

B1 (Official Form 1)(4/10)

**United States Bankruptcy Court
District of Nevada**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): SIERRA STAINLESS, INC.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 55-0904752	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 23 AIRPARK VISTA BLVD. DAYTON, NV <div style="text-align: right; font-size: small;">ZIP Code 89403</div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; font-size: small;">ZIP Code</div>
County of Residence or of the Principal Place of Business: LYON	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right; font-size: small;">ZIP Code</div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; font-size: small;">ZIP Code</div>

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

<p align="center">Type of Debtor (Form of Organization) (Check one box)</p> <p><input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i></p> <p><input checked="" type="checkbox"/> Corporation (includes LLC and LLP)</p> <p><input type="checkbox"/> Partnership</p> <p><input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)</p>	<p align="center">Nature of Business (Check one box)</p> <p><input type="checkbox"/> Health Care Business</p> <p><input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)</p> <p><input type="checkbox"/> Railroad</p> <p><input type="checkbox"/> Stockbroker</p> <p><input type="checkbox"/> Commodity Broker</p> <p><input type="checkbox"/> Clearing Bank</p> <p><input checked="" type="checkbox"/> Other</p> <hr/> <p align="center">Tax-Exempt Entity (Check box, if applicable)</p> <p><input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).</p>	<p align="center">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)</p> <p><input type="checkbox"/> Chapter 7</p> <p><input type="checkbox"/> Chapter 9</p> <p><input checked="" type="checkbox"/> Chapter 11</p> <p><input type="checkbox"/> Chapter 12</p> <p><input type="checkbox"/> Chapter 13</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding</p> <p><input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding</p> <hr/> <p align="center">Nature of Debts (Check one box)</p> <p><input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."</p> <p><input checked="" type="checkbox"/> Debts are primarily business debts.</p>
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<p align="center">Filing Fee (Check one box)</p> <p><input checked="" type="checkbox"/> Full Filing Fee attached</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.</p>	<p align="center">Chapter 11 Debtors</p> <p>Check one box:</p> <p><input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p><input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).</p> <p>Check if:</p> <p><input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,343,300 (<i>amount subject to adjustment on 4/01/13 and every three years thereafter</i>).</p> <p>Check all applicable boxes:</p> <p><input type="checkbox"/> A plan is being filed with this petition.</p> <p><input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).</p>
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<p>Statistical/Administrative Information *** ALAN R. SMITH, ESQ. SBN 1449 ***</p> <p><input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors.</p> <p><input checked="" type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.</p>	<p>THIS SPACE IS FOR COURT USE ONLY</p>										
<p>Estimated Number of Creditors</p> <table style="width:100%; text-align: center; font-size: small;"> <tr> <td><input type="checkbox"/> 1-49</td> <td><input type="checkbox"/> 50-99</td> <td><input checked="" type="checkbox"/> 100-199</td> <td><input type="checkbox"/> 200-999</td> <td><input type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5,001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> OVER 100,000</td> </tr> </table>	<input type="checkbox"/> 1-49	<input type="checkbox"/> 50-99	<input checked="" type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000	
<input type="checkbox"/> 1-49	<input type="checkbox"/> 50-99	<input checked="" type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000		
<p>Estimated Assets</p> <table style="width:100%; text-align: center; font-size: small;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input checked="" type="checkbox"/> \$500,001 to \$1 million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input checked="" type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	
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<p>Estimated Liabilities</p> <table style="width:100%; text-align: center; font-size: small;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input checked="" type="checkbox"/> \$500,001 to \$1 million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input checked="" type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	
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Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): SIERRA STAINLESS, INC.	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)			
Location Where Filed: - None -		Case Number:	Date Filed:
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: - None -		Case Number:	Date Filed:
District:		Relationship:	Judge:
Exhibit A		Exhibit B	
(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.)		(To be completed if debtor is an individual whose debts are primarily consumer debts.)	
<input type="checkbox"/> Exhibit A is attached and made a part of this petition.		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. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).	
		X _____ Signature of Attorney for Debtor(s) (Date)	
Exhibit C			
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?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No.			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue			
(Check any applicable box)			
<input checked="" 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 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.			
Certification by a Debtor Who Resides as a Tenant of Residential Property			
(Check all applicable boxes)			
<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.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

<p>Voluntary Petition</p> <p><i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): SIERRA STAINLESS, INC.</p>
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>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).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (If not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>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.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> 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.</p> <p><input type="checkbox"/> 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.</p> <p>X _____ Signature of Foreign Representative</p> <p>_____ Printed Name of Foreign Representative</p> <p>_____ Date</p>
<p style="text-align: center;">Signature of Attorney*</p> <p>X <u>/s/ ALAN R. SMITH, ESQ.</u> Signature of Attorney for Debtor(s)</p> <p><u>ALAN R. SMITH, ESQ. SBN 1449</u> Printed Name of Attorney for Debtor(s)</p> <p><u>THE LAW OFFICES OF ALAN R. SMITH</u> Firm Name</p> <p><u>505 RIDGE STREET</u> <u>RENO, NV 89501-1719</u> Address</p> <p style="text-align: right;">Email: <u>mail@asmithlaw.com</u></p> <p><u>(775) 786-4579 Fax: (775) 786-3066</u> Telephone Number</p> <p><u>November 19, 2010</u> Date</p> <p><small>*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.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>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.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ 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.)</p> <p>_____ Address</p> <p>X _____ Date</p> <p>Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.</p> <p>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:</p> <p>_____ If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>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.</small></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>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.</p> <p>The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X <u>/s/ VINCENT FRERE</u> Signature of Authorized Individual</p> <p><u>VINCENT FRERE</u> Printed Name of Authorized Individual</p> <p><u>PRESIDENT</u> Title of Authorized Individual</p> <p><u>November 19, 2010</u> Date</p>	

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
District of Nevada

In re SIERRA STAINLESS, INC.

Debtor(s)

Case No. _____

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)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
WALLET MASTERS, LLC 410 ARMSTRONG COURT DAYTON, NV 89403	WALLET MASTERS, LLC 410 ARMSTRONG COURT DAYTON, NV 89403	RENT		699,827.00
SAMUEL, SON & CO 24784 NETWORK PLACE CHICAGO, IL 60673-1247	SAMUEL, SON & CO 24784 NETWORK PLACE CHICAGO, IL 60673-1247	GOODS/SERVICES (JUDGMENT)		680,000.00
FRERE, JUSTIN 1525 10ST STREET LOS OSOS, CA 93402	FRERE, JUSTIN 1525 10ST STREET LOS OSOS, CA 93402	INVENTORY, ACCTS. RECEIVABLE, FURNITURE, FIXTURES AND EQUIPMENT		149,329.00 (628,650.00 secured) (716,268.99 senior lien)
LYON COUNTY CLERK & TREAS 27 SO. MAIN STREET YERINGTON, NV 89447	LYON COUNTY CLERK & TREAS 27 SO. MAIN STREET YERINGTON, NV 89447	ESTIMATE OF REAL PROPERTY TAXES DUE UNDER TRIPLE-NET LEASE; APN 016-364-29 (LAND OWNER: WALLET MASTERS, LLC)		120,000.00
CILION PO BOX 819 GOSHEN, CA 93227	CILION PO BOX 819 GOSHEN, CA 93227	GOODS/SERVICES		111,000.00
FRERE, ANDRE AND GLORIA 14755 MORELLI LANE SEBASTOPOL, CA 95472	FRERE, ANDRE AND GLORIA 14755 MORELLI LANE SEBASTOPOL, CA 95472	INVENTORY, ACCTS. RECEIVABLE, FURNITURE, FIXTURES AND EQUIPMENT		181,269.00 (628,650.00 secured) (535,000.00 senior lien)
RUSHWAY, INC. PO BOX 789 NEWCASTLE, CA 95658	RUSHWAY, INC. PO BOX 789 NEWCASTLE, CA 95658	GOODS/SERVICES L; LAWSUIT PENDING CASE NO. A-10-616205-C		72,345.00

B4 (Official Form 4) (12/07) - Cont.
In re **SIERRA STAINLESS, INC.**

Case No. _____

Debtor(s) _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
MATHESON TRI-GAS FILE #31134 PO BOX 60000 SAN FRANCISCO, CA 94160	MATHESON TRI-GAS FILE #31134 PO BOX 60000 SAN FRANCISCO, CA 94160	GOODS/SERVICES		70,435.06
INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA, PA 19114	INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA, PA 19114	941 PAYROLL TAX LIABILITY		67,310.90
KEN-MAC METALS DEPT. DEPT. 2726 CAROL STREAM, IL 60132-2726	KEN-MAC METALS DEPT. DEPT. 2726 CAROL STREAM, IL 60132-2726	GOODS/SERVICES ; PENDING LAWSUIT		60,749.19
INDUSTRIAL LOGISTICS SRVS PO BOX 2737 CARSON CITY, NV 89702	INDUSTRIAL LOGISTICS SRVS PO BOX 2737 CARSON CITY, NV 89702	GOODS/SERVICES		55,332.60
HARDY LAW GROUP 96 & 98 WINTER STREET RENO, NV 89503	HARDY LAW GROUP 96 & 98 WINTER STREET RENO, NV 89503	ATTORNEYS FEES		47,000.00
FIRST CAPITAL CORP. C/O A & M FINANCIAL SERVICES PO BOX 571358 TARZANA, CA 91357	FIRST CAPITAL CORP. C/O A & M FINANCIAL SERVICES PO BOX 571358 TARZANA, CA 91357	GOODS/SERVICES		41,200.00
IPA 1250 BARCLARY BLVD. BUFFALO GROVE, IL 60089	IPA 1250 BARCLARY BLVD. BUFFALO GROVE, IL 60089	GOODS/SERVICES		38,967.66
RYE, STEPHEN 25 WEST RIDGE ST., STE 3 YERINGTON, NV 89447	RYE, STEPHEN 25 WEST RIDGE ST., STE 3 YERINGTON, NV 89447	GOODS/SERVICES		32,581.00
METAL SERVICE CTR 7743 BELL ROAD WINDSOR, CA 95492	METAL SERVICE CTR 7743 BELL ROAD WINDSOR, CA 95492	GOODS/SERVICES (EST.)		32,000.00
TRUCKIM, INC. PO BOX 6129 GARDNERVILLE, NV 89460	TRUCKIM, INC. PO BOX 6129 GARDNERVILLE, NV 89460	GOODS/SERVICES		30,650.00
ACME METALS & STEEL SUPPLY 14930 SOUTH SAN PADRE STREET GARDENA, CA 90248	ACME METALS & STEEL SUPPLY 14930 SOUTH SAN PADRE STREET GARDENA, CA 90248	GOODS/SERVICES ; PROM. NOTE DTD. 6/25/2010		29,738.54
BOILERMAKER BLACKSMITH NAT'L PENSION TRUST 754 MINNESOTA AVE., STE. 424 KANSAS CITY, KS 66101-2724	BOILERMAKER BLACKSMITH NAT'L PENSION TRUST 754 MINNESOTA AVE., STE. 424 KANSAS CITY, KS 66101-2724	GOODS/SERVICES ; JUDGMENT IN CASE NO. 09-CV-2315-CM/DJ W		27,354.19

B4 (Official Form 4) (12/07) - Cont.
In re **SIERRA STAINLESS, INC.**

Case No. _____

Debtor(s) _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
WELLS FARGO BUSINESS LINE PO BOX 54349 LOS ANGELES, CA 90054-0349	WELLS FARGO BUSINESS LINE PO BOX 54349 LOS ANGELES, CA 90054-0349	GOODS/SERVICES		27,075.00

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

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

Date **November 19, 2010**Signature **/s/ VINCENT FRERE**
VINCENT FRERE
PRESIDENT

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

B6 Summary (Official Form 6 - Summary) (12/07)

United States Bankruptcy Court
District of Nevada

In re SIERRA STAINLESS, INC.
Debtor

Case No. _____

Chapter 11

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	4	500,373.18		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	2		890,021.25	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	2		187,310.90	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	24		2,407,572.30	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		35			
Total Assets			500,373.18		
Total Liabilities				3,484,904.45	

**United States Bankruptcy Court
District of Nevada**

In re SIERRA STAINLESS, INC.
Debtor

Case No. _____

Chapter 11

STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C. § 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

This information is for statistical purposes only under 28 U.S.C. § 159.

Summarize the following types of liabilities, as reported in the Schedules, and total them.

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	
Student Loan Obligations (from Schedule F)	
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	
TOTAL	

State the following:

Average Income (from Schedule I, Line 16)	
Average Expenses (from Schedule J, Line 18)	
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column		
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column		
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column		
4. Total from Schedule F		
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)		

B6A (Official Form 6A) (12/07)

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

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

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim." If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
--------------------------------------	---	------------------------------------	--	-------------------------

None

Sub-Total > **0.00** (Total of this page)
 Total > **0.00**
 (Report also on Summary of Schedules)

0 continuation sheets attached to the Schedule of Real Property

B6B (Official Form 6B) (12/07)

In re SIERRA STAINLESS, INC.

Case No. _____

Debtor

SCHEDULE B - PERSONAL PROPERTY

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

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

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply 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 and Fed. R. Bankr. P. 1007(m).

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand		PETTY CASH FUND	-	300.00
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		WELLS FARGO BANK; ACCT. XXXXX9450	-	50.00
		U.S. BANK, ACCT. XXXX3705	-	225.00
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issuer.	X			
			Sub-Total >	575.00
			(Total of this page)	

3 continuation sheets attached to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re SIERRA STAINLESS, INC.

Case No. _____

Debtor

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.		AS OF 11/17/2010	-	220,848.18
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.	X			
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			

Sub-Total > **220,848.18**
(Total of this page)

Sheet 1 of 3 continuation sheets attached
to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re SIERRA STAINLESS, INC.

Case No. _____

Debtor

SCHEDULE B - PERSONAL PROPERTY

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.		TRAILERS: 2000 SPNCS TRAILER (\$500), 8 x 40 LOWBOY TRAILER (\$3,200), 8 x 44 LOWBOY TRAILER (\$3,200), (2) 30' PRO-TRAK TRAILERS (\$3,300), 24' FRUEHAUF ENCL TRAILER (\$250), 1995 UTIL TRAILER (\$4,500), (2) 53' PRO-TRAK TRAILERS (\$5,200)	-	20,150.00
		(2) 1993 FREIGHTLINER (\$11,000); 1995 FREIGHTLINER (\$5,500); 1998 DODGE UTIL TRUCK (\$3,000), 1988 GMC 3500 TRUCK (\$700)	-	20,200.00
		GOLF CART	-	100.00
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.		SECURITY CAMERA SYSTEM, FAX MACHINE, CAMERA EQUIPMENT, SOFTWARE, OFFICE FURNITURE, PRINTER, PHONE SYSTEM, ULTRASTARCOMM XV90, COMPUTERS, PRINTERS, NORTH BAY COPIER	-	8,500.00
			Sub-Total >	48,950.00
			(Total of this page)	

Sheet 2 of 3 continuation sheets attached to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re **SIERRA STAINLESS, INC.**

Case No. _____

Debtor

SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
29. Machinery, fixtures, equipment, and supplies used in business.		ACCUPRESS, PRESSURE WASHER & TIG, WELDER, COMPUTER WELDING TABLE, BANDSAW, BENCH GRINDER, SPRAYER, WINCHES, GRINDERS, CRANE, YARDBIRDS, SCALE, SAW, TORCH CUTTING SYSTEM, GRINDER, SHEAR, SAWS, DOUBLE PINCH ROLLER, GANTRY CRANE, WELDER, WELDERS, POWER LIFTER, BOOMS, FORKLIFTS, HOISTS, RAMPS, SCISSOR LIFTS, SKYJACKS, 10-TON GANTRY CRANE, HOIST CRANES, TANK ROLLERS; GRADALLS, WIRE FEEDERS,	-	80,000.00
30. Inventory.		STEEL, TANKS	-	150,000.00
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.	X			

Sub-Total >	230,000.00
(Total of this page)	
Total >	500,373.18

(Report also on Summary of Schedules)

Sheet 3 of 3 continuation sheets attached to the Schedule of Personal Property

B6D (Official Form 6D) (12/07)

In re **SIERRA STAINLESS, INC.**

Case No. _____

Debtor

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

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

List creditors in alphabetical order to the extent practicable. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

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

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

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion" on the Statistical Summary of Certain Liabilities and Related Data.

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

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R H W J C	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
		DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN						
Account No.		1/13/2009						
FRERE, ANDRE AND GLORIA 14755 MORELLI LANE SEBASTOPOL, CA 95472	-	Non-Purchase Money Security INVENTORY, ACCTS. RECEIVABLE, FURNITURE, FIXTURES AND EQUIPMENT					181,269.00	87,619.00
Value \$		628,650.00						
Account No.		1/13/2009						
FRERE, JUSTIN 1525 10ST STREET LOS OSOS, CA 93402	-	Non-Purchase Money Security INVENTORY, ACCTS. RECEIVABLE, FURNITURE, FIXTURES AND EQUIPMENT					149,329.00	149,329.00
Value \$		628,650.00						
Account No.		1/13/2009						
FRERE, VINCENT 410 ARMSTRONG COURT DAYTON, NV 89403	-	Non-Purchase Money Security INVENTORY, ACCTS. RECEIVABLE, FURNITURE, FIXTURES AND EQUIPMENT AND DMV TITLED VEHICLES					24,423.25	24,423.25
Value \$		669,000.00						
Account No.		11/19/2008						
NEISINGH, DANIEL 1668 WEST MINDEN VILLAGE LOOP MINDEN, NV 89423	-	Non-Purchase Money Security BLANKET UCC-1 ON OFFICE AND BUSINESS EQUIPMENT; SUBJ TO ASSIGNMENT OF INTEREST TO ROBISON BELAUSTEGUI SHARP & LOW					410,000.00	0.00
Value \$		628,650.00						
Subtotal							765,021.25	261,371.25
(Total of this page)								

1 continuation sheets attached

In re SIERRA STAINLESS, INC.

Case No. _____

Debtor

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

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

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

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

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

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

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

 Domestic support obligations

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

 Extensions of credit in an involuntary case

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

 Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$11,725* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

 Contributions to employee benefit plans

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

 Certain farmers and fishermen

Claims of certain farmers and fishermen, up to \$5,775* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

 Deposits by individuals

Claims of individuals up to \$2,600* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

 Taxes and certain other debts owed to governmental units

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

 Commitments to maintain the capital of an insured depository institution

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

 Claims for death or personal injury while debtor was intoxicated

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

* Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

B6E (Official Form 6E) (4/10) - Cont.

In re SIERRA STAINLESS, INC.
Debtor

Case No. _____

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS
(Continuation Sheet)

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

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions.)	C O D E B O R	H W J C	Husband, Wife, Joint, or Community	D I S P U T E D	U N L I Q U I D A T E D	C O N T I N G E N T	TYPE OF PRIORITY	
							AMOUNT OF CLAIM	AMOUNT NOT ENTITLED TO PRIORITY, IF ANY
Account No. 55-0904752 INTERNAL REVENUE SERVICE PO BOX 21126 PHILADELPHIA, PA 19114	-		8/1/10-10/7/10 941 PAYROLL TAX LIABILITY				67,310.90	0.00 67,310.90
Account No. 016-364-29 LYON COUNTY CLERK & TREAS 27 SO. MAIN STREET YERINGTON, NV 89447	-		2007-PRESENT ESTIMATE OF REAL PROPERTY TAXES DUE UNDER TRIPLE-NET LEASE; APN 016-364-29 (LAND OWNER: WALLET MASTERS, LLC)				120,000.00	0.00 120,000.00
Account No.								
Account No.								
Account No.								
Subtotal (Total of this page)							187,310.90	0.00 187,310.90
Total (Report on Summary of Schedules)							187,310.90	0.00 187,310.90

Sheet 1 of 1 continuation sheets attached to
Schedule of Creditors Holding Unsecured Priority Claims

B6F (Official Form 6F) (12/07)

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, 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 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

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

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

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

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

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M
Account No. SIER042626 A & A PORTABLES 201 ROSCOE ROAD MODESTO, CA 95357-1828		-	2010 GOODS/SERVICES				118.89
Account No. 468330 A-L SIERRA WELDING PROD 4443 HIGHWAY 50 EAST CARSON CITY, NV 89701		-	2010 GOODS/SERVICES				880.87
Account No. SIERST ACME METALS & STEEL SUPPLY 14930 SOUTH SAN PADRE STREET GARDENA, CA 90248		-	6/25/2010 GOODS/SERVICES; PROM. NOTE DTD. 6/25/2010				29,738.54
Account No. ACTION MACHINERY 4950 OAKLAND STREET DENVER, CO 80239		-	GOODS/SERVICES				695.60
Subtotal (Total of this page)							31,433.90

23 continuation sheets attached

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. AMERICAN EQUIPMENT, INC. 541 WEST 3440 SOUTH SALT LAKE CITY, UT 84115			GOODS/SERVICES				11,835.86	
Account No. 424058 ANTHEM BLUE CROSS PO BOX 541013 LOS ANGELES, CA 90054-1013			2010 GOODS/SERVICES				19,102.20	
Account No. AT&T PO BOX 989045 WEST SACRAMENTO, CA 95798-9045			9/2010 GOODS/SERVICES				50.17	
Account No. ATLANTIC STAINLESS CO. 140 JOHN DIETSCHE SQ. ATTLEBORO FALLS, MA 02763-1028			GOODS/SERVICES				13,950.40	
Account No. BLUE VALLEY MACHINE & MFG 6834 TRUMAN ROAD KANSAS CITY, MO 64126			GOODS/SERVICES				2,683.10	
Sheet no. <u>1</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	47,621.73

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No. BOILERMAKER BLACKSMITH NAT'L PENSION TRUST 754 MINNESOTA AVE., STE. 424 KANSAS CITY, KS 66101-2724	-		GOODS/SERVICES; JUDGMENT IN CASE NO. 09-CV-2315-CM/DJW			27,354.19
Account No. CHARLES R. SCHWARTZ BLAKE & UHLIG 475 NEW BROTHERHOOD BLDG. 753 STATE AVENUE KANSAS CITY, KS 66101	-		Representing: BOILERMAKER BLACKSMITH			Notice Only
Account No. BRAND SCAFFOLD RENTAL & ERECTION 4755 E. COMMERCE AVENUE FRESNO, CA 93725	-		GOODS/SERVICES			942.00
Account No. BROKERS NAT'L LIFE PO BOX 99339 FORT WORTH, TX 76199-0339	-		GOODS/SERVICES			1,385.80
Account No. BUILDERS WHOLESAL 111 AIRPARK VISTA BLVD. DAYTON, NV 89403	-		GOODS/SERVICES			4,675.00
Subtotal (Total of this page)						34,356.99

Sheet no. 2 of 23 sheets attached to Schedule of
 Creditors Holding Unsecured Nonpriority Claims

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. CALIFORNIA INDUSTRIAL RUBBER 305 E. GLENDALE SPARKS, NV 89431		-	GOODS/SERVICES				35.00	
Account No. CAPITAL CONTROL SYSTEMS, INC. 2384 S. CURRY STREET UNIT 1 CARSON CITY, NV 89703		-	GOODS/SERVICES				679.97	
Account No. CAROTHERS AND SON, LTD PO BOX 2709 EUGENE, OR 97402		-	GOODS/SERVICES				1,442.39	
Account No. CENTERLINE INDUSTRIAL PROD 1520 ELIZABETH LANE YUBA CITY, CA 95993		-	GOODS/SERVICES				14,576.30	
Account No. CILION PO BOX 819 GOSHEN, CA 93227		-	GOODS/SERVICES				111,000.00	
Sheet no. <u>3</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	127,733.66

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M
		H W J C					
Account No. CIT TECHNOLOGY PO BOX 550599 JACKSONVILLE, FL 32255	-		GOODS/SERVICES				3,372.13
Account No. CIT TECHNOLOGY FIN SRV. PO BOX 100706 PASADENA, CA 91189-0706	-		Representing: CIT TECHNOLOGY				Notice Only
Account No. CLARK, DUSTIN 9589 4 WINDS DRIVE #1528 ELK GROVE, CA 95758	-		GOODS/SERVICES				1,237.48
Account No. COLONIAL SUPPLEMENTAL INS. PO BOX 903 COLUMBIA, SC 29202-0903	-		GOODS/SERVICES				1,666.44
Account No. N17-0600023030 CONCENTRA OCCU'L HEALTH CTRS OF SW PO BOX 9010 BROOMFIELD, CO 80021	-		GOODS/SERVICES				496.00
Sheet no. <u>4</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)	6,772.05

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M
		H W J C					
Account No. CONWAY COMMUNICATIONS 3370 EXECUTIVE POINTE WAY #40 CARSON CITY, NV 89706		-	5/6/2010 GOODS/SERVICES				3,190.58
Account No. DUHIG AND COMPANY 1425 COLDWELL AVENUE UNIT #2 MODESTO, CA 95350		-	GOODS/SERVICES				165.77
Account No. ECHO SUPPLY 5406 W. 78TH STREET INDIANAPOLIS, IN 46268		-	GOODS/SERVICES				3,008.20
Account No. EULER HERMES, UMA 369 PINE STREET SUITE 410 SAN FRANCISCO, CA 94104-3301		-	GOODS/SERVICES				3,158.61
Account No. EVANS ANALYTICAL GROUP DEPT. LA 22489 PASADENA, CA 91185-2489		-	GOODS/SERVICES				1,925.00
Subtotal (Total of this page)							11,448.16

Sheet no. 5 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC.

Case No. _____

Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
Account No. eVISION LABS 4255 GARLAN LANE SUITE A RENO, NV 89509		-	GOODS/SERVICES				820.00	
Account No. 3395-5416-1 FEDERAL EXPRESS PO BOX 7221 PASADENA, CA 91109-7321		-	2008-09 GOODS/SERVICES				2,994.82	
Account No. 9/12/2008 FEDEX FREIGHT EAST DEPT. CH PO BOX 10306 PALATINE, IL 60055-0306		-	93349295 GOODS/SERVICES				1,915.31	
Account No. CLAIM #374356434 RMS PO BOX 523 RICHFIELD, OH 44286			Representing: FEDEX FREIGHT EAST				Notice Only	
Account No. 2015067 FIRST CAPITAL CORP. C/O A & M FINANCIAL SERVICES PO BOX 571358 TARZANA, CA 91357		-	2008-10 GOODS/SERVICES				41,200.00	
Sheet no. <u>6</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	46,930.13

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M
		H W J C					
Account No. FIRST CAPITAL CORP. 700 SO. FLOWER STREET SUITE 2325 LOS ANGELES, CA 90017							Notice Only
Account No. PETER DUBOWSKY, ESQ. 330 SOUTH THIRD STREET #680 LAS VEGAS, NV 89101							Notice Only
Account No. WEST COAST STEEL & TUBE PO BOX 79630 CITY OF INDUSTRY, CA 91716							Notice Only
Account No. FIRST CHOICE SERVICES 4949 HWY 50 EAST #B1 CARSON CITY, NV 89701-1915		-	GOODS/SERVICES				996.48
Account No. FRATUS, RICK 31170 THOMAS LANE FORT BRAGG, CA 95437		-	GOODS/SERVICES				6,147.00
Subtotal (Total of this page)							7,143.48

Sheet no. 7 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. GENERAL PETROLEUM PO BOX 31001-1235 PASADENA, CA 91110-1235		-	GOODS/SERVICES				515.35	
Account No. GFI STAINLESS C/O GREENSPAN & DOUGLAS PO BOX 576690 MODESTO, CA 95357		-	GOODS/SERVICES				4,344.75	
Account No. GRAINGER 900 PACKER WAY SPARKS, NV 89431		-	GOODS/SERVICES				919.95	
Account No. GW KENT 506 S. HURAN YPSILANTI, MI 48197		-	GOODS/SERVICES; DEFAULT JUDGMENT				9,763.53	
Account No. JASON C. MORRIS, ESQ. 4738 VILLAGE GREEN PKWY RENO, NV 89519			Representing: GW KENT				Notice Only	
Sheet no. <u>8</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	15,543.58

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. HARCO TRUCKING CHAD CRAUTHERS 2600 B EAST MUSTANG RD SPARKS, NV 89434			GOODS/SERVICES				2,375.00	
Account No. HARDY LAW GROUP 96 & 98 WINTER STREET RENO, NV 89503			ATTORNEYS FEES				47,000.00	
Account No. HIGH SPEED NETWORKS MOUND HOUSE LLC PO BOX 1775 DAYTON, NV 89403			GOODS/SERVICES				99.95	
Account No. HODELL-NATCO IND. PO BOX 931355 CLEVELAND, OH 44193-0477			GOODS/SERVICES				3,043.79	
Account No. HOLLAND & HART PO BOX 17283 DENVER, CO 80217-0283			GOODS/SERVICES				2,000.00	
Sheet no. <u>9</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	54,518.74

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. HYDRAULIC INDUSTRIAL SRVS 5248 HIGHWAY 50 EAST CARSON CITY, NV 89701			GOODS/SERVICES				353.82	
Account No. ICW-INS COMPANY OF THE WEST PO BOX 85563 SAN DIEGO, CA 92186-5563			2008 GOODS/SERVICES; LAWSUIT				23,296.00	
Account No. LINCOLN GUSTAFSON & CERCOS 225 BROADWAY, STE 2000 SAN DIEGO, CA 92101			Representing: ICW-INS COMPANY OF THE WEST				Notice Only	
Account No. INDUSTRIAL LOGISTICS SRVS PO BOX 2737 CARSON CITY, NV 89702			GOODS/SERVICES				55,332.60	
Account No. INDUSTRIAL LOGISTICS TRANS 70 N. JULIUS LANE SUITE A CARSON CITY, NV 89706			GOODS/SERVICES				350.00	
Sheet no. <u>10</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	79,332.42

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. INTEGRA TELECOM PO BOX 2966 MILWAUKEE, WI 53201-2966			GOODS/SERVICES				1,735.06	
Account No. IPA 1250 BARCLARY BLVD. BUFFALO GROVE, IL 60089			GOODS/SERVICES				38,967.66	
Account No. JENKINS COMMUNICATIONS 892 E. WILLIAMS STREET CARSON CITY, NV 89701			GOODS/SERVICES				2,241.68	
Account No. JLM INDUSTRIAL SUPPLY 955 SO. McCARRAN BLDG. SUITE 102 SPARKS, NV 89431			GOODS/SERVICES				15,115.41	
Account No. KARLA BUTKO PO BOX 1249 VERDI, NV 89439			Representing: JLM INDUSTRIAL SUPPLY				Notice Only	
Sheet no. <u>11</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	58,059.81

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. KAFOURY ARMSTRONG & CO. 5 SO. MAIN STREET YERINGTON, NV 89447			GOODS/SERVICES				5,623.00	
Account No. KEN-MAC METALS DEPT. DEPT. 2726 CAROL STREAM, IL 60132-2726			GOODS/SERVICES; PENDING LAWSUIT				60,749.19	
Account No. MASTER FASTENERS 320 WESTERN ROAD #4 RENO, NV 89506			GOODS/SERVICES				2,518.68	
Account No. MATHESON TRI-GAS FILE #31134 PO BOX 60000 SAN FRANCISCO, CA 94160			GOODS/SERVICES				70,435.06	
Account No. MEEKS LUMBER & HDWE PO BOX 255749 SACRAMENTO, CA 95865			GOODS/SERVICES				1,370.61	
Sheet no. <u>12</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	140,696.54

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. MERIDIAN BUSINESS ADVISORS 660 SIERRA ROSE DRIVE SUITE 2 RENO, NV 89511		-	GOODS/SERVICES				1,294.10	
Account No. METAL PROCESS ENGINEERING 2201 SO. YALE SANTA ANA, CA 92704		-	GOODS/SERVICES				313.81	
Account No. METAL SERVICE CTR 7743 BELL ROAD WINDSOR, CA 95492		-	GOODS/SERVICES (EST.)				32,000.00	
Account No. MISSION INDUSTRIES PLANT 40 1161 FAIRVIEW DRIVE CARSON CITY, NV 89701		-	GOODS/SERVICES				1,987.23	
Account No. NEVADA PACKAGING 4999 AIRCENTER CIRCLE RENO, NV 89502		-	GOODS/SERVICES				63.33	
Sheet no. <u>13</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	35,658.47

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. NEVADA RESTAURANT SELF INS. 770 PILOT ROAD SUITE I LAS VEGAS, NV 89119			GOODS/SERVICES				15,234.00	
Account No. NORTHEST FOAM PROD 2390 ROSTRON CIRCLE TWIN FALLS, ID 83301			GOODS/SERVICES				4,616.16	
Account No. 86110002726456 NV ENERGY PO BOX 30065 RENO, NV 89520			2010 GOODS/SERVICES				16,672.00	
Account No. OFFICE DEPOT VISA CARDHOLDER SERVICES PO BOX 88040 CHICAGO, IL 60680-1040			GOODS/SERVICES				2,587.69	
Account No. OFFICE PLUS 3201 BUILDERS AVENUE LAS VEGAS, NV 89101			GOODS/SERVICES; DEFAULT JUDGMENT				4,013.86	
Sheet no. <u>14</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	43,123.71

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. PARAGON CIVIL CONSTRUCTORS PO BOX 20130 CARSON CITY, NV 89721		-	GOODS/SERVICES				2,515.00	
Account No. PEABODY & ASSOC 2235 #B GLENDALE AVENUE SPARKS, NV 89431		-	GOODS/SERVICES				4,000.00	
Account No. PLC AUTOMATION 320 WESTERN ROAD SUITE #10 RENO, NV 89506		-	GOODS/SERVICES				3,968.51	
Account No. PYROMEDIANSTUDIOS 1706 PLUM LANE SUITE 129 REDLANDS, CA 92374		-	GOODS/SERVICES				1,725.00	
Account No. R.B. WELTY & ASSOC. PO BOX 1724 MODESTO, CA 95353		-	GOODS/SERVICES				2,260.00	
Sheet no. <u>15</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	14,468.51

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. REIMER TRANSPORT 2002 W. NIELSEN AVENUE FRESNO, CA 93706		-	GOODS/SERVICES				4,800.00	
Account No. ROYAL INDUSTRIES 223-A EAST RESERVE VANCOUVER, WA 98661		-	GOODS/SERVICES				4,053.50	
Account No. RUSHWAY, INC. PO BOX 789 NEWCASTLE, CA 95658		-	GOODS/SERVICESL; LAWSUIT PENDING CASE NO. A-10-616205-C				72,345.00	
Account No. RYE, STEPHEN 25 WEST RIDGE ST., STE 3 YERINGTON, NV 89447		-	GOODS/SERVICES				32,581.00	
Account No. SAFETY ON SITE 316 CALIFORNIA AVE #300 RENO, NV 89509		-	GOODS/SERVICES				910.56	
Sheet no. <u>16</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	114,690.06

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. SAMUEL, SON & CO 24784 NETWORK PLACE CHICAGO, IL 60673-1247			GOODS/SERVICES (JUDGMENT)				680,000.00	
Account No. SHEEDY DRAYAGE CO. PO BOX 77004 SAN FRANCISCO, CA 94107-0004		-	GOODS/SERVICES				2,504.75	
Account No. SHRED-IT RENO 8670 TECHNOLOGY WAY RENO, NV 89521		-	GOODS/SERVICES				112.00	
Account No. SIERRA OFFICE SOLUTIONS 4710 LONGLEY LANE RENO, NV 89502		-	GOODS/SERVICES				1,128.69	
Account No. SILVER STATE FORKLIFT 14155 PYRAMID HWY RENO, NV 89510		-	GOODS/SERVICES				1,007.79	
Sheet no. <u>17</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	684,753.23

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M
		H W J C					
Account No. SIMPLEX GRINNELL DEPT. CH 10320 PALATINE, IL 60055-0320			GOODS/SERVICES				9,765.81
Account No. SMITH, IAN 202 BALD EAGLE DRIVE VACAVILLE, CA 95688			GOODS/SERVICES				1,638.92
Account No. SOCIETY FOR HUMAN RESOURCE MGMT PO BOX 79482 BALTIMORE, MD 21279-0482			GOODS/SERVICES				150.00
Account No. 241-1041354-004 SOUTHWEST GAS PO BOX 98890 LAS VEGAS, NV 89193-8890			2010 GOODS/SERVICES				123.84
Account No. STAPLES DEPT. LA PO BOX 83689 CHICAGO, IL 60696-3689			GOODS/SERVICES				1,444.05
Subtotal (Total of this page)							13,122.62

Sheet no. 18 of 23 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. TERESI TRUCKING PO BOX 1270 LODI, CA 95241		-	GOODS/SERVICES (JUDGMENT--LEVY PENDING)				8,900.00	
Account No. COLLECTION SERVICE OF NEV 777 FOREST STREET RENO, NV 89509-1711			Representing: TERESI TRUCKING				Notice Only	
Account No. THE CFO GROUP 4745 CAUGHLIN PKWY SUITE 200 RENO, NV 89519-0806		-	GOODS/SERVICES				12,668.75	
Account No. THE HARTFORD PO BOX 2907 HARTFORD, CT 06104		-	GOODS/SERVICES				16,095.84	
Account No. THOMAS M. HOWARD, CPA 300 B STREET SANTA ROSA, CA 95401		-	GOODS/SERVICES				1,225.00	
Sheet no. <u>19</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	38,889.59

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. TOTAL QUALITY LOGISTICS PO BOX 799 CINCINNATI, OH 45263			GOODS/SERVICES				800.00	
Account No. TRUCKIM, INC. PO BOX 6129 GARDNERVILLE, NV 89460			GOODS/SERVICES				30,650.00	
Account No. UNIGARD INSURANCE GROUP ADMIN SERVICE CTR PO BOX 93000 BELLEVUE, WA 98009			GOODS/SERVICES				2,441.58	
Account No. UNITED SITE SERV OF NV 3408 HILLCAP AVENUE SAN JOSE, CA 95136			GOODS/SERVICES				330.75	
Account No. UPS PO BOX 894820 LOS ANGELES, CA 90189-4820			GOODS/SERVICES				374.58	
Sheet no. <u>20</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	34,596.91

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. 1631036 UPS SUPPLY CHAIN SOLUTIONS 28013 NETWORK PLACE CHICAGO, IL 60673-1280		-	GOODS/SERVICES				100.83	
Account No. USF REDDAWAY PO BOX 1035 CLACKAMAS, OR 97015		-	GOODS/SERVICES				3,452.59	
Account No. VEMCO CRANE 320 GOLF COURSE ROAD ENTERPRISE, OR 97828		-	BANK ACCT. LEVY 10/29/10; STATUS OF CLAIM UNKNOWN				Unknown	
Account No. WAYNE S. CHIMARUSTI 300 W. SECOND STREET CARSON CITY, NV 89703			Representing: VEMCO CRANE				Notice Only	
Account No. VINEYARD & WINERY MGMT PO BOX 2358 WINDSOR, CA 95492		-	GOODS/SERVICES				4,125.00	
Sheet no. <u>21</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	7,678.42

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. WALLET MASTERS, LLC 410 ARMSTRONG COURT DAYTON, NV 89403			RENT				699,827.00	
Account No. WEDCO INC 3888 WEDCO WAY CARSON CITY, NV 89706			GOODS/SERVICES				6,767.09	
Account No. 748-2294642 WELLS FARGO PO BOX 54780 LOS ANGELES, CA 90054-0780	X		GOODS/SERVICES				4,575.88	
Account No. 4856-2002-2917-2858 WELLS FARGO BANK BUSINESS CARD PO BOX 54349 LOS ANGELES, CA 90054-0349			GOODS/SERVICES				4,280.93	
Account No. WELLS FARGO BUSINESS LINE PO BOX 54349 LOS ANGELES, CA 90054-0349			GOODS/SERVICES				27,075.00	
Sheet no. <u>22</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	742,525.90

B6F (Official Form 6F) (12/07) - Cont.

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R	Husband, Wife, Joint, or Community	D A T E C L A I M W A S I N C U R R E D A N D C O N S I D E R A T I O N F O R C L A I M. I F C L A I M I S S U B J E C T T O S E T O F F, S O S T A T E.	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	A M O U N T O F C L A I M	
		H W J C						
Account No. WELLS FARO INC PAYMENT REMITTANCE CENTER PO BOX 54349 LOS ANGELES, CA 90054	X	-	GOODS/SERVICES				4,219.69	
Account No. WILLIAM SCOTSMAN PO BOX 91975 CHICAGO, IL 60693-1975		-	GOODS/SERVICES				559.00	
Account No. WOODBURN WEDGE PO BOX 2311 RENO, NV 89505		-	GOODS/SERVICES				11,695.00	
Account No.								
Account No.								
Sheet no. <u>23</u> of <u>23</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							Subtotal (Total of this page)	16,473.69
							Total (Report on Summary of Schedules)	2,407,572.30

B6G (Official Form 6G) (12/07)

In re SIERRA STAINLESS, INC. Case No. _____
 Debtor

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser", "Agent", etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, 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 and Fed. R. Bankr. P. 1007(m).

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

Name and Mailing Address, Including Zip Code, of Other Parties to Lease or Contract	Description of Contract or Lease and Nature of Debtor's Interest. State whether lease is for nonresidential real property. State contract number of any government contract.
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**WALLET MASTERS, LLC
 410 ARMSTRONG COURT
 DAYTON, NV 89403**

**COMMERCIAL LEASE OF REAL PROPERTY
 LOCATED AT 23 AIRPARK VISTA VBLVD.,
 DAYTON, NV; COMMENCING FEB. 2006-2018. 1/2
 HALF OF BUILDING (50,000 SQUARE FEET)
 PERTAINS TO THE LEASEHOLD INTEREST**

0

_____ continuation sheets attached to Schedule of Executory Contracts and Unexpired Leases

B6H (Official Form 6H) (12/07)

In re SIERRA STAINLESS, INC.
Debtor

Case No. _____

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, 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 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
FRERE, JUSTIN 1525 10ST STREET LOS OSOS, CA 93402	WELLS FARGO PO BOX 54780 LOS ANGELES, CA 90054-0780
FRERE, JUSTIN 1525 10ST STREET LOS OSOS, CA 93402	WELLS FARO INC PAYMENT REMITTANCE CENTER PO BOX 54349 LOS ANGELES, CA 90054

0 continuation sheets attached to Schedule of Codebtors

B6 Declaration (Official Form 6 - Declaration). (12/07)

**United States Bankruptcy Court
District of Nevada**

In re SIERRA STAINLESS, INC.

Debtor(s)

Case No. _____

Chapter 11

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the PRESIDENT of the corporation named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 37 sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date November 19, 2010

Signature /s/ VINCENT FRERE

**VINCENT FRERE
PRESIDENT**

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

B7 (Official Form 7) (04/10)

**United States Bankruptcy Court
District of Nevada**

In re SIERRA STAINLESS, INC.

Debtor(s)

Case No.

Chapter

11

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, 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).

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

DEFINITIONS

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

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

1. Income from employment or operation of business

None

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

AMOUNT
\$10,080,527.00
\$5,827,264.00
\$3,876,600.00

SOURCE
2008: GROSS RECEIPTS FROM BUSINESS
2009: GROSS RECEIPTS FROM BUSINESS
YTD 2010: GROSS RECEIPTS FROM BUSINESS

2. Income other than from employment or operation of business

None

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

AMOUNT

SOURCE

3. Payments to creditors

None **Complete a. or b., as appropriate, and c.**

a. *Individual or joint debtor(s) with primarily consumer debts.* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$600. Indicate with an (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING
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None b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$5,850*. If the debtor is an individual, indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING
MATHESON TRI-GAS FILE #31134 PO BOX 60000 SAN FRANCISCO, CA 94160	9/16/10 (\$3,441.82); 9/22/10 (\$5,292.38); 10/14/10 (\$384.05); 11/12/10 (\$600.97); 11/16/10 (\$1,667.23)	\$11,386.45	\$70,435.06
METAL SERVICE CTR 7743 BELL ROAD WINDSOR, CA 95492	8/19/2010 (\$20,450); 8/23/8010 (\$49,602.61); 9/16/2010 (\$5,800)	\$75,852.61	\$32,000.00
U.S. BANK PO BOX 790408 SAINT LOUIS, MO 63179-0408	11/9/2010 (\$1,072.35); 11/09/2010 (\$2,500); 11/10/2010 (\$66)	\$8,900.35	\$0.00
WELLS FARGO BANK PO BOX 54349 LOS ANGELES, CA 90054-0349	10/11/2010 (\$1,890); 10,11/2010 (\$263.44); 10/26/10 (\$15,450)	\$17,603.44	\$0.00
CUMBERLAND DIVERSIFIED METALS 4925 POINTE PARKWAY CLEVELAND, OH 44128	8/20/10 \$27,047; 9/02/10 \$58,734.42 (SET OFF); 9/13/10 \$9,738.18	\$95,519.60	\$0.00

None c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING
WALLET MASTERS, LLC 410 ARMSTRONG COURT DAYTON, NV 89403 MUTUAL OWNERSHIP (VINCENT FRERE)	RENT PAYMENTS PRIOR 12 MOS.	\$98,129.84	\$699,827.00
FRERE, ANDRE AND GLORIA 14755 MORELLI LANE SEBASTOPOL, CA 95472 SHAREHOLDER / PARENTS VINCENT FRERE	9/16/2010	\$4,568.74	\$181,269.00

* Amount subject to adjustment on 4/01/13, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

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

- None
 a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
COLLECTION SERVICE OF NEVADA (CREDITOR TERESI TRUCKING, INC.) v. SIERRA STAINLESS, INC., CASE NO. 10-CV102	COLLECTION SUIT	JUSTICE COURT, DAYTON TOWNSHIP, COUNTY OF LYON, DAYTON, NEVADA	PENDING
G.W. KENT INC. v. SIERRA STAINLESS, CASE NO. 9CV216	COLLECTION SUIT	JUSTICE COURT, DAYTON TOWNSHIP, COUNTY OF LYON, DAYTON, NEVADA	DEFAULT JUDGMENT ENTERED 2/10/10
SIERRA STAINLESS v. INDUSTRIAL LOGISTICS SERVICES, HARCO TRUCKING, SILVER HAWK LOGISTICS, 3RD PARTY COMPLAINT: HARCO TRUCKING v. ALL-WAYS PILOT CAR SERVICES; CASE NO. CV09-02788	COLLECTION AND RELATED COUNTERCLAIM S	2JDC, WASHOE COUNTY, RENO, STATE OF NEVADA	PENDING, WITH A TRIAL SET 3/14/11
INSURANCE COMPANY OF THE WEST v. SIERRA STAINLESS; CASE NO. 37-2010-00085036-CU-BC-CTL	BREACH OF CONTRACT AND COLLECTION OF DEBT	SUPERIOR COURT, COUNTY OF SAN DIEGO (CENTRAL DIVISION), STATE OF CALIFORNIA	PENDING
JLM INDUSTRIAL SUPPLY, INC. v. SIERRA STAINLESS; CASE NO. ARB09-01046	COLLECTION	2JDC, WASHOE COUNTY, RENO, STATE OF NEVADA	CONFESSION OF JUDGMENT (VS. SIERRA STAINLESS) ENTERED JANUARY 2010
KEN-MAC METALS, A DIVISION OF THYSSENKRUPP MATERIALS v. SIERRA STAINLESS	COLLECTION	3JDC, LYON COUNTY, YERINGTON, STATE OF NEVADA	ORDER GRANTING SUMMARY JUDGMENT 10/20/10 \$60,749.19
OFFICE PLUS v. SIERRA STAINLESS; CASE NO. 9CV131	COLLECTION	JUSTICE COURT, LYON COUNTY, DAYTON TOWNSHIP, DAYTON, STATE OF NEVADA	DEFAULT JUDGMENT ENTERED 4/12/10 V. SIERRA STAINLESS FOR \$4,013.86
RUSHWAY, INC. v. SIERRA STAINLESS; CASE NO. A-10-616205-C	COLLECTION	8JDC, CLARK COUNTY, LAS VEGAS, STATE OF NEVADA	PENDING (MOTION TO CHANGE VENUE PENDING)
SAMUEL, SON & SON v. SIERRA STAINLESS; CASE NO. 3:09-CV-00291-RAM	COLLECTION	UNITED STATES DISTRICT COURT, DISTRICT OF NEVADA, RENO, NEVADA	JUDGMENT ENTERED VS. SIERRA STAINLESS 10/19/2010 (APPROX. \$680,000)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
BOILERMAKER-BLACKSMITH NATIONAL PENSION FUND, ET AL.; CASE NO. 09-CV-2315-CM/DJW	COLLECTION	UNITED STATES DISTRICT COURT, DISTRICT OF KANSAS, KANSAS CITY, KANSAS	DEFAULT JUDGMENT ENTERED 1/20/10 FOR \$27,354.19
BOILERMAKER-BLACKSMITH NATIONAL PENSION FUND, ET AL. v. SIERRA STAINLESS; CASE NO. CI-21171	DOMESTICATION OF FOREIGN JUDGMENT	3JDC, COUNTY OF LYON, YERINGTON, STATE OF NEVADA	FOREIGN JUDGMENT DOMESTICATED IN NEVADA
VEMCO CRANE & RIGGING, INC. v. SIERRA STAINLESS; CASE NO. 10-02-13302	COLLECTION	10TH JUDICIAL DISTRICT, CIRCUIT COURT, COUNTY OF WALLOWA, STATE OF OREGON	DEFAULT JUDGMENT ENTERED VS. SIERRA STAINLESS 4/14/10 FOR \$17,830.00, PLUS INTEREST AND COSTS
VEMCO CRANE & RIGGING, INC. v. SIERRA STAINLESS; CASE NO. CI21067	DOMESTICATION OF FOREIGN JUDGMENT	3JDC, LYON COUNTY, YERINGTON, STATE OF NEVADA	EXECUTION (LEVY) UPON BANK ACCOUNT 10/29/2010 FOR \$20,286.26
FCC, LLC dba FIRST CAPITAL WESTERN REGION, ASSIGNEE OF WEST COAST STEEL & TUBE v. SIERRA STAINLESS; CASE NO. CI-21250, DEPT. II	COLLECTION OF MONIES DUE	3JDC, LYON COUNTY, YERINGTON, STATE OF NEVADA	PENDING

None b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY
VEMCO CRANE & RIGGING, INC. C/O HOSTETTER KNAPP 203 E MAIN STREET, # 3 ENTERPRISE, OR 97828-1371	10/29/2010	BANK ACCOUNT LEVY/GARNISHMENT OF \$20,286.26

5. Repossessions, foreclosures and returns

None List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY
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6. Assignments and receiverships

- None a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT
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- None b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY
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7. Gifts

- None List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT
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8. Losses

- None List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS
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9. Payments related to debt counseling or bankruptcy

- None List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of the petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYOR IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
THE LAW OFFICES OF ALAN R. SMITH 505 RIDGE STREET RENO, NV 89501-1719	10/28/2010	\$20,000

10. Other transfers

- None a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED
NEISINGH, DANIEL 1668 WEST MINDEN VILLAGE LOOP MINDEN, NV 89423 FORMER SHAREHOLDER	11/19/2008	SECURITY INTEREST GRANTED IN EQUIPMENT IN ACCORDANCE WITH SETTLEMENT AGREEMENT OF DISPUTE BETWEEN BUSINESS PARTNERS AND SIERRA STAINLESS, INC., INCLUDING TERMINATION OF COURT-APPOINTED RECEIVER OF SIERRA STAINLESS
FRERE, ANDRE AND GLORIA 14755 MORELLI LANE SEBASTOPOL, CA 95472 PARENTS OF JUSTIN & VINCENT	1/13/09	SECURITY INTEREST GRANTED IN PERSONAL PROPERTY TO SECURE LOANS TO DEBTOR
FRERE, JUSTIN 1525 10ST STREET LOS OSOS, CA 93402 FORMER OFFICER; BROTHER VINCENT	1/13/09	SECURITY INTEREST GRANTED IN PERSONAL PROPERTY TO SECURE LOANS TO DEBTOR
FRERE, VINCENT 410 ARMSTRONG COURT DAYTON, NV 89403 OFFICER, SHAREHOLDER, EMPLOYEE	1/13/2009	SECURITY INTEREST GRANTED IN PERSONAL PROPERTY TO SECURE LOANS TO DEBTOR

- None b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY
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11. Closed financial accounts

- None List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING
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12. Safe deposit boxes

- None List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY
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13. Setoffs

- None List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF
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14. Property held for another person

- None List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY
TOM SHEARER 6152 GREENBROOK DRIVE RENO, NV 89511	PLASMA TABLE	23 AIRPARK VISTA BLVD., DAYTON, NV 89403
JIM TAYLOR HANSEL LEASING, INC. PO BOX 3437 SANTA ROSA, CA 95402	(2) 1,700 GALLON WINE TANKS AND (1) 1,200 GALLON WINE TANK	23 AIRPARK VISTA BLVD., DAYTON, NV 89403
ROSS AGUILAR 14240 CABALLERO COURT RENO, NV 89511	WATER TANK	23 AIRPARK VISTA BLVD., DAYTON, NV 89403
GREG FULFORD COLLOPACK SOLUTIONS 193 Camino Dorado NAPA, CA 94558	(3) 1,000 GALLON PORTA TANKS	23 AIRPARK VISTA BLVD., DAYTON, NV 89403

15. Prior address of debtor

- None If the debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY
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16. Spouses and Former Spouses

- None If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information.

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

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

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law

None a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
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None c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
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18 . Nature, location and name of business

None a. *If the debtor is an individual*, list the names, addresses, taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

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

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

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES
SIERRA STAINLESS, INC.	55-0904752	23 AIRPARK VISTA BLVD. DAYTON, NV 89403	PRODUCTION AND MANUFACTURING OF WINE, DAIRY, WATER, ETHANOL STAINLESS STEEL TANKS	2005-PRESENT

None b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

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

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

19. Books, records and financial statements

- None a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
MITZI GOLDEN 23 AIRPARK VISTA BLVD. DAYTON, NV 89403	11/2009-PRESENT
KAREN RYAN	8/2010-11/2010
ANNE DAVIDSON	1/2008-11/2009
FRERE, JUSTIN 1525 10ST STREET LOS OSOS, CA 93402	10/2008-6/2009
THE CFO GROUP 4745 CAUGHLIN PARKWAY SUITE 200 RENO, NV 89519	4/2010-PRESENT

- None b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICES RENDERED
CFO GROUP		
FRERE, JUSTIN	1525 10ST STREET LOS OSOS, CA 93402	

- None c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
CFO GROUP	

- None d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS	DATE ISSUED
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20. Inventories

- None a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)
12/31/2009	WES ASHLAND	\$250,000 EST. (MARKET)
12/31/2008	WES ASHLAND	\$250,000 EST. (MARKET)

- None b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

DATE OF INVENTORY	NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS DEBTOR
12/31/2009	

DATE OF INVENTORY
12/31/2008

NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY
RECORDS
DEBTOR

21 . Current Partners, Officers, Directors and Shareholders

None a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST
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None b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
FRERE, ANDRE AND GLORIA 14755 MORELLI LANE SEBASTOPOL, CA 95472	SHAREHOLDER	4.2%
FRERE, VINCENT M. 410 ARMSTRONG COURT DAYTON, NV 89403	PRESIDENT, SEC., TREAS., DIRECTOR	95.8% SHAREHOLDER

22 . Former partners, officers, directors and shareholders

None a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL
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None b. If the debtor is a corporation, list all officers, or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION
FRERE, JUSTIN 1525 10ST STREET LOS OSOS, CA 93402	SECRETARY AND TREASURER	JANUARY 2009

23 . Withdrawals from a partnership or distributions by a corporation

None If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY
FRERE, VINCENT 410 ARMSTRONG COURT DAYTON, NV 89403 SHAREHOLDER, OFFICER AND EMPLOYEE	COMPENSATION FOR PAST 12 MONTHS	\$81,261.54

24. Tax Consolidation Group.

None If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER IDENTIFICATION NUMBER (EIN)
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25. Pension Funds.

None If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND

TAXPAYER IDENTIFICATION NUMBER (EIN)

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date November 19, 2010

Signature /s/ VINCENT FRERE
VINCENT FRERE
PRESIDENT

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement: 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
District of Nevada**

In re SIERRA STAINLESS, INC.

Debtor(s)

Case No. _____

Chapter 11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept	\$	<u>20,000.00</u>
Prior to the filing of this statement I have received	\$	<u>20,000.00</u>
Balance Due	\$	<u>0.00</u>

2. \$ 0.00 of the filing fee has been paid.
3. The source of the compensation paid to me was:
 Debtor Other (specify):
4. The source of compensation to be paid to me is:
 Debtor Other (specify):
5. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.
 I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.
6. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:
- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
 - b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
 - c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
 - d. [Other provisions as needed]
7. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

Dated: November 19, 2010/s/ ALAN R. SMITH, ESQ.

ALAN R. SMITH, ESQ.
THE LAW OFFICES OF ALAN R. SMITH
505 RIDGE STREET
RENO, NV 89501-1719
(775) 786-4579 Fax: (775) 786-3066
mail@asmithlaw.com

**United States Bankruptcy Court
District of Nevada**

In re SIERRA STAINLESS, INC.
Debtor

Case No. _____

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
FRERE, ANDRE AND GLORIA 14755 MORELLI LANE SEBASTOPOL, CA 95472		4.2%	SHAREHOLDERS
FRERE, VINCENT 410 ARMSTRONG COURT DAYTON, NV 89403		95.8%	SHAREHOLDER, OFFICER, DIRECTOR

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the PRESIDENT 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 November 19, 2010

Signature /s/ VINCENT FRERE
VINCENT FRERE
PRESIDENT

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

**United States Bankruptcy Court
District of Nevada**

In re **SIERRA STAINLESS, INC.**

Debtor(s)

Case No.
Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the PRESIDENT of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **November 19, 2010**

/s/ VINCENT FRERE

VINCENT FRERE/PRESIDENT

Signer/Title

SIERRA STAINLESS, INC.
23 AIRPARK VISTA BLVD.
DAYTON, NV 89403

ALAN R. SMITH, ESQ.
THE LAW OFFICES OF ALAN R. SMITH
505 RIDGE STREET
RENO, NV 89501-1719

INTERNAL REVENUE SERVICE
STOP 5028
110 CITY PARKWAY
LAS VEGAS, NV 89106

NEVADA DEPT TAXATION
P.O. BOX 52685
PHOENIX, AZ 85072-2674

NEVADA EMPLOYMENT SEC
500 E. THIRD STREET
CARSON CITY, NV 89713-0030

NV DEPT OF MOTOR VEHICLES
BANKRUPTCY SECTION
555 WRIGHT WAY
CARSON CITY, NV 89711-0001

NV LABOR COMMISSION
675 FAIRVIEW LANE, STE 226
CARSON CITY, NV 89710-5474

OFFICE OF THE U.S. TRUSTEE
300 BOOTH STREET, RM. 3009
RENO, NV 89509-1362

I.R.S.-BK. PHILADELPHIA
PO BOX 21126
PHILADELPHIA, PA 19114-0326

WASHOE COUNTY TREASURER
PO BOX 30039
RENO, NV 89520-3039

A & A PORTABLES
A/C # SIER042626
201 ROSCOE ROAD
MODESTO, CA 95357-1828

A-L SIERRA WELDING PROD
A/C # 468330
4443 HIGHWAY 50 EAST
CARSON CITY, NV 89701

ACME METALS & STEEL SUPPLY
A/C # SIERST
14930 SOUTH SAN PADRE STREET
GARDENA, CA 90248

ACTION MACHINERY
4950 OAKLAND STREET
DENVER, CO 80239

AMERICAN EQUIPMENT, INC.
541 WEST 3440 SOUTH
SALT LAKE CITY, UT 84115

ANTHEM BLUE CROSS
A/C # 424058
PO BOX 541013
LOS ANGELES, CA 90054-1013

AT&T
PO BOX 989045
WEST SACRAMENTO, CA 95798-9045

ATLANTIC STAINLESS CO.
140 JOHN DIETSCHE SQ.
ATTLEBORO FALLS, MA 02763-1028

BLUE VALLEY MACHINE & MFG
6834 TRUMAN ROAD
KANSAS CITY, MO 64126

BOILERMAKER BLACKSMITH
NAT'L PENSION TRUST
754 MINNESOTA AVE., STE. 424
KANSAS CITY, KS 66101-2724

BRAND SCAFFOLD RENTAL & ERECTION
4755 E. COMMERCE AVENUE
FRESNO, CA 93725

BROKERS NAT'L LIFE
PO BOX 99339
FORT WORTH, TX 76199-0339

BUILDERS WHOLESALE
111 AIRPARK VISTA BLVD.
DAYTON, NV 89403

CALIFORNIA INDUSTRIAL RUBBER
305 E. GLENDALE
SPARKS, NV 89431

CAPITAL CONTROL SYSTEMS, INC.
2384 S. CURRY STREET
UNIT 1
CARSON CITY, NV 89703

CAROTHERS AND SON, LTD
PO BOX 2709
EUGENE, OR 97402

CENTERLINE INDUSTRIAL PROD
1520 ELIZABETH LANE
YUBA CITY, CA 95993

CHARLES R. SCHWARTZ
BLAKE & UHLIG
475 NEW BROTHERHOOD BLDG.
753 STATE AVENUE
KANSAS CITY, KS 66101

CILION
PO BOX 819
GOSHEN, CA 93227

CIT TECHNOLOGY
PO BOX 550599
JACKSONVILLE, FL 32255

CIT TECHNOLOGY FIN SRV.
PO BOX 100706
PASADENA, CA 91189-0706

CLARK, DUSTIN
9589 4 WINDS DRIVE
#1528
ELK GROVE, CA 95758

COLLECTION SERVICE OF NEV
777 FOREST STREET
RENO, NV 89509-1711

COLONIAL SUPPLEMENTAL INS.
PO BOX 903
COLUMBIA, SC 29202-0903

CONCENTRA
A/C # N17-0600023030
OCCU'L HEALTH CTRS OF SW
PO BOX 9010
BROOMFIELD, CO 80021

CONWAY COMMUNICATIONS
3370 EXECUTIVE POINTE WAY
#40
CARSON CITY, NV 89706

DUHIG AND COMPANY
1425 COLDWELL AVENUE
UNIT #2
MODESTO, CA 95350

ECHO SUPPLY
5406 W. 78TH STREET
INDIANAPOLIS, IN 46268

EULER HERMES, UMA
369 PINE STREET
SUITE 410
SAN FRANCISCO, CA 94104-3301

EVANS ANALYTICAL GROUP
DEPT. LA 22489
PASADENA, CA 91185-2489

EVISION LABS
4255 GARLAN LANE
SUITE A
RENO, NV 89509

FEDERAL EXPRESS
A/C # 3395-5416-1
PO BOX 7221
PASADENA, CA 91109-7321

FEDEX FREIGHT EAST
A/C # 9/12/2008
DEPT. CH
PO BOX 10306
PALATINE, IL 60055-0306

FIRST CAPITAL CORP.
A/C # 2015067
C/O A & M FINANCIAL SERVICES
PO BOX 571358
TARZANA, CA 91357

FIRST CAPITAL CORP.
A/C # 2015067
700 SO. FLOWER STREET
SUITE 2325
LOS ANGELES, CA 90017

FIRST CHOICE SERVICES
4949 HWY 50 EAST
#B1
CARSON CITY, NV 89701-1915

FRATUS, RICK
31170 THOMAS LANE
FORT BRAGG, CA 95437

FRERE, ANDRE AND GLORIA
14755 MORELLI LANE
SEBASTOPOL, CA 95472

FRERE, JUSTIN
1525 10ST STREET
LOS OSOS, CA 93402

FRERE, VINCENT
410 ARMSTRONG COURT
DAYTON, NV 89403

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**United States Bankruptcy Court
District of Nevada**

In re SIERRA STAINLESS, INC.

Debtor(s)

Case No.
Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for SIERRA STAINLESS, INC. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

None [*Check if applicable*]

November 19, 2010

Date

/s/ ALAN R. SMITH, ESQ.

ALAN R. SMITH, ESQ.

Signature of Attorney or Litigant
Counsel for **SIERRA STAINLESS, INC.**

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