

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA

|                     |   |                       |
|---------------------|---|-----------------------|
| -----X              | ) |                       |
| IN RE:              | ) | Case No. 06-22110-TPA |
| PTC ALLIANCE CORP., | ) | Chapter 11            |
| Debtor.             | ) |                       |
| -----X              | ) |                       |

**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, 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).

| Name of creditor and complete mailing address including zip code                              | Name, Telephone Number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted | Nature of claim (trade debt, bank loan, government contract, etc.) | Indicate if claim is contingent, unliquidated, disputed or subject to setoff | Amount of claim [if secured also state value of security] |
|---|---|--|--|---|
| 1.<br>ISG CLEVELAND INC<br>3060 Eggers Avenue<br>Cleveland, OH 44105                          | Phone: (216) 429-7218<br>ISG CLEVELAND INC<br>3060 Eggers Avenue<br>Cleveland, OH 44105   | Trade Debt   |  | \$8,350,764.21  |
| 2.<br>WCI STEEL CORPORATION<br>1040 Pine Avenue, SE<br>Warren, OH 44483                       | Phone: (330) 841-8000<br>WCI STEEL CORPORATION<br>1040 Pine Avenue, S.E.<br>Warren, OH 44483  | Trade Debt   |  | \$1,878,312.51  |
| 3.<br>CHRYSLER CORPORATION<br>1000 Chrysler Drive<br>CIMS 485 11 51<br>Auburn Hills, MI 48326 | Phone:<br>CHRYSLER CORPORATION<br>1000 Chrysler Drive<br>CIMS 485 11 51<br>Auburn Hills, MI 48326   | Trade Debt   |  | \$1,357,545.67  |

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| 4.<br>KENWAL STEEL-BURNS<br>HARBOR<br>307 Tech Drive<br>Burns Harbor, IN 46304        | Phone: (219) 763-7500<br>KENWAL STEEL-BURNS<br>HARBOR<br>307 Tech Drive<br>Burns Harbor, IN 46304        | Trade Debt |  | \$1,180,186.41 |
| 5.<br>UNIVERSAL<br>6600 Grant Avenue<br>Cleveland, OH 44105                           | Phone: 800-669-2645 x 271<br>UNIVERSAL<br>6600 Grant Avenue<br>Cleveland, OH 44105                       | Trade Debt |  | \$584,706.30   |
| 6.<br>DUFERCO<br>15 Roemer Blvd<br>Farrell, PA 16121                                  | Phone: (724) 983-6464<br>DUFERCO<br>15 Roemer Blvd<br>Farrell, PA 16121                                  | Trade Debt |  | \$521,394.79   |
| 7.<br>SEVERSTAL NORTH<br>AMERICA, INC.<br>3001 Miller Road<br>Dearborn, MI 48121-1699 | Phone: (313) 322-0658<br>SEVERSTAL NORTH<br>AMERICA, INC.<br>3001 Miller Road<br>Dearborn, MI 48121-1699 | Trade Debt |  | \$462,694.10   |
| 8.<br>KERRY STEEL INC.<br>31731 Northwestern Hwy.<br>Farmington Hills, MI 48334       | Phone: (248) 352-0000<br>KERRY STEEL INC.<br>31731 Northwestern Hwy.<br>Farmington Hills, MI 48334       | Trade Debt |  | \$351,482.73   |
| 9.<br>STEEL TECHNOLOGIES,<br>INC.<br>1161 Solutions Center<br>Chicago, IL 60677-1001  | Phone:<br>STEEL TECHNOLOGIES,<br>INC.<br>1161 Solutions Center<br>Chicago, IL 60677-1001                 | Trade Debt |  | \$254,848.35   |
| 10.<br>CLASSIC STEEL INC.<br>P.O. Box 3038<br>Carmel, IN 46082                        | Phone: (317) 566-7053<br>CLASSIC STEEL INC.<br>P.O. Box 3038<br>Carmel, IN 46082                         | Trade Debt |  | \$154,954.59   |
| 11.<br>J. B. LEE<br>TRANSPORTATION<br>Box 48<br>Pontiac, IL 61764-0048                | Phone: (815) 842-2888<br>J. B. LEE TRANSPORTATION<br>Box 48<br>Pontiac, IL 61764-0048                    | Trade Debt |  | \$152,200.14   |

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| 12.<br>PEROT SYSTEMS<br>2300 West Plano Parkway<br>P.O. Box 269005<br>Treasury Dept: Building H<br>Plano, TX 75026-9005 | Phone: (972) 577-0000<br>PEROT SYSTEMS<br>2300 West Plano Parkway<br>P.O. Box 269005<br>Treasury Dept: Building H<br>Plano, TX 75026-9005 | Trade Debt |  | \$144,680.50 |
| 13.<br>USS STEEL<br>600 Grant Street<br>Room 1344<br>Pittsburgh, PA 15219   | Phone: (412) 433-4791<br>USS STEEL<br>600 Grant Street<br>Room 1344<br>Pittsburgh, PA 15219   | Trade Debt |  | \$120,068.34 |
| 14.<br>PENN POWER<br>P.O. Box 16001<br>Reading, PA 19612-6001   | Phone: 1-800-720-3600<br>PENN POWER<br>P.O. Box 16001<br>Reading, PA 19612-6001   | Trade Debt |  | \$114,327.97 |
| 15.<br>US AIRWAYS, INC.<br>Dept # 10813-7<br>P.O. Box 640184<br>Pittsburgh, PA 15264-0184                               | Phone: 1-800-528-3819<br>US AIRWAYS, INC.<br>Dept # 10813-7<br>P.O. Box 640184<br>Pittsburgh, PA 15264-0184                               | Trade Debt |  | \$71,811.34  |
| 16.<br>WORTHINGTON STEEL<br>CORP.<br>1605 Solutions Center<br>Chicago, IL 60677-1005                                    | Phone:<br>WORTHINGTON STEEL<br>CORP.<br>1605 Solutions Center<br>Chicago, IL 60677-1005   | Trade Debt |  | \$68,768.91  |
| 17.<br>MERCER<br>TRANSPORTATION CO.<br>P.O. Box 35610<br>Louisville, KY 40232-5610                                      | Phone: 1-800-626-5375<br>MERCER<br>TRANSPORTATION CO.<br>P.O. Box 35610<br>Louisville, KY 40232-5610                                      | Trade Debt |  | \$60,901.74  |
| 18.<br>ROLL-KRAFT, INC.<br>P.O. Box 74003<br>Cleveland, OH 44191-4003   | Phone: 1-888-953-9400<br>ROLL-KRAFT, INC.<br>P.O. Box 74003<br>Cleveland, OH 44191-4003   | Trade Debt |  | \$58,406.14  |

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| 19.<br>LIBERTY STEEL<br>PRODUCTS, INC.<br>11650 Mahoning Avenue<br>North Jackson, OH 44451       | Phone: (330) 528-2236<br>LIBERTY STEEL PRODUCTS,<br>INC.<br>11650 Mahoning Avenue<br>North Jackson, OH 44451    | Trade Debt |  | \$57,171.61 |
| 20.<br>BRYSON TRANSPORT<br>CO.<br>C/O Emerald Express, Inc.<br>P.O. Box 42<br>Industry, PA 15052 | Phone: (724) 643-1824<br>BRYSON TRANSPORT CO.<br>C/O Emerald Express, Inc.<br>P.O. Box 42<br>Industry, PA 15052 | Trade Debt |  | \$51,747.38 |

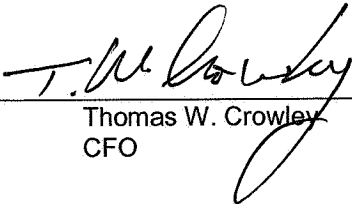
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IN RE: ) Case No. 06-22110-TPA  
PTC ALLIANCE CORP., ) Chapter 11  
Debtor. )  
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**DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, Thomas W. Crowley, Chief Financial Officer of PTC Alliance Corp., named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding 20 Largest Unsecured Claims and that it is true and correct to the best of my information and belief.

Date: May 12, 2006

  
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Thomas W. Crowley  
CFO