

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court  
Northern District of Alabama**

In re **J & M Cylinder Gases, Inc.**

Debtor(s)

Case No. **09-81858**

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>
<b>Alabama Department of Revenue P.O. Box 2401 Montgomery, AL 36140-0001</b>	<b>Alabama Department of Revenue P.O. Box 2401 Montgomery, AL 36140-0001</b>	<b>Taxes</b>		<b>28,254.20</b>
<b>BOC Bulk Gases P.O. Box 40336 Atlanta, GA 31192-0336</b>	<b>BOC Bulk Gases P.O. Box 40336 Atlanta, GA 31192-0336</b>	<b>Unsecured</b>		<b>83,702.60</b>
<b>BOC Bulk Gases P.O. Box 40336 Atlanta, GA 31192-0336</b>	<b>BOC Bulk Gases P.O. Box 40336 Atlanta, GA 31192-0336</b>	<b>Unsecured</b>		<b>27,326.73</b>
<b>BOC Bulk Gases P.O. Box 40336 Atlanta, GA 31192-0336</b>	<b>BOC Bulk Gases P.O. Box 40336 Atlanta, GA 31192-0336</b>	<b>Unsecured</b>		<b>12,931.55</b>
<b>IRS P.O. Box 21126 Philadelphia, PA 19114</b>	<b>IRS P.O. Box 21126 Philadelphia, PA 19114</b>	<b>Taxes</b>		<b>352,557.54</b>
<b>Manpower Temp Services P.O. Box 24356 Chattanooga, TN 37422</b>	<b>Manpower Temp Services P.O. Box 24356 Chattanooga, TN 37422</b>	<b>Unsecured</b>		<b>5,700.33</b>
<b>Penske Truck Leasing Company, LP 1322 Commerce Drive Decatur, AL 35601</b>	<b>Penske Truck Leasing Company, LP 1322 Commerce Drive Decatur, AL 35601</b>	<b>Unsecured</b>		<b>8,968.38</b>
<b>Saf-t-cart P.O. Box 1869 Clarksdale, MS 38614</b>	<b>Saf-t-cart P.O. Box 1869 Clarksdale, MS 38614</b>	<b>Unsecured</b>		<b>44,557.95</b>
<b>Sky Cylinder Testing, Inc. 2220 Lexington Road Evansville, IN 47720</b>	<b>Sky Cylinder Testing, Inc. 2220 Lexington Road Evansville, IN 47720</b>	<b>Unsecured</b>		<b>1,009.64</b>
<b>Spencer Companies, Inc. P.O. Box 18128 Huntsville, AL 35804</b>	<b>Spencer Companies, Inc. P.O. Box 18128 Huntsville, AL 35804</b>	<b>Unsecured</b>		<b>26,419.68</b>
<b>US Tank &amp; Cryogenic Equipment 1000 Veterans Drive Lewisburg, TN 37091</b>	<b>US Tank &amp; Cryogenic Equipment 1000 Veterans Drive Lewisburg, TN 37091</b>	<b>Unsecured</b>		<b>2,365.85</b>

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(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>

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

I, the President 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 May 6, 2009

Signature /s/ Joe Webber  
**Joe Webber**  
**President**

*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.