B1 (Official Form 1)(1	/08)									1	
United States Bankruptcy Co Southern District of West Virgi								Volunta	ry Petition		
Name of Debtor (if individual, enter Last, First, Middle): Empire Metal Recycling, Inc.				Name	of Joint De	ebtor (Spouse	e) (Last, First	, Middle):			
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):						used by the I maiden, and		in the last 8 years):			
Last four digits of Soc (if more than one, state al 56-2371992	Sec. or Indi	vidual-Taxpa	yer I.D. (ITIN) No./0	Complete E	IN Last for	our digits o e than one, s		r Individual-	Taxpayer I.D. (ITIN	N) No./Complete EIN
Street Address of Debr 111 22nd Street Huntington, WV	,	Street, City, a	and State)	:	ZIP Code		Address of	Joint Debtor	(No. and St	reet, City, and State	
				Γ.	25703	\dashv					ZIP Code
County of Residence of Cabell	or of the Prin	cipal Place of	Business		20100	Count	y of Reside	ence or of the	Principal Pl	ace of Business:	
Mailing Address of De	ebtor (if diffe	erent from stre	eet addres	s):		Mailir	g Address	of Joint Debt	tor (if differe	nt from street addre	ess):
				_	ZIP Code						ZIP Code
Location of Principal A	Assets of Rus	siness Debtor									
(if different from stree											
• •	of Debtor				of Business		Chapter of Bankruptcy Code Under Which				
	Organization) c one box)		☐ Heal	Check) Ith Care Bu	one box)		☐ Chapt		Petition is F	iled (Check one bo	x)
☐ Individual (include	s Ioint Debte	ore)	Sing	gle Asset Re	eal Estate as	defined	☐ Chapt			hapter 15 Petition f	•
See Exhibit D on p		*	in 11 U.S.C. § 101 (51B) Railroad				Chapter 11 of a Foreign Main Proceeding				Ü
Corporation (inclu	des LLC and	LLP)	☐ Stockbroker☐ Commodity Broker			☐ Chapt			hapter 15 Petition f a Foreign Nonmai		
☐ Partnership			Clearing Bank Other Tax-Exempt Entity (Check box, if applicable)				C1 13		C	C	
Other (If debtor is no check this box and st									e of Debts k one box)		
	71	,				Debts a	are primarily co	`		Debts are primarily	
				tor is a tax- er Title 26 o	exempt org of the Unite	anization d States	defined in 11 U.S.C. § 101(8) as States "incurred by an individual primarily for		for	business debts.	
	Filing F	ee (Check on	e box)			Check	one box:		Chapter 11	Debtors	
Full Filing Fee atta	ched									s defined in 11 U.S	.C. § 101(51D). U.S.C. § 101(51D).
Filing Fee to be pa attach signed appli						Check	if:				,
is unable to pay fe										iquidated debts (ex n \$2,190,000.	cluding debts owed
Filing Fee waiver							all applica	ble boxes:		· · · · ·	
attach signed application for the court's consideration. See Official Form 3B.					Acceptano		n were solici	on. ited prepetition from with 11 U.S.C. § 11			
Statistical/Administra			C 11		,	11.			THIS	S SPACE IS FOR CO	JRT USE ONLY
 ■ 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		tor distributi	on to uns	ecurea crec	mors.				1		
1- 50- 49 99	100- 199	200-	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	_	_		_	_	_	_	_	1		
\$0 to \$50,001 to \$50,000	\$100,001 to \$500,000	\$500,001 to \$1	\$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				
Estimated Liabilities		п .	П	п	П	п	п	П]		
\$0 to \$50,001 to \$50,000	\$100,001 to \$500,000	\$500,001 to \$1	\$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				

B1 (Official Form 1)(1/08) Page 2 Name of Debtor(s): **Voluntary Petition Empire Metal Recycling, Inc.** (This page must be completed and filed in every case) All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet) Location Case Number: Date Filed: Where Filed: - None -Location Case Number: Date Filed: Where Filed: Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet) Name of Debtor: Case Number: Date Filed: - None -District: Relationship: Judge: Exhibit B Exhibit A (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 (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission 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 pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 under each such chapter. I further certify that I delivered to the debtor the notice and is requesting relief under chapter 11.) required by 11 U.S.C. §342(b). ☐ Exhibit A is attached and made a part of this petition. 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? 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

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(1)).

П

after the filing of the petition.

B1 (Official Form 1)(1/08)

Voluntary Petition

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

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.

 \mathbf{X}

Signature of Debtor

X.

Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X /s/ Joseph W. Caldwell

Signature of Attorney for Debtor(s)

Joseph W. Caldwell 586

Printed Name of Attorney for Debtor(s)

Caldwell & Riffee

Firm Name

3818 MacCorkle Ave. S.E. Suite 101 Post Office Box 4427 Charleston, WV 25364-4427

Address

Email: chuckriffee@verizon.net (304) 925-2193

(304) 925-2100 Fax: (304) 925-2193

Telephone Number

June 12, 2009

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 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/ Michael W. Smith

Signature of Authorized Individual

Michael W. Smith

Printed Name of Authorized Individual

President

Title of Authorized Individual

June 12, 2009

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.)

Name of Debtor(s):

Empire Metal Recycling, Inc.

- ☐ 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.

٠,	

Signature of Foreign Representative

Printed Name of Foreign Representative

Date

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 bankrutpcy 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.)

_	7	

Date

Address

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.

United States Bankruptcy Court Southern District of West Virginia

In re	Empire Metal Recycling, Inc.	Case No.		
		Debtor(s)	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)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
AFCO P. O. Box 360572 Pittsburgh, PA 15250	AFCO P. O. Box 360572 Pittsburgh, PA 15250			2,925.65
AT&T Advergising & Publishing The Real Yellow Pages Basic Pro Collections Dept. P. O. Box 105024 Atlanta, GA 30348	AT&T Advergising & Publishing The Real Yellow Pages Basic Pro Collections Dept. Atlanta, GA 30348			3,412.07
Bureau of Workers Comp Corporate Processing Department Columbus, OH 43271	Bureau of Workers Comp Corporate Processing Department Columbus, OH 43271			13,652.65
Chapman Printing 2450-90 1st Avenue Huntington, WV 25703	Chapman Printing 2450-90 1st Avenue Huntington, WV 25703	Printing		3,445.37
Cintas Corporation #311 4125 Winchester Avenue P. O. Box 2375 Ashland, KY 41101	Cintas Corporation #311 4125 Winchester Avenue P. O. Box 2375 Ashland, KY 41101	First Aid & Safety		13,538.94
Commonwealth of Kentucky Department of Revenue Frankfort, KY 40619	Commonwealth of Kentucky Department of Revenue Frankfort, KY 40619			6,827.17
Commonwealth of Kentucky Department of Revenue Frankfort, KY 40619	Commonwealth of Kentucky Department of Revenue Frankfort, KY 40619	Withholding Taxes		2,582.14
Connoisseur Media, LLC P. O. Box 404 Huntington, WV 25708	Connoisseur Media, LLC P. O. Box 404 Huntington, WV 25708			5,580.00
Cumar, Inc. 5088 W. Washington Street Suite 310 Charleston, WV 25313	Cumar, Inc. 5088 W. Washington Street Suite 310 Charleston, WV 25313			3,532.87
Dell Business Credit P. O. Box 5275 Carol Stream, IL 60197	Dell Business Credit P. O. Box 5275 Carol Stream, IL 60197			4,751.33

B4 (Offi	cial Form 4) (12/07) - Cont.	
In re	Empire Metal Recycling	Inc

~		
('000	- NI	\sim
Case	11	U

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Huddleston Bolen LLP	Huddleston Bolen LLP			5,879.00
P. O. Box 2185	P. O. Box 2185			
Huntington, WV 25722	Huntington, WV 25722			
Internal Revenue Service Attn: Special Procedures 425 Juliana Street Parkersburg, WV 26101	Internal Revenue Service Attn: Special Procedures 425 Juliana Street Parkersburg, WV 26101	Unemployment and Payroll Taxes		21,371.94
JK Auto Supply	JK Auto Supply			9,521.85
5222 US Route 60 East	5222 US Route 60 East			0,021100
Huntington, WV 25705	Huntington, WV 25705			
Nautilus Insurance Group	Nautilus Insurance Group	General Liability		30,933.21
7233 East Butherus Drive	7233 East Butherus Drive	Audit		
Scottsdale, AZ 85260	Scottsdale, AZ 85260			
Ovie Gibson, CPA-AC	Ovie Gibson, CPA-AC			5,260.00
207 Tennessee Avenue	207 Tennessee Avenue			,
Charleston, WV 25302	Charleston, WV 25302			
Ryder Transportation Service	Ryder Transportation Service			5,127.62
P. O. Box 96723	P. O. Box 96723			
Chicago, IL 60693	Chicago, IL 60693			
The TriState's CW WOWK 13	The TriState's CW WOWK 13			9,214.00
P. O. Box 11848	P. O. Box 11848			
Charleston, WV 25339	Charleston, WV 25339			
Valley Natural Gases	Valley Natural Gases	Gas Purchases		26,398.89
P. O. Box 6378	P. O. Box 6378	(44664; P5899;		
Wheeling, WV 26003-0615	Wheeling, WV 26003-0615	P9263; Q8501; P8263)		
Walker Machinery Company	Walker Machinery Company			4,229.99
P. O.Box 2427	P. O.Box 2427			
Charleston, WV 25329	Charleston, WV 25329			
WV State Tax and Revenue	WV State Tax and Revenue	Withholding Tax		4,129.70
Revenue Division	Revenue Division			
P. O. Box 2745	P. O. Box 2745			
Charleston, WV 25330	Charleston, WV 25330			

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	June 12, 2009	Signature	/s/ Michael W. Smith
			Michael W. Smith
			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.

AFCO P. O. Box 360572 Pittsburgh, PA 15250

Allied Waste P. O. Box 329 Lesage, WV 25537

Alltel P. O. Box 530533 Atlanta, GA 30353

Appalachian Tire Products, Inc. 2721 Greenup Avenue Ashland, KY 41101

Appalachian Wireless 101 Technology Trail Ivel, KY 41642

AT&T Advergising & Publishing The Real Yellow Pages Basic Pro Collections Dept. P. O. Box 105024 Atlanta, GA 30348

AT&T Advertising & Publishing P. O. Box 8112 Aurora, IL 60507

Bank of the West P. O. Box 4002 Concord, CA 94524-4002

BB&T P. O. Box 580003 Charlotte, NC 28258-0003

Bio Chem Testing, Inc. P. O. Box 634 Teays, WV 25569

Black Box Services 5842 Davis Creek Road Barboursville, WV 25504 Brickstreet Insurance Company P. O. Box 11285 400 Quarrier Street Charleston, WV 25339-1285

Bureau of Workers Comp Corporate Processing Department Columbus, OH 43271

CarQuest Auto Parts
P. O. Box 503601
Saint Louis, MO 63150-3601

Caterpillar Financial P. O. Box 13834 Newark, NJ 07188-0834

Chapman Printing 2450-90 1st Avenue Huntington, WV 25703

Cintas Corporation #311 4125 Winchester Avenue P. O. Box 2375 Ashland, KY 41101

City Insurance Professionals 3601 MacCorkle Avenue, SE P. O. Box 1126 Charleston, WV 25324

City of Huntington P. O. Box 1659 Huntington, WV 25717

Clear Channel Broadcasting P. O. Box 406074 Atlanta, GA 30301-0074

CNH Capital America LLC P. O. Box 7247-0170 Philadelphia, PA 19170-0170

Columbia Gas of Ohio P. O. Box 742510 Cincinnati, OH 45247

Commonwealth of Kentucky Department of Revenue Frankfort, KY 40619

Company Wrench Ltd. 4805 Scooby Lane Carroll, OH 43112

Connoisseur Media, LLC P. O. Box 404 Huntington, WV 25708

Conquest Auto Parts P. O. Box 503601 Saint Louis, MO 63150

Cumar, Inc. 5088 W. Washington Street Suite 310 Charleston, WV 25313

De Lage Landen Financial Services P. O. Box 41601 Philadelphia, PA 19101-1601

Dell Business Credit P. O. Box 5275 Carol Stream, IL 60197

Dell Financial Services P. O. Box 5292 Carol Stream, IL 60197

Department of Taxation P. O. Box 347 Columbus, OH 43216

Enterprise Funding P. O. Box 20 Franklin, TN 37065-0020

ESI Big Run Landfill P. O. Box 5177 Ashland, KY 41105

EZ To Use Big Book P. O. Box 1113 Altoona, PA 16603-1113

Fastenal Company P.O. Box 978 2001 Theurer Blvd. Winona, MN 55987

FCC Funding
P. O. Box 905010
Charlotte, NC 28290-5010

Financial Pacific Leasing Department 354 P. O. Box 34935 Seattle, WA 98124-1925

Five Point Capital 10525 Vista Sorrento Pkwy 3rd Floor San Diego, CA 92121

Ford Branch Landfill P. O. Box 1229 Pikeville, KY 41502

Ford Motor Credit P. O. Box 760093 Saint Louis, MO 63179

GE Capital P. O. Box 644479 Pittsburgh, PA 15264-4479

Good One Excavating 4335 Cannonsburg Catlettsburg, KY 41129 Hays & Company One Black Walnut Avenue P. O. Box 649 Spencer, WV 25276

Huddleston Bolen LLP P. O. Box 2185 Huntington, WV 25722

Huntington Regional Co P. O. Box 874 Newport, KY 41072-0874

Industrial Sanitation, Inc. d/b/a Johnny on the Spot P. O. Box 284 Ironton, OH 45638

Internal Revenue Service Attn: Special Procedures 425 Juliana Street Parkersburg, WV 26101

Ironton Bulk Terminals Attn: Danny Bollender 3400 S. Third Street Ironton, OH 45638

Ironton Publications, Inc. 2903 S Fifth Street Ironton, OH 45638

Jim Maynard Ent P. O. Box 478 Ironton, OH 45638

JK Auto Supply 5222 US Route 60 East Huntington, WV 25705

Job and Family Services P. O. Box 182404 Columbus, OH 43218

Kim Wolfe Cabell County Courthouse P. O. Box 2114 Huntington, WV 25721

Leaf Financial P. O. Box 644006 Cincinnati, OH 45264-4006

Local Insight 100 Executive Parkway Hudson, OH 44236

Martha Trocin 32 North Bradley Foster Drive Huntington, WV 25701

McGinnis Investment Corp P. O. Box 164 Huntington, WV 25717

Mountain Staet Blue Cross Blue Shield 700 Market Square P. O. Box 1948 Parkersburg, WV 26102

National Asset Management Athletic World Advertising P. O. Box 840 Moon Township, PA 15108

Nautilus Insurance Group 7233 East Butherus Drive Scottsdale, AZ 85260

NCO Financial Systems, Inc. 1930 W. Bennett, Suite 100 Springfield, MO 65807

Office Depot P. O. Box 689020 Des Moines, IA 50368 Our Lady of Belfont Hospital P. O. Box 1310 Ashland, KY 41105

Ovie Gibson, CPA-AC 207 Tennessee Avenue Charleston, WV 25302

Pentech Funding LLC P. O. Box 790247 Saint Louis, MO 63179-0247

Reyburns 413 Third Avenue P. O. Box 6516 Huntington, WV 25772

Ryder Transportation Service P. O. Box 96723 Chicago, IL 60693

Scotty's Pottys 239 Clay Street Wheelersburg, OH 45694

Sentry Fire Protection P. O. Box 1138 Wayne, WV 25570

Sovereign Bank 3 Huntington Quad Suite 101N Melville, NY 11747

Speedway Super America LLC P. O. Box 1590 Attn: Customer Service Springfield, OH 45501

State Equipment P. O. Box 3939 Charleston, WV 25339

Surdyne Security 821 9th Street Huntington, WV 25701

TCF Equipment Finance P. O. Box 4130 Hopkins, MN 55343-0498

Terex Financial Services 12460 Collectons Ctr Drive Chicago, IL 60693

The Herald Dispatch P. O. Box 2017 Huntington, WV 25720

The TriState's CW WOWK 13 P. O. Box 11848 Charleston, WV 25339

Tic Toc Tire 2102 3rd Avenue Huntington, WV 25703

US Bank Manifest Funding Services 1450 Channel Parkway Marshall, MN 56258

US Yellow National Yellow Pages P. O. Box 3110 Jersey City, NJ 07303

Valley Natural Gases P. O. Box 6378 Wheeling, WV 26003-0615

Walker Machinery Company P. O.Box 2427 Charleston, WV 25329

WCMI 92.7, 98.5 3312 W Peterson Avenue Chicago, IL 60659 Webbs Truck Parts 2700 Adams Avenue Huntington, WV 25704

Wells Fargo Equipment Finance NW 8178 P. O. Box 1450 Minneapolis, MN 55485-0817

Wholesale Collectors Association Dept Number 1004 P. O. Box 48146 Niles, IL 60714

Windstream 1720 Galeria Blvd. Attn: Support Services Charlotte, NC 28270

Woodford Oil Company P. O. Box 567 Elkins, WV 26241

Workforce of West Virginia Unemployment Compensation Division WV Bureau of Employment Programs P. O. Box 106 Charleston, WV 25321-0106

WV Dept. of Environmental Protection P. O. Box 364 Charleston, WV 25322

WV State Tax and Revenue Revenue Division P. O. Box 2745 Charleston, WV 25330

Yellow Book USA 2201 Renaissance Blvd. King Of Prussia, PA 19406