

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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In re :  
: Chapter 11  
BENCHMARK HOLDINGS, INC., :  
150 Radnor Chester Road, Suite : Case No. 06-10895(PJW)  
A300, Radnor, PA 19087 :  
Debtor. : Tax I.D. No. 23-2648231  
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SCHEDULES OF ASSETS AND LIABILITIES



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

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In re	:
	: Chapter 11
RADNOR HOLDINGS CORPORATION,	:
150 Radnor Chester Road, Suite	: Case No. 06-10894 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 23-2674715
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In re	:
	: Chapter 11
BENCHMARK HOLDINGS, INC.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10895 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 23-2648231
-----	x
In re	:
	: Chapter 11
RADNOR ASSET MANAGEMENT, INC.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10896 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 52-2069795
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In re	:
	: Chapter 11
RADNOR CHEMICAL CORPORATION,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10897 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 75-2524524
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In re	:
	: Chapter 11
RADNOR DELAWARE II, INC.,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10898 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 01-0564740
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In re	:
	: Chapter 11
RADNOR INVESTMENTS II, INC.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10899 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 23-2903664
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In re	:
	: Chapter 11
RADNOR INVESTMENTS III, INC.,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10900 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 20-0937275
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In re	:
	: Chapter 11
RADNOR INVESTMENTS, INC.,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10901 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 52-2037989
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In re	:
	: Chapter 11
RADNOR INVESTMENTS, L.L.C.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10902 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 20-0937402
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In re	:
	: Chapter 11
RADNOR MANAGEMENT DELAWARE,	:
INC.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10904 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 51-0384010
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In re	:
	: Chapter 11
RADNOR MANAGEMENT, INC.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10905 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 23-2869197
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In re	:
	: Chapter 11
STYROCHEM DELAWARE, INC.,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10906 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 51-0383088
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In re	:
	: Chapter 11
STYROCHEM EUROPE DELAWARE,	:
INC.,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10907 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 51-0406691
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In re	:
	: Chapter 11
STYROCHEM GP, L.L.C.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10908 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 51-0386469
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In re	:
	: Chapter 11
STYROCHEM LP, L.L.C.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10909 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 51-0386470
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In re	:
	: Chapter 11
STYROCHEM U.S. LTD.,	:
3607 N. Sylvania Avenue, Fort	: Case No. 06-10910 (PJW)
Worth, TX 76111	:
Debtor.	: Tax I.D. No. 52-1592452
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In re	:
	: Chapter 11
WINCUP EUROPE DELAWARE, INC.,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10911 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 51-0384861
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In re	:
	: Chapter 11
WINCUP GP, L.L.C.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10912 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 51-0386909
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In re	:
	: Chapter 11
WINCUP HOLDINGS, INC.,	:
7980 W. Buckeye Road, Phoenix,	: Case No. 06-10913 (PJW)
AZ 85043	:
Debtor.	: Tax I.D. No. 86-0699193
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In re	:
	: Chapter 11
WINCUP LP, L.L.C.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10914 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 51-0386910
-----	x

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In re	:
	: Chapter 11
WINCUP RE, L.L.C.,	:
4640 Lewis Road, Stone	: Case No. 06-10915 (PJW)
Mountain, GA 30083	:
Debtor.	: Tax I.D. No. 37-1480656
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In re	:
	: Chapter 11
WINCUP TEXAS, LTD.,	:
1102 Blue Creek Road, El Campo,	: Case No. 06-10916 (PJW)
TX 77437	:
Debtor.	: Tax I.D. No. 52-2140955
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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS,  
METHODOLOGY AND DISCLAIMER REGARDING  
DEBTORS' STATEMENTS OF FINANCIAL AFFAIRS WITH SCHEDULES<sup>1</sup>**

The Schedules of Assets and Liabilities and Statements of Financial Affairs (the "Schedules and Statements") filed herewith by the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors") were prepared pursuant to 11 U.S.C. § 521 and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") by management of the Debtors and are unaudited. While the Debtors' management has made every effort to ensure that the Schedules and Statements are accurate and complete based on information that was available at the time of preparation, inadvertent errors or omissions may have occurred. The Schedules and Statements remain subject to further review and verification by the Debtors. Subsequent information may result in material changes in financial and other data contained in the Schedules and

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<sup>1</sup> A Statement of Financial Affairs or a Schedule of Assets and Liabilities for a particular Debtor begins immediately after these Global Notes.

Statements. Except as noted in the Schedules and Statements, all asset and liability data contained in the Schedules and Statements are stated in U.S. currency as of the close of business on August 21, 2006. The Debtors have used their best efforts to compile the information set forth in the Schedules and Statements from their books and records maintained in the ordinary course of their businesses. The Debtors reserve their right to amend their Schedules and Statements from time to time as may be necessary or appropriate. These Global Notes and Statement of Limitations, Methodology and Disclaimer Regarding Debtors' Statements of Financial Affairs With Schedules (the "Global Notes") are incorporated by reference in, and comprise an integral part of, the Schedules and Statements, and should be referred to and reviewed in connection with any review of the Schedules and Statements.

1. Description of the Cases. On August 21, 2006, the Debtors filed voluntary petitions with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") for reorganization under chapter 11 of title 11, United States Code (as amended, the "Bankruptcy Code") under case numbers 06-10894 (PJW) through 06-10902 (PJW) and 06-10904 (PJW) through 06-10916 (PJW), and orders for relief were entered by the Bankruptcy Court. The cases have been consolidated for the purpose of joint administration only under Case No. 06-10894 (PJW). The Debtors currently are operating their businesses as debtors in possession under the Bankruptcy Code.

2. Basis of Presentation. For financial reporting purposes, the Debtors generally prepare consolidated financial statements, which include financial information for all subsidiaries and which in the past have been filed with the United States Securities and Exchange Commission (the "SEC") and audited annually. Unlike the consolidated financial information used for the Debtors' financial reporting purposes, the Schedules and Statements reflect the assets and liabilities of each Debtor on the basis of such Debtor's accounting records (except as set forth

herein). Each Debtor generally maintains its accounting records in accordance with the generally accepted accounting principles used in the United States and as consistently applied by such Debtor. The Debtors comprise Radnor and twenty-one domestic subsidiaries but do not include any of Radnor's foreign subsidiaries.

3. Summary of Significant Reporting Policies.

The Schedules and Statements have been signed by Michael V. Valenza, Chief Financial Officer of Radnor Holdings Corporation. In reviewing and signing the Schedules and Statements, Mr. Valenza has necessarily relied upon the efforts, statements and representations of the accounting personnel located at Radnor's headquarters and at each of the Debtors' divisions and/or locations. Mr. Valenza has not (and could not have) personally verified the accuracy of each such statement and representation, including statements and representations concerning amounts owed to creditors. In addition, the following conventions were adopted by the Debtors in the preparation of the Schedules and Statements:

(a) Debtors. Each entity, other than WinCup Texas, Ltd., independently maintains accounting records. Because the Debtors engage in inter-company transactions with Debtor entities, each entity maintains detailed accounting records reflecting the inter-company accounts receivable and payable arising from each particular transaction. Separate Schedules and Statements have been filed for each of the Debtors. Inter-company balances and interests in Radnor subsidiaries and affiliates are reflected as of the close of business on August 21, 2006. Each Debtor's Schedules and Statements were prepared using the assets and liabilities of that Debtor pursuant to that Debtor's accounting records.

(b) Reporting Date. The Debtors' Schedules and Statements were prepared as of the close of business on August 21, 2006, unless otherwise stated. In some instances, the Debtors have used estimates or



pro-rated amounts where actual data as of August 21, 2006, was not available.

(c) Book Value. Each asset and liability of each Debtor is shown on the basis of the book value of the asset or liability in the Debtor's accounting books and records, unless otherwise noted, rather than the current market values, of such interests in property and/or liabilities. All inter-company balances are shown at the book values set forth in the books and records of the Debtors.

(d) Accounts Receivable and Payable. To the extent that a Debtor entity has accounts receivable and payable, such Debtor entity independently maintains its own records pertaining to such accounts receivable and payable. However, certain of the Debtor entities do not have any accounts receivable or payable. Under some circumstances, a Debtor may request another Debtor entity to transfer funds so that the requesting Debtor may make a payment to a creditor. At the time of the request, the requesting Debtor creates an inter-company payable. At the same time, such Debtor entity pays the requesting Debtor and creates an inter-company receivable. This arrangement results in the accounting records reflecting inter-company accounts payable and inter-company accounts receivable. Other inter-company transactions are accomplished by balance sheet netting of the mutual accounts receivable and accounts payable, which settlements do not involve the transfer of cash, but rather are bookkeeping transactions. Certain other inter-company transactions are achieved through cash transfers, which are then noted in the requesting Debtor's and the responding Debtor's books of account. Outstanding receivables between and among the Debtors are scheduled on Schedule B16 in the aggregate. Corresponding Debtor to Debtor obligations are listed on an aggregated basis on Schedule F. As of the Petition Date, all prepetition inter-company account balances were frozen. Postpetition, to preserve the relative interests of the estates of the Debtors and non-Debtor subsidiaries and affiliates to the greatest extent practicable, restrictions have been placed on inter-

company account balances. The listing of the aforementioned amounts shall not be construed as a characterization of such payments (as debt, equity or otherwise). Additionally, certain of their inter-company balances may be disputed, and any amounts listed should not be considered an admission of their validity.

(e) Intellectual Property Rights.

Inclusion of certain intellectual property shall not be construed as an admission that such intellectual property rights have not been abandoned, have not been terminated or otherwise expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition or other transaction. Accordingly, the Debtors reserve all of their rights with respect to the legal status of such intellectual property rights.

(f) Causes of Action. The Debtors have not set forth all causes of action against all third parties as assets in their Schedules and Statements. The Debtors reserve all of their rights with respect to any causes of action that they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such causes of action.

(g) Executory Contracts. The Debtors have not set forth executory contracts as assets in their Schedules and Statements. The Debtors' executory contracts have been set forth in Schedule G.

(h) Property and equipment - owned. Unless otherwise noted, owned property and equipment are stated as unknown. Although the Debtors have values recorded for owned real property on their books, the Debtors believe such book values would not accurately reflect the market value of the property. Therefore, the Debtors have listed the value as unknown. The estimated useful lives for the Debtors' assets are forty (40) years for buildings, five (5) years for molds and fifteen (15) years for other fixtures and equipment. Leasehold improvements are depreciated over a twenty (20) year period. Leasehold improvements are scheduled in Schedule B28. The leases are identified in the Debtors' Schedule G of Executory Contracts. For tax reporting

purposes, and beginning in the second quarter of 2006, all assets were recorded using the straightline method of depreciation. Prior to this period, the straightline half-year depreciation method was used by the Debtors. Assets purchased through a Mooresville, North Carolina acquisition in November 2003 were, at the time of acquisition, recorded using straightline (and not straightline, half-year) method of depreciation. Inasmuch as the Debtors calculate depreciation and amortization monthly, the Schedules and Statements reflect a pro-rated amount of monthly depreciation and amortization through July 31, 2006.

(i) Property and equipment - leased. In the ordinary course of their businesses, the Debtors lease furniture, fixtures, and equipment from certain third-party lessors for use in the daily operations of their businesses. Any such leases are set forth in the Schedules and Statements. The property subject to such leases is not reflected in the Schedules and Statements as either owned property or assets of the Debtors or property or assets of third-parties within the control of the Debtors. Nothing in the Schedules and Statements is or shall be construed as an admission or determination as to legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all rights with respect to any of such issues.

(j) Payments to Creditors and Insiders. On Statement of Financial Affairs 3C, the Debtors have not scheduled payments made to employees who may be deemed officers where the employees function in a purely ministerial role and have no material inside information. Finally, prior to the Petition Date, Radnor and its subsidiaries and affiliates routinely settled their inter-company accounts by a balance sheet "netting" of the mutual accounts receivable and payable between certain parties. These settlements did not involve the transfer of cash, but rather were bookkeeping transactions. Prepetition settlements of inter-company accounts that did not involve the transfer of cash and which occurred in the ordinary course of business are

not shown as payments in the Debtors' Schedules and Statements.

(k) Interests in Subsidiaries. Radnor owns directly or indirectly the twenty-one subsidiaries and affiliates that are Debtors. In addition, Radnor owns directly or indirectly certain foreign subsidiaries and affiliates that are not Debtors. Equity interests in subsidiaries and affiliates primarily arise from common stock ownership, LLC membership interests, or partnership interests. Each Debtor's "Schedule B- Personal Property" lists such Debtor's ownership interests, if any, in subsidiaries and affiliates. For purposes of these Schedules and Statements, the Debtors have listed the value of such ownership interests as undetermined because the fair market value of such stock or interests is dependent on numerous variables and factors and may differ significantly from the net book value.

(l) Financial Statements. Pursuant to an indenture dated March 11, 2003 (the "Indenture"), Radnor issued 11.0% Senior Notes due 2010 in the aggregate amount of \$135 million (the "Senior Notes"). As required by the Indenture, Radnor filed consolidated financial statements and records for the Debtors annually with the United States Securities and Exchange Commission (the "SEC"). Although the Senior Notes are publicly traded, Radnor's stock is closely held and not publicly traded. Radnor is not, therefore, a public company.

(m) Schedule D:

(i) Schedule D reflects the Debtors' secured liabilities as of the Petition Date. Pursuant to the Amended Interim Order (I) Authorizing Debtors (A) To Obtain Postpetition Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1), and (B) To Utilize Cash Collateral Pursuant to 11 U.S.C. § 363; (II) Granting Liens, Security Interests and Superpriority Claims; (III) Granting Adequate Protection to Prepetition Secured Parties Pursuant

to 11 U.S.C. §§ 361, 362, 363 and 364; and (IV) Scheduling a Final Hearing Pursuant to Bankruptcy Rules 2002, 4001 and 9014 (Docket No. 53) and the Final Order (I) Authorizing Debtors (A) To Obtain Postpetition Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1) and 364(e), and (B) To Utilize Cash Collateral Pursuant to 11 U.S.C. § 363; and (II) Granting Liens, Security Interests and Superpriority Claims; (III) Granting Adequate Protection to Prepetition Secured Parties Pursuant to 11 U.S.C. §§ 361, 362, 363, and 364 (Docket No. 278), the Debtors' prepetition liability to their prepetition secured lenders was paid subsequent to the Petition Date. **However, the period to challenge or investigate such payments and liability has not yet expired. Consequently, such prepetition secured lenders may still hold indemnification claims against the Debtors. Furthermore, such prepetition liability was replaced with postpetition debt in at least the same amount as the prepetition liability.**

(ii) Except as otherwise agreed pursuant to a stipulation or agreed order or any other order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D of any Debtor. Moreover, although the Debtors have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction, or any document or instrument (including, without limitation, any inter-company agreement) related to such creditor's claim.

(iii) In certain instances, a Debtor may be a co-obligor, co-mortgagor, or guarantor with respect to scheduled claims of other Debtors. No claim set forth on Schedule D of any

Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided in Schedule D are intended only to be a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. Holders of secured claims by virtue of holding setoff rights against the Debtors are not included on Schedule D. To the extent that the Debtors are parties to capital leases, the Debtors have treated those leases as executory contracts, which may be shown on Schedule G. However, the Debtors reserve their rights to assert that such capital leases are secured financings, rather than unexpired leases.

(n) Schedule F. In certain instances, a Debtor may be a co-obligor, co-mortgagor, or guarantor with respect to scheduled claims of other Debtors, and no claim set forth on Schedule F of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided in Schedule F are intended only to be a summary. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. The claims of individual creditors for, among other things, merchandise, goods, services or taxes are listed at the amounts listed on the Debtors' books and records and may not reflect credits or allowances due from such creditor. The Debtors reserve all of their rights respecting such credits and allowances. The dollar amounts listed may be exclusive of contingent and unliquidated amounts. The Debtors expressly incorporate by reference into Schedule F all parties to pending and potential pending litigation listed in the Debtors' Statements as contingent, unliquidated and disputed claims to the extent not already listed on Schedule F. All parties to executory

contracts, including those listed on Schedule G, are holders of contingent and unliquidated unsecured claims arising from (i) obligations under those executory contracts and/or (ii) rejection damages in the event that such executory contract is rejected. Not all such claims are duplicated on Schedule F.

(o) Schedule G:

(i) The businesses of the Debtors are complex. While every effort has been made to ensure the accuracy of the Schedule of Executory Contracts, inadvertent errors or omissions may have occurred. The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contracts, agreements, or leases set forth in Schedule G and to amend or supplement such Schedule as necessary.

(ii) The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, and other documents, instruments, and agreements that may not be listed therein. Certain of the real property leases listed on Schedule G may contain renewal options, guarantees of payment, options to purchase, rights of first refusal, rights to lease additional space, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth on Schedule G. Certain of the executory agreements may not have been memorialized and could be subject to dispute. Executory agreements that are oral in nature have been scheduled to the best of the Debtors' knowledge. Schedule G does not include stand alone purchase orders for goods or equipment or nondisclosure agreements. Schedule G does not include all of the Debtors' bid proposals entered into by the Debtors in the ordinary course of their business because the Debtors do not consider such documents to be executory contracts. Additionally, the Debtors may be parties to various other

agreements concerning real property, such as easements, rights of way, subordination, non-disturbance, and attornment agreements, supplemental agreements, amendments/letter agreements, title documents, consents, site plans, maps, and other miscellaneous agreements. Such documents are not set forth in Schedule G. Certain of the agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings.

(iii) The presence of a contract or agreement on this schedule does not constitute an admission that such contract or agreement is an executory contract or unexpired lease. The Debtors reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on these Schedules.

(p) Statement of Financial Affairs. Both questions 3C and 23 in the statement of financial affairs request information regarding payments to insiders. The Debtors have listed expense reimbursements, gross wages and bonuses to their insiders in response to question 3C.

4. Claims. The Debtors' Schedules list creditors and set forth the Debtors' estimate of the number of claims of creditors as of the close of business on August 21, 2006. Payments have been made subsequently to certain claimants pursuant to Bankruptcy Court orders in the Debtors' cases. The Bankruptcy Court has authorized the Debtors, among other matters, to continue certain customer practices and programs; to pay prepetition wages, salaries, and employee benefits; to pay critical vendor claims; to pay prepetition trust fund, use, and other taxes; and to pay certain prepetition freight carrier and related charges. The Debtors have attempted to reflect these subsequent payments in the Schedules and Statements, but the actual unpaid claims of creditors may differ from the amounts set forth in the Schedules and Statements.



5. Employee and Former Employee Addresses.

Where directors, employees, and former employees have been identified in the Schedules and Statements, their addresses have not been set forth. These addresses will be provided with appropriate confidentiality provisions upon request.

6. Employee Claims.

The Bankruptcy Court entered a first day order (the "Employee Wages Order") granting authority to the Debtors to pay prepetition and postpetition employee wages, salaries, benefits, and other obligations for employees. Pursuant to such the Employee Wages Order, the Debtors believe that, other than claims of Radnor's Chief Executive Officer and claims of former employees for severance, any employee claims for prepetition amounts either have been satisfied or are in the process of being satisfied. Accordingly, employee claims for amounts owing as of the end of the day on August 21, 2006 that have been paid or that are intended to be paid have not been included in the Schedules and Statements. The Debtors have, however, included severance obligations not paid to date in the Schedules and Statements.

7. Disputed, Contingent, and/or Unliquidated Claims. Schedules D, E, and F permit each of the Debtors to designate a claim as disputed, contingent, and/or unliquidated. A failure to designate a claim on any of these schedules as disputed, contingent, and/or unliquidated does not constitute an admission that such claim is not subject to objection. The Debtors reserve the right to dispute, or assert offsets or defenses to any claim reflected on these Schedules as to nature, amount, liability, or status or to otherwise subsequently designate any claim as disputed, contingent or unliquidated.

8. Insurance.

Radnor maintains general liability insurance policies, and various other insurance policies, on behalf of all the Debtors. A listing of all such insurance policies is set forth on Radnor's Schedule G.

9. Inventory. The Debtors routinely perform manual counts of their inventory, and record the results of such manual counts through cycle count sheets. In the event of a discrepancy, the Debtors recount and perform a book adjustment for such recount results. The Debtors have provided the inventory as of August 4, 2006 on the Statement of Financial Affairs. Inventory values set forth on the Statement of Financial Affairs are at cost.

10. Real Property. Real property owned by any Debtor is listed in Schedule A for that Debtor. Real property owned by subsidiaries of Radnor that did not file Chapter 11 petitions have not been scheduled.

11. Global Notes Control. In the event that the Schedules and Statements differ from the foregoing Global Notes, the Global Notes shall control.

\*\*\*END OF GLOBAL NOTES\*\*\*

\*\*SCHEDULES AND STATEMENTS BEGIN ON THE FOLLOWING PAGE\*\*

**UNITED STATES BANKRUPTCY COURT**  
**District of Delaware**

In re: **Benchmark Holdings, Inc.**

**Case No. 06-10895(PJW)**

**SUMMARY OF SCHEDULES**

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, C, D, E, F, G, H, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities."

Name of Schedule	Attached (YES/NO)	No. of Sheets	Amounts Scheduled		
			Assets	Liabilities	Other
A - Real Property	YES	1	\$0.00		
B - Personal Property	YES	8	\$0.00		
C - Property Claimed as Exempt	NO	0			
D - Creditors Holding Secured Claims	YES	1		\$0.00	
E - Creditors Holding Unsecured Priority Claims	YES	2		\$0.00	
F - Creditors Holding Unsecured NonPriority Claims	YES	1		\$0.00	
G - Executory Contracts and Unexpired Leases	YES	1			
H - Codebtors	YES	1			
I - Current Income of Individual Debtor(s)	NO	N/A			
J - Current Expenditures of Individual Debtor(s)	NO	N/A			
<b>TOTAL</b>			<b>\$0.00</b>	<b>\$0.00</b>	



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**SCHEDULE A - REAL PROPERTY**

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a co-tenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If a joint petition is filed, state whether husband, wife, both of them jointly, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "HWJC." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If any entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	H W J C	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR MORTGAGE	AMOUNT OF SECURED CLAIM OR MORTGAGE
NONE				
Subtotal (Total on this page)			<b>\$0.00</b>	
Total (Report total also on Summary of Schedules)			<b>\$0.00</b>	

### SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "X" in the appropriate position in the column labeled "None". If additional space is needed in any category attach a separate sheet properly identified with the case name, case number and the number of the category. If a joint petition is filed, state whether husband, wife, both of them jointly, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "HWJC." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." In providing the information requested in this schedule, do not include the name or address of a minor child. Simply state "a minor child."

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HWJC	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on hand	X			
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.	X			
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			

Subtotal (Total on this page) **\$0.00**

**SCHEDULE B - PERSONAL PROPERTY**

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HWJC	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
5. Books; pictures and other art objects; antiques; stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.		See attached Schedule B9 (cash surrender value)		Unknown
10. Annuities. Itemize and name each issuer.	X			

Subtotal (Total on this page) **\$0.00**

**SCHEDULE B - PERSONAL PROPERTY**

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HWJC	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c); Rule 1007(b)).	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts Receivable.	X			

Subtotal (Total on this page) **\$0.00**

**SCHEDULE B - PERSONAL PROPERTY**

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HWJC	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A – Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.	X			

Subtotal (Total on this page) **\$0.00**



**SCHEDULE B - PERSONAL PROPERTY**

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HWJC	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.	X			

Subtotal (Total on this page) **\$0.00**

**SCHEDULE B - PERSONAL PROPERTY**

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HWJC	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
29. Machinery, fixtures, equipment, and supplies used in business.	X			
30. Inventory.	X			
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			

Subtotal (Total on this page) **\$0.00**

**SCHEDULE B - PERSONAL PROPERTY**

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	HWJC	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
35. Other personal property of any kind not already listed. Itemize.	X			

Subtotal (Total on this page)	<b>\$0.00</b>
Total (Report total also on Summary of Schedules)	<b>\$0.00</b>

**In Re: Benchmark Holdings, Inc**

**Case No. 06-10895**

Schedule B9

Personal Property - Interests in insurance policies

<b>Insurer</b>	<b>Policy Number</b>	<b>Beneficiary</b>	<b>Insured party</b>	<b>Face value</b>	<b>Cash surrender value</b>
Crime	6254187	Benchmark Holdings, Inc.	Benchmark Holdings, Inc.	1,000,000	Unknown
Directors and Officers	6254641	Benchmark Holdings, Inc., its Directors, Officers and Employees	Benchmark Holdings, Inc., its Directors, Officers and Employees	5,000,000	Unknown
Employment Practices Liability	6254618	Benchmark Holdings, Inc.	Benchmark Holdings, Inc.	1,000,000	Unknown
Excess D&O	G21664261 002	Benchmark Holdings, Inc., its Directors, Officers and Employees	Benchmark Holdings, Inc., its Directors, Officers and Employees	5,000,000	Unknown
Fiduciary Liability	6254260	Benchmark Holdings, Inc.	Benchmark Holdings, Inc.	1,000,000	Unknown
General Liability	GL 6122529	Benchmark Holdings, Inc.	Benchmark Holdings, Inc.	1,000,000	Unknown
Umbrella Liability	79740814	Benchmark Holdings, Inc.	Benchmark Holdings, Inc.	20,000,000	Unknown
				<b>Total:</b>	<b>Unknown</b>
Note: Company does not have any autos, property or employees so workers compensation, property and auto insurance in not applicable					

### SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. §112; Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them jointly, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "HWJC."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See Instructions Above)	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED, NATURE OF LIEN AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
NONE								
Subtotal (Total on this page)							<b>\$0.00</b>	<b>\$0.00</b>
Total							<b>\$0.00</b>	<b>\$0.00</b>

Total Secured Portion of Claims on Schedule D (Report total also on Summary of Schedules): **\$0.00**

In re: **Benchmark Holdings, Inc.**Case No. **06-10895(PJW)****SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes, provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. 112; Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them jointly, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "HWJC."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotal" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotal" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. If applicable, also report this total on the Means Test form.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

**Domestic Support Obligations**

Claims for domestic support that are owed or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

**Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

**Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,000\* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

**Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

**Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$4,925\* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

**Deposits by individuals**

Claims of individuals up to \$2,225\* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

**Taxes and Certain Other Debts Owed to Governmental Units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

**Commitments to Maintain the Capital of an Insured Depository Institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507 (a)(9).

**Claims for Death or Personal Injury While Debtor Was Intoxicated**

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507 (a)(10).

\*Amounts are subject to adjustment on April 1, 2007 and every three years thereafter with respect to cases commenced on or after the date of adjustment.

In re: **Benchmark Holdings, Inc.**

Case No. **06-10895(PJW)**

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

(Continuation Sheet)

**TYPE OF PRIORITY**

CREDITOR'S NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See Instructions Above)	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	TOTAL AMOUNT OF CLAIM	AMOUNT ENTITLED TO PRIORITY
NONE								

Subtotal (Total on this page):	<b>\$0.00</b>	<b>\$0.00</b>
Total:	<b>\$0.00</b>	<b>\$0.00</b>

Total Priority Portion of Claims on Schedule E (Report total also on Summary of Schedules): **\$0.00**

### SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and account number, if any, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. §112; Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them jointly, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "HWJC."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Check this box if debtor has no creditors holding unsecured nonpriority claims to report on this Schedule F.

CREDITOR'S NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See Instructions Above)	C O D E B T O R	H W J C	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
NONE							
Subtotal (Total on this page)							<b>\$0.00</b>
Total (Report total also on Summary of Schedules)							<b>\$0.00</b>



### SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser," "Agent," etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. §112; Fed. R. Bankr. P. 1007(m)

Check this box if debtor has no executory contracts or unexpired leases.

NAME AND MAILING ADDRESS, INCLUDING ZIP CODE, OF OTHER PARTIES TO LEASE OR CONTRACT	DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS OF NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT
NONE	

### SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, indicate that by stating "a minor child" and do not disclose the child's name. See 11 U.S.C. §112; Fed. Bankr. P. 1007(m)

Check this box if debtor has no codebtors.

NAME AND MAILING ADDRESS OF CODEBTOR	NAME AND MAILING ADDRESS OF CREDITOR
NONE	

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**In Re: Benchmark Holdings, Inc.**

**Case No. 06-10895(PJW)**

**DECLARATION CONCERNING DEBTOR'S SCHEDULES**

I, Michael V. Valenza, CFO of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of \_\_\_\_\_ sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date 10/16/2006

Signature: / s / Michael V. Valenza

**Michael V. Valenza**

**CFO**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

----- x  
In re :  
: Chapter 11  
BENCHMARK HOLDINGS, INC., :  
150 Radnor Chester Road, Suite : Case No. 06-10895 (PJW)  
A300, Radnor, PA 19087 :  
Debtor. : Tax I.D. No. 23-2648231  
----- x

STATEMENT OF FINANCIAL AFFAIRS

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

-----	x
In re	:
	: Chapter 11
RADNOR HOLDINGS CORPORATION,	:
150 Radnor Chester Road, Suite	: Case No. 06-10894 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 23-2674715
-----	x
In re	:
	: Chapter 11
BENCHMARK HOLDINGS, INC.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10895 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 23-2648231
-----	x
In re	:
	: Chapter 11
RADNOR ASSET MANAGEMENT, INC.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10896 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 52-2069795
-----	x
In re	:
	: Chapter 11
RADNOR CHEMICAL CORPORATION,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10897 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 75-2524524
-----	x
In re	:
	: Chapter 11
RADNOR DELAWARE II, INC.,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10898 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 01-0564740
-----	x

-----	x
In re	:
	: Chapter 11
RADNOR INVESTMENTS II, INC.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10899 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 23-2903664
-----	x
In re	:
	: Chapter 11
RADNOR INVESTMENTS III, INC.,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10900 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 20-0937275
-----	x
In re	:
	: Chapter 11
RADNOR INVESTMENTS, INC.,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10901 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 52-2037989
-----	x
In re	:
	: Chapter 11
RADNOR INVESTMENTS, L.L.C.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10902 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 20-0937402
-----	x
In re	:
	: Chapter 11
RADNOR MANAGEMENT DELAWARE,	:
INC.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10904 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 51-0384010
-----	x

-----	x
In re	:
	: Chapter 11
RADNOR MANAGEMENT, INC.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10905 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 23-2869197
-----	x
In re	:
	: Chapter 11
STYROCHEM DELAWARE, INC.,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10906 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 51-0383088
-----	x
In re	:
	: Chapter 11
STYROCHEM EUROPE DELAWARE,	:
INC.,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10907 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 51-0406691
-----	x
In re	:
	: Chapter 11
STYROCHEM GP, L.L.C.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10908 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 51-0386469
-----	x
In re	:
	: Chapter 11
STYROCHEM LP, L.L.C.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10909 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 51-0386470
-----	x

-----	x
In re	:
	: Chapter 11
STYROCHEM U.S. LTD.,	:
3607 N. Sylvania Avenue, Fort	: Case No. 06-10910 (PJW)
Worth, TX 76111	:
Debtor.	: Tax I.D. No. 52-1592452
-----	x
In re	:
	: Chapter 11
WINCUP EUROPE DELAWARE, INC.,	:
4005 Kennett Pike, Suite 220,	: Case No. 06-10911 (PJW)
Greenville, DE 19807	:
Debtor.	: Tax I.D. No. 51-0384861
-----	x
In re	:
	: Chapter 11
WINCUP GP, L.L.C.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10912 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 51-0386909
-----	x
In re	:
	: Chapter 11
WINCUP HOLDINGS, INC.,	:
7980 W. Buckeye Road, Phoenix,	: Case No. 06-10913 (PJW)
AZ 85043	:
Debtor.	: Tax I.D. No. 86-0699193
-----	x
In re	:
	: Chapter 11
WINCUP LP, L.L.C.,	:
150 Radnor Chester Road, Suite	: Case No. 06-10914 (PJW)
A300, Radnor, PA 19087	:
Debtor.	: Tax I.D. No. 51-0386910
-----	x



-----	x
In re	:
	: Chapter 11
WINCUP RE, L.L.C.,	:
4640 Lewis Road, Stone	: Case No. 06-10915 (PJW)
Mountain, GA 30083	:
Debtor.	: Tax I.D. No. 37-1480656
-----	x
In re	:
	: Chapter 11
WINCUP TEXAS, LTD.,	:
1102 Blue Creek Road, El Campo,	: Case No. 06-10916 (PJW)
TX 77437	:
Debtor.	: Tax I.D. No. 52-2140955
-----	x

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS,  
METHODOLOGY AND DISCLAIMER REGARDING  
DEBTORS' STATEMENTS OF FINANCIAL AFFAIRS WITH SCHEDULES<sup>1</sup>**

The Schedules of Assets and Liabilities and Statements of Financial Affairs (the "Schedules and Statements") filed herewith by the debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors") were prepared pursuant to 11 U.S.C. § 521 and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") by management of the Debtors and are unaudited. While the Debtors' management has made every effort to ensure that the Schedules and Statements are accurate and complete based on information that was available at the time of preparation, inadvertent errors or omissions may have occurred. The Schedules and Statements remain subject to further review and verification by the Debtors. Subsequent information may result in material changes in financial and other data contained in the Schedules and

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<sup>1</sup> A Statement of Financial Affairs or a Schedule of Assets and Liabilities for a particular Debtor begins immediately after these Global Notes.

Statements. Except as noted in the Schedules and Statements, all asset and liability data contained in the Schedules and Statements are stated in U.S. currency as of the close of business on August 21, 2006. The Debtors have used their best efforts to compile the information set forth in the Schedules and Statements from their books and records maintained in the ordinary course of their businesses. The Debtors reserve their right to amend their Schedules and Statements from time to time as may be necessary or appropriate. These Global Notes and Statement of Limitations, Methodology and Disclaimer Regarding Debtors' Statements of Financial Affairs With Schedules (the "Global Notes") are incorporated by reference in, and comprise an integral part of, the Schedules and Statements, and should be referred to and reviewed in connection with any review of the Schedules and Statements.

1. Description of the Cases. On August 21, 2006, the Debtors filed voluntary petitions with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") for reorganization under chapter 11 of title 11, United States Code (as amended, the "Bankruptcy Code") under case numbers 06-10894 (P JW) through 06-10902 (P JW) and 06-10904 (P JW) through 06-10916 (P JW), and orders for relief were entered by the Bankruptcy Court. The cases have been consolidated for the purpose of joint administration only under Case No. 06-10894 (P JW). The Debtors currently are operating their businesses as debtors in possession under the Bankruptcy Code.

2. Basis of Presentation. For financial reporting purposes, the Debtors generally prepare consolidated financial statements, which include financial information for all subsidiaries and which in the past have been filed with the United States Securities and Exchange Commission (the "SEC") and audited annually. Unlike the consolidated financial information used for the Debtors' financial reporting purposes, the Schedules and Statements reflect the assets and liabilities of each Debtor on the basis of such Debtor's accounting records (except as set forth

herein). Each Debtor generally maintains its accounting records in accordance with the generally accepted accounting principles used in the United States and as consistently applied by such Debtor. The Debtors comprise Radnor and twenty-one domestic subsidiaries but do not include any of Radnor's foreign subsidiaries.

3. Summary of Significant Reporting Policies.

The Schedules and Statements have been signed by Michael V. Valenza, Chief Financial Officer of Radnor Holdings Corporation. In reviewing and signing the Schedules and Statements, Mr. Valenza has necessarily relied upon the efforts, statements and representations of the accounting personnel located at Radnor's headquarters and at each of the Debtors' divisions and/or locations. Mr. Valenza has not (and could not have) personally verified the accuracy of each such statement and representation, including statements and representations concerning amounts owed to creditors. In addition, the following conventions were adopted by the Debtors in the preparation of the Schedules and Statements:

(a) Debtors. Each entity, other than WinCup Texas, Ltd., independently maintains accounting records. Because the Debtors engage in inter-company transactions with Debtor entities, each entity maintains detailed accounting records reflecting the inter-company accounts receivable and payable arising from each particular transaction. Separate Schedules and Statements have been filed for each of the Debtors. Inter-company balances and interests in Radnor subsidiaries and affiliates are reflected as of the close of business on August 21, 2006. Each Debtor's Schedules and Statements were prepared using the assets and liabilities of that Debtor pursuant to that Debtor's accounting records.

(b) Reporting Date. The Debtors' Schedules and Statements were prepared as of the close of business on August 21, 2006, unless otherwise stated. In some instances, the Debtors have used estimates or

pro-rated amounts where actual data as of August 21, 2006, was not available.

(c) Book Value. Each asset and liability of each Debtor is shown on the basis of the book value of the asset or liability in the Debtor's accounting books and records, unless otherwise noted, rather than the current market values, of such interests in property and/or liabilities. All inter-company balances are shown at the book values set forth in the books and records of the Debtors.

(d) Accounts Receivable and Payable. To the extent that a Debtor entity has accounts receivable and payable, such Debtor entity independently maintains its own records pertaining to such accounts receivable and payable. However, certain of the Debtor entities do not have any accounts receivable or payable. Under some circumstances, a Debtor may request another Debtor entity to transfer funds so that the requesting Debtor may make a payment to a creditor. At the time of the request, the requesting Debtor creates an inter-company payable. At the same time, such Debtor entity pays the requesting Debtor and creates an inter-company receivable. This arrangement results in the accounting records reflecting inter-company accounts payable and inter-company accounts receivable. Other inter-company transactions are accomplished by balance sheet netting of the mutual accounts receivable and accounts payable, which settlements do not involve the transfer of cash, but rather are bookkeeping transactions. Certain other inter-company transactions are achieved through cash transfers, which are then noted in the requesting Debtor's and the responding Debtor's books of account. Outstanding receivables between and among the Debtors are scheduled on Schedule B16 in the aggregate. Corresponding Debtor to Debtor obligations are listed on an aggregated basis on Schedule F. As of the Petition Date, all prepetition inter-company account balances were frozen. Postpetition, to preserve the relative interests of the estates of the Debtors and non-Debtor subsidiaries and affiliates to the greatest extent practicable, restrictions have been placed on inter-

company account balances. The listing of the aforementioned amounts shall not be construed as a characterization of such payments (as debt, equity or otherwise). Additionally, certain of their inter-company balances may be disputed, and any amounts listed should not be considered an admission of their validity.

(e) Intellectual Property Rights.

Inclusion of certain intellectual property shall not be construed as an admission that such intellectual property rights have not been abandoned, have not been terminated or otherwise expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition or other transaction. Accordingly, the Debtors reserve all of their rights with respect to the legal status of such intellectual property rights.

(f) Causes of Action. The Debtors have not set forth all causes of action against all third parties as assets in their Schedules and Statements. The Debtors reserve all of their rights with respect to any causes of action that they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such causes of action.

(g) Executory Contracts. The Debtors have not set forth executory contracts as assets in their Schedules and Statements. The Debtors' executory contracts have been set forth in Schedule G.

(h) Property and equipment - owned. Unless otherwise noted, owned property and equipment are stated as unknown. Although the Debtors have values recorded for owned real property on their books, the Debtors believe such book values would not accurately reflect the market value of the property. Therefore, the Debtors have listed the value as unknown. The estimated useful lives for the Debtors' assets are forty (40) years for buildings, five (5) years for molds and fifteen (15) years for other fixtures and equipment. Leasehold improvements are depreciated over a twenty (20) year period. Leasehold improvements are scheduled in Schedule B28. The leases are identified in the Debtors' Schedule G of Executory Contracts. For tax reporting

purposes, and beginning in the second quarter of 2006, all assets were recorded using the straightline method of depreciation. Prior to this period, the straightline half-year depreciation method was used by the Debtors. Assets purchased through a Mooresville, North Carolina acquisition in November 2003 were, at the time of acquisition, recorded using straightline (and not straightline, half-year) method of depreciation. Inasmuch as the Debtors calculate depreciation and amortization monthly, the Schedules and Statements reflect a pro-rated amount of monthly depreciation and amortization through July 31, 2006.

(i) Property and equipment - leased. In the ordinary course of their businesses, the Debtors lease furniture, fixtures, and equipment from certain third-party lessors for use in the daily operations of their businesses. Any such leases are set forth in the Schedules and Statements. The property subject to such leases is not reflected in the Schedules and Statements as either owned property or assets of the Debtors or property or assets of third-parties within the control of the Debtors. Nothing in the Schedules and Statements is or shall be construed as an admission or determination as to legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all rights with respect to any of such issues.

(j) Payments to Creditors and Insiders. On Statement of Financial Affairs 3C, the Debtors have not scheduled payments made to employees who may be deemed officers where the employees function in a purely ministerial role and have no material inside information. Finally, prior to the Petition Date, Radnor and its subsidiaries and affiliates routinely settled their inter-company accounts by a balance sheet "netting" of the mutual accounts receivable and payable between certain parties. These settlements did not involve the transfer of cash, but rather were bookkeeping transactions. Prepetition settlements of inter-company accounts that did not involve the transfer of cash and which occurred in the ordinary course of business are

not shown as payments in the Debtors' Schedules and Statements.

(k) Interests in Subsidiaries. Radnor owns directly or indirectly the twenty-one subsidiaries and affiliates that are Debtors. In addition, Radnor owns directly or indirectly certain foreign subsidiaries and affiliates that are not Debtors. Equity interests in subsidiaries and affiliates primarily arise from common stock ownership, LLC membership interests, or partnership interests. Each Debtor's "Schedule B- Personal Property" lists such Debtor's ownership interests, if any, in subsidiaries and affiliates. For purposes of these Schedules and Statements, the Debtors have listed the value of such ownership interests as undetermined because the fair market value of such stock or interests is dependent on numerous variables and factors and may differ significantly from the net book value.

(l) Financial Statements. Pursuant to an indenture dated March 11, 2003 (the "Indenture"), Radnor issued 11.0% Senior Notes due 2010 in the aggregate amount of \$135 million (the "Senior Notes"). As required by the Indenture, Radnor filed consolidated financial statements and records for the Debtors annually with the United States Securities and Exchange Commission (the "SEC"). Although the Senior Notes are publicly traded, Radnor's stock is closely held and not publicly traded. Radnor is not, therefore, a public company.

(m) Schedule D:

(i) Schedule D reflects the Debtors' secured liabilities as of the Petition Date. Pursuant to the Amended Interim Order (I) Authorizing Debtors (A) To Obtain Postpetition Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1), and (B) To Utilize Cash Collateral Pursuant to 11 U.S.C. § 363; (II) Granting Liens, Security Interests and Superpriority Claims; (III) Granting Adequate Protection to Prepetition Secured Parties Pursuant

to 11 U.S.C. §§ 361, 362, 363 and 364; and (IV) Scheduling a Final Hearing Pursuant to Bankruptcy Rules 2002, 4001 and 9014 (Docket No. 53) and the Final Order (I) Authorizing Debtors (A) To Obtain Postpetition Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1) and 364(e), and (B) To Utilize Cash Collateral Pursuant to 11 U.S.C. § 363; and (II) Granting Liens, Security Interests and Superpriority Claims; (III) Granting Adequate Protection to Prepetition Secured Parties Pursuant to 11 U.S.C. §§ 361, 362, 363, and 364 (Docket No. 278), the Debtors' prepetition liability to their prepetition secured lenders was paid subsequent to the Petition Date. **However, the period to challenge or investigate such payments and liability has not yet expired. Consequently, such prepetition secured lenders may still hold indemnification claims against the Debtors. Furthermore, such prepetition liability was replaced with postpetition debt in at least the same amount as the prepetition liability.**

(ii) Except as otherwise agreed pursuant to a stipulation or agreed order or any other order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D of any Debtor. Moreover, although the Debtors have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction, or any document or instrument (including, without limitation, any inter-company agreement) related to such creditor's claim.

(iii) In certain instances, a Debtor may be a co-obligor, co-mortgagor, or guarantor with respect to scheduled claims of other Debtors. No claim set forth on Schedule D of any



Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided in Schedule D are intended only to be a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. Holders of secured claims by virtue of holding setoff rights against the Debtors are not included on Schedule D. To the extent that the Debtors are parties to capital leases, the Debtors have treated those leases as executory contracts, which may be shown on Schedule G. However, the Debtors reserve their rights to assert that such capital leases are secured financings, rather than unexpired leases.

(n) Schedule F. In certain instances, a Debtor may be a co-obligor, co-mortgagor, or guarantor with respect to scheduled claims of other Debtors, and no claim set forth on Schedule F of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided in Schedule F are intended only to be a summary. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. The claims of individual creditors for, among other things, merchandise, goods, services or taxes are listed at the amounts listed on the Debtors' books and records and may not reflect credits or allowances due from such creditor. The Debtors reserve all of their rights respecting such credits and allowances. The dollar amounts listed may be exclusive of contingent and unliquidated amounts. The Debtors expressly incorporate by reference into Schedule F all parties to pending and potential pending litigation listed in the Debtors' Statements as contingent, unliquidated and disputed claims to the extent not already listed on Schedule F. All parties to executory

contracts, including those listed on Schedule G, are holders of contingent and unliquidated unsecured claims arising from (i) obligations under those executory contracts and/or (ii) rejection damages in the event that such executory contract is rejected. Not all such claims are duplicated on Schedule F.

(o) Schedule G:

(i) The businesses of the Debtors are complex. While every effort has been made to ensure the accuracy of the Schedule of Executory Contracts, inadvertent errors or omissions may have occurred. The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contracts, agreements, or leases set forth in Schedule G and to amend or supplement such Schedule as necessary.

(ii) The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, and other documents, instruments, and agreements that may not be listed therein. Certain of the real property leases listed on Schedule G may contain renewal options, guarantees of payment, options to purchase, rights of first refusal, rights to lease additional space, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth on Schedule G. Certain of the executory agreements may not have been memorialized and could be subject to dispute. Executory agreements that are oral in nature have been scheduled to the best of the Debtors' knowledge. Schedule G does not include stand alone purchase orders for goods or equipment or nondisclosure agreements. Schedule G does not include all of the Debtors' bid proposals entered into by the Debtors in the ordinary course of their business because the Debtors do not consider such documents to be executory contracts. Additionally, the Debtors may be parties to various other

agreements concerning real property, such as easements, rights of way, subordination, non-disturbance, and attornment agreements, supplemental agreements, amendments/letter agreements, title documents, consents, site plans, maps, and other miscellaneous agreements. Such documents are not set forth in Schedule G. Certain of the agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings.

(iii) The presence of a contract or agreement on this schedule does not constitute an admission that such contract or agreement is an executory contract or unexpired lease. The Debtors reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on these Schedules.

(p) Statement of Financial Affairs. Both questions 3C and 23 in the statement of financial affairs request information regarding payments to insiders. The Debtors have listed expense reimbursements, gross wages and bonuses to their insiders in response to question 3C.

4. Claims. The Debtors' Schedules list creditors and set forth the Debtors' estimate of the number of claims of creditors as of the close of business on August 21, 2006. Payments have been made subsequently to certain claimants pursuant to Bankruptcy Court orders in the Debtors' cases. The Bankruptcy Court has authorized the Debtors, among other matters, to continue certain customer practices and programs; to pay prepetition wages, salaries, and employee benefits; to pay critical vendor claims; to pay prepetition trust fund, use, and other taxes; and to pay certain prepetition freight carrier and related charges. The Debtors have attempted to reflect these subsequent payments in the Schedules and Statements, but the actual unpaid claims of creditors may differ from the amounts set forth in the Schedules and Statements.

5. Employee and Former Employee Addresses.

Where directors, employees, and former employees have been identified in the Schedules and Statements, their addresses have not been set forth. These addresses will be provided with appropriate confidentiality provisions upon request.

6. Employee Claims.

The Bankruptcy Court entered a first day order (the "Employee Wages Order") granting authority to the Debtors to pay prepetition and postpetition employee wages, salaries, benefits, and other obligations for employees. Pursuant to such the Employee Wages Order, the Debtors believe that, other than claims of Radnor's Chief Executive Officer and claims of former employees for severance, any employee claims for prepetition amounts either have been satisfied or are in the process of being satisfied. Accordingly, employee claims for amounts owing as of the end of the day on August 21, 2006 that have been paid or that are intended to be paid have not been included in the Schedules and Statements. The Debtors have, however, included severance obligations not paid to date in the Schedules and Statements.

7. Disputed, Contingent, and/or Unliquidated Claims. Schedules D, E, and F permit each of the Debtors to designate a claim as disputed, contingent, and/or unliquidated. A failure to designate a claim on any of these schedules as disputed, contingent, and/or unliquidated does not constitute an admission that such claim is not subject to objection. The Debtors reserve the right to dispute, or assert offsets or defenses to any claim reflected on these Schedules as to nature, amount, liability, or status or to otherwise subsequently designate any claim as disputed, contingent or unliquidated.

8. Insurance.

Radnor maintains general liability insurance policies, and various other insurance policies, on behalf of all the Debtors. A listing of all such insurance policies is set forth on Radnor's Schedule G.

9. Inventory. The Debtors routinely perform manual counts of their inventory, and record the results of such manual counts through cycle count sheets. In the event of a discrepancy, the Debtors recount and perform a book adjustment for such recount results. The Debtors have provided the inventory as of August 4, 2006 on the Statement of Financial Affairs. Inventory values set forth on the Statement of Financial Affairs are at cost.

10. Real Property. Real property owned by any Debtor is listed in Schedule A for that Debtor. Real property owned by subsidiaries of Radnor that did not file Chapter 11 petitions have not been scheduled.

11. Global Notes Control. In the event that the Schedules and Statements differ from the foregoing Global Notes, the Global Notes shall control.

\*\*\*END OF GLOBAL NOTES\*\*\*

\*\*SCHEDULES AND STATEMENTS BEGIN ON THE FOLLOWING PAGE\*\*

**FORM 7 - STATEMENT OF FINANCIAL AFFAIRS**  
**UNITED STATES BANKRUPTCY COURT**  
**District of Delaware**

**In re: Benchmark Holdings, Inc.**

**Case No. 06-10895(PJW)**

**STATEMENT OF FINANCIAL AFFAIRS**

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. Do not include the name or address of a minor child in this statement. Indicate payments, transfers and the like to minor children by stating "a minor child." See 11 U.S.C. §112; Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. If the answer to an applicable question is "None," mark the box labeled "None." If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

*DEFINITIONS*

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

**1. Income from employment or operation of business**

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**NONE    AMOUNT**

**SOURCE**

X

**2. Income other than from employment or operation of business**

State the amount of income received by the debtor other than from employment, trade, profession, operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**NONE    AMOUNT**

**SOURCE**

X



**3. Payment to creditors**

*Complete a . or b., as appropriate, and c.*

a. *Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$600.

Indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
X				

b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of this case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$5000. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
X				

c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed.)

NONE	NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
X				

**4. Suits and administrative proceedings, executions, garnishments and attachments**

a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
X				

b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
X			

**5. Repossessions, foreclosures and returns**

List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
X			

**6. Assignments and receiverships**

a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
X			

b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
X				

**7. Gifts**

List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
X				

**8. Losses**

List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCE AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
X			



**9. Payments related to debt counseling or bankruptcy**

List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NONE	NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT NAME OF PAYER IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
X			

**10. Payment to creditors**

a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF TRANSFERREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
X			

b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NONE	NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
X			

**11. Closed financial accounts**

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF INSTITUTION	TYPE AND NUMBER OF ACCOUNT AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
X			

**12. Safe deposit boxes**

List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO THE BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY.
X				

**13. Setoffs**

List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NONE	NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
X			

**14. Property held for another person**

List all property owned by another person that the debtor holds or controls.

NONE	NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
X			

**15. Prior address of debtor**

If the debtor has moved within the **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

NONE	ADDRESS	NAME USED	DATES OF OCCUPANCY
	3 Radnor Corporate Center Suite 300 Radnor, PA 19087	Benchmark Holdings	7/96 - 12/04

**16. Spouses and Former Spouses**

If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NONE	NAME
X	

**17. Environmental Information.**

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites. "Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

NONE	SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
X				

b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

NONE	SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
X				

c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NONE	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
X			

**18. Nature, location and name of business**

a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full – or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

*If the debtor is a partnership*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

*If the debtor is a corporation*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NONE	NAME AND ADDRESS	LAST FOUR DIGITS OF SOC. SEC. NO./ COMPLETE EIN OR OTHER TAXPAYER I.D. NO	NATURE OF BUSINESS	BEGINNING AND ENDING DATES OF OPERATION
X				

b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

**NONE NAME ADDRESS**  
 X

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, **six years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

**19. Books, records and financial statements**

a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

<b>NONE</b>	<b>NAME</b>	<b>ADDRESS</b>	<b>DATES SERVICES RENDERED</b>
	Mike Valenza, CFO	150 Radnor Chester Road, Suite A300 Radnor, PA 19087	Prior to 2 years - 9/30/2005
	Paul Ridder, Controller	150 Radnor Chester Road, Suite A300 Radnor, PA 19087	Prior to 2 years - 9/30/2005
	Mike Feehan, Controller	150 Radnor Chester Road, Suite A300 Radnor, PA 19087	9/30/2005 - Present
	Paul Ridder, CFO	150 Radnor Chester Road, Suite A300 Radnor, PA 19087	9/30/2005 - 9/11/2006
	Mike Valenza, CFO	150 Radnor Chester Road, Suite A300 Radnor, PA 19087	9/11/06 - Present
	Tom Puyans, Director of Financial Reporting	150 Radnor Chester Road, Suite A300 Radnor, PA 19087	2002 - Present

b. List all firms or individuals who within **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

Pricewaterhouse Coopers LLP, Audit Firm	Two Commerce Square, Suite 1700 2001 Market Street Philadelphia, PA 19103-7042	2005 - Present
KPMG LLP, Audit Firm	1601 Market Street Philadelphia, PA 19103	2002 - 2005

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

<b>NONE</b>	<b>NAME</b>	<b>ADDRESS</b>
	Radnor Holdings Corporation Radnor Financial Ctr	150 Radnor-Chester Road Suite 300A Radnor, PA 19087

d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NONE	NAME AND ADDRESS	DATE ISSUED
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See Attachment 19d

**20. Inventories**

a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

NONE	DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
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X

b. List the name and address of the person having possession of the records of each of the inventories reported in a., above.

NONE	DATE OF INVENTORY	NAME AND ADDRESS OF CUSTODIAN OF INVENTORY RECORDS
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X

**21 . Current Partners, Officers, Directors and Shareholders**

a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NONE	NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
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X

b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NONE	NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
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See Attachment 21b

**22 . Former partners, officers, directors and shareholders**

a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NONE	NAME	ADDRESS	DATE OF WITHDRAWAL
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X

b. If the debtor is a corporation, list all officers or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NONE	NAME AND ADDRESS	TITLE	DATE OF TERMINATION
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	Michael T. Kennedy 150 Radnor Chester Road, Suite A300 Radnor, PA 19087	Sole Director	8/18/2006
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	Michael V. Valenza 150 Radnor Chester Road, Suite A300 Radnor, PA 19087	SVP - Finance and Assistant Secretary	9/30/2005
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**23 . Withdrawals from a partnership or distributions by a corporation**

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

	<b>NAME AND ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR</b>	<b>DATE AND PURPOSE OF WITHDRAWAL</b>	<b>AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY</b>
<b>NONE</b>			
X			

**24. Tax Consolidation Group.**

If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

<b>NONE</b>	<b>NAME OF PARENT CORPORATION</b>	<b>TAXPAYER IDENTIFICATION NUMBER(EIN)</b>
X		

**25. Pension Funds**

If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within six years immediately preceding the commencement of the case.

<b>NONE</b>	<b>NAME OF PENSION FUND</b>	<b>TAXPAYER IDENTIFICATION NUMBER(EIN)</b>
X		

In Re: Benchmark Holdings, Inc.

Case No. 06-10895

Attachment 19d

Books, records and financial statements - Financial institution to whom financial statement was issued

Name	Notice Name	Address 1	Address 2	City	State	Zip	Date Issued
No individual financial statements have been issued for this company.							
These are included in the consolidated financial statements of the consolidated Radnor Holdings Corporation issued to the following:							
Securities and Exchange Commission - to be filed publically in 10Ks and 10Qs.							
ABN-AMRO Bank	George Dugan	55 East 52nd Street		New York	NY	10055	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
AEGON USA Realty Advisors, Inc.	Tyler Haskovec	4333 Edgewood Road NE		Cedar Rapids	IA	52499-5443	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
AEGON USA Realty Advisors, Inc.	Ms. Molly Joss	4333 Edgewood Road NE		Cedar Rapids	IA	52499-5443	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
AON	Bruce Vassallo	One Liberty Place	1650 Market St., Suite 1000	Philadelphia	PA	19103	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Bank of America, N.A.	Richard Levenson	40 East 52nd Street	2nd Floor	New York	NY	10022	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Bank of America, N.A.	Robert Anchundia	335 Madison Ave	6th Floor	New York	NY	10017	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Director	Paul Finigan	11 Anja Drive		Simsbury	CT	6070	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Fifth Third Business Credit	Don Mitchell	38 Fountain Square Plaza	Mail Drop 109052	Cincinnati	OH	45263	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Fleet	Mike Byrne	590 Madison Ave.	31st Floor	New York	NY	10022	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
GE Capital	Kevin Flynn	1301 Virginia Drive	Suite 200	Fort Washington	PA	19034	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
GMAC Commercial Mortgage	Janice Mason	200 Witmer Road		Horsham	PA	19044	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Guggenheim	Adrian Duffy	135 East 57th Street		New York	NY	10022	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Key Business Credit	Nadine Eames	127 Public Square, 6th Floor	Mailcode: OH-01-27-0618	Cleveland	OH	44114	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Key Equipment Finance	Dale Craig	100 West Road	Suite 300	Towson	MD	21204	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
LaSalle Business Credit, LLC	Ellen Cook	135 S. LaSalle Street	Suite 425	Chicago	IL	60603	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Merrill Lynch Capital	Ken Andreozzi	800 Scudders Mill Road	1H	Plainsboro	NJ	08536-1606	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Merrill Lynch Capital	John Lansing	222 North LaSalle Street	16th Floor	Chicago	IL	60601	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Moody's	Joe Morrison	99 Church Street		New York	NY	10007	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
National City Business Credit, Inc.	Thomas Karlov	One North Franklin, 20th Floor	Location CL01-20	Chicago	IL	60606	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Nordea Bank-Helsinki	Kai Suomela	Nordea Bank, Finland Plc	Helsinki Corporate Ctr., Satamaradankatu 5	Helsinki	FIN-00020		Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
PNC Business Credit	Janeann Fehrle	1600 Market Street	P2-P070-31-21	Philadelphia	PA	19103	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
PNC Business Credit	John Shields	100 West Road	Suite 327	Towson	MD	21204	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
PricewaterhouseCooper	Gray Lamb	Two Commerce Square	2001 Market Street, Suite 1700	Philadelphia	PA	19103	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Silver Point Capital, SPCP Group LLC	Gerry Willinger	2 Greenwich Plaza	1st Floor	Greenwich	CT	06830	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Standard & Poor's	Paul Kurias	55 Water Street	39th Floor	New York	NY	10041-0003	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Tennenbaum Capital Partners, LLC	Jose Feliciano	2951 28th Street	Suite 1000	Santa Monica	CA	90405	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
W.P. Carey	Darren Postel	50 Rockefeller Plaza	2nd Floor	New York	NY	10020	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)
Wachovia	Alan Finn	123 South Broad Street	PA1249	Philadelphia	PA	19109	Fiscal 2005 (4-13-06), Fiscal 2004 (3-31-05)

**In Re: Benchmark Holdings, Inc**

**Case No. 06-10895**

Attachment 21b

Current Partners, Officers, Directors and Shareholders

Name	Address 1	Address 2	City	State	Zip	Title	Nature and percentage of stock ownership
R. Radcliffe Hastings	Radnor Financial Center	150 Radnor Chester Road, Suite A300	Radnor	PA	19087	Sole Director and EVP	n/a
Michael T. Kennedy	Radnor Financial Center	150 Radnor Chester Road, Suite A300	Radnor	PA	19087	President	n/a
Caroline J. Williamson	Radnor Financial Center	150 Radnor Chester Road, Suite A300	Radnor	PA	19087	VP, Corporate Counsel and Secretary	n/a
Ann P. Kelly	Radnor Financial Center	150 Radnor Chester Road, Suite A300	Radnor	PA	19087	Treasurer	n/a
Michael V. Valenza	Radnor Financial Center	150 Radnor Chester Road, Suite A300	Radnor	PA	19087	Chief Financial Officer	n/a
Radnor Holdings Corporation	Radnor Financial Center	150 Radnor Chester Road, Suite A300	Radnor	PA	19087	Sole Stockholder	100%
(1) On the Petition Date, Paul D. Ridder was also VP, CFO and Assistant Secretary.							



UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE

In re: Benchmark Holdings, Inc.

Case No. 06-10895(PJW)

**Declaration Concerning Debtors' Statement of Financial Affairs**

I, Michael V. Valenza, CFO of the corporation named as debtor in this case, declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date 10/16/2006

Signature: / s / Michael V. Valenza

**Michael V. Valenza**

**CFO**