

United States Bankruptcy Court
Southern District of New York

In re Richards Conditioning Corp.

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>
Alfa Piping Corp. 57-12 Grand Avenue Maspeth, NY 11378	Alfa Piping Corp. 57-12 Grand Avenue Maspeth, NY 11378 718-381-2525	Trade Debt		135,000.00
All Points Capital Corp 275 Broad Hollow Road Melville, NY 11747	All Points Capital Corp 275 Broad Hollow Road Melville, NY 11747	Lease		200,000.00 (0.00 secured)
Automated Control Logic 578 Commerce Street Thornwood, NY 10594	Automated Control Logic 578 Commerce Street Thornwood, NY 10594 914-769-8800	Trade Debt		108,595.69
Benfield Electric 25 Lafayette Avenue Ardsley On Hudson, NY 10503	Benfield Electric 25 Lafayette Avenue Ardsley On Hudson, NY 10503 914-948-3231	Trade Debt		102,398.00
Broad USA Inc. 401 Hackensack Avenue Suite 503 Hackensack, NJ 07601	Broad USA Inc. 401 Hackensack Avenue Hackensack, NJ 07601 201-678-3010	Trade Debt		290,000.00
Buckley Assoc., Inc. 15 Progress Circle Newington, CT 06111	Buckley Assoc., Inc. 15 Progress Circle Newington, CT 06111 781-878-5000	Trade Debt		103,614.00
Carrier Northeast 175 Central Avenue Suite 300 Farmingdale, NY 11735	Carrier Northeast 175 Central Avenue Farmingdale, NY 11735	Trade Debt		161,643.00
CT Pipe Trades Benefit Fund Funds Administration, Inc. 1155 Silas Deane Hgway Manchester, CT 06040	CT Pipe Trades Benefit Fund 1155 Silas Deane Hgway Manchester, CT 06040 860-571-9191	Trade Debt/Union		87,764.00
Elite Contractors Trust of NY PO Box 1642 Albany, NY 12201-1642	Elite Contractors Trust of NY PO Box 1642 Albany, NY 12201-1642	Trade Debt		87,000.00

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(Continuation Sheet)

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<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>
FW Sims, Inc. 101 Otis St. West Babylon, NY 11704	FW Sims, Inc. 101 Otis St. West Babylon, NY 11704	Trade Debt		284,626.92
Galasso Trucking & Rigging 2 Galasso Place Maspeth, NY 11378	Galasso Trucking & Rigging 2 Galasso Place Maspeth, NY 11378 718-456-1800	Trade Debt		126,100.00
Gilmour Supply Co. 152 Forty First Street Brooklyn, NY 11232	Gilmour Supply Co. 152 Forty First Street Brooklyn, NY 11232 914-662-2900	Trade Debt		127,614.00
Internal Revenue Service IRS Insolvency Group 4 Stop 5th Floor New York, NY 10007	Internal Revenue Service IRS Insolvency Group 4-5th Fl New York, NY 10007	Taxes	Unliquidated	1,000,000.00
Local Union 28 500 Greenwich Street New York, NY 10013	Local Union 28 500 Greenwich Street New York, NY 10013 212-941-7700	Trade Debt/Union	Unliquidated	265,000.00
Nelson Air Device 46-14 54th Avenue Maspeth, NY 11378	Nelson Air Device 46-14 54th Avenue Maspeth, NY 11378 718-729-3800	Trade Debt		220,607.00
New York State Tax Comm P.O. Box 5149 Albany, NY 12205	New York State Tax Comm P.O. Box 5149 Albany, NY 12205	Taxes	Unliquidated	100,000.00
Shelter Rock Contracting 96 Lakeville Road New Hyde Park, NY 11040	Shelter Rock Contracting 96 Lakeville Road New Hyde Park, NY 11040 516-3589700	Trade Debt		167,156.68
Siemens Building Tech. 19 Chapin Rd Haledon, NJ 07508	Siemens Building Tech. 19 Chapin Rd Haledon, NJ 07508 860-635-4113	Trade Debt		806,839.00
Summit HVAC Mechanical 266 E. 239th St. Bronx, NY 10470	Summit HVAC Mechanical 266 E. 239th St. Bronx, NY 10470 718-231-8249	Trade Debt		192,000.00
The Hartford Insurance P.O. Box 2907 Hartford, CT 06104	The Hartford Insurance P.O. Box 2907 Hartford, CT 06104	Claim for Workers Comp. - Disputed	Disputed	80,000.00

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(Continuation Sheet)

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

I, the Sr. Vice President/CEO 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 April 5, 2009

Signature /s/ Martin M. Hopwood, Jr.
Martin M. Hopwood, Jr.
Sr. Vice President/CEO

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.