

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

-----X)	
)	Chapter 11
In re:)	
)	Case No. 12-11661 (KJC)
WP STEEL VENTURE LLC, <i>et al.</i> , ¹)	(Jointly Administered)
)	
)	
-----X)	

AFFIDAVIT OF SERVICE

I, Jenna M. Convoy, depose and say that I am employed by Kurtzman Carson Consultants LLC (KCC), the claims and noticing agent for the Debtors in the above-captioned case.

On June 14, 2012, at my direction and under my supervision, employees of KCC caused to be served the following document via Facsimile upon the service list attached hereto as **Exhibit A** and via Overnight mail upon the service lists attached hereto as **Exhibits B & C**:

- **Notice of Agenda of Matters Scheduled for Hearing on June 18, 2012 at 2:30 p.m. (Eastern Time)** [Docket No. 202]

On June 14, 2012, at my direction and under my supervision, employees of KCC caused to be served the following documents via First Class mail upon the service list attached hereto as **Exhibit D**:

- **Notice of Filing of Further Revised Exhibit A to Debtors' Motion for Order Authorizing Debtors to Employ and Compensate Professionals Utilized in the Ordinary Course of Business Pursuant to Bankruptcy Code Sections 105(a), 327, 328, 330 and 363** [Docket No. 201]
- **Notice of Filing (1) Final Order (A) Authorizing Debtors' to Obtain Postpetition Financing and Grant Security Interests and Superpriority Administrative Expense Status Pursuant to 11 U.S.C. §§ 105 and 346(c); (B) Modifying the Automatic Stay Pursuant to 11 U.S.C. § 362; and (C) Authorizing Debtors to Enter Into Agreements with Wells Fargo Capital Finance, LLC, as Agent; (2) Blackline Order; and (3) Amendment to Ratification Agreement** [Docket No. 203]

¹ If applicable, the last four digits of the taxpayer identification numbers of the Debtors follow in parentheses: (i) WP Steel Venture LLC (7095); (ii) Metal Centers LLC; (iii) RG Steel, LLC (1806); (iv) RG Steel Railroad Holding, LLC (4154); (v) RG Steel Sparrows Point, LLC (3633); (vi) RG Steel Warren, LLC (0253); (vii) RG Steel Wheeling, LLC (3273); and (viii) RG Steel Wheeling Steel Group, LLC (9927). The Debtors' executive headquarters are located at 1430 Sparrows Point Boulevard, Sparrows Point, MD 21219.



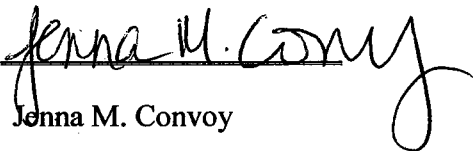
On June 14, 2012, at my direction and under my supervision, employees of KCC caused to be served the following document via First Class mail upon the service list attached hereto as Exhibit E:

- **Notice of Filing of Further Revised Exhibit A to Debtors' Motion for Order Authorizing Debtors to Employ and Compensate Professionals Utilized in the Ordinary Course of Business Pursuant to Bankruptcy Code Sections 105(a), 327, 328, 330 and 363 [Docket No. 201]**

On June 14, 2012, at my direction and under my supervision, employees of KCC caused to be served the following document via First Class mail upon the service list attached hereto as Exhibit C & F-H:


- **Notice of Filing (1) Final Order (A) Authorizing Debtors' to Obtain Postpetition Financing and Grant Security Interests and Superpriority Administrative Expense Status Pursuant to 11 U.S.C. §§ 105 and 346(c); (B) Modifying the Automatic Stay Pursuant to 11 U.S.C. § 362; and (C) Authorizing Debtors to Enter Into Agreements with Wells Fargo Capital Finance, LLC, as Agent; (2) Blackline Order; and (3) Amendment to Ratification Agreement [Docket No. 203]**

Dated: June 29, 2012


Jenna M. Convoy

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 29th day of June, 2012, by Jenna M. Convoy, proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature: 

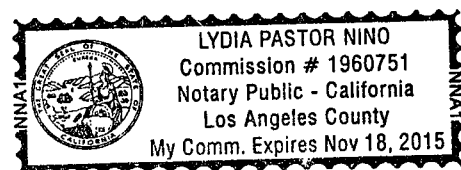


Exhibit A

Exhibit A

COMPANY	NAME	FAX
Air Products & Chemicals Inc.	Thomas Trexler	410-477-1285
AMG Resources Corp.	Ron Silber	410-477-0828
Ashby & Geddes PA	William P Bowden Ricardo Palacio & Benjamin W Keenan	302-654-2067
Attorney General of Ohio	Robert L Doty	877-626-9294
Bailey & Glasser LLP	Brian A Glasser Christopher S Morris & Athanasios Basdekis	304-342-1110
Baker & McKenzie LLP	Andrew PR McDermott	312-861-2899
Ballard Spahr LLP	Matthew G Summers	410-361-8930
Balli Steel PLC	Ferit Ferhangil	020-7491-9000
Balli Steel PLC and Balli Group PLC	Britt Gustawsson	44-204-306-2000
Baltimore County	Pat Cassidy	410-887-8081
Baltimore Gas and Electric	Office of the General Counsel	410-234-7123
Bifferato LLC	Ian Connor Bifferato & Thomas F Driscoll III	302-254-5383
Bowles Rice McDavid Graff & Love LLP	Julia A Chincheck & Ellen Maxwell-Hoffman	304-343-3058
Bredhoff & Kaiser PLLC	Jeffrey R Freud & Zoe Palitz	202-842-1888
Buchalter Nemer a PC	Shawn M Christianson	415-227-0770
Cadwalader, Wickersham & Taft LLP	Peter M Friedman Douglas S Mintz	202-862-2400
Cadwalader, Wickersham & Taft LLP	Sharon J Richardson	212-504-6666
Cadwalader, Wickersham & Taft LLP	Christopher M McDermott	704-348-5200
City of Baltimore	Stephen M Kraus	410-576-9425
Cleveland Cliffs	Lee English-Sales	216-694-5385
Cliffs Natural Resources Inc	Matthew Zajac	216-694-5385
Cohen & Grigsby PC	Jill Locnikar Bradley	412-209-0672
Cohen Weiss & Simon LLP	Richard Seltzer	212-239-9012
Connolly Bove Lodge & Hutz LLP	Karen C Bifferato	302-658-0380
Cooch & Taylor PA	Susan E Kaufman	302-984-3939
Cousins Chipman & Brown LLP	William E Chipman Jr & Mark D Olivere	302-295-0199
Cross & Simon LLC	Michael J Joyce	302-777-4224
Curtin & Heefner LLP	Robert Szwajkos	215-736-3647
DE AG Office	Office of the US Attorney General	302-577-6499
DE Secretary of State	Delaware Secretary of State	302-739-5831
DE Secretary of Treasury	Delaware Secretary of Treasury	302-739-5635
Delta Energy LLC	Mary Beth Caldwell	614-339-2620
Dominion Retail Inc.	Office of the General Counsel	804-819-2233
DTE Sparrows Point LLC	Dave Smith	734-302-8242
Duane Morris LLP	Richard W Riley & Sommer L Ross	302-657-4901
Duane Morris LLP	Michael R Lastowski	302-657-4901
Duane Morris LLP	Paul D Moore	857-401-3057
ESM Group Inc.	John Loeffler	716-446-8911
Ferry Joseph & Pearce PA	Rick S Miller	302-575-1714
Fox Rothschild LLP	John H Strock	302-656-8920
Fritz Enterprises Inc	William L Elson	734-362-3256
Gordon Feinblatt LLC	Lawrence D Coppel & Jerrold A Thrope	410-576-4040
Hahn Loeser & Parks LLP	Lee D Powar Lawrence E Oscar Christopher W Peer & Shannon M Byrne	216-241-2824
Harsco Metals Americas	James R. Budd	724-741-6672
Hewlett-Packard Co	Ramona Neal	208-396-3958
Hewlett-Packard Co	Ken Higman	714-364-6206
Hodgson Russ LLP	James C Thoman	716-849-0349
Insurance Commissioner of West Virginia	Larry M Bonham	304-558-1362
IRS	Internal Revenue Service	267-941-1015
IRS	Internal Revenue Service	267-941-1015
Kasimer & Annino PC	Stephen J Annino	703-893-6944
Kelley Drye & Warren LLP	Benjamin D Feder & Timothy B Martin	212-808-7897
Kinder Morgan	Len Crescenzo	713-369-9410
Law Office of Patricia Williams Prewitt	Patricia Williams Prewitt	713-583-2833
LeClairRyan A PC	Michael E Hastings	540-510-3050
Linde Inc.	Ed Witkowski / Linda Delaurita	908-236-1627
McDermott Will & Emery LLP	Timothy W Walsh	212-547-5444
McElroy Deutsch Mulvaney & Carpenter LLP	David P Primack & Aaron S Applebaum	302-654-4031
Metal Services LLC dba Phoenix Services LLC	John Hilbert	610-347-0443
Mingo Junction Energy Center LLC	Thomas Shepard	312-327-1101
Minteq International, Inc.	Rick Mores, Sales Mgr.	219-659-1850
Missouri Department of Revenue	Eva Holtz Vlachynsky	573-751-7232

Exhibit A

COMPANY	NAME	FAX
Mobile Dredging & Pumping Co.	Thomas Bruton	610-497-9708
Mountain State Carbon LLC	Lawrence Hermes	740-283-5635
Nadler Nadler & Burdman Co LPA	Timothy M Reardon	330-744-8690
Nadler Nadler & Burdman Co LPA	Joseph C Lucci & Jay M Skolnick	330-744-8690
National Material Trading Co.	Geoff Lininger	847-806-2953
Norfolk Southern	Beth Hillman	540-981-5460
North American Refractories Co.	Richard Wilson	412-469-3889
Offit Kurman PA	Glenn D Solomon	443-738-1535
Ohio Dept. of Taxation	Office of Chief Counsel, Tax Appeals	614-466-7979
Ohio Edison Co.	Office of the General Counsel	330-384-3866
Otterbourg, Steindler, Houston & Rosen, P.C.	John Helfat & Daniel Fiorillo	917-368-7131
Pachulski Stang Ziehl & Jones LLP	Laura Davis Jones & Timothy Cairns	302-652-4400
Paul Hastings Janofsky & Walker LLP	Jesse Austin	404-685-5208
Pension Benefit Guaranty Corp	Colin B Albaugh	202-326-4112
Pension Benefit Guaranty Corporation	Jack Butler	202-842-2643
Pepper Hamilton LLP	Edward C Toole Jr	215-981-4750
Phillips Goldman & Spence PA	Lisa C McLaughlin	302-655-4210
Phoenix Services, LLC	Tony Whitt	410-388-4187
Pinckney Harris & Weidinger LLC	Donna L Harris & Gregory T Donilon & Kevin M Capuzzi	302-655-5213
Potter Anderson & Corroon LLP	David J Baldwin & R Stephen McNeill	302-658-1192
Praxair Inc.	Mitch Day	313-849-4330
Reed Smith LLP	Kimberly E C Lawson	305-778-7575
Reed Smith LLP	Claudia Z Springer	215-851-1420
Reed Smith LLP	Joseph D Filloy	412-288-3063
Richards Layton & Finger PA	Mark D Collins & Lee E Kaufman	302-651-7701
Rosenberg Martin Greenberg LLP	Bob Van Galoubandi	410-727-1115
Schnader Harrison Segal & Lewis LLP	Richard A Barkasy	302-888-1696
Schulte Roth & Zabel LLP	Lawrence S. Goldberg, Esq.	212-593-5955
Schwarzwald McNair & Fusco LLP	David M Fusco	216-566-1814
SEC Headquarters	Securities & Exchange Commission	202-772-9317
SEC Regional Office	Securities & Exchange Commission NY Office	212-336-1320
SEC Regional Office	Securities & Exchange Commission	215-597-3194
Severstal North America		313-337-9377
Severstal US Holdings II Inc	Martin Szymanski	313-583-0273
Shaw Gussis Fishman Glantz Wolfson & Towbin LLC	Allen J Guon	312-275-0566
Siemens Industry Inc.	Kevin Callahan	412-851-6766
Siemens Industry Inc.	Alan Helgerman & Darryl Peake	724-514-8401
Skadden Arps	Gary P Cullen & Shilpi Gupta	312-407-0411
Skadden Arps Slate Meagher & Flom LLP	Anthony W Clark & Douglas D Herrmann	302-651-3001
Skadden Arps Slate Meagher & Flom LLP	George N Panagakis Albert L Hogan III Matthew N Kriegel	312-407-0411
Smith Katzenstein & Jenkins LLP	Kathleen M Miller	302-652-8405
Snyder & Associates PA	Bayard J Snyder	302-657-8301
Squire Sanders US LLP	Stephen D Lerner	212-872-9815
Steelworkers Health And Welfare Fund	Erika Ulrich	412-201-2250
Tube City IMS LLC	Karen Smith	215-956-5567
United Steelworkers	David R Jury	412-562-2429
US Attorneys Office	US Attorney for Delaware	302-573-6431
US DOJ	Delaware Dept of Justice	302-577-5866
US Trustee for District of DE	Office of the United States Trustee Delaware	302-573-6497
Vesuvius USA Corp.	Tom Swift	217-351-5031
Votorantim	Office of the General Counsel	713-923-1783
Werb & Sullivan	Brian A Sullivan	302-652-1111

Exhibit B

Exhibit B

COMPANY	NAME	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	COUNTRY
Airgas Inc	David Boyle	259 Radnor Chester Rd Ste 100		Radnor	PA	19087-8675	
Balli Steel PLC	Ferit Ferhangil	5 Stanhope Gate		London		W1K 1AH	UK
Balli Steel PLC and Balli Group PLC	Britt Gustawsson	5 Stanhope Gate		London		W1K 1AH	UK
Cadwalader Wickersham & Taft LLP	Sharon J Richardson	One World Financial Ctr		New York	NY	10281	
Cleveland Cliffs	Lee English-Sales	1100 Superior Ave		Cleveland	OH	44114-2589	
Cliffs Natural Resources Inc	Matthew Zajac	1100 Superior Ave		Cleveland	OH	44114	
Delta Energy LLC	Mary Beth Caldwell	5555 Perimeter Dr		Dublin	OH	43017	
Eizen Fineburg & McCarthy PC	Joseph M Armstrong	2 Commerce Sq Ste 3410	2001 Market St	Philadelphia	PA	19102	
ESM Group Inc	John Loeffler	University Corporate Centre	300 Corporate Pkwy Ste 118n	Amherst	NY	14226-1207	
IRS	Insolvency Section	31 Hopkins Plz Rm 1150		Baltimore	MD	21201	
Linde Inc	Ed Witkowski Linda Delaurita	575 Mountain Ave		Murray Hill	NJ	07974-2097	
Norfolk Southern	Beth Hillman	110 Franklin Rd		Roanoke	VA	24042-0044	
Otterbourg Steindler Houston Rosen	John Helfat & Daniel Fiorillo	230 Park Ave		New York	NY	10169-0075	
Reed Smith LLP	Kimberly E C Lawson	1201 N Market St Ste 1500		Wilmington	DE	19801	
Shaw Gussis Fishman Glantz Wolfson	Allen J Guon	321 N Clark St Ste 800		Chicago	IL	60610	
Siemens Industry Inc	Kevin Callahan	2901 Industrial Blvd		Bethel Park	PA	15102	
The Rosner Law Group LLC	Fredrick B Rosner	824 Market St Ste 810		Wilmington	DE	19801	

Exhibit C

Exhibit C

Name	Notice Name	Address 1	Address 2	City	State	Zip
LAW FIRM OF RUSSELL R JOHNSON III PLC	RUSSELL R JOHNSON III & JOHN M CRAIG	2258 WHEATLANDS DR		MANAKIN-SABOT	VA	23103
MCCARTER & ENGLISH LLP	WILLIAM F TAYLOR	405 N KING ST 8TH FL	RENAISSANCE CENTRE	WILMINGTON	DE	19801
MCCARTHY & WHITE PLLC	WILLIAM DOUGLAS WHITE	1751 PINNACLE DR STE 1115		MCLEAN	VA	22102
MCGUIREWOODS LLP	MICHAEL J ROESCHENTHALER & SCOTT E Schuster	625 LIBERTY AVE 23RD FL		PITTSBURGH	PA	15222
STEVENS & LEE PC	JOHN D DEMMY	1105 N MARKET ST 7TH FL		WILMINGTON	DE	19801
VENABLE LLP	DAREK S BUSHNAQ	1200 N BLOOM ST		WILMINGTON	DE	19806
VENABLE LLP	ANDREW J CURRIE	750 E PRATT ST STE 900		BALTIMORE	MD	21202

Exhibit D

Exhibit D

COMPANY	NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
Air Products & Chemicals Inc.	Thomas Trexler	7201 Hamilton Blvd			Allentown	PA	18195-1501	
Airgas Inc	David Boyle	259 Radnor Chester Rd Ste 100			Radnor	PA	19087-8675	
AMG Resources Corp.	Ron Silber	P.O. Box 125			Fort Howard	MD	21052-0125	
Ashby & Geddes PA	William P Bowden Ricardo Palacio & Benjamin W Keenan	500 Delaware Ave	PO Box 1150		Wilmington	DE	19899-1150	
Attorney General of Ohio	Robert L Doty	One Government Center Ste 1240			Toledo	OH	43604-2261	
Bailey & Glasser LLP	Brian A Glasser Christopher S Morris & Athanasios Basdekis	209 Capitol St			Charleston	WV	25301	
Baker & McKenzie LLP	Andrew PR McDermott	300 E Randolph St Ste 5000			Chicago	IL	60601	
Ballard Spahr LLP	Matthew G Summers	919 N Market St 11th Fl			Wilmington	DE	19801	
Balli Steel PLC	Ferit Ferhangil	5 Stanhope Gate			London		W1K 1AH	England
Balli Steel PLC and Balli Group PLC	Britt Gustawsson	5 Stanhope Gate			London		W1K 1AH	UK
Baltimore County	Pat Cassidy	111 West Chesapeake Ave.			Towson	MD	21204	
Baltimore Gas and Electric	Office of the General Counsel	P.O. Box 1475			Baltimore	MD	21203	
Bifferato LLC	Ian Connor Bifferato & Thomas F Driscoll III	800 N King St Plaza Level			Wilmington	DE	19801	
Bowles Rice McDavid Graff & Love LLP	Julia A Chincheck & Ellen Maxwell-Hoffman	600 Quarrier St	PO Box 1386		Charleston	WV	25325-1386	
Bredhoff & Kaiser PLLC	Jeffrey R Freud & Zoe Palitz	805 15th St NW Ste 1000			Washington	DC	20005	
Buchalter Nemer a PC	Shawn M Christianson	55 2nd St 17th Fl			San Francisco	CA	94105-3493	
Cadwalader, Wickersham & Taft LLP	Christopher M McDermott	227 W Trade St			Charlotte	NC	28202	
Cadwalader, Wickersham & Taft LLP	Peter M Friedman Douglas S Mintz	700 6th St NW			Washington	DC	20001	
Cadwalader, Wickersham & Taft LLP	Sharon J Richardson	One World Financial Ctr			New York	NY	10281	
City of Baltimore	Stephen M Kraus	Department of Bureau of Treasury Management	200 Holliday St., Suite 3		Baltimore	MD	21202-3683	
Cleveland Cliffs	Lee English-Sales	1100 Superior Ave.			Cleveland	OH	44114-2589	
Cliffs Natural Resources Inc	Matthew Zajac	1100 Superior Ave.			Cleveland	OH	44114	
Cohen & Grigsby PC	Jill Locnikar Bradley	625 Liberty Ave			Pittsburgh	PA	15222	
Cohen Weiss & Simon LLP	Richard Seltzer	330 W 42nd St			New York	NY	10336-6901	
Connolly Bove Lodge & Hutz LLP	Karen C Bifferato	The Nemours Bldg 1007 N Orange St	PO Box 2207		Wilmington	DE	19899	
Cooch & Taylor PA	Susan E Kaufman	100 West St 10th Fl	Brandywine Bldg		Wilmington	DE	19899	
Cousins Chipman & Brown LLP	William E Chipman Jr & Mark D Olivere	1007 N Orange St Ste 1110			Wilmington	DE	19801	
Cross & Simon LLC	Michael J Joyce	913 N Market St 11th Fl	PO Box 1380		Wilmington	DE	19899-1380	
Curtin & Heefner LLP	Robert Sz wajkos	250 N Pennsylvania Ave			Morrisville	PA	19067	
DE AG Office	Office of the US Attorney General	Joseph R. Biden III	Carvel State Office Building	820 N French St	Wilmington	DE	19801	
DE Secretary of State	Delaware Secretary of State	Division of Corporations Franchise Tax	PO Box 898		Dover	DE	19903	
DE Secretary of Treasury	Delaware Secretary of Treasury	PO Box 7040			Dover	DE	19903	
Delta Energy LLC	Mary Beth Caldwell	5555 Perimeter Dr.			Dublin	OH	43017	
Dominion Retail Inc.	Office of the General Counsel	Chase Manhattan	120 Tredegar St		Richmond	VA	23219	
DTE Sparrows Point LLC	Dave Smith	414 South Main St., Suite 600			Ann Arbor	MI	48104	
Duane Morris LLP	Richard W Riley & Sommer L Ross	222 Delaware Ave Ste 1600			Wilmington	DE	19801-1659	
Duane Morris LLP	Michael R Lastowski	222 Delaware Ave Ste 1600			Wilmington	DE	19801-1659	
Duane Morris LLP	Paul D Moore	100 High St Ste 2400			Boston	MA	02110-1724	
ESM Group Inc.	John Loeffler	University Corporate Centre	300 Corporate Parkway Suite 118n		Amherst	NY	14226-1207	
Ferry Joseph & Pearce PA	Rick S Miller	824 Market St Ste 1000	PO Box 1351		Wilmington	DE	19899-1351	
Fox Rothschild LLP	John H Strock	919 N Market St Ste 1300	PO Box 2323		Wilmington	DE	19899	
Fritz Enterprises Inc	William L Elson	1650 W Jefferson Ave			Trenton	MI	48183	
Gordon Feinblatt LLC	Lawrence D Coppel & Jerrold A Thrope	233 E Redwood St			Baltimore	MD	21202	

Exhibit D

COMPANY	NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
Hahn Loeser & Parks LLP	Lee D Powar Lawrence E Oscar Christopher W Peer & Shannon M Byrne	200 Public Sq Ste 2800			Cleveland	OH	44114	
Harsco Metals Americas	James R. Budd	8050 Rowan Rd., Suite 600			Cranberry Township	PA	16066	
Hewlett-Packard Co	Ramona Neal	11311 Chinden Blvd	Mailstop 314		Boise	ID	83714-0021	
Hewlett-Packard Co	Ken Higman	12610 Park Plaza Dr Ste 100			Cerritos	CA	90703	
Hodgson Russ LLP	James C Thoman	The Guaranty Bldg 140 Pearl St Ste 100			Buffalo	NY	14202	
IRS	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346		Philadelphia	PA	19101-7346	
IRS	Internal Revenue Service	Centralized Insolvency Operation	2970 Market St		Philadelphia	PA	19104	
IRS	Internal Revenue Service	Insolvency Section	31 Hopkins Plz Rm 1150		Baltimore	MD	21201	
Joseph M Armstrong	2 Commerce Sq Ste 3410	2001 Market St			Philadelphia	PA	19102	
Kasimer & Annino PC	Stephen J Annino	Tyson's Office Park	7653 Leesburg Pike		Falls Church	VA	22043	
Kelley Drye & Warren LLP	Benjamin D Feder & Timothy B Martin	101 Park Ave			New York	NY	10178	
Kinder Morgan	Len Crescenzo	Chesapeake Bulk Stevedores Km Bulk Terminals Inc.	1575 Sparrows Point Blvd.		Baltimore	MD	21219-1029	
Larry M Bonham	PO Box 50540				Charleston	WV	25305-0540	
Law Office of Patricia Williams Prewitt	Patricia Williams Prewitt	10953 Vista Lake Ct			Navasota	TX	77868	
LeClairRyan A PC	Michael E Hastings	1800 Wells Fargo Tower Drawer 1200			Roanoke	VA	24006	
Linde Inc.	Ed Witkowski / Linda Delaurita	575 Mountain Ave.			Murray Hill	NJ	07974-2097	
Lisa C McLaughlin	1200 N Broom St				Wilmington	DE	19806	
McDermott Will & Emery LLP	Timothy W Walsh	340 Madison Ave			New York	NY	10173-1922	
McElroy Deutsch Mulvaney & Carpenter LLP	David P Primack & Aaron S Applebaum	300 Delaware Ave Ste 770			Wilmington	DE	19801	
Metal Services LLC dba Phoenix Services LLC	John Hilbert	148 W State St Ste 801			Kennett Square	PA	19348	
Mingo Junction Energy Center LLC	Thomas Shepard	444 N Michigan Ave Ste 1200			Chicago	IL	60611	
Minteq International, Inc.	Rick Mores, Sales Mgr.	395 Grove City Rd.			Slippery Rock	PA	16057	
Missouri Department of Revenue	Eva Holtz Vlachynsky	301 W High St Rm 670	PO Box 475		Jefferson City	MO	65101-0475	
Mobile Dredging & Pumping Co.	Thomas Bruton	3100 Bethel Rd.			Chester	PA	19013	
Mountain State Carbon LLC	Lawrence Hermes	1851 Main St.			Follansbee	WV	26037	
Nadler Nadler & Burdman Co LPA	Timothy M Reardon	20 W Federal St Ste 600			Youngstown	OH	44503	
Nadler Nadler & Burdman Co LPA	Joseph C Lucci & Jay M Skolnick	20 W Federal St Ste 600			Youngstown	OH	44503	
National Material Trading Co.	Geoff Lininger	1965 Pratt Blvd.			Elk Grove Village	IL	60007	
Norfolk Southern	Beth Hillman	110 Franklin Rd.			Roanoke	VA	24042-0044	
North American Refractories Co.	Richard Wilson	1001 Pgh-McKeesport Blvd.			West Mifflin	PA	15122	
Offit Kurman PA	Glenn D Solomon	8 Park Center Ct Ste 200			Owings Mills	MD	21117	
Ohio Dept. of Taxation	Office of Chief Counsel, Tax Appeals	30 E. Broad St., 23rd Fl.			Columbus	OH	43215	
Ohio Edison Co.	Office of the General Counsel	P.O. Box 3637			Akron	OH	44309	
Otterbourg, Steindler, Houston & Rosen, P.C.	John Helfat & Daniel Fiorillo	230 Park Ave			New York	NY	10169-0075	
Pachulski Stang Ziehl & Jones LLP	Laura Davis Jones & Timothy Cairns	919 N Market St 17th Fl	PO Box 8705		Wilmington	DE	19899-8075	
Paul Hastings Janofsky & Walker LLP	Jesse Austin	600 Peachtree St NE 24th Fl			Atlanta	GA	30308	
Pension Benefit Guaranty Corp	Colin B Albaugh	1200 K St NW	Office of the Chief Counsel		Washington	DC	20005-4026	
Pension Benefit Guaranty Corporation	Jack Butler	1200 K St NW			Washington	DC	20005	
Pepper Hamilton LLP	Edward C Toole Jr	3000 2 Logan Sq	18th and Arch Streets		Philadelphia	PA	19103-2799	
Phoenix Services, LLC	Tony Whitt	P.O. Box 659			Unionville	PA	19375	
Pinckney Harris & Weidinger LLC	Donna L Harris & Gregory T Donilon & Kevin M Capuzzi	1220 N Market St Ste 950			Wilmington	DE	19801	
Potter Anderson & Corroon LLP	David J Baldwin & R Stephen McNeill	Hercules Plz 6th Fl 1313 N Market St	PO Box 951		Wilmington	DE	19801	

Exhibit D

COMPANY	NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
Praxair Inc.	Mitch Day	300 E. Great Lakes St.			River Rouge	MI	48218-2606	
Reed Smith LLP	Kimberly E C Lawson	1201 N Market St Ste 1500			Wilmington	DE	19801	
Reed Smith LLP	Claudia Z Springer	2500 One Liberty Pl	1620 Market St		Philadelphia	PA	19103	
Reed Smith LLP	Joseph D Filloy	225 5th Ave			Pittsburgh	PA	15222	
Reid Collins & Tsai LLP	Angela J Somers	2 Wall St Ste 5200			New York	NY	10005	
Richards Layton & Finger PA	Mark D Collins & Lee E Kaufman	One Rodney Sq	920 North King St		Wilmington	DE	19801	
Rosenberg Martin Greenberg LLP	Bob Van Galoubandi	25 S Charles St Ste 2115			Baltimore	MD	21201	
Schnader Harrison Segal & Lewis LLP	Richard A Barkasy	824 N Market St Ste 800			Wilmington	DE	19801	
Schulte Roth & Zabel LLP	Lawrence S. Goldberg, Esq.	919 Third Avenue			New York	NY	10022	
Schwarzwald McNair & Fusco LLP	David M Fusco	616 Penton Media Bldg	1300 E 9th St		Cleveland	OH	44114-1503	
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	100 F St NE		Washington	DC	20549	
SEC Regional Office	Securities & Exchange Commission NY Office	George S Canellos Regional Director	3 World Financial Center Ste 400		New York	NY	10281-1022	
SEC Regional Office	Securities & Exchange Commission	Daniel M Hawke Regional Dir	The Mellon Independence Ctr	701 Market St	Philadelphia	PA	19106-1532	
Severstal North America		14661 Rotunda Dr			Dearborn	MI	48120	
Severstal US Holdings II Inc	Martin Szymanski	14661 Rotunda Dr			Dearborn	MI	48120	
Shaw Gussis Fishman Glantz								
Wolfson & Towbin LLC	Allen J Guon	321 N Clark St Ste 800			Chicago	IL	60610	
Siemens Industry Inc.	Kevin Callahan	2901 Industrial Blvd.			Bethel Park	PA	15102	
Siemens Industry Inc.	Alan Helgerman & Darryl Peake	501 Technology Dr Ste 1000			Cannonsburg	PA	15317	
Skadden Arps	Gary P Cullen & Shilpi Gupta	155 N Wacker Dr			Chicago	IL	60606	
Skadden Arps Slate Meagher & Flom LLP	Anthony W Clark & Douglas D Herrmann	One Rodney Sq	PO Box 636		Wilmington	DE	19899	
Skadden Arps Slate Meagher & Flom LLP	George N Panagakis Albert L Hogan III Matthew N Kriegel	155 N Wacker Dr Ste 2800			Chicago	IL	60606	
Smith Katzenstein & Jenkins LLP	Kathleen M Miller	The Corporate Plz 800 Delaware Ave Ste 1000	PO Box 410		Wilmington	DE	19899	
Snyder & Associates PA	Bayard J Snyder	300 Delaware Ave Ste 1014	PO Box 90		Wilmington	DE	19899	
Squire Sanders US LLP	Stephen D Lerner	30 Rockefeller Plz			New York	NY	10112	
Steelworkers Health And Welfare Fund	Erika Ulrich	P.O. Box 903			Johnstown	PA	15907	
The Rosner Law Group LLC	Fredrick B Rosner	824 Market St Ste 810			Wilmington	DE	19801	
Tube City IMS LLC	Karen Smith	1155 Business Center Dr.			Horsham	PA	19044	
United Steelworkers	David R Jury	5 Gateway Ctr Rm 807			Pittsburgh	PA	15222	
US Attorneys Office	US Attorney for Delaware	Charles Oberly c/o Ellen Slight	1007 Orange St Ste 700	PO Box 2046	Wilmington	DE	19899-2046	
US DOJ	Delaware Dept of Justice	Attn Bankruptcy Dept	820 N French St 6th Fl		Wilmington	DE	19801	
US Trustee for District of DE	Office of the United States Trustee Delaware	844 King St Ste 2207	Lockbox 35		Wilmington	DE	19899-0035	
Vesuvius USA Corp.	Tom Swift	1404 Newton Dr.			Champaign	IL	61822	
Votorantim	Office of the General Counsel	6020 Navigation Blvd			Houston	TX	77011-1132	
Werb & Sullivan	Brian A Sullivan	300 Delaware Ave Ste 1300	PO Box 25046		Wilmington	DE	19899	

Exhibit E

Exhibit E

Name	Notice Name	Address 1	Address 2	City	State	Zip
BAILEY & WYANT		500 VIRGINIA ST EAST		CHARLESTON	WV	25337
BERENATO & WHITE LLC		6550 ROCK SPRING DR STE 240		BETHESDA	MD	20817
BILKEY KATZ INVESTMENT CONSULTANTS INC		411 7TH AVE STE 1425		PITTSBURGH	PA	15219-1905
BUCK CONSULTANTS		500 GRANT ST STE 2900		PITTSBURGH	PA	15219-2513
CROWE HORWATH		1325 G ST NW STE 500		WASHINGTON	DC	20005-3136
CT CORPORATION		1209 ORANGE ST		WILMINGTON	DE	19801
DICKIE MCCAMEY CHILCOTE		2 PPG PL		PITTSBURGH	PA	15222
DINSMORE & SHOLL LLP		191 W NATIONWIDE BLVD STE 300		COLUMBUS	OH	43215
ECKERT SEAMANS CHERIN & MELLOTT LLC		600 GRANT ST 44TH FL		PITTSBURGH	PA	15219
ELSER MOSKOWITZ EDELMAN & DICKER		601 WALNUT ST		PHILADELPHIA	PA	19106
FREGIATO MYSER & DAVIES		320 HOWARD ST		BRIDGEPORT	OH	43912
FULLBRIGHT & JAWORSKI LLP		370 SOUTHPOINTE BLVD STE 100		CANONSBURG	PA	15317
GNARUS ADVISORS LLC		2029 CENTURY PARK EAST		LOS ANGELES	CA	90067
INTEGRAL CONSULTING INC		200 HARRY S TRUMAN PKWY STE 330		ANNAPOLIS	MD	21401
LEES CONSULTING		702 SAXONY DR		SEVEN FIELDS	PA	16046
MARSH GLOBAL CLAIM PRACTICE	MARSH & MCLENNAN COMPANIES	601 MERRITT 7		NORWALK	CT	06856-0000
PHILLIPS GARDILL KAISER & ALTMAYER		61 14TH ST		WHEELING	WV	26003
PROSKAUER ROSE LLP		ONE INTERNATIONAL PL		BOSTON	MA	02110-2600
REED SMITH		225 5TH AVE		PITTSBURGH	PA	15222
SC & H GROUP LLC		910 RIDGEBROOK RD		SPARKS	MD	21152
SQUIRE SANDERS US LLP		1200 19TH ST NW STE 300		WASHINGTON	DC	20036
TOWERS WATSON		875 3RD AVE		NEW YORK	NY	10022
TRIAD USA		401 LIBERTY AVE		PITTSBURGH	PA	15222
VORYS SATER SEYMOUR & PEASE LLP		1375 E 9TH ST	2100 ONE CLEVELAND CTR	CLEVELAND	OH	44114-1724

Exhibit F

Exhibit F

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	ZIP
A M STEEL		1002 E EVANS HEWES HWY		EL CENTRO	CA	92243
ADS LOGISTICS LLC		951 TRAILS RD		ELDRIDGE	IA	52748
ALL METALS		100 ALL METAL DR		CARTERSVILLE	GA	30120
B WAY CORP		HWY 84 WEST		HOMERVILLE	GA	31634
BADGER CORRUGATING		PO BOX 1837		LA CROSSE	WI	54601
BAYOU PROCESSING & STORAGE LP		13925 INDUSTRIAL RD		HOUSTON	TX	77015
Belger Cartage Service	Art Griffin	2100 Walnut St		Kansas City	MO	64108
BLUE LINX		4300 WILDWOOD PKWY		ATLANTA	GA	30339
BOISE CASCADE BUILDING MATERIALS DISTRIBUTION LLC		101 PROSPERITY RD SE		ALBUQUERQUE	NM	87105
BOISE CASCADE BUILDING MATERIALS DISTRIBUTION LLC		615 S 15TH ST		GRAND JUNCTION	CO	81501
BUTLER MFG INC		1020 S HENDERSON		GALESBURG	IL	61401
CAN CORP		326 JUNE AVE		BLANDON	PA	19510
CENTRIA		500 PERTH DR		AMBRIDGE	PA	15003
CHEMCOASTERS		700 CHASE ST		GARY	IN	46404
CHEMPOWER OHIO PRECISION SHEETMETAL		1501 RAFF RD SW		CANTON	OH	44708
CHICAGO COLD ROLLING		1000 E BOUNDARY RD		PORTAGE	IN	46368
CHICAGO STEEL		80 ROEBLING RD		FAIRLESS HILLS	PA	19030
COIL SLITTING INTERNATIONAL LLC		624 HAMILTON RD		WEIRTON	WV	26062
COILPLUS		212 APACHE DR		JACKSON	MS	39212
COLUMBUS COATINGS		1800 WATKINS RD		COLUMBUS	OH	43207
COMMERCIAL VEHICLE GROUP INC		60581 STATE RTE 7		SHADYSIDE	OH	43947
CONSOLIDATED SYSTEMS		650 ROSEWOOD DR		COLUMBIA	SC	29202
CROWN CORK & SEAL		8801 CITATION RD		BALTIMORE	MD	21221
DIAMOND TRAFFIC SVC		7670 CANTON CTR DR		BALTIMORE	MD	21224
DOUBLE G COATINGS INC		1096 MENDELL DAVIS DR		JACKSON	MS	39212
DUFERCO FARRELL		15 ROEMER BLVD		FARRELL	PA	16121
EAGLE STEEL		5150 LOOP RD		JEFFERSONVILLE	IN	47130
ENERGY CONTROL SYSTEMS INC		100 HAFNER AVE		PITTSBURGH	PA	15223
EPIC		11 TALBOT AVE		RANKIN	PA	15104
ERDLE PEFORATING COMPANY		PO BOX 31568		ROCHESTER	NY	14603
Feld Entertainment Inc		8607 Westwood Ctr Dr		Vienna	VA	22182
FERROUS METAL PROCESSING COMPANY		11103 MEMPHIS AVE		BROOKLYN	OH	44144
FLAT ROCK		725 GEORGE NELSON DR		PORTAGE	IN	46368
GEN METALS		2515 S HOLT ST		INDIANAPOLIS	IN	46241
GEN METALS WAREHOUSE		951 TRAILS RD		ELDRIDGE	IA	52748
HALFERTY METALS COMPANY		294 BERGMAN RD		DERRY	PA	15627
Harrod Properties Inc	Rob Webster II	5550 W Executive Dr Ste 5509		Tampa	FL	33609
HAWKEYE BUILDING DISTRIBUTORS LTD		1065 OUTER RD		JOPLIN	MO	64804
HEIDTMAN STEEL PRODUCTS INC		2401 FRONT ST		TOLEDO	OH	43605
HEIDTMAN STEEL PRODUCTS INC		4600 HEIDTMAN PKWY		CLEVELAND	OH	44105
HOFFMAN INDUSTRIES		3145 SHILLINGTON RD		SINKING SPRINGS	PA	19608
HON INDUSTRIES		425 JAYCEE DR		WEST HAZELTON	PA	18201
JIT STEEL SERVICE		530 MANUFACTURERS RD		CHATTANOOGA	TN	37405
JIT TERMINAL		530 MANUFACTURERS RD		CHATTANOOGA	TN	37405
JOHNSTON TERMINAL MUSKOGEE		4901 HAROLD SCROGGINS DR		MUSKOGEE	OK	74401
K O T		705 CAVANAUGH		STOCKTON	CA	95203
KALAMAZOO STEEL		306 PEEKSTOCK RD		KALAMAZOO	MI	49001
KINDER MORGAN		7100 CLINTON DR		HOUSTON	TX	77011
KINDER MORGAN TERMINALS		1149 E 5TH ST		ASHTABULA	OH	44004
LANE STEEL COMPANY INC		PO BOX 602		MCKEES ROCKS	PA	15136
LEVELTEK PROCESSING LLC		PO BOX 10		BENWOOD	WV	26031
MAIN STEEL POLISHING		6 WHITNEY DR		HARMONY	PA	16037

Exhibit F

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	ZIP
MARTINS FERRY		1001 MAIN ST		MARTINS FERRY	OH	43935
MARYLAND METALS		4425A NORTH POINT BLVD		BALTIMORE	MD	21219
MERIT USA		620 CLARK AVE		PITTSBURG	CA	94565
METALS USA		4309 US HWY 311		RANDLEMAN	NC	27317
MID COAST TERMINAL CO		2801 ROCK RD		GRANITE CITY	IL	62040
MIDWEST METALS		NO 9 KONZEN CT		GRANITE CITY	IL	62040
MIDWEST MTLs		9 KONZEN CT		GRANITE CITY	IL	62040
MITECH STL		212 RUTHERFORD BLVD		MURFREESBORO	TN	37130
NCI GROUP INC	DBA METAL COATERS	951 PRISOCK RD		JACKSON	MS	39212
OHIO COATINGS COMPANY		2100 TIN PLATE PL		YORKVILLE	MD	43971
OHIO PICKLING & PROCESSING		1145 CAMPBELL ST		TOLEDO	OH	43604
OHIO STEEL SLITTERS		PO BOX 80168		CANTON	OH	44708
PRECISION STRIP		4400 OXFORD STATE RD		MIDDLETOWN	OH	45044
PRECOAT METALS		16402 JACINTOPOINT BLVD		HOUSTON	TX	77015
PRECOAT METALS		25 NORTHGATE INDUSTRIAL DR		GRANITE CITY	IL	62040
PRECOAT METALS		3399 DAVEY ALLISON BLVD		HUEYTOWN	AL	35023
PRECOAT METALS		6754 SANTA BARBARA CT		ELKRIDGE	MD	21075
PREFINISHED METALS		1295 NEW FORD RD		MORRISVILLE	PA	19067
PROCON METALS		7193 MASURY RD		HUBBARD	OH	44425
RANDALL METALS		210 RYAN PATRICK DR		SALSIBURY	NC	28147
RG STEEL RAILROAD HOLDING LLC		1430 SPARROWS POINT BLVD		SPARROWS POINT	MD	21219
RG STEEL SPARROWS POINT LLC		1430 SPARROWS POINT BLVD		SPARROWS POINT	MD	21219
RG STEEL SPARROWS POINT LLC		919 WISE AVE		BALTIMORE	MD	21222
RG STEEL WARREN LLC		999 PINE AVE SE		WARREN	OH	44483
RG STEEL WHEELING LLC		1001 MAIN ST		MARTINS FERRY	OH	43935
RG STEEL WHEELING LLC		1010 N 6TH ST & UNIVERSITY BLVD		STUEBENVILLE	OH	43952
RG STEEL WHEELING LLC		1134 MARKET ST		WHEELING	WV	26003
RG STEEL WHEELING LLC		1424 36 S 15TH ST	PO BOX 3567	LOUISVILLE	KY	40210
RG STEEL WHEELING LLC		1851 MAIN ST		FOLLANSBEE	WV	26037
RG STEEL WHEELING LLC		20 THREE CREEK RD		EMPORIA	VA	23847
RG STEEL WHEELING LLC		2001 HWY 301		PALMETTO	FL	34221
RG STEEL WHEELING LLC		201 63RD NE	PO BOX 1129	FT PAYNE	AL	35967
RG STEEL WHEELING LLC		219 PUBLIC RD		YORKVILLE	OH	43971
RG STEEL WHEELING LLC		2749 HWY 50		GRAND JUNCTION	CO	81503
RG STEEL WHEELING LLC		4204 4206B FIDELITY RD		HOUSTON	TX	77029
RG STEEL WHEELING LLC		8090 WOOLERY WAY		FALLON	NV	89406
RG STEEL WHEELING LLC		9801 ALDEN AVE		LENEXA	KS	66215
RG STEEL WHEELING LLC		COMMERCIAL AVE		MINGO JUNCTION	OH	43938
RG STEEL WHEELING LLC		RTE 2		BEECH BOTTOM	WV	26030
RG STEEL WHEELING LLC		RTE 88 ONE WHEELING PITTSBURGH STEEL DR	PO BOX 179	ALLENPORT	PA	15412
RG STEEL WHEELING LLC		S 3RD ST EXTENSION		STUEBENVILLE	OH	43952
ROLL COATER		1950 E MAIN ST		GREENFIELD	IN	46140
SAMUEL STEEL PICKLING		1400 ENTERPRISE PKWY		TWINSBURG	OH	44087
SAMUEL STEEL PICKLING		4589 JOHNSTON PKWY		CLEVELAND	OH	44128
SE METAL PROC		509 BANKHEAD HWY		WINDER	GA	30680
SEVERCORR		100 INDUSTRIAL PARK RD		COLUMBUS	MS	39701
STEEL TECHNOLOGIES		15415 SHELBYVILLE RD		LOUISVILLE	KY	40245
STEEL TECHNOLOGIES		307 INDUSTRIAL DR		CLINTON	NC	28329
STEEL TECHNOLOGIES LLC		740 WILLIAMSTOWN DR		OTTAWA	OH	45875
STEEL WAREHOUSE COMPANY LLC		2722 W TUCKER		SOUTH BEND	IN	46624
STEELCASE		4360 52ND ST SE		KENTWOOD	MI	49512
SUMMER STEEL		8TH & MCMECHEN STREETS		BENWOOD	WV	26003

Exhibit F

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	ZIP
SYR TECH PERFORATING		325 WINDY POINT DR		GLENDAL HEIGHTS	IL	60139
TAYLOR COIL PROCESSING		2260 INDUSTRIAL TRACE		LORDSTOWN	OH	44481
Texas Development Company	Ray Krell	12121 FM 529		Houston	TX	77041-2803
Texas Development Company	Ray Krell	PO Box 4346	Dept 133	Houston	TX	77210-4346
THE UNIVERSAL STEEL COMPANY		6600 GRANT AVE		CLEVELAND	OH	44105
THE WORTHINGTON STEEL COMPANY		200 OLD WILSON BRIDGE RD		COLUMBUS	OH	43085
THOMAS BUILT BUSES		1408 COURTESY RD		HIGH POINT	NC	27260
TINSTAR		6204 FRANKFORD AVE		BALTIMORE	MD	21206
TITAN		2500 B BROENING HWY		BALTIMORE	MD	21224
UNITED STEEL SERVICE LLC		4500 PKWY RD		BROOKFIELD	OH	44403
UNITED STEEL SERVICE LLC		PO BOX 149		BROOKFIELD	OH	44403
VALUE ADDED PROCESSING		760 BRADDOCK AVE		EAST PITTSBURGH	PA	15112
VOSS CLARK		CLARK MARITIME CENTRE	701 LOOP RD	JEFFERSONVILLE	IN	47130
VOSS CLARKE		701 LOOP RD		JEFFERSONVILLE	IN	47130
WESTERN METAL DECORATING		8875 INDUSTRIAL LN		RANCHO CUCAMONGA	CA	91730
WHEATLAND TUBE CO		901 DIETZ RD NE		WARREN	OH	44483
WHEELING LAKE ERIE RAILROAD		HURON OLD DOCK ST 49	CLEVELAND RD EAST	HURON	OH	44839
WHEELING NISSHAN		400 PENN ST		FOLLANSBEE	WV	26037
WHEELING NISSHIN INC		400 PENN ST		FOLLANSBEE	WV	29037
WHEELING NISSHIN INC		PO BOX 635		FOLLANSBEE	WV	26037
WORLD CLASS PROCESSING INC		21 CENTURY DR		AMBRIDGE	PA	15003-2549
WORTHINGTON STEEL INDUSTRIES		8911 KELSO DR		BALTIMORE	MD	21221

Exhibit G

Exhibit G

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	ZIP	COUNTRY
AMCI Resources		475 Steamboat Rd		Greenwich	CT	06830	
Atlas COPCO Customer Finance USA LLC		7 Campus Dr Ste 200		Parsippany	NJ	21219	
Bonner, Hiram S		820 Cynthia Ct		Niles	OH	44446	
Brian L Wallace		5 E 27th St		Baltimore	MD	21218-4331	
Coilplus, Inc	c/o Metal One Holdings America Inc	6250 N River Rd St 3030		Rosemont	IL	60018	
COMDOC		3458 MASSILLON RD		Uniontown	OH	44685	
Damascus Community Bank		26500 Ridge Rd		Damascus	MD	20872-1915	
DRUMM, BEN F		7305 HUGHS AVE		BALTIMORE	MD	21219	
Insurance Company of State of PA		175 Water St 18Th Fl		New York	NY	10038	
International Steel Services, Inc	ISSI AMROX	Foster Plz No 7	661 Andersen Dr	Pittsburgh	PA	15220	
MACDERMID INC		DEPT AT 952760		ATLANTA	GA	31192-2760	
Magnesium Technologies Corporation		4816 Brecksville RD	Ste No 5	Richfield	OH	44483	
MID CONTINENT COAL & COKE CO		20600 CHAGRIN BLVD	Ste 850	CLEVELAND	OH	44122	
Minteq International, Inc		395 Grove City Rd		Slippery Rock	PA	16057	
North American Refractories Company		76 North Bridge St		Gary	IN	46404	
OHIO BUREAU OF WORKERS COMPENSATION		30 WEST SPRING ST		COLUMBUS	OH	43215-2256	
Ohio Department of Job & Family Services		30 E Broad St 32nd Fl		Columbus	OH	43215	
Ohio Dept of Taxation	Attn Bankruptcy Division Rebecca Daum	PO Box 530		COLUMBUS	OH	43216	
PC CAMPANA INC		1374 East 28th St		Lorain	OH	44055	
PC Canada, Inc		44 Victoria St	Ste 1320	Toronto	ON	M5C 1Y2	Canada
RE GEN INC		661 ANDERSON DR	FOSTER PLZ 7	PITTSBURGH	PA	15220	
RG STEEL		1430 SPARROWS POINT BLVD		SPARROWS POINT	MD	21219	
SAMUEL STRAPPING SYSTEMS		1455 JAMES PKWY		HEATH	OH	43066	
Severstal US Holdings II, Inc	dba Severstal Wheeling Holding Co	14661 Rotunda Dr		Dearborn	MI	48120-1699	
SPURLOCK, TERRY L		1 BOGBY CT		BALTIMORE	MD	21220	
State Auto Property & Casualty Insurance		518 E BROAD ST		COLUMBUS	OH	43215-3901	
State of Ohio	Office of the General Counsel	30 E Broad St Ste 4099		Columbus	OH	43215	
Treasurer State of Ohio		30 E Broad St 9th Fl		Columbus	OH	43215	
TREASURER STATE OF OHIO		OHIO DEPT OF TAXATION EXCISE MOTOR FUEL TAX DIV	PO Box 530	COLUMBUS	OH	43216-0530	
TUBE CITY IMS LLC		1155 BUSINESS CTR DR		HORSHAM	PA	19044	
United Rentals North America , Inc		Five Greenwich Office Park		Greenwich	CT	06830	
VARILEASE FINANCE, INC		6340 SOUTH 3000 EAST STE 400		SALT LAKE CITY	UT	84121	
Wells Fargo Capital Finance LLC, as Admin Agent & Co Collateral Agent		12 East 49th St		New York	NY	10017	
Workers Compensation Commission of Ohio		Bureau of Workers Compensation	30 W Spring St	Columbus	OH	43215-2256	
Workers Compensation Commission of Pennsylvania		Rm 1700	651 Boas St	Harrisburg	PA	17121	
Workers Compensation Commission of West Virginia	Michale D Riley Commissioner	1124 Smith St		Charleston	WV	25301	
WRIGHT, WAYNE A		2106 OAKLAND RD		BALTIMORE	MD	21220	

Exhibit H

Exhibit H

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	ZIP
Alabama Dept. of Revenue	Business Privilege Tax Section	P. O. Box 327431		Montgomery	AL	36132-7431
ALABAMA/CITY & COUNTY	Department of Revenue - Alabama	PO Box 831199		Birmingham	AL	36283-1199
ALABAMA-ALATAX	Tax Trust Account Sales Tax Division	PO Box 830725		Birmingham	AL	35283-0725
ALABAMA-BIRMINGHAM	City of Birmingham	PO Box 830638		Birmingham	AL	35283-0638
ALABAMA-DEKALB COUNTY	DeKalb County Revenue Department Sales Tax Collections	111 Grand Ave. SW Suite 112		Fort Payne	AL	35967
ALABAMA-JEFFERSON COUNTY	Jefferson County Department of Revenue	PO Box 830710		Birmingham	AL	35283-0710
ARIZONA	Arizona Department of Revenue	PO Box 29010		Phoenix	AZ	85038-9010
Baltimore County	Office of Budget & Finance	400 Washington Ave Rm 152		Towson	MD	21204-4665
Baltimore County	Parcel 15 02 024000	PO BOX 64281		Baltimore	MD	21264-4281
Baltimore County	Parcel 15 02 024300	PO BOX 64281		Baltimore	MD	21264-4281
Baltimore County	Parcel 19 00 013766	PO BOX 64281		Baltimore	MD	21264-4281
Baltimore County	Parcel 22 00 006455	PO BOX 64281		Baltimore	MD	21264-4281
Barrow County Tax Commissioner		223 E Broad St Rm 121		Winder	GA	30680
CALIFORNIA	State Board of Equalization	PO Box 942879		Sacramento	CA	94279-8063
CITY OF CHANDLER	City of Chandler Mail Stop 701	PO Box 15001		Chandler	AZ	85244-5001
CITY OF GRAND JUNCTION	City of Grand Junction	250 N. 5th Street	PO Box 1809	Grand Junction	CO	81502-1809
City of Marietta Tax Office		PO Box 609		Marietta	GA	30061
CITY OF MESA	City of Mesa	PO Box 16350		Mesa	AZ	85211-6350
CITY OF PHOENIX	City of Phoenix Arizona; Attn: Privilege License Tax Desk	PO Box 29690		Phoenix	AZ	85038-9690
CITY OF TEMPE AZ	City of Tempe Forms Processing Center	PO Box 29618		Phoenix	AZ	85038-9618
CITY OF TUCSON	City of Tucson Collections	PO Box 27320		Tucson	AZ	85726
City of Warren	Income Tax Division	PO Box 230		Warren	OH	44482
City of Warren	Income Tax Division	P.O. Box 230		Warren	OH	44482
Cobb Board of Tax Assessors	Business Personal Property Division	736 Whitlock Ave PO Box 649		Marietta	GA	30061-0649
COLORADO	State of Colorado	1375 Sherman St.		Denver	CO	80261
CONNECTICUT	Commissioner of Revenue Services	25 Sigourney Street		Hartford	CT	06104-2980
DELAWARE SECRETARY OF STATE		PO BOX 898		Dover	DE	19903
Dist of Columbia Office of Tax & Revenue		300 Indiana Ave NW		Washington	DC	20001
FLORIDA	Department of Revenue - Florida	PO Box 6527		Tallahassee	FL	32314-6527
GEORGIA	Georgia Sales & Use Tax Division	PO Box 105296		Atlanta	GA	30348
Harris County Tax Assessor	Don Sumners CPA RTA Tax Assessor Collector	PO Box 4576		Houston	TX	77210-4576
Hinds County Tax Assessor	Business Personal Property Division	PO Box 22908		Jackson	MS	39225-2908
IDAHO	State Tax Commission	PO Box 76		Boise	ID	83707-0076
ILLINOIS	Illinois Department of Revenue	PO Box 6994		Chicago	IL	60680-6994
Illinois Dept of Employment Sec.	Springfield Processing Center	2980 Baker Drive		Springfield	IL	62703
Illinois Dept of Revenue	Tax Processing Center	P.O. Box 19447		Springfield	IL	62794-9447
INDIANA	Indiana Department of Revenue	PO Box 6074		Indianapolis	IN	46206-6074
Indiana Dept. of Employment		10 North Senate Avenue		Indianapolis	IN	46204
Indiana Dept. of Revenue	Withholding Tax Section	5150 Decatur Blvd		Indianapolis	IN	46241
Internal Revenue Service		Ogden Service Ctr 1973 N Rulon White Blvd		Ogden	UT	84404
IOWA	Treasurer-State of Iowa Sales/Use Tax Processing	Iowa Department of Revenue & Finance		Des Moines	IA	50306-0412
Jesse White Secretary of State		501 S 2nd Street		Springfield	IL	62756-5510
KANSAS	Retailer's Sales Tax	Kansas Department of Revenue		Topeka	KS	66625-5000
Kansas Corporate Tax	Kansas Dept. of Revenue	915 SW Harrison Street		Topeka	KS	66699-4000
KENTUCKY	Kentucky State Treasurer	Revenue Cabinet		Frankfort	KY	40619
Kentucky State Treasurer		Dept of Revenue		Frankfort	KY	40619

Exhibit H

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	ZIP
LOUISIANA	Louisiana Department of Revenue Sales Tax Section	PO Box 3138		Baton Rouge	LA	70821
MAINE	State of Maine Maine Revenue Services	24 State House Station		Augusta	ME	04333-0024
MARYLAND	Comptroller of Maryland-SUT	PO Box 17405		Baltimore	MD	21297-1405
Maryland Revenue Administration Division		State Income Tax Building 100 Carroll St		Annapolis	MD	21411
Maryland Sales & Use Tax	Comptroller of Maryland	PO Box 17405		Baltimore	MD	21297-1405
Maryland Unemployment Insurance Fund	Department of Economic Dev SUI	PO Box 17291		Baltimore	MD	21203-7291
MASSACHUSETTS	Commonwealth of Massachusetts	PO Box 7039		Chelsea	MA	02204-
MICHIGAN	Michigan Dept. of Treasury	Dept. 77003		Detriot	MI	48277-0003
MINNESOTA	Minnesota Department of Revenue	Minnesota Sales and Use Tax		St. Paul	MN	55146-1120
Minnesota Revenue		Mail Station		St. Paul	MN	55145-1250
MISSOURI	Missouri Department of Revenue	PO Box 840		Jefferson City	MO	65105-0840
NCDOR		P. O. Box 25000		Raleigh	NC	27640-0500
NEBRASKA	State of Nebraska Department of Revenue	PO Box 98923		Lincoln	NE	68509-8923
NEVADA	Nevada Department of Taxation	PO Box 98560		Las Vegas	NV	89193-8560
NEW JERSEY	State of New Jersey Department of the Treasury Div. of Tax.	PO Box 999		Trenton	NJ	08646-0999
New Jersey Div of Taxation	Revenue Processing Ctr	P.O. Box 666		Trenton	NJ	08646-0666
NEW MEXICO	New Mexico Tax & Revenue	PO Box 8485 CCB/10th Floor		Albuquerque	NM	87198-8485
NEW YORK	NYS Sales Tax Processing	PO Box 15172		Albany	NY	12212-5172
Niles City Income Tax		34 West State Street		Niles	OH	44446
NORTH CAROLINA	North Carolina Department of Revenue	PO Box 25000		Raleigh	NC	27640-0700
NORTH DAKOTA	Office of State Tax Commissioner	600 E. Boulevard Avenue	Dept. 127	Bismarck	ND	58505-0553
NY State Corporation Tax	Processing Unit	P. O. Box 22095		Albany	NY	12201-2095
OHIO	Treasurer of State of Ohio	PO Box 16561		Columbus	OH	43216-6561
Ohio Department of Job & Family SVC	Buerau of UC Tax	4020 E 5th St		Columbus	OH	43219
Ohio Department of Taxation		PO Box 2476		Columbus	OH	43266-0076
Ohio Dept of Job and Family Services	Bureau of UC Tax	4020 E 5th Street		Columbus	OH	43219
OHIO DIRECT PAY	Ohio Treasurer of State Attn: Electronic Payments Unit	30 East Broad St. 9th Floor		Columbus	OH	43266-0421
OKLAHOMA	Oklahoma Tax Commission	PO Box 26850		Oklahoma City	OK	73126-0850
Oklahoma Tax Commission	Business Tax Division	P. O. Box 26930		Oklahoma City	OK	73126-0850
PA - Dept. of Revenue	B Shavor Bus. Trust Fund Taxes	Dept 280401		Harrisburg	PA	17128-0401
PA - Empl Compensation Fund	BETO	P.O. Box 68568		Harrisburg	PA	17106-8568
PA Department of Revenue	Bureau of Corporation Taxes	Dept. 280427		Harrisburg	PA	17128-0427
PENNSYLVANIA	Pennsylvania Dept. of Revenue Bureau of Receipts & Control	Dept. 280406		Harrisburg	PA	17128-0406
Pennsylvania Department of Revenue		Bureau of Accounts Settlement		Harrisburg	PA	17127
Regional Income Tax Agency	Tax Collector	PO Box 94736		Cleveland	OH	44101-4736
RHODE ISLAND	State of Rhode Island Division of Taxation - ST	One Capitol Hill Ste. 4		Providence	RI	02908-5802
SeverStal US Holdings LLC	Bank of America	2600 W. Big Beaver Road		Troy	MI	
SOUTH CAROLINA	South Carolina Tax Commision	PO Box 125		Columbia	SC	29214-0101
South Carolina Department of Revenue	Corporation Return	Corporation Return		Columbia	SC	29214-0100
SOUTH DAKOTA	Dept. of Revenue & Regulation Sioux Falls Field Office	300 S Sycamore Ave Suite 102		Sioux Falls	SD	57110
State of Delaware Division of Corporations		PO Box 5509		Binghamton	NY	13902-5509
TENNESSEE	Tennessee Department of Revenue	500 Deadrick Street		Nashville	TN	37242-0070
Tennessee Department of Revenue		PO Box 190665		Nashville	TN	37219
Tennessee Dept. of Revenue	Andrew Jackson State Office Bldg.	500 Deaderick Street		Nashville	TN	37242
TEXAS	Texas State Treasurer	Comptroller of Public Accounts		Austin	TN	78774-0100
Texas Comptroller of Public Accounts		PO Box 149348		Austin	TX	78714-9348
The Ohio Department of Taxation		30 Board St 20th Fl		Columbus	OH	43215

Exhibit H

CREDITOR NAME	CREDITOR NOTICE NAME	ADDRESS 1	ADDRESS 2	CITY	STATE	ZIP
The Ohio Dept of Taxation Energy Tax Division		PO Box 530		Columbus	OH	43216-0530
The Ohio Dept of Taxation Sales & Use Division		PO Box 16581		Columbus	OH	43216-65621
Treasurer of the State of Ohio Department of Taxation		P.O. Box 347		Columbus	OH	43216-0347
Trumbull County Treasurer		160 High St N W		Warren	OH	44481
UTAH	Utah State Tax Commission	210 N 1950 W		Salt Lake City	UT	84134-0400
VERMONT	Vermont Department of Taxes	PO Box 547		Montpelier	VT	05601-0547
VIRGINIA	Virginia Department of Taxation	PO Box 26626		Richmond	VA	23261-6626
Virginia Department of Taxation	Division of Income Tax Withholding	PO Box 6 L		Richmond	VA	23282
WASHINGTON	State of Washington Department of Revenue	PO Box 34054		Seattle	WA	98124-1054
West Virginia Dept of Tax and Revenue		PO Box 11895		Charleston	WV	25339-1895
WEST VIRGINIA SALES	West Virginia Dept. of Tax & Revenue	PO Box 1826		Charleston	WV	25327-1826
West Virginia State Tax Department		Income Tax Division		Charleston	WV	25305
WEST VIRGINIA USE	West Virginia Dept. of Tax & Revenue	PO Box 1826		Charleston	WV	25327-1826
WISCONSIN	Wisconsin Department of Revenue	Box 93389		Milwaukee	WI	53293-0389
WYOMING	Department of Revenue	Herschler Bldg. 122 W. 25th St.		Cheyenne	WY	82002-0110