

**United States Bankruptcy Court
District of New Jersey**

In re E.C.D., Inc.

Debtor(s)

Case No. 09-11467Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Alpha Wire & Rod Sales 90 Wauregan Road Danielson, CT 06239	Alpha Wire & Rod Sales 90 Wauregan Road Danielson, CT 06239			24,940.15
B&L Custom Crating Co. 63 Charles Street Carteret, NJ 07008	B&L Custom Crating Co. 63 Charles Street Carteret, NJ 07008			6,466.00
Byram Steel Trading 512 Newark-Pompton Turnpike Pompton Plains, NJ 07444	Byram Steel Trading 512 Newark-Pompton Turnpike Pompton Plains, NJ 07444			243,153.11
Carpenter Technology Corp. 2 Meridian Blvd. Wyomissing, PA 19610	Carpenter Technology Corp. 2 Meridian Blvd. Wyomissing, PA 19610			40,572.79
Chiswick Elec Co Inc. 40 Brown Avenue Springfield, NJ 07081	Chiswick Elec Co Inc. 40 Brown Avenue Springfield, NJ 07081			6,394.97
Fagersta Stainless 200 Abington Executive Park Clarks Summit, PA 18411	Fagersta Stainless 200 Abington Executive Park Clarks Summit, PA 18411			80,865.71
Freehold Cartage 825 Highway 33 East P.O. Box 5010 Freehold, NJ 07728	Freehold Cartage 825 Highway 33 East P.O. Box 5010 Freehold, NJ 07728			8,895.94
Gerdau Ameristeel USA Inc. 4221 W. Boy Scout Blvd Suite 600 Tampa, FL 33631	Gerdau Ameristeel USA Inc. 4221 W. Boy Scout Blvd Suite 600 Tampa, FL 33631			645,051.80
Hitachi Metals America, Ltd 2 Manhattanville Road Suite 301 Purchase, NY 10577	Hitachi Metals America, Ltd 2 Manhattanville Road Suite 301 Purchase, NY 10577			41,040.00
Lepel Corporation 200G Executive Drive Edgewood, NY 11717	Lepel Corporation 200G Executive Drive Edgewood, NY 11717			5,706.00
Linde, Inc. 88718 Expedite Way Chicago, IL 60695-1700	Linde, Inc. 88718 Expedite Way Chicago, IL 60695-1700			6,999.49

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Marubeni-Itochu Steel America 655 Third Avenue New York, NY 10017	Marubeni-Itochu Steel America 655 Third Avenue New York, NY 10017			83,658.71
North American Stainless 6870 Highway 42 East Ghent, KY 41045	North American Stainless 6870 Highway 42 East Ghent, KY 41045			1,337,713.77
NUI Elizabethtown Gas One Elizabethtown Plaza Union, NJ 07083	NUI Elizabethtown Gas One Elizabethtown Plaza Union, NJ 07083			5,170.98
Outokumpu Stainless, Inc. 425 No. Martingale Road Suite 1600 Schaumburg, IL 60173	Outokumpu Stainless, Inc. 425 No. Martingale Road Suite 1600 Schaumburg, IL 60173			124,639.76
Ovako Fundia Nedstaal B.V. 1096 Assembly Drive Fort Mill, SC 29708	Ovako Fundia Nedstaal B.V. 1096 Assembly Drive Fort Mill, SC 29708			805,471.49
P.S.E. & G. Company 80 Park Plaza Newark, NJ 07101	P.S.E. & G. Company 80 Park Plaza Newark, NJ 07101			28,670.21
Precision Metals Services 418 Stump Road Montgomeryville, PA 18936	Precision Metals Services 418 Stump Road Montgomeryville, PA 18936			880,896.83
Schmolz & Bickenbach USA 365 Village Drive Carol Stream, IL 60188	Schmolz & Bickenbach USA 365 Village Drive Carol Stream, IL 60188			92,454.18
Sprague Energy Corp. Two International Drive Suite 200 Portsmouth, NH 03801-6809	Sprague Energy Corp. Two International Drive Suite 200 Portsmouth, NH 03801-6809			20,696.89

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

I, the Executive Vice President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date February 5, 2009Signature /s/ William Hughes
William Hughes
Executive Vice President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.