed on Schedule E does not constitute an unsecured priority claim under the Bankruptcy Code.

**Totals**

All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown, unliquidated or undetermined amounts, the actual total may differ from the total in the Schedules and Statements.

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

---

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**Undetermined Amounts**

The description of an amount as "unknown" or "undetermined" is not intended to reflect the materiality of such amount.

**Workers Compensation**

Workers' compensation claims generally have been excluded from the Schedules and Statements because the Debtors are performing their obligations as required by law and in accordance with applicable court orders.

**STATEMENT OF FINANCIAL AFFAIRS**  
**UNITED STATES BANKRUPTCY COURT**  
**Eastern District of New York**

**Chapter 11**

**In re: Metro Plumbing Services Corp**  
Debtor.

**Case Number: 12-46918**

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, 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).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

***DEFINITIONS***

*"In business."* A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

*"Insider."* The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

**1. Income from employment or operation of business**

None  State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

---

## 2. Income other than from employment or operation of business

None  State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two year** immediately preceding the commencement of this case. Give particular If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed).

---

## 3. Payments to Creditors

*Complete a. or b., as appropriate, and c.*

None  *a. Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$600. Indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

---

None  *b. Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,850. If the debtor is an individual, indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

---

None  *c. All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**See Attachment 3c to the Statement of Financial Affairs for Metro Fuel Oil Corp**

---

## 4. Suits, executions, garnishments, and attachments

None  a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

---

None  b. Describe all property that has been attached, garnished, or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

---

**5. Repossessions, foreclosures, and returns**

None  
 List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

---

**6. Assignments and receiverships**

None  
 a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None  
 b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

---

**7. Gifts**

None  
 List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

---

**8. Losses**

None  
 List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

---

**9. Payments related to debt counseling or bankruptcy**

None  
 List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, or consultation concerning debt consolidation, relief under the bankruptcy laws, preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

**Unless otherwise disclosed, all professional fees were paid by Metro Fuel Oil Corp. The fees listed may include fees relating to work performed in the one-year period prior to the Petition Date that is unrelated to the bankruptcy cases. The Debtors have not distinguished between fees related to restructuring matters and fees relating to other services rendered. Payments made to counsel and advisors for New York Commercial Bank under the terms of the credit agreement are not included.**

---

**10. Other transfers**

None  
 List all other property, other than property transferred in the ordinary course of the business or financial affairs of the Debtor transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

---

---

None  
 b. List all property transferred by the debtor within **two years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

---

**11. Closed financial accounts**

None  
 List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

---

**12. Safe deposit boxes**

None  
 List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

---

**13. Setoffs**

None  
 List all setoffs made by any creditor, including a bank, against debts or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**See Attachment 13 to the Statement of Financial Affairs**

---

**14. Property held for another person**

None  
 List all property owned by another person that the debtor holds or controls.

**Any property held by the Debtors pursuant to a lease or throughput agreement is included in Schedule G and is not listed herein.**

---

**15. Prior address of debtor**

None  
 If the debtor has moved within the **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

---

**16. Spouses and Former Spouses**

None  
 If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington or Wisconsin) within **eight-years** immediately preceding the commencement of this case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

---

**17. Environmental Information**

For the purposes of this questions, the following definitions apply:

"Environmental Law" means any federal, state, of local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

---

None  a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law.

---

None  b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

---

None  c. List all judicial or administrative proceedings, including settlements or order, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

---

**18. Nature, location, and names of business**

None  a. *If the debtor is an individual,* list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partnership, sole proprietorship, or was a self-employed professional within the **six-years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting of equity securities within the **six-years** immediately preceding the commencement of this case

*If the debtor is a partnership,* list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting securities, within the **six-years** immediately preceding the commencement of this case.

*If the debtor is a corporation,* list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting securities, within the **six-years** immediately preceding the commencement of this case.

**See Attachment 18a to the Statement of Financial Affairs**

---

None  b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

---

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within the **six-years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sold proprietor or otherwise self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within the six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*



---

**19. Books, records and financial statements**

None

a. List all bookkeepers and accountants who within the **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

**See Attachment 19a to the Statement of Financial Affairs**

---

None

b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

**See Attachment 19b to the Statement of Financial Affairs**

---

None

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

**See Attachment 19c to the Statement of Financial Affairs**

---

None

d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom a financial statement was issued within the **two years** immediately preceding the commencement of this case by the debtor.

**See Attachment 19d to the Statement of Financial Affairs**

---

**20. Inventories**

None

a. List the dates of the last two inventories taken of the debtor's property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

None

b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

---

**21. Current Partners, Officers, Directors and Shareholders**

None

a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

---

None

b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent of more of the voting or equity securities of the corporation.

**See Attachment 21b to the Statement of Financial Affairs**

---

**22. Former partners, officers, directors, and shareholders.**

None

a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

---

None

b. If the debtor is a corporation, list all officers, or directors whose relationships with the corporation terminated within **one year** immediately preceding the commencement of this case.

**See Attachment 22b to the Statement of Financial Affairs**

---

**23. Withdrawals from a partnership or distributions by a corporation**

None

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

---

**24. Tax Consolidation Group**

None

If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within the **six-years** immediately preceding the commencement of this case.

**See Attachment 24 to the Statement of Financial Affairs**

---

**25. Pension Funds**

None

If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six-years** immediately preceding the commencement of this case.

**Metro Plumbing Services Corp**  
**Case Number: 12-46918**

**Attachment 13**

**Setoffs**

List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within 90 days preceding the commencement of this case.

<u>Name And Address Of Creditor</u>	<u>Date Of Setoff</u>	<u>Amount Of Setoff</u>
NEW YORK COMMERCIAL BANK 615 MERRICK AVENUE WESTBURY, NY 11590	VARIOUS	Undetermined
<b>TOTAL</b>		<u><u>Undetermined</u></u>

**Specific Notes**

The Debtors have attempted to provide data on all known set-offs. However, in certain circumstances, a creditor may have engaged in a set-off without the Debtors' knowledge. To the extent this is the case, such setoffs are not included in the Debtors' responses to Statement Question 13.

The Debtors reserve all rights with respect to any claims pursuant to agreement or otherwise and failure to identify any specific contingent or unliquidated claim shall not be deemed a waiver of any claims, counterclaims or defenses. Nothing set forth herein shall be deemed an admission of liability with respect to any agreement or validity thereof and the Debtors reserve all rights, claims and defenses.

## Organizational Chart of Metro Fuel Oil Corp. and its Debtor Affiliates

**Credit Agreement**

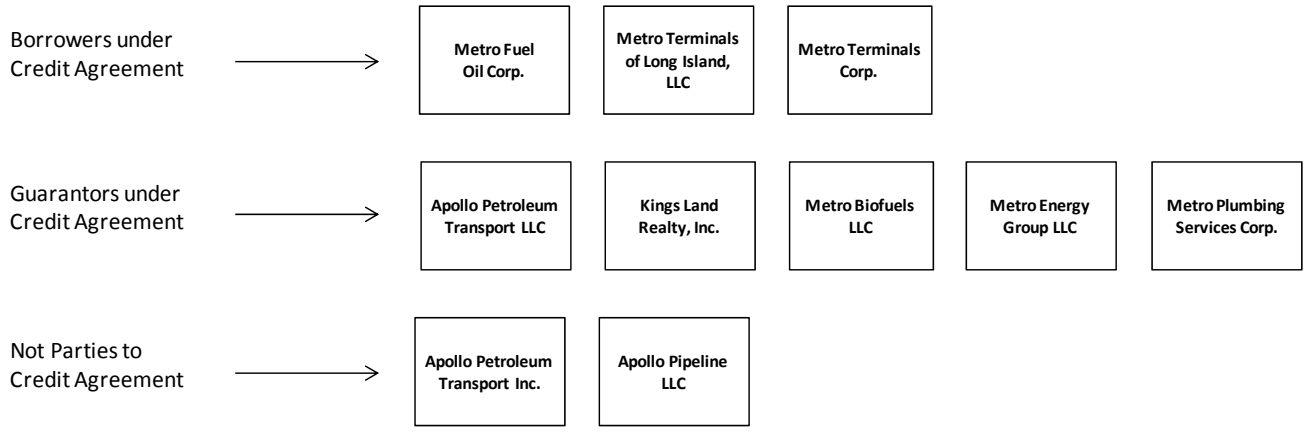
- Revolver*: \$31.8 million outstanding
  - Collateral: All personal property of Borrowers, Apollo Transport and Metro Energy (includes accounts receivable, inventory and intangibles)
- First Mortgage Loan*: \$4.2 million outstanding
  - Collateral: First mortgage on Lot 14 (value ~ \$40 million)
- Term Note*: \$12.2 million outstanding
  - Collateral: Second mortgage on Lot 14
- Guaranty*: Paul and Gene Pullo have provided an unsecured guaranty of the obligations under the Credit Agreement

**Project Financing – Biodiesel Facility**

- IDA Bonds*: \$9.1 million outstanding
  - Collateral: first mortgage on Biodiesel Facility
  - Guaranty: Metro Fuel, Metro Terminals, Metro Biofuels and Paul and Gene Pullo have provided an unsecured guaranty of the IDA Bonds
- SeedCo Promissory Note*: \$1.4 million outstanding

**Debtor Ownership**

<b>Metro Fuel Oil Corp.:</b>	Paul Pullo – 46%
	Gene Pullo – 46%
	Paul Pullo, Sr. – 8%
<b>Metro Plumbing Services Corp.:</b>	Paul Pullo – 50%
	John Jellen – 50%
<b>All Other Debtors:</b>	Paul Pullo – 50%
	Gene Pullo – 50%



**Metro Plumbing Services Corp**  
**Case Number: 12-46918**

**Attachment 19a**

**Books, records and financial statements**

List all bookkeepers and accountants who within two years immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor

---

<u>Name And Address</u>	<u>Dates Services Rendered</u>
THOMAS TORRE 500 KINGSLAND AVE BROOKLYN, NY 11222	PRIOR TO 2010 - JULY 2012
MICHAEL SCAFURA 500 KINGSLAND AVE BROOKLYN, NY 11222	PRIOR TO 2010 - PRESENT

---

**Metro Plumbing Services Corp**  
**Case Number: 12-46918**

**Attachment 19b**

**Books, records and financial statements**

List all firms or individuals who within two years immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor

---

<u>Name</u>	<u>Address</u>	<u>Dates Services Rendered</u>
BERDON LLP	ONE JERICO PLAZA JERICO, NY 11753	PRIOR TO 2010 - DECEMBER 2012

---

**Metro Plumbing Services Corp**  
**Case Number: 12-46918**

**Attachment 19c**

**Books, records and financial statements**

List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor.

---

<u>Name</u>	<u>Address</u>
GENE V. PULLO	500 KINGSLAND AVE BROOKLYN, NY 11222
PAUL J. PULLO	500 KINGSLAND AVE BROOKLYN, NY 11222
MICHAEL SCAFURA	500 KINGSLAND AVE BROOKLYN, NY 11222

---

**Metro Plumbing Services Corp**  
**Case Number: 12-46918**

**Attachment 19d**

**Books, records and financial statements**

List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within two years immediately preceding the commencement of this case.

<u>Name And Address</u>	<u>Date Issued</u>
VALLEY NATIONAL BANK 1455 VALLEY ROAD WAYNE, NJ 07470	JANUARY 2012
CATHAY BANK 40-14 MAIN STREET FLUSHING, NY 11354	JANUARY 2012
NEW YORK COMMUNITY BANCORP, INC. 615 MERRICK AVENUE WESTBURY, NY 11590	JANUARY 2012
PEOPLE'S UNITED BUSINESS CAPITAL (PEOPLE'S UNITED BANK) 850 MAIN STREET BRIDGEPORT, CT 06604	JANUARY 2012

**Specific Notes**

The Debtor may have provided financial statement information to various parties in accordance with credit application requirements. These parties have not been included in Attachment 19d.



**Metro Plumbing Services Corp**  
**Case Number: 12-46918**

**Attachment 21b**

**Current Partners, Officers, Directors and Shareholders**

If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

<u>Name And Address</u>	<u>Title</u>	<u>Nature Of Stock Ownership</u>	<u>Percentage</u>
DAVID JOHNSTON 500 KINGSLAND AVE BROOKLYN, NY 11222	CHIEF RESTRUCTURING OFFICER	NONE	0.00%
JOHN JELLEN 500 KINGSLAND AVE BROOKLYN, NY 11222	CO-PRESIDENT	EQUITY	50.00%
PAUL PULLO 500 KINGSLAND AVE BROOKLYN, NY 11222	CO-PRESIDENT	EQUITY	50.00%
THOMAS STUDEBAKER 500 KINGSLAND AVE BROOKLYN, NY 11222	CHIEF FINANCIAL OFFICER	NONE	0.00%

**Metro Plumbing Services Corp**  
**Case Number: 12-46918**

**Attachment 22b**

**Former partners, officers, directors and shareholders**

If the debtor is a corporation, list all officers or directors whose relationship with the corporation terminated within one year immediately preceding the commencement of this case

---

<u><b>Name And Address</b></u>	<u><b>Title</b></u>	<u><b>Date Of Termination</b></u>
THOMAS TORRE 500 KINGSLAND AVE BROOKLYN, NY 11222	CHIEF FINANCIAL OFFICER	July 2012

---

**Metro Plumbing Services Corp**  
**Case Number: 12-46918**

**Attachment 24**

**Tax Consolidation Group**

If the debtor is a corporation, list the name and federal taxpayer-identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within six years immediately preceding the commencement of the case

---

**Name Of Parent Corporation**

**Taxpayer-Identification Number (EIN)**

---

METRO PLUMBING SERVICES CORP.

06-1570447

---

**Metro Plumbing Services Corp**

**Case Number: 12-46918**

**DECLARATION CONCERNING DEBTOR'S STATEMENT OF FINANCIAL AFFAIRS**

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

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

**Date:** October 15, 2012

**Signature:** /s/ Thomas Studebaker  
Thomas Studebaker, Chief Financial Officer

*Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571*

**UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF NEW YORK**

In re:

Chapter 11

METRO FUEL OIL CORP., *et al.*,<sup>1</sup>

Case Nos. 12-46913 (ESS)  
12-46914 (ESS)  
12-46915 (ESS)  
12-46916 (ESS)  
12-49617 (ESS)  
12-46918 (ESS)  
12-46919 (ESS)  
12-46920 (ESS)  
12-46921 (ESS)  
12-46922 (ESS)

Debtors.

Jointly Administered

**AFFIDAVIT PURSUANT TO LOCAL RULE 1007-1(b)**

Metro Fuel Oil Corp. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “*Debtors*”), swears as follows:

1. On September 27, 2012 the (“*Petition Date*”), as set forth in the chart below, each of the Debtors commenced their respective chapter 11 case:

Metro Fuel Oil Corp.	Case No. 12-46913 (ESS)
Metro Terminals Corp.	Case No. 12-46914 (ESS)
Metro Terminals of Long Island, LLC	Case No. 12-46915 (ESS)
Metro Biofuels LLC	Case No. 12-46916 (ESS)
Metro Energy Group LLC	Case No. 12-46917 (ESS)
Metro Plumbing Services Corp.	Case No. 12-46918 (ESS)
Apollo Petroleum Transport LLC	Case No. 12-46919 (ESS)
Kings Land Realty Inc.	Case No. 12-46920 (ESS)
Apollo Pipeline LLC	Case No. 12-46921 (ESS)
Apollo Petroleum Transport Inc.	Case No. 12-46922 (ESS)

<sup>1</sup> The Debtors are Metro Fuel Oil Corp., Apollo Petroleum Transport, Inc., Apollo Petroleum Transport, LLC, Apollo Pipeline, LLC, Kings Land Realty, Inc., Metro Biofuels, LLC, Metro Energy Group LLC, Metro Plumbing Services Corp., Metro Terminals Corp. and Metro Terminals of Long Island, LLC.

2. The Debtors did not file any Schedules on the Petition Date and are each filing Schedules contemporaneously herewith.
3. Pursuant to the *Order Authorizing the Debtors to (I) Prepare a List of Creditors in Lieu of a Formatted Mailing Matrix, (II) File a Consolidated List of the Debtors' 30 Largest Unsecured Creditors and (III) Mail Initial Notices* [Docket No. 83] (the "**Order**") the Debtors were, among other things, authorized to make available a single, consolidated list of all of the Debtors' creditors in electronic form (the "**Creditor List**") in lieu of submitting a formatted mailing matrix.
4. The Debtors will continue to maintain and update the Creditor List in accordance with the terms of the Order.

Dated: October 16, 2012

  
Debtors' Authorized Representative

Sworn to me before this 16th  
day of October, 2012

  
Notary Public, State of New York

**ANTHONY F. VALENTE**  
Notary Public, State of New York  
No. 02VA6156912  
Qualified in Kings County  
Commission Expires 12/04/2014