

**UNITED STATES BANKRUPTCY COURT  
Western District of New York**

In re Clark Specialty Co. Inc.,  
Debtor

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 and 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>
American Express P.O. Box 1270 Newark, NJ 07101-1270		Business credit card		4,440.00
DuBois Chemicals P.O. Box 713138 Cincinnati, OH 45271-3138		Trade debt		4,702.00
Amada America, Inc. P.O. Box 530603 Atlanta, GA 30353-0603		Trade debt		5,013.00

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Lowes Business Account P.O. Box 530970 Atlanta, GA 30353-0970		Business credit card		5,176.00
Sherwin-Williams 820 Emerson Street Rochester, NY 14613		Trade debt		5,234.00
Klein Steel 105 Vanguard Parkway Rochester, NY 14606		Trade debt		6,200.00
Penske Truck Leasing Co., L.P. P.O. Box 827380 Philadelphia, PA 19182-7380		Truck lease		6,375.00
Corning Natural Gas 330 West William Street Corning, NY 14830		Utilities		7,486.00
Airgas East P.O. Box 827049 Philadelphia, PA 19182-7049		Trade debt		7,520.00
American Express P.O. Box 1270 Newark, NJ 07101-9795		Business credit card		9,069.00
Yarde Metals P.O. Box 8500 Philadelphia, PA 19178-1227		Trade debt		9,332.00

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BEGW Systems South Avenue Gas# Drawer 310 Bath, NY 14810	Utilities		11,898.00
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Electri-Cord Manufacturing Co. 312 East Main Street Westfield, PA 16950-0167	Trade debt		11,976.00
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WESCO Distribution, Inc. 424 Commerce Road Vestal, NY 13580	Trade debt		15,632.00
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Samuel, Son & Company 24784 Network Place Chicago, IL 60673	Trade debt		16,558.00
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Top-Dog Design Studio 14128 State Route 54 Hammondsport, NY 14840	Trade debt		17,332.00
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Genmark-Geneva Liberty Steel P.O. Box 72394 Cleveland, OH 44192	Trade debt		23,548.86
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American Express P.O. Box 1270 Newark, NJ 07101-1270	Business credit card		28,066.00
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MVP Health Care, Inc. GPO Box 26864 New York, NY 10087-6864	Health insurance premiums		32,333.00
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American Steel and Aluminum, LLC  
P.O. Box 620  
Liverpool, NY  
13088-0620

Trade debt

39,734.42

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, [the president or other officer or an authorized agent of the corporation] named as debtor in this case, declare under penalty of perjury that I have read the foregoing LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS and that it is true and correct to the best of my information and belief.

Date May 1, 2012

Signature /s/ James L. Presley  
JAMES L. PRESLEY,  
President