

**United States Bankruptcy Court
Middle District of Georgia**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Steel-N-Square, Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN(if more than one, state all): 75-3187359	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN(if more than one, state all):
Street Address of Debtor (No. & Street, City, and State): 490 Sibley Avenue Union Point, GA	Street Address of Joint Debtor (No. & Street, City, and State):
ZIP CODE 30669	ZIP CODE
County of Residence or of the Principal Place of Business: Greene	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP CODE	ZIP CODE
Location of Principal Assets of Business Debtor (if different from street address above):	
ZIP CODE	

<p align="center">Type of Debtor (Form of Organization) (Check one box.)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) _____</p>	<p align="center">Nature of Business (Check one box)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input checked="" type="checkbox"/> Other</p> <hr/> <p align="center">Tax-Exempt Entity (Check box, if applicable)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code.)</p>	<p align="center">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)</p> <p><input type="checkbox"/> Chapter 7</p> <p><input type="checkbox"/> Chapter 9</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <hr/> <p align="center">Nature of Debts (Check one box)</p> <p><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p>
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<p align="center">Filing Fee (Check one box)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached</p> <p><input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b) See Official Form 3A.</p> <p><input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.</p>	<p align="center">Chapter 11 Debtors</p> <p>Check one box:</p> <p><input checked="" type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p>Check if:</p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000.</p> <p>-----</p> <p>Check all applicable boxes</p> <p><input type="checkbox"/> A plan is being filed with this petition</p> <p><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).</p>
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<p>Statistical/Administrative Information</p> <p><input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input checked="" type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p>	<p>THIS SPACE IS FOR COURT USE ONLY</p>
<p>Estimated Number of Creditors</p> <p><input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000</p>	
<p>Estimated Assets</p> <p><input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input checked="" type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion</p>	
<p>Estimated Liabilities</p> <p><input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input checked="" type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion</p>	

Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Document Page 2 of 17 Name of Debtor(s): Steel-N-Square, Inc.
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)

Location Where Filed: NONE	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: NONE	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p style="text-align: center;">X Not Applicable</p> <p style="text-align: center;">Signature of Attorney for Debtor(s) Date</p>
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Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

- Yes, and Exhibit C is attached and made a part of this petition.
- No

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

- Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

- Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box)

- Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.
- There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.
- Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes.)

- Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following).

(Name of landlord that obtained judgment)

(Address of landlord)

- Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and
- Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.
- Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

<p>Voluntary Petition <i>(This page must be completed and filed in every case)</i></p>	<p style="text-align: center;">Document Page 3 of 17 Name of Debtor(s): Steel-N-Square, Inc.</p>
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><input checked="" type="checkbox"/> Not Applicable _____ Signature of Debtor</p> <p><input checked="" type="checkbox"/> Not Applicable _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (If not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of Title 11, United States Code. Certified Copies of the documents required by § 1515 of title 11 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the Chapter of title 11 specified in the petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p><input checked="" type="checkbox"/> Not Applicable _____ (Signature of Foreign Representative)</p> <p>_____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>
<p style="text-align: center;">Signature of Attorney</p> <p><input checked="" type="checkbox"/> /s/ Ernest V. Harris _____ Signature of Attorney for Debtor(s)</p> <p>Ernest V. Harris Bar No. 329700 _____ Printed Name of Attorney for Debtor(s) / Bar No.</p> <p>Harris & Liken, L.L.P. _____ Firm Name</p> <p>P.O. Box 1586 _____ Address</p> <p>Athens, GA 30603 _____ Address</p> <p>(706) 613-1953 (706) 613-0053 _____ Telephone Number</p> <p>7/13/2009 _____ Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Petition Preparer</p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p>Not Applicable _____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p><input checked="" type="checkbox"/> Not Applicable _____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.</p> <p>If more than one person prepared this document, attach to the appropriate official form for each person.</p> <p><i>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</i></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><input checked="" type="checkbox"/> /s/ Hilda Westergren _____ Signature of Authorized Individual</p> <p>Hilda Westergren _____ Printed Name of Authorized Individual</p> <p>_____ Title of Authorized Individual</p> <p>7/13/2009 _____ Date</p>	<p><input checked="" type="checkbox"/> Not Applicable _____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.</p> <p>If more than one person prepared this document, attach to the appropriate official form for each person.</p> <p><i>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</i></p>

United States Bankruptcy Court

Middle District of Georgia

In re:

Case No. _____

Chapter **11**

Steel-N-Square, Inc.

STATEMENT REGARDING AUTHORITY TO SIGN AND FILE PETITION

I, **Hilda Westergren**, declare under penalty of perjury that I am the **Secretary/Director** of **Steel-N-Square, Inc.**, a Corporation and that on the following resolution was duly adopted by the of this Corporation:

"Whereas, it is in the best interest of this Corporation to file a voluntary petition in the United States Bankruptcy Court pursuant to Chapter 11 of Title 11 of the United States Code;

Be It Therefore Resolved, that **Hilda Westergren**, of this Corporation, is authorized and directed to execute and deliver all documents necessary to perfect the filing of a Chapter 11 voluntary bankruptcy case on behalf of the Corporation; and

Be It Further Resolved, that **Hilda Westergren**, of this Corporation, is authorized and directed to appear in all bankruptcy proceedings on behalf of the Corporation, and to otherwise do and perform all acts and deeds and to execute and deliver all necessary documents on behalf of the Corporation in connection with such bankruptcy case; and

Be It Further Resolved, that **Hilda Westergren**, of this Corporation, is authorized and directed to employ **Ernest V. Harris**, attorney and the law firm of **Harris & Liken, L.L.P.** to represent the Corporation in such bankruptcy case."

Executed on: 7/13/2009

Signed: /s/ Hilda Westergren
Hilda Westergren

In re: **Steel-N-Square, Inc.**

Case No.

List of Equity Security Holders

REGISTERED NAME OF HOLDER OF SECURITY LAST KNOWN ADDRESS OR PLACE OF BUSINESS	CLASS OF SECURITY	NUMBER REGISTERED	KIND OF INTEREST REGISTERED
Archie Boyd	Comm Stock		30%
Hilda Westergren	Comm Stock		10%
Jessie Boyd	Comm Stock		20%
Larry Giddens	Comm Stock		30%
William Boyd	Comm Stock		10%

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

I, **Hilda Westergren**, of the Corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date: 7/13/2009

/s/ Hilda Westergren
Hilda Westergren,
 Debtor

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.

UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF GEORGIA

In re: Steel-N-Square, Inc.
Debtor

Case No. _____
Chapter 11

VERIFICATION OF CREDITOR MATRIX

The above named debtor(s), or debtor's attorney if applicable, do hereby certify under penalty of perjury that the attached Master Mailing List of creditors, consisting of **6** sheet(s) is complete, correct and consistent with the debtor's schedules pursuant to Local Bankruptcy Rules and I/we assume all responsibility for errors and omissions.

Dated: 7/13/2009

Signed: /s/ Hilda Westergren
Hilda Westergren

Signed: /s/ Ernest V. Harris
Ernest V. Harris

Attorney for Debtor(s)

Bar no.: **329700**

Harris & Liken, L.L.P.

P.O. Box 1586

Athens, GA 30603

Telephone No.: **(706) 613-1953**

Fax No.: **(706) 613-0053**

E-mail address:

A Day's Work, Inc.
PO Box 320527
Birmingham, AL 35232

Ahern Rentals
4241 Arville Street
Las Vegas, NV 89103-3713

All-Ways Trucking, Inc.
3639 Aviation Way
Medford, OR 97504-9758

American Express
PO Box 981535
El Paso, TX 79998-1535

Candlewood Suites
c/o Stone Creek Lodging, LLC
4349 Lakeland Drive
Flowood, MS 39232

Candlewood Suites
3810 Flowood Drive
Flowood, MS 39232

Carriernet Group Financial, Inc.
PO Box 1130
Sioux Falls, SD 57101-1130

Coface Collections North America
PO Box 8510
Metairie, LA 70011-8510

Doka USA, Ltd
214 Gates Road
Little Ferry, NJ 07643

Embassy Suites
c/o Chiman Patel
Shriji, LLC
1829 Salter Raod
Homewood, AL 35209

Embassy Suites
2960 John Hawkins Parkway
Hover, AL 35244

Falcon Metals & Supply Co., Inc.
1597 Highway 150
Bessemer, AL 35022

Foremetal Company, Inc.
239 Third Street
Forest Park, GA 30297

Georgia Department of Revenue
Bankruptcy Section
PO Box 161108
Atlanta, GA 30321

Georgia Dept. of Labor
PO Box 700234
Atlanta, GA 30374-0234

Hampton Inn
2755 Commercial Drive
Pt Allen, TX 70767

Hampton Inn
c/o BRP Investments
10045 Gwendale Avenue
Baton Rouge, LA 70816

Hilda Westergren
100 Phelps Road
Greensboro, GA 30642

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Hilti
PO Box 382002
Pittsburgh, PA 15250-8002

Himanshu Makwana
814 Hillendale Drive
Hattisburg, MS 39402

Holiday Inn
c/o Eldridge Hospitality, LP
6306 Hidden Crest Way
Sugar Land, TX 77479-5583

Holiday Inn
112 Eldridge Parkway
Houston, TX 77042

Holiday Inn
805 Harris Avenue
Kemah, TX 77565

Holiday Inn
c/o New South Hospitality, Inc
1401 Roebuck Drive
Meridian, MS 39301

Holiday Inn
100 N. Frontage Road
Meridian, MS 39301

Internal Revenue Service
PO Box 21126
Philadelphia, PA 19114-0326

James River Steel, Inc.
PO Box 11498
Richmond, VA 23230

Jessie Marie Boyd
490 Sibley Avenue
Union Point, GA 30669

Lake Shore Truss, Inc.
PO Box 536
Lavonia, GA 30553

Major Trucking
Dwayne L. Collins
1320 North Dogwood Road
Woodville, GA 30669

Holiday Inn
c/o Mavin Patel
13371 FM 1960 West
Houston, TX 77565

NES Rentals
PO Box 8500-1226
Philadelphia, PA 19178-1226

North Georgia Framing, Inc.
PO Box 5627
Gainesville, GA 30504

Patterson Bank
3475 Plant Avenue
Waycross, GA 31502

Patterson Bank
PO Box 218
Waycross, GA 31502

Ramtool
PO Box 320979
Birmingham, AL 35232

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Red Coat Publishing
#842502
PO Box 842502
Boston, MA 02284-2502

Richard Spikes Trucking
3944 Dally Road SE
Covington, GA 30014

RSC Equipment Rental
PO Box 840514
Dallas, TX 75284-0514

Socon, LLC
PO Box 464322
Lawrenceville, GA 30042

Sunbelt Rentals
PO Box 409211
Atlanta, GA 30384-9211

Telling Industries
6272 Center Street
Mentor, OH 44060

Thompson Tractor Company, Inc.
PO Box 934005
Atlanta, GA 31193-4005

Triange Fastener
#774308
4308 Solutions Center
Chicago, IL 60677-4003

U.S. Department of Labor
Occupational Safety & Health Admin.
17625 El Camino Real, Suite 400
Houston, TX 77058

United Rentals Southeast, LP

PO Box 100711

Atlanta, GA 30384-0711

William M. Faulkner

W.F. Constructors, LLC

100 Eagle Trace

Warner Robins, GA 31088

WWF, Incorporated

PO Box 80435

Athens, GA 30608

**United States Bankruptcy Court
Middle District of Georgia**

In re Steel-N-Square, Inc., Case No. _____
Debtor Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(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>
Falcon Metals & Supply Co., Inc. 1597 Highway 150 Bessemer, AL 35022				\$220,505.17
American Express PO Box 981535 El Paso, TX 79998-1535				\$170,117.41
Foremetal Company, Inc. 239 Third Street Forest Park, GA 30297				\$151,645.06
Doka USA, Ltd 214 Gates Road Little Ferry, NJ 07643				\$139,296.10
James River Steel, Inc. PO Box 11498 Richmond, VA 23230				\$125,404.91
Socon, LLC PO Box 464322 Lawrenceville, GA 30042				\$90,027.86

In re Steel-N-Square, Inc., Case No. _____
 Debtor Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(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>
Telling Industries 6272 Center Street Mentor, OH 44060				\$62,128.69
North Georgia Framing, Inc. PO Box 5627 Gainesville, GA 30504				\$51,589.10
Hilti PO Box 382002 Pittsburgh, PA 15250-8002				\$36,693.27
NES Rentals PO Box 8500-1226 Philadelphia, PA 19178-1226				\$31,348.26
Ahern Rentals 4241 Arville Street Las Vegas, NV 89103-3713				\$31,339.06
A Day's Work, Inc. PO Box 320527 Birmingham, AL 35232				\$30,964.20

In re Steel-N-Square, Inc., Case No. _____
 Debtor Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(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>
Internal Revenue Service PO Box 21126 Philadelphia, PA 19114-0326				\$29,750.11
Triange Fastener #774308 4308 Solutions Center Chicago, IL 60677-4003				\$24,436.18
Richard Spikes Trucking 3944 Dally Road SE Covington, GA 30014				\$21,388.00
Himanshu Makwana 814 Hillendale Drive Hattisburg, MS 39402				\$21,200.00
William M. Faulkner W.F. Constructors, LLC 100 Eagle Trace Warner Robins, GA 31088				\$18,715.67
Georgia Dept. of Labor PO Box 700234 Atlanta, GA 30374-0234				\$15,367.39

In re Steel-N-Square, Inc., Case No. _____
Debtor Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(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>
Patterson Bank 3475 Plant Avenue Waycross, GA 31502				\$15,000.00

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

I, Hilda Westergren, 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: 7/13/2009

Signature: /s/ Hilda Westergren

Hilda Westergren,
(Print Name and Title)

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.

**United States Bankruptcy Court
Middle District of Georgia**

In re **Steel-N-Square, Inc.**

Case No.

Debtor.

Chapter **11**

STATEMENT OF CORPORATE OWNERSHIP

Comes now **Steel-N-Square, Inc.** (the "Debtor") and pursuant to Fed. R. Bankr. P. 1007(a) and 7007.1 state as follows:

_____ All corporations that directly or indirectly own 10% or more of any class of the corporation's equity interests are listed below:

Owner	% of Shares Owned
None	

OR,

There are no entities to report.

By /s/ Ernest V. Harris

Ernest V. Harris
Signature of Attorney

Counsel for **Steel-N-Square, Inc.**

Bar no.: **329700**

Address.: **Harris & Liken, L.L.P.**
P.O. Box 1586

Athens, GA 30603

Telephone No.: **(706) 613-1953**

Fax No.: **(706) 613-0053**

E-mail address: