COURT FILE NUMBER

1201-15908

COURT

COURT OF OUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE

Calgary

APPLICANT

IN THE MATTER OF THE COMPANIES'

CREDITORS ARRANGEMENT ACT, R.S.C.

1985, c. C-36, as amended

AND IN THE MATTER OF THE MCBURNEY CORPORATION

DOCUMENT

AFFIDAVIT

ADDRESS FOR SERVICE AND

CONTACT INFORMATION OF

PARTY FILING THIS

DOCUMENT

Robyn Gurofsky

Borden Ladner Gervais LLP

1900, 520 3rd Ave. S.W. Calgary, AB T2P 0R3

Telephone: (403) 232-9774 Facsimile: (403) 266-1395

Email: <u>RGurofsky@blg.com</u> File No. 505554-000000

AFFIDAVIT OF JOHN CURTIS MCBURNEY

Sworn on December $\frac{1}{2}$, 2012

I JOHN CURTIS McBURNEY, of the City of Allanda, in the State of Georgia in the United States of America, SWEAR AND SAY THAT:

I am a director, Corporate Secretary and Chief Financial Officer of The McBurney Corporation ("McBurney") and am a director of McBurney Power Limited ("MPL"). McBurney is in restructuring proceedings in the United States (the "U.S.") under chapter 11 of the U.S. Bankruptcy Code (the "U.S. Proceedings"). I am familiar with the U.S. Proceedings and with the day to day operations, business affairs, books and records of both McBurney and MPL. As such, I have personal knowledge of the matters to which I depose in this Affidavit. Where I do not

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JUDICIAL CENTRE OF CALGARY possess such personal knowledge, I have stated the source of my information and do verily believe it to be true.

- 2. I make this affidavit in support of an application by MPL for recognition of the U.S. Proceedings pursuant to Part IV of the *Companies' Creditors Arrangement Act* (the "CCAA"). In particular, MPL is seeking the following relief:
 - (a) Recognition of MPL as the "foreign representative" of the U.S. Proceedings;
 - (b) Recognition of the U.S. Proceedings as "foreign proceedings" and in particular, as "foreign main proceedings";
 - (c) Recognition in Canada of certain orders issued in the U.S. Proceedings, including recognition of the U.S. Confirmation Order (as such term is defined below) to facilitate the implementation of the plan of reorganization in Canada and facilitate the continued operation of McBurney in Canada; and
 - (d) The appointment of FTI Consulting Inc. as information officer in Canada to keep the Court and the Canadian stakeholders apprised of developments in the U.S. Proceedings and to facilitate implementation of the plan of reorganization in Canada.
- 3. If the requested relief is granted, and if a stay of proceedings is granted and the plan of reorganization is properly implemented in Canada with the assistance of the information officer, it is anticipated that MPL will bring a further application to this Court seeking recognition that the plan has been implemented and binds all Canadian creditors who participated in the U.S. Proceedings.
- 4. I am not aware of any insolvency or restructuring proceedings commenced in respect of McBurney outside of the U.S. at this time. Further, MPL has not commenced insolvency proceedings in any jurisdiction.

BACKGROUND

5. McBurney is a corporation formed under the laws of the State of Georgia, in the U.S. and was headquartered and conducted business at 1650 International Court, Suite 100, Norcross, Georgia.

- 6. McBurney is in the business of designing and constructing steam boiler systems that are used for various purposes, including but not limited to manufacturing plant processes, power generation and other applications requiring steam power generation. McBurney also does the following:
 - (a) provides construction, installation, design and procurement services;
 - (b) purchases and sells boiler equipment, materials and supplies;
 - (c) repairs boiler equipment; and
 - (d) provides other maintenance services to various customers operating and constructing steam boiler systems.
- MPL is a corporation formed pursuant to the laws of Canada and is a wholly owned subsidiary of McBurney. MPL was created for the purpose of providing field services, contracting services and executing projects in Canada on behalf of and in relation to McBurney's business. From time to time, McBurney acted as a subcontractor or supplier of goods and services to MPL with respect to Canadian projects.
- 8. Beginning in late 2009 and through to 2011, McBurney experienced cash flow difficulties, in part due to a receivable owed to McBurney by Abitibi-Consolidated Inc. which merged with Bowater Inc. to form AbitibiBowater Inc. ("Abitibi"), a pulp and paper manufacturer which filed for creditor protection in Canada in April, 2009. Directly, or through MPL, McBurney was owed in excess of \$10,000,000 from Abitibi. As a result of Abitibi's insolvency proceedings, McBurney was forced to divert substantial amounts of money from its business operations as it incurred legal expenses both to defend claims and pursue the recovery of funds from Abitibi in the insolvency proceedings.
- 9. In addition to the cash flow difficulties associated with collecting on amounts due from Abitibi, McBurney also experienced difficulties collecting on receivables due from Tate & Lyle Industries PLC ("Tate & Lyle") in relation to a project commenced in the United Kingdom. In the spring of 2010, Tate & Lyle was in default of its payment obligations to McBurney in the amount of \$3,933,449. McBurney made efforts to collect on the amounts owing by Tate & Lyle, however, was unsuccessful and ultimately filed an action against Tate & Lyle in the United States District Court for the Northern District of Georgia for recovery of more than \$3.9 million in damages for breach of contract.

CHAPTER 11 PROCEEDINGS

- 10. As a result of the cash flow difficulties experienced by McBurney, in part due to the unpaid receivables from Abitibi and Tate & Lyle, on or about July 15, 2011 (the "Petition Date"), McBurney filed a voluntary petition in the U.S. Proceedings with the United States Bankruptcy Court, Northern District of Georgia (the "U.S. Court"). Attached hereto and marked as Exhibit "A" to this my Affidavit is a Certified True Copy of the Voluntary Petition filed by McBurney with the U.S. Court.
- 11. On the Petition Date, and as part of the voluntary petition filed in the U.S. Proceedings, McBurney prepared a Verification of Creditor Matrix listing approximately 28 Canadian entities, either individuals or corporations, as among the creditors of McBurney. I am advised by U.S. Counsel that these Canadian creditors were given notice of the U.S. Proceedings.
- 12. On the List of Creditors Holding 20 Largest Unsecured Claims, a document prepared in the U.S. Proceedings and appended to the Petition attached hereto as Exhibit "A", two Canadian creditors, MBB Power Services, Inc. ("MBB Power") and the Canada Revenue Agency (the "CRA"), are listed as creditors of McBurney, each among 20 of the largest unsecured creditors of McBurney.
- 13. In the U.S. Proceedings pursuant to an order dated July 29, 2011, a claims process was established which required creditors to file a proof of claim against McBurney no later than September 20, 2011. Both MBB Power and the CRA, among other Canadian entities, received notice of the filing deadlines to assert claims against McBurney.
- 14. The CRA filed an unsecured claim against McBurney in the amount of \$734,861.71 in the U.S. Proceedings pursuant to a proof of claim form dated August 25, 2011. I am advised by U.S. Counsel and do verily believe that the CRA claim was allowed. Attached hereto and marked as **Exhibit "B"** to this my Affidavit is a copy of the proof of claim form filed by the CRA in the U.S. Proceedings.
- 15. McBurney filed a Plan of Reorganization in the U.S. Proceedings, which was amended on three occasions (the "Plan"). On May 3, 2012, the U.S. Court approved a disclosure statement and permitted McBurney to solicit votes on the Plan (the "Solicitation Order"). McBurney sent to its Creditors, including the CRA and other Canadian creditors, a solicitation package in accordance with the Solicitation Order. The solicitation package included a copy of the Solicitation Order,

- the Plan and a ballot containing voting instructions. The result of the solicitation was that the Plan was approved by the requisite majority of creditors.
- 16. The Solicitation Order is **Exhibit "C"** to this my Affidavit, however, is not attached hereto due to its size. The Solicitation Order will be provided to the Court and will be provided to any interested party upon request.
- 17. McBurney operated its business and managed its property throughout the U.S. Proceedings and I am advised by McBurney's U.S. counsel at Parker, Hudson, Rainer & Dobbs LLP ("U.S. Counsel") and do verily believe that no request for the appointment of a trustee or examiner was made in the U.S. Proceedings.

THE PLAN OF REORGANIZATION

- 18. The Order confirming the third amended Plan in the U.S. Proceedings was granted by the Honourable Judge James E. Massey on June 20, 2012 (the "U.S. Confirmation Order") of the U.S. Court. The effective date of the Plan was July 9, 2012. A certified true copy of the U.S. Confirmation Order is attached hereto and marked as **Exhibit "D"** to this my Affidavit.
- 19. The Plan is designed to allow McBurney to restructure based on a capital structure that can be supported by cash flow from the operation of McBurney's business. Pursuant to the terms of the Plan, McBurney's creditors whose claims were allowed will receive distributions in varying amounts depending on their classification and order of priority as established in the Plan.
- 20. Pursuant to the terms of the Plan, the CRA is treated as a Class E creditor, being the General Unsecured Creditors class, and will be entitled to a total distribution of approximately \$136,000. Under the Plan, Class E creditors like the CRA holding general unsecured claims receive pro rata treatment and are entitled to receive periodic payments over a maximum period of 5 years. The first distribution to the CRA pursuant to the Plan was issued by McBurney on or about December 7, 2012.
- 21. Pursuant to the terms of the Plan, MBB Power is treated as a Class F creditor, being a creditor with intercompany claims. MBB Power and the other Class F creditors will not receive a distribution of funds at this time.
- 22. There are a number of smaller claims by Canadian entities who constitute Class E creditors and who will receive small distributions pursuant to the terms of the Plan.

23. Because the Plan provides for certain relief for stakeholders in Canada and the United States, its implementation will require the cooperation of the U.S. Court and this Honourable Court.

CENTER OF MAIN INTEREST

- 24. I am advised by Robyn Gurofsky at Borden Ladner Gervais LLP, legal counsel to McBurney in Canada, and do verily believe that on an application for recognition of foreign insolvency proceedings, the Canadian Court must determine whether the proceedings are "foreign main proceedings" or "foreign non-main proceedings" based on the center of main interest of the debtor company. It is my belief that the U.S. is the center of main interest of McBurney, based on the following factors:
 - (a) McBurney was founded as a sole proprietorship 1911 under U.S. law and was incorporated in the State of Georgia in 1966;
 - (b) McBurney had its registered head office in the U.S. and was headquartered at 1650 International Court, Suite 100, Norcross, Georgia;
 - (c) The executives and directors of McBurney who are responsible for managing and directing its affairs are U.S. citizens;
 - (d) As of the Petition Date, McBurney employed approximately 44 employees in Georgia, South Carolina, Florida, Arkansas and Alabama;
 - (e) While McBurney operated in some respects outside of the U.S., the majority of the sales of McBurney took place in U.S. dollars to customers located in the U.S.;
 - (f) The operating bank accounts of McBurney are located in the U.S.; and
 - (g) In managing its affairs, McBurney has contracted for ongoing legal and accounting services from U.S. service providers.

CRA REQUIREMENT TO PAY

25. On or about June 5, 2012, the CRA issued a requirement to pay on MPL and McBurney pursuant to section 317 of the Excise Tax Act, indicating that \$764,072.26 was due and owing by

McBurney to the CRA and that if MPL had any accounts payable to McBurney, that the CRA would garnishee these funds. Attached hereto and marked as **Exhibit "E"** is a copy of the CRA requirement to pay.

26. The CRA requirement to pay relates to the same payment obligations for which the CRA filed a proof of claim in the U.S. Proceedings. In fact, the requirement to pay is dated approximately 7 months after the CRA filed its proof of claim in the U.S. Proceedings and approximately 1 month after the CRA would have received the solicitation package McBurney issued pursuant to the Solicitation Order.

NEED FOR RECOGNITION AND REQUESTED RELIEF

- 27. The U.S. Court granted an order in the U.S. Proceedings dated October 31, 2012 authorizing MPL to act as a foreign representative on behalf of McBurney in Canada (the "Foreign Representative Order"). Attached hereto and marked as **Exhibit "F"** is a certified true copy of the Foreign Representative Order.
- 28. It is important for the ongoing operations of both McBurney and MPL that the U.S. Proceedings are recognized in Canada to prevent the CRA and other Canadian entities from enforcing against property held by McBurney in Canada, either directly or indirectly through MPL, despite their participation in the U.S. Proceedings.
- 29. The U.S. Court has made a number of orders throughout the U.S. Proceedings to facilitate the reorganization of McBurney. MPL is requesting that those orders which affect the Canadian entities be recognized and enforced in Canada. In particular, MPL is requesting recognition of:
 - (a) The Solicitation Order; and
 - (b) The U.S. Confirmation Order.
- 30. In order to ensure that affected creditors and stakeholders in Canada are properly informed of developments associated with the implementation of the Plan, MPL is also requesting the appointment of an information officer to report to the Canadian Court from time to time on said developments. MPL is proposing FTI Consulting Inc. to act as information officer in this proceedings and FTI Consulting Inc. has consented to act as such, if the Canadian Court so orders.

- As discussed above, it is my belief that the center of main interest of McBurney is the U.S. Accordingly, MPL is requesting that the Canadian Court declare that the U.S. Proceedings in respect of McBurney are "foreign main proceedings".
- 32. Arrangements have been made for funding of any information officer appointed by the Canadian Court, such that no super priority administrative charge will be necessary in these proceedings.

SWORN BEFORE ME at Norceoss, Georgia, this 1 day of December, 2012.

Notary Public in and for the State

ONN CURTIS MEBURNEY

EXHIBIT "A" REFERRED TO IN THE AFFIDAVIT OF JOHN CURTIS McBURNEY SWORN BEFORE ME THIS 17 DAY OF DECEMBER, 2012

A NOTARY PUBLIC IN AND FOR THE

STATE OF GEORGIA, IN THE

UNITED STATES OF AMERICA

FEB. 24 2016

INTA PARTIE

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B1 (Official Form 1)(4/10)						
	United States Bankruptcy C Northern District of Georgi					Voluntary Petition
Name of Debtor (if individual, enter Last, First, The McBurney Corporation	Middle):		Name	of Joint De	btor (Spouse	e) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 (include married, maiden, and trade names):	3 years		All Ot (includ	her Names le married,	used by the a	Joint Debtor in the last 8 years I trade names):
Last four digits of Soc. Sec. or Individual-Taxpa (if more than one, state all) 58-0965224	yer I.D. (ITIN) No /Cor	mplete EIN	Last fo	our digits of than one, state	f Soc. Sec. or all)	r Individual-Taxpayer I.D. (ITIN) No./Complete EIN
Street Address of Debtor (No. and Street, City, a 1650 International Court Suite 100	ind State):		Street	Address of	Joint Debtor	r (No. and Street, City, and State):
Norcross, GA		ZIP Code	1			ZIP Code
County of Residence or of the Principal Place of		093	Count	y of Reside	nce or of the	Principal Place of Business:
Gwinnett						
Mailing Address of Debtor (if different from stre	eet address):		Mailin	g Address	of Joint Debt	tor (if different from street address):
	<u> </u>	ZIP Code				ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above):						
Type of Debtor	Nature of I					r of Bankruptcy Code Under Which
(Form of Organization) (Check one box)	(Check on Health Care Busine	=		m ~:		Petition is Filed (Check one box)
☐ Individual (includes Joint Debtors) See Exhibit D on page 2 of this form. Corporation (includes LLC and LLP) Partnership	☐ Realth Care Bushin ☐ Single Asset Real I in 11 U.S.C. § 101 ☐ Railroad ☐ Stockbroker ☐ Commodity Broke ☐ Clearing Bank	Estate as def (51B)	fined	☐ Chapte ☐ Chapte ☐ Chapte ☐ Chapte ☐ Chapte	er 9 er 11 er 12	 □ Chapter 15 Petition for Recognition of a Foreign Main Proceeding □ Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Other					Nature of Debts (Check one box)
	Tax-Exemp (Check box, if ☐ Debtor is a tax-exe under Title 26 of th Code (the Internal	applicable) empt organiz he United St	ates	defined "incurre	in 11 U.S.C. §	onsumer debts, Debts are primarily
Filing Fee (Check one box)	Check one l	box:			
■ 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.				egate noncon 52,343,300 (as boxes: g filed with to of the plan w	ness debtor as on thingent liquiden this petition.	ined in 11 U.S.C. § 101(51D). defined in 11 U.S.C. § 101(51D). lated debts (excluding debts owed to insiders or affiliates) at to adjustment on 4/01/13 and every three years thereafter). repetition from one or more classes of creditors,
Statistical/Administrative Information	C 3:	1 **			······································	THIS SPACE IS FOR COURT USE ONLY
■ Debtor estimates that funds will be available □ Debtor estimates that, after any exempt proper there will be no funds available for distribution	erty is excluded and adn	ministrative e		s paid,		
Estimated Number of Creditors						
1- 50- 100- 200-		0,001- 25,0	001- 000	50,001- 100,000	OVER 100,000	PRof in Clerk's Office and a rue copy certified this 20/2
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\$50,000 \$100,000 \$500,000 to \$1 t	to \$10 to \$50 to			\$500,000,001 to \$1 billion	More than \$1 billion	Dopaly Claix

B1 (Official Fo			Page 2		
Volunta	ry Petition	Name of Debtor(s): The McBurney Corporation			
(This page m	nust be completed and filed in every case)	The McBurney Corporation			
	All Prior Bankruptcy Cases Filed Within Las	t 8 Years (If more than two, attach ac	lditional sheet)		
Location Where Filed:		Case Number:	Date Filed:		
Location Where Filed:		Case Number:	Date Filed:		
P	ending Bankruptcy Case Filed by any Spouse, Partner, or	Affiliate of this Debtor (If more than	n one, attach additional sheet)		
Name of Deb	otor:	Case Number:	Date Filed:		
District:		Relationship:	Judge:		
	Exhibit A	Ex (To be completed if debtor is an individual	hibit B whose debts are primarily consumer debts)		
(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.) Exhibit A is attached and made a part of this petition. (To be completed if debtor is an individual whose debts are primarily consumer debts.) I, the attorney for the petitioner named in the foregoing petition, declare that 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 availate under each such chapter. I further certify that I delivered to the debtor the not required by 11 U.S.C. §342(b). Signature of Attorney for Debtor(s) (Date)					
	PI	ibit C			
Does the debte Yes, and No.	or own or have possession of any property that poses or is alleged to Exhibit C is attached and made a part of this petition.	pose a threat of imminent and identifiable	harm to public health or safety?		
☐ Exhibit If this is a join	leted by every individual debtor. If a joint petition is filed, each D completed and signed by the debtor is attached and made a	ch spouse must complete and attach a part of this petition.	separate Exhibit D.)		
	Information Regardin				
	(Check any ap	plicable box)			
•	Debtor has been domiciled or has had a residence, principa days immediately preceding the date of this petition or for a	l place of business, or principal assets a longer part of such 180 days than in	s in this District for 180 any other District.		
	There is a bankruptcy case concerning debtor's affiliate, get	neral partner, or partnership pending	in this District.		
	Certification by a Debtor Who Resides (Check all appli	as a Tenant of Residential Properticable boxes)	у		
	Landlord has a judgment against the debtor for possession of	of debtor's residence. (If box checked, o	complete the following.)		
(Name of landlord that obtained judgment)					
	(Address of landlord)				
	Debtor claims that under applicable nonbankruptcy law, the	re are circumstances under which the	debtor would be permitted to cure		
	the entire monetary default that gave rise to the judgment for Debtor has included in this petition the deposit with the cou- after the filing of the petition.	r possession, after the judgment for p rt of any rent that would become due	ossession was entered, and during the 30-day period		
0	alter the ming of the petition.				

Voluntary Petition

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

Name of Debtor(s):

Signatures

The McBurney Corporation

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 11 U.S.C. §342(b).

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

Signature of Debtor

Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X /s/ James S. Rankin, Jr.

Signature of Attorney for Debtor(s)

James S. Rankin, Jr. 594620

Printed Name of Attorney for Debtor(s)

Parker Hudson Rainer & Dobbs LLP

Firm Name

1500 Marquis Two Tower 285 Peachtree Center Avenue NE Atlanta, GA 30303

Address

Email: jrankin@phrd.com

(404) 523-5300 Fax: (404) 522-8409

Telephone Number

July 15, 2011 Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

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 /s/ Franklin Blakeslee McBurney

Signature of Authorized Individual

Franklin Blakeslee McBurney

Printed Name of Authorized Individual

President and Chief Executive Officer

Title of Authorized Individual

July 15, 2011

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 11 U.S.C. §1515 are attached.
- Pursuant to 11 U.S.C. §1511, 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.

G:

Signature of Foreign Representative

Printed Name of Foreign Representative

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) if 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 19 is attached.

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

Social-Security number (If the bankrutpcy 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.

THE McBURNEY CORPORATION ACTION TAKEN BY THE BOARD OF DIRECTORS

The undersigned, being all of the directors of THE McBURNEY CORPORATION, a Georgia corporation (the "Company"), do hereby take the following actions and adopt the following resolutions at a meeting duly noticed and held pursuant to the Georgia Business Corporation Code:

WHEREAS, each director of the Company has reviewed the materials presented by management and the advisors of the Company regarding the liabilities, liquidity situation and forecast of the Company, the strategic alternatives available to it in connection with a possible debt restructuring and the impact of the foregoing on the Company's business and creditors; and

WHEREAS, each director of the Company has had the opportunity to consult with the management and the advisors of the Company and to fully consider each of the strategic alternatives available to the Company;

NOW, THEREFORE, BE IT RESOLVED, that in the judgment of the Board of Directors of the Company, it is in the best interests of the Company, its creditors, stockholders, employees, and other interested parties that a voluntary petition (the "Petition") be filed by the Company for relief under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code") in the United States Bankruptcy Court for the Northern District of Georgia (the "Bankruptcy Court");

BE IT FURTHER RESOLVED, that Franklin Blakeslee McBurney, as the President and the Chief Executive Officer of the Company, and his respective successors in such offices (individually, an "<u>Authorized Person</u>" and collectively, the "<u>Authorized Persons</u>") be, and each hereby is, authorized, empowered, and directed, in the name and on behalf of the Company to execute and verify the Petition for relief under Chapter 11 of Title 11 of the Bankruptcy Code in the Bankruptcy Court;

BE IT FURTHER RESOLVED, that the Company's previous employment of the law firm of Parker, Hudson, Rainer & Dobbs LLP ("PHR&D") as counsel for the Company, under a general retainer, to advise the Company regarding the commencement of a bankruptcy case under Chapter 11 of Title 11 of the Bankruptcy Code in the United States Bankruptcy Court for the Northern District of Georgia (the "Bankruptcy Case"), to assist the Company in the preparation for and commencement of the Bankruptcy Case, and, subject to Bankruptcy Court approval, to represent the Company in the Bankruptcy Case is hereby ratified and approved; and each Authorized Person, in the name and on behalf of the Company, may enter into such engagement or retention agreements with PHR&D (any such agreements previously entered into being ratified and approved) and pursuant thereto agree to pay such compensation and expense reimbursement (and retainers or security deposits therefor) as such Authorized Person shall determine to be necessary or advisable;

BE IT FURTHER RESOLVED, that any Authorized Person be, and hereby is, authorized and empowered to execute and cause to be filed all petitions, schedules,

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statement of financial affairs, affidavits, verifications, motions, complaints, objections, lists, applications, pleadings, plans (whether of liquidation or reorganization), disclosure statements, and other papers deemed necessary or desirable to prosecute the Bankruptcy Case and any contested matter or adversary proceeding in connection therewith, to employ and retain any legal counsel (in addition to PHR&D), accountants, financial advisors, public relations advisors, chief restructuring advisors, and other professionals and to take and perform any and all further acts and deeds, in each case that such Authorized Person deems necessary, proper, advisable, or desirable in connection with the Bankruptcy Case or as the Board of Directors shall otherwise direct;

BE IT FURTHER RESOLVED, that each Authorized Person be, and each hereby is, authorized and empowered, on behalf of and in the name of the Company, to pay all fees and expenses incurred by the Company or for the Company's account in connection with the actions approved in any or all of the foregoing Resolutions, and all actions related thereto, and such Authorized Person or such Authorized Person's designee be, and hereby is, authorized and empowered to make said payments as such Authorized Person or designee may deem necessary, appropriate, advisable or desirable, such payment by any such Authorized Person or designee to constitute conclusive evidence of such Authorized Person's determination and approval of the necessity, appropriateness, advisability or desirability thereof;

BE IT FURTHER RESOLVED, that each Authorized Person be, and each hereby is, authorized and empowered, on behalf of and in the name of the Company, to execute such consents of the Company as such Authorized Person considers necessary, proper, advisable or desirable to effectuate these Resolutions, such determination to be evidenced by such execution or taking of such action; and

BE IT FURTHER RESOLVED, that any and all past actions heretofore taken by any Authorized Person 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.

[Remainder of page intentionally left blank; signatures on following page.]



IN WITNESS WHEREOF, the undersigned have executed this Action Taken By The Board of Directors, in one or more counterparts as of this 15th day of July, 2011.

Willard B. McBurney

Franklin Blakeslee McBurney

John Curtis McBurney, Sr.

B4 (Official Form 4) (12/07)

United States Bankruptcy Court Northern District of Georgia

In re	The McBurney Corporation		Case No.	
		Debtor(s)	Chapter	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)
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]
AAF-Ltd Bassington Lane, Cramlington Northumberland NE UK 23 8Af	AAF-Ltd Bassington Lane, Cramlington Northumberland NE,UK 23 8Af	Trade		405,014.39
Canada Revenue Agency 275 Pope Road Summerside PE C1N 6A2	Canada Revenue Agency 275 Pope Road Summerside PE C1N 6A2	Goods and Services Tax	Disputed	752,498.73
CiTAL SRL Maestri Del Lavoro 12039 Verzuolo Italy	CITAL SRL	Trade		70,444.07
Control Southern 3850 Lakefield Drive Suwanee, GA 30024	Control Southern PO Box 102363 Atlanta, GA 30368-2363	Trade		50,222.81
Custom Instrumentation Services Corporation 7325 South Revere Parkway Centennial, CO 80112-3931	Custom Instrumentation Services Corporation 7325 South Revere Pkwy Centennial, CO 80112-3931	Account		44,624.00
ECO., Inc. 3101 N. Hemlock Circle Suite 110-F Broken Arrow, OK 74012-1103	ECO., Inc. 3101 N. Hemlock Circle Suite 110-F Broken Arrow, OK 74012-1103	Trade		642,936.68
ePartners, Inc. 75 Remittance Drive Suite 6617 Chicago, IL 60675-6617	ePartners, Inc. 75 Remittance Drive Suite 6617 Chicago, IL 60675-6617	Trade		78,206.52
Industrial Screw Conveyors, Inc 4133 Conveyor Drive Burleson, TX 76028	Industrial Screw Conveyors, Inc 4133 Conveyor Drive Burleson, TX 76028	Trade		41,000.00
IT Financial Solutions LLC 22 Technology Parkway S Norcross, GA 30092	IT Financial Solutions LLC 22 Technology Parkway S Norcross, GA 30092	Lease		191,591.28

B4 (Offic	ial Forn	n 4) (12/07) ·	- Cont.
In re	The N	/icBurney	Corporation

Case No.	•	
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Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
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]
John Zink Company, LLC 11920 East Apache Tulsa, OK 74116	John Zink Company, LLC PO Box 915001 Dallas, TX 75391-5001	Trade		79,732.96
KODA Energy LLC Attn: Paul Kramer 800 West First Ave. Shakopee, MN 55379	KODA Energy LLC Attn: Paul Kramer 800 West First Ave. Shakopee, MN 55379	Trade	100000000000000000000000000000000000000	393,548.96
Macawber Engineering, Inc. 1829 Clydesdale St. Maryville, TN 37801	Macawber Engineering, Inc. 1829 Clydesdale St. Maryville, TN 37801			43,287.18
MBB Power Services, Inc. 2 Keefer Road St. Catherines, Ontario L2M 7N9	MBB Power Services, Inc. 2 Keefer Road St. Catherines, Ontario L2M 7N9	Trade	Disputed	1,931,003.00
Microsoft Financing 10201 Centurion Pkwy North Suite 100 Jacksonville, FL 32256	Microsoft Financing One Microsoft Way Redmond, WA 98052	Lease		132,388.73
NETPU Centralised VAT Ruby House, 8 Ruby Place Aberdeen, United Kingdom AB10 1ZP	NETPU Centralised VAT Ruby House, 8 Ruby Place Aberdeen, UK AB10 1ZP	Value Added Tax	Disputed	211,183.58
Petro Miljo AB Petrokraft AB, Graddgatan 3 SE-412 76 Goteborg Sweden	Petro Miljo AB Box 52090 400 25 Goteborg Sweden	Trade		62,905.00
Rainham Industrial Service Ltd. PO Box 361 Tilbury, Essex RM17 9AX	Rainham Industrial Service Ltd. PO Box 361, Tilbury, Essex RM17 9AX	Trade		187,753.40
Southern Environmental, Inc. 6690 West Nine Mile Rd. Pensacola, FL 32526	Southern Environmental, Inc. 6690 West Nine Mile Rd. Pensacola, FL 32526	Trade		80,799.07
Turner Bros. Crane & Rigging, LLC PO Box 82929 2000 South May Avenue Oklahoma City, OK 73148-0929	Turner Bros. Crane & Rigging, LLC PO Box 82929 2000 South May Avenue Oklahoma City, OK 73148-0929	Trade		81,750.11
Universal Limited, Inc. PO Box 610097 Birmingham, AL 35261-0097	Universal Limited, Inc. PO Box 610097 Birmingham, AL 35261-0097	Trade		265,268.29

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In re	The McBurney Corporation	Case No.	

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

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

I, the President and Chief Executive Officer 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	July 15, 2011	Signature	/s/ Franklin Blakeslee McBurney
			Franklin Blakeslee McBurney
			President and Chief Executive Officer

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.

United States Bankruptcy Court Northern District of Georgia

In re	The McBurney Corporation		Case No	
_		Debtor ,		
			Chapter	11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
McBurney, Franklin B. 2845 Arbor Woods Drive Alpharetta, GA 30022		25,725	Common Stock
McBurney, James Eric P.O. Box 1827 Norcross, GA 30091-1827		2,100	Common Stock
McBurney, Sr., John Curtis 10815 Avian Drive Alpharetta, GA 30022		25,725	Common Stock
McBurney, Willard B. 3918 East Brookhaven Drive Atlanta, GA 30319	·	850	Common Stock
McBurney, Willard B. 3918 East Brookhaven Drive Atlanta. GA 30319		22,100	Common Stock

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

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

Date_	July 15, 2011	Signature /s/ Franklin Blakeslee McBurney
		Franklin Blakeslee McBurney
		President and Chief Executive Officer

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.

United States Bankruptcy Court Northern District of Georgia

Case No.

		Debtor(s)	Chapter		
VERIFICATION OF CREDITOR MATRIX					
, the President and Chief Execu		ion named as the debtor	in this case, hereb	y verify that the attached	i list of
Date: July 15, 2011	Frank Office	anklin Blakeslee McBu klin Blakeslee McBurne er or/Title		Chief Executive	

In re The McBurney Corporation

A-A Electric, Inc. 1665 Lakes Parkway Suite 108 Lawrenceville, GA 30043

A-A Electric, Inc. PO Box 931869 Atlanta, GA 31193-1869

A-Welders & Medical Supply, Inc. PO Box 3457 Knoxville, TN 37927

AAF-Ltd Bassington Lane, Cramlington Northumberland NE UK 23 8Af

AAF-Ltd Bassington Lane, Cramlington Northumberland NE 23 8Af, UK

ABB, Inc. PO Box 88868 Instrumentation Division Chicago, IL 60695-1868

Abbey/Mec-Tric PO Box 221918 Charlotte, NC 28222

Abbey/Mec-Tric P.O. Box 1225 Norcross, GA 30091 Abitibi-Consolidated Co of CAN Fort Frances Division 145 Third Street West Fort Frances P9A 3N2, ON

Able Instruments & Controls Cutbush Park, Danehill Lower Early, Reading, Berkshire RG6 4UT

ABS, Inc. PO Box 1704 Decatur, GA 30031

Aciers MCM Steel, Inc. 2309 Blv Labelle St Jerome J7Y 5E9, QC

Acoustic Cleaning Systems, Inc. 860 Alexandria-Wellington Road PO Box 609 Alexandria, AL 36250

ACS Valves 611 Argyle St N Caledonia N3W 1M1, ON

Activ-Air Automation LTD Belmont House, Kimpton Road Sutton, SRY SM3 9TE

ADP, INC. P.O. Box 9001006 Louisville, KY 40290-1006 Advanced Integrated PO Box 447 Chanhassen, MN 55317-0447

Advanced Integrated Tech. PO Box 447 Chanhassen, MN 55317

AICCO, Inc. PO Box 200455 Dallas, TX 75320-0455

Air Monitor Corporation PO Box 6358 Santa Rosa, CA 95406

Air Pollution Testing, Inc. 5530 Marshall St Arvada, CO 80002

Air Techniques, Inc. 2999 Johnson Ferry Road Marietta, GA 30062

Airgas Gulf States PO Box 532625 Atlanta, GA 30353-2625

Airgas Midsouth, Inc. PO Box 676015 Dallas, TX 75267-6015

Airgas National Welders 1298 Liberty Hill Rd Toccoa, GA 30577 Airgas Nor Pac PO Box 7427 Pasadena, CA 91109-7427

Airgas North Central PO Box 802588 Chicago, IL 60680-2588

Airgas Safety PO Box 951884 Dallas, TX 75395-1884

Airgas South PO Box 532609 Atlanta, GA 30353-2609

Akron Gasket & Packing Ent. 445 Northeast Ave Tallmadge, OH 44278-1444

Alabama Bearings, Inc PO Box 6069 Dothan, AL 36302

Alabama Business License Business License Renewal PO Box 223 Montgomery, AL 36101-0223

Alabama Dept of Industrial Relations Unemployment Comp Agency 649 Monroe St Montgomery, AL 36131-4220

Alabama Dept of Labor PO Box 303500 Montgomery, AL 36130-3500 Alabama Dept of Revenue Business Privilege Tax Section PO Box 327431 Montgomery, AL 36132-7431

Alabama Dept of Revenue Foreign Franchise Tax Section Po Box 327330 Montgomery, AL 36132-7330

Alabama Dept of Revenue-Corp. Corporate Tax Section PO Box 327435 Montgomery, AL 36132-7435

Alabama Dept of Revenue-Sales Tax PO Box 831199 Birmingham, AL 35283-1199

Alabama Dept of Revenue-W/H Tax PO Box 327483 Montgomery, AL 36132-7483

Alabama Electric Company Inc. of Dothan PO Box 8277 Dothan, AL 36304-0277

All Carolina Crane Rental 6108 Triangle Drive Raleigh, NC 27617

All Crane Rental of Alabama PO Box 13370 Eight Mile, AL 36663

All Crane Rental of Florida 10614 U.S.92 East Tampa, FL 33610 All Crane Rental of Georgia, Inc. PO Box 43626 Atlanta, GA 30336-0626

Allied Mineral Products, Inc. PO Box 951410 Cleveland, OH 44193

Allison, John Daniel 3833 Plymouth Rock Drive Loganville, GA 30052

America's First Maintenance 4290 International Blvd. Norcross, GA 30093

American Boa, Inc. PO Box 1301 Cumming, GA 30028

American Boiler Manufacturers Associatio Association 8221 Old Courthouse Rd Ste 207 Vienna, VA 22182

American Cancer Society

American Insurance Association 1130 Connecticut Ave NW Ste 1000 Washington, DC 20036

American Testing PO Box 491 Southaven, MS 38671 Ametek PO Box 8500/S-8105 Philadelphia, PA 19178-8105

Anixter Inc. PO Box 847428 Dallas, TX 75284-7428

Anvil Corp. 1675 West Bakerview Rd Bellingham, WA 98226

Applied Software Technology, Inc. PO Box 11808 Atlanta, GA 30355

Applied Technical Services, Inc. 1049 Triad Court Marietta, GA 30062

ARAMARK Refreshment Services 1299 Collier Rd. N.W. Atlanta, GA 30318

Ard, Susan F 428 Slew Ave Lawrenceville, GA 30243

Arise Incorporated Grand Bay I 7000 South Edgerton Rd Ste 100 Brecksville, OH 44141-3172

Arkansas Child Support Clearing House OCSE Clearinghouse SDU PO Box 1825 Little Rock, AR 72203 Arkansas Contractors Licensing Board 4100 Richards Road N Little Rock, AR 72117

Arkansas Dept of Fin & Admin Dept of Finance & Admin PO Box 3861 Little Rock, AR 72203-3861

Arkansas Dept of Fin & Admin Tax Section Corp Income Tax Section PO Box 919 Little Rock, AR 72203-0919

Arkansas Dept of Finance W/H PO Box 9941 Little Rock, AR 72203-9941

Arkansas Dept of Finance W/H PO Box 3628 Little Rock, AR 72203-3621

Arkansas Dept.Fin & Admin/Sales Tax PO Box 1272 Little Rock, AR 72203

Arkansas Employment Security Dept Contributions Section PO Box 8007 Little Rock, AR 72203-8007

Arkansas Individual Income Tax Section PO Box 3628 Little Rock, AR 72203-3628

Arkansas Rental, LLC PO Box 387 Mabelvale, AR 72103 Arkansas Secretary of State Business and Commercial Services Divisio PO Box 8014 Little Rock, AR 72203-8014

Arkansas State Boiler Inspection Divisio 10421 W Markham Little Rock, AR 72205

Arkansas Trailer 3200 South Elm Street Little Rock, AR 72204

Art Iron Works 70 Commerce Drive Oneonta, AL 35121

ASME Accounting Dept PO Box 2900 Fairfield, NJ 07007-2900

AT&T PO Box 5019 Carol Stream, IL 60197-5019

AT&T PO Box 105262 Atlanta, GA 30348-5262

AT&T 575 Morosgo Drive NE 13th Floor West Tower Atlanta, GA 30324

AT&T PO Box 13146 Newark, NJ 07101-5646 AT&T Mobility PO Box 6463 Carol Stream, IL 60197-6463

Atelier D'usinage Plamondon et Fils Inc. 2399 rue Royale, C.P. 965 Trois-Rivieres G9A 5K2, QC

Atlanta Windustrial Co. 5101 Chatooga Drive Lithonia, GA 30038

Austin Brown Sales Inc 627-H East College Ave Decatur, Ga 30030

Autodesk, Inc. PO Box 7247-8747 Philadelphia, PA 19170-8747

Automatic Controls 5202-G Brook Hollow Parkway Norcross, GA 30071

Avaya Financial Services PO Box 93000 Chicago, IL 60673

Avis Rent A Car System, Inc. 7876 Collections Center Drive Chicago, IL 60693

Avis Rent A Car System, LLC c/o J. David Stuart, Esq. 1755 The Exchange, Ste. 130 Atlanta, GA 30339

Babbitt International Inc. PO Box 70094 Houston, TX 77270

Bairstow Lifting Prod., Co. 1785 Ellsworth Industrial Dr Atlanta, GA 30318

Baker, Donelson, Bearman, Caldwell & Berkowitz, PC Monarch Plaza, Suite 1600 Atlanta, GA 30326

Balfour, Patricia K 9850 Rod Road Alpharetta, GA 30022

Ballance, Chris 914 Collier Road NW # 1304 Atlanta, GA 30318

Barron Fan Technology, Inc. PO Box 1883 Alabaster, AL 35007

BAV Engineering OU Kadaka pst 5 10912 Tallinn

Bayou Internet PO Box 4808 Monroe, LA 71211

BDO Stoy Hayward LLP 1 Bridgewater Place Water Lane, Leeds LS11 5RU Bear Equipment, Inc. 48 Comet Ave Buffalo, NY 14216

Bell-Camp Manufacturing Inc. PO Box 278, 543925 Clarke Rd Ingersoll, Ontario N5C 3K5

Bellsouth Communication System PO Box 79045 Baltimore, MD 21279-0045

Benefit Alternatives, Inc. 902 Macy Drive Roswell, GA 30076

Bennett Thrasher PC 3625 Cumberland Blvd Suite 1000 Atlanta, GA 30339

Bergen-Power Pipe Supports Dept 10 PO Box 4011 Woburn, MA 01888

Berner Oil Company PO Box 1205 Clewiston, FL 33440-1205

Best Electric 521 E. Obispo Avenue Clewiston, FL 33440

Bete Fog Nozzle, Inc. 50 Greenfield Street Greenfield, MA 01301

Bibb Control Systems 2909 Lanier Heights Rd. Macon, GA 31217

Bizzy Bee Exterminators 30 Oxford Business Pkwy Oxford, GA 30054

Black & Decker Inc-Usptg PO Box 98692 Chicago, IL 60693

Blasch Precision Ceramics PO Box 510606 Philadelphia, PA 19175-0606

Blaze Recycling & Metals, Inc. 1882 Mitchell Rd Norcross, GA 30071

Blu-John 257 Castleberry Ind. Dr Cumming, GA 30040

Blue Corss Blue Shield Healthcare Plan of Georgia PO Box 406750 Atlanta, GA 30384

Blue Cross Blue Shield Healthcare of Georgia PO Box 406750 Atlanta, GA 30384-6750

Blue Cross Blue Shield of GA PO Box 406750 Atlanta, GA 30384-6750 Blue's Sandblasting Airport Industrial Park 4405 Entrepot Blvd. Tallahassee, FL 32310

Bob Dean Supply, Inc. 2624 Hanson Street Fort Myers, FL 33901-7488

Bold Controls Inc. PO Box 2137 Buford, GA 30515

Bolden Die Supply Co., Inc. PO Box 76813 Cleveland, OH 44101

Bolt & Nut, Inc. PO Box 105328 Atlanta, GA 30348-5328

Bolt Expo, Inc PO Box 2527 Norcross, GA 30091

Bolt Expo, Inc 5952 Peachtree Industrial Blvd Norcross, GA 30071

Borden Ladner Gervais LLP PO Box 48600 Vancouver V7X1T2, CB

Boreal Mechanical Contractors 891 Alloy Place Thunder Bay P7B 6G4, ON BP Products, Inc. 117 Chisolm Trail Greenville, SC 29607

Bradford Sales Company, Inc. PO Box 47668 Atlanta, GA 30362

Brand Scaffold Rental PO Box 91473 Chicago, IL 60693

Branton Industries PO Box 840610 Dallas, TX 75284-0610

Braun Intertec Corporation NW 7644 PO Box 1450 Minneapolis, MN 55485-7644

Bray Sales Ga C/O Diversified 400 Peachtree Industrial Blvd Suite 5, Office 135 Suwanee, GA 30024

Brewton Iron Works, Inc PO Box 1228 Brewton, AL 36427

Brickstreet Mutual Insurance Co. PO Box 11285 Charleston, WV 25339-1285

Bridges, Bette 60 Olive Lane Marietta, GA 30060 Bridges, Elizabeth B, CPA 60 Olive Lane Marietta, GA 30060

British Columbia Safety Authority 88 6th Street, Ste 400 New Westminster V3L 5B3, BC

Bronzeoak Thermal Processing Unit 1 Castle Cary, Somerset BA7 7JX

Browze'N Buy Fence & Firewood 194 Arnold Road Lawrenceville, GA 30044

Bryan Boilers Bryan Steam LLC PO Box 8514 Lancaster, PA 17604-8514

Budget Rent a Car System, Inc. 14297 Collections Center Drive Chicago, IL 60693

Building Maintenance Services 1955 Vaughn Road Suite 105 Kennesaw, GA 30144

Bullock, Peter S 1714 Breton Hunt Lane Suwanee, GA 30024

Bullock, Peter S 1714 Breton Hunt Lane Suwanee, GA 30024 Bumper To Bumper 1200 Moro Fordyce, AR 71742

Bundy Environmental Technology 921 Eastwind Dr Suite 115 Westerville, OH 43081

Bunn Coffee Makers Argonaut US LLC 867 Country Club Rd Bridgewater, NJ 08807

Bunner, Ben 3981 Devon Oaks Drive NE Marietta, GA 30066

Burand, Stephen H. 16286 Ygnacio Serra Dr Pensacola, FL 32507

Bureau of National Affairs, Inc. PO Box 17009 Baltimore, MD 21297-1009

Bureau Veritas Marine, Inc. 3663 N Sam Houston Pkwy E Suite 100 Houston, TX 77032

Burgess-Manning Dept No 262 PO Box 8000 Buffalo, NY 14267

Busch's Auto Supplies Ltd. Machine & Wel 800 Sixth Street West Fort Frances P9A 3E9, ON

C & L Logistics & Transportation LLC 9185 Paysphere Circle Chicago, IL 60674

C&S Safety Systems of Louisiana, LLC 2404 Hwy 14 PO Box 12948 New Iberia, LA 70562

C.E.S. City Electric Accounts-Ga PO Box 71465 N Charleston, SC 29415

C.L. Barr and Associates, Inc. PO Box 352 Buford, GA 30519

Cable Depot 4487-B Park Drive Norcross, GA 30093

Cajun Air, Inc. 39 MLK Avenue Jefferson, GA 30549

California Franchise Tax Board PO Box 942867 Sacramento, CA 94267-0011

California Franchise Tax Board Franchise Tax Board PO Box 1328 Rancho Cordova, CA 95741-1329

California Sales Tax Board of Equalization PO Box 942879 Sacramento, CA 94279-8015 California Secretary of State Information Retrieval 1500 11th Street, 3rd Floor Sacramento, CA 95814

Canada Revenue Agency 275 Pope Road Summerside PE C1N 6A2

Canada Revenue Agency Kingston Tax Services Office 31 Hyperion Court, Kingston K7L 5P3, ON

Cantrell, Joseph Michael PO Box 1363 Dacula, GA 30019

Cantrell, Mike PO Box 1363 Dacula, GA 30019

Capweld PO Box 22562 Jackson, MS 39225

Care Safety, LLC PO Box 41027 Nashville, TN 37204

Carlton-Bates Co. PO Box 676182 Dallas, TX 75267-6182

Carolina Fluid Components PO Box 601687 Charlotte, NC 28260-1687 Carolina Handling LLC PO Box 890352 Charlotte, NC 28289-0352

Carpenter, Nathaniel Steve 994 Jay Road Brewton, AL 36426

Carpenter, Steve 994 Jay Road Brewton, AL 36426

Carquest Auto Parts Carquest of Lilburn 405 Killian Hill Road NW Lilburn, GA 30047

Carrier Rental Systems 35961 Eagle Way Chicago, IL 60678-1359

Cartridge World Mall Of Ga 3276 Buford Dr Buford, Ga 30519

Casey Septic Tank Co., Inc. 122 Casey Street Brewton, AL 36426

CDH Repairs And Maintenance PO Box 2072 Clewiston, FL 33440

CDW Computer Centers, Inc. PO Box 75723 Chicago, IL 60675-5723

Centerpoint Energy PO Box 4583 Houston, TX 77210-4583

Central Welding Supply Corporation Accounts Receivable PO Box 179 North Lakewood, WA 98259

Ceproof Ltd.
Bordesley Hall, Alvechurch
Birmingham, UK
B48 7QB

Ceridian Corporation PO Box 10989 Newark, NJ 07193

Certified Slings, Inc. Attn. Accounts Receivable PO Box 180127 Casselberry, FL 32718-0127

Challenger Industries, Inc 707 North Anderson Street Bixmarck, ND 58501

Chandler Engineering PO Box 951011 Dallas, TX 75395-1011

Channel Track & Tube Way PO Box 70067 Houston, TX 77270-0067

Chart Pool USA, Inc. 5695 Old Porter Rd Portage, IN 46368 Chicago Blower Corporation 1921 Momentum Place Chicago, IL 60689-5319

Child Support Program Child Support Div PO Box 14506 Salem, OR 97309

Child Support Receiver 30 Waddell St Bldg D Marietta, GA 30090

Choicepoint Services, Inc. PO Box 105186 Atlanta, GA 30348

Chrysler Publications PO Box 360450 Cleveland, OH 44136

CIBO 6035 Burke Center Pkwy Ste 360 Burke, VA 22015

Cingular Wireless PO Box 31287 Tampa, FL 33631-3287

Cintas Corp.#258 1055 Progress Industrial Blvd Lawrenceville, GA 30043

Cintas First Aid & Safety 1705 Corporate Drive Suite 440 Norcross, GA 30093 Cintas First Aid & Safety/MN 11500 95th Avenue N Maple Grove, MN 55369

CIT Technology Financing One Deerwood -- Suite 100 10201 Centurion Parkway North Jacksonville, FL 32256

CiTAL SRL Maestri Del Lavoro 12039 Verzuolo Italy

CitiCapital Commercial Leasing 3950 Regent Blvd Irving, TX 75063

CitiCapital Commercial Leasing 2208 Highway 121 Bedford, TX 76021

Clarage PO Box 1450 NW 5562 Minneapolis, MN 55485-5562

Clark Reliance Corporation PO Box 931901 Cleveland, OH 44193

Clark-Reliance Corporation 605 Commerce Park Drive C/O Control Equipment Company Marietta, GA 30060-2742

Classic Sandblasting, Inc. PO Box 625 Gibsonton, FL 33534 Clayburn, Inc. 36393 Treasury Center Chicago, IL 60694-6300

Clear Mountain Spring Water PO Box 45638 Little Rock, AR 72214

Clow Darling Limited 1201 Cameron Street Thunder Bay P7C 0A1, ON

Clyde Bergemann-GA PO Box 932082 Atlanta, GA 31193-2082

CML Northern Blower, Inc. 901 Regent Ave W Winnipeg, Manitoba R2C 2Z8

CMS Communications, Inc. PO Box 790051 St.Louis, MO 63179-0051

Coade, Inc. 12777 Jones Rd, Ste 480 Houston, TX 77070-4674

Coast Crane Company Dept 33655 PO Box 39000 San Francisco, CA 94139

Cobalt Electric, Inc. 4357 Park Drive Suite C Norcross, GA 30093 Coen Co., Inc. PO Box 4267 Foster City, CA 94404

Cole International Inc. 25 Des Forges Suite 001 Trois Rivieres G9A 6A7, QC

Colorwise, Inc. 1125 Northmeadow Pkwy Suite 130 Roswell, GA 30076

Columbian Tectank PO Box 875042 Kansas City, MO 64187-5042

Combest 1856 Corporate Drive Suite 170 Norcross, GA 30093

Comdata Transceiver Services PO Box 3389 Brentwood, TN 37024

Compressed Air Concepts, LLC 9815 West 74th Street Eden Prairie, MN 55344

Computer Engineering, Inc. PO Box 1657
Blue Springs, MO 64013

Computergiants.Com, Inc. PO Box 9640 Uniondale, NY 11555-9640

Con-Serve Inc Airport Industrial Park 685 Aviation Blvd. Georgetown, SC 29440

Con-Way Trans. PO Box 5160 Portland, OR 97208-5160

Conn Equipment Rental Co., Inc. PO Box 2157 Sylacauga, AL 35150

Conroe Welding Supply, Inc. Drawer 2588 Conroe, TX 77305

Construction Financial Management Association/CFMA PO Box 19791 Atlanta, GA 30325-0791

Contemporary Controls Systems 2431 Curtiss Street Downers Grove, IL 60515

Continental Conveyor & Machine 470, Rue St-Alphonse Sud C.P. 729 Thetford Mines QC G6G 3V8

Continental Truck Sales 955 West SR206 St. Augustine, FL 32086

Control Equipment Sales, Inc. 605 Commerce Park Drive Marietta, GA 30060-2742

Control Southern 3850 Lakefield Drive Suwanee, GA 30024

Control Southern PO Box 102363 Atlanta, GA 30368-2363

Control-Tech Inc. 8938 N. Prairie Pointe Rd. Peoria, IL 61615-1574

Coosa Valley Steel Co., Inc. Po Drawer 130 Attalla, AL 35954

Corporation Estimate Process. Iowa Department of Revenue PO Box 10466 Des Moines, IA 50306-0466

Corrosion Specialties Inc 2221 Northmont Parkway Suite 200 Duluth, GA 30096

Counsel Press LLC SDS-12-2802 PO Box 86 Minneapolis, MN 55486-2802

County Line Iron PO Box 201 Forest Lake, MN 55025-0201

Coventry Health And Life Ins. PO Box 65022 Carol Stream, IL 60197-6502 Coventry Health Care of Georgia, Inc. PO Box 65022 Carol Stream, IL 60197-6502

Covington Co Dept of H/R Child Support Enforcement PO Drawer 190 Andalusia, AL 36420

Crane Environmental 2650 Eisenhower Avenue Building 100-A Trooper, PA 19403

Crawford Filteration Inc PO Box 294 Glenham, NY 12527

Crawford, Wade C 313 E Carver St Pooler, GA 31322

Cross Company PO Box 601855 Charlotte, NC 28260-1855

Crouch & Ramey Fountain Place 1445 Ross Ave. Dallas, TX 75202

Crown Eng. & Const, Inc. 5151 Golden Foothill Pkwy. Suite 120 Eldorado Hills, CA 95762

CRST International PO Box 71573 Chicago, IL 60694-1573 Crystal Mountain Pure Drinking PO Box 3529 Arlington, WA 98223

CSM Consulting, Inc. 15117 Laurel Cove Circle Odessa, FL 33556

CSX Transportation Property Services Dept, J180 500 Water Street Jacksonville, FL 32202

CSX Transportation c/o STV/Ralph Whitehead Assc 9428 Baymeadows Dr, Suite 630 Jacksonville, FL 32256

CTS Enterprises, Inc. PO Box 2009 Ruston, LA 71273-2009

CU Services LLC 725 Parkview Cir Elk Grove Vlg, IL 60007

Culligan of Tallahassee 2840 Industrial Plaza Drive Tallahassee, FL 32301

Culver, Michael J 1009 Tree Summit Parkway Duluth, GA 30096

Culver, Michael J. 1009 Tree Summit Parkway Duluth, GA 30096 Custom Instrumentation Services Corporation 7325 South Revere Parkway Centennial, CO 80112-3931

CV Marketing 1775 Exchange Suite 100 Atlanta, GA 30339

D & J Machinery, Inc. 728 E. Trinidad Ave Clewiston, FL 33440

D & K Rentals 52 River Road Highway 101 & River Road Sequim, WA 98382

D B P R PO Box 6300 Tlh, FL 32314-6300

DAJ, Inc. Delores Gluchowski 16046 Josef Drive Homer Glen, IL 60491

Danny's Construction Co., Inc. PO Box 11 Shakopee, MN 55379

Data Management Associates, Inc. 2911 Cole Ct Norcross, GA 30071

Davis, Stephen R 5620 Habersham Valley Suwanee, GA 30024 Davis, Stephen R. 5620 Habersham Valley Suwanee, GA 30024

DC & Associates, Inc. PO Box 2053 Ruston, LA 71273-2053

De Lage Landen Financial Services Ref No 000000000497832 PO Box 41601 Philadelphia, PA 19101-1601

De Lage Landen Financial Servs 111 Old Eagle School Road Wayne, PA 19087

Deep South Crane Rental, Inc. PO Box 37159 Pensacola, FL 32526

Dell Account
Dept 57-004988040
PO Box 9020
Des Moines, IA 50368-9020

Dell Financial Services L.P. PO Box 81577 Austin, TX 78708-1577

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