

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Southern District of Mississippi**

In re Howse Implement Company, 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> |
| Vulcan Manufacturing Co., Ltd 30, Sec. 1, Chungking S. Rd Taipei Taiwan | | | | 1,095,702.61 |
| D. Kaplan & Company P.O. Box 72641 Marietta, GA 30007-2641 | | | | 147,126.35 |
| Metal Solutions, Inc. 1000 W. Ironwood Street Olathe, KS 66061 | | | | 102,679.15 |
| Agmate P.O. Box 84 Garner, NC 27529 | | | | 97,249.46 |
| Bawa Industries Ltd 11-Industrial Area Phagwara India 14401 | | | | 93,174.25 |
| Royal Metal Industries 1036 Iron Wood Olathe, KS 66061 | | | | 75,225.23 |

B4 (Official Form 4) (12/07) - Cont.

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(Continuation Sheet)

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|--|---|--|---|--|
| Haven Steel Products P.O. Box 430 Haven, KS 67543-0430 | | | | 74,232.26 |
| Williams Transport LLC P.O. Box 2222 Decater, AL 35609-2222 | | | | 51,015.20 |
| JMS-Russel Metal 1320 East Chester St Jackson, TX 38301 | | | | 39,643.26 |
| Nucor - Jackson P.O. Box 198209 Atlanta, GA 30384-8209 | | | | 38,655.19 |
| Gerdau Ameristeel Corp P.O. Box 73147 Dallas, TX 75373-1478 | | | | 37,438.73 |
| Stateline Steel, LLC 21 East Steve Wariner Dr, Ste D Russell Springs, KY 42642 | | | | 36,917.79 |
| Kompsouthern Gas & Supply 125 Thruway Park Broussard, LA 70518 | | | | 33,472.68 |
| GM Business Card P.O. Box 94014 Palatine, IL 60094-4014 | | | | 33,455.33 |

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|--|---|--|---|--|
| Sunbelt Bolt & Screw P.O. Box 16088 Jackson, MS 39236-6088 | | | | 31,930.48 |
| Sunwest Screen Graphics 277 Cree Crescent Winnipeg, MB Canada R3J3X3 | | | | 31,889.02 |
| World Steel 3300 South Gessner Dr., Ste 248 Houston, TX 77063 | | | | 31,047.92 |
| Allied Crawford (Jackson) Inc. 212 Apache Dr. Jackson, MS 39272 | | | | 30,000.00 |
| Brohawk Exports Plot No. 141 Industrial Area, Phase-9 Mohali, Punjab India | | | | 28,514.09 |
| S & S Steel Services, Inc. P.O. Box 129 Chesterfield, IN 46017 | | | | 27,780.37 |

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(Continuation Sheet)

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

I, the President/Director 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 August 25, 2014

Signature /s/ Benjamin T. Howse
Benjamin T. Howse
President/Director

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.