

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

	X	
In re:	:	Chapter 11
	:	
PSL - NORTH AMERICA LLC, <u>et al.</u> ,	:	Case No. 14-11477 (PJW)
	:	
Debtors. <sup>1</sup>	:	(Jointly Administered)
	X	

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

On June 16, 2014 (the “**Petition Date**”), PSL - North America LLC (“**PSLNA**”) and PSL USA INC (“**PSL USA**”, together with PSLNA, the “**Debtors**”) filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code in the United States Bankruptcy for the District of Delaware (the “**Bankruptcy Court**”), thereby commencing the above-captioned chapter 11 cases (the “**Chapter 11 Cases**”).

The Schedules of Assets and Liabilities (collectively, the “**Schedules**”) and the Statements of Financial Affairs (collectively, the “**Statements**” and, together with the Schedules, the “**Schedules and Statements**”) filed by the Debtors have been prepared pursuant to 11 U.S.C. § 521 of the United States Code, Rule 1007 of the Federal Rules of Bankruptcy Procedure, and Rule 1007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware by management of the Debtors (“**Management**”) with the assistance of their court-appointed advisors. The Schedules and Statements are unaudited.

These Global Notes and Statement of Limitations, Methodology and Disclaimer Regarding the Debtors’ Schedules and Statements (the “**Global Notes**”) pertain to, 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. The Schedules and Statements are qualified in their entirety by the Global Notes.

Although Management has made every reasonable effort to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances based on information that was reasonably available to them at the time of preparation, subsequent information or discovery may result in material changes to these Schedules and Statements, and inadvertent errors or omissions may exist. Because the Schedules and Statements contain unaudited information, which is subject to further review and potential adjustment, there can be no assurance that these Schedules and Statements are complete.

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<sup>1</sup> The Debtors in these Chapter 11 Cases, along with the last four digits of the Debtors’ federal tax identification numbers, are PSL - North America LLC (5196) and PSL USA INC (0971). The above-captioned Debtors’ mailing address is 13092 Sea Plane Road, Bay St. Louis, MS 39520.

Therefore, these Schedules and Statements do not purport to represent financial statements prepared in accordance with GAAP nor are they intended to fully reconcile to financial statements prepared by the Debtors. Unlike consolidated financial statements, the Schedules and Statements, except where otherwise indicated, reflect the assets and liabilities of the Debtors on a non-consolidated basis where possible. Except where otherwise noted, the information provided herein is as of the Petition Date.

Moreover, given the uncertainty surrounding the collection and ownership of certain assets and the valuation and nature of certain liabilities, to the extent that either Debtor shows more assets than liabilities, this is not an admission that such Debtor was solvent as of the Petition Date or at any time prior to the Petition Date.

### **Reservation of Rights and Claims Designation**

Nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to these Chapter 11 Cases, including, but not limited to, issues involving substantive consolidation, equitable subordination and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws to recover assets or avoid transfers. The listing of the Debtors' property in the Schedules and Statements is not intended to be, and should not be deemed to be, an admission of the Debtors as to whether or not such property is a fixture or equipment, and the Debtors reserve their rights with respect to whether or not their property is a fixture or equipment. The Debtors and their estates reserve the right to (a) dispute, or to assert offsets or defenses against, any filed claim or any claim listed or reflected in the Schedules and Statements as to nature, amount, liability, priority, classification or otherwise and (b) subsequently designate any scheduled claim as disputed, contingent or unliquidated. Any failure to designate a claim on the Debtors' Schedules as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtors that such amount is not "disputed," "contingent" or "unliquidated."

### **Amendment**

Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, inadvertent errors or omissions may exist. The preparation of the Schedules and Statements required the Debtors to make reasonable estimates and assumptions with respect to the reported amounts of assets and liabilities, the amount of contingent assets and contingent liabilities on the date of the Schedules and Statements and the reported amounts of revenues and expenses during the applicable reporting periods. Actual results could differ from those estimates. The Debtors reserve all rights to amend and/or supplement the Schedules and Statements as they deem necessary and/or appropriate.

### **Current Market Value - Net Book Value**

In certain instances, current market valuations for individual items of property and other assets are neither maintained by, nor readily available to, the Debtors. Accordingly, unless otherwise indicated, the Debtors' Schedules and Statements reflect net book values. Market values may vary, at some times materially, from net book value.

### **Foreign Currency**

Unless otherwise indicated, all amounts are reflected in U.S. dollars.

### **Undetermined Amounts**

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

### **Totals**

All totals that are included in the Schedules and Statements represent totals of all the known amounts including in the tables. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.

### **Insiders**

For purposes of the Schedules and Statements, the Debtors define “insiders” pursuant to section 101(31) of the Bankruptcy Code as (a) directors, (b) officers, (c) relatives of directors or officers of the Debtors and (d) person in control. Except as otherwise disclosed, payments to insiders listed in (a) through (d) above are set forth on Statement 3c. Persons listed as “insiders” have been included for informational purposes only and are not intended to be nor should be construed as a legal characterization of such party as an insider and does not act as an admission of any fact, claim, right or defense, and all such rights, claims, and defenses are hereby expressly reserved. Further, the Debtors do not take any position with respect to (a) such person’s influence over the control of the Debtors, (b) the management responsibilities or functions of such individual, (c) the decision-making or corporate authority of such individual or (d) whether such individual could successfully argue that he or she is not an “insider” under applicable law, including, without limitation, the federal securities laws, or with respect to any theories of liability or for any other purpose.

### **Specific Disclosures with Respect to Debtors’ Schedules**

1. **Schedule B2**. The Debtors consider cash in banks, cash on hand and short-term investments with an original maturity of three months or less when purchased to be cash and cash equivalents.
2. **Schedule B16**. The Debtors report trade receivables at net realizable value. Management determines the allowance for doubtful accounts based on historical losses and current economic conditions. Management continuously analyzes delinquent receivables and, once these receivables are determined to be uncollectible, writes off such delinquencies through a charge against an existing allowance account or against earnings.
3. **Schedules B24, B28, B29 and B35**. Property, plant, and equipment are recorded at cost and depreciated using the straight-line and units-of-production (“**UOP**”) methods for financial reporting over the estimated useful lives/units of the various assets as follows:

	Method	Useful Lives/Units
Buildings	Straight-line	50 years
Machinery and equipment	UOP	2,400,000 units
Automobiles	Straight-line	5 years
Furniture and fixtures	Straight-line	5 years

Effective April 1, 2010, the Debtors changed the method of depreciation used in its financial reporting on machinery and equipment assets from straight-line to UOP. The UOP depreciation method is based on the assumption that depreciation of these assets is primarily a function of usage.

For internal reporting purposes, the Debtors continue to use straight-line depreciation, and then adjusts for UOP at period end when the Debtors can assess total units produced. The Schedules provide net asset values that make use of the Debtors' internally-reported straight-line depreciation. As a result, due to the Debtors' low production volumes in recent years, the net book values presented in the Schedules may be lower, in some cases materially, than the values presented in its periodic financial statements.

4. **Schedule B30.** Inventories are stated at the lower of cost (specific identification method) or market. Cost includes material and applied labor and overhead. Inventories consist of raw materials, work in process, supplies and scrap. Raw materials consist of steel coil used in the manufacture of finished pipe. Supplies consist of tools, spare parts, consumables and other items used in the manufacture of pipe and the upkeep of the Debtors' manufacturing facility. Scrap consists of steel byproducts from the manufacture of pipe. The Debtors typically invoice customers and transfer ownership of pipe immediately upon completion. As a result, the Debtors' inventory of finished, unshipped pipe is typically relatively low. The Debtors do not track the amount of scrap on hand or the value associated with it. Periodically, the Debtors will sell scrap in bulk transactions to scrap dealers.

5. **Schedule B35.** Leasehold improvements consist of the two buildings that comprise the Debtors' facility: the pipe manufacturing facility and a pipe coating facility. These improvements are depreciated using a straight-line methodology over 50 years.

6. **Schedule D.** The Debtors reserve their rights to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected by any creditor listed on Schedule D of either Debtor. Moreover, although the Debtors have scheduled claims of various creditors as secured claims, the Debtors reserve all of their 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 related to such creditor's claim. The descriptions provided in Schedule D are intended solely to be a summary and not an admission of liability. The Debtors made reasonable, good faith efforts to include all known liens on Schedule D but may have inadvertently omitted an existing lien.

7. **Schedule E.** 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 the priority

status of any claim on any basis at any time. PSLNA has elected under the Internal Revenue Code to file a partnership tax return. In lieu of corporation income taxes, the members of PSLNA are taxed on their proportionate share of PSLNA's taxable income. Therefore, the Debtors have not been obligated to pay federal or state income taxes.

8. **Schedule F.** Schedule F contains information regarding pending litigation involving the Debtors. The dollar amount of potential claims associated with any such pending litigation is listed as "undetermined" and marked as contingent, unliquidated, and disputed in the Schedules and Statements. Certain of the litigation claims listed on Schedule F may be subject to subordination pursuant to section 510 of the Bankruptcy Code. Schedule F also includes potential or threatened legal disputes that are not formally recognized by an administrative, judicial, or other adjudicative forum due to certain procedural conditions that counterparties have yet to satisfy. Any information contained in Schedule F with respect to such potential litigation shall not be a binding representation of the Debtors' liabilities with respect to any of the potential suits and proceedings included therein.

9. **Schedule G.** While every effort has been made to ensure the accuracy of Schedule G, inadvertent errors or omissions may have occurred. Listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease or that such contract or agreement was in effect on the Petition Date or is valid or enforceable. The Debtors hereby reserve all of their rights to dispute the validity, status or enforceability of any contracts, agreements or leases set forth in Schedule G and to amend or supplement Schedule G as necessary. The omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contracts or agreements are not impaired by any omission.

10. **Schedule H.** In the ordinary course of their businesses, the Debtors may be involved in pending or threatened litigation. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counterclaims against other parties. Because all such claims are contingent, disputed or unliquidated, such claims have not been set forth individually on Schedule H. Litigation matters can be found on each Debtor's Schedule F and Statement 4a, as applicable.

### **Specific Disclosures with Respect to Debtors' Statements**

1. **Statement 1.** Amounts shown are actual cash collections related to the sale of pipe products and steel scrap byproducts. All information provided herein is based on the cash, rather than accrual, method of accounting.

2. **Statement 2.** PSLNA received a capital contribution from PSL Ltd. in November of 2012. In 2014, PSLNA received loans from PSL Ltd., via PSL FZE, the United Arab Emirates subsidiary of PSL Ltd.

3. **Statement 3b.** Statement 3b includes any disbursement or other transfer made by the Debtors except those made to insiders (see Statement 3c), intercompany transfers and ordinary course payroll, and associated withholdings and deductions.

4. **Statement 3c.** Amounts shown paid to officers of PSLNA include biweekly paychecks and employee expense reimbursements. Amounts shown paid to PSL Ltd. in 2014 relate to PSLNA's costs associated with defending against a litigant's attempted seizure of PSL Ltd.'s assets. The existing balance due relates primarily to purchases of equipment from PSL Ltd. for PSLNA's manufacturing facility.

5. **Statement 4.** Information provided in Statement 4a includes only those legal disputes and administrative proceedings that are recognized formally by an administrative, judicial or other adjudicative forum. In the Debtors' attempt to provide full disclosure, to the extent a legal dispute or administrative proceeding is not recognized formally by an administrative, judicial or other adjudicative forum due to certain procedural conditions that counterparties have yet to satisfy, the Debtors have identified such matters on Schedule F for the applicable Debtor. Additionally, any information contained in Statement 4a shall not be a binding representation of the Debtors' liabilities with respect to any of the suits and proceedings identified therein.

6. **Statement 9.** The response to Statement 9 identifies payments made by the Debtors to professionals of the Debtors which have been retained under section 327 of the Bankruptcy Code and does not reflect subsequent intercompany allocations of payments or the source of funds used to make such payments. Payments include hourly fees, monthly fees, expenses, and retainers.

7. **Statement 14.** Prior to the Petition Date, PSLNA maintained certain bank accounts with ICICI Bank Limited, New York Branch ("**ICICI**"). The balance of such accounts set forth on Statement 14 may be the property of ICICI.

Approximately 693 finished pipes purchased by the Debtors' customers remain at the Debtors' manufacturing facility. Additionally, certain of the Debtors' customers provided raw material, including steel coil, to use during the Debtor's processing and production of such customers' orders. Such raw material also remains at the Debtors' manufacturing facility. The Debtors believe that the aforementioned finished pipes and raw materials are owned by the customer who purchased or provided them.

8. **Statement 19.** Due to confidentiality agreements the Debtors are a party to, prospective debtor-in-possession lenders and asset purchasers are not listed in Statement 19d.

9. **Statement 21b.** Each individual identified in Statement 21 was appointed in accordance with the Debtors' organizational documents. Certain of the Debtors' directors and managers hold direct or indirect ownership interests in the non-debtor affiliates of the Debtor. However, none of the Debtors' directors, officers or managers hold a direct ownership interest in either Debtor.

10. **Statement 23.** The amount shown was paid under an internal bonus program paid to all non-executive employees, based on company performance and achievement. Unless otherwise indicated in a Debtor's specific response to Statement 23, the Debtors have included a comprehensive response to Statement 23 in Statement 3c.

11. **Statement 24.** PSL USA is a registered "C" corporation and is not a member of a consolidation group.

B 6 Summary (Official Form 6 - Summary) (12/13)

# UNITED STATES BANKRUPTCY COURT

In re: PSL-NORTH AMERICA LLCCase No. 14-11477 (PJW)

Debtor

Chapter 11

## SUMMARY OF SCHEDULES<sup>1</sup>

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, 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 of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	YES	1	\$0.00		
B - Personal Property	YES	14	\$93,343,085.16		
C - Property Claimed as Exempt	YES	1			
D - Creditors Holding Secured Claims	YES	2		\$114,363,782.42	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	YES	13		\$743.04	
F - Creditors Holding Unsecured Nonpriority Claims	YES	26		\$89,660,883.68	
G - Executory Contracts and Unexpired Leases	YES	5			
H - Codebtors	YES	1			
I - Current Income of Individual Debtor(s)	NO				
J - Current Expenditures of Individual Debtors(s)	NO				
<b>TOTAL</b>		63	\$93,343,085.16	\$204,025,409.14	

<sup>1</sup> Total Liabilities include contingent amounts. See Schedule D, n.1.

B6A (Official Form 6A) (12/07)

In re: PSL – NORTH AMERICA LLC  
Debtor

Case No. 14-11477 (PJW)  
(If known)

### 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 co-tenant, 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, both, or the marital community 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 if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM
None	N/A	N/A	N/A	N/A
Total →			\$0	

(Report also on Summary of Schedules)



B 6B (Official Form 6B) (12/07)

In re: PSL-NORTH AMERICA LLC  
Debtor

Case No. 14-11477  
(If known)

## 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, both, or the marital community 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 in 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	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on hand.		Petty Cash		\$1,459.38
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.		See Attachment		\$100,799.00
3. Security deposits with public utilities, telephone companies, landlords, and others.		See Attachment		\$800.00
4. Household goods and furnishings, including audio, video, and computer equipment.	X			\$0
5. Books; pictures and other art objects; antiques; stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			\$0
6. Wearing apparel.	X			\$0
7. Furs and jewelry.	X			\$0
8. Firearms and sports, photographic and other hobby equipment.	X			\$0
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.		See Attachment		Undetermined
10. Annuities. Itemize and name each issuer.	X			\$0
11. Interests in an education IRA as defined in	X			\$0

B 6B (Official Form 6B) (12/07) — Cont.

In re: PSL-NORTH AMERICA LLC  
DebtorCase No. 14-11477 (PJW)  
(If known)**SCHEDULE B - PERSONAL PROPERTY**

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
26 USC § 530(6)(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).)				
12. Interests in IRA, ERISA, Keogh or other pension or profit sharing plans. Give particulars.	X			\$0
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			\$0
14. Interests in partnerships or joint ventures. Itemize.	X			\$0
15. Government and corporate bonds and other negotiable and non-negotiable instruments.	X			\$0
16. Accounts receivable.		See Attachment		\$365,735.09
17. Alimony, maintenance, support, and property settlements to which the debtor is or maybe entitled. Give particulars.	X			\$0
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			\$0
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			\$0
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy or trust.	X			\$0
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.		See Attachment		Undetermined
22 Patents copyrights, and other intellectual property. Give particulars.	X			\$0
23. Licenses, franchises, and other general intangibles. Give particulars.	X			\$0
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U S C § 101(41A)) provided	X			\$0

B 6B (Official Form 6B) (12/07) — Cont.

In re: PSL-NORTH AMERICA LLC  
Debtor

Case No. 14-11477 (PJW)  
(If known)

**SCHEDULE B - PERSONAL PROPERTY**

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family or household purposes.				
25. Automobiles, trucks, trailers, and other vehicles and accessories.		See Attachment		\$6,303.94
26. Boats motors, and accessories.	X			\$0
27. Aircraft and accessories.	X			\$0
28. Office equipment, furnishings, and supplies.		See Attachment		\$12,915.38
29. Machinery, fixtures, equipment, and supplies used in business.		See Attachment		\$40,705,867.32
30. Inventory.		See Attachment		\$7,649,451.81
31. Animals.	X			\$0
32. Crops - growing or harvested. Give particulars.	X			\$0
33. Farming equipment and implements.	X			\$0
34. Farm supplies, chemicals, and feed.	X			\$0
35. Other personal property of any kind not already listed. Itemize.		See Attachment		\$44,499,753.24
Total → (Include amounts from any continuation sheets attached. Report total also on Summary of Schedules.)				<b>\$93,343,085.16</b>

**Schedule B Personal Property**  
**Rider B-2: Checking and Savings**

Type of Account	Account Name	Account Number	Account Balance
Checking	The First Operating Account	5462	\$ 71,433.26
Checking	ICICI Account	323	25,814.47
Checking	ICICI Bond Interest Account	1387	3,043.53
Checking	Standard Chartered	2-001	502.51
Bond	2007A Bond Fund - Hancock	3532	3.19
Bond	2007B Bond Fund - Hancock	3569	2.04
<b>Total</b>			<b>\$ 100,799.00</b>

Note: Amounts listed are as of the Petition Date. Certain of the Debtors' pre-petition accounts receivable have been collected since the Petition Date and are being held in a segregated account (# 0652) pursuant to that certain debtor in possession financing order (D.I. 118) entered in these Chapter 11 Cases.

**Schedule B Personal Property**  
**Rider B-3: Security Deposits**

<b>Vendor</b>	<b>Description</b>	<b>Prepaid/Deposit Balance</b>
Pelican Pointe Apartments	Security Deposit	\$300.00
Alfonso Property Management	Security Deposit	500.00
	<b>Total</b>	<b>\$800.00</b>

**Schedule B Personal Property  
Rider B-9: Insurance**

Insurance Company	Type of Policy	Policy Number	Surrender or Refund Value
Illinois Union Insurance Company (an Ace Company)	General Liability & Pollution	APCG2492016T 002	Undetermined
Ace American Insurance Co.	Automobile	PMU F08527295	Undetermined
Illinois Union Insurance Company (an Ace Company)	Umbrella	XOO G24920884 002	Undetermined
Westport Insurance Corp	Property	31376969	Undetermined
Allied World Assurance Co. (U.S.), Inc.	Property	030541441A	Undetermined
Aspen Specialty Insurance Company	Property	PRA6AVA14	Undetermined
Axis Insurance Company	Property	EAF75095214	Undetermined
AmRisc - 4 Participating Companies	Property	AMR36359	Undetermined
Lloyd's of London	Property	1230AP86854A14	Undetermined
Zurich American Ins Co of Illinois	Property	BM475607303	Undetermined
Firemen's Insurance Co of Washington, D.C.	Workers' Compensation	WCA 4561207-13	Undetermined
Continental Western Ins Co	Workers' Compensation	WCA 4657693-10	Undetermined
Philadelphia Indemnity Insurance Company	EPL / D&O / Fiduciary	PHSD894039	Undetermined
Hiscox Insurance Company, Inc.	Kidnap & Ransom	UKA3006366.13	Undetermined
Wright National Flood Insurance Company	Flood	231150636805	Undetermined
Wright National Flood Insurance Company	Flood	231150636806	Undetermined

**Schedule B Personal Property**  
**Rider B-16: Accounts Receivable**

<b>Description</b>	<b>Book Value</b>
Accounts Receivable - Debtor - PSL Limited	\$ 51,072.00
Accounts Receivable - Debtor - Specialty Pipe & Steel	22,828.09
Accounts Receivable - Debtor - KURVERS INC. (1)	252,600.00
Accounts Receivable - Debtor - PSL USA Inc.	39,235.00
<b>Total</b>	<b>\$ 365,735.09</b>

Note:

(1) Amounts listed are as of the Petition Date. \$252,600 of the Kurvers Inc. account receivable has been collected post-petition. Such funds are being held in a segregated account (# 0652) pursuant to that certain debtor in possession financing order (D.I. 118) entered in these chapter 11 cases.

**Schedule B Personal Property**  
**Rider B-21: Other contingent and unliquidated claims**

Claim	Description	Status	Estimated Value
Civil Litigation: PSL North America LLC v. F.J. Elsner Trading Gesellschaft mbH Case No. 35 Cg 144/11 g	Civil Litigation Regarding Defective Products Commercial Court, Vienna, Austria	Appeal Pending	Undetermined



**Schedule B Personal Property**

Rider B-25: Automobiles, trucks, trailers, and other vehicles and accessories

Description	Book Value
Chrysler	\$ -
Infinity	-
2007 Ford Pickup	-
Golf Cart	-
16 Passenger Van	-
2009 Toyota Camry	2,797.21
2010 Nissan Versa	3,506.74
<b>Total</b>	<b>\$ 6,303.94</b>

**Schedule B Personal Property**  
**Rider B-28: Office equipment, furnishings, and supplies**

Description	Book Value
Computer Laptop	\$ -
Computer Laptop	-
Server for Office	-
Server for Office	-
Autocad Lt 2008 Software	-
Adobe Software	-
Server for Houston Office	-
Sales Office Furniture	-
IT Surveillance System	10,526.91
License Renewal	399.50
Printer	346.30
Desktop Computer	407.87
Notebook PC	1,234.81
<b>Total</b>	<b>\$ 12,915.38</b>

**Schedule B Personal Property****Rider B-29: Machinery, fixtures, equipment, and supplies used in business**

Description	Book Value
Spiral Pipe Mill	\$ 4,621,169.36
Final Welding Machine	4,772,766.15
End Beveling Machine	513,421.51
Hydrotesting Machine	722,153.05
Coil Preparation Stand	204,010.34
Pipe Suction Machine	192,748.30
Pipe Cleaning Machine	192,748.30
Pipe Transportation System	3,062,089.28
Skelp Welding Station	1,121,244.49
Overhead Cranes	1,507,316.71
GV 1002370 Optiflex 1W	2,159.24
Max 200 Hypertherm Demo Unit	4,482.69
Modular Office Building	11.95
Modular Office Building	206.42
Electronic Weighing System	5,800.26
Final Welding Station #3	2,497,265.82
UT and RTR	1,282,558.67
Boom and Buggy	395,632.28
Plasma Cutting Machine	130,412.67
Ring Cutting Station	296,462.66
Blasting Equipment	672,087.40
Internal Cleaning Equipment	549,230.52
Acid Wash/Chromate Application Equipment	194,834.88
Water Quench	102,961.52
Holiday Detector	7,920.13
Pipe Conveying System	613,017.09
Hydraulic Unit	22,176.34
Double Jointing Machine	1,712,616.04
Rail Car	42,911.01
Macrohardness Tester	80,750.11
X-ray System	273,244.05
Portable Beveling Machine	13,598.78
Averaging Extensometer	2,366.95
Hydraulic Press	13,479.45
Tilter Machine (Flux Removal Station)	18,754.72
Pipe Stripping Station	110,347.11
Pneumatic Drum Tensioner	5,078.90
Pneumatic Single Crimp Sealer	3,116.06
Factory Cat - Industrial Sweeper	3,291.46
Yale Hoist	4,339.60
Rotation Station	46,743.12
Hydraulic PP System for Stripping Unit	15,960.28
Gema Powder Coat System	67,511.16
Nitrogen/Oxygen Determinator	17,726.40
COATING MILL ADDITION	6,636,977.43
Hydrotester- Addition	354,945.50
Inventory Storage Yard	203,320.81
One Step Spiral Pipe Mill	7,210,401.40
Coating Mill Bathroom	17,829.36
Pipe Mill Bathroom #2	17,829.36
Locomotive	112,691.00
Kwikmark	7,974.00
Office Container	1,106.00
Office Container	1,412.00
GT Michelli 80,000 lb scale	11,389.11
Mist Eliminator	11,268.25
<b>Total</b>	<b>\$ 40,705,867.32</b>

**Schedule B Personal Property  
Rider B-30: Inventory**

Description	Value
<b>Coil</b>	
1133572660	\$22,965.41
1118866900A	7,110.92
1118866900B	7,110.92
1117744040	15,313.24
K562617	28,220.00
2A3221	20,799.50
2A3260	20,264.00
2B2944	24,735.00
2B2940	20,272.50
2B2960	20,051.50
2B2965	20,578.50
2B2972	20,808.00
2B2979	20,383.00
2B2983	19,966.50
2B2987	20,476.50
2B2988	19,975.00
2B2997	19,958.00
2B2952	20,366.00
A814747-02	30,751.17
N84935-06	30,476.34
N84934-04	30,982.60
6540305	55,329.32
<b>Subtotal</b>	<b>\$496,893.90</b>
<b>Pipes (1)</b>	
(Count = 118)	N/A

<b>Consumables Inventory</b>	
75/25 Argon/co2 mix singles	\$450.00
Acetylene large single	510.00
Argon high purity for lab	360.00
Argon singles	108.00
CO2 bulk tank	720.00
CO2 for lab use singles	45.00
Diesel fuel (gallons)	269.07
Forklift propane 30#	1,116.00
HE high purity for lab singles	150.00
Nitrogen bank of 12	325.00
Nitrogen singles	100.00
OX bank of 12	672.00
OX single bottles	936.00
Propane 60# bottle	90.00
Propylene 63#	4,502.40
Unleaded Gas (gallons)	140.26
<b>Subtotal</b>	<b>\$10,493.73</b>

<b>Parts</b>	
Critical Consumables	\$107,541.00
Coating Mill General	236,250.91
Production Consumables	8,364.00
Cleaning Supplies	3,500.00
Cleaning Supplies	4,000.00
Coating Materials	13,865.00
Construction	4,390.19
Double Jointer	7,411.09
Welding Flux	81,285.72
General Production Supplies	1,293.66
Information Technology	29,229.74
Lab Supplies	2,213.19
Repairs and Maintenance	4,302.98
Maintenance Supplies	17,073.56
Most Critical Consumables	97,027.54
Maintenance	25,486.12
Nuts, Bolts, Screws and Fittings	1,136.65
Office Supplies	1,406.54
Hydraulic Oils	184.40
One Step Parts	102,866.35
Spare Parts	2,726,727.67
Pipe Mill General	10,164.11
Pipe Making Supplies	1,969.93
QC Lab	2,240.67
QC Pipe Mill	9,734.56
Safety Supplies	3,186.55
Shipping Materials	45,104.92
Storeroom	-
Supplies Inventory	210,435.90
Tools	8,121.53
Tool Room Supplies	1.51
Welding Wire	\$90,803.18
<b>Subtotal</b>	<b>\$3,857,319.18</b>
<b>Scrap</b>	
Steel Scrap	N/A
<b>Work in Progress</b>	
<b>Subtotal</b>	<b>\$3,284,745.00</b>
<b>Total</b>	<b>\$7,649,451.81</b>

Note:

(1) Approximately 693 finished pipes purchased by the Debtors' customers remain at the Debtors' manufacturing facility. Additionally, certain of the Debtors' customers provided raw material, including steel coil, to use during the Debtor's processing and production of such customers' orders. The Debtors have agreed to store such pipe and raw materials at their manufacturing facility for the applicable customer.

**Schedule B Personal Property**  
**Rider B-35: Other Personal Property**

Description	Value
Building	\$ 40,952,746.24
Prepaid Insurance	210,618.00
Deposits	507,115.00
Debt Issuance Costs	3,547,007.00
<b>Total</b>	<b>\$ 44,499,753.24</b>

B 6C (Official Form 6C) (4/13)

In re: PSL – NORTH AMERICA LLC  
Debtor

Case No. 14-11477 (PJW)  
(If known)

**SCHEDULE C – PROPERTY CLAIMED AS EXEMPT**

Debtor claims the exemptions to which debtor is entitled under:  Check if debtor claims a homestead exemption that exceeds \$155,675\*.  
(Check one box)  
 11 U.S.C. § 522(b)(2)  
 11 U.S.C. § 522(b)(3)

DESCRIPTION OF PROPERTY	SPECIFY LAW PROVIDING EACH EXEMPTION	VALUE OF CLAIMED EXEMPTION	CURRENT VALUE OF PROPERTY WITHOUT DEDUCTING EXEMPTION
None	N/A	N/A	N/A

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\* Amount subject to adjustment on 4/01/16, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

In re: PSL - NORTH AMERICA LLC  
Debtor

Case No. 14-11477 ( PJW)  
(if known)

**SCHEDULE D – CREDITORS HOLDING SECURED CLAIMS**

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. 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 a minor child is 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; Fed. R. Bankr. P. 1007(m). 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 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, 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.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim Without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

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

<b>CREDITORS NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND AN ACCOUNT NUMBER (See Instructions Above)</b>	<b>CODEBTOR</b>	<b>HUSBAND, WIFE, JOINT OR COMMUNITY</b>	<b>DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN</b>	<b>CONTINGENT</b>	<b>UNLIQUIDATED</b>	<b>DISPUTED</b>	<b>AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL</b>	<b>UNSECURED PORTION, IF ANY</b>
<b>ACCOUNT NO.</b>			PURCHASE MONEY SECURITY INTEREST		X	X	\$5,317,400.03	UNKNOWN
AM/NS CALVERT  AM/NS Calvert, LLC Attn: Stefan Wolfe P.O. Box 538304 Atlanta, GA 53830			VALUE \$ Unknown					
<b>ACCOUNT NO.</b>	X		GUARANTY OF REVOLVER ADVANCES		X	X	\$31,046,382.39	UNKNOWN
STANDARD CHARTERED BANK, DUBAI INTERNATIONAL FINANCIAL CENTRE BRANCH (REGULATED BY THE DUBAI FINANCIAL SERVICES AUTHORITY)  1095 Avenue of the Americas New York, NY 10036  Dubai International Finance Centre			VALUE \$ Unknown					



PO Box 999 Dubai, United Arab Emirates								
<b>ACCOUNT NO.</b>			LETTER OF CREDIT <sup>1</sup>	X	X	X	\$78,000,000.00	UNKNOWN
ICICI BANK LIMITED, NEW YORK BRANCH			VALUE \$ Unknown					
500 Fifth Avenue New York, New York 10110								
Subtotal ► (Total of this page)							\$ 78,000,000.00	\$ 0.00
Total ► (Use only on last page)							<b>\$ 114,363,782.42</b>	<b>\$0.00</b>

(Report also on  
Summary of  
Schedules).

(If applicable, report  
also on Statistical  
Summary of Certain  
Liabilities and Related  
Data.)

<sup>1</sup> In 2007, the Mississippi Business Finance Corporation issued bonds in the aggregate principal amount of \$78,000,000 (the “Bonds”) and loaned the proceeds of such bonds to the Debtor pursuant to a loan agreement (the “MBFC Loan Agreement”). The Debtor’s obligations under the MBFC Loan Agreement set forth in Schedule F are backstopped by the letter of credit (the “Letter of Credit”) issued by ICICI Bank Limited, New York Branch, set forth in this Schedule D, in the event that certain conditions are met in the MBFC Loan Agreement. As of the Petition Date, the Letter of Credit supporting the Bonds is undrawn.

In re: PSL - NORTH AMERICA LLCDebtorCase No. 14-11477 (PJW)(if known)**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, mailing address, including zip code, and last four digits of the 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. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is 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).

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 the 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 claims listed on each sheet in the box labeled "Subtotals" 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. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

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.)

**Domestic Support Obligations**

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

**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. § 507(a)(3).

In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

 **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 \$12,475\* 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. § 507(a)(4).

 **Contributions 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. § 507(a)(5).

 **Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$6,150\* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

 **Deposits by individuals**

Claims of individuals up to \$2,775\* 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. § 507(a)(7).

 **Taxes and Certain Other Debts Owed to Governmental Units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 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. § 507 (a)(9).

 **Claims for Death or Personal Injury While Debtor Was Intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

*\* Amount subject to adjustment on 4/01/16, and every three years thereafter with respect to cases commenced on or after the date of adjustment.*

In re: PSL - NORTH AMERICA LLC

Case No. 14-11477 (PJW)

Debtor

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
CLEAR CREEK ISD TAX OFFICE P.O. BOX 650395 DALLAS, TX 75262-0395			VEHICLE/PROPERTY TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
DON SUMNERS TAX ASSESSOR-COLLECTOR P.O. BOX 4576 HOUSTON, TX 77210-4576			VEHICLE/PROPERTY TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 6 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 9 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 31 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 49 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 55 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 57 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN

Subtotal  
(Totals of this page)

\$0.00	\$0.00	\$0.00
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
EMPLOYEE 62 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 63 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 64 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 67 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 85 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 120 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 131 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 134 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN

Subtotal  
(Totals of this page)

\$0.00	\$0.00	\$0.00
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
EMPLOYEE 136 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 162 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 172 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 177 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 192 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 200 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 225 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 245 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN

\$0.00	\$0.00	\$0.00
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In re: PSL - NORTH AMERICA LLC

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(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
EMPLOYEE 252 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 255 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 264 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 282 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 293 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 336 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 348 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 365 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN

Subtotal  
(Totals of this page)

\$0.00	\$0.00	\$0.00
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
EMPLOYEE 376 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 419 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 424 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 436 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 464 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 474 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 494 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 499 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN

\$0.00	\$0.00	\$0.00
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
EMPLOYEE 556 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 561 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 572 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 573 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 574 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 585 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 590 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 591 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN

Subtotal (Totals of this page)	\$0.00	\$0.00	\$0.00
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In re: PSL - NORTH AMERICA LLC

Case No. 14-11477 (PJW)

Debtor

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
EMPLOYEE 592 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 594 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 635 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 636 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 642 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 644 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 649 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 650 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN

Subtotal (Totals of this page)	\$0.00	\$0.00	\$0.00
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
EMPLOYEE 656 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 657 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 661 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 673 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 701 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 703 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 714 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 737 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN

Subtotal (Totals of this page)	\$0.00	\$0.00	\$0.00
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
EMPLOYEE 813 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 818 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 828 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
EMPLOYEE 829 EMPLOYEE NAME AND ADDRESS REDACTED			ACCRUED VACATION		X		UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
HANCOCK COUNTY PORT & HARBOR COMMISSION P.O. BOX 2267 BAY ST. LOUIS, MS 39521			WATER UTILITY	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
HANCOCK COUNTY TAX ASSESSOR P.O. BOX 2428 BAY SAINT LOUIS, MS 39520			REAL AND PERSONAL PROPERTY TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
HANCOCK COUNTY TAX COLLECTOR ATTN: JIMMIE LADNER JR. MOTOR VEHICLE TAGS P.O. BOX 2428 BAY ST. LOUIS, MS 39521			VEHICLE LICENSE AND REGISTRATION	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN

Subtotal  
(Totals of this page)

\$0.00	\$0.00	\$0.00
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO. INTERNAL REVENUE SERVICE 550 MAIN STREET CINCINNATI, OH 45999			PAYROLL TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO. LEO VASQUEZ TAX ASSESSOR-COLLECTOR P.O. BOX 4622 HOUSTON, TX 77210-4622			VEHICLE/PROPERTY TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO. MIKE SULLIVAN HARRIS COUNTY TAX ASSESSOR - COLLECTOR P.O. BOX 4622 HOUSTON, TX 77210-4622			VEHICLE/PROPERTY TAXES	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO. MISSISSIPPI DEPARTMENT OF REVENUE P.O. BOX 23050 JACKSON, MS 39225-3050			EMPLOYMENT TAXES, USE TAX PAYMENTS AND EMPLOYEE GARNISHMENTS	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO. MISSISSIPPI SECRETARY OF STATE P.O. BOX 136 JACKSON, MS 39215-1020			ACCOUNTS PAYABLE				\$250.00		\$250.00
ACCOUNT NO. MISSOURI DEPARTMENT OF REVENUE TAXATION DIVISON P.O. BOX 3390 JEFFERSON CITY, MO 36105-3390			USE TAX PAYMENTS				\$493.04		\$493.04

Subtotal  
(Totals of this page)

\$743.04	\$0.00	\$743.04
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
ACCOUNT NO.									
MS DEPARTMENT OF REVENUE/STATE TAX COMMISSION P.O. BOX 23050 JACKSON, MS 39225-305			EMPLOYMENT TAXES, USE TAX PAYMENTS AND EMPLOYEE GARNISHMENTS	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN
ACCOUNT NO.									
STATE TAX COMMISSION POST OFFICE BOX 23075 JACKSON, MS 39225-3075			EMPLOYMENT TAXES, USE TAX PAYMENTS AND EMPLOYEE GARNISHMENTS	X	X	X	UNKNOWN	UNKNOWN	UNKNOWN

Schedule of Creditors Holding Unsecured Priority Claims - Sheet no. 13 of 13

Subtotal  
(Totals of this page)

Total  
(Use only on last page of the completed Schedule E. Report also on the Summary of Schedules.)

Totals  
(Use only on last page of the completed Schedule E. If applicable, report also on the Statistical Summary of Certain Liabilities and Related Data.)

\$0.00	\$0.00	\$0.00
\$743.04		
	\$0.00	\$743.04

In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is 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). Do not include claims listed in Schedules 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 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 the 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 this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

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

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. 3M 219 SE MAIN ST. SUITE 306 MINNEAPOLIS, MN 55414			LITIGATION	X	X	X	UNKNOWN
ACCOUNT NO. 3M INFASTRUCTURE PROTECTION DIV. P.O. BOX 844127 DALLAS, TX 75284-4127			ACCOUNTS PAYABLE				\$9,347.94
ACCOUNT NO. ABRASIVE PRODUCTS & EQUIPMENT 302 DEERWOOD GLEN DRIVE DEER PARK, TX 77536			ACCOUNTS PAYABLE				\$4,035.29
ACCOUNT NO. ACIE TURNER 481 HALES CHAPEL RD. JOHNSON CITY, TN 37615			ACCOUNTS PAYABLE				\$7,280.00

Subtotal

\$20,663.23
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. ADOBE DREAMWEAVER 345 PARK AVENUE SAN JOSE, CA 95110			SOFTWARE LICENSE	X			\$0.00
ACCOUNT NO. ADOBE PROFESSIONAL 345 PARK AVENUE SAN JOSE, CA 95110			SOFTWARE LICENSE	X			\$0.00
ACCOUNT NO. ADS, LLC P.O. BOX 9021 MOBILE, AL 36691			ACCOUNTS PAYABLE				\$51,404.02
ACCOUNT NO. AERIAL ACCESS EQUIPMENT P.O. BOX 677308 DALLAS, TX 75267			ACCOUNTS PAYABLE				\$11,215.51
ACCOUNT NO. ALFONSO PROPERTY MANAGEMENT-DIAMONDHEAD 4300 GEX ROAD DIAMONDHEAD, MS 39525			RESIDENTIAL APARTMENT LEASE	X			\$0.00
ACCOUNT NO. ALLOGISTX INTERNATIONAL INC 2130 HUNTINGTON DRIVE, SUITE 311 SOUTH PASADENA, CA 91030			ACCOUNTS PAYABLE				\$11,060.41
ACCOUNT NO. AMERICAN PETROLEUM INSTITUTE (API) PO BOX 1425 MERRIFIELD, VA 22116-1425			PROFESSIONAL CERTIFICATIONS	X			\$0.00
ACCOUNT NO. AMERICAN SOCIETY FOR NONDESTRUCTIVE TESTING P.O. BOX 28518 COLUMBUS, OH 43228-0518			ACCOUNTS PAYABLE				\$410.00

Subtotal

\$74,089.94
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. ARTHUR J. GALLAGHER 39683 TREASURY CENTER CHICAGO, IL 60694-9600			ACCOUNTS PAYABLE				\$4,768.73
ACCOUNT NO. ASSOCIATED PUMP & SUPPLY CO., INC. 9074 PARK AVENUE HOUMA, LA 70363			ACCOUNTS PAYABLE				\$64.80
ACCOUNT NO. AT&T 901 MARQUETTE AVE N., SUITE 800 MINNEAPOLIS, MN 55402			INTERNET SERVICES	X			\$0.00
ACCOUNT NO. AT&T 901 MARQUETTE AVE N., SUITE 800 MINNEAPOLIS, MN 55402			PHONE SERVICES	X			\$0.00
ACCOUNT NO. AT&T 901 MARQUETTE AVE N., SUITE 800 MINNEAPOLIS, MN 55402			UTILITY SERVICES	X			\$4,790.38
ACCOUNT NO. AT&T P.O. BOX 105262 ATLANTA, GA 30348-5262			ACCOUNTS PAYABLE				\$2,439.32
ACCOUNT NO. AT&T CAPITAL SERVICES 13160 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693			FLEX BOXES LEASE	X			\$0.00
ACCOUNT NO. ATLAS COPCO COMPRESSORS LLC DEPT. CH 19511 PALATINE, IL 60055-9511			ACCOUNTS PAYABLE				\$1,914.31

Subtotal

\$13,977.54
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. AUSTIN BROWN, INC. ONE RIVERCHASE OFFICE PLAZA, SUITE 100 BIRMINGHAM, AL 35244			ACCOUNTS PAYABLE				\$80.92
ACCOUNT NO. AUTOCAD LT 2008 111 MCINNIS PARKWAY SAN RAFAEL, CA 94903			SOFTWARE LICENSE	X			\$0.00
ACCOUNT NO. AUTOMATION SOLUTIONS, INC. 918 INDUSTRIAL PARK CIRCLE BESSEMER, AL 35022			ACCOUNTS PAYABLE				\$259.17
ACCOUNT NO. AWC, INC P.O. BO 974800 DALLAS, TX 75397-4800			ACCOUNTS PAYABLE				\$804.58
ACCOUNT NO. AXALTA COATING SYSTEM 9800 GENARD ROAD HOUSTON, TX 77077			ACCOUNTS PAYABLE				\$69,301.20
ACCOUNT NO. BALCH & BINGHAM LLP P.O. BOX 306 BIRMINGHAM, AL 35201			ACCOUNTS PAYABLE				\$224,177.18
ACCOUNT NO. BARRACUDA EMAIL FILTER 3175 WINCHESTER BLVD. CAMPBELL, CA 95008			SOFTWARE LICENSE	X			\$0.00
ACCOUNT NO. BARRACUDA WEB FILTER 3175 WINCHESTER BLVD. CAMPBELL, CA 95008			SOFTWARE LICENSE	X			\$0.00

Subtotal

\$294,623.05

In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. BAY MOTOR WINDING P.O. BOX 411 LONG BEACH, MS 39560			ACCOUNTS PAYABLE				\$1,844.00
ACCOUNT NO. BECKER PUMP CORP. 100 EAST ASCOT LANE CUYAHOGA FALLS, OH 44223			ACCOUNTS PAYABLE				\$1,631.47
ACCOUNT NO. BENVENUTTI ELECTRICAL APPARATUS & REPAIR - BEAR 9515 N WILDFLOWER CT. GULFPORT, MS 39503			ACCOUNTS PAYABLE				\$69.48
ACCOUNT NO. BILL SCOTT 312 RIDGEWOOD RD FORT WORTH, TX 76107			ACCOUNTS PAYABLE				\$1,546.22
ACCOUNT NO. BNSF RAILWAY P.O. BOX 676152 DALLAS, TX 75267-6152			ACCOUNTS PAYABLE				\$1,500.00
ACCOUNT NO. BOONE VALLEY FOREST PRODUCTS, INC. 200 S LINN AVE. WENTZVILLE, MO 63385			LITIGATION	X	X	X	UNKNOWN
ACCOUNT NO. BOONE VALLEY FOREST PRODUCTS, INC. P.O. BOX 193 CHESTERFIELD, MO 63006			ACCOUNTS PAYABLE				\$55,639.65
ACCOUNT NO. BOWEN & GROVES INC ECI M1 P.O. BOX 6760 JEFFERSON CITY, MO 65102			ACCOUNTS PAYABLE				\$3,205.54

Subtotal

\$65,436.36
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. BRIGGS EQUIPMENT P.O. BOX 841272 DALLAS, TX 75284-1272			ACCOUNTS PAYABLE				\$2,179.14
ACCOUNT NO. BUCK KREIHS MARINE REPAIR P.O. BOX 53305 2225 TCHOUPITOUHAS STREET (PHYSICAL ADDRESS) NEW ORLEANS, LA 70153-3305			ACCOUNTS PAYABLE				\$2,931.01
ACCOUNT NO. BURR FORMAN LLP POST OFFICE BOX 830719 BIRMINGHAM, AL 35283-0719			ACCOUNTS PAYABLE				\$5,070.50
ACCOUNT NO. CARGO-LEVANT SCHIFFAHRTSGESELLSCHAFT MBH C/O THE SPEARS & ROBL LAW FIRM LLC ATTN. ROBERT E. SPEARS 104 CAMBRIDGE AVE. DECATUR, GA 30030			LITIGATION	X	X	X	UNKNOWN
ACCOUNT NO. CATTRON-THEIMEG, INC, C/O AUSTIN BROWN P.O. BOX 200477 PITTSBURGH, PA 15251-0477			ACCOUNTS PAYABLE				\$2,120.40
ACCOUNT NO. CDW DIRECT P.O. BOX 75723 CHICAGO, IL 60675-5723			ACCOUNTS PAYABLE				\$2,599.73
ACCOUNT NO. CHARTER COMMUNICATIONS P.O. BOX 742614 CINCINNATI, OH 45284-2614			ACCOUNTS PAYABLE				\$61.05

Subtotal

\$14,961.83
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. CINTAS CORP. LOC. 240 P.O. BOX 630921 CINCINNATI, OH 45263-0921			ACCOUNTS PAYABLE				\$798.86
ACCOUNT NO. CLECO POWER LLC P.O. BOX 69000 ALEXANDRIA, LA 71306-9000			ACCOUNTS PAYABLE				\$137.85
ACCOUNT NO. COAST ELECTRIC POWER ASSOCIATION 18020 HWY. 603 KILN, MS 39556			UTILITY SERVICES	X			\$61,445.95
ACCOUNT NO. CO-AXVALVES, INC. 10 NOELAND AVENUE PENNDL, PA 19047			LITIGATION	X	X	X	UNKNOWN
ACCOUNT NO. COMCAST P.O. BOX 660618 DALLAS, TX 75266-0618			ACCOUNTS PAYABLE				\$2,662.39
ACCOUNT NO. COMPTON ENGINEERING P.O. BOX 686 PASCAGOULA, MS 39568			ACCOUNTS PAYABLE				\$1,053.75
ACCOUNT NO. CONNECTOR SPECIALISTS, INC 175 JAMES DRIVE EAST ST. ROSE, LA 70087			ACCOUNTS PAYABLE				\$1,337.09
ACCOUNT NO. CORDSTRAP USA, INC. P. O. BOX 081340 RACINE, WI 53408			ACCOUNTS PAYABLE				\$12,909.10

Subtotal

\$80,344.99
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	DISPUTED			AMOUNT OF CLAIM
				CONTINGENT	UNQUOTED	DISPUTED	
ACCOUNT NO. CORIX WATER PRODUCTS (US) INC. 970 GARCIA AVE. PITTSBURG, CA 94565			DISTRIBUTOR AGREEMENT	X			\$0.00
ACCOUNT NO. CORPAC STEEL 20803 BISCAYNE BLVD., SUITE 502 AVENTURA, FL 33180			PURCHASE ORDER	X			\$0.00
ACCOUNT NO. CORROSION CONTROL EQUIPMENT, LLC POST OFFICE BOX 1236 GAUTIER, MS 39553			ACCOUNTS PAYABLE				\$1,500.00
ACCOUNT NO. CRYSTAL REPORTS/SAP 3999 WEST CHESTER PIKE NEWTOWN SQUARE, PA 19073			SOFTWARE LICENSE	X			\$0.00
ACCOUNT NO. CSX TRANSPORTATION, INC. CSXT N/A 130303 P.O. BOX 532652 ATLANTA, GA 30353-2652			ACCOUNTS PAYABLE				\$1,291,042.00
ACCOUNT NO. CYPRESS EQUIPMENT SERVICES, INC. 1012 MACARTHUR AVENUE HARVEY, LA 70058			ACCOUNTS PAYABLE				\$5,366.28
ACCOUNT NO. DAILY EQUIPMENT CO P.O. BOX 98209 JACKSON, MS 39298			EQUIPMENT RENTAL	X	X	X	UNKNOWN
ACCOUNT NO. DAILY EQUIPMENT CO P.O. BOX 98209 JACKSON, MS 39298-8209			ACCOUNTS PAYABLE				\$35,384.48

Subtotal

\$1,333,292.76
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	DISPUTED			AMOUNT OF CLAIM
				CONTINGENT	UNQUOTED	DISPUTED	
ACCOUNT NO. DELTA SANITATION P.O. BOX 669 OCEAN SPRINGS, MS 39566-0669			ACCOUNTS PAYABLE				\$1,466.25
ACCOUNT NO. DEPENDABLE ABRASIVES P.O. BOX 306 WIGGINS, MS 39577-0306			ACCOUNTS PAYABLE				\$1,436.00
ACCOUNT NO. DIGICERT 2600 WEST EXECUTIVE PKWY, STE 500 LEHI, UT 84043			MAIL.PSLNA.COM EMAIL CERTIFICATE	X			\$0.00
ACCOUNT NO. DORDA, BRUGGER, JORDIS DR-KARL-LUEGER-RING 10 1010 VIENNA AUSTRIA			ACCOUNTS PAYABLE				\$4,364.95
ACCOUNT NO. DYNA TORQUE TECHNOLOGIES, INC. 11050 WEST LITTLE YORK ROAD., BLDG F HOUSTON, TX 77041			ACCOUNTS PAYABLE				\$45,150.00
ACCOUNT NO. EDGEN MURRAY PO BOX 84610 BATON ROUGE, LA 70884			PURCHASE ORDER	X			\$0.00
ACCOUNT NO. ELMATECH AG WISSERAUE 1,51597 MORCHBACH GERMANY			ACCOUNTS PAYABLE				\$1,843.50
ACCOUNT NO. EMPLOYEE 171 EMPLOYEE NAME AND ADDRESS REDACTED			WORKER'S COMPENSATION CLAIM – LITIGATION	X	X	X	UNKNOWN

Subtotal

\$54,260.70
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO.			WORKER'S COMPENSATION CLAIM – LITIGATION	X	X	X	UNKNOWN
EMPLOYEE 636 EMPLOYEE NAME AND ADDRESS REDACTED							
ACCOUNT NO.			EEOC LITIGATION	X	X	X	UNKNOWN
EMPLOYEE 655 EMPLOYEE NAME AND ADDRESS REDACTED							
ACCOUNT NO.			SUPPLIER		X	X	UNKNOWN
AM/NS CALVERT, LLC ATTN: STEFAN WOLFE P.O. BOX 538304 ATLANTA, GA 53830							
ACCOUNT NO.			ACCOUNTS PAYABLE				\$8,100.00
ENVIRONMENTAL RESOURCES MANAGEMENT SOUTHWEST, INC. 206 EAST 9TH STREET, STE. 1700 AUSTIN, TX 78701							
ACCOUNT NO.			ACCOUNTS PAYABLE				\$462.24
ER-ITN ACCESS PROGRAM P.O. BOX 2027 RESTON, VA 20195							
ACCOUNT NO.			ACCOUNTS PAYABLE				\$9,300.00
ERVIN INDUSTRIES, INC. 3893 RESEARCH PARK DRIVE P.O. BOX 1168 ANN ARBOR, MI 48106-1168							
ACCOUNT NO.			ACCOUNTS PAYABLE	X	X	X	\$0.00
ESAB WELDING & CUTTING PRODUCTS P.O. BOX 417540 411 SOUTH EBENEZER RD. BOSTON, MA 02241-7540							

Subtotal

\$17,862.24
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBETOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. EXPORT IMPORT BANK OF INDIA HEAD OFFICE CENTRE ONE WORLD TRADE CENTRE MUMBAI, IN			ACCOUNTS PAYABLE				\$1,367,746.47
ACCOUNT NO. FASTENAL COMPANY 129 HIGHWAY 90 WAVELAND, MS 39576			ACCOUNTS PAYABLE				\$6,875.33
ACCOUNT NO. FEDEX P.O. BOX 371461 PITTSBURG, PA 15250-7461			ACCOUNTS PAYABLE				\$36.22
ACCOUNT NO. FEDEX FREIGHT DEPT CH P.O. BOX 10306 PALATINE, IL 60055-0306			ACCOUNTS PAYABLE				\$341.16
ACCOUNT NO. FESTO CORPORATION P.O. BOX 1355 BUFFALO, NY 14240-1355			ACCOUNTS PAYABLE				\$248.52
ACCOUNT NO. FIRST ADVANTAGE LNS SCREENING SOLUTIONS,INC. P.O. BOX 742576 ATLANTA, GA 30374-2576			ACCOUNTS PAYABLE				\$1,276.00
ACCOUNT NO. GENERAL WORK PRODUCTS, INC 4912 MEHURIN ST. JEFFERSON, LA 70121			ACCOUNTS PAYABLE				\$11,123.20
ACCOUNT NO. GLOBAL INDUSTRIAL P.O. BOX 905713 CHARLOTTE, NC 28290-5713			ACCOUNTS PAYABLE				\$1,955.18

Subtotal

\$1,389,602.08
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. GODADDY 14455 N. HAYDEN RD., STE 226 SCOTTSDALE, AZ 85260			WEBSITE REGISTRATION FOR PSLNA.COM	X			\$0.00
ACCOUNT NO. GRAINGER P.O. BOX 419267 DEPARTMENT 873579288 KANSAS CITY, MO 64141-6267			ACCOUNTS PAYABLE				\$1,098.66
ACCOUNT NO. GTM PAYROLL 7 EXECUTIVE PARK DRIVE CLIFTON PARK, NY 12065			SERVICES AGREEMENT	X			\$0.00
ACCOUNT NO. GULF COAST BUSINESS COUNCIL 11975-D SEAWAY ROAD GULFPORT, MS 39503			ACCOUNTS PAYABLE				\$1,000.00
ACCOUNT NO. GULF COAST BUSINESS SUPPLY P.O. BOX 2116 GULFPORT, MS 39505-2116			ACCOUNTS PAYABLE				\$2,417.45
ACCOUNT NO. GULF X-RAY 1418 DUPAS STREET GRETNA, LA 70053			ACCOUNTS PAYABLE				\$2,349.69
ACCOUNT NO. HANCOCK BANK 2510 14TH STREET ,SUITE 220 GULFPORT, MS 39501			CANON COPIER LEASE AGREEMENT	X			\$0.00
ACCOUNT NO. HANCOCK BANK 2510 14TH STREET, SUITE 220 GULFPORT, MS 39501			SHARP DIGITAL COPIER LEASE	X			\$0.00

Subtotal

\$6,865.80
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. HANCOCK BANK 706 HIGHWAY 90 WAVELAND, MS 39576			BOND BANK CUSTODY AND PLEDGE AGREEMENT DATED 9/19/13	X			\$5,500.00
ACCOUNT NO. HANCOCK BANK CORPORATE TRUST DIVISION-INTEREST 2510 14TH STREET, SUITE 220 GULFPORT, MS 39501			ACCOUNTS PAYABLE				\$951,883.73
ACCOUNT NO. HANCOCK BANK-CORPORATE TRUST DIVISION 2510 14TH STREET, SUITE #220 GULFPORT, MS 39501			ACCOUNTS PAYABLE				\$5,500.00
ACCOUNT NO. HANCOCK COUNTY PORT & HARBOR COMMISSION P.O. BOX 2267 BAY ST LOUIS, MS 39521-2267			ACCOUNTS PAYABLE				\$14,284.31
ACCOUNT NO. HANCOCK COUNTY PORT & HARBOR COMMISSION P.O. BOX 2267 BAY ST LOUIS, MS 39521-2267			PORT BIENVILLE INDUSTRIAL PARK LEASE	X			\$0.00
ACCOUNT NO. HANCOCK COUNTY PORT & HARBOR COMMISSION P.O. BOX 2267 BAY ST LOUIS, MS 39521-2267			PROJECT AGREEMENT	X			\$0.00
ACCOUNT NO. HANCOCK COUNTY PORT & HARBOR COMMISSION P.O. BOX 2267 BAY ST LOUIS, MS 39521-2267			UTILITY SERVICES AGREEMENT	X			\$13,384.33

Subtotal

\$990,552.37

In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTROR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	DISPUTED			AMOUNT OF CLAIM
				CONTINGENT	UNLIQUIDATED		
ACCOUNT NO. HANCOCK MEDICAL CENTER 149 DRINKWATER BLVD BAY SAINT LOUIS, MS 39520			ACCOUNTS PAYABLE				\$15,266.00
ACCOUNT NO. HANWA AMERICAN CORP. 9800 RICHMOND AVE., SUITE 515 HOUSTON, TX 77042			ACCOUNTS PAYABLE				\$1,288,042.03
ACCOUNT NO. HARBERT'S PRODUCTS, INC. 501 SOUTH CEDAR LANE P.O. BOX 418 GREENCASTLE, PA 17225			ACCOUNTS PAYABLE				\$15,031.07
ACCOUNT NO. HOSE SPECIALTY & SUPPLY 1332 DESTREHAN AVENUE HARVEY, LA 70058			ACCOUNTS PAYABLE				\$3,510.00
ACCOUNT NO. IGUS, INC. P.O. BOX 14349 EAST PROVIDENCE, RI 02914			ACCOUNTS PAYABLE				\$422.30
ACCOUNT NO. INDUSTRIAL & SHIPPERS SUPPLY INC. 1251 LATHROP STREET HOUSTON, TX 77020			ACCOUNTS PAYABLE				\$440.61
ACCOUNT NO. ISCO METALS & SUPPLY OF MS LLC P.O. BOX 2325 GULFPORT, MS 39505			ACCOUNTS PAYABLE				\$700.00
ACCOUNT NO. LANDAUER, INC. 2 SCIENCE ROAD GLENWOOD, IL 60425-1586			ACCOUNTS PAYABLE				\$518.89

Subtotal

\$1,323,930.90
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. LINCOLN ELECTRIC P.O. BOX 677561 DALLAS, TX 75267-7561		ACCOUNTS PAYABLE				\$117,954.50
ACCOUNT NO. LOCATEBALLBEARINGS.COM 75090 ST CHARLES PLACE SUITE B PALM DESERT, CA 92211		ACCOUNTS PAYABLE				\$5,190.00
ACCOUNT NO. LOWES P.O BOX 530954 ATLANTA, GA 30353-0954		ACCOUNTS PAYABLE				\$3,029.42
ACCOUNT NO. M1 BY ECI SOFTWARE SOLUTIONS 4400 ALLIANCE GATEWAY FREEWAY STE 154 FORT WORTH, TX 76177		SOFTWARE LICENSE - ACCOUNTING	X			\$0.00
ACCOUNT NO. MAINTENANCE COORDINATOR 3760 VINE MAPLE ROAD SAN BERNARDINO, CA 92407		SOFTWARE LICENSE	X			\$0.00
ACCOUNT NO. MANUFACTURERS' NEWS, INC. 1633 CENTRAL STREET. EVANSTON, IL 60201-1569		ACCOUNTS PAYABLE				\$262.50
ACCOUNT NO. MCMaster - CARR P.O. BOX 7690 CHICAGO, IL 60680-7690		ACCOUNTS PAYABLE				\$10,566.46
ACCOUNT NO. MDM TOOL SUPPLY, INC. P.O. BOX 1710 BROUSSARD, LA 70518		ACCOUNTS PAYABLE				\$8,532.58

Subtotal

\$145,535.46

In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. MERCHANT CAPITAL, LLC P.O. BOX 241858 MONTGOMERY, AL 36124		ACCOUNTS PAYABLE				\$115,727.38
ACCOUNT NO. MERCHANT CAPITAL, LLC P.O. BOX 241858 MONTGOMERY, AL 36124		REMARKETING AGREEMENT DATED 11/1/07	X			\$115,727.38
ACCOUNT NO. MERRILL COMMUNICATION LLC CM-9638 ST. PAUL, MN 55170-9638		ACCOUNTS PAYABLE				\$11,588.74
ACCOUNT NO. META VISION SYSTEMS, INC. 8084 TRANS-CANADA HIGHWAY VILLE ST LAURENT, QC H4S 1M5 CANADA		ACCOUNTS PAYABLE				\$2,400.00
ACCOUNT NO. MICROSOFT ONE MICROSOFT WAY REDMOND, WA 98052		SOFTWARE LICENSE - MICROSOFT EXCHANGE SERVER	X			\$0.00
ACCOUNT NO. MICROSOFT ONE MICROSOFT WAY REDMOND, WA 98052		SOFTWARE LICENSE - MICROSOFT OFFICE 2007	X			\$0.00
ACCOUNT NO. MICROSOFT ONE MICROSOFT WAY REDMOND, WA 98052		SOFTWARE LICENSE - MICROSOFT VISO PRO 2007	X			\$0.00
ACCOUNT NO. MICROSOFT ONE MICROSOFT WAY REDMOND, WA 98052		SOFTWARE LICENSE - MICROSOFT VISUAL STUDIO 6.0	X			\$0.00

Subtotal

\$245,443.50

In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. MISSISSIPPI BUSINESS FINANCE CORPORATION 735 RIVERSIDE DR, SUITE 300 JACKSON, MS 39202			REMARKETING AGREEMENT DATED 11/1/07	X			\$0.00
ACCOUNT NO. MISSISSIPPI BUSINESS FINANCE CORPORATION/HANCOCK BANK 1855 LAKELAND DRIVE, SUITE Q-230 JACKSON, MS 39201			(I) \$68M TAX EXEMPT VARIABLE RATE DEMAND REVENUE BONDS, SERIES 2007A AND (II) \$10M TAXABLE VARIABLE RATE DEMAND REVENUE BONDS, SERIES 2007B				\$78,000,000.00
ACCOUNT NO. MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY OFFICE OF POLLUTION CONTROL P.O. BOX 2261 JACKSON, MS 39225-2261			REGULATORY AGENCY				\$7,000.00
ACCOUNT NO. MISSISSIPPI DEVELOPMENT AUTHORITY 501 N WEST STREET JACKSON, MS 39201			LEASE	X	X	X	UNKNOWN
ACCOUNT NO. MISSISSIPPI DEVELOPMENT AUTHORITY 501 N WEST STREET JACKSON, MS 39201			PROJECT AGREEMENT	X			\$0.00
ACCOUNT NO. MITEL 350 LEGGET DR. KANATA, ON K2K 2W7 CANADA			LICENSE AND LEASE FOR TELEPHONE HEADSETS	X			\$0.00
ACCOUNT NO. MOTION INDUSTRIES P O BOX 70077 MOBILE, AL 36670			ACCOUNTS PAYABLE				\$0.00

Subtotal

\$78,007,000.00

In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBETOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. MOUSER ELECTRONICS P.O. BOX 99319 FORT WORTH, TX 76199-0319			ACCOUNTS PAYABLE				\$17.25
ACCOUNT NO. MS CROSS CONNECTION P.O. BOX 39 ENTERPRISE, MS 39330			ACCOUNTS PAYABLE				\$250.00
ACCOUNT NO. MSC INDUSTRIAL 75 MAXESS ROAD MELVILLE, NY 11747			ACCOUNTS PAYABLE				\$533.41
ACCOUNT NO. MURRPLASTICK SYSTEMS, INC. 1175 US HIGHWAY 50 MILFORD, OH 45150			ACCOUNTS PAYABLE				\$5,628.31
ACCOUNT NO. NATIONAL INSTITUTE OF STANDARD (NIST) 100 BUREAU DRIVE, STOP 2300 GAITHERSBURG, MD 20899			ACCOUNTS PAYABLE				\$4,003.31
ACCOUNT NO. NCO FINANCIAL SYSTEMS, INC 5100 PEACHTREE INDUSTRIAL BLVD DEPT LK CREDITOR REF# 2016055920100 NORCROSS, GA 30071			ACCOUNTS PAYABLE				\$1,724.60
ACCOUNT NO. NETWORK SOLUTIONS 12808 GRAN BAY PKWY, WEST JACKSONVILLE, FL 32258			WWW.INSIDEPSLNA.COM WEBSITE	X			\$0.00
ACCOUNT NO. NETWORK SOLUTIONS 12808 GRAN BAY PKWY, WEST JACKSONVILLE, FL 32258			WWW.PSLNA.COM WEBSITE	X			\$0.00

Subtotal

\$12,156.88



In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. NORTHERN SAFETY & INDUSTRIAL P.O. BOX 4250 UTICA, NY 13504-4250			ACCOUNTS PAYABLE				\$9,368.24
ACCOUNT NO. NUCOR STEEL TUSCALOOSA P. O. BOX 945952 ATLANTA, GA 30394-5952			ACCOUNTS PAYABLE				\$29,421.60
ACCOUNT NO. NUUO US, INC. 690 N. BERRY STREET, STE B BREA, CA 92821			LICENSE AND LEASE FOR SECURITY CAMERAS	X			\$0.00
ACCOUNT NO. OLIVER H. VAN HORN CO., LLC DEPT AT 952518 ATLANTA, GA 31192-2518			ACCOUNTS PAYABLE				\$7,959.46
ACCOUNT NO. OMI CRANE SYSTEMS, INC. P.O. BOX 1719 ROCKWALL, TX 75087			ACCOUNTS PAYABLE				\$107.19
ACCOUNT NO. PANNELL KERR FORSTER OF TEXAS, P.C. 5847 SAN FELIPE STE. 2400 HOUSTON, TX 77057-3092			ACCOUNTS PAYABLE				\$2,579.00
ACCOUNT NO. PARK FIRE GULF COAST, LLC 1824-B BIENVILLE BLVD OCEAN SPRINGS, MS 39564			ACCOUNTS PAYABLE				\$325.25
ACCOUNT NO. PASCAGOULA SHEET METAL WORKS, INC. 5609 VETERANS PASCAGOULA, MS 39581-5623			ACCOUNTS PAYABLE				\$20,139.67

Subtotal

\$69,900.41
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. PIPSYS GANDHIDHAM KACHCHH 370 201 INDIA			SOFTWARE LICENSE	X			\$0.00
ACCOUNT NO. PITNEY BOWES GLOBAL FINANCIAL P.O. BOX 371887 PITTSBURGH, PA 15250-7887			EQUIPMENT RENTAL AGREEMENT POSTAGE MACHINE	X			\$406.41
ACCOUNT NO. PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC P.O. BOX 371887 PITTSBURGH, PA 15250			COPIER RENTAL	X	X	X	UNKNOWN
ACCOUNT NO. PITNEY BOWES GLOBAL FINANCIAL SERVICES LLC P.O. BOX 371887 PITTSBURGH, PA 15250-7887			ACCOUNTS PAYABLE				\$138.00
ACCOUNT NO. PREWETT ENTERPRISES, INC. P.O. BOX 386 SOUTHHAVEN, MS 38671			ACCOUNTS PAYABLE				\$24,766.00
ACCOUNT NO. PSL LIMITED PSL TOWERS 615 MAKWANA ROAD MAROL MAROL, ANDHERI (EAST) MUMBAI 400059 INDIA			ACCOUNTS PAYABLE				\$4,808,381.49
ACCOUNT NO. PURCHASE POWER P.O. BOX 37184 PITTSBURGH, PA 15250-7874			ACCOUNTS PAYABLE				\$268.41

Subtotal

\$4,833,960.31

In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. REED SMITH 599 LEXINGTON AVENUE NEW YORK, NY 10022			ACCOUNTS PAYABLE				\$5,000.00
ACCOUNT NO. SAFETY-KLEEN SYSTEMS, INC. 2600 N. CENTRAL EXPY, SUITE 400 RICHARDSON, TX 75080			MAINTENANCE AGREEMENT	X			\$0.00
ACCOUNT NO. SAFETY-KLEEN SYSTEMS, INC. P.O. BOX 650509 DALLAS, TX 75265-0509			ACCOUNTS PAYABLE				\$945.98
ACCOUNT NO. SAGE 6561 IRVINE CENTER DRIVE IRVINE, CA 92618-2301			SOFTWARE LICENSE - PEACHTREE ACCOUNTING	X			\$0.00
ACCOUNT NO. SALATHE OIL 2226 PETERS RD. HARVEY, LA 70059			ACCOUNTS PAYABLE				\$5,382.81
ACCOUNT NO. SEAMCRAFT, INC. 932 W. DAKIN ST. CHICAGO, IL 60613			ACCOUNTS PAYABLE				\$3,437.86
ACCOUNT NO. SEVERSTAL P.O. BOX 203641 DALLAS, TX 75320-3641			COIL SUPPLIER AGREEMENT	X			\$0.00
ACCOUNT NO. SHRED-IT USA - MOBILE P.O. BOX 904016 CHARLOTTE, NC 28290-4016			ACCOUNTS PAYABLE				\$287.61

Subtotal

\$15,054.26
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. SMIT SINGAPOR 23 GUL ROAD SINGAPORE 629356 SINGAPORE			LITIGATION	X	X	X	UNKNOWN
ACCOUNT NO. SNOW COATING EQUIPMENT AND SERVICES, LLC. 2615 WEST CASINO ROAD EVERETT, WA 98204			ACCOUNTS PAYABLE				\$28,008.90
ACCOUNT NO. SOUTHERN FASTENER & TOOL (MUNRO PRODUCTS) 2701 13TH AVENUE GULFPORT, MS 39501			ACCOUNTS PAYABLE				\$1,230.00
ACCOUNT NO. SOUTHERN GAS AND SUPPLY OF MISSISSIPPI, INC. 125 THRUWAY PARK BROUSSARD, LA 70518-3602			ACCOUNTS PAYABLE				\$21,336.71
ACCOUNT NO. SOUTHERN PIPE & SUPPLY 614 ELAINE STREET WAVELAND, MS 39576			ACCOUNTS PAYABLE				\$758.00
ACCOUNT NO. SOUTHERN TIRE MART, LLC P.O. 1000 DEPT 143 MEMPHIS, TN 38148-0143			ACCOUNTS PAYABLE				\$5,259.44
ACCOUNT NO. STANDARD & POOR'S FINANCIAL SERVICES, LLC 2542 COLLECTION CENTER DRIVE CHICAGO, IL 60693			ACCOUNTS PAYABLE				\$5,000.00

Subtotal

\$61,593.05
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. STANDARD CHARTER BANK, DUBAI INTERNATIONAL FINANCIAL CENTRE BRANCH (REGULATED BY THE DUBAI FINANCIAL SERVICES AUTHORITY) 1095 AVENUE OF THE AMERICAS NEW YORK, NY 10036			LENDER		X	X	UNKNOWN
ACCOUNT NO. STAN'S POWER TRAIN AND MACHINE 20010 MENNONITE ROAD GULFPORT, MS 39503			ACCOUNTS PAYABLE				\$196.02
ACCOUNT NO. STATE OF MISSISSIPPI - MISSISSIPPI DEPARTMENT OF ENVIRONMENTAL QUALITY P. O. BOX 2261 JACKSON, MS 39225			LITIGATION	X	X	X	UNKNOWN
ACCOUNT NO. STOEBER GMBH POSTFACH 910103 PFORZHEIM 75091 GERMANY			ACCOUNTS PAYABLE				\$1,065.92
ACCOUNT NO. SUNBELT RENTALS, INC. 3412 BIENVILLE BLVD. OCEAN SPRINGS, MS 39564			ACCOUNTS PAYABLE				\$54,219.93
ACCOUNT NO. SUNBELT RENTALS, INC. ATTN: DAVID RUCKDESCHEL 3412 BIENVILLE BLVD. OCEAN SPRINGS, MS 39564			LITIGATION	X	X	X	UNKNOWN
ACCOUNT NO. SYMANTEC 350 ELLIS STREET MOUNTAIN VIEW, CA 94043			SOFTWARE LICENSE	X			\$0.00

Subtotal

\$55,481.87
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNQUOTED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. TECHSMITH 2405 WOODLAKE DRIVE OKEMOS, MI 48864-5910			SOFTWARE LICENSE	X			\$0.00
ACCOUNT NO. THE ANDERSONS, INC. CHECK EVERITT NW 6172 P.O. BOX 1450 MINNEAPOLIS, MS 55485			ACCOUNTS PAYABLE				\$3,527.40
ACCOUNT NO. THE CLEARWATER GROUP, LLC 4830 NORTHAMPTON DRIVE JACKSON, MS 39211			ACCOUNTS PAYABLE				\$5,000.00
ACCOUNT NO. THE EXPORT-IMPORT BANK OF INDIA HEAD OFFICE CENTRE ONE MAHARASHTRA MUMBAI 40050 INDIA			LITIGATION	X	X	X	UNKNOWN
ACCOUNT NO. THE LINCOLN ELECTRIC COMPANY 8440 ESTERS BLVD. SUITE 120 IRVING, TX 75063			LITIGATION	X	X	X	UNKNOWN
ACCOUNT NO. TINIUS OLSEN TESTING MACHINE P.O. BOX 7780-1204 PHILADELPHIA, PA 19182			ACCOUNTS PAYABLE				\$4,840.24
ACCOUNT NO. TRINITY CONSULTANTS 12770 MERIT DRIVE SUITE 900 DALLAS, TX 75251			ACCOUNTS PAYABLE				\$1,410.00

Subtotal

\$14,777.64
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. UNIVERSAL COMONE, LLC P.O. BOX 1472 GRETNA, LA 70054		ACCOUNTS PAYABLE				\$3,800.00
ACCOUNT NO. UNIVERSAL COMONE, LLC P.O. BOX 1472 GRETNA, LA 70054		SERVICES AGREEMENT - PHONE MAINTENANCE	X			\$3,800.00
ACCOUNT NO. UPS LOCK BOX 577 CAROL STREAM, IL 60132-0577		ACCOUNTS PAYABLE				\$109.76
ACCOUNT NO. UPS LOCKBOX 577 CAROL STREAM, IL 60132-0577		SHIPPING AGREEMENT	X			\$109.76
ACCOUNT NO. VALSPAR ATTN: MEL COMMODORE P.O. BOX 741667 ATLANTA, GA		LITIGATION	X	X	X	UNKNOWN
ACCOUNT NO. VALSPAR P.O. BOX 741667 ATLANTA, GA 30374-1167		ACCOUNTS PAYABLE				\$506,179.00
ACCOUNT NO. WASHINGTON-ST. TAMMANY ELECTRIC COOPERATIVE P.O. BOX 697 FRANKLINGTON, LA 70438-0792		ACCOUNTS PAYABLE				\$74.09
ACCOUNT NO. WESCO P.O. BOX 1546 PRICHARD, AL 36610		CO2 BULK TANK AGREEMENT	X			\$288.00

Subtotal

\$514,360.61
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In re: PSL - NORTH AMERICA LLC

Debtor

Case No. 14-11477 (PJW)

(if known)

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

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER <i>(See instructions above.)</i>	CODEBTOR	HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. WESCO GAS & WELDING SUPPLY, INC. P.O. BOX 10546 PRICHARD, AL 36610			ACCOUNTS PAYABLE				\$4,255.90
ACCOUNT NO. WORKSAVER EMPLOYEE TESTING SYSTEMS, LLC 478 CORPORATE DRIVE, SUITE A HOUMA, LA 70360			ACCOUNTS PAYABLE				\$900.00

Schedule of Creditors Holding Unsecured Nonpriority Claims -  
Sheet no. 26 of 26

Subtotal

\$5,155.90

Total

\$89,660,883.68

(Use only on last page of the completed Schedule F.)  
(Report also on Summary of Schedules and, if applicable on the  
Statistical Summary of Certain Liabilities and Related Data.)



B 6G (Official Form 6G) (12/07)

In re: PSL - NORTH AMERICA LLC  
Debtor

Case No. 14-11477 (PJW)  
(if known)

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

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor’s interest in contract, i.e., “Purchaser,” “Agent,” etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other 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 or unexpired leases.

<p><b>NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, OF OTHER PARTIES TO LEASE OR CONTRACT.</b></p>	<p><b>DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS FOR NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT.</b></p>
<p>Adobe Dreamweaver 345 Park Avenue San Jose, CA 95110</p>	<p>Software license agreement</p>
<p>Adobe Professional 345 Park Avenue San Jose, CA 95110</p>	<p>Software license agreement</p>
<p>Alfonso Property Management-Diamondhead 4300 Gex Road Diamondhead, MS 39525</p>	<p>Residential apartment lease</p>
<p>American Petroleum Institute (API) PO Box 1425 Merrifield, VA 22116-14225</p>	<p>Professional certifications</p>
<p>AT&amp;T 901 Marquette Ave. N. Suite 800 Minneapolis, MN 55402</p>	<p>Internet license agreement</p>
<p>AT&amp;T 901 Marquette Ave. N. Suite 800 Minneapolis, MN 55402</p>	<p>VOLP voice communications agreement</p>
<p>AT&amp;T Capital Services 13160 Collections Center Drive Chicago, IL 60693</p>	<p>Flex box lease</p>
<p>Autocad LT 2008 111 McInnis Parkway San Rafael, CA 94903</p>	<p>Software license</p>
<p>Barracuda Email Filter 3175 Winchester Blvd Campbell, CA 95008</p>	<p>Software license</p>
<p>Barracuda Web Filter 3175 Winchester Blvd Campbell, CA 95008</p>	<p>Software license</p>

B 6G (Official Form 6G) (12/07)

Coast Electric Power Association 18020 Hwy. 603 Kiln, MS 39556	Utility services agreement
Corix Water Products (US) Inc. 970 Garcia Ave. Pittsburg, CA 94565	Distributor agreement
Crystal Reports/SAP 3999 West Chester Pike Newtown Square, PA 19073	Software license
Deutsch, Kerrigan & Stiles 2510 14 <sup>th</sup> Street Suite 1001 Gulfport, MS 39501	Global settlement agreement
Digicert 614 Commerce Street Gulfport, MS 39507	mail.pslna.com email certificate
Diso, Albury & Wolfsburg, LLC 614 Commerce Street Gulfport, MS 39507	Global settlement agreement
GoDaddy 1445 N. Hayden Rd. Suite 226 Scottsdale, AZ 85260	Website registration for pslna.com
GTM Payroll 7 Executive Park Drive Clifton Park, NY 12065	Services agreement
Hancock Bank 706 Highway 90 Waveland, MS 39576	Bank Bond Custody & Pledge Agreement (9/19/13)
Hancock Bank 2510 14 <sup>th</sup> Street, Suite 220 Gulfport, MS 39501	Sharp digital copier lease agreement
Hancock Bank 2510 14 <sup>th</sup> Street, Suite 220 Gulfport, MS 39501	Canon copier lease agreement
Hancock County Port & Harbor Commission PO Box 2267 Bay St. Louis, MS 39521-2267	Port Bienville industrial park lease and amendments thereto
Hancock County Port & Harbor Commission PO Box 2267 Bay St. Louis, MS 39521-2267	Project agreement and amendments thereto
ICICI Bank Limited, New York Branch 500 Fifth Avenue New York, NY 10110	Second amended and restated credit facility letter agreement (9/19/13)
ICICI Bank Limited, New York Branch 500 Fifth Avenue New York, NY 10110	Amended and Restated Master Letter of Credit Reimbursement Agreement (9/19/13)
ICICI Bank Limited, New York Branch 500 Fifth Avenue New York, NY 10110	Bank Bond Custody & Pledge Agreement (9/19/13)
ICICI Bank Limited, New York Branch 500 Fifth Avenue New York, NY 10110	Security agreement (3/6/09)
ICICI Bank Limited, New York Branch 500 Fifth Avenue New York, NY 10110	Leasehold deed of trust (10/29/10)

B 6G (Official Form 6G) (12/07)

Jindal Tubular USA LLC 1411 S FM 565 Rd Baytown TX 77523	Development agreement
Eci Software Solutions 4400 Alliance Gateway Freeway Ste 154 Fort Worth, TX 76177	Accounting Software agreement
Maintenance Coordinator 3760 Vine Maple Road San Bernadino, CA 92407	Maintenance software
Mary Sue Caranna 614 Commerce Street Gulfport, MS 39507	Global settlement agreement
Merchant Capital L.L.C. P.O. Box 241858 Montgomery, AL 36124	Remarketing agreement (11/1/07)
Michael Lockey 8 Lisa Court Long Beach, MS 39560	Global settlement agreement
Microsoft One Microsoft Way Redmond, WA 98052	Software license agreement for Microsoft Office
Microsoft One Microsoft Way Redmond, WA 98052	Software license agreement for Microsoft Exchange Server
Microsoft One Microsoft Way Redmond, WA 98052	Software license for Microsoft VISO pro 2007
Microsoft One Microsoft Way Redmond, WA 98052	Software license for Microsoft visual studio 6.0
Mississippi Business Finance Corporation 735 Riverside Drive Suite 300 Jackson, MS 39202	Loan agreement
Mississippi Business Finance Corporation 735 Riverside Drive Suite 300 Jackson, MS 39202	Remarketing agreement (11/1/07)
Mississippi Development Authority 501 N. West Street Jackson, MS 39201	Project agreement and amendments thereto
Mitel 350 Legget Drive. Kanata, ON K2K2W7	License and lease for telephone headsets
Network Solutions 12808 Gran Bay Pkwy, West Jacksonville, FL 32258	Agreement for website
Network Solutions 12808 Gran Bay Pkwy, West Jacksonville, FL 32258	Agreement for website

B 6G (Official Form 6G) (12/07)

NUUO US, Inc. 690 N. Barry Street Suite B Brea, CA 92821	License and lease for security cameras
Pelican Pointe - NE Limited Partnership 3400 Pelican Pointe Drive Slidell, LA 70458	Residential apartment lease
Pitney Bowes Global Financial PO Box 371887 Pittsburgh, PA 15250-7887	Postage machine rental agreement
Pucket Rents PO Box 371887 Flowood, MS 39232	Forklift rental/lease agreement
Pucket Rents PO Box 371887 Flowood, MS 39232	Forklift rental/lease agreement
Pucket Rents PO Box 371887 Flowood, MS 39232	Telehandler rental/lease agreement
Pucket Rents PO Box 371887 Flowood, MS 39232	Telehandler rental/lease agreement
Pucket Rents PO Box 371887 Flowood, MS 39232	Equipment rental/lease agreement
Pucket Rents PO Box 371887 Flowood, MS 39232	Scissor lift rental/lease agreement
Pipsys Gandihidham Kachchh, India 370201	Software licensing agreement
Safety-Kleen Systems, Inc. 2600 N. Central Expy. Suite 400 Richardson, TX 75080	Maintenance agreement
Sage 6561 Irvine Center Drive Irvine, CA 92618-2301	Peachtree Accounting Software
Severstal P.O. Box 203641 Dallas, TX 75320-3641	Coil supplier agreement
Stephen Dummer 322 Courthouse Rd. Gulfport, MS 39507	Global settlement agreement
Symantec 350 Ellis Street Mountain View, CA 94043	Software license
TechSmith 2405 Woodlake Drive Okemos, MI 48864-5910	Snag-it Software license
Universal ComOne, LLC P.O. Box 1472 Gretna, LA 70054	Phone maintenance agreement

B 6G (Official Form 6G) (12/07)

UPS Lockbox 577 Carol Stream, IL 60132-0577	Shipping agreement
Wesco P.O. Box 1546 Prichard, AL 36610	C02 Bulk Tank agreement

B 6H (Official Form 6H) (12/07)

In re: PSL - NORTH AMERICA LLC  
Debtor

Case No. 14-11477 (PJW)  
(if known)

**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 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 name and the name of the 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. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
PSL USA INC Guarantor under Second Amended and Restated Credit Facility Letter Agreement  13029 Sea Plane Road Bay St. Louis, MS 39520	ICICI Bank Limited, New York Branch 500 Fifth Avenue New York, New York 10110
PSL USA INC Borrower under revolving loan  13029 Sea Plane Road Bay St. Louis, MS 39520	Standard Chartered Bank, Dubai International Financial Centre Branch (Regulated by the Dubai Financial Services Authority)  1095 Avenue of the Americas New York, NY 10036  Dubai International Finance Centre PO Box 999 Dubai, United Arab Emirates
PSL LIMITED Guarantor under Second Amended and Restated Credit Facility Letter Agreement  PSL Towers 615 Makwana Road Marol, Andheri East Mumbai 400 059	ICICI Bank Limited, New York Branch 500 Fifth Avenue New York, New York 10110
PSL LIMITED Applicant of letter of credit supporting revolving loan  PSL Towers 615 Makwana Road Marol, Andheri East Mumbai 400 059	Standard Chartered Bank, Dubai International Financial Centre Branch (Regulated by the Dubai Financial Services Authority)  1095 Avenue of the Americas New York, NY 10036  Dubai International Finance Centre PO Box 999 Dubai, United Arab Emirates

B6 Declaration (Official Form 6 – Declaration) (12/07)

In re: PSL - NORTH AMERICA LLC  
Debtor

Case No. 14-11477 (PJW)  
(if known)

### DECLARATION CONCERNING DEBTOR'S SCHEDULES

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

I, the Chief Executive Officer of the limited liability company named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 64 sheets (*Total shown on summary page plus I*), and that they are true and correct to the best of my knowledge, information, and belief.

Date 8/1/14

Signature: 

Richard Gilstrap, Chief Executive Officer of PSL - North America LLC

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