

**United States Bankruptcy Court  
Western District of New York**

**Voluntary Petition**

Name of Debtor (if individual, enter Last, First, Middle): <b>Victor Insulators, Inc.</b>	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) <b>16-1214062</b>	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): <b>280 Maple Avenue Victor, NY</b>	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code <b>14564</b>	ZIP Code
County of Residence or of the Principal Place of Business: <b>Ontario</b>	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):	

<p align="center"><b>Type of Debtor</b> (Form of Organization) (Check one box)</p> <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.)	<p align="center"><b>Nature of Business</b> (Check one box)</p> <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	<p align="center"><b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box)</p> <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
<p align="center"><b>Tax-Exempt Entity</b> (Check box, if applicable)</p> <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		<p align="center"><b>Nature of Debts</b> (Check one box)</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." <input checked="" type="checkbox"/> Debts are primarily business debts.

<p align="center"><b>Filing Fee</b> (Check one box)</p> <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 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.	<p align="center"><b>Chapter 11 Debtors</b></p> <p>Check one box:</p> <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). <p>Check if:</p> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. <p>Check all applicable boxes:</p> <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 of creditors, in accordance with 11 U.S.C. § 1126(b).
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**Statistical/Administrative Information**

Debtor estimates that funds will be available for distribution to unsecured creditors.  
 Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors									
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000

Estimated Assets									
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

Estimated Liabilities									
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

THIS SPACE IS FOR COURT USE ONLY

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): <b>Victor Insulators, Inc.</b>
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**All Prior Bankruptcy Cases Filed Within Last 8 Years** (If more than two, attach additional sheet)

Location Where Filed: <b>- None -</b>	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: <b>- None -</b>	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p style="text-align: center;"><b>Exhibit A</b></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;"><b>Exhibit B</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 delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p><b>X</b> _____ 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)).

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

Name of Debtor(s):  
**Victor Insulators, Inc.**

**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 11 U.S.C. §1515 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

**Signature of Attorney\***

**X** /s/ Daniel F. Brown, Esq.  
Signature of Attorney for Debtor(s)

Daniel F. Brown, Esq.  
Printed Name of Attorney for Debtor(s)

Damon & Morey LLP  
Firm Name

1000 Cathedral Place  
298 Main Street  
Buffalo, NY 14202

\_\_\_\_\_  
Address

(716) 856-5500 Fax: (716) 856-5510  
Telephone Number

September 16, 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 Bankruptcy 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(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.

\_\_\_\_\_  
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

**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. §156.*

**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** /s/ Ira O. Knickerbocker  
Signature of Authorized Individual

Ira O. Knickerbocker  
Printed Name of Authorized Individual

Chief Executive Officer  
Title of Authorized Individual

September 16, 2008  
Date

# VICTOR INSULATORS, INC.

## MEETING OF THE BOARD OF DIRECTORS

August 13, 2007  
280 Maple Avenue  
Victor, New York

### **Directors Present:**

Donald R. Adair  
Ronald J. Graczyk  
Ira O. Knickerbocker  
W. Richard Ott  
Andrew E. Schwalm

### **Directors Absent:**

None

The Meeting was called to order at 9:05 a.m. by Chairman Knickerbocker.

### **Status Reports**

Mr. Schwalm reported that there has been no news from the PBGC with respect to the Corporation's application. Apparently it has not gone to the necessary committee for approval yet. He also reported that the IRS was threatening imposition of a fine of \$623,000, which would become a lien on the Corporation's properties which would not be subordinate to the existing Keltic financing. Thus, if such a lien is imposed, Keltic would withdraw its current working capital financing. He then discussed recommendations received from special bankruptcy counsel with respect to these risks, as well as the anticipated approach that Keltic would take. He also reported on the anticipated results for the IRS and the PBGC if the Corporation made such a filing, and their respective attitudes toward it.

A discussion followed concerning the Corporation's current activities that show promise of future business improvement.

### **Operating Results**

Mr. Schwalm then reviewed the portions of his August 6 memo concerning market conditions, competitors, customers, operations, and other matters. A copy of that report is attached to these minutes.

### **Financial Results, Contingency Budget & Expense Reductions**

Mr. Knickerbocker then reviewed the financial results for the six month period ended June 30, including with the contribution margin format reports and variance analysis. A copy of those financial reports is attached to these minutes. He also presented an analysis of the inventory levels and discussed efforts to reduce them.

Mr. Knickerbocker then discussed the current cash management activities, various efforts and alternatives for managing through any further setbacks on cash flow, and the possible ramifications on business levels if the Corporation made any bankruptcy filing.

### **Special Projects and ISO**

Mr. Schwalm then reviewed the Capstone project with RIT, in which an MBA candidate has selected the Corporation's current circumstances and would analyze various 'end game' strategies for the Corporation. He then discussed the chlorinator project, which seems to have some excellent prospects. Even if it goes well, however, it will be about a year before the Corporation might be able to receive significant revenues from that project.

Mr. Schwalm then discussed the efforts to develop the necessary documentation and processes for qualification for ISO certification. He noted that a preliminary audit was conducted, and there were generally good results, but there is more work to be done.

### **Management Staffing**

Mr. Knickerbocker noted that he was performing the responsibilities of the manufacturing manager along with his other responsibilities. He then discussed staffing needs in the manufacturing, accounting, and sales areas.

### **Other Matters**

Mr. Knickerbocker reported on inquiries received from one other manufacturer and from investment firms who seem to be fishing.

### **Possible Need for Bankruptcy Protection**

A discussion was held concerning the various considerations that might affect a decision whether to file for protection under the Federal bankruptcy laws. Mr. Knickerbocker presented resolutions concerning a possible petition to the bankruptcy court for such protection, which resolutions had been prepared by special counsel. The possible need to make such a decision quickly was also discussed, as well as the wisdom of delegating the authority to make the decision and to sign the petition to one or more officers. Then, on motion of Mr. Schwalm, seconded by Mr. Graczyk, it was unanimously:

**RESOLVED:** That, in accordance with the considerations reviewed and the discussions held at this meeting of the Board of Directors, the filing by this Corporation of a petition for relief under Chapter 11 of Title 11, United States Codes, 11 U.S. Section 101, et seq. (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Western District of New York be, and it hereby is, authorized and approved; and further

RESOLVED: That each of the officers of the Corporation who is also a member of the Board of Directors ( the "Designated Officers") is authorized and empowered, if he determines that such a petition is necessary, to execute on behalf of the Corporation a petition for relief under Chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Western District of New York, as well as any affidavits, forms, schedules, applications or any other pleadings or documents which they or any one of them deem necessary or appropriate in connection with that petition; and further

RESOLVED: That the Corporation is authorized to retain Damon & Morey LLP as General Counsel, in connection with its Chapter 11 Filing, upon the terms and conditions set forth in Damon & Morey's August 2007 retainer letter; and further

RESOLVED: That each of the Designated Officers is authorized to retain on behalf of this Corporation such other professionals as they or any one of them deems necessary or appropriate, upon such terms and conditions as they or any one of them shall approve, to render services to this Corporation in connection with the Chapter 11 proceeding and with respect to other related matters in connection therewith; and further

RESOLVED: That each of the Designated Officers be, and each of them is, authorized and empowered to open Debtor-in-Possession bank accounts with RBS Citizens, N.A. as well as the modification or continuation of pre-bankruptcy payroll accounts at Canandaigua National Bank and Trust Company, which may be re-named to reflect the Corporation's status as a Chapter 11 Debtor-in-Possession; and further

RESOLVED: That each of the Designated Officers is authorized and directed to take any and all such further action and to execute and deliver any and all such further instruments and documents and to pay all such expenses (subject to bankruptcy court approval), as they or any one of them deems necessary and appropriate in order to carry out fully the intents and accomplish the purposes of the resolutions adopted herein; and further

RESOLVED: That all actions taken by each of the officers and directors of the Corporation on any matter related thereto, or by virtue of these resolutions, are hereby in all respects ratified, confirmed and approved; and further

RESOLVED: That each officer of the Corporation be, and each of them hereby is, authorized and empowered to do or cause to be done all such acts, deeds, and things and to make, execute, and deliver, or cause to be made, executed, or delivered, all such agreements, undertakings, documents, instruments, or certificates, in the name and on behalf of the Corporation or otherwise, as he/she may deem necessary, advisable, or appropriate to effectuate or fulfill the purposes and intents of the foregoing resolutions.


**Recess**

The meeting was then recessed at 12:15 p.m. for lunch, during which the discussions described above were continued. The meeting then reconvened at 1:30 p.m. and those same discussions continued.

**Adjournment**

The discussions ended and the meeting was adjourned at 2:40 p.m.

Respectfully submitted,

  
Donald R. Adair, Assistant Secretary

**Attachments:**

Mr. Schwalm's August 6, 2007 Memorandum  
Financial reports for the 6 months ended June 30, 2007

**United States Bankruptcy Court**  
**Western District of New York**

In re Victor Insulators, 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>
<b>CSX Corporation PO Box 44054 Jacksonville, FL 32231-4054</b>	<b>Kay Fearington CSX Corporation PO Box 44054 Jacksonville, FL 32231-4054 904-279-4773</b>	<b>Trade debt</b>		<b>434,519.57</b>
<b>Dalian Ceramic Technic Co Ltd 66-1-2 Dandong St Zhongshan District CHINA</b>	<b>Connie Dalian Ceramic Technic Co Ltd 66-1-2 Dandong St Zhongshan District CHINA 86+411-82789881</b>	<b>Trade debt</b>		<b>282,244.74</b>
<b>Gasmark (UGI Energy Services Inc) 1100 Berkshire Blvd - Suite 305 Wyomissing, PA 19610</b>	<b>Ginny Gasmark (UGI Energy Services Inc) 1100 Berkshire Blvd - Suite 305 Wyomissing, PA 19610 800-427-8545 ext. 113</b>	<b>Trade debt</b>		<b>277,919.18</b>
<b>Alfred University (NYS College of Cerami 2 Pine Street Alfred, NY 14802</b>	<b>Delta Management Associates Alfred University (NYS College of Cerami 2 Pine Street Alfred, NY 14802 800-688-6337</b>	<b>Trade debt</b>		<b>210,000.00</b>
<b>C&amp;M Forwarding 45 Jetview Drive Rochester, NY 14624</b>	<b>Tom Fullam C&amp;M Forwarding 45 Jetview Drive Rochester, NY 14624 585-279-0770</b>	<b>Trade debt</b>		<b>110,902.41</b>
<b>Rochester Gas &amp; Electric 89 East Avenue Rochester, NY 14646-0001</b>	<b>Tim Heckman Rochester Gas &amp; Electric 89 East Avenue Rochester, NY 14646-0001 585-771-2290</b>	<b>Utilities</b>		<b>110,467.31</b>



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>
<b>Hidro-Jet Equipamentos Est RS 452-KM 2 3101 BAIRRO BOM 95770-000 BRAZIL</b>	<b>Felipe Saueressig Hidro-Jet Equipamentos Est RS 452-KM 2 3101 BAIRRO BOM 95770-000 BRAZIL +55 5136374100</b>	<b>Trade debt</b>		<b>67,628.80</b>
<b>ICB Av. Carrascal Cerro Navia, Santiago CHILE</b>	<b>Eugenio Cardenas ICB Av. Carrascal Cerro Navia, Santiago CHILE 562-351-5600</b>	<b>Trade debt</b>		<b>51,000.00</b>
<b>Ceramica Sao Jose LTDA C/O JMM North America 16447 Longvale Dr Houston, TX 77059</b>	<b>Orlando Sitta Ceramica Sao Jose LTDA C/O JMM North America 16447 Longvale Dr Houston, TX 77059 +011 (55) 19 - 893-1778</b>	<b>Trade debt</b>		<b>50,731.20</b>
<b>State of New Jersey Division of Taxation Attn: James M. Bennett, DAG Richard J. Hughes Justice Complex P.O. Box 119 Trenton, NJ 08625</b>	<b>James M. Bennett, DAG State of New Jersey Division of Taxation Attn: James M. Bennett, DAG Richard J. Hughes Justice Complex Trenton, NJ 08625 609-984-2901</b>	<b>Use Taxes</b>	<b>Contingent Unliquidated Disputed</b>	<b>20,211.63</b>
<b>Operations Consulting Service 85 Corral Drive Penfield, NY 14526</b>	<b>Donald Albright Operations Consulting Service 85 Corral Drive Penfield, NY 14526 585-737-9566</b>	<b>Trade debt</b>		<b>17,365.00</b>
<b>Hindalco Ind Ltd 15th Floor Air India Bldg Nariman Point, Mumbai 400021 INDIA</b>	<b>Manoj Chopra Hindalco Ind Ltd 15th Floor Air India Bldg Nariman Point, Mumbai 400021 INDIA 419-704-5552</b>	<b>Trade debt</b>		<b>17,100.00</b>
<b>Wisconsin Box Co PO Box 718 Wausau, WI 54402</b>	<b>John Tomaino Wisconsin Box Co PO Box 718 Wausau, WI 54402 715-842-2248</b>	<b>Trade debt</b>		<b>15,702.14</b>
<b>RDA Container 70 Cherry Road Rochester, NY 14624</b>	<b>Chuck Goldman RDA Container 70 Cherry Road Rochester, NY 14624 585-247-2323</b>	<b>Trade debt</b>		<b>14,937.00</b>

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>
<b>Ephrata Manufacturing Co, Inc</b> 104 W Pine Street PO Box 28 Ephrata, PA 17522-0028	<b>Ephrata Manufacturing Co, Inc</b> 104 W Pine Street PO Box 28 Ephrata, PA 17522-0028 717-733-2234	Trade debt		<b>13,608.11</b>
<b>B.D.I.</b> 1387 Fairport Road Fairport, NY 14450	<b>Dave Ramage</b> B.D.I. 1387 Fairport Road Fairport, NY 14450 585-377-6910	Trade debt		<b>10,300.61</b>
<b>Rochester Industries Placement</b> 150 State Street Rochester, NY 14614	<b>Rosie Titus</b> Rochester Industries Placement 150 State Street Rochester, NY 14614 585-256-4648	Trade debt		<b>9,804.80</b>
<b>Cutting Edge Concepts, LLC</b> 5045 Willowbrook Dr Clarence, NY 14031	<b>Michael Grace</b> Cutting Edge Concepts, LLC 5045 Willowbrook Dr Clarence, NY 14031 716-741-4472	Trade debt		<b>6,967.04</b>
<b>Cerco LLC</b> 416 Maple Avenue Crooksville, OH 43731	<b>Trina Carr</b> Cerco LLC 416 Maple Avenue Crooksville, OH 43731 740-982-2050	Trade debt		<b>6,736.16</b>
<b>Tengco</b> 1600 Mahalo Place Dominquez Hills, CA 90220	<b>Neil Shawe</b> Tengco 1600 Mahalo Place Dominquez Hills, CA 90220 636-488-5811	Trade debt		<b>6,512.00</b>

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

I, the Chief Executive Officer 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 September 16, 2008

Signature /s/ Ira O. Knickerbocker  
**Ira O. Knickerbocker**  
**Chief Executive Officer**

*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  
Western District of New York**

In re Victor Insulators, Inc.  
Debtor

Case No. \_\_\_\_\_

Chapter 11

**LIST OF EQUITY SECURITY HOLDERS**

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
<b>Andrew Schwalm</b> 106 Sibley Road Honeoye Falls, NY 14472	<b>Common Stock</b>	<b>92</b>	<b>Individual Ownership</b>
<b>Andrew Van Camp</b> 1380 County Road 8 Phelps, NY 14532	<b>Common Stock</b>	<b>2</b>	<b>Individual Ownership</b>
<b>Anton Ferber</b> 30 Broad Street Clifton Springs, NY 14432	<b>Common Stock</b>	<b>50</b>	<b>Individual Ownership</b>
<b>Arthur Newman</b> 6151 Boughton Hill Road Farmington, NY 14425	<b>Common Stock</b>	<b>21</b>	<b>Individual Ownership</b>
<b>Barbara E. Knickerbocker</b> 1702 Murray Road Victor, NY 14564	<b>Common Stock</b>	<b>93</b>	<b>Individual Ownership</b>
<b>Charles R. Kelsey</b> 53 Douglas Drive Canandaigua, NY 14424	<b>Common Stock</b>	<b>3</b>	<b>Individual Ownership</b>
<b>Christopher J. Rishel</b> 1204 Ridley Road Phelps, NY 14532	<b>Common Stock</b>	<b>15</b>	<b>Individual Ownership</b>
<b>Colleen Evershed</b>	<b>Common Stock</b>	<b>1</b>	<b>Individual Ownership</b>
<b>David Knickerbocker</b> 63 Wood Acres Drive East Amherst, NY 14051	<b>Common Stock</b>	<b>35</b>	<b>Individual Ownership</b>
<b>David M. Macduff</b> 1782 Maple Avenue Palmyra, NY 14522	<b>Common Stock</b>	<b>1</b>	<b>Individual Ownership</b>
<b>David V. Parker</b> 353 Mason Road Fairport, NY 14450	<b>Common Stock</b>	<b>150</b>	<b>Individual Ownership</b>

In re Victor Insulators, Inc.

Case No. \_\_\_\_\_

Debtor

**LIST OF EQUITY SECURITY HOLDERS**

(Continuation Sheet)

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
<b>Donald R. Adair</b> c/o Adair Law Firm, LLP 300 Linden Oakes, Suite 220 Rochester, NY 14626-2883	<b>Common Stock</b>	<b>20</b>	<b>Individual Ownership</b>
<b>Duane B. Coots</b> 49 Catherine Street Canandaigua, NY 14424	<b>Common Stock</b>	<b>28</b>	<b>Individual Ownership</b>
<b>Estate of Charles L. Miller</b> R.D. #8, 4171 Turner Road Canandaigua, NY 14424	<b>Common Stock</b>	<b>5</b>	<b>Individual Ownership</b>
<b>Evelyn B. Stewart</b> 7670 Telephone Road Le Roy, NY 14482	<b>Common Stock</b>	<b>90</b>	<b>Individual Ownership</b>
<b>Fern J. Graczyk</b> 88 Holiday Lane Canandaigua, NY 14424	<b>Common Stock</b>	<b>15</b>	<b>Individual Ownership</b>
<b>Helga A. Hivnor</b> 6133 Boughton Hill Road Farmington, NY 14425	<b>Common Stock</b>	<b>46</b>	<b>Individual Ownership</b>
<b>Ira O. Knickerbocker</b> 1702 Murray Road Victor, NY 14564	<b>Common Stock</b>	<b>3349</b>	<b>Individual Ownership</b>
<b>James H. Campbell and Jo-An Campbell</b> 63 Wood Acres Drive East Amherst, NY 14051	<b>Common Stock</b>	<b>400</b>	<b>Individual Ownership</b>
<b>James L. Ramsey</b> 241 Proffits Way Inman, SC 29349	<b>Common Stock</b>	<b>69</b>	<b>Individual Ownership</b>
<b>James O'Neil</b> 53 Gorham Street Canandaigua, NY 14424	<b>Common Stock</b>	<b>6</b>	<b>Individual Ownership</b>
<b>James R. Wells</b> 6180 Buckskin Drive Farmington, NY 14425	<b>Common Stock</b>	<b>2</b>	<b>Individual Ownership</b>
<b>James Ross</b> 1615 County Road 19 Shortsville, NY 14548	<b>Common Stock</b>	<b>49</b>	<b>Individual Ownership</b>

Sheet 1 of 3 continuation sheets attached to the List of Equity Security Holders

In re Victor Insulators, Inc.

Case No. \_\_\_\_\_

Debtor

**LIST OF EQUITY SECURITY HOLDERS**

(Continuation Sheet)

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
<b>Jean L. Horsky</b> 2604 W. rohmann Avenue Peoria, IL 61604	<b>Common Stock</b>	<b>161</b>	<b>Individual Ownership</b>
<b>Jeanette Saxby</b> 1655 Oakmonte Boulevard Webster, NY 14580	<b>Common Stock</b>	<b>64</b>	<b>Individual Ownership</b>
<b>Jeff Knickerbocker</b> 1374 Brace Road Victor, NY 14564	<b>Common Stock</b>	<b>137</b>	<b>Individual Ownership</b>
<b>John Schubmehl</b> 2504 Emo Road Wayland, NY 14572	<b>Common Stock</b>	<b>4</b>	<b>Individual Ownership</b>
<b>John Torres</b> 5 Burrell Street Geneva, NY 14456	<b>Common Stock</b>	<b>1</b>	<b>Individual Ownership</b>
<b>John U. Knickerbocker</b> 67 Gellatly Drive Wappingers Falls, NY 12590	<b>Common Stock</b>	<b>35</b>	<b>Individual Ownership</b>
<b>Kathryn K. Carson and N. Bryan Carson</b> 202 Old Pros Way Cary, NC 27513-5670	<b>Common Stock</b>	<b>16</b>	<b>As Joint Tenants With Right of Survivorship</b>
<b>Leta Schultz</b> 2007 State Route 444 Victor, NY 14564-9358	<b>Common Stock</b>	<b>19</b>	<b>Individual Ownership</b>
<b>Linda Rector</b>	<b>Common Stock</b>	<b>19</b>	<b>Individual Ownership</b>
<b>Lloyd J. Snow</b> 55 Catherine Street Canandaigua, NY 14424	<b>Common Stock</b>	<b>62</b>	<b>Individual Ownership</b>
<b>Lynnda K. Hochmuth and John Hochmuth</b> 771 Mudge Road Delanson, NY 12053	<b>Common Stock</b>	<b>35</b>	<b>Individual Ownership</b>
<b>Mario E. Baroni</b> 4533 S.W. First Place Cape Coral, FL 33914-8339	<b>Common Stock</b>	<b>9</b>	<b>Individual Ownership</b>
<b>Martha Z. Knickerbocker</b> 153 Knickerbocker Road Amsterdam, NY 12010	<b>Common Stock</b>	<b>288</b>	<b>Individual Ownership</b>

Sheet 2 of 3 continuation sheets attached to the List of Equity Security Holders

In re Victor Insulators, Inc.

Case No. \_\_\_\_\_

Debtor

**LIST OF EQUITY SECURITY HOLDERS**

(Continuation Sheet)

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
<b>Nelson A. McKee</b> 1234 Phelps Road Middlesex, NY 14507	<b>Common Stock</b>	<b>9</b>	<b>Individual Ownership</b>
<b>Norman E. Eddinger</b> 13 Main Street Box 164 Bloomfield, NY 14469	<b>Common Stock</b>	<b>80</b>	<b>Individual Ownership</b>
<b>Norriss F. Crane</b> 5370 Sunnyside Road Middlesex, NY 14507	<b>Common Stock</b>	<b>71</b>	<b>Individual Ownership</b>
<b>Paul A. Peake</b> Box 104 County Road 25, R.D. #1 Phelps, NY 14532	<b>Common Stock</b>	<b>150</b>	<b>Individual Ownership</b>
<b>Paul W. Appleton, Jr.</b> 36 Hibbard Avenue Clifton Springs, NY 14432	<b>Common Stock</b>	<b>1</b>	<b>Individual Ownership</b>
<b>Raymond P. Raimondi</b> 21 Kennedy Circle Rochester, NY 14609	<b>Common Stock</b>	<b>3</b>	<b>Individual Ownership</b>
<b>Robert J. Maslyn</b> 2284 Shekell Road Clifton Springs, NY 14432	<b>Common Stock</b>	<b>152</b>	<b>Individual Ownership</b>
<b>Ronald J. Graczyk</b> 88 Holiday Lane Canandaigua, NY 14424	<b>Common Stock</b>	<b>2429</b>	<b>Individual Ownership</b>
<b>Walter R. Ott</b> 2156 Charlotte Amalie Court Punta Gorda, FL 33950-8116	<b>Common Stock</b>	<b>20</b>	<b>Individual Ownership</b>
<b>William J. Gentner</b> 8345 Old Stable Road Cincinnati, OH 45243	<b>Common Stock</b>	<b>218</b>	<b>Individual Ownership</b>

In re Victor Insulators, Inc.  
Debtor

Case No. \_\_\_\_\_

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

I, the Chief Executive Officer 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 September 16, 2008

Signature /s/ Ira O. Knickerbocker  
**Ira O. Knickerbocker**  
**Chief Executive Officer**

*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.

A. Duie Pyle, Inc.  
650 Westtown Road  
West Chester, PA 19382-4900

A.S. Pratt & Sons  
4401 Freidrich Lane  
Bldg 2 Ste 205  
Austin, TX 78744

Abrasive Tool Corp  
1555 Emerson Street  
Rochester, NY 14606-3197

Aftek, Inc.  
740 Driving Park Avenue  
Rochester, NY 14613

Alfred University (NYS College of Cerami  
2 Pine Street  
Alfred, NY 14802

Alliance Door and Hardware  
55 Alliance Drive  
Rochester, NY 14623

Aloi Materials Handling  
660 W Metro Park  
Rochester, NY 14623

American Minerals, Inc.  
301 Pigeon Point Road  
New Castle, DE 19720

American National Standards  
P.O. Box 30200  
Hartford, CT 06150-0200

American Red Cross  
5297 Parkside Drive, #301  
Canandaigua, NY 14424

Appleton Disposal  
54 Dorand Avenue  
Geneva, NY 14456-1224



Armstrong Cement & Supply  
100 Clearfiled Road  
Cabot, PA 16023

B.D.I.  
1387 Fairport Road  
Fairport, NY 14450

Bachmeier Colors Division  
25 Rizzolo Road  
Kearny, NJ 07032

Barnes Distribution  
Dept CH 14079  
Palatine, IL 60055-4079

Beechglen Development  
3862 Race Road  
Cincinnati, OH 45211

Body Kote Processing Corp.  
620 Buffalo Road  
Rochester, NY 14611

Bond, Schoeneck & King, PLLC  
Attn: Philip I. Frankel, Esq.  
One Lincoln Center  
Syracuse, NY 13202-1355

Bradley H. Smith  
330 Main Street  
Penn Yan, NY 14527

Bruske Products  
7447 Duvan Drive  
Tinley Park, IL 60477-0669

Buffalo Hotel Supply Co., Inc.  
5801 County Road 41  
Farmington, NY 14425

C&M Forwarding  
45 Jetview Drive  
Rochester, NY 14624

C.A. Reed  
200 Saltonstall St  
Canandaigua, NY 14424

Ceramica Sao Jose LTDA  
C/O JMM North America  
16447 Longvale Dr  
Houston, TX 77059

Cerco LLC  
416 Maple Avenue  
Crooksville, OH 43731

CGM Enterprises, Inc.  
P.O. Box 633  
Deerfield, IL 60015

Chemical Distributors, Inc  
80 Metcalfe St  
Buffalo, NY 14206

Churchville Fire Equipment  
340 Sandford Road South  
Churchville, NY 14428

Cigna Life Insurance Co of NY  
PO Box 11390  
Church St Station  
New York, NY 10286-1390

Citicorp Leasing, Inc  
PO Box 7247-7878  
Philadelphia, PA 19170-7878

Citizens Bank  
Attn: Thomas Opie, Vice President  
Special Assets Division - MBS-970  
Exchange Place, 53 State Street  
Boston, MA 02109

Cole-Parmer Instrument  
625 E Bunker Court  
Vernon Hills, IL 60061

Constitution State Services  
90 Lambertson Road  
Windsor, CT 06095

Crystal Clean  
305 Commerce Drive, Suite 10  
Rochester, NY 14623

CSX Corporation  
PO Box 44054  
Jacksonville, FL 32231-4054

Cutting Edge Concepts, LLC  
5045 Willowbrook Dr  
Clarence, NY 14031

CY Concepts  
PO Box 26362  
Rochester, NY 14626

Cylinder Services, Inc  
900 Maple Ave  
Rochester, NY 14611

Dachser Transport of America  
20 West Lincoln Avenue, Suite 206  
Valley Stream, NY 11580

Dalian Ceramic Technic Co Ltd  
66-1-2 Dandong St  
Zhongshan District  
CHINA

Dell Direct Sales L.P.  
PO Box 81577  
Austin, TX 78708-1577

DHL Express (USA), Inc  
515 W Greens Road  
Houston, TX 77067-4524

DHL Global Forwarding  
14076 Collections Center Drive  
Chicago, IL 60693

Empire Automation Sytems Inc  
20 Vantage Point Drive - Suite 4  
Rochester, NY 14624

Empire Vision Center, Inc  
2921 Erie Blvd East  
Syracuse, NY 13224

Ephrata Manufacturing Co, Inc  
104 W Pine Street  
PO Box 28  
Ephrata, PA 17522-0028

Estex Manufacturing Co  
402 East Broad St  
Fairfurn, GA 30213

Federal Express  
PO Box 371461  
Pittsburgh, PA 15250-7461

Federal Express Freight  
2200 Forward Drive  
Harrison, AR 72601-2004

Ferguson Enterprises, Inc  
99 Dewey Avenue  
Rochester, NY 14608-1251

Ferro Corp. - Color Division  
4150 E 56th Street  
P.O. Box 6550  
Cleveland, OH 44101

First International Bank  
280 Trumbull Street  
Hartford, CT 06103

Fluke Corporation  
P.O. Box 9090  
Evertt, WA 98206

G. Neil Companies  
720 International Parkway  
Sunrise, FL 33325-0939

Gasmark (UGI Energy Services Inc)  
1100 Berkshire Blvd - Suite 305  
Wyomissing, PA 19610

GE Capital  
PO Box 3083  
Cedar Rapids, IA 52406-3083

Georbon Transportation Svcs, Inc  
225 Buell Road  
Rochester, NY 14624

Global Electronic Services  
5325 Palmero Court  
Buford, GA 30518

Grainger  
Dept 809190317  
Palatine, IL 60038-0001

Great Lake Controls of New York  
80 Elmgrove Park  
Rochester, NY 14624

Healthworks  
1160 Corporate Drive  
Farmington, NY 14425

Hershey Energy Systems  
642 Kreag Road  
Pittsford, NY 14534

Hidro-Jet Equipamentos  
Est RS 452-KM 2  
3101 BAIRRO BOM 95770-000  
BRAZIL

Hillary Software  
309 Morris Avenue  
Spring Lake, NJ 07762

Hindalco Ind Ltd  
15th Floor Air India Bldg  
Nariman Point, Mumbai 400021  
INDIA

ICB  
Av. Carrascal  
Cerro Navia, Santiago  
CHILE

Industrial Scientific Corp.  
7848 Steubenville Pike  
Oakdale, PA 15071

Instant Again  
1277 Mt. Read Boulevard  
Rochester, NY 14606

Internal Revenue Service  
P.O. Box 21126  
Philadelphia, PA 19114

Ira Knickerbocker  
1702 Murray Road  
Victor, NY 14564

Iron Mountain Records Management  
PO Box 27128  
New York, NY 10087-7128

Isaac Heating  
180 Charlotte St  
Rochester, NY 14607

Jackson Welding Supply Inc  
535 Buffalo Rd  
Rochester, NY 14611-2099

Kano Laboratories, Inc.  
1000 South Thompson Lane  
Nashville, TN 37211

KB Page Co., Inc.  
42 Norman Street  
W Springfield, MA 01089

Keenan, Cohen & Howard, P.C.  
Attn: Dory L. Sater, Esq.  
One Commerce Square  
Philadelphia, PA 19103

Keltic Financial Partners LP  
555 Theodore Fremd Avenue  
Suite C-209  
Rye, NY 10580

Konen Office Products  
27 East Castle St  
Geneva, NY 14456

Kwik Kafe of the Fingerlakes  
5071 Parrish Street Extension  
Canandaigua, NY 14424-9178

Lab Safety Supply  
401 S Wright Rd  
Jamesville, WI 53547-1368

Label Quest, LLC  
91 Gorham Street  
Canandaigua, NY 14424

LeHigh Safety Shoe Co Inc  
39 East Canal Street  
Nelsonville, OH 45764

Mahar Business Forms, Inc.  
130 Office Park Way  
Pittsford, NY 14534

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

Micromeritics  
One Micromeritics Drive  
Norcross, GA 30093

Morris Protective Service  
PO Box 200681  
Pittsburgh, PA 15251-0681

MSC Industrial Supply, Inc  
52 Marway Circle  
Rochester, NY 14624

Niagara Community College  
50 Main Street  
Lockport, NY 14094

NMHG Financial  
PO Box 3083  
Cedar Rapids, IA 52406-3083

Norampac Industries, Inc  
4444 Walden Avenue  
Lancaster, NY 14086

Nu-Way Auto Parts, Inc.  
215 Merchants Road  
Rochester, NY 14609-7298

NYS Department of Labor  
Harriman State Office Campus  
Building 12  
Albany, NY 12240

NYS Department of Taxation & Finance  
Bankruptcy Unit  
P.O. Box 5300  
Albany, NY 12205

Office Max (HSBC Business Solutions)  
PO Box 5239  
Carol Stream, IL 60197-5239

Ontario County Treasurer  
20 Ontario Street  
Canandaigua, NY 14424

Operations Consulting Service  
85 Corral Drive  
Penfield, NY 14526

Orbit Software, Inc  
1300 Clay Street Suite 600  
Oakland, CA 94612

Otis Elevator Co, Inc  
2 Townline Circle  
Rochester, NY 14623



Pension Benefit Guaranty Corporation  
Office of the Chief Counsel  
1200 K Street, N.W., Suite 340  
Washington, DC 20005

Potter Associates, Inc  
24 Browncroft Blvd  
Rochester, NY 14609

Power Drives, Inc  
133 Hopkins Street  
PO Box 10  
Buffalo, NY 14220-0010

Process Instruments, Inc  
PO Box 3465  
Pittsburgh, PA 15230-3465

Proforma Associates  
One Fayette Park  
Syracuse, NY 13202

Prolift, Inc  
650 Mile Crossing Boulevard, Suite 4  
Rochester, NY 14624

R.C. Shaheen  
1400 St. Paul Street  
Rochester, NY 14621

RBS Citizens, N.A., as successor by  
merger to Citizens Bank of Massachusetts  
28 State Street  
Boston, MA 02109

RDA Container  
70 Cherry Road  
Rochester, NY 14624

Rhodes American  
1540 East Dundee, Suite 240  
Palatine, IL 60074

Roadway Express  
1077 Gorge Boulevard  
P.O. Box 471  
Akron, OH 44309-0471

Rochester Gas & Electric  
89 East Avenue  
Rochester, NY 14646-0001

Rochester Industries Placement  
150 State Street  
Rochester, NY 14614

Ronald Graczyk  
88 Holiday Lane  
Canandaigua, NY 14424

Safety First  
18 Elatia Circle  
Pittsford, NY 14534

Saint Gobain  
4702 Route 982  
Latrobe, PA 15650

San Diego Scale  
4510 Fereral Blvd  
San Diego, CA 92102

SBL Kiln Services, Inc  
200 Bursca Drive - Suite 210  
Bridgeville, PA 15017

Schneider Automation  
1 High Street  
North Andover, MA 01845

Siewert Equipment Co Inc  
Dept 553 PO Box 8000  
Buffalo, NY 14267

Sly Manufacturing  
P.O. Box 5939  
Cleveland, OH 44101

Southern Tier Pallet  
PO Box 319  
Avoca, NY 14809

Stalwart Industrial Packaging  
20 Race Street  
P.O. Box 4  
Shortsville, NY 14548

Staples Business Advantage  
Dept ROC 85102 PO Box 30851  
Hartford, CT 06150-0851

Starkey Machinery  
254 South Washington Street  
Galion, OH 44833-0207

State of New Jersey Division of Taxation  
Attn: James M. Bennett, DAG  
Richard J. Hughes Justice Complex  
P.O. Box 119  
Trenton, NJ 08625

Sterling Optical  
PO Box 162  
Canandaigua, NY 14424

Sweco, Inc  
8029 US Hwy 25  
Florence, KY 41042

Taylor Trucking, Inc  
PO Box 267  
Camden, TN 38320

Teal's Express  
22411 Teal Drive  
Watertown, NY 13601

Temp-Press, Inc  
30 Hytec Circle Suite 200  
Rochester, NY 14606

Tengco  
1600 Mahalo Place  
Dominquez Hills, CA 90220

Tengco Inc.  
Attn: Mr. Neil Shawe  
711 Booneslick  
Jonesburg, MO 63351

Tennant  
PO Box 71414  
Chicago, IL 60694-1414

The Al Xander Company, Inc.  
266 Turk Hill Park  
Fairport, NY 14450

The Metro Group, Inc  
50-23 Twenty Third Street  
Long Island City, NY 11101

The State Insurance Fund  
PO Box 5381 G.P.O.  
New York, NY 10087

Tinius Olsen Testing Machine Co  
1065 Easton Road  
PO Box 1009  
Horsham, PA 19044-8009

Toyota Financial Services  
PO Box 3457  
Torrance, CA 90510-3457

Trans-Aero-Mar, Inc.  
8620 NW 70th Street  
Miami, FL 33166

U.S. Department of Labor  
Attn: Gail A. Perry, Esq.  
Plan Benefits Security Division  
P.O. Box 1914  
Washington, DC 20013

Umicore, Inc.  
3120 Highwoods Boulevard  
Suite 110  
Raleigh, NC 27604

Unifirst Corporation  
2085 Brighton-Henrietta Rd  
Rochester, NY 14623

United States Plastic Corp  
1390 Neubrecht Road  
Lima, OH 45801-3196

UPS Capital Business Credit  
Payment Account  
PO Box 406994  
Atlanta, GA 30384-6994

UPS Capital Business Credit  
Attn: Brian Rice  
P.O. Box 400  
425 Day Hill Road  
Windsor, CT 06095

Upstate Grinding Supplies  
97 West Stone Road  
Mexico, NY 13114

Usherwood Business Equipment  
PO Box 7247-0118  
Philadelphia, PA 19170-0118

Wausau Insurance Companies  
P.O. Box 98219  
Chicago, IL 60693-8219

Wayne W. Sell Corp  
236 Winfield Road  
Sarver, PA 16055

Wedin International Inc.  
2479 Doug Barnard Parkway  
Augusta, GA 30906

White Wire Work's Corp  
766 Clinton Avenue South  
Rochester, NY 14620

Wisconsin Box Co  
PO Box 718  
Wausau, WI 54402

Zeller Electric Inc  
PO Box 13436  
Rochester, NY 14564

**United States Bankruptcy Court  
Western District of New York**

In re Victor Insulators, Inc.

Debtor(s)

Case No. \_\_\_\_\_

Chapter 11

**CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)**

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Victor Insulators, Inc. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

None [*Check if applicable*]

**September 16, 2008**

Date

**/s/ Daniel F. Brown, Esq.**

**Daniel F. Brown, Esq.**

Signature of Attorney or Litigant  
Counsel for Victor Insulators, Inc.

**Damon & Morey LLP**

**1000 Cathedral Place**

**298 Main Street**

**Buffalo, NY 14202**

**(716) 856-5500 Fax:(716) 856-5510**