

United States Bankruptcy Court District of New Jersey		Voluntary Petition
Name of Debtor (if individual, enter Last, First, Middle): Alfred Heller Heat Treating Co.		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): None		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): 13-5137290		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. and Street, City, and State) 5 Wellington Street PO Box 330 Clifton, NJ		Street Address of Joint Debtor (No. and Street, City, and State)
ZIPCODE 07015-0330		ZIPCODE
County of Residence or of the Principal Place of Business: Passaic		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):
ZIPCODE		ZIPCODE
Location of Principal Assets of Business Debtor (if different from street address above):		ZIPCODE
Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) <hr/>	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (S1B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other <hr/> Tax-Exempt Entity (Check box, if applicable) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code)	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <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." <input checked="" type="checkbox"/> Debts are primarily business debts
Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <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 No. 3A. <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.		Check one box: Chapter 11 Debtors <input type="checkbox"/> Debtor is a small business as defined in 11 U.S.C. § 101(51D) <input checked="" type="checkbox"/> Debtor is not a small business as defined in 11 U.S.C. § 101(51D) Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000 <hr/> Check all applicable boxes <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes, in accordance with 11 U.S.C. § 1126(b).
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input 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.		THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input checked="" type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1000-5000 <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		
Estimated Assets <input checked="" 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 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		
Estimated Liabilities <input checked="" 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 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		

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Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Alfred Heller Heat Treating Co.	
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: N.A.	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:	
Exhibit A (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) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts) 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 delivered to the debtor the notice required by 11 U.S.C. § 342(b). X _____ Signature of Attorney for Debtor(s) Date	
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? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> 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.) <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: <input type="checkbox"/> 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) <input checked="" type="checkbox"/> 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. <input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District. <input type="checkbox"/> 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 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) <input type="checkbox"/> Landlord has a judgment for possession of debtor's residence. (If box checked, complete the following.) _____ (Name of landlord that obtained judgment) _____ (Address of landlord) <input type="checkbox"/> Debtor claims that under applicable non bankruptcy 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 <input type="checkbox"/> 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. <input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(1)).			

B1 (Official Form 1) (1/08)

Voluntary Petition
(This page must be completed and filed in every case)

Name of Debtor(s):
Alfred Heller Heat Treating Co.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

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).
I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (if not represented by attorney)

Date

Signature of a Foreign Representative

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.

(Check only one box.)
 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.
 Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
(Signature of Foreign Representative)

(Printed Name of Foreign Representative)

(Date)

X _____
Signature of Attorney

Signature of Attorney for Debtor(s)
JONATHAN I. RABINOWITZ JR9356
Printed Name of Attorney for Debtor(s)
Rabinowitz, Lubetkin & Tully, L.L.C.
Firm Name
293 Eisenhower Parkway, Ste. 100
Address
Livingston, NJ 07039
(973) 597-9100
Telephone Number
February 4, 2008
Date
*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.

Signature of Non-Attorney Petition Preparer

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 setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

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.)

Address

Signature of Debtor (Corporation/Partnership)

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.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.
X _____
Signature of Authorized Individual
ROBERT HODGSON
Printed Name of Authorized Individual
President
Title of Authorized Individual
February 4, 2008
Date

X _____

Date
Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.
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:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

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. § 136.

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**RESOLUTION OF SPECIAL MEETING OF BOARD
OF DIRECTORS OF ALFRED HELLER HEAT TREATING CO.**

I hereby certify that at a duly called and held special meeting of the Board of Directors of Alfred Heller Heat Treating Co., a corporation of the State of New Jersey (the "Corporation"), held on the 4th day of February, 2008, the following Resolutions were proposed and unanimously adopted by all Directors present:

RESOLVED, that the officers of the aforementioned Corporation, in view of its financial condition, be and are hereby authorized and directed on behalf of the Corporation, to file a petition pursuant to Chapter 11 of the Bankruptcy Code and retain the services of counsel for the purposes of preparing, filing, and prosecuting a Petition under Chapter 11 and to take all steps necessary and related thereto, and that Robert Hodgson and Thomas Hodgson are hereby authorized to execute the Petition and any other pleadings or documents he or other officers deem necessary in connection with the Chapter 11 case of the Corporation; and it is further

RESOLVED, that the officers of the Corporation be, and each of them hereby is, authorized and directed in the name and on behalf of the Corporation, to prepare, execute, issue, deliver and/or file any and all such further agreements, certificates, instruments, letters and pleadings and other documents to perform any and all such acts as they may deem necessary or desirable to effectuate fully the foregoing Resolution.

In certification hereof, I do set my hand and seal this 4th day of February, 2008.

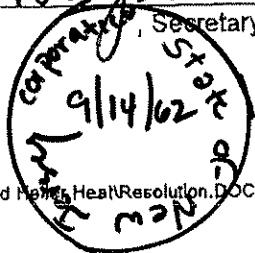
ALFRED HELLER HEAT TREATING CO.

By: Robert A. Hodgson
Robert A. Hodgson, President

ATTEST:

Thomas J. Hodgson
Secretary

[SEAL]



54, LLC
Jacob Selechnik
c/o Rental Masters
5600 A Broadway
Bronx, NY 10463

AARUBCO Rubber Co., Inc.
259 2nd Street
PO Box 8028
Saddlebrook, NJ 07663-8028

Acme Fire Door testing Corp.
1099 Linden Avenue
PO Box 33
Ridgefield, NJ 07657-1098

AGL Welding Supply Co., Inc.
600 Route 46 West
PO Box 1707
Clifton, NJ 07015

Air Center, Inc.
PO Box 406
Kenilworth, NJ 07033

Airgas Specialty Products, Inc.
PO Box 532414
Atlanta, GA 30353-2414

Alcaro & Alcaro Plating Co.
112 Pine Street
PO Box 1215
Montclair, NJ 07042

Alco Sheet Metal Fab., Inc.
51 Chester Street
Clifton, NJ 07011

Allied Plating Supplies, Inc.
5000 East 10th Court
Hialeah, FL 33013

Allied Printing Resources
PO Box 6506
Carlstadt, NJ 07072

American Express Company
PO Box 1270
Newark, NJ 07101-1270

American Time Recorder, Inc.
1288 Van Houten Avenue
Clifton, NJ 07013

Amoco Oil Company
PO Box 9008
Des Moines, IA 50364

Aramark Uniform Services, Inc.
1060 Gelb Avenue
Union, NJ 07083

Artic Falls
58 Sand Park Road
Cedar Grove, NJ 07009

Associated Fire Protection
100 Jackson Street
Paterson, NJ 07501

AT&T
PO Box 13148
Newark, NJ 07101

Atlantic Specialty Chemicals
317 Godwin Avenue
Midland Park, NJ 07432

Avaya Communication, Inc.
PO Box 5332
New York, NY 10087

B&E Specialty Products
Division of R.M. Edwards, Inc.
PO Box 218
Cazenovia, NY 13035

Bay State Milling Company
PO Box 530198
Atlanta, GA 30353

Bennett Heat Treating
690 Ferry Street
Newark, NJ 07105

Bertha Purcell
154 Lisa Circle
York, PA 17406

Besal Realty & Machinery Co.
5 Wellington Street
PO Box 330
Clifton, NJ 07011

BOC Gases - Hydrogen
PO Box 360904M
Pittsburgh, PA 15251-6904

BOC Gases - Nitrogen
PO Box 360904M
Pittsburgh, PA 15251-6904

Braddock Heat Treating Co., Inc.
123 Chimney Rock Road
Bridgewater, NJ 08807

Burt Process Equipment
PO Box 185100
Hamden, CT 06518

Cablevision
PO Box 37137
1111 Stewart Avenue
Bethpage, NY 11714

CAMAC Industries
18 Gail Court
Sparta, NJ 07871

Central Engineering & Supply
834 Main Avenue
PO Box 1719
Passaic, NJ 07055

CGS Redmond Technologies
General Post Office
PO Box 30933
New York, NY 10087-0933

Chart Pool USA, Inc.
5695 Old Porter Road
Portage, IN 46368

Chase Automotive Finance
PO Box 78101
Phoenix, AZ 85062-8101

CHM Plumbing
305 Conklintown Road
Ringewood, NJ 07456

CIT Technology Financing Services
21146 Network Place
Chicago, IL 60673

Citicorp Dealer Finance
PO Box 7247-7878
Philadelphia, PA 19170

Citizens Bank
PO Box 42115
Providence, RI 02940

City of Clifton
City Hall
900 Clifton Avenue
Clifton, NJ 07013

CJ Vanderbeck and Son, Inc.
PO Box 705
240 Marshall Street
Paterson, NJ 07503

CMRS-TMS
PO Box 7427-0217
Philadelphia, PA 19170-0217

Commissioner of Taxation and Finance
NYS Tax Department
Highway Use Tax
PO Box 1913
Albany, NY 12201-1913

Con Edison Solutions
Major Account Billing
PO Box 5130
New York, NY 10087-5130

Continental Calibration Co.
PO Box 507
Oak Ridge, NJ 07438

Control & Power Systems, Inc.
1K Frassetto WayLincoln Park, NJ 07035

Covad Communications
Department 33408
PO Box 39000
San Francisco, CA 94139

Crown Equipment Corporation
PO Box 641173
Cincinnati, OH 45264

CSI Technical Services, Inc.
820 East Terra Cotta Avenue
Suite 156
Crystal Lake, IL 60014

David Mondik
DBA Metal Finishing Services
PO Box 403
Douglassville, PA 19518

Deluxe Business Checks and Solutions
PO Box 742572
Cincinnati, OH 45274-2572

Design Engineers, Inc.
PO Box 371
Closter, NJ 07624

Det Norske Veritas Certs.
PO Box 201898
Houston, TX 77216

Diamond Rock Spring Water
PO Box 698
215A Gates Road
Little Ferry, NJ 07643

Digital Scales, Inc.
132 Van Liew Avenue
Milltown, NJ 08850

Dispol of America, Inc.
W502046
PO Box 7777
Philadelphia, PA 19175

Duralogy Technologies, Inc.
Attn: Donna Manz
120 Bridge Street
Scottdale, PA 15683

Eddie's Auto Truck Repairs, Inc.
375-379 Getty Avenue
Paterson, NJ 07503

Enthone-omi, Inc.
PO Box 40000 - Dept. 787
Hartford, CT 06151

Envirodyne Technologies, Inc.
PO Box 7
Comstock, MI 49041

Epic Industrial Inc.
179 Broad Street
Phillipsburg, PA 08865

Executive Coffee Service, Inc.
187 Cortland Street
Belleville, NJ 07109

Exxon Mobil
PO Box 688938
Des Moines, IA 50368-8938

EZ Pass
PO Box 149002
Staten Island, NY 10314-9002

Fed Ex
PO Box 1140
Memphis, TN 38101-1140

Federal Supply Corporation
47 Godwin Street
PO Box 1916
Paterson, NJ 07509

Feldman Bros. Elec. Supply Co.
610 East 32nd Street
Paterson, NJ 07513

Fidelity Paper & Supply Corp.
PO Box 389
5 Lawrence Street
Bloomfield, NJ 07003

Finlay M. Gerard
PO Box 51
Hellertown, PA 18055

Fisher Scientific
Dept. 118286
PO Box 360153
Pittsburgh, PA 15250-6153

Flight Transportation Systems
PO Box 1132
Clifton, NJ 07014

Four-Jay, Inc.
PO Box 505
Oakland, NJ 07436

FY Consulting, Inc.
PO Box 758
Plainsboro, NJ 08536

GE Capital
PO Box 643720
Pittsburgh, PA 15264

Giant Packaging Inc.
11 West Passaic Street
Rochelle Park, NJ 07662

GMAC Payment Processing Center
PO Box 9001952
Louisville, KY 40290-1952

Graphic Controls, LLC
PO Box 1271
Buffalo, NY 14240-1271

Green Specialty Service
301 W. Morningside Drive
Fort Worth, IL 76110

Greenbaum Rowe Smith & Davis, LLP
Metro Corporate One
PO Box 5600
Woodbridge, NJ 07095

Gulf Oil
PO Box 9001001
Louisville, KY 40290-1001

Hach Company
PO Box 608
Loveland, CO 80539

Heatbath Corporation
PO Box 51048
Indian Orchard, MA 01151-5048

Herman & Son Svc. Station, Inc.
c/o Herman Alstede
38 Old Mill Road
Chester, NJ 07930

Hertz
275 Main Avenue
Passaic, NJ 07055

Hillside Wire Cloth Co., Inc.
PO Box 1190
Bloomfield, NJ 07003

Houghton Chemical
PO Box 845261
Boston, MA 02284-5261

IMA Management Group, Inc.
44 Voice Road
Carle Place, NY 11514

Immedicenter
1355 Broad Street
Clifton, NJ 07013

Industrial Hardware and Spec.
PO Box 385
Pequannock, NJ 07440-0385

Industrial Hearing Testing
19 Midstate Drive
Suite 220
Auburn, MA 01501

Ironbound Heat Treating Co.
PO Box 60242
Charlotte, NC 28260

Jamestown Chemical Company, Inc.
280 Callegari Drive
West Haven, CT 06516

Jessup Engineering Inc.
2745 Bond Street
Rochester Hills, MI 48309

Johnson Scale Co.
235 Fairfield Avenue
West Caldwell, NJ 07006

Jos. A. Majka & Sons, Inc.
PO Box 783
568 Paulison Avenue
Clifton, NJ 07015

JPSC, Inc.
269 Second Street
Saddlebrook, NJ 07663

Kenney Steel Treating Corp.
100 Quincy Place
Kearny, NJ 07032

Linde Inc. Hydrogen
88718 Expedite Highway
Chicago, IL 60695-1700

Linde Nitrogen
88718 Expedite Way
Chicago, IL 60695

Local 807BF Teamsters
32-43 49th Street
Long Island City, NY 11103

Local 807BGM Teamsters
32-43 49th Street
Long Island City, NY 11103

Local 807HAMU Teamsters
32-43 49th Street
Long Island City, NY 11103

Local 8A Metal Polishers
36-16/18 33rd Street
Long Island City, NY 11106

Markson Lab Sales
5285 NE Wlam Young Parkway
Suite A-400
Hillsboro, OR 97124

MassMutual Life Insurance Co.
Dept. N205
1295 State Street
Springfield, MA 01111

Masters' Assoc. Metal Finish
145 West 45th Street
Suite 800
New York, NY 10036

McMaster-Carr Supply Company
PO Box 7690
Chicago, IL 60680-7690

McNeil, Inc.
15 Marlen Drive
Robbinsville, NJ 08691

Metal Treating Institute
1550 Roberts Drive
Jacksonville Beach, FL 32250-3222

Metlife
PO Box 371499
Pittsburgh, PA 15250-7499

Mobil Credit Finance Corporation
PO Box 15610
Wilmington, DE 19886-5610

Moller Mechanical Service
452 Hudson Terrace
Englewood Cliffs, NJ 07632

Motion Industries, Inc.
PO Box 778
Elizabeth, NJ 07207

MSC Industrial Supply Co.
PO Box 9101
Plainview, NY 11803

Nationwide Consulting Co.
65 Harristown Road
PO Box 548
Glen Rock, NJ 07452

Navistar Financial Corp.
PO Box 96070
Chicago, IL 60693

Neopost Inc.
PO Box 45800
San Francisco, CA 94145-0800

New Jersey Business & Industry
PO Box 23635
Newark, NJ 07189-0001

New Jersey Manufacturers Insurance
301 Sullivan Way
PO Box 228
West Trenton, NJ 08628

New Jersey Motor Vehicle IFTA
Motor Carriers Unit
PO Box 133
Trenton, NJ 08666

New Penn Motor Freight
625 S. Fifth Avenue
PO Box 630
Lebanon, PA 17042-0630

North American Mfg. Co.
4455 East 71st Street
Cleveland, OH 44105

North Jersey Truck Center, Inc.
236 Route 46 East
PO Box 528
Saddlebrook, NJ 07663-0528

Northern Safety Co., Inc.
PO Box 4250
Utica, NY 13504-4250

NYS Child Support Processing Center
PO Box 15363
Albany, NY 12212-5363

Onyx Waste Services, Inc.
PO Box 67-3032
Milwaukee, WI 53267-3032

Paramount Wire Company, Inc.
1075 Ovington Avenue
Brooklyn, NY 11219-6037

Parts Plus Industrial Supply
85 Fifth Avenue
Paterson, NJ 07524

Passaic Clifton Drive-UR-Self
275 Main Avenue
Passaic, NJ 07055

Passaic Valley Sewerage Commission
600 Wilson Avenue
Newark, NJ 07105

Passaic Valley Water Commission
1525 Main Avenue
Clifton, NJ 07011

Paterson Stamp Works
1015 Paulison Avenue
Clifton, NJ 07015

Path Silicones, Inc.
PO Box 430
Elmwood Park, NJ 07407

Payson Associates, Inc.
32751 Middlebelt Road
Suite B
Farmington Hills, MI 48224

PC Connection, Inc.
PO Box 8983
Boston, MA 02266

Pellets, Inc.
PO Box 307
Tonawanda, NY 14151-0307

Penske Truck Leasing Co.
PO Box 301
Attn: Dept. C
Reading, PA 19603-0301

Pepco Energy Services, Inc.
1300 N. 17th Street
Suite 1600
Arlington, VA 22209

PPG Industries, Inc.
PO Box 360175
Pittsburgh, PA 15251

Premier Energy Group LLC
1275 Bound Brook Road
Suite 6
Middlesex, NJ 08846

Premium Financing Specialists
2890 Niagara Falls Boulevard
PO Box 700
Amherst, NY 14226

Pride Solvents and Chemical Co.
PO Box 19340A
Newark, NJ 07195

Pro Cell LLC
1132 Route 46W
Clifton, NJ 07013

Process Electronics Corp.
105 Wolfpack Drive
PO Box 12000
Gastonia, NC 28056

Prosyst Finishing Technologies
1420 Elmwood Avenue
Rear Unit
Cranston, RI 02910

PSE&G
20 Commerce Drive
4th Floor
Cranford, NJ 07016

Pyrometer Equipment Co., Inc.
PO Box 5296
North Branch, NJ 08876

Reliable Electric Motor Repair
19-21 California Avenue
Paterson, NJ 07503

Ritchey Metals Co, Inc.
PO Box 1
30 Georgetown Road
Hendersonville, PA 15339

Robert Wooler Company
1755 Susquehanna Road
Dressher, PA 19025

Ryder Transportation Services
PO Box 96723
Chicago, IL 60693

SAAB Financial Services Corp.
PO Box 239
Memphis, TN 38101-0239

Safeway Wrecker Service
72 Illinois Avenue
Paterson, NJ 07503

Samuel Stothoff Co., Inc.
59 State Highway 31
Flemington, NJ 08822

Shamey & Shamey Landscaping
PO Box 768
Totowa, NJ 07512

Staples, Inc.
PO Box 689020
Des Moines, IA 50368

State of New Jersey
Treasury Department
CN 417
Trenton, NJ 08625-0417

Stork MM Laboratories
2 Pheasant Run
Newton, PA 18940

Stothoff Samuel Co. Inc.
59 State Highway 31
PO Box 306
Flemington, NJ 08822

Struers
PO Box 931940
Cleveland, OH 44193

Super Systems, Inc.
4250 Creek Road
Cincinnati, OH 45241

Superior Distributors
4 Midland Avenue
Elmwood Park, NJ 07407

Symbology Enterprises, Inc.
185 H Industrial Parkway
Somerville, NJ 08876

T&R Alarm Systems, Inc.
189 Sargeant Avenue
Clifton, NJ 07013

T.T. Ex.
PO Box 1483
Fall River, MA 02722

TBS Network
18 West Passaic Street
Rochelle Park, NJ 07662

Terry Recall Service, Inc.
117 E. Main Street
Merrimac, MA 01860

Texas Liquids
PO Box 10814
Albany, NY 12201

TFC Wire & Cable
135 S. LaSalle
Dept. 4570
Chicago, IL 60674

United Parcel Service
PO Box 72470244
Philadelphia, PA 19170-0001

USPS-Hasler
PO Box 7247-0217
Philadelphia, PA 19170-0217

Veckridge Chemical Company, Inc.
60-70 Central Avenue
So. Kearny, NJ 07032

Vericon-361
PO Box 4833
Trenton, NJ 08650

Verizon Wireless
PO Box 408
Newark, NJ 07101

W.W. Grainger, Inc.
Dept. 521-806808861
Palatine, IL 60038-0001

Waldman, Hirsch & Company, LLC
1 Penn Plaza
Suite 705
New York, NY 10019

Waste Management Northeast
PO Box 830003
Baltimore, MD 21283-0003

Water Cooling Corporation
PO Box 56
Rosedale, NY 11422

Waukee Engineering Company
5600 W. Florist Avenue
Milwaukee, WI 53218-1621

Wayne Electrical Supply Co.
255 West Parkway Corner Rt. 23
Pompton Plains, NJ 07444

William H. Connolly & Co.
56 Park Street
Montclair, NJ 07042

Wirco, Inc.
105 Progress Way
PO Box 609
Avilla, IN 46710

Wire-Mesh Products, Inc.
501 E. King Street
Work, PA 17405

UNITED STATES BANKRUPTCY COURT
District of New Jersey

In re:

ALFRED HELLER HEAT TREATING CO. Case No. 08-

Chapter 11

Debtor(s)

DISCLOSURE OF COMPENSATION – Rule 2016(b)

1. Pursuant to 11 U.S.C. §329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is \$40,000 plus filing fee.

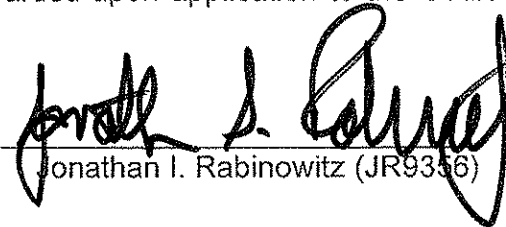
2. The source of the compensation paid or to be paid to me was the Debtor, and from such other assets of the Debtor as may become available.

3. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

4. Counsel reserves the right to charge additional fees based upon time spent at counsel's hourly rate to be awarded upon application to the Court on notice to all parties-in-interest.

Date: February 4, 2008

Signature


Jonathan I. Rabinowitz (JR9356)