

**United States Bankruptcy Court
Middle District of Tennessee**

In re Mechanical Pipe & Supply, LP

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>
Allied Fitting Corp 7200 Mykawa Rd Houston, TX 77033	Allied Fitting Corp 7200 Mykawa Rd Houston, TX 77033			53,828.93
American Express PO Box 650448 Dallas, TX 75265-0448	American Express PO Box 650448 Dallas, TX 75265-0448	Open Card		54,478.61
American Express Gold PO Box 650448 Dallas, TX 75265-0448	American Express Gold PO Box 650448 Dallas, TX 75265-0448			61,604.09
Cello Products Inc. 210 Avenue Rd Cambridge ON N1R 8H5	Cello Products Inc. 210 Avenue Rd Cambridge ON N1R 8H5			37,053.19
Cerro Copper Products Co PO Box 66800 Saint Louis, MO 63166-6800	Cerro Copper Products Co PO Box 66800 Saint Louis, MO 63166-6800			37,868.18
Dodson Global, Inc. PO Box 1150 Tucker, GA 30085	Dodson Global, Inc. PO Box 1150 Tucker, GA 30085			48,488.83
Felker Piping Products 22 N Chestnut Ave Marshfield, WI 54449	Felker Piping Products 22 N Chestnut Ave Marshfield, WI 54449			41,872.29
Forgings, Flanges & Ftgs, LLC PO Box 840394 Dallas, TX 75284-0394	Forgings, Flanges & Ftgs, LLC PO Box 840394 Dallas, TX 75284-0394			53,637.75
Global Stainless Supply PO Box 849130 Dallas, TX 75284-9130	Global Stainless Supply PO Box 849130 Dallas, TX 75284-9130			77,538.71
Howell Metal Company Dept 1200 PO Box 121200 Dallas, TX 75312-1200	Howell Metal Company Dept 1200 PO Box 121200 Dallas, TX 75312-1200			63,648.19
JMF Company Drawer #338 Milwaukee, WI 53278-0338	JMF Company Drawer #338 Milwaukee, WI 53278-0338			36,066.52

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <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>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Kessler Sales & Distribution Lockbox Number 842811 Boston, MA 02284-2811	Kessler Sales & Distribution Lockbox Number 842811 Boston, MA 02284-2811			59,018.57
Mansfield Industrial PO Box 534705 Atlanta, GA 30353-4705	Mansfield Industrial PO Box 534705 Atlanta, GA 30353-4705			72,707.24
Mar-Val Process Equipment Inc. 3718 Cherry Rd Memphis, TN 38118	Mar-Val Process Equipment Inc. 3718 Cherry Rd Memphis, TN 38118			45,218.65
Merfish Supply Co. PO Box 15879 Houston, TX 77220-5879	Merfish Supply Co. PO Box 15879 Houston, TX 77220-5879			112,197.95
Petrochem Valve, Inc. PO Box 1447 Alvin, TX 77512	Petrochem Valve, Inc. PO Box 1447 Alvin, TX 77512			47,935.53
Service Metal Products 4001 N Kingshighway Saint Louis, MO 63115	Service Metal Products 4001 N Kingshighway Saint Louis, MO 63115			36,060.09
Southwest Stainless 8505 Monroe Rd Houston, TX 77061	Southwest Stainless 8505 Monroe Rd Houston, TX 77061			92,817.30
Texas Pipe & Supply Co., Inc. 2330 Holmes Rd Houston, TX 77051	Texas Pipe & Supply Co., Inc. 2330 Holmes Rd Houston, TX 77051			540,520.01
Warren Alloy Valve & Fitting Dept 435 PO Box 4346 Houston, TX 77210-4346	Warren Alloy Valve & Fitting Dept 435 PO Box 4346 Houston, TX 77210-4346			55,777.00

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

I, the President 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 November 1, 2012Signature /s/ Philip Cannady
Philip Cannady
President

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.