

United States Bankruptcy Court
Eastern District of Michigan

In re Withers Steel Supply, 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>
Ahe Tooling & Machinery 1658 Champagne Dr. N Saginaw, MI 48604	Ahe Tooling & Machinery 1658 Champagne Dr. N Saginaw, MI 48604			1,790.69
Atrgas Great Lakes PO Box 802576 Chicago, IL 60680	Atrgas Great Lakes PO Box 802576 Chicago, IL 60680			2,555.09
Blue Cross Blue Shield Michigan PO Box 79001 Detroit, MI 48279	Blue Cross Blue Shield Michigan PO Box 79001 Detroit, MI 48279			8,034.01
Boyer Steel 19640 Charlestown Avenue Highland Park, MI 48203	Boyer Steel 19640 Charlestown Avenue Highland Park, MI 48203			8,988.90
Brown Cambell PO Box 59760 Troy, MI 48099	Brown Cambell PO Box 59760 Troy, MI 48099			9,535.00
Cente Steel Sales, Inc. PO Box 6700 Chicago, IL 60680	Cente Steel Sales, Inc. PO Box 6700 Chicago, IL 60680			18,909.00
Central Michigan Diesel 611 Wabasse Dr. Owosso, MI 48867	Central Michigan Diesel 611 Wabasse Dr. Owosso, MI 48867			3,889.00
Chappel Steel 2545 Scotten Street Detroit, MI 48210	Chappel Steel 2545 Scotten Street Detroit, MI 48210			10,653.00
Citizens Bank c/o Craig W. Horn, Attorney 4301 Fashion Square Blvd Saginaw, MI 48603	Citizens Bank c/o Craig W. Horn, Attorney 4301 Fashion Square Blvd Saginaw, MI 48603	All Assets	Disputed	1,850,000.00 (1,000,000.00 secured)
Contractors Steel Co. 5192 Reliable Parkway Chicago, IL 60686	Contractors Steel Co. 5192 Reliable Parkway Chicago, IL 60686			191,643.95
Earle M. Jorgenson Co. 75 Remittance Dive Chicago, IL 60673	Earle M. Jorgenson Co. 75 Remittance Dive Chicago, IL 60673			31,626.68

Debtor(s)

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>
FMIC One Mutual Avenue Frankenmuth, MI 48787	FMIC One Mutual Avenue Frankenmuth, MI 48787			5,029.75
Griffon Steel 1561 East Highwood Dr. Pontiac, MI 48340	Griffon Steel 1561 East Highwood Dr. Pontiac, MI 48340			11,079.16
Harris Supply Solutions, Inc. 3497 Solutions Center Lock 773497 Chicago, IL 60677	Harris Supply Solutions, Inc. 3497 Solutions Center Lock 773497 Chicago, IL 60677			15,550.53
Majestic Steel Service 774400 4400 Solutions Center Chicago, IL 60677	Majestic Steel Service 774400 4400 Solutions Center Chicago, IL 60677			10,123.06
Mid America Steel Corp. 20900 St Clair Avenue Euclid, OH 44117	Mid America Steel Corp. 20900 St Clair Avenue Euclid, OH 44117			11,144.39
Peerless Steel of Sag. PO Box 77394 Detroit, MI 48277	Peerless Steel of Sag. PO Box 77394 Detroit, MI 48277			7,301.81
Pioneer Steel Corp. PO Box 64176 Detroit, MI 48264	Pioneer Steel Corp. PO Box 64176 Detroit, MI 48264			2,125.00
Platinum Plus PO Box 15469 Wilmington, DE 19886	Platinum Plus PO Box 15469 Wilmington, DE 19886			25,995.64
R & E Suburban Steel Inc. 535 Auburn Lane Crete, IL 60417	R & E Suburban Steel Inc. 535 Auburn Lane Crete, IL 60417			24,698.42

**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 **July 31, 2009**Signature **/s/ Douglas Withers****Douglas Withers****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.