18 19
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United States Bankruptey Court					Val	ny Petition				
District of Delaware									y munti	
Name of Debtor (if individual, enter Last, First, Middle):					of Joint Debtor (Spouse) (Last, F	irst, Middle):	Print of UNIVERSITY CONTROLS	
IAC Holding Co.					V/A		W. 15		19 B	
All Other Names used by the Debtor in the last 8 (include married, maiden, and trade names):	years.					her Names used l de married, maide			si 8 years	
VCC Holding Corp.				1.	V/A					
Last four digits of Social-Security No./Complete	EIN or other	· Tax-J.D N	lo. (if more		ıst fo	nur digits of Soci-	al-Security No.	Complete F	IN or other Tax-	-I.D. No. (if more than
than one, state all):	viile			00	ne, st	tare all):	, 2102		-> = MIX	. —
Tax I.D. No. 35-2293119					N/A					
Street Address of Debtor (No. and Street, City, a	and State):	_ -		1 .	Street Address of Joint Debtor (No. and Street, City, and State): N/A					
767 Monterey Pass Rd.		710	DE 01754		√A.				ı	ZIP CODE
Monterey Park, CA County of Residence or of the Principal Place of	Bueine	ZIP COE	DE 91754		011"	y of Residence or	of the Price	I Place acc	ısinese.	
County of Residence or of the Principal Place of Los Angeles County	uainess:			I	County N/A		out rencipa	auc 01 B		
Mailing Address of Debtor (if different from stre	et address):		14. T. C.	М	Anili n	ng Address of Joi	nt Debtor (if dif	Terent from s	street address):	
N/A	,-				N/A	-			•	
	****	ZIP COE	DE		*****				and the section of th	ZIP CODE
Location of Principal Assets of Business Debtor	(if different	from street a	address above	·e):						
N/A						·			···	ZIP CODE
Type of Debtor	T		of Business		T				y Code Under V	
(Form of Organization) (Check one box.)		,	ck one box.)				the Peti	400 IS Filed	I (Check one box	s)
Individual (includes Joint Debtors)	1 -	h Care Busi e Asset Rea	iiness al Estate as de	ilined in		Chapter 7				Recognition of a Foreign
See Exhibit D on page 2 of this form. Corporation (includes LLC and LLP)	11 Ŭ.	.S.C. § 101		u III	2	Chapter 9 Chapter 11] Chapter		Recognition of a Foreign
Corporation (includes LLC and LLP) Partnership	Railro					Chapter 12	-		in Proceeding	
Other (If debtor is not one of the above	Stock	ibroker modity Brok	ker		L	Chapter 13				
entities, check this box and state type of entity below.)		ing Bank					Nature	of Debts ((Check one bo	x)
	⊠ Other	-			L		rimarily consum			are primarily business
***************************************		Exempt En				101(8) as "i	incurred by an	•	ucos.	
	(Chec	ck box, if ap	pplicable.)	<u></u>	individual primarily for a personal, family, or household purpose."					
	under	r Title 26 of	exempt organi I the United S	States	Chapter 11 Debtors					
	Code	(the Interna	al Revenue C		Check one box: Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).					
Filing Fee (C	neck one bo	(x)			Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).					
Filing Fee to be paid in installments (applie				hee.	Check if:					
Must attach signed application for the court unable to pay fee except in installments. R				DIOT IS		Debtor's ag				cluding debts owed to
Filing Fee waiver requested (applicable to a application for the court's consideration. S	hapter 7 indi	viduals only		ich signed	-	insiders or	affiliates) are les	man \$2,15		İ
Appropriate the court 5 consideration. S	rical ft د	J.D.			0	Check all appli	icable boxes:			
					- 1 -	<u> </u>	eing filed with th	-	-	
					[es of the plan we a accordance wit			one or more classes of
Statistical/Administrative Information										IS FOR COURT USE ONLY
Debtor estimates that funds will be available for Debtor estimates that, after any exempt property				id than 'at	l be -	n figure similarita e	,			
distribution to unsecured creditors.		- marrieristrati	expenses pa	, were will	. oc n					
Estimated Number of Creditors (Consolidated with aff						П	<u> </u>		1	
1-49 50-99 100-199 200-99	⊠ 9 1,000 \$,000)- :	5,001- 10,000	10,001- 25,000		25,001~ 50,000	50,001- 100,000	U Over 100,000		
Estimated Assets (Consolidated with affiliates)	3,00,c		,-44						1	
	D 00 17		210 000 00	\$50,000,00	13	S100 000 001	100,000,001	O More than		ļ
30 to \$50,001 to \$100,001 to \$500,0 \$50,000 \$100,000 \$500,000 \$1 mili		nillion	\$10,000,00 1 to \$50 million	\$50,000,00 to \$100 million	.v1	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion		
Estimated Liabilities (Consolidated with affiliates)			million	million		million			1	:
50 to \$50,001 to \$100,001 to \$500,0	D 100 SI.00		\$10,000,00	\$50,000,00	7I	⊠ \$100,000,001	\$500,000,001	More than		
\$50,000 \$100,000 \$500,000 \$1 mill		nillion	\$10,000,00 1 to \$50 million	million 220'000'00		to \$500 million	to \$1 billion	\$1 billion		
		***************************************	teritor Pit	Astricon University U	-	-1(11/1)	·	***************************************	1	

		W	Page 2		
Voluntary Petitio		Name of Debior(s):			
(This page must be ca	impleted and filed in every case)	IAC Holding Co.			
	All Prior Bankruptcy Case Filed Within Last	8 Years (If more than two, attach additional sheet.)			
Location		Case Number:	Date Filed:		
Where Filed:	N/A	N/A	N/A		
Location		Case Number:	Date Filed:		
Where Filed:	N/A	N/A	N/A		
·,·	Pending Bankruptcy Case Filed by any Spouse, Partner or				
Name of Debtor:		Case Number;	Date Filed:		
	See attached Schedule I	Pending	January 4, 2010		
District:		Relationship:	Judge:		
District of D	elaware	Affiliates	Pending		
	Exhibit A	Exhibit B			
	Exhibit A	CAMPLE D (To be empleted if deduce is an individu	n)		
		whose debts are primarily consumer debt	s)		
(To be completed with the Securitie	if debtor is required to file periodic reports (e.g., forms 10K and 10Q) and Exchange Commission pursuant to Section 13 or 15(d) of the	NOT APPLICABLE			
	ge Act of 1934 and is requesting relief under chapter 11.)	I, the attorney for the petitioner named in the foregoing petit	ion, declare that I have informed		
	NOT APPLICABLE	the petitioner that [he or she] may proceed under chapter 7,	11, 12, or 13 of title 11, United		
	NOI APPLICABLE	States Code, and have explained the relief available under ea that I have delivered to the debtor the notice required by § 34			
Exhibit A is	attached and made a part of this petition.	nun i naic denicien to the denict the nonce tellunest by § 24	⇒(u).		
		X Signature of Attorney for Debtor(s)	Date		
		Signature of Attorney for Deolor(s)	Date		
	Exi	nibit C			
Does the debtor ov	on or have possession of any property that poses or is alleged to pose a thro	eat of imminent and identifiable harm to public health or safety	,		
J	hibit C is attached and made a part of this petition.	· · · · · · · · · · · · · · · · · · ·			
I	ached Exhibit C)				
	Exi	nibit D			
	NOT AP	PLICABLE			
(To be completed	by every individual debtor. If a joint petition is filed, each spouse must en	amplete and attach a separate Exhibit D.)			
l _					
If this is a joint per	BHON:				
☐ Exhib	Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.				
	Information Describing	the Debter - Venue			
Information Regarding the Debtor - Venue (Check any applicable box.)					
		•			
⊠	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.				
⋈	There is a hankruptcy case concerning debtor's affiliate, general partner	•			
		•	. ,		
Ü	Debtor is a debtor in a foreign proceeding and has its principal place o principal place of business or assets in the United States but is a defend the interests of the parties will be served in regard to the relief sought in	ant in an action or proceeding [in a federal or state court] in this			
	Certification by a Debtor Who Resides	as a Tenant of Residential Property			
	NOT APPL	ICABLE			
	Landlord has a judgment against the debtor for possession of debtor's re				
	- · · · · · · · · · · · · · · · · · · ·				
	(Name of landi	ord that obtained judgment)			
	(Address of lan	dired			
	(viduoss of ion				
٥	Debtor claims that under applicable nonbankruptcy law, there are cire monetary default that gave rise to the judgment for possession, after the		re the entire		
	Debtor has included with this petition the deposit with the court of any petition.	rent that would become due during the 30-day period after the	filing of the		
	Debter antiffication has helpful becoming the 1 - 11 - 11 - 12 - 15 - 15 - 16 - 16	(11115 C 5 262/1)\			
	Debtor certifies that he/she has served the Landlord with this certification	ni. (11 0.5.C. g 302(1)).			

Date

Schedule 1 to Chapter 11 Petition

On the date hereof, each of the affiliated entities listed below (including the debtor in this chapter 11 case) filed a voluntary petition for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the District of Delaware (the "Court"). A motion has been filed or shortly will be filed with the Court requesting that the chapter 11 cases of these entities be consolidated for procedural purposes only and jointly administered.

COMPANY	CASE NUMBER	DATE FILED
International Aluminum Corporation	10()	January 4, 2010
IAC Holding Co.	10()	January 4, 2010
United States Aluminum Corporation	10()	January 4, 2010
United States Aluminum Corporation – Carolina	10()	January 4, 2010
United States Aluminum Corporation – Illinois	10()	January 4, 2010
United States Aluminum Corporation – Texas	10()	January 4, 2010
RACO Interior Products, Inc.	10()	January 4, 2010
General Window Corporation	10()	January 4, 2010
International Extrusion Corporation – Texas	10()	January 4, 2010
International Extrusion Corporation	10()	January 4, 2010
International Window - Arizona, Inc.	10()	January 4, 2010
International Window Corporation	10()	January 4, 2010

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	:	
In re	: Chapter 11	
	;	
IAC HOLDING CO.,	: Case No. 10()	
	:	
Debtor.	: Joint Administration Reque	sted
	:	

EXHIBIT "C" TO VOLUNTARY PETITION

1. Identify and briefly describe all real or personal property owned by or in possession of the debtor that, to the best of the debtor's knowledge, poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety (attach additional sheets if necessary):

The Debtor does not believe it owns or possesses any real or personal property that poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety. To the extent the Debtor has an interest in such property, to the best of the Debtor's knowledge, the Debtor is in compliance with all applicable laws, including, without limitation, all environmental laws and regulations.

2. With respect to each parcel of real property or item of personal property identified in question 1, describe the nature and location of the dangerous condition, whether environmental or otherwise, that poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety (attach additional sheets if necessary):

The Debtor is not aware of any real or alleged dangerous conditions that pose or are alleged to pose a threat of imminent and identifiable harm to the public health or safety existing on or related to any real or personal property owned or possessed by the Debtor.

CERTIFICATE OF RESOLUTIONS THE OF BOARD OF DIRECTORS OF IAC HOLDING CO.

January 4, 2010

I, Jeffrey B. Park, a duly authorized officer of IAC Holding Co., a Delaware Corporation (the "Company"), hereby certify that at a special meeting of the Board of Directors of the Company, duly called and held on January 4, 2010, and in compliance with the Delaware General Corporation Law, the following resolutions were adopted and that said resolutions have not been modified or rescinded and are still in full force and effect on the date hereof:

RESOLVED, that, in the judgment of the Board, it is desirable and in the best interests of the Company, its creditors, stockholders, employees, and other interested parties that a petition be filed by the Company, seeking relief under the provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code").

RESOLVED, that each of the President, Chief Executive Officer, Chief Financial Officer, Vice President, and Secretary (each such officer or designee being an "Authorized Person" and all being the "Authorized Persons") is hereby authorized and empowered, in the name and on behalf of the Company, to execute and verify petitions and amendments thereto under chapter 11 of the Bankruptcy Code and to cause the same to be filed in the United States Bankruptcy Court for the District of Delaware at such time or in such other jurisdiction as such Authorized Person executing the same shall determine.

RESOLVED, that the law firm of Weil, Gotshal & Manges LLP is hereby engaged as attorneys for the Company under a general retainer in the Company's chapter 11 case (the "Chapter 11 Case"), subject to any requisite bankruptcy court approval.

RESOLVED, that the law firm of Richards, Layton & Finger, a Delaware professional association, is hereby engaged as local counsel for the Company under a general retainer in the Chapter 11 Case, subject to any requisite bankruptcy court approval.

RESOLVED, that Moelis & Company is hereby engaged as financial advisor for the Company in the Chapter 11 Case, subject to any requisite bankruptcy court approval.

RESOLVED, that Kurtzman Carson Consultants LLC is hereby engaged as claims, noticing, balloting and solicitation agent for the Company, subject to any requisite bankruptcy court approval.

RESOLVED, that each Authorized Person, and such other officers of the Company as the Authorized Persons shall from time to time designate, and any employees or agents (including counsel) designated by or directed by any such officers, be, and each hereby is, authorized and empowered, in the name and on behalf of the Company, to execute and file all petitions, schedules, motions, lists, applications, pleadings and other papers, and to take and perform any and all further acts and deeds which he or she deems necessary, proper or desirable in connection with the Chapter 11 Case, with a view to the successful prosecution of such case.

RESOLVED, that each Authorized Person and such other officers of the Company as the Authorized Persons shall from time to time designate, and any employees or agents (including counsel) designated or directed by any such officers, be, and each hereby is, authorized and empowered, in the name and on behalf of the Company, to (i) file the Disclosure Statement Relating to Joint Reorganization, under Chapter 11 of the Bankruptcy Code, of IAC Holding Co., International Aluminum Corporation, United States Aluminum Corporation, United States Aluminum Corporation - Carolina, United States Aluminum Corporation - Illinois, United States Aluminum Corporation - Texas, RACO Interior Products, Inc., General Window Corporation, International Extrusion Corporation - Texas, International Extrusion Corporation, International Window - Arizona, Inc., and International Window Corporation (the "Disclosure Statement") and all exhibits thereto or documents referenced therein, including the Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code of IAC Holding Co., International Aluminum Corporation, United States Aluminum Corporation, United States Aluminum Corporation – Carolina, United States Aluminum Corporation – Illinois, United States Aluminum Corporation - Texas, RACO Interior Products, Inc., General Window Corporation, International Extrusion Corporation - Texas, International Extrusion Corporation, International Window - Arizona, Inc., and International Window Corporation (the "Plan"), with the Bankruptcy Court, (ii) negotiate, execute, deliver and/or file with the Bankruptcy Court the Plan Documents (as defined in the Plan), the Plan Supplement (as defined in the Plan), the Plan Term Sheet (as defined in the Plan), the Restructuring Support Agreement (as defined in the Plan) including exhibits to the Restructuring Support Agreement or documents referenced therein, and all other exhibits to the Plan or documents referenced therein, (iii) seek approval of the Disclosure Statement and confirmation of the Plan, (iv) take such other actions as may be necessary in furtherance of approval of the Disclosure Statement and confirmation of the Plan, including, but not limited to, filing any amendments and/or supplements thereto, and (v) once an order of the Bankruptcy Court is entered confirming the Plan, execute and deliver all agreements, documents, amendments, certificates, consents, filings, and instruments as may be required for the occurrence of the Effective Date (as defined in the Plan) and take such other actions as may be necessary in furtherance of the occurrence of the Effective Date.

RESOLVED, that each Authorized Person, and such other officers of the Company as the Authorized Persons shall from time to time designate, be, and each hereby is, authorized and empowered, in the name and on behalf of the Company, to engage and retain all assistance by legal counsel, accountants, financial advisors, and other professionals in connection with the Chapter 11 Case, on such terms as such persons deem necessary, proper or desirable.

RESOLVED, that each Authorized Person, and such other officers of the Company as the Authorized Persons shall from time to time designate, and any employees or agents (including counsel) designated by or directed by any such officers, be, and each hereby is, authorized and empowered, in the name and on behalf of the Company, to cause the Company to enter into, execute, deliver, certify, file and/or record, and perform, such agreements, instruments, motions, affidavits, applications for approvals or ruling of governmental or regulatory authorities, certificates or other documents, and to take such other action, as in the judgment of such persons shall be or become necessary, proper and desirable in connection with the prosecution of the Chapter 11 Case.

RESOLVED, that each Authorized Person be, and each hereby is, authorized and empowered on behalf of and in the name of the Company, to execute such consents of the Company and take such other action, as such Authorized Person considers necessary, proper or desirable to effectuate these resolutions, such determination to be evidenced by such execution or the taking of such action.

RESOLVED, that each Authorized Person, and such other officers of the Company as the Authorized Persons shall from time to time designate, be, and each hereby is, authorized and empowered, in the name and on behalf of the Company, as the case may be, to: (i) negotiate, execute, deliver and/or file any and all of the agreements, documents and instruments referred to herein, and such other agreements, documents and instruments and assignments thereof as may be required or as such officers deem appropriate or advisable, or to cause the negotiation, execution and delivery thereof, in the name and on behalf of the Company, as the case may be, in such form and substance as such officers may approve, together with such changes and amendments to any of the terms and conditions thereof as such officers may approve, with the execution and delivery thereof on behalf of the Company by or at the direction of such officers to constitute evidence of such approval, (ii) negotiate, execute, deliver and/or file, in the name and on behalf of the Company any and all agreements, documents, certificates, consents, filings and applications relating to the resolutions adopted and matters ratified or approved herein and the transactions contemplated thereby, and amendments and supplements to any of the foregoing, and to take such other actions as may be required or as such officers deem appropriate or advisable in connection therewith, and (iii) take such other actions as may be required, or as may in their judgment be appropriate or advisable, in order to effectuate fully the resolutions adopted and matters ratified or approved herein and the consummation of the transactions contemplated thereby.

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

[Remainder of page intentionally left blank]

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Resolutions as of the date first above written.

By: Jeffrey B. Park

Title Chief Financial Officer

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	:	
In re	:	Chapter 11
	:	
IAC HOLDING CO.,	•	Case No. 10()
	;	
Debtor.	:	Joint Administration Requested
	:	-
	X	

CORPORATE OWNERSHIP STATEMENT AND LIST OF EQUITY SECURITY HOLDERS

Pursuant to Rules 1007(a)(1), 1007(a)(3), and 7007.1 of the Federal Rules of Bankruptcy Procedure and to enable the Judges to evaluate possible disqualification or recusal, on behalf of IAC Holding Co. (the "*Debtor*"), the undersigned authorized officer certifies that the following corporations directly or indirectly own 10% or more of the Debtor's equity interests:

Holder	Last Known Address of Equity Interest Holder	Type of Interest
Genstar Capital Partners IV, L.P.	Four Embarcadero Center Suite 1900	75.72% shareholder of IAC Holding Co.
	San Francisco, CA 94111-4191	

X	
:	
;	Chapter 11
:	•
:	Case No. 10()
:	
:	Joint Administration Requested
:	
X	
	•

DECLARATION CONCERNING CORPORATE OWNERSHIP STATEMENT

I, the undersigned authorized officer of IAC Holding Co., named as the debtor in this case, declare under penalty of perjury that I have reviewed the Corporate Ownership Statement and list of Equity Security Holders of IAC Holding Co. submitted herewith and that it is true and correct to the best of my information and belief.

Dated: January 4, 2010

By Jeffrey B. Park

Title: Chief Financial Officer

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IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

	X	
	:	
In re	:	Chapter 11
	;	
IAC HOLDING CO.,	:	Case No. 10()
	:	
Debtor.	:	Joint Administration Requested
	;	
***************************************	· · · · · · · · · · · · · · · · · · ·	

CONSOLIDATED LIST OF CREDITORS HOLDING 30 LARGEST UNSECURED CLAIMS

The following is a list of creditors holding the 30 largest unsecured claims against the above-captioned Debtor and its affiliates, all of which simultaneously have commenced chapter 11 cases in this Court (collectively, the "Debtors"). The list has been prepared on a consolidated basis from the unaudited books and records of the Debtors. The list reflects amounts from the Debtors' books and records as of January 4, 2010. The list is prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure for filing in the Debtors' chapter 11 cases. 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 30 largest unsecured claims. The information herein shall not constitute an admission of liability by, nor is it binding on, any Debtor. Moreover, nothing herein shall affect any Debtor's right to challenge the amount or characterization of any claim at a later date.

Name of Creditor	Name, telephone number, and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of Claim (trade debt, bank loan, government contract, etc.)	Indicate if Claim is contingent, unliquidated, disputed, or subject to set-off	Amount of Claim (if secured also state value of security)
Carlyle Mezzanine Partners, L.P.	John K. Cunningham White and Case LLP 200 South Biscayne Blvd., Ste. 4900 Miami, FL 33131-2352 (305) 995-5252 (305) 358-5744/5766 Fax	Unsecured Notes		\$22,316,998

¹ The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor's federal tax identification number, are: International Aluminum Corporation (3332), 1AC Holding Co. (3119), United States Aluminum Corporation – Carolina (3238), United States Aluminum Corporation – Illinois (2481), United States Aluminum Corporation – Texas (6269), RACO Interior Products, Inc. (0437), General Window Corporation (7764), International Extrusion Corporation – Texas (9058), International Extrusion Corporation (5103), International Window – Arizona, Inc. (2781), and International Window Corporation (5989).

Name of Creditor	Name, telephone number, and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of Claim (trade debt, bank loan, government contract, etc.)	Indicate if Claim is contingent, unliquidated, disputed, or subject to set-off	Amount of Claim (if secured also state value of security)
Nylim Mezzanine Partners II, L.P.	John K. Cunningham White and Case LLP 200 South Biscayne Blvd., Ste. 4900 Miami, FL 33131-2352 (305) 995-5252 (305) 358-5744/5766 Fax	Unsecured Notes		\$10,154,376
AEA Mezzanine Fund, L.P.	John K. Cunningham White and Case LLP 200 South Biscayne Blvd., Ste. 4900 Miami, FL 33131-2352 (305) 995-5252 (305) 358-5744/5766 Fax	Unsecured Notes		\$9,601,125
AEA Mezzanine Fund (Unleveraged), L.P.	John K. Cunningham White and Case LLP 200 South Biscayne Blvd., Ste. 4900 Miami, FL 33131-2352 (305) 995-5252 (305) 358-5744/5766 Fax	Unsecured Notes		\$3,050,240
Nylim Mezzanine Partners II Parallel Fund, L.P.	John K. Cunningham White and Case LLP 200 South Biscayne Blvd., Ste. 4900 Miami, FL 33131-2352 (305) 995-5252 (305) 358-5744/5766 Fax	Unsecured Notes		\$2,496,989
Carlyle Capital Corporation Limited	John K. Cunningham White and Case LLP 200 South Biscayne Blvd., Ste. 4900 Miami, FL 33131-2352 (305) 995-5252 (305) 358-5744/5766 Fax	Unsecured Notes		\$2,479,663
URS Corporation	Debra Scott P.O. Box 116183 Atlanta, GA 30368-6183 (213) 996-2441 or (213) 996-2466 (213) 996-2456 Fax	Trade Debt		\$105,825
Morpark Specialties	Terry Morgan 2500 Discovery Blvd. Rockwall, TX 75032 (972) 772-3383 (972) 772-3370 Fax	Trade Debt		\$103,354
Southeastern Extrusion	P.O. Box 2218 Florence, AL 35630 (256) 766-6421 (256) 764-7705 Fax	Trade Debt		\$101,019

Name of Creditor	Name, telephone number, and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of Claim (trade debt, bank loan, government contract, etc.)	Indicate if Claim is contingent, unliquidated, disputed, or subject to set-off	Amount of Claim (if secured also state value of security)
Business Credit Solutions	Sandy Elkins 19730 Ventura Blvd., Ste. 17 Woodland Hills, CA 91364 (818) 888-8624 (818) 776-9332 Fax	Trade Debt		\$65,006
Guardian Industries	24396 Network Place Chicago, IL 60673 (559) 896-6400 (559) 896-6479 Fax	Trade Debt		\$48,636
Henkel Surfaces Technologies	P.O. Box 2218 Florence, AL 35630 (256) 766-6421 (256) 764-7705 Fax	Trade Debt		\$36,788
Blake, Cassels and Graydon LLC	P.O. Box 94314 595 Burand St Suite 2600 Vancouver, BC V7X1L3 Canada (604) 631-3300 (604) 631-3309 Fax	Trade Debt		\$28,119
Chemtreat Inc	4301 Dominion Blvd. Glenn Allen, VA 23060 (804) 935-2000 (804) 965-0154 Fax	Trade Debt		\$25,309
Orco Door Closer Services	P.O. Box 11362 Santa Ana, CA 92711 (714) 994-1600 (714) 523-4937 Fax	Trade Debt		\$22,545
Glass Equipment Development	P.O. Box 692219 Cincinnati, OH 45269 (330) 487-5053 (330) 425-8741 Fax	Trade Debt		\$22,018
Pemko Mfg Co.	Carol Whitney P.O. Box 31001-1250 Pasadena, CA 91110 (800) 283-9988 (800) 283-4050 Fax	Trade Debt		\$20,902
Central Extrusion Die	P.O. Box 2850 Muscle Shoals, AL 35662 (256) 381-8262 (256) 381-8664 Fax	Trade Debt		\$19,456
Aluminite Northwest-Phoenix	137 Sear Road Chehalis, WA 98532 (360) 748-9201 (360) 748-4280 Fax	Trade Debt		\$19,357

Name of Creditor	Name, telephone number, and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of Claim (trade debt, bank loan, government contract, etc.)	Indicate if Claim is contingent, unliquidated, disputed, or subject to set-off	Amount of Claim (if secured also state value of security)
All Mark - Tananai		Trade Debt	Subject to set-off	610.201
All Weather Tempering	2150 East Raymond Street Phoenix, AZ 85040 (602) 323-9400 (602) 323-9404 Fax	Trade Debt		\$19,301
Womack Machine Supply	P.O. Box 202385 Dallas, TX 75320 (800) 569-9801 (214) 630-5314 Fax	Trade Debt		\$19,021
Santoshi Corp	2439 Seaman Ave. South El Monte, CA 91733 (626) 444-7118 (626) 444-7427 Fax	Trade Debt		\$19,156
Archer Norris	2033 North Main St Suite 800 Walnut Creek, CA 94596 (925) 930-6600 (925) 930-6620 Fax	Trade Debt		\$17,892
Patillo Industrial Partners	P.O. Box 101790 Atlanta. GA 30392 (404) 235-3550 (678) 365-4752 Fax	Trade Debt		\$17,542
Robert A Clark	111 N. Wheaton Avenue Unit 408 Wheaton, IL 60187 (630) 668-1360 (630) 871-5714 Fax	Trade Debt		\$17,359
Brian D Walls DBA M&M Industrial Supply Co	P.O. Box 2159 McKinney, TX 75070 (214) 673-9828 (972) 752-9205 Fax	Trade Debt		\$16,169
Equipment Depot	P.O. Box 974287 Dallas, TX 75397 (972) 438-8000 (972) 438-1838 Fax	Trade Debt		\$15,619
Northwestern Industries	2500 West Jameson Street Seattle, WA 98199 (206) 285-3140 (206) 285-3603 Fax	Trade Debt		\$15,228
Tigert Co Inc.	2135 Industrial Street Lancaster, TX 75134 (972) 227-5213 (972) 227-9505 Fax	Trade Debt		\$14,661
EPCO Industrial Contractors	P.O. Box 872177 Dallas, TX 75187 (972) 329-4594 (972) 329-4596 Fax	Trade Debt		\$14,151

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In re	:	Chapter 11
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IAC HOLDING CO.,	:	Case No. 10()
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Debtor.	:	Joint Administration Requested
	;	
	X	

DECLARATION CONCERNING CONSOLIDATED LIST OF CREDITORS HOLDING 30 LARGEST UNSECURED CLAIMS

I, the undersigned authorized officer of IAC Holding Co., named as the debtor in this case (the "*Debtor*"), declare under penalty of perjury that I have read the foregoing Consolidated List of Creditors Holding 30 Largest Unsecured Claims against the Debtor and its affiliates (collectively, the "*Debtors*"), which simultaneously have commenced chapter 11 cases in this Court, and that the list is true and correct to the best of my information and belief.

Dated: January 4, 2010

By: | Wiffrey B. Park

¹ The Debtors in these chapter 11 cases, along with the last four (4) digits of each Debtor's federal tax identification number, are: International Aluminum Corporation (3332), IAC Holding Co. (3119), United States Aluminum Corporation (8449), United States Aluminum Corporation – Carolina (3238), United States Aluminum Corporation – Illinois (2481), United States Aluminum Corporation – Texas (6269), RACO Interior Products, Inc. (0437), General Window Corporation (7764), International Extrusion Corporation – Texas (9058), International Extrusion Corporation (5103), International Window – Arizona, Inc. (2781), and International Window Corporation (5989).

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IAC HOLDING CO.,	:	Case No. 10()
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CONSOLIDATED CREDITOR LIST

The debtor and its debtor affiliates set forth on Schedule 1 to the petition (collectively, the "Debtors") each filed a petition in this Court on January 4, 2010 for relief under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532. Contemporaneously with the filing of the petitions, the Debtors filed a single consolidated list of creditors (the "Consolidated Creditor List"), in lieu of separate lists. Due to its voluminous nature, the Consolidated Creditor List is being submitted to the Court electronically along with this petition.

DECLARATION CONCERNING CONSOLIDATED CREDITOR LIST

I, the undersigned authorized officer of IAC Holding Co., named as the debtor in this case, declare under penalty of perjury that I have reviewed the consolidated creditor list submitted with the petition of IAC Holding Co., and that the list is true and correct to the best of my information and belief.

Dated: January 4, 2010

Title: Chief Financial Officer