

United States Bankruptcy Court
Middle District of Alabama

In re Southeastern Stud & Components, Inc.

Debtor(s)

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Central City Steel P.O. Box 602 Narberth, PA 19072	Central City Steel P.O. Box 602 Narberth, PA 19072			87,721.70
Commercial Metals P.O. Box 843674 Dallas, TX 75284-3674	Commercial Metals P.O. Box 843674 Dallas, TX 75284-3674			247,456.94
Fuel Man P.O. Box 105080 Atlanta, GA 30348-1508	Fuel Man P.O. Box 105080 Atlanta, GA 30348-1508			48,671.33
Global Steel Corp. 2500 Maryland Road Suite 304 Willow Grove, PA 19090	Global Steel Corp. 2500 Maryland Road Suite 304 Willow Grove, PA 19090			194,405.71
Haynes and Boone, LLP P.O. Box 841399 901 Main Street, STE 310 Dallas, TX 75284-1399	Haynes and Boone, LLP P.O. Box 841399 901 Main Street, STE 310 Dallas, TX 75284-1399			74,021.55
Karl Hascall (deceased)	Karl Hascall (deceased)	Hascall Steel		66,426.56
Kerry Steel Inc. P.O. Box 405036 Atlanta, GA 30384-5036	Kerry Steel Inc. P.O. Box 405036 Atlanta, GA 30384-5036		Unliquidated Disputed	408,528.90
Landstar Ranger, Inc. 13410 Sutton Park Drive South Jacksonville, FL 32224	Landstar Ranger, Inc. 13410 Sutton Park Drive South Jacksonville, FL 32224			57,319.47
Lousteel 6253 Dean Martin Drive Suite C Las Vegas, NV 89118	Lousteel 6253 Dean Martin Drive Suite C Las Vegas, NV 89118			173,530.39
Mars Steel Corporation P.O. Box 72079 Chicago, IL 60678-2079	Mars Steel Corporation P.O. Box 72079 Chicago, IL 60678-2079			148,468.32
Nucon Steel P.O. Box 848011 Dallas, TX 75284	Nucon Steel P.O. Box 848011 Dallas, TX 75284			868,459.83

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Omega Metals 3275 RFD Long Grove, IL 60047	Omega Metals 3275 RFD Long Grove, IL 60047			49,379.08
Promet Steel 6386 Paysphere Circle Chicago, IL 60674	Promet Steel 6386 Paysphere Circle Chicago, IL 60674			49,093.06
Salzgitter International P.O. Box 3107 Carol Stream, IL 60132-3107	Salzgitter International P.O. Box 3107 Carol Stream, IL 60132-3107			696,252.81
Shamrock Steel P.O. Box 9069 Portland, OR 97207-9069	Shamrock Steel P.O. Box 9069 Portland, OR 97207-9069			146,911.75
Steel Koils P.O. Box 714289 Columbus, OH 43271-4289	Steel Koils P.O. Box 714289 Columbus, OH 43271-4289			61,464.20
Steel Summit P.O. Box 7247-6651 Philadelphia, PA 19170-6651	Steel Summit P.O. Box 7247-6651 Philadelphia, PA 19170-6651			342,294.49
The Cross Brokerage Company P.O. Box 304 Quitman, LA 71268	The Cross Brokerage Company P.O. Box 304 Quitman, LA 71268			58,766.59
The Mason Dixon Lines, Inc. 12755 E 9 Mile Road Warren, MI 48089	The Mason Dixon Lines, Inc. 12755 E 9 Mile Road Warren, MI 48089			56,877.32
Wyoming Steel 4555 Lake Forest Drive STE 540 Blue Cincinnati, OH 45242	Wyoming Steel 4555 Lake Forest Drive STE 540 Blue Cincinnati, OH 45242	Note Payable		303,970.78

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

I, the Chairman of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date March 23, 2009Signature /s/ Kennon W. Whaley, Sr.
Kennon W. Whaley, Sr.
Chairman

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.