

United States Bankruptcy Court
District of Delaware

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle):
Werner Co.
All Other Names used by the Debtor in the last 8 years
(include married, maiden, and trade names):
Florida Ladder Company
Gold Medal Ladder Company
Kentucky Ladder Company
Olympus Properties, Inc.
Phoenix Management Services, Inc.
R.D. Arizona Ladder Corp.
Wentworth Institutional Realty, Inc.
Werner Extruded Products
Werner Ladder Company
Werner Management Company

Name of Joint Debtor (Spouse) (Last, First, Middle):
N/A
All Other Names used by the Joint Debtor in the last 8 years
(include married, maiden, and trade names):
N/A

Last four digits of Soc. Sec./Complete EIN or other Tax I.D. No. (if more than one, state all): 25-1754435

Last four digits of Soc. Sec./Complete EIN or other Tax I.D. No. (if more than one, state all): N/A

Street Address of Debtor (No. & Street, City, and State):
93 Werner Road
Greenville, Pennsylvania
ZIP CODE 16125-9499

Street Address of Joint Debtor (No. & Street, City, and State):
N/A
ZIP CODE

County of Residence or of the Principal Place of Business:
Mercer County

County of Residence or of the Principal Place of Business:
N/A

Mailing Address of Debtor (if different from street address):
ZIP CODE

Mailing Address of Joint Debtor (if different from street address):
ZIP CODE

Location of Principal Assets of Business Debtor (if different from street address above):
ZIP CODE

Type of Debtor (Form of Organization)
(Check one box.)
[] Individual (includes Joint Debtors)
[X] Corporation (includes LLC and LLP)
[] Partnership
[] Other (If debtor is not one of the above entities, check this box and provide the information requested below.)
State type of entity _____

Nature of Business
(Check all applicable boxes.)
[] Health Care Business
[] Single Asset Real Estate as defined in 11 U.S.C. § 101(51B)
[] Railroad
[] Stockbroker
[] Commodity Broker
[] Clearing Bank
[] Nonprofit Organization qualified under 15 U.S.C. § 501(c)(3)

Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)
[] Chapter 7 [X] Chapter 11 [] Chapter 15 Petition for Recognition of a Foreign Main Proceeding
[] Chapter 9 [] Chapter 12 [] Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
[] Chapter 13

Nature of Debts (Check one box)
[] Consumer/Non-Business [X] Business

Chapter 11 Debtors
Check one box:
[] Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).
[X] Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).
Check if:
[] Debtor's aggregate noncontingent liquidated debts owed to non-insiders or affiliates are less than \$2 million.

Filing Fee (Check one box)
[X] Full Filing Fee attached
[] Filing Fee to be paid in installments (Applicable to individuals only)
Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.
[] Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.

Statistical/Administrative Information
[X] Debtor estimates that funds will be available for distribution to unsecured creditors.
[] Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

THIS SPACE IS FOR COURT USE ONLY

Table with 10 columns: Estimated Number of Creditors. Rows for ranges: 1-49, 50-99, 100-199, 200-999, 1,000-5,000, 5,001-10,000, 10,001-25,000, 25,001-50,000, 50,001-100,000, OVER 100,000. Box checked under 10,001-25,000.

Table with 8 columns: Estimated Assets. Rows for ranges: \$0 to \$50,000, \$50,001 to \$100,000, \$100,001 to \$500,000, \$500,001 to \$1 million, \$1,000,001 to \$10 million, \$10,000,001 to \$50 million, \$50,000,001 to \$100 million, More than \$100 million. Box checked under More than \$100 million.

Table with 8 columns: Estimated Debts. Rows for ranges: \$0 to \$50,000, \$50,001 to \$100,000, \$100,001 to \$500,000, \$500,001 to \$1 million, \$1,000,001 to \$10 million, \$10,000,001 to \$50 million, \$50,000,001 to \$100 million, More than \$100 million. Box checked under More than \$100 million.

* The Debtor's financial records are maintained on a consolidated basis with the entities identified on the schedule annexed hereto as Attachment A. Accordingly, individualized information as to the number of creditors, assets, and liabilities of the Debtor is not currently available.

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Werner Co.	
Prior Bankruptcy Case Filed Within Last 8 Years (If more than one, attach additional sheet)			
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet)			
Name of Debtor: See Attachment A	Case Number:	Date Filed:	
District:	Relationship:	Judge:	
<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter.</p> <p>I further certify that I delivered to the debtor the notice required by § 342(b) of the Bankruptcy Code.</p> <p style="text-align: center;">X _____ Signature of Attorney for Debtor(s) Date</p>		
<p style="text-align: center;">Exhibit C</p> <p>Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?</p> <p><input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.</p> <p><input checked="" type="checkbox"/> No</p>	<p style="text-align: center;">Certification Concerning Debt Counseling by Individual/Joint Debtor(s)</p> <p><input type="checkbox"/> I/we have received approved budget and credit counseling during the 180-day period preceding the filing of this petition.</p> <p><input type="checkbox"/> I/we request a waiver of the requirement to obtain budget and credit counseling prior to filing based on exigent circumstances. (Must attach certification describing.)</p>		
Information Regarding the Debtor (Check the Applicable Boxes)			
Venue (Check any applicable box)			
<input type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input checked="" type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Statement by a Debtor Who Resides as a Tenant of Residential Property			
<i>Check all applicable boxes.</i>			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
_____ (Name of landlord that obtained judgment)			
_____ (Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			

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

Name of Debtor(s):
Werner Co.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.
[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.
[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by § 342(b) of the Bankruptcy Code.

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by § 1515 of title 11 are attached.

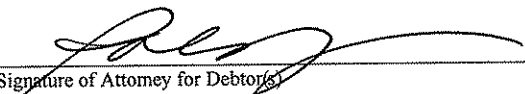
Pursuant to § 1511 of title 11, United States Code, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
(Signature of Foreign Representative)

(Printed Name of Foreign Representative)

Date

Signature of Attorney

X 
Signature of Attorney for Debtor(s)

Robert S. Brady
Young Conaway Stargatt & Taylor, LLP
1000 West Street, 17th Floor
Wilmington, Delaware 19899-0391
302-571-6600

6/12/06
Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers. I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19B is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X _____
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

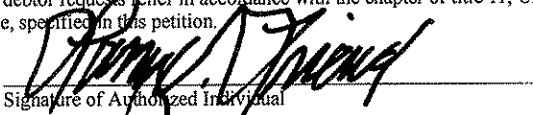
If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. § 110; 18 U.S.C. § 156.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X 
Signature of Authorized Individual

Larry V. Friend
Printed Name of Authorized Individual

Vice President, Chief Financial Officer, and Treasurer
Title of Authorized Individual

6/12/06
Date

ATTACHMENT A

Pending Bankruptcy Cases Filed by Affiliates of the Debtor

Concurrently herewith, each of the affiliated entities listed below (collectively, the "Affiliated Debtors") filed a petition in this Court for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330. Contemporaneously with the filing of their voluntary petitions, the Debtors filed a motion requesting that the Court consolidate their chapter 11 cases for administrative purposes only.

The Affiliated Debtors are the following entities:

Werner Holding Co. (DE), Inc.
Werner Holding Co. (PA), Inc.
WIP Technologies, Inc.

CERTIFICATE OF RESOLUTIONS

I, Eric J. Werner, Director, Vice President, Secretary, General Counsel, and Corporate Ethics Officer of Werner Co., a Pennsylvania corporation (the "Company"), hereby certify that a special meeting of the Board of Directors of the Company was duly called and held on the following resolutions, which were duly adopted in accordance with the requirements of the Pennsylvania Business Corporation Law, and that said resolutions have not been modified or rescinded and are still in full force and effect on the date hereof:

RESOLVED, that, in the judgment of the Board of Directors of the Company, it is desirable and in the best interests of the Company, its creditors, employees, and other interested parties for the appropriate officers of the Company (together, the "Authorized Officers") to: (i) file a voluntary petition for relief under the provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), and (ii) enter into a Superpriority Debtor-in-Possession Credit and Guaranty Agreement (the "Agreement") among the Company, the Affiliated Debtors, and Black Diamond Commercial Finance LLC; and it was further

RESOLVED, that the law firm of Willkie Farr & Gallagher LLP, 787 Seventh Avenue, New York, New York 10019, is hereby employed as co-counsel for the Company in the Company's chapter 11 case; and that the law firm of Young Conaway Stargatt & Taylor, LLP, 1000 West Street, 17th Floor, P.O. Box 391, Wilmington, Delaware 19899-0391, is hereby employed as co-counsel for the Company in the Company's chapter 11 case; and that Rothschild Inc., 1251 Avenue of the Americas, New York, New York 10020, is hereby employed as financial advisors and investment bankers for the Company in the Company's chapter 11 case; and that Loughlin Meghji + Co., 148 Madison Avenue, New York, New York 10016, is hereby employed as restructuring consultants for the Company in the Company's chapter 11 case; each employment subject to Bankruptcy Court approval; and it was further

RESOLVED, that each of the Authorized Officers are hereby authorized, empowered, and directed, in the name and on behalf of the Company, to execute and file all petitions, schedules, motions, lists, applications, pleadings, and other papers, and, in that connection, to employ and retain all assistance by legal counsel, accountants, financial advisors, and other professionals, and to take and perform any and all further acts and deeds which they deem necessary, proper, or desirable in connection with the Company's chapter 11 case, with a view to the successful prosecution of such case; and it was further

RESOLVED, that the Company and any Authorized Officer be, and hereby is, authorized and directed to (a) enter into any agreement or agreements to re-purchase (the "Re-Purchase") Werner Co. accounts receivables sold pursuant to that certain Purchase and Sale Agreement with Werner Funding Corporation, Inc. ("Werner Funding"), dated May 10, 2005, and which serves as collateral for the obligations of Werner Funding under that certain Accounts Receivable Financing Facility, dated May 10, 2005, (b) utilize proceeds provided under the Agreement to effectuate the such Re-Purchase, and (c) take any and all other and further actions, including without limitation the provision of any indemnification and the execution and delivery of additional agreements and instruments, which such Authorized Officer or the Company's legal counsel may deem necessary or appropriate to effect the Re-Purchase and any related transactions; and it was further


RESOLVED, that each of the Authorized Officers are hereby authorized, empowered, and directed, in the name and on behalf of the Company, to cause the Company to enter into, execute, deliver, certify, file and/or record, and perform such agreements, instruments, motions, affidavits, applications for approvals or ruling of governmental or regulatory authorities, certificates, or other documents, and to take such other action, as in the judgment of such officer shall be or become necessary, proper, and desirable to effectuate a successful reorganization of the Company's business; and it was further

RESOLVED, that the terms and provisions of the Agreement submitted in draft form to this Board of Directors be, and hereby are, approved in all respects, and that any Authorized Officer is hereby authorized and directed to execute and deliver the Agreement on behalf of the Company with such changes, amendments, and additional provisions as any Authorized Officer shall deem necessary and appropriate; and it was further

RESOLVED, that the Company be, and hereby is, authorized and directed to enter into any additional agreement provided for in or contemplated under the Agreement or otherwise necessary to carry out the transactions contemplated thereunder, including the execution of a guaranty, the granting of superpriority administrative claims and of liens on substantially all of its assets, such agreements to include, without limitation, priming notes, security agreements, mortgages, pledge agreements, collateral agreements, control agreements, intercreditor agreements, assignments, and any other agreements, documents, instruments, certificates, or writings of any kind whatsoever, and any Authorized Officers are hereby authorized and directed to execute and deliver the same on behalf of the Company, and to take any and all such other and further actions which such Authorized Officer or the Company's legal counsel may deem necessary or appropriate to affect the transactions contemplated under the Agreement; and it was further

RESOLVED, that any and all past actions heretofore taken by officers or directors of the Company in the name and on behalf of the Company in furtherance of any or all of the preceding resolutions be, and the same hereby are, ratified, confirmed, and approved.

IN WITNESS WHEREOF, I have hereunto set my hand this 12th day of June.



Signature

Eric J. Werner

Name

Director, Vice President, Secretary, General
Counsel, and Corporate Ethics Officer

Title

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

-----X
 In re :
 : Chapter 11
 WERNER CO., :
 : Case No. 06-_____ (____)
 : Debtor. :
 -----X

**LIST OF CREDITORS HOLDING
30 LARGEST UNSECURED CLAIMS**

Following is the list of creditors holding the thirty largest unsecured claims.¹ The list has been prepared on a consolidated basis, based upon the consolidated books and records of the Debtor and its affiliates, Werner Holding Co. (PA), Inc., Werner Holding Co. (DE), Inc., and WIP Technologies, Inc. (collectively, the “Debtors”). On the date hereof, such affiliates also commenced chapter 11 cases in this Court.

Except as set forth above, the list has been prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 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 thirty largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number, and fax number 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 as of 5/31/06 ²
The Bank of New York (Trustee for the Notes) 101 Barclay Street – 8W New York, NY 10286	Attn: Mary Lagumina Tel: 212-815-4812 Fax: 212-815-7760	Note Debt		\$142,782,780
Werner Enterprises, Inc. ³ 14507 Frontier Road Omaha, NE 68138	Attn: John Steele Tel: 402-894-3036 Fax: 402-894-3990	Shipping		\$1,696,621
WXP, Inc. – PS3 and Log Sales 93 Werner Road, Building A Greenville, PA 16125	Attn: John Thigpen Tel: 724-588-2000 Fax: 724-589-4286	Trade Debt		\$1,242,307
Grupo American Industries Washington 3701 ED 18 Chihuahua Chih CP 31200 Mexico	Attn: Miriam Vazques Tel: 915-309-4126 Fax: +011-52-656-629-2601	Trade Debt		\$1,072,702

¹ The information herein shall not constitute an admission of liability by, nor is it binding on, any of the Debtors.

² These claim amounts represent maximum potential liabilities. Any actual amounts owed may be significantly lower.

³ Werner Enterprises, Inc. is not an affiliate of the Debtors.

Name of creditor and complete mailing address, including zip code	Name, telephone number, and fax number 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 as of 5/31/06 ²
Saint-Gobain Vetrotex America, Inc. 4515 Allendale Road Wichita Falls, TX 76310	Attn: Rick Fortune Tel: 440-964-8820 Fax: 440-964-5390	Trade Debt		\$821,362
Owens Corning Fiberglass One Owens Corning Parkway Toledo, OH 43659	Attn: Joe Arcadi Tel: 440-286-5777 Fax: 800-237-7755	Trade Debt		\$593,921
Comor, Inc. 2164 Libre Comercio, Juarez, Chihuahua, Mexico	Attn: Bob Deets Tel: 011-52-656-171-9629 Fax: 011-52-656-171-9629	Trade Debt		\$571,712
Venture Plastics, Inc. PO Box 249 4000 Warren Road Newton Falls, OH 44444	Attn: Bryon Osborne Tel: 330-872-5774 Fax: 330-872-3597	Trade Debt		\$566,946
Scanwell Logistics (LAX) Inc. 615 North Nash Street Suite 202 El Segundo, CA 90245	Attn: Gino Lin Tel: 310-640-8800 Fax: 310-640-8808	Shipping		\$550,000
AOC 2552 Industrial Drive Valparaiso, IN 46383	Attn: Clark Wade Tel: 614-901-0798 Fax: 219-465-4427	Trade Debt		\$525,148
Century Industries, Inc. 2300 East 145th Street Little Rock, AR 72206	Attn: Scott Treadway Tel: 501-897-5253 Fax: 501-897-5320	Trade Debt		\$467,252
EPI Printers, Inc. PO Box 1025 5350 Dickman Road Battle Creek, MI 49016-1025	Attn: Ron Bosworth Tel: 724-588-2000 ext. 2355 Fax: 269-968-4260	Trade Debt		\$281,717
Anixter Fasteners 1435 Henry Brennan Drive Suite H El Paso, TX 79936	Attn: Tom Knottek Tel: 915-860-6620 Fax: 915-860-4898	Trade Debt		\$277,942
Hollinee Glass Fibers 9702 Iron Point Road Shawnee, OH 43782	Attn: David Schumaker Tel: 740-394-2491 Fax: 740-394-2496	Trade Debt		\$262,862
Bayloff Die & Machine 5910 Bellville Road Van Buren Twp, MI 48111	Attn: Richard Bayer Tel: 734-397-9116 Fax: 734-397-9125	Trade Debt		\$226,181
Coinco, Inc. PO Box 248 23727 US Highway 322 Cochranton, PA 16314	Attn: Jim Cockley Tel: 814-425-7407 Fax: 814-425-7489	Trade Debt		\$213,648
Suzhou Ronglida Tool Co. Ltd. 15#, Dongxin Rd Xukou Town Wuzhong District Suzhou City Jiangsu Province, China	Attn: Xiaoyan Xie / Jianyuan Zhang Tel: +86-512-6621-1567 Fax: +86-512-6621-4046	Trade Debt		\$190,918

Name of creditor and complete mailing address, including zip code	Name, telephone number, and fax number 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 as of 5/31/06 ²
El Paso Tool & Die 10859 Pellicano Drive El Paso, TX 79935	Attn: Sal Robles Tel: 915-591-0346 Fax: 915-591-0390	Trade Debt		\$160,784
Hua Feng Lock Products Ltd. South YongNing Industrial Road, XiaoLan, ZhongShan, GuangDong, China 528415	Attn: Iris Lee / WenLie Ho Tel: +86-760-226-5895 ext. 858 Fax: +86-760-227-8063	Trade Debt		\$153,359
Viking Tool & Gage, Inc. 11160 State Highway 18 Conneaut Lake, PA 16316	Attn: Brian Burns Tel: 814-382-8691 Fax: 814-382-5234	Trade Debt		\$151,608
Goshen Stamping Co., Inc. 1025 S 10th Street Goshen, IN 46526-4401	Attn: Jerry Trolz Tel: 574-533-4108 Fax: 574-534-4189	Trade Debt		\$147,980
St Paul Travelers Commercial Lines – National 300 Windsor Street Hartford, CT 06120	Attn: Peter A. Heard Tel: 860-277-7827 Fax: 860-277-2876	Insurance		\$145,720
Yellow Freight P.O. Box 13850 Newark, NJ 07188	Attn: Gerry Marra Tel: 412-781-0578 Fax: 412-781-9152	Shipping		\$141,938
Brandywine Distribution Services 1330 East 12th Street Wilmington, DE 19802	Attn: Dane Waters Tel: 302-652-7425 Fax: 302-652-7426	Shipping		\$131,768
Custom-Pak, Inc. 86-16th Avenue North Clinton, IA 52732	Attn: Clay Bahnsen Tel: 563-242-1801 Fax: 563-244-5325	Trade Debt		\$106,900
Integrated Logistics Solutions 400 Commerce Boulevard Lawrence, PA 15055	Attn: Mickey Remich Tel: 724-745-7900 Fax: 724-745-7572	Trade Debt		\$106,544
Paschall Truck Lines (PASC) PO Box 1889 3443 Highway 641 South Murray, KY 42071	Attn: Allen Crowely Tel: 800-626-3374 Fax: 270-753-1904	Shipping		\$104,376
Alcan Ingot & Recycling 6060 Parkland Boulevard Cleveland, OH 44124	Attn: Nancy Pudelsky Tel: 908-369-2182 Fax: 440-423-6668	Trade Debt		\$102,019
United Parcel Service PO Box 99985 Pittsburgh, PA 15233	Attn: Doug Fleming Tel: 814-833-3670 Fax: 814-835-2303	Shipping		\$92,383
Southwest Tape & Label, Inc. 965 Loma Verde Drive El Paso, TX 79936	Attn: Michael Healy Tel: 915-858-3381 Fax: 915-858-8059	Trade Debt		\$88,817

DECLARATION UNDER PENALTY OF PERJURY

I, the undersigned authorized officer of Werner Co., the debtor in this case (the "Debtor"), declare under penalty of perjury that I have read the foregoing list of unsecured creditors of the Debtor and its affiliated Debtors and that it is true and correct to the best of my information and belief.

Dated: June 12, 2006



Signature

Larry V. Friend

Name

Vice President, Chief Financial Officer, and Treasurer

Title

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

-----X
In re :
WERNER CO., : Chapter 11
 :
 Debtor. : Case No. 06-_____ (_____)
-----X

**LIST OF EQUITY SECURITY HOLDERS AND
CORPORATE OWNERSHIP STATEMENT**

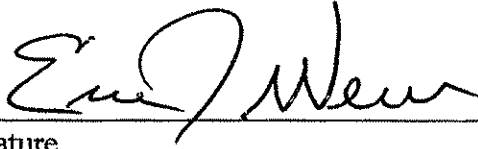
Werner Co. is wholly owned by Werner Holding Co. (DE), Inc., which is wholly owned by Werner Holding Co. (PA), Inc.¹

¹ The List of Equity Security Holders and the Corporate Ownership Statement for Werner Holding Co. (PA), Inc. is attached to the voluntary petition that it filed concurrently herewith.

DECLARATION UNDER PENALTY OF PERJURY

I, the undersigned authorized officer of Werner Co., the debtor in this case (the "Debtor"), declare under penalty of perjury that I have read the foregoing list of equity security holders and corporate ownership statement of the Debtor and that they are true and correct to the best of my information and belief.

Dated: June 12, 2006



Signature

Eric J. Werner

Name

Director, Vice President, Secretary, General
Counsel, and Corporate Ethics Officer

Title