

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

**In re: DESA Holdings Corporation
Register of Proofs of Claim Filed • Sorted by: Current Creditor Name**

Creditor Name / Address	Case Number / Case Name	Claim Number	Claim Date	Total	*CUD	**Class / ***Totals
A & C PALLET MFG AND RECYCLING INC PO BOX 136 ELORA, TN 37328	02-11673 PJW DESA International, Inc	453	12/9/2002	\$12,273.00 \$12,273.00 \$12,273.00		(U) (T) [CDT]
A & E OFFICE SUPPLY 8102 S LEMONT RD STE 900 WOODRIDGE, IL 60517	02-11673 PJW DESA International, Inc	339	11/12/2002	\$7,616.51 \$7,616.51 \$4,026.76		(U) (T) [CDT]
A & R PRODUCTS INC 11807 7/8 SLAUSON AVE SANTA FE SPRINGS, CA 90670	02-11673 PJW DESA International, Inc	376	11/20/2002	\$7,765.00 \$7,765.00 \$7,765.00		(U) (T) [CDT]
ABC PROMOTIONS 725 B ROBERT BURNS DR NASHVILLE, TN 37217	02-11673 PJW DESA International, Inc	379	11/21/2002	\$228.75 \$228.75 \$228.75		(U) (T) [CDT]
ABRISA INDUSTRIAL GLASS PO BOX 3258 VENTURA, CA 93006	02-11673 PJW DESA International, Inc	561	12/17/2002	\$47,435.72 \$47,435.72 \$47,435.72		(U) (T) [CDT]
ACCUIMAGE, LLC 2807 BILOXI AVE NASHVILLE, TN 37204-2730	02-11673 PJW DESA International, Inc	197	10/25/2002	\$5,716.09 \$5,716.09 \$5,716.09		(U) (T) [CDT]
ACE PRODUCTS 135 S LASALLE DEPT 3208 CHICAGO, IL 60674-3208	02-11673 PJW DESA International, Inc	480	12/12/2002	\$16,976.45 \$16,976.45 \$8,617.25		(U) (T) [CDT]
ACME METALS & STEEL SUPPLY CO 14930 S SAN PEDRO ST GARDENA, CA 90248	02-11673 PJW DESA International, Inc	216	10/31/2002	\$18,058.70 \$18,058.70 \$18,058.70		(U) (T) [CDT]
ADAMS, LARRY W 724 GERONIMO WAY BOWLING GREEN, KY 42104	02-11672 PJW DESA Holdings Corporation	484	12/12/2002	BLANK BLANK \$0.00		(P) (T) [CDT]
ADAMS, ROSEMARY 2303 CAMELOT CIR JOHNSON CITY, TN 37604-2936	02-11672 PJW DESA Holdings Corporation	555	12/17/2002	BLANK BLANK \$0.00		(U) (T) [CDT]
ADEL HEATING & COOLING 1101 STATE ST BETTENDORF, IA 52722	02-11672 PJW DESA Holdings Corporation	250	10/29/2002	\$115.22 \$115.22 \$115.22		(U) (T) [CDT]
ADVANCED AIR INTER INC 6461 GARDEN RD #103 RIVIERA BEACH, FL 33404	02-11673 PJW DESA International, Inc	346	11/13/2002	\$9,024.79 \$9,024.79 \$6,332.67		(U) (T) [CDT]
AIDA DAYTON TECHNOLOGIES 7660 CENTER POINT 70 BLVD DAYTON, OH 45424	02-11673 PJW DESA International, Inc	191	10/24/2002	\$0.00 \$0.00 \$0.00		(U) (T) [CDT]
AIR DRIVE INC 4070 RYAN RD GURNEE, IL 60031-1255	02-11673 PJW DESA International, Inc	167	10/24/2002	\$8,727.30 \$8,727.30 \$8,727.30		(U) (T) [CDT]

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AIR QUALITY SPECIALISTS INC 4277 PRODUCE RD LOUISVILLE, KY 40218	02-11672 PJW DESA Holdings Corporation	255	10/29/2002	BLANK BLANK \$0.00		(U) (T) [CDT]
ALBERT B CRUSH CO 1600 W MARKET ST LOUISVILLE, KY 40203	02-11673 PJW DESA International, Inc	426	11/1/2002	\$1,244.97 \$1,244.97 \$1,244.97		(U) (T) [CDT]
ALL STAR SALES INC 174 BROADWAY STE 325 BROOKLYN, NY 11211	02-11673 PJW DESA International, Inc	579	12/20/2002	\$39,020.00 \$39,020.00 \$0.00		(U) (T) [CDT]
ALLIED ENTERPRISES INC 26021 CENTER RIDGE RD WESTLAKE, OH 44145	02-11673 PJW DESA International, Inc	190	10/24/2002	\$4,259.94 \$4,259.94 \$2,842.38		(U) (T) [CDT]
ALLSTATE INSURANCE COMPANY IMMERMAN & TOBIN CO, LPA 632 VINE ST STE 1010 CINCINNATI, OH 45202	02-11673 PJW DESA International, Inc	83	9/3/2002	\$9,442.75 \$9,442.75 \$0.00	[U] [U]	(U) (T) [CDT]
ALLSTATE INSURANCE PO BOX 227257 DALLAS, TX 75222	02-11673 PJW DESA International, Inc	312	11/4/2002	\$10,018.99 \$10,018.99 \$10,018.99		(P) (T) [CDT]
ALLWOOD INC, FASTER FORM CORPORATION ONE FASTER FORM CIR NEW HARTFORD, NY 13413	02-11672 PJW DESA Holdings Corporation	104	10/10/2002	\$186,134.40 \$186,134.40 \$176,578.70		(U) (T) [CDT]
ALLWOOD INC, FASTER FORM CORPORATION 1 FASTER FORM CIR NEW HARTFORD, NY 13413	02-11672 PJW DESA Holdings Corporation	63	8/19/2002	\$176,578.70 \$176,578.70 \$0.00		(U) (T) [CDT]
ALTEK TOOL CO 2058 GOLDEN HILLS RD LA VERNE, CA 91750	02-11673 PJW DESA International, Inc	60	8/26/2002	\$558.00 \$558.00 \$558.00		(U) (T) [CDT]
ALVAREZ, PAULA 330 TERRANCE AVE MT VERNON, NY 10550	02-11673 PJW DESA International, Inc	355	11/13/2002	\$50,830.00 \$50,830.00 \$50,830.00		(U) (T) [CDT]
AMADA AMERICA INC ATTN LEGAL DEPT 7025 FIRESTONE BLVD BUENA PARK, CA 90621	02-11673 PJW DESA International, Inc	125	10/23/2002	\$118,127.67 \$118,127.67 \$6,594.42		(U) (T) [CDT]
AMATEX CORP PO BOX 7777 PHILADELPHIA, PA 19175-1961	02-11673 PJW DESA International, Inc	422	11/1/2002	\$213.11 \$213.11 \$213.11		(U) (T) [CDT]
AMERICAN COLOR ATTN FLOYD CHILDRESS 100 WINNERS CIR BRENTWOOD, TN 37027	02-11673 PJW DESA International, Inc	384	11/22/2002	\$7,625.49 \$7,625.49 \$7,625.49		(U) (T) [CDT]
AMERICAN FABRICATORS INC GAY NEAL 570 METROPLEX DR NASHVILLE, TN 37211-3133	02-11673 PJW DESA International, Inc	123	10/24/2002	\$1,794.42 \$1,794.42 \$1,794.42		(U) (T) [CDT]
AMERICAN FLANGE & MANUFACTURING MICHELE CECH 619 ACADEMY DRIVE NORTHBROOK, IL 60062	02-11673 PJW DESA International, Inc	109	10/3/2002	\$2,611.38 \$2,611.38 \$2,611.38		(U) (T) [CDT]

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AMERICAN INSULATION INC 9925 PAINTER AVE STE Q WHITTIER, CA 90605	02-11673 PJW DESA International, Inc	323	11/6/2002	\$3,654.00 \$3,654.00 \$3,654.00		(U) (T) [CDT]
AMERICAN MOTORISTS INSURANCE CO C/O LAW OFFICES OF MICHAEL P OCONNOR 10 ESQUIRE RD STE 14 NEW CITY, NY 10956	02-11673 PJW DESA International, Inc	40	8/5/2002	UNKNOWN \$450,000.00 \$450,000.00 \$450,000.00 \$0.00	[U] [C] [CU] [CU]	(A) (P) (T) [CT] [CDT]
AMERICAN NICKELOID COMPANY PO BOX 91686 CHICAGO, IL 60693-1686	02-11673 PJW DESA International, Inc	393	11/25/2002	\$7,247.34 \$7,247.34 \$0.00		(U) (T) [CDT]
AMERICAN WELDING 9925 PAINTER AVE WHITTIER, CA 90605	02-11673 PJW DESA International, Inc	322	11/6/2002	\$240.00 \$240.00 \$240.00		(U) (T) [CDT]
AMSOUTH BANK C/O CHARLES J BROWN III 300 DELAWARE AVE, STE 1700 ELZUFON AUSTIN REARDON ET AL WILMINGTON, DE 19806	02-11672 PJW DESA Holdings Corporation	607	3/10/2003	\$14,481.65 \$14,481.65 \$0.00		(U) (T) [CDT]
ANACOMP, INC PO BOX 70368 CHICAGO, IL 60673-0368	02-11673 PJW DESA International, Inc	31	8/12/2002	\$4,635.61 \$4,635.61 \$4,635.61		(U) (T) [CDT]
ANDERSON COPPER & BRASS PO BOX 98138 CHICAGO, IL 60693	02-11673 PJW DESA International, Inc	280	11/1/2002	\$1,165.58 \$1,165.58 \$1,165.58		(U) (T) [CDT]
ANIXTER - LOUISVILLE PO BOX 847428 DALLAS, TX 75284-7428	02-11673 PJW DESA International, Inc	403	11/26/2002	\$1,802.15 \$1,802.15 \$1,802.15		(U) (T) [CDT]
AP SEEDORFF CO-SEEDORFF ACME 1338 N KNOLLWOOD CIR ANAHEIM, CA 92801-1311	02-11673 PJW DESA International, Inc	261	10/29/2002	\$555.97 \$555.97 \$555.97		(U) (T) [CDT]
A-PLUS FASTENERS LLC 203 DURHAM ST MC MINNVILLE, TN 37110	02-11673 PJW DESA International, Inc	401	11/26/2002	\$337.81 \$337.81 \$337.81		(U) (T) [CDT]
APOLLO METALS LTD 1001 14TH AVE BETHLEHEM, PA 18018-2207	02-11673 PJW DESA International, Inc	353	11/14/2002	\$8,987.65 \$8,987.65 \$8,987.65		(U) (T) [CDT]
APPLEGATE, CHARITY & KATHLEEN CHRISTIAN KOZAK C/O STATE FARM INSURANCE CO FIRE SUBROGATION PO BOX 914 PARSIPPANY, NJ 07054-9727	02-11673 PJW DESA International, Inc	151	10/25/2002	\$2,063.53 \$2,063.53 \$0.00		(U) (T) [CDT]
APPLIED INDUSTRIAL TECH - DIXIE INC ATTN BETH ARVAI EAST 36TH ST & EUCLID AVE ONE APPLIED PLAZA CLEVELAND, OH 44115-5056	02-11672 PJW DESA Holdings Corporation	500	12/13/2002	\$2,064.16 \$2,064.16 \$2,064.16		(U) (T) [CDT]

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APPLING, GREG & BRENDA C/O WILLIAM W FRANCIS, JR 1722 S GLENSTONE STE J SPRINGFIELD, MO 65804	02-11673 PJW DESA International, Inc	363	11/18/2002	\$25,000.00 \$25,000.00 \$0.00		(U) (T) [CDT]
APPLING, GREGORY & BRENDA C/O WILLIAM W FRANCIS, ESQ 1722 S GLENSTONE STE J SPRINGFIELD, MO 65804	02-11673 PJW DESA International, Inc	2	7/18/2002	\$25,000.00 \$25,000.00 \$0.00		(U) (T) [CDT]
ARAMARK INC PO BOX 20378 FOUNTAIN VALLEY, CA 92728-0378	02-11673 PJW DESA International, Inc	273	11/1/2002	\$1,194.24 \$1,194.24 \$1,194.24		(U) (T) [CDT]
ARAMARK UNIFORM SERVICES PO BOX 429 SHELBYVILLE, TN 37162	02-11673 PJW DESA International, Inc	423	11/1/2002	\$13,843.00 \$13,843.00 \$9,344.90		(U) (T) [CDT]
ARIZONA WHOLESALE SUPPLY 2020 E UNIVERSITY DR PHOENIX, AZ 85034	02-11672 PJW DESA Holdings Corporation	184	10/24/2002	\$5,003.50 \$5,003.50 \$0.00		(U) (T) [CDT]
ARTSONS MANUFACTURING CO 4915 CECELIA ST CUDAHY, CA 90201	02-11673 PJW DESA International, Inc	227	10/28/2002	\$16,454.95 \$16,454.95 \$16,454.95		(U) (T) [CDT]
ASSOCIATED COMMODITY INC 3925 SCHAEFER AVE CHINO, CA 91710	02-11673 PJW DESA International, Inc	122	10/24/2002	\$169,940.35 \$169,940.35 \$89,940.35		(U) (T) [CDT]
ATG INDUSTRIAL DIST INC 187 SILVER CREEK RD MANCHESTER, TN 37355	02-11672 PJW DESA Holdings Corporation	53	9/4/2002	\$1,195.91 \$1,195.91 \$1,195.91		(U) (T) [CDT]
ATLANTIC WIRE 1 CHURCH ST BRANFORD, CT 06406	02-11673 PJW DESA International, Inc	249	10/29/2002	\$27,896.31 \$27,896.31 \$27,896.31		(U) (T) [CDT]
AUER SUPPLY CO J C AUER RTE 1 BOX 129 BLACKBURN, MO 65321	02-11672 PJW DESA Holdings Corporation	596	10/29/2002	UNASCERTAINABLE UNASCERTAINABLE \$0.00		(U) (T) [CDT]
AUTOMATIC SWITCH COMPANY PO BOX 905397 CHARLOTTE, NC 28290-5397	02-11673 PJW DESA International, Inc	397	11/25/2002	\$560.42 \$560.42 \$560.42		(U) (T) [CDT]
AVAYA, FKA LUCENT TECHNOLOGIES FKA LUCENT TECHNOLOGIES 9690 DEERECO ROAD STE 200 LUTHERVILLE TIMONIUM, MD 21093-6981	02-11673 PJW DESA International, Inc	90	9/11/2002	\$9,705.97 \$9,705.97 \$9,705.97		(U) (T) [CDT]
BALDOCK, LADONNA UMRao 83 SCHWARZKOPF ST BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	672	9/20/2005	\$1,384.15 \$1,384.15 \$1,384.15		(U) (T) [CDT]

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BANK OF AMERICA FKA NATIONS BANK FREDERIC SOSNICK ESQ 599 LEXINGTON AVE SHEARMAN & STERLING NEW YORK, NY 10022	02-11673 PJW DESA International, Inc	537	12/18/2002	\$15,240,725.52	[U]	(U)
				\$15,240,725.52	[U]	(T)
				\$15,240,725.52	[U]	[CDT]
BANK OF AMERICA FKA NATIONS BANK FREDERIC SOSNICK ESQ 599 LEXINGTON AVE SHEARMAN & STERLING NEW YORK, NY 10022	02-11672 PJW DESA Holdings Corporation	538	12/18/2002	\$168,123,039.00	[U]	(S)
				\$168,123,039.00	[U]	(T)
				\$0.00		[CDT]
BEDFORD APPLIANCE INC 1173 YONKERS AVE YONKERS, NY 10704	02-11673 PJW DESA International, Inc	420	11/1/2002	\$25.00		(U)
				\$25.00		(T)
				\$25.00		[CDT]
BEEMER, DONALD & JULIA CRAIG IS LTD INSURANCE SVCS 225 WATER ST STE 1700 FIREMANS FUND INSURANCE CO JACKSONVILLE, FL 32202	02-11673 PJW DESA International, Inc	503	12/13/2002	\$1,988,877.15		(U)
				\$1,988,877.15		(T)
				\$0.00		[CDT]
BELLSOUTH TELECOMMUNICATIONS INC BELLSOUTH REGIONAL BANKRUPTCY 12EE1-301 W BAY ST JACKSONVILLE, FL 32202	02-11672 PJW DESA Holdings Corporation	73	9/9/2002	\$22,088.70		(U)
				\$22,088.70		(T)
				\$22,088.70		[CDT]
BELLSOUTH TELECOMMUNICATIONS INC BELLSOUTH REGIONAL BANKRUPTCY 12EE1-301 W BAY ST JACKSONVILLE, FL 32202	02-11672 PJW DESA Holdings Corporation	68	9/9/2002	\$364.47		(U)
				\$364.47		(T)
				\$364.47		[CDT]
BG OFFICE EQUIPMENT 1535 MEMPHIS JUNCTION RD BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	163	10/25/2002	\$963.28		(U)
				\$963.28		(T)
				\$963.28		[CDT]
BG REFRIGERATION DENNIS FORTUNE 130 VANDERBILT CT BOWLING GREEN, KY 42103	02-11673 PJW DESA International, Inc	144	10/25/2002	\$9,733.99		(U)
				\$9,733.99		(T)
				\$9,733.99		[CDT]
BILL CHAFFEE & ASSOCIATES 206A S LOOP 336 WEST PMB 240 CONROE, TX 77304-3304	02-11673 PJW DESA International, Inc	335	11/11/2002	BLANK		(P)
				BLANK		(T)
				\$0.00		[CDT]
BINSWANGER 18926 SAINT LAURENT DR LUTZ, FL 33558-2807	02-11672 PJW DESA Holdings Corporation	241	10/28/2002	\$8,666.00		(U)
				\$8,666.00		(T)
				\$0.00		[CDT]
BK PRODUCTS 515 DESLAURIER ST ST LAURENT, QC H4N 1W2 CANADA	02-11673 PJW DESA International, Inc	252	11/1/2002	\$15,028.34		(U)
				\$15,028.34		(T)
				\$15,028.34		[CDT]
BK PRODUCTS VILLE ST LAURENT, QC H4N 1W2 CANADA	02-11673 PJW DESA International, Inc	309	11/1/2002	\$1,001.00		(U)
				\$1,001.00		(T)
				\$1,001.00		[CDT]
BKB CONST & EQUIP SPLY 1026 S 10TH ST KANSAS CITY, KS 66105	02-11672 PJW DESA Holdings Corporation	220	10/28/2002	\$97.11		(U)
				\$97.11		(T)
				\$97.11		[CDT]

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BLUFF CITY STEEL LLC PO BOX 1000 DEPT 547 MEMPHIS, TN 38145-0547	02-11673 PJW DESA International, Inc	389	11/25/2002	\$187,130.64		(U)
				\$187,130.64		(T)
				\$91,708.07		[CDT]
BNB SYSTEMS INC PO BOX 5707 SHREVEPORT, LA 71135-5707	02-11673 PJW DESA International, Inc	595	1/8/2003	\$7,518.98		(U)
				\$7,518.98		(T)
				\$0.00		[CDT]
BOISE CASCADE OFFICE PRODUCTS 1501 WOODFIELD RD STE 300E SCHAUMBURG, IL 60173	02-11673 PJW DESA International, Inc	10	7/15/2002	\$10,080.39		(U)
				\$10,080.39		(T)
				\$10,080.39		[CDT]
BONEAL INC PO BOX 49 MEANS, KY 40326	02-11672 PJW DESA Holdings Corporation	536	12/18/2002	\$12,083.83		(U)
				\$12,083.83		(T)
				\$0.00		[CDT]
BOWLING GREEN AREA CHAMBER OF PO BOX 51 BOWLING GREEN, KY 42102-0051	02-11673 PJW DESA International, Inc	162	10/25/2002	\$818.75		(U)
				\$818.75		(T)
				\$818.75		[CDT]
BRADSHAW ENTERPRISES PO BOX 34 606 LONG ST GRAYSVILLE, TN 37338	02-11673 PJW DESA International, Inc	266	11/4/2002	\$464.29		(U)
				\$464.29		(T)
				\$464.29		[CDT]
BRAID ELECTRIC PO BOX 23710 NASHVILLE, TN 37210-3710	02-11673 PJW DESA International, Inc	370	11/18/2002	\$689.28		(U)
				\$689.28		(T)
				\$689.28		[CDT]
BRANCH, LEE & DANA 47 SPRINGS RIDGE CIR STUARTS DRAFT, VA 24477	02-11673 PJW DESA International, Inc	357	11/15/2002	\$2,812.00		(U)
				\$2,812.00		(T)
				\$2,812.00		[CDT]
BRANDT'S FARM SUPPLY 601 E HIGH ST ELIZABETHTOWN, PA 17022	02-11672 PJW DESA Holdings Corporation	315	11/5/2002	\$8,901.54		(U)
				\$8,901.54		(T)
				\$0.00		[CDT]
BRENNER - FIEDLER 13824 BENTLEY PL CERRITOS, CA 90701	02-11673 PJW DESA International, Inc	218	10/28/2002	\$475.59		(U)
				\$475.59		(T)
				\$475.59		[CDT]
BROCK-MCVEY COMPANY PO BOX 5487 LEXINGTON, KY 40555	02-11672 PJW DESA Holdings Corporation	131	10/23/2002	\$636.18		(U)
				\$636.18		(T)
				\$636.18		[CDT]
BROWN, BLAKE C/O KIMBERLY BROWN 18707 ASBURY PARK DETROIT, MI 48235	02-11672 PJW DESA Holdings Corporation	626	9/29/2003	\$4,000,000.00		(U)
				\$4,000,000.00		(T)
				\$0.00		[CDT]
BROWN, DAVID & KIM C/O PATRICK MAHONEY PO BOX 7808 BOISE, ID 83707	02-11672 PJW DESA Holdings Corporation	608	3/24/2003	\$1,000,000.00	[U]	(U)
				\$1,000,000.00	[U]	(T)
				\$0.00		[CDT]
BROWN, DORIS C/O ANGELA TURNER-LAIRY 103 WEST MAIN ST WEST POINT, MS 39773	02-11673 PJW DESA International, Inc	412	12/2/2002	\$70,000.00	[CUD]	(U)
				\$70,000.00	[CUD]	(T)
				\$0.00		[CDT]
BROWN, WILLIAM MACK C/O CARL CHAMBLEE WILLIAM WEEMS 5582 APPLE PARK DR BIRMINGHAM, AL 35235	02-11673 PJW DESA International, Inc	456	12/10/2002	\$74,000.00	[CUD]	(U)
				\$74,000.00	[CUD]	(T)
				\$0.00		[CDT]

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BUCKEYE FASTENERS INC 1250 W 164TH ST CLEVELAND, OH 44142	02-11672 PJW DESA Holdings Corporation	300	11/4/2002	\$2,045.00		(U)
				\$2,045.00		(T)
				\$2,045.00		[CDT]
BUHRKUHL, FREDERICK T THE VOGLER LAW FIRM PC PO BOX 419037 ST LOUIS, MO 63141-9037	02-11673 PJW DESA International, Inc	395	11/25/2002	\$11,058.95		(U)
				\$11,058.95		(T)
				\$0.00		[CDT]
BUNCH, SHELIA RHEA 3273 ELROD RD BOWLING GREEN, KY 42103	02-11673 PJW DESA International, Inc	463	12/10/2002	\$31,442.00		(P)
				\$31,422.00		(U)
				\$31,442.00		(T)
				\$62,864.00		[CT]
				\$0.00		[CDT]
BURNER SYSTEMS INT'L INC 3600 CUMMINGS RD CHATTANOOGA, TN 37419	02-11673 PJW DESA International, Inc	565	12/17/2002	\$10,584.17		(U)
				\$10,584.17		(T)
				\$10,584.17		[CDT]
BURNER SYSTEMS INTERNATIONAL 3600 CUMMINGS RD CHATTANOOGA, TN 37419	02-11673 PJW DESA International, Inc	564	12/17/2002	\$0.00		(U)
				\$0.00		(T)
				\$0.00		[CDT]
BURNER SYSTEMS MANSFIELD DIV 525 BEER RD MANSFIELD, OH 44906-1280	02-11673 PJW DESA International, Inc	563	12/17/2002	\$190,384.92		(U)
				\$190,384.92		(T)
				\$190,384.92		[CDT]
BYRD, GARY 119 CHESTNUT ST BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	413	12/2/2002	\$4,336.00		(P)
				\$4,336.00		(T)
				\$0.00		[CDT]
CALDWELL, BEATRICE MYERS 205 RIVERWOOD AVE BOWLING GREEN, KY 42103	02-11672 PJW DESA Holdings Corporation	443	12/5/2002	BLANK		(P)
				BLANK		(T)
				\$0.00		[CDT]
CAMPBELL, DANNY 1518 OAK GROVE CHURCH RD BROWNSVILLE, KY 42210	02-11672 PJW DESA Holdings Corporation	331	11/8/2002	\$691.44	[U]	(P)
				\$691.44	[U]	(T)
				\$0.00		[CDT]
CANCILLA PROPERTIES II LLC 4921 BIRCH ST STE 120 GRANT & MORASSE APC NEWPORT BEACH, CA 92660	02-11672 PJW DESA Holdings Corporation	533	12/17/2002	\$150,806.97		(U)
				\$150,806.97		(T)
				\$0.00		[CDT]
CANON FINANCIAL SERVICES INC C/O SKLAR & PAUL PC ANDREW SKLAR ESQ 2201 RTE 38 EAST STE 100 CHERRY HILL, NJ 08002	02-11672 PJW DESA Holdings Corporation	62	8/14/2002	\$1,485.38		(U)
				\$1,485.38		(T)
				\$1,485.38		[CDT]
CAPITAL CITY TOOL INC 219 HAHN RD FRANKFORT, KY 40601	02-11673 PJW DESA International, Inc	204	10/28/2002	\$4,240.00		(U)
				\$4,240.00		(T)
				\$4,240.00		[CDT]
CARDINAL ALUMINUM CO INC 6910 PRESTON HIGHWAY LOUISVILLE, KY 40219	02-11673 PJW DESA International, Inc	465	12/10/2002	\$164,575.47		(U)
				\$164,575.47		(T)
				\$164,575.47		[CDT]
CARDINAL ALUMINUM PO BOX 19987 LOUISVILLE, KY 40259	02-11673 PJW DESA International, Inc	291	11/4/2002	\$164,575.47		(U)
				\$164,575.47		(T)
				\$0.00		[CDT]
CARGOTAINER PO BOX 518 ADRIAN, MI 49221	02-11673 PJW DESA International, Inc	208	10/28/2002	\$90.72		(U)
				\$90.72		(T)
				\$90.72		[CDT]

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CARQUEST - MANCHESTER 1011 HILLSBORO BLVD MANCHESTER, TN 37355	02-11673 PJW DESA International, Inc	118	10/18/2002	\$226.90 \$226.90 \$226.90		(U) (T) [CDT]
CARVER, ROBERT & DONNA C/O MIKE SELLERS 210 BEISER BLVD STATE FARM INSURANCE CO DOVER, DE 19904	02-11673 PJW DESA International, Inc	525	12/16/2002	\$11,478.88 \$11,478.88 \$0.00		(U) (T) [CDT]
CBC NATIONAL, A/S/O ALLSTATE INS CO 1 STATE RT 17 STE 240 UPPER SADDLE RIVER, NJ 07458-2386	02-11672 PJW DESA Holdings Corporation	98	9/30/2002	\$9,248.62 \$9,248.62 \$9,248.62		(U) (T) [CDT]
CCC/OMNI INVESTMENT PARTNERS LP 11100 SANTA MONICA BLVD #2000 LOS ANGELES, CA 90025	02-11672 PJW DESA Holdings Corporation	406	12/4/2002	\$1,922.82 \$1,922.82 \$0.00		(U) (T) [CDT]
CDW COMPUTER CENTERS INC C/O D&B/RMS BANKRUPTCY SERVICES PO BOX 5126 TIMONIUM, MD 21094	02-11673 PJW DESA International, Inc	55	8/21/2002	\$208.55 \$208.55 \$208.55		(U) (T) [CDT]
CELTIC LEASING CORP 4 PARK PLAZA STE 300 IRVINE, CA 92614	02-11673 PJW DESA International, Inc	180	10/25/2002	\$37,000.00 \$37,000.00 \$0.00		(S) (T) [CDT]
CELTIC LEASING CORP 4 PARK PLAZA STE 300 IRVINE, CA 92614	02-11672 PJW DESA Holdings Corporation	64	8/19/2002	\$37,000.00 \$37,000.00 \$0.00		(S) (T) [CDT]
CENTRAL EXPANDED METAL INC 1213 N INDUSTRIAL RD CHANDLER, OK 74838	02-11673 PJW DESA International, Inc	230	10/28/2002	\$1,050.45 \$1,050.45 \$1,050.45		(U) (T) [CDT]
CENTRAL PURCHASING INC DBA HARBOR FREIGHT TOOLS 3491 MISSION OAKS BLVD CAMARILLO, CA 93012	02-11673 PJW DESA International, Inc	592	12/18/2002	UNKNOWN UNKNOWN \$0.00	[U] [U]	(U) (T) [CDT]
CHANDLER'S AIR CONDITION 1702 W FIFTH ST SANTA ANA, CA 92703	02-11673 PJW DESA International, Inc	138	10/22/2002	\$1,685.76 \$1,685.76 \$1,685.76		(U) (T) [CDT]
CHICAGO WIRE PRODUCTS 8701 JUNIPER ST LOS ANGELES, CA 90002	02-11673 PJW DESA International, Inc	336	11/11/2002	\$11,118.60 \$11,118.60 \$11,118.60		(U) (T) [CDT]
CIT COMMUNICATIONS FINANCE CORP FKA NEWCOURT COMMUNICATIONS FINANC ATTN BANKRUPTCY DEPT 1 CIT DR STE 4104A LIVINGSTON, NJ 07039	02-11673 PJW DESA International, Inc	74	8/28/2002	\$887.04 \$16,790.82 \$17,677.86 \$0.00	[U] [U]	(A) (U) (T) [CDT]
CIT COMMUNICATIONS FINANCE CORP FKA NEWCOURT COMMUNICATIONS CREDIT ATTN BANKRUPTCY DEPT 1 CIT DR STE 4104A LIVINGSTON, NJ 07039	02-11673 PJW DESA International, Inc	75	8/28/2002	\$188,544.10 \$188,544.10 \$0.00		(S) (T) [CDT]
CIT GROUP COMMERCIAL SERVICES INC 1211 AVE OF THE AMERICAS NEW YORK, NY 10036	02-11673 PJW DESA International, Inc	442	12/2/2002	\$3,251.00 \$3,251.00 \$0.00		(U) (T) [CDT]

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CITICORP VENDOR FINANCE INC ASSIGNEE OF KONICA BUSINESS TECH 1800 OVERCENTER DR MOBERLY, MO 65270	02-11672 PJW DESA Holdings Corporation	97	9/27/2002	\$7,943.67		(U)
				\$7,943.67		(T)
				\$705.94		[CDT]
CITY OF BOWLING GREEN KY CITY TREASURER PO BOX 430 BOWLING GREEN, KY 42102-0430	02-11673 PJW DESA International, Inc	610	3/31/2003	\$40,465.44		(P)
				\$40,465.44		(T)
				\$0.00		[CDT]
CITY OF FRANKLIN PAMELA STEVENS, TAX COLLECTOR PO BOX 705 FRANKLIN, TN 37065	02-11672 PJW DESA Holdings Corporation	80	9/3/2002	\$69.00	[U]	(S)
				UNKNOWN	[U]	(P)
				\$69.00	[U]	(T)
				\$69.00	[U]	[CT]
				\$0.00		[CDT]
CITY WIRE CLOTH 13055 JURUPA AVENUE FONTANA, CA 92337	02-11673 PJW DESA International, Inc	206	10/28/2002	\$4,508.79		(U)
				\$4,508.79		(T)
				\$4,508.79		[CDT]
C-K PLASTICS INC 4530 FYLER AVE ST LOUIS, MO 63116	02-11673 PJW DESA International, Inc	332	11/8/2002	\$43,585.20		(U)
				\$43,585.20		(T)
				\$43,585.20		[CDT]
CLAD - REX INC 11500 KING STREET FRANKLIN PARK, IL 60131	02-11673 PJW DESA International, Inc	219	10/28/2002	\$35,210.23		(U)
				\$35,210.23		(T)
				\$35,210.23		[CDT]
CLANTON, STEPHEN L STEVEN E FOX ESQ 655 THIRD AVE TRAUB BONACQUIST & FOX LLP NEW YORK, NY 10017	02-11673 PJW DESA International, Inc	549	12/18/2002	\$899,726.00	[CU]	(U)
				\$899,726.00	[CU]	(T)
				\$0.00		[CDT]
CLANTON, STEPHEN L 9016 ENGLISH WOOD CT BRENTWOOD, TN 37027	02-11672 PJW DESA Holdings Corporation	545	12/18/2002	\$899,726.00	[CU]	(U)
				\$899,726.00	[CU]	(T)
				\$0.00		[CDT]
CLEVY, W MICHAEL STEVEN E FOX ESQ 655 THIRD AVE TRAUB BONACQUIST & FOX LLP NEW YORK, NY 10017	02-11673 PJW DESA International, Inc	550	12/18/2002	\$2,559,236.00	[CU]	(U)
				\$2,559,236.00	[CU]	(T)
				\$0.00		[CDT]
CLEVY, W MICHAEL 2175 SOUTH BERRYS CHAPEL ROAD FRANKLIN, TN 37069	02-11672 PJW DESA Holdings Corporation	546	12/18/2002	\$2,559,236.00	[CU]	(U)
				\$2,559,236.00	[CU]	(T)
				\$0.00		[CDT]
COFFEE CO MACHINE AND TOOL PO BOX 1572 MANCHESTER, TN 37355-4572	02-11673 PJW DESA International, Inc	446	12/5/2002	\$12,958.75		(U)
				\$12,958.75		(T)
				\$12,958.75		[CDT]
COFFEE COUNTY TRUSTEE MARK A WILLIAMS ESQ FISHER & WILLIAMS PLC 121 NORTH IRWIN ST MANCHESTER, TN 37355	02-11672 PJW DESA Holdings Corporation	661	3/7/2005	\$32,995.94		(P)
				\$32,995.94		(T)
				\$0.00		[CDT]
COLLEX COLLISION C/O PATRICK KING 31800 NORTHWESTERN HWY STE 205 FARMINGTON HILLS, MI 48334	02-11673 PJW DESA International, Inc	553	12/18/2002	\$329,666.00		(U)
				\$329,666.00		(T)
				\$0.00		[CDT]
COLUMBUS ELECTR DIV OF TPI PO BOX 94150 CHICAGO, IL 60690	02-11672 PJW DESA Holdings Corporation	270	10/29/2002	\$2,800.00		(U)
				\$2,800.00		(T)
				\$0.00		[CDT]

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COMBU INC PO BOX 974 PARSONS, KS 67357-0974	02-11673 PJW DESA International, Inc	205	10/28/2002	\$548.83		(U)
				\$548.83		(T)
				\$548.83		[CDT]
COMFUEL PO BOX 1914 OWENSBORO, KY 42302-1914	02-11673 PJW DESA International, Inc	468	12/10/2002	\$126.13		(U)
				\$126.13		(T)
				\$126.13		[CDT]
COMMONWEALTH OF KENTUCKY REVENUE CABINET WENDY L STEPHENS PO BOX 491 100 FAIR OAKS, 5TH FL FRANKFORT, KY 40602-0491	02-11673 PJW DESA International, Inc	628	10/15/2003	\$672,957.65		(A)
				\$672,957.65		(T)
				\$0.00		[CDT]
CONCRETE PRODUCERS SOLUTIONS INC MELISSA A HASELDEN 1400 SUMMIT TOWER ELEVEN GREENWAY PLAZA WEYCER KAPLAN PULASKI & ZUBER PC HOUSTON, TX 77046	02-11673 PJW DESA International, Inc	447	12/3/2002	\$776.17	[U]	(A)
				\$4,652.61	[U]	(U)
				\$5,428.78	[U]	(T)
				\$5,428.78	[U]	[CDT]
CONNECTICUT DEPT OF REVENUE SERVICES, C&E DIVISION BANKRUPTCY SECTION 25 SIGOURNEY ST HARTFORD, CT 06106-5032	02-11673 PJW DESA International, Inc	106	10/15/2002	\$350.00		(P)
				\$350.00		(T)
				\$0.00		[CDT]
CONSOLIDATED EDISON COMPANY, BANKRUPTCY GROUP 4 IRVING PL RM 1875-S NEW YORK, NY 10003	02-11672 PJW DESA Holdings Corporation	17	7/8/2002	\$3,416.68		(U)
				\$3,416.68		(T)
				\$3,416.68		[CDT]
CONSOLIDATED FREIGHTWAYS ATTN DELINQUENT ACCOUNTS DEPT 805 BROADWAY ST STE 205 VANCOUVER, WA 98660	02-11673 PJW DESA International, Inc	85	9/3/2002	\$255,526.53		(U)
				\$255,526.53		(T)
				\$0.00		[CDT]
CONSOLIDATED FREIGHTWAYS ATTN DELINQUENT ACCOUNTS DEPT 805 BROADWAY ST STE 205 VANCOUVER, WA 98660	02-11673 PJW DESA International, Inc	359	11/8/2002	\$518,508.19		(U)
				\$518,508.19		(T)
				\$0.00		[CDT]
CONTINENTAL MACHINERY MOVERS PO BOX 10090 BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	128	10/23/2002	\$20,133.60		(U)
				\$20,133.60		(T)
				\$16,965.32		[CDT]
CONTINENTAL MACHINERY MOVERS, INC C/O BELL ORR AYERS & MOORE PO BOX 738 ATTN: KEVIN C BROOKS BOWLING GREEN, KY 42102-0738	02-11672 PJW DESA Holdings Corporation	3	7/22/2002	\$21,168.28		(U)
				\$21,168.28		(T)
				\$21,168.28		[CDT]
CONTINENTAL MIDLAND INC DAVID KAMINSKI 24000 S WESTERN AVE PARK FOREST, IL 60466	02-11672 PJW DESA Holdings Corporation	629	11/20/2003	\$2,059,623.48	[U]	(U)
				\$2,059,623.48	[U]	(T)
				\$2,059,623.48	[U]	[CDT]
CONTRARIAN CAPITAL TRADE CLAIMS, LP (TRANSFEROR: AT&T CORP) 411 W PUTNAM AVE, S-225 ATTN: ALPA JIMENEZ GREENWICH, CT 06830	02-11673 PJW DESA International, Inc	70	9/9/2002	\$200,070.87		(U)
				\$200,070.87		(T)
				\$200,070.87		[CDT]

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CONTRARIAN CAPITAL TRADE CLAIMS, LP (TRANSFEROR: AT&T CORP) 411 W PUTNAM AVE, S-225 ATTN: ALPA JIMENEZ GREENWICH, CT 06830	02-11673 PJW DESA International, Inc	115	9/30/2002	\$210,729.74		(U)
				\$210,729.74		(T)
				\$210,729.74		[CDT]
COPAS, TERESA 12171 SCOTTSVILLE RD ALVATON, KY 42122	02-11672 PJW DESA Holdings Corporation	301	11/4/2002	UNKNOWN	[U]	(S)
				UNKNOWN	[U]	(P)
				UNKNOWN	[U]	(U)
				UNKNOWN	[U]	(T)
				\$0.00		[CDT]
COPRECI S COOP SEYMOUR GILLMAN AND ASSOC 1700 N DIXIE HWY STE 150 BOCA RATON, FL 33432-1808	02-11673 PJW DESA International, Inc	111	10/7/2002	\$502,288.60		(U)
				\$502,288.60		(T)
				\$449,013.98		[CDT]
COPRECI, S COOP AVDA ALAVA 3 ARETXABALETA SPAIN	02-11673 PJW DESA International, Inc	69	9/9/2002	\$502,288.63		(U)
				\$502,288.63		(T)
				\$0.00		[CDT]
CORNERSTONE PROPANE LP STINSON MORRISON HECKER LLP SHARON L STOLTE 9200 INDIAN CREEK PKWY STE 450 OVERLAND PARK, KS 66210-2008	02-11672 PJW DESA Holdings Corporation	67	9/12/2002	\$25,000.00	[CUD]	(U)
				\$25,000.00	[CUD]	(T)
				\$0.00		[CDT]
CORPCARE PO BOX 640384 CINCINNATI, OH 45264-0384	02-11673 PJW DESA International, Inc	603	2/11/2003	\$565.40		(U)
				\$565.40		(T)
				\$0.00		[CDT]
CORPORATE SERVICE & SUPPLY PO BOX 30277 BOWLING GREEN, KY 42102-5277	02-11673 PJW DESA International, Inc	212	10/28/2002	\$2,200.00		(U)
				\$2,200.00		(T)
				\$2,200.00		[CDT]
CORRIDONIV, EDWIN C/O PAUL N SANDLER SANDLER & MARCHESINI PC 1429 WALNUT, 16TH FL PHILADELPHIA, PA 19102	02-11672 PJW DESA Holdings Corporation	613	4/29/2003	\$16,677.49		(U)
				\$16,677.49		(T)
				\$0.00		[CDT]
COSBY, CHERYL 171 MAPLEMERE DR BOWLING GREEN, KY 42103	02-11672 PJW DESA Holdings Corporation	211	10/28/2002	BLANK		(U)
				BLANK		(T)
				BLANK		[CDT]
CREATIONS IN WOOD PO BOX 90966 NASHVILLE, TN 37209-0966	02-11673 PJW DESA International, Inc	488	12/13/2002	\$67,352.71		(U)
				\$67,352.71		(T)
				\$67,352.71		[CDT]
CREATIVE ASSEMBLY SYSTEMS BRIAN T. CORCORAN 6002 GROVEPORT ROAD GROVEPORT, OH 43125	02-11673 PJW DESA International, Inc	302	11/4/2002	\$6,014.62		(U)
				\$6,014.62		(T)
				\$3,686.62		[CDT]
CRESCO HEATING & VENT CO 112 2ND ST W CRESCO, IA 52136-1518	02-11672 PJW DESA Holdings Corporation	226	10/28/2002	\$66.06		(U)
				\$66.06		(T)
				\$66.06		[CDT]
CRESCOM ENGINEERING CO INC COMSTAR SYSTEMS OF BOWLING GRE ATTN: DONNA MATTHEWS 944 SEARCY WAY BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	38	7/31/2002	\$1,588.20		(U)
				\$1,588.20		(T)
				\$1,588.20		[CDT]

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CROWN CREDIT COMPANY 115 N MAIN ST NEW BREMEN, OH 45869	02-11673 PJW DESA International, Inc	441	12/2/2002	\$2,207.30		(S)
				\$2,207.30		(T)
				\$2,207.30		[CDT]
CROWN CREDIT COMPANY 115 N MAIN ST NEW BREMEN, OH 45869	02-11673 PJW DESA International, Inc	34	8/8/2002	\$934.28		(P)
				\$3,105.00		(U)
				\$4,039.28		(T)
				\$0.00		[CDT]
CT CORPORATION ALAN D BUDMAN 1150 OLD YORK RD 2ND FL ABINGTON, PA 19001	02-11672 PJW DESA Holdings Corporation	630	12/5/2003	\$233.00		(U)
				\$233.00		(T)
				\$0.00		[CDT]
CTL PRINTING INDUSTRIES 8571 WHITAKER BUENA PARK, CA 90621	02-11673 PJW DESA International, Inc	262	10/29/2002	\$7,268.72		(P)
				\$7,268.72		(T)
				\$7,268.72		[CDT]
CURLEY WHOLESALE ELECTRIC PO BOX 15164 SANTA ANA, CA 92735	02-11673 PJW DESA International, Inc	288	11/4/2002	\$1,728.93		(U)
				\$1,728.93		(T)
				\$1,728.93		[CDT]
CUSICK HACKER & MURPHY LLP PO BOX 104 LATHAM, NY 12110-0104	02-11672 PJW DESA Holdings Corporation	228	10/28/2002	\$1,420.35		(U)
				\$1,420.35		(T)
				\$0.00		[CDT]
CUSTOM ROTO-MOLDING PO BOX 188 CALDWELL, ID 83606-0188	02-11673 PJW DESA International, Inc	248	10/29/2002	\$9,133.38		(U)
				\$9,133.38		(T)
				\$3,449.89		[CDT]
D & D MOTOR SERVICE 12273 30TH AVE EVART, MI 49631-8229	02-11672 PJW DESA Holdings Corporation	285	11/4/2002	\$38.15		(U)
				\$38.15		(T)
				\$38.15		[CDT]
DALTON STAMP & DIE 930 PHIPPS BEND IND PARK SURGOINSVILLE, TN 37873	02-11673 PJW DESA International, Inc	173	10/24/2002	\$630.00		(U)
				\$630.00		(T)
				\$630.00		[CDT]
DAMPNEY COMPANY INC 85 PARIS ST EVERETT, MA 02149	02-11672 PJW DESA Holdings Corporation	166	10/24/2002	\$1,921.98		(S)
				\$1,989.75		(U)
				\$3,911.73		(T)
				\$1,921.98		[CDT]
DANKO C/O PHILLIP MONIER III 520 MADISON AVE 4TH FLR NEW YORK, NY 10022	02-11673 PJW DESA International, Inc	247	10/28/2002	UNASCERTAINABLE		(U)
				UNASCERTAINABLE		(T)
				UNASCERTAINABLE		[CDT]
DAVES PRINTING 207 COLLEGE ST BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	410	12/2/2002	\$3,037.47		(U)
				\$3,037.47		(T)
				\$1,069.47		[CDT]
DAVIS COLOR 3700 E OLYMPIC BLVD LOS ANGELES, CA 90023-3123	02-11673 PJW DESA International, Inc	382	11/21/2002	\$9,644.03		(U)
				\$9,644.03		(T)
				\$9,644.03		[CDT]
DAYTON FREIGHTS LINES 6450 POE AVE STE 311 DAYTON, OH 45414	02-11672 PJW DESA Holdings Corporation	334	11/11/2002	\$392.77		(U)
				\$392.77		(T)
				\$392.77		[CDT]
DCA/DCPR 441 E CHESTER ST JACKSON, TN 38301	02-11673 PJW DESA International, Inc	263	10/29/2002	\$18,777.07		(U)
				\$18,777.07		(T)
				\$0.00		[CDT]

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In re: DESA Holdings Corporation
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DE LAGE LANDEN FINANCIAL SERVICES INC FKA TOKAI FINANCIAL 1111 OLD EAGLE SCHOOL RD WAYNE, PA 19087	02-11673 PJW DESA International, Inc	374	11/18/2002	\$88,826.52 \$88,826.52 \$0.00		(U) (T) [CDT]
DECISIONONE ATTN CHARLES CULBREATH PO BOX 3004 50 E SWEDESFORD RD FRAZER, PA 19355	02-11673 PJW DESA International, Inc	631	1/9/2004	\$5,965.42 \$5,965.42 \$0.00		(U) (T) [CDT]
DEEMERS PO BOX 70010 BOWLING GREEN, KY 42102-7010	02-11673 PJW DESA International, Inc	265	10/29/2002	\$1,163.08 \$1,163.08 \$1,163.08		(U) (T) [CDT]
DEKALB MOLDED PLASTICS 550 W MAIN ST BUTLER, IN 46721	02-11672 PJW DESA Holdings Corporation	490	12/13/2002	\$23,909.39 \$23,909.39 \$23,909.39	[U] [U] [U]	(S) (T) [CDT]
DEPARTMENT OF INDUSTRIAL RELATIONS STATE OF ALABAMA 649 MONROE ST MONTGOMERY, AL 36131	02-11673 PJW DESA International, Inc	633	3/9/2004	\$59.98 \$59.98 \$0.00		(P) (T) [CDT]
DESPATCH PO BOX 1320 MINNEAPOLIS, MN 55440	02-11673 PJW DESA International, Inc	308	11/4/2002	\$1,829.51 \$1,829.51 \$1,829.51		(U) (T) [CDT]
DGI TRAINING CENTER 1060 EL CAMINO REAL STE B REDWOOD CITY, CA 94063	02-11673 PJW DESA International, Inc	148	10/25/2002	\$1,721.57 \$1,721.57 \$1,721.57		(U) (T) [CDT]
DIAM POP GROUP THE DECKER CO INC 4226 CLARKE RD MEMPHIS, TN 38141-6704	02-11673 PJW DESA International, Inc	172	10/24/2002	\$164,642.74 \$164,642.74 \$164,642.74		(U) (T) [CDT]
DIGI-KEY CORPORATION DEB JABLINSKE 701 BROOKS AVE S THIEF RIVER FALLS, MN 56701-2757	02-11673 PJW DESA International, Inc	342	11/13/2002	\$93.93 \$93.93 \$93.93		(U) (T) [CDT]
DINSMORE & SHOHL LLP ATTN DAVID J WHITE 414 UNION ST STE 1100 NASHVILLE, TN 37219	02-11673 PJW DESA International, Inc	77	8/29/2002	\$1,142.17 \$1,142.17 \$0.00		(U) (T) [CDT]
DINSMORE & SHOHL LLP JOHN B PERSIANI 255 E 5TH STREET SUITE 1900 CINCINNATI, OH 45202	02-11673 PJW DESA International, Inc	450	12/10/2002	\$2,781.17 \$2,781.17 \$2,781.17		(U) (T) [CDT]
DIRECT METALS INC 555 S STATE COLLEGE BLVD FULLERTON, CA 92831	02-11673 PJW DESA International, Inc	502	12/13/2002	\$256,684.52 \$256,684.52 \$106,684.52		(U) (T) [CDT]
DIRECT METALS ALAN J STOMEL 369 SOUTH DOHENY DR #374 BEVERLY HILLS, CA 90211	02-11672 PJW DESA Holdings Corporation	641	5/25/2004	\$86,315.10 \$86,315.10 \$86,315.10		(A) (T) [CDT]

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DNA GROUP INC (DEFOND, NA) PO BOX 31727 RALEIGH, NC 27622-1727	02-11673 PJW DESA International, Inc	451	12/9/2002	\$16,509.94		(U)
				\$16,509.94		(T)
				\$16,509.94		[CDT]
DNA GROUP INC DEFOND NA PO BOX 31727 RALEIGH, NC 27622-1727	02-11673 PJW DESA International, Inc	481	12/12/2002	\$16,509.94		(U)
				\$16,509.94		(T)
				\$0.00		[CDT]
DONAHUE & PARTNERS LLP ATTN: LEE POTTER 5 TIMES SQ NEW YORK, NY 10036-6530	02-11672 PJW DESA Holdings Corporation	646	5/27/2004	\$36,990.48		(A)
				\$36,990.48		(T)
				\$0.00		[CDT]
DORDAN MANUFACTURING 2025 S CASTLE RD WOODSTOCK, IL 60098	02-11673 PJW DESA International, Inc	175	10/25/2002	\$40,304.20		(U)
				\$40,304.20		(T)
				\$40,304.20		[CDT]
DORMONT MANUFACTURING COMPANY ATTN BARBARA A LUSNAK 6015 ENTERPRISE DR EXPORT, PA 15632	02-11672 PJW DESA Holdings Corporation	470	12/10/2002	\$66,659.98		(U)
				\$66,659.98		(T)
				\$0.00		[CDT]
DORMONT MANUFACTURING COMPANY ATTN BARBARA A LUSNAK 6015 ENTERPRISE DR EXPORT, PA 15632	02-11673 PJW DESA International, Inc	469	12/10/2002	\$66,659.98		(U)
				\$66,659.98		(T)
				\$66,659.98		[CDT]
DOUBLE B SALES 1620 HARRY HILL RD LYNCHBURG, TN 37352	02-11673 PJW DESA International, Inc	368	11/18/2002	\$906.84		(U)
				\$906.84		(T)
				\$906.84		[CDT]
DOUGLAS STEEL SUPPLY CO 5764 ALCOA AVE VERNON, CA 90058	02-11673 PJW DESA International, Inc	137	10/22/2002	\$43,873.61		(U)
				\$43,873.61		(T)
				\$43,873.61		[CDT]
DRESSER INDUSTRIES INC 250 E MAIN ST STRATFORD, CT 06614	02-11673 PJW DESA International, Inc	121	10/24/2002	\$406.91		(U)
				\$406.91		(T)
				\$406.91		[CDT]
DSM & T CO 10609 BUSINESS DR FONTANA, CA 92337	02-11673 PJW DESA International, Inc	232	10/29/2002	\$4,632.92		(U)
				\$4,632.92		(T)
				\$4,632.92		[CDT]
DUCK RIVER ELECTRIC MEMBERSHIP PO BOX 89 SHELBYVILLE, TN 37162	02-11673 PJW DESA International, Inc	584	12/23/2002	\$8,205.73		(U)
				\$8,205.73		(T)
				\$0.00		[CDT]
E H HARRIS LUMBER CO INC 400 CLAY STREET BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	130	10/23/2002	\$350.00		(U)
				\$350.00		(T)
				\$350.00		[CDT]
E Z RENT INC 1428 US 31 W BYP BOWLING GREEN, KY 42101-3025	02-11672 PJW DESA Holdings Corporation	200	10/28/2002	\$65.00		(U)
				\$65.00		(T)
				\$65.00		[CDT]
EARL'S REPAIR 7900 HWY 71 W STE A AUSTIN, TX 78735	02-11672 PJW DESA Holdings Corporation	202	10/28/2002	\$84.82		(U)
				\$84.82		(T)
				\$84.82		[CDT]
ECKER, MICHAEL & JEAN A/S/O PENN NATIONAL INSURANCE CO ATTN ROBIN KENDIG PO BOX 1670 HARRISBURG, PA 17105	02-11673 PJW DESA International, Inc	239	10/28/2002	\$19,706.08		(U)
				\$19,706.08		(T)
				\$0.00		[CDT]

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ECONO SIGNS 606 COLLEGE ST BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	214	10/28/2002	\$2,306.68 \$2,306.68 \$2,306.68		(U) (T) [CDT]
ELCO SINTERED ALLOYS CO INC RT 948 KERSEY, PA 15846	02-11673 PJW DESA International, Inc	201	10/28/2002	\$14,351.52 \$14,351.52 \$14,351.52		(U) (T) [CDT]
EL-COM HARDWARE 12691 MONARCH ST GARDEN GROVE, CA 92841-3908	02-11673 PJW DESA International, Inc	282	11/1/2002	\$11,646.38 \$11,646.38 \$11,646.38		(U) (T) [CDT]
ELECTRON INC 2050 NORTHERN ST WICHITA, KS 67216-2485	02-11673 PJW DESA International, Inc	256	10/29/2002	\$3,382.11 \$3,382.11 \$3,382.11		(U) (T) [CDT]
ELLIOTT, JASON 104 AUSTIN TRACY RD LUCAS, KY 42156	02-11672 PJW DESA Holdings Corporation	279	11/4/2002	\$5,000.00 \$5,000.00 \$0.00		(U) (T) [CDT]
ELMORE, JIMMIE C 874 NOAH BLEDSOE RD SMITHS GROVE, KY 42171	02-11672 PJW DESA Holdings Corporation	467	12/10/2002	UNKNOWN UNKNOWN \$0.00	[U] [U]	(P) (T) [CDT]
EMERSON MOTOR DIVISION PO BOX 70736 CHICAGO, IL 60673-0736	02-11673 PJW DESA International, Inc	258	10/29/2002	\$2,032.64 \$2,032.64 \$43.08		(U) (T) [CDT]
ERIE INSURANCE CO JAN R VAN GORDER 100 ERIE INSURANCE PLACE ERIE, PA 16530	02-11673 PJW DESA International, Inc	311	11/4/2002	\$30,153.88 \$30,153.88 \$0.00		(U) (T) [CDT]
EVELYN'S OFFICE SUPPLIES 1600 HILLSBORO BLVD MANCHESTER, TN 37355-2112	02-11673 PJW DESA International, Inc	222	10/28/2002	\$2,537.86 \$2,537.86 \$2,537.86		(S) (T) [CDT]
EVERBURN MANUFACTURING INC 454 FAIRMAN RD LEXINGTON, KY 40511	02-11673 PJW DESA International, Inc	472	12/11/2002	\$90,763.53 \$90,763.53 \$90,763.53		(U) (T) [CDT]
EVERBURN MANUFACTURING INC 454 FAIRMAN RD LEXINGTON, KY 40511	02-11672 PJW DESA Holdings Corporation	562	12/17/2002	\$90,763.53 \$90,763.53 \$0.00		(U) (T) [CDT]
EXPANETS 9780 MT PYRAMID CT STE 400 ENGLEWOOD, CO 80112	02-11673 PJW DESA International, Inc	619	7/10/2003	\$315.45 \$315.45 \$0.00		(U) (T) [CDT]
FARM BUREAU INSURANCE C/O DOUGLAS LAW OFFICE 55 S JACKSON ST FRANKFORT, IN 46041	02-11672 PJW DESA Holdings Corporation	621	9/15/2003	\$11,341.15 \$11,341.15 \$0.00		(U) (T) [CDT]
FASCO INDUSTRIES INC DEPT CH 10332 PALATINE, IL 60055-0332	02-11673 PJW DESA International, Inc	386	11/22/2002	\$41,284.37 \$41,284.37 \$41,284.37		(U) (T) [CDT]
FASCO INDUSTRIES INC DEPT CH 10332 PALATINE, IL 60055-0332	02-11673 PJW DESA International, Inc	387	11/22/2002	\$125,402.21 \$125,402.21 \$125,402.21		(U) (T) [CDT]
FASCO INDUSTRIES INC DEPT CH 10332 PALATINE, IL 60055-0332	02-11673 PJW DESA International, Inc	385	11/22/2002	\$69,096.00 \$69,096.00 \$69,096.00		(U) (T) [CDT]

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FASTER-FORM CORPORATION ALLWOOD INC C/O JC WASZKIEWICZ ONE FASTER-FORM CIR HEW HARTFORD, NY 13413	02-11672 PJW DESA Holdings Corporation	671	7/11/2005	\$23,750.00		(U)
				\$23,750.00		(T)
				\$23,750.00		[CDT]
FAXONS OUTDOOR EQUIPMENT 1035 CHESTNUT ST BOWLING GREEN, KY 42101-2609	02-11673 PJW DESA International, Inc	268	10/29/2002	\$783.24		(U)
				\$783.24		(T)
				\$783.24		[CDT]
FEDERAL EXPRESS CORPORATION REVENUE RECOVERY/BANKRUPTCY 2005 CORPORATE AVE 2ND FLR MEMPHIS, TN 38132	02-11673 PJW DESA International, Inc	66	8/20/2002	\$7,320.27		(U)
				\$7,320.27		(T)
				\$0.00		[CDT]
FEDERAL-MOGUL CORPORATION ATTN: CHAVANDA CENANCE 26555 NORTHWESTERN HWY SOUTHFIELD, MI 48034	02-11672 PJW DESA Holdings Corporation	113	10/8/2002	\$28,360.00		(U)
				\$28,360.00		(T)
				\$28,360.00		[CDT]
FIDELITY LEASING 1255 WRIGHTS LN WEST CHESTER, PA 19380	02-11673 PJW DESA International, Inc	42	8/5/2002	\$17,101.41		(S)
				\$17,101.41		(T)
				\$448.98		[CDT]
FIELDS, RAY 563 OWENS BROOKE DR SMYRNA, DE 19977	02-11673 PJW DESA International, Inc	307	11/4/2002	\$281.00		(U)
				\$281.00		(T)
				\$281.00		[CDT]
FISHER DESIGN 660 LINCOLN AVE STE 400 CINCINNATI, OH 45206-1156	02-11672 PJW DESA Holdings Corporation	419	12/2/2002	\$100,175.00		(U)
				\$100,175.00		(T)
				\$100,175.00		[CDT]
FITZGERALD WATER 200 N HOOKER ST FITZGERALD, GA 31750	02-11672 PJW DESA Holdings Corporation	185	10/24/2002	\$317.66		(S)
				\$317.66		(T)
				\$0.00		[CDT]
FLEXMASTER CANADA LTD 20 W PEARCE ST RICHMOND HILL, ON L4B 1E3 CANADA	02-11673 PJW DESA International, Inc	494	12/12/2002	\$15,468.90		(U)
				\$15,468.90		(T)
				\$15,468.90		[CDT]
FMC LITHIUM DIV PO BOX 75988 CHARLOTTE, NC 28275	02-11672 PJW DESA Holdings Corporation	369	11/18/2002	\$479.60		(U)
				\$479.60		(T)
				\$479.60		[CDT]
FOLCARELLI 20 MATTHEWS JOHNSTOWN, PA 15901	02-11672 PJW DESA Holdings Corporation	366	11/18/2002	\$104.12		(U)
				\$104.12		(T)
				\$104.12		[CDT]
FORMATECH INC 3024 INTERSTATE PKWY BRUNSWICK, OH 44212	02-11673 PJW DESA International, Inc	473	12/11/2002	\$130,226.15		(S)
				\$130,226.15		(T)
				\$130,226.15		[CDT]
FORREST PAINT CO PO BOX 22110 EUGENE, OR 97402	02-11673 PJW DESA International, Inc	229	10/28/2002	\$26,595.99		(U)
				\$26,595.99		(T)
				\$22,677.45		[CDT]
FRANK MORROW CO 129 BAKER ST PROVIDENCE, RI 02905	02-11673 PJW DESA International, Inc	251	10/29/2002	\$2,028.00		(U)
				\$2,028.00		(T)
				\$2,028.00		[CDT]
FRANK WAGNER & SON 2041 ELM COURT ONTARIO, CA 91761	02-11673 PJW DESA International, Inc	139	10/21/2002	\$304.92		(U)
				\$304.92		(T)
				\$304.92		[CDT]

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FRED M SCHILDWACHTER & SONS INC 1400 FERRIS PL BRONX, NY 10461	02-11673 PJW DESA International, Inc	105	10/15/2002	\$32,400.32 \$32,400.32 \$8,666.95		(U) (T) [CDT]
FRESNEL TECHNOLOGIES INC C/O G RILEY HETHERINGTON THE HETHERINGTON LAW FIRM ONE RIVERWAY, STE 1700 HOUSTON, TX 77056	02-11672 PJW DESA Holdings Corporation	557	12/17/2002	\$25,130.40 \$25,130.40 \$0.00		(U) (T) [CDT]
FUTURE ALLOYS INC 20151 BAHAMA ST CHATSWORTH, CA 91311	02-11673 PJW DESA International, Inc	225	10/28/2002	\$835.24 \$835.24 \$835.24		(U) (T) [CDT]
G S ELECTRIC, AMETEK SPECIALTY MOTORS PO BOX 277751 ATLANTA, GA 30384	02-11673 PJW DESA International, Inc	272	10/31/2002	\$275,950.06 \$275,950.06 \$157,585.01		(U) (T) [CDT]
GARY FORCE TOYOTA/MAZDA 1860 CAMPBELL LN BOWLING GREEN, KY 42104	02-11673 PJW DESA International, Inc	217	10/28/2002	\$323.00 \$323.00 \$323.00		(U) (T) [CDT]
GAS APPLIANCE SERVICE 4411 BEE RIDGE RD STE 140 SARASOTA, FL 34233	02-11672 PJW DESA Holdings Corporation	223	10/28/2002	\$534.21 \$534.21 \$0.00		(U) (T) [CDT]
GENERAL ELECTRIC CAPITAL CORPORATION ATTN: TONY SHEBEK 1010 THOMAS EDISON BLVD SW CEDAR RAPIDS, IA 52404	02-11673 PJW DESA International, Inc	28	7/17/2002	\$5,402.18 \$5,402.18 \$5,402.18		(S) (T) [CDT]
GENERAL ELECTRIC CAPITAL CORPORATION OPPENHEIMER WOLFF & DONNELLY JOHN S LUBENESKY, ESQ 666 THIRD AVE STE 1900 NEW YORK, NY 10017	02-11673 PJW DESA International, Inc	86	9/18/2002	\$1,064,831.10 \$1,064,831.10 \$0.00		(U) (T) [CDT]
GENERAL ELECTRIC CAPITAL CORPORATION ATTN TONY SHEBEK 1010 THOMAS EDISON BLVD SW CEDAR RAPIDS, IA 52404	02-11673 PJW DESA International, Inc	305	11/4/2002	\$64,325.92 \$64,325.92 \$0.00		(S) (T) [CDT]
GENERAL ELECTRIC CAPITAL CORPORATION ATTN: TONY SHEBEK 1010 THOMAS EDISON BLVD SW CEDAR RAPIDS, IA 52404	02-11673 PJW DESA International, Inc	29	7/17/2002	\$9,287.31 \$9,287.31 \$9,287.31		(S) (T) [CDT]
GENERAL ELECTRIC CAPITAL CORPORATION OPPENHEIMER WOLFF & DONNELLY JOHN S LUBENESKY ESQ 666 THIRD AVE STE 1900 NEW YORK, NY 10017	02-11673 PJW DESA International, Inc	103	10/1/2002	\$1,064,831.10 \$1,064,831.10 \$0.00		(U) (T) [CDT]
GENERAL ELECTRIC CAPITAL CORPORATION ATTN: TONY SHEBEK 1010 THOMAS EDISON BLVD SW CEDAR RAPIDS, IA 52404	02-11673 PJW DESA International, Inc	27	7/17/2002	\$44,442.79 \$44,442.79 \$0.00		(S) (T) [CDT]
GENET, BRIAN 357 MINNIE WAY BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	424	11/1/2002	\$1,469.24 \$1,469.24 \$0.00		(P) (T) [CDT]
GERALD PRINTING SERVICE 105 HUNTER COURT BOWLING GREEN, KY 42103	02-11673 PJW DESA International, Inc	304	11/4/2002	\$39,971.10 \$39,971.10 \$39,971.10		(U) (T) [CDT]

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In re: DESA Holdings Corporation
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GIBBS WIRE & STEEL CO PO BOX 520 SOUTHINGTON, CT 06489-0520	02-11673 PJW DESA International, Inc	587	12/30/2002	\$634.01 \$634.01 \$0.00		(U) (T) [CDT]
GLOBAL CABLING INC 1675 TORONTO WAY COSTA MESA, CA 92626	02-11673 PJW DESA International, Inc	407	12/5/2002	\$39,587.29 \$39,587.29 \$0.00		(U) (T) [CDT]
GLOBAL CABLING INC 1675 TORONTO WAY COSTA MESA, CA 92626	02-11673 PJW DESA International, Inc	452	12/9/2002	\$38,901.89 \$38,901.89 \$38,901.89		(U) (T) [CDT]
GORDON, FERN 2500 MEMORIAL BLVD MURFREESBORO, TN 37129-5111	02-11673 PJW DESA International, Inc	245	10/28/2002	\$5,905.10 \$5,905.10 \$0.00		(U) (T) [CDT]
GRAHAM, CHARLIE 6331 PUMPERNICKEL LN MONROE, NC 28110	02-11672 PJW DESA Holdings Corporation	372	11/18/2002	\$10,000.00 \$10,000.00 \$0.00		(U) (T) [CDT]
GRANGE INSURANCE SUBROGEE OF DANNY GIBSON PO BOX 2159 THE WILBER LAW FIRM PC BLOOMINGTON, IL 61702-2159	02-11673 PJW DESA International, Inc	623	9/3/2003	\$14,614.17 \$14,614.17 \$0.00		(U) (T) [CDT]
GREAT AMERICAN INSURANCE CO SNELL & WILMER LLP BRENT D ANDERSON ESQ 1200 17TH ST STE 1900 DENVER, CO 80202	02-11673 PJW DESA International, Inc	589	12/18/2002	\$3,000,000.00 \$3,000,000.00 \$0.00		(U) (T) [CDT]
GROOVFOLD INC 1050 W STATE ST NEWCOMERSTOWN, OH 43832	02-11672 PJW DESA Holdings Corporation	330	11/7/2002	\$5,020.00 \$5,020.00 \$0.00		(U) (T) [CDT]
GUARDIAN INDUSTRIES CORPORATION ATTN F HAZEN 2300 HARMON RD AUBURN HILLS, MI 48326	02-11672 PJW DESA Holdings Corporation	351	11/12/2002	\$25,918.95 \$25,918.95 \$25,918.95		(U) (T) [CDT]
HALEY TOOL & STAMPING 303 CENTURY CT FRANKLIN, TN 37064	02-11673 PJW DESA International, Inc	243	10/28/2002	\$6,388.95 \$6,388.95 \$6,388.95		(U) (T) [CDT]
HARMON COHILL, MARY 128 GRAND CENTRAL AVE AMITYVILLE, NY 11701	02-11673 PJW DESA International, Inc	267	10/29/2002	\$2,000.00 \$2,000.00 \$2,000.00		(U) (T) [CDT]
HARVEST TECHNOLOGY 1000 INDUSTRIAL PARK RD BELTON, TX 76513	02-11673 PJW DESA International, Inc	178	10/25/2002	\$861.00 \$861.00 \$861.00		(U) (T) [CDT]
HARVEY PENNINGTON CABOT GRIFFITH RENNEISEN LTD 1835 MARKET ST 29TH FL PHILADELPHIA, PA 19103	02-11672 PJW DESA Holdings Corporation	558	12/17/2002	\$865.44 \$865.44 \$865.44		(U) (T) [CDT]
HELP SYSTEMS INC PO BOX E1150 MINNEAPOLIS, MN 55480-1150	02-11673 PJW DESA International, Inc	329	11/7/2002	\$1,080.00 \$1,080.00 \$1,080.00		(U) (T) [CDT]
HENRY A PETTER SUPPLY CO 5110 CHARTER OAK DR PADUCAH, KY 42001	02-11673 PJW DESA International, Inc	427	11/1/2002	\$1,090.14 \$1,090.14 \$1,090.14		(U) (T) [CDT]

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HILL MANUFACTURING CO INC 1500 JONESBORO RD SE ATLANTA, GA 30315-4085	02-11673 PJW DESA International, Inc	240	10/28/2002	\$581.55 \$581.55 \$581.55		(U) (T) [CDT]
HJ WALKER OIL CO INC PO BOX 268 SOUTH PITTSBURG, TN 37380-0268	02-11673 PJW DESA International, Inc	416	12/2/2002	\$8,749.46 \$8,749.46 \$8,749.46		(U) (T) [CDT]
HOGAN, JAMES & BETTY AUTO OWNERS INSURANCE C/O JOSINA SPEIGHT PO BOX 37841 RALEIGH, NC 27627	02-11673 PJW DESA International, Inc	333	11/6/2002	\$5,726.14 \$5,726.14 \$0.00		(U) (T) [CDT]
HOKIN KATZ METALS 251 S MISSION RD LOS ANGELES, CA 90033	02-11673 PJW DESA International, Inc	136	10/22/2002	\$135,977.56 \$135,977.56 \$135,977.56		(U) (T) [CDT]
HOLSTON, HARRY MICHELLE HORN 100 STATE FARM PKWY STATE FARM INSURANCE CO BIRMINGHAM, AL 35297	02-11673 PJW DESA International, Inc	599	1/28/2003	\$9,123.68 \$9,123.68 \$0.00		(U) (T) [CDT]
HOOVER PRECISION PRODUCTS INC PO BOX 899 CUMMING, GA 30028	02-11673 PJW DESA International, Inc	600	1/28/2003	\$155.31 \$155.31 \$0.00		(U) (T) [CDT]
HORTON, MARK R & DEANNA D C/O BOURGAULT & HARDING 200 E CHARLESTON BLVD ATTN: SAMUEL A HARDING ESQ LAS VEGAS, NV 89104	02-11673 PJW DESA International, Inc	116	10/4/2002	\$500,000.00 \$500,000.00 \$0.00	[CUD] [CUD]	(U) (T) [CDT]
HOUCHIN, ALTON RAY 428 KELLY HARRIS RD BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	588	12/30/2002	BLANK BLANK \$0.00		(P) (T) [CDT]
HOUSE2HOME INC FKA HOMEBASE INC ATTN KENNETH A GLOWACKI JR ESQ GIBSON DUNN & CRUTCHER LLP 4 PARK PLZ, STE 1400 IRVINE, CA 92614	02-11673 PJW DESA International, Inc	615	5/19/2003	\$224,602.28 \$224,602.28 \$0.00		(U) (T) [CDT]
HOUSE2HOME INC FKA HOMEBASE INC ATTN KENNETH A GLOWACKI JR ESQ GIBSON DUNN & CRUTCHER LLP 4 PARK PLZ, STE 1400 IRVINE, CA 92614	02-11673 PJW DESA International, Inc	614	5/30/2003	\$224,602.28 \$224,602.28 \$0.00		(U) (T) [CDT]
HSBC BANK USA AS INDENTURE TRUSTEE ATTN SANDRA E HORWITZ 10 EAST 40TH ST 14TH FL NEW YORK, NY 10016-0200	02-11673 PJW DESA International, Inc	645	5/27/2004	\$110,546.70 \$110,546.70 \$0.00	[U] [U]	(A) (T) [CDT]
HSBC BANK USA AS INDENTURE TRUSTEE ATTN SANDRA E HORWITZ 10 EAST 40TH ST 14TH FL NEW YORK, NY 10016-0200	02-11672 PJW DESA Holdings Corporation	644	5/27/2004	\$110,546.70 \$110,546.70 \$110,546.70	[U] [U] [U]	(A) (T) [CDT]
HSBC BANK USA AS INDENTURE TRUSTEE RUSS PALADINO ISSUER SERVICES 10 E 40TH ST 14TH FL NEW YORK, NY 10016-0200	02-11673 PJW DESA International, Inc	532	12/17/2002	\$136,169,131.94 \$136,169,131.94 \$0.00	[U] [U]	(U) (T) [CDT]

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HSBC BANK USA AS INDENTURE TRUSTEE RUSS PALADINO ISSUER SERVICES 10 E 40TH ST 14TH FL NEW YORK, NY 10016-0200	02-11672 PJW DESA Holdings Corporation	530	12/17/2002	\$136,169,131.94	[U]	(U)
				\$136,169,131.94	[U]	(T)
				\$136,169,131.94	[U]	[CDT]
HSBC BANK USA AS INDENTURE TRUSTEE RUSS PALADINO ISSUER SERVICES 10 E 40TH ST 14TH FL NEW YORK, NY 10016-0200	02-11673 PJW DESA International, Inc	531	12/17/2002	\$87,131.26		(U)
				\$87,131.26		(T)
				\$0.00		[CDT]
HSBC BANK USA AS INDENTURE TRUSTEE RUSS PALADINO ISSUER SERVICES 10 E 40TH ST 14TH FL NEW YORK, NY 10016-0200	02-11672 PJW DESA Holdings Corporation	529	12/17/2002	\$87,131.26		(U)
				\$87,131.26		(T)
				\$87,131.26		[CDT]
HTI 500 W CLINTON LOGANSPOUR, IN 46947	02-11673 PJW DESA International, Inc	347	11/13/2002	\$50,294.73		(U)
				\$50,294.73		(T)
				\$45,558.94		[CDT]
HUFF, STEVEN MICHELLE HORN 100 STATE FARM PKWY STATE FARM INSURANCE CO BIRMINGHAM, AL 35297	02-11673 PJW DESA International, Inc	598	1/28/2003	\$3,801.29		(U)
				\$3,801.29		(T)
				\$0.00		[CDT]
HUGHES, MELISSA GAYLE 441 WINGFIELD CH RD BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	493	12/12/2002	UNKNOWN	[U]	(P)
				UNKNOWN	[U]	(T)
				\$0.00		[CDT]
HUGHES-PARKER INDUSTRIES LLC 1604 MAHR AVE LAWRENCEBURG, TN 38464	02-11673 PJW DESA International, Inc	276	11/1/2002	\$22,616.50		(U)
				\$22,616.50		(T)
				\$22,616.50		[CDT]
HUNT HOLTZMAN, ASHLEY C/O WILLIAM LITTLE JR PO BOX 22642 125 S CONGRESS ST JACKSON, MS 39225	02-11673 PJW DESA International, Inc	489	12/13/2002	\$2,500,000.00	[CUD]	(U)
				\$2,500,000.00	[CUD]	(T)
				\$0.00		[CDT]
IBM CORPORATION ATTN JOHN C KILGANNON STEVENS & LEE PC 1818 MARKET ST, 29TH FL PHILADELPHIA, PA 19103	02-11673 PJW DESA International, Inc	639	5/24/2004	\$10,451.90		(A)
				\$10,451.90		(T)
				\$0.00		[CDT]
IBM CREDIT CORPORATION B H SHIDELER 2707 BUTTERFIELD RD OAKBROOK, IL 60523	02-11673 PJW DESA International, Inc	41	8/5/2002	\$521,870.00		(U)
				\$521,870.00		(T)
				\$0.00		[CDT]
IMEX EXCHANGE INC 120 E 36TH ST STE 7H NEW YORK, NY 10016	02-11672 PJW DESA Holdings Corporation	271	10/29/2002	\$135.00		(U)
				\$135.00		(T)
				\$0.00		[CDT]
INA USA CORPORATION PO BOX 751715 CHARLOTTE, NC 28275-1715	02-11673 PJW DESA International, Inc	221	10/28/2002	\$78,356.83		(U)
				\$78,356.83		(T)
				\$78,356.83		[CDT]
INDEPENDENT PROPANE CO 1020 W MAIN ST ADA, OK 74820	02-11672 PJW DESA Holdings Corporation	337	11/11/2002	\$998.72		(U)
				\$998.72		(T)
				\$998.72		[CDT]

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INDUSTRIAL RUBBER & GASKET PO BOX 23116 NASHVILLE, TN 37203	02-11673 PJW DESA International, Inc	127	10/23/2002	\$2,573.12 \$2,573.12 \$2,573.12		(U) (T) [CDT]
ING INVESTMENT MANAGEMENT LLC C/O DENNIS RYAN 90 S SEVENTH ST 2200 WELLS FARGO CENTER FAEGRE & BENSON LLP MINNEAPOLIS, MN 55402-3901	02-11672 PJW DESA Holdings Corporation	577	12/17/2002	\$7,912,339.07 \$7,912,339.07 \$0.00	[U] [U]	(U) (T) [CDT]
INOGRAF X 913 E CYNTHIA TRAIL GOODLETTSVILLE, TN 37072	02-11673 PJW DESA International, Inc	399	11/26/2002	\$2,169.86 \$2,169.86 \$2,169.86		(U) (T) [CDT]
INSTRUMENT REPAIR SERVICE 312 MYSTIC HILL DR GOODLETTSVILLE, TN 37072-1252	02-11673 PJW DESA International, Inc	195	10/25/2002	\$587.95 \$587.95 \$587.95		(U) (T) [CDT]
INTERNATIONAL CERTIFICATION 5585 TIMBER LN EXCELSIOR, MN 55331-1710	02-11672 PJW DESA Holdings Corporation	293	11/4/2002	\$15,794.03 \$15,794.03 \$0.00		(U) (T) [CDT]
INTERQUARTZ MALAYSIA BERHAD PHASE I, 11900 PENANG MALAYSIA	02-11672 PJW DESA Holdings Corporation	356	11/13/2002	\$41,076.00 \$41,076.00 \$0.00		(U) (T) [CDT]
IOS CAPITAL BANKRUPTCY ADM PO BOX 13708 MACON, GA 31208-3708	02-11673 PJW DESA International, Inc	609	3/24/2003	\$2,269.17 \$2,269.17 \$2,269.17		(U) (T) [CDT]
IOS CAPITAL, BANKRUPTCY ADM PO BOX 13708 MACON, GA 31208-3708	02-11673 PJW DESA International, Inc	24	6/20/2002	\$590,242.82 \$5,949.72 \$596,192.54 \$0.00	[C] [C]	(A) (U) (T) [CDT]
IOS CAPITAL, IKON OFFICE SOLUTIONS GREAT LAKES BANKRUPTCY ADM PO BOX 13708 MACON, GA 31208-3708	02-11673 PJW DESA International, Inc	120	10/21/2002	\$6,216.81 \$6,216.81 \$0.00		(U) (T) [CDT]
IOS CAPITAL, IKON OFFICE SOLUTIONS BANKRUPTCY ADM PO BOX 13708 MACON, GA 31208-3708	02-11672 PJW DESA Holdings Corporation	51	7/29/2002	\$10,615.95 \$10,615.95 \$0.00		(U) (T) [CDT]
J W CHILDS ASSOCIATES LP 111 HUNTINGTON AVE STE 2900 BOSTON, MA 02199	02-11672 PJW DESA Holdings Corporation	485	12/13/2002	\$269,527.92 \$269,527.92 \$269,527.92		(U) (T) [CDT]
J W CHILDS EQUITY PARTNERS LP 111 HUNTINGTON AVE STE 2900 BOSTON, MA 02199	02-11672 PJW DESA Holdings Corporation	586	12/18/2002	\$15,000,000.00 \$15,000,000.00 \$15,000,000.00	[CU] [CU] [CU]	(U) (T) [CDT]
JOHNSON, RANDALL E 304 GAYLE WAY BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	260	10/29/2002	UNKNOWN UNKNOWN \$0.00	[U] [U]	(U) (T) [CDT]
JOHNSON, WILLIAM EARL 1970 MOHAWK RD BROWNSVILLE, KY 42210	02-11672 PJW DESA Holdings Corporation	461	12/10/2002	BLANK BLANK \$0.00		(U) (T) [CDT]

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JONES DAY REAVIS & POGUE ATTN: DAVID L WITCOFF ESQUIRE 77 W WACKER CHICAGO, IL 60601-1692	02-11673 PJW DESA International, Inc	30	8/7/2002	\$143,441.50 \$143,441.50 \$143,441.50		(U) (T) [CDT]
JONES, JOSEPH E 520 A ST HILLSBORO, TN 37342	02-11673 PJW DESA International, Inc	498	12/13/2002	BLANK BLANK \$0.00		(U) (T) [CDT]
JP LAMBORN COMPANY 3663 E WAWONA FRESNO, CA 93747	02-11673 PJW DESA International, Inc	224	10/28/2002	\$7,704.00 \$7,704.00 \$7,704.00		(U) (T) [CDT]
JS WOODHOUSE CO INC PO BOX 1169 W SPRINGFIELD, MA 01090	02-11672 PJW DESA Holdings Corporation	194	10/25/2002	\$41.40 \$41.40 \$0.00		(U) (T) [CDT]
JUSTESEN INDUSTRIES INC 1090 YEW AVE BLAINE, WA 98230	02-11673 PJW DESA International, Inc	234	10/28/2002	\$2,336.45 \$2,336.45 \$2,336.45		(U) (T) [CDT]
JUSTESEN INDUSTRIES 1090 YEW AVE BLAINE, WA 98230	02-11673 PJW DESA International, Inc	233	10/28/2002	\$8,203.80 \$8,203.80 \$8,203.80		(U) (T) [CDT]
K & E OUTDOOR POWER EQUIP 7915 SYLVAN HILLS HWY SHERWOOD, AR 72120	02-11672 PJW DESA Holdings Corporation	164	10/25/2002	\$203.74 \$203.74 \$203.74		(U) (T) [CDT]
KEN-MAC METALS INC 17901 ENGELWOOD DR CLEVELAND, OH 44130	02-11673 PJW DESA International, Inc	298	11/4/2002	\$5,621.00 \$5,621.00 \$5,621.00		(U) (T) [CDT]
KEN-MAC METALS 17901 ENGLEWOOD DR CLEVELAND, OH 44130-3454	02-11673 PJW DESA International, Inc	340	11/12/2002	\$41,262.56 \$41,262.56 \$41,262.56		(U) (T) [CDT]
KENTUCKY AIR TOOL 3600 CHAMBERLAIN LN LOUISVILLE, KY 40241-1988	02-11673 PJW DESA International, Inc	284	11/4/2002	\$188.84 \$188.84 \$188.84		(U) (T) [CDT]
KEY, DIANA PEARL 8780 WINGFIELD CH RD BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	459	12/10/2002	BLANK BLANK \$0.00		(U) (T) [CDT]
KIDD, STACEY C/O GAYLE T BROCK 151 FERRIS LN, STE 200 BARRIE, ON L4M 6C1 CANADA	02-11673 PJW DESA International, Inc	429	11/1/2002	\$10,000.00 \$10,000.00 \$0.00	[CUD] [CUD]	(U) (T) [CDT]
KINKO'S INC 1000 TOWN CTR DR 3RD FLR OXNARD, CA 93030-1100	02-11672 PJW DESA Holdings Corporation	341	11/4/2002	\$258.92 \$258.92 \$258.92		(U) (T) [CDT]
KIRBYS FIX-IT PO BOX 147 409 E CENTRAL AVE JAMESTOWN, TN 38556	02-11672 PJW DESA Holdings Corporation	199	10/25/2002	\$25.00 \$25.00 \$0.00		(U) (T) [CDT]
KNIGHT MANUFACTURING INC PO BOX 4343 WATERBURG, CT 06704	02-11673 PJW DESA International, Inc	310	11/4/2002	\$14,893.36 \$14,893.36 \$14,893.36		(U) (T) [CDT]

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KO, WAI SHING 125 HOLLY SPRINGS DR PEACHTREE CITY, GA 30269	02-11672 PJW DESA Holdings Corporation	499	12/13/2002	\$7,115.00 \$7,115.00 \$0.00		(P) (T) [CDT]
KOCKEN CONSTRUCTION EQUIP 780 MORRIS AVE GREEN BAY, WI 54303	02-11672 PJW DESA Holdings Corporation	238	10/28/2002	\$334.51 \$334.51 \$334.51		(U) (T) [CDT]
KUHNS MOLD & TOOL CO INC ROBERT G HANSEMAN ESQ SEBALY SHILLITO & DYER 1900 KETTERING TOWER DAYTON, OH 45423	02-11673 PJW DESA International, Inc	667	5/31/2005	\$6,778.43 \$6,778.43 \$6,778.43		(U) (T) [CDT]
KUHNS MOLD & TOOL CO INC 9360 W NATIONAL RD BROOKVILLE, OH 45309	02-11673 PJW DESA International, Inc	57	8/23/2002	\$6,778.53 \$6,778.53 \$0.00		(U) (T) [CDT]
KUPANOFF, JAMES T 6 PLUMERIA IRVINE, CA 92620	02-11673 PJW DESA International, Inc	591	12/18/2002	\$1,560,000.00 \$1,560,000.00 \$0.00		(U) (T) [CDT]
LAB SAFETY SUPPLY INC TAMMY BRADLEY 401 S WRIGHT ROAD JANESVILLE, WI 53546	02-11673 PJW DESA International, Inc	157	10/25/2002	\$349.70 \$349.70 \$349.70		(U) (T) [CDT]
LAB SAFETY SUPPLY 401 S WRIGHT RD JANESVILLE, WI 53546	02-11673 PJW DESA International, Inc	581	12/23/2002	\$132.95 \$132.95 \$0.00		(U) (T) [CDT]
LAMIRAND, PATRICIA 329 PARK ST WATERVLIET, MI 49098	02-11672 PJW DESA Holdings Corporation	345	11/13/2002	\$621.90 \$621.90 \$621.90		(U) (T) [CDT]
LANDMARK BUILDING PRODUCTS LAWRENCE CARR 815 NE DAVIS PORTLAND, OR 97232	02-11673 PJW DESA International, Inc	620	9/3/2003	\$87,852.09 \$87,852.09 \$0.00		(U) (T) [CDT]
LAWSON PRODUCTS INC, GEORGIA 1666 E TOUHY AVE DES PLAINES, IL 60018	02-11673 PJW DESA International, Inc	110	10/3/2002	\$1,717.16 \$1,717.16 \$1,717.16		(U) (T) [CDT]
LB WILLIAMS & CO DAVID B WILLIAMS 1438 LAGUNA AVE BURLINGAME, CA 94010-3321	02-11672 PJW DESA Holdings Corporation	290	11/4/2002	\$244.32 \$244.32 \$244.32		(U) (T) [CDT]
LEE ELECTRIC MOTOR SERV RR 1 BOX 87A GORDON, NE 69343-9705	02-11672 PJW DESA Holdings Corporation	299	11/4/2002	\$16.30 \$16.30 \$16.30		(U) (T) [CDT]
LEGEND VALVE AND FITTING INC 51245 FILOMENA DR SHELBY TOWNSHIP, MI 48315-2938	02-11673 PJW DESA International, Inc	152	10/25/2002	\$508.09 \$508.09 \$508.09		(U) (T) [CDT]
LEWIS AUTO PARTS 1011 HILLSBORO BLVD MANCHESTER, TN 37355-2098	02-11673 PJW DESA International, Inc	192	10/24/2002	\$226.90 \$226.90 \$226.90		(U) (T) [CDT]
LEWIS, KENNETH O 116 SPRINGHILL AVE BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	462	12/10/2002	UNKNOWN UNKNOWN \$0.00	[U] [U]	(P) (T) [CDT]

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In re: DESA Holdings Corporation
Register of Proofs of Claim Filed • Sorted by: Current Creditor Name

Creditor Name / Address	Case Number / Case Name	Claim Number	Claim Date	Total	*CUD	**Class / ***Totals
LEWISBURG CONTAINER COMPANY INC ATTN W LOCKER PO BOX 39 LEWISBURG, OH 45338-0039	02-11673 PJW DESA International, Inc	7	7/11/2002	\$19,266.64 \$19,266.64 \$0.00		(U) (T) [CDT]
LEWISBURG PRINTING COMPANY WOODSIDE AVE LEWISBURG, TN 37091	02-11673 PJW DESA International, Inc	408	12/4/2002	\$29,757.14 \$29,757.14 \$29,757.14		(U) (T) [CDT]
LIFESKILLS INC PO BOX 6499 BOWLING GREEN, KY 42102-6499	02-11673 PJW DESA International, Inc	455	12/10/2002	\$8,453.76 \$8,453.76 \$5,934.47		(U) (T) [CDT]
LINDSEY, ROBERT D 1388 L H MEREDITH RD BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	460	12/10/2002	BLANK BLANK \$0.00		(U) (T) [CDT]
LION CORDS DIV 149 WOODWARD AVE SOUTH NORWALK, CT 06854	02-11673 PJW DESA International, Inc	303	11/4/2002	\$3,178.80 \$3,178.80 \$3,178.80		(U) (T) [CDT]
LITHOCRAFT INC DEPT 5025 PO BOX 740041 LOUISVILLE, KY 40201-7441	02-11673 PJW DESA International, Inc	570	12/17/2002	\$177,927.44 \$177,927.44 \$76,349.28		(U) (T) [CDT]
LOWE'S COMPANIES INC 1000 LOWE'S BLVD MOORESVILLE, NC 28117	02-11672 PJW DESA Holdings Corporation	666	5/13/2005	UNKNOWN UNKNOWN UNKNOWN	[U] [U] [U]	(A) (T) [CDT]
LOWE'S COMPANIES INC, CORPORATE CREDIT SVCS CR6 PO BOX 1111 NORTH WILKESBORO, NC 28656	02-11672 PJW DESA Holdings Corporation	114	10/8/2002	\$2,394.65 \$2,394.65 \$2,394.65		(U) (T) [CDT]
LSI MARCOLE INC 1108 OAKDALE ST MANCHESTER, TN 37355	02-11673 PJW DESA International, Inc	540	12/18/2002	\$51,136.55 \$51,136.55 \$0.00		(U) (T) [CDT]
LSI MARCOLE INC 1108 OAKDALE ST MANCHESTER, TN 37355	02-11673 PJW DESA International, Inc	541	12/18/2002	\$246,905.90 \$246,905.90 \$0.00	[C] [C]	(U) (T) [CDT]
LUBE EXPRESS 1823 MCINTOSH ST STE 118 BOWLING GREEN, KY 42104	02-11673 PJW DESA International, Inc	231	10/28/2002	\$758.01 \$758.01 \$758.01		(U) (T) [CDT]
LUEBBERS, JIM 806 FARMINGHAM RD LOUISVILLE, KY 40243	02-11672 PJW DESA Holdings Corporation	150	10/25/2002	\$5,500.00 \$5,500.00 \$0.00		(P) (T) [CDT]
M&R ENGINEERING INC 2911 E LA PALMA AVE ANAHEIM, CA 92806-2617	02-11673 PJW DESA International, Inc	314	11/5/2002	\$3,695.09 \$3,695.09 \$3,695.09		(U) (T) [CDT]
MAAS HANSEN STEEL CORPORATION ALAN J STOMEL 369 SOUTH DOHENY DR #374 BEVERLY HILLS, CA 90211	02-11672 PJW DESA Holdings Corporation	643	5/25/2004	\$54,211.45 \$54,211.45 \$54,211.45		(A) (T) [CDT]
MAAS-HANSEN STEEL CORP PO BOX 58364 VERNON, CA 90058	02-11673 PJW DESA International, Inc	402	11/26/2002	\$402,861.94 \$402,861.94 \$402,861.94		(U) (T) [CDT]

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MACDONALD INVESTMENTS 2525 W END AVE STE 950 NASHVILLE, TN 37203	02-11672 PJW DESA Holdings Corporation	352	11/14/2002	\$1,247.19 \$1,247.19 \$1,247.19		(U) (T) [CDT]
MAINTENANCE UNLIMITED 9493 READING RD CINCINNATI, OH 45215-3550	02-11672 PJW DESA Holdings Corporation	535	12/18/2002	\$2,533.28 \$2,533.28 \$0.00		(U) (T) [CDT]
MANCHESTER WATER & SEWER DEPT 200 W FORT ST MANCHESTER, TN 37355-1521	02-11673 PJW DESA International, Inc	289	11/4/2002	\$1,039.12 \$1,039.12 \$1,039.12		(U) (T) [CDT]
MANHATTAN COMPONENTS INC 5920 LAKESHORE DR CYPRESS, CA 90630	02-11673 PJW DESA International, Inc	177	10/25/2002	\$4,933.60 \$4,933.60 \$4,933.60		(U) (T) [CDT]
MANUFACTURER AND DEALER SERVICE LLC 3000 LAKESIDE DR 200N BANNOCKBURN, IL 60015	02-11673 PJW DESA International, Inc	22	7/1/2002	\$3,068.92 \$3,068.92 \$0.00		(U) (T) [CDT]
MARKUM, ARLIS 153 RICHLAND HILLS DR MANCHESTER, TN 37355	02-11673 PJW DESA International, Inc	486	11/21/2002	\$649.50 \$649.50 \$649.50		(U) (T) [CDT]
MARSHALL & BRUCE CO PO BOX 22940 NASHVILLE, TN 37202-2940	02-11673 PJW DESA International, Inc	242	10/28/2002	\$159,391.42 \$159,391.42 \$159,391.42		(U) (T) [CDT]
MARTINEZ MANUFACTURING PO BOX 1773 ROCKFORD, IL 61110	02-11673 PJW DESA International, Inc	209	10/28/2002	\$1,328.78 \$1,328.78 \$1,328.78		(U) (T) [CDT]
MASDA 221 COMMERCE ST EAST HAVEN, CT 06512	02-11672 PJW DESA Holdings Corporation	398	11/26/2002	\$108.00 \$108.00 \$108.00		(U) (T) [CDT]
MASSACHUSETTS DEPARTMENT OF REVENUE LITIGATION BUREAU-BANKRUPTCY UNIT PO BOX 9564 100 CAMBRIDGE ST 7TH FL BOSTON, MA 02114-9564	02-11673 PJW DESA International, Inc	112	9/23/2002	\$11,874.40 \$41,738.08 \$53,612.48 \$53,612.48	[U]	(P) (U) (T) [CDT]
MASSACHUSETTS DEPARTMENT OF REVENUE ANNE CHAN TAX EXAMINER PO BOX 9564 BOSTON, MA 02114-9564	02-11672 PJW DESA Holdings Corporation	651	8/17/2004	\$35,922.88 \$35,922.88 \$0.00	[U]	(A) (T) [CDT]
MASSACHUSETTS DEPARTMENT OF REVENUE ANNE CHAN TAX EXAMINER PO BOX 9564 BOSTON, MA 02114-9564	02-11673 PJW DESA International, Inc	650	8/17/2004	\$3,776.05 \$3,776.05 \$0.00	[U]	(A) (T) [CDT]
MASSILLON CLEVELAND AKRON SIGN PO BOX 555 MASSILLON, OH 44648-0555	02-11673 PJW DESA International, Inc	326	11/6/2002	\$1,122.00 \$1,122.00 \$1,122.00		(U) (T) [CDT]
MAXITROL CO PO BOX 2230 SOUTHFIELD, MI 48037-2230	02-11673 PJW DESA International, Inc	522	12/16/2002	\$16,240.00 \$16,240.00 \$0.00		(U) (T) [CDT]
MAXITROL COMPANY PO BOX 2230 SOUTHFIELD, MI 48037	02-11673 PJW DESA International, Inc	556	12/16/2002	\$5,320.00 \$5,320.00 \$0.00		(U) (T) [CDT]

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MAY & JOHNSON PC PO BOX 88738 SIOUX FALLS, SD 57109-8738	02-11672 PJW DESA Holdings Corporation	108	9/30/2002	\$2,086.18 \$2,086.18 \$2,086.18		(U) (T) [CDT]
MCA OF TENNESSEE PO BOX 555 MASSILLION, OH 44648-0555	02-11673 PJW DESA International, Inc	325	11/6/2002	\$13,456.68 \$13,456.68 \$13,456.68		(U) (T) [CDT]
MCGREGOR & ASSOCIATES 718 MARKET ST BROOKVILLE, OH 45309-1847	02-11673 PJW DESA International, Inc	388	11/22/2002	\$462,077.98 \$462,077.98 \$58,580.48		(U) (T) [CDT]
MCKINNEY LUMBER INC, DBA MCVANTAGE PKG 514 HWY 43 SOUTH TUSCUMBIA, AL 35674	02-11673 PJW DESA International, Inc	344	11/13/2002	\$4,180.00 \$4,180.00 \$4,180.00		(U) (T) [CDT]
MENASHA PACKAGING 501 FIRST AVE MT PLEASANT, TN 38474	02-11673 PJW DESA International, Inc	506	12/16/2002	\$184,897.11 \$184,897.11 \$0.00		(U) (T) [CDT]
MESERVEY, DON 4520 FERNCROFT RD MERCER ISLAND, WA 98040-3820	02-11672 PJW DESA Holdings Corporation	421	11/1/2002	UNASCERTAINABLE UNASCERTAINABLE \$0.00		(S) (T) [CDT]
METLIFE AUTO & HOME C/O LAW OFFICES OF S HILSEN RATH 1803 GRAVESEND NECK RD BROOKLYN, NY 11229	02-11672 PJW DESA Holdings Corporation	117	10/17/2002	\$2,189.00 \$2,189.00 \$0.00		(U) (T) [CDT]
METLIFE AUTO & HOME LAW OFFICES OF STEVEN HILSEN RATH 1803 GRAVESEND NECK RD BROOKLYN, NY 11229	02-11672 PJW DESA Holdings Corporation	602	2/5/2003	\$21,891.00 \$21,891.00 \$0.00		(U) (T) [CDT]
MICRO PLASTICS INC CHARLOTTE TUFTS PO BOX 149 FLIPPIN, AR 72634-0149	02-11673 PJW DESA International, Inc	343	11/13/2002	\$69.10 \$69.10 \$69.10		(U) (T) [CDT]
MICROMATIC SPRING AND STAMPING 9325 KING ST FRANKLIN PARK, IL 60131	02-11673 PJW DESA International, Inc	193	10/24/2002	\$2,375.10 \$2,375.10 \$2,375.10		(U) (T) [CDT]
MID SOUTH LUMBER & SUPPLY INC PO BOX 30129 BOWLING GREEN, KY 42102-5129	02-11672 PJW DESA Holdings Corporation	168	10/24/2002	\$81.96 \$81.96 \$81.96		(U) (T) [CDT]
MID-SOUTH HANDLING INC PO BOX 20243 BOWLING GREEN, KY 42102-6243	02-11672 PJW DESA Holdings Corporation	171	10/24/2002	\$357.12 \$357.12 \$357.12		(U) (T) [CDT]
MID-WEST WIRE SPECIALTIES INC 4545 W CORTLAND ST CHICAGO, IL 60639-5104	02-11673 PJW DESA International, Inc	170	10/24/2002	BLANK BLANK BLANK		(U) (T) [CDT]
MILLAN, AUGUSTO STEVEN E FOX ESQ 655 THIRD AVE TRAUB BONACQUIST & FOX LLP NEW YORK, NY 10017	02-11673 PJW DESA International, Inc	551	12/18/2002	\$583,572.00 \$583,572.00 \$0.00	[CU] [CU]	(U) (T) [CDT]
MILLAN, AUGUSTO STEVEN E FOX ESQ 655 THIRD AVE TRAUB BONACQUIST & FOX LLP NEW YORK, NY 10017	02-11672 PJW DESA Holdings Corporation	547	12/18/2002	\$583,572.00 \$583,572.00 \$0.00	[CU] [CU]	(U) (T) [CDT]

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MILLER ELECTRICAL INC 2174 BRIARFIELD RD SCOTTSVILLE, KY 42164	02-11672 PJW DESA Holdings Corporation	604	3/3/2003	\$2,251.47 \$2,251.47 \$0.00		(P) (T) [CDT]
MILLER, ERWIN & JEAN C/O DIRK BERGER ONE NORWEGIAN PLAZA STE 200 POTTSVILLE, PA 17901	02-11673 PJW DESA International, Inc	569	12/17/2002	\$39,990.32 \$39,990.32 \$0.00	[CUD] [CUD]	(U) (T) [CDT]
MILLIMAN & ROBERTSON INC 15800 BLUE MOUND RD BROOKFIELD, WI 53005-6069	02-11673 PJW DESA International, Inc	174	10/24/2002	\$8,958.15 \$8,958.15 \$8,958.15		(U) (T) [CDT]
MILLS & PARTNERS INC JAMES N MILLS 8235 FORSYTH BLVD STE 300 ST LOUIS, MO 63105	02-11672 PJW DESA Holdings Corporation	26	7/25/2002	BLANK BLANK \$0.00		(P) (T) [CDT]
MILLS, WILLIAM & ROCHELLE & HEATHER C/O ANDREW SWAIN FOUR GREENTREE CENTRE RTE 73 & LINCOLN DR STE 201 MARLTON, NJ 08053	02-11673 PJW DESA International, Inc	544	12/18/2002	\$25,000,000.00 \$25,000,000.00 \$0.00	[CUD] [CUD]	(U) (T) [CDT]
MILSPEC HEAT TREATING INC 5662 RESEARCH DR HUNTINGTON BEACH, CA 92649	02-11673 PJW DESA International, Inc	134	10/22/2002	\$1,180.00 \$1,180.00 \$1,180.00		(U) (T) [CDT]
MINTON, RONNIE DALE 323 HENRY MEREDITH BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	491	12/13/2002	UNKNOWN UNKNOWN \$0.00	[U] [U]	(P) (T) [CDT]
MODERN PLASTIC DESIGN ACRYLICS 125 BUCKINGHAM LN MADISON, WI 53714	02-11673 PJW DESA International, Inc	158	10/25/2002	\$852.60 \$852.60 \$852.60		(U) (T) [CDT]
MODERN WELDING CO INC 1450 NEW HARFORD RD OWENSBORO, KY 42302	02-11673 PJW DESA International, Inc	373	11/18/2002	\$3,044.44 \$3,044.44 \$3,044.44		(U) (T) [CDT]
MOTOR POWER INC 1505 LISBON ST LEWISTON, ME 04240	02-11672 PJW DESA Holdings Corporation	183	10/24/2002	\$154.61 \$154.61 \$154.61		(U) (T) [CDT]
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	02-11673 PJW DESA International, Inc	9	7/12/2002	\$1,598.19 \$1,598.19 \$1,598.19		(U) (T) [CDT]
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	02-11673 PJW DESA International, Inc	8	7/12/2002	\$262.76 \$262.76 \$262.76		(U) (T) [CDT]
MUNNELL & SHERRILL PO BOX 13249 PORTLAND, OR 97213	02-11672 PJW DESA Holdings Corporation	161	10/25/2002	\$304.00 \$304.00 \$304.00		(U) (T) [CDT]
MYERS, JOAN 3419 COTTAGE PL GREENSBORO, NC 27455-2019	02-11672 PJW DESA Holdings Corporation	534	11/18/2002	BLANK BLANK BLANK		(U) (T) [CDT]
NANJING INTERNATIONAL SOURCING GROUP ATTN: DAVID DENG 9250 WILSHIRE BLVD, STE 325 TROJAN LAW OFFICES BEVERLY HILLS, CA 90212	02-11673 PJW DESA International, Inc	554	7/22/2002	\$75,000,000.00 \$75,000,000.00 \$0.00	[CUD] [CUD]	(U) (T) [CDT]

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NANJING INTERNATIONAL SOURCING GROUP ATTN: DAVID DENG 9250 WILSHIRE BLVD, STE 325 TROJAN LAW OFFICES BEVERLY HILLS, CA 90212	02-11673 PJW DESA International, Inc	4	7/22/2002	\$75,000,000.00 \$75,000,000.00 \$0.00	[CUD] [CUD]	(U) (T) [CDT]
NATIONAL HEADER DIE CO 1190 ANVIL DR ROCKFORD, IL 61115	02-11673 PJW DESA International, Inc	328	11/7/2002	\$7,301.10 \$7,301.10 \$7,301.10		(U) (T) [CDT]
NATIONAL UNION FIRE INS CO OF PITTSBURGH PA D LEVIN AIG LAW DEPT BANKRUPTCY 70 PINE ST 31ST FL NEW YORK, NY 10270	02-11672 PJW DESA Holdings Corporation	521	12/16/2002	UNKNOWN UNKNOWN UNKNOWN	[U] [U] [U]	(P) (T) [CDT]
NATIONWIDE INS CO RICHARD J BOYD JR ESQUIRE 4 SENTRY PKWY STE 300 BLUE BELL, PA 19142	02-11672 PJW DESA Holdings Corporation	618	7/7/2003	\$183,514.88 \$183,514.88 \$183,514.88		(U) (T) [CDT]
NATIONWIDE MUTUAL FIRE INSURANCE COMPANY YOLANDA TOLSON PO BOX 8379 1000 MARKET AVE N CANTON, OH 44711	02-11672 PJW DESA Holdings Corporation	612	4/15/2003	\$7,911.79 \$7,911.79 \$0.00		(U) (T) [CDT]
NEMKO CANADA OTTAWA, ON K1V 1H2 CANADA	02-11673 PJW DESA International, Inc	348	11/13/2002	\$405.46 \$405.46 \$405.46		(U) (T) [CDT]
NEW YORK STATE DEPT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	02-11672 PJW DESA Holdings Corporation	18	6/24/2002	\$1.90 \$80.86 \$82.76 \$0.00		(P) (U) (T) [CDT]
NEW YORK STATE DEPT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	02-11672 PJW DESA Holdings Corporation	624	8/11/2003	\$753.34 \$130.86 \$884.20 \$0.00	[U] [U] [U]	(P) (U) (T) [CDT]
NEW YORK STATE DEPT OF TAXATION & FINANCE BLDG 9, ROOM 100 MARRIMAN CAMPUS ALBANY, NY 12227	02-11673 PJW DESA International, Inc	649	8/4/2004	\$7,703.15 \$1,639.61 \$9,342.76 \$9,342.76	[U] [U] [U] [U]	(P) (U) (T) [CDT]
NEW YORK STATE DEPT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	02-11672 PJW DESA Holdings Corporation	72	9/6/2002	\$1.90 \$130.86 \$132.76 \$0.00	[U] [U]	(P) (U) (T) [CDT]
NEW YORK STATE DEPT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	02-11672 PJW DESA Holdings Corporation	636	5/17/2004	\$9,640.85 \$9,640.85 \$0.00	[U] [U]	(A) (T) [CDT]
NEW YORK STATE DEPT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	02-11673 PJW DESA International, Inc	648	7/26/2004	\$12,915.21 \$12,915.21 \$0.00	[U] [U]	(A) (T) [CDT]
NEW YORK STATE DEPT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	02-11672 PJW DESA Holdings Corporation	632	1/20/2004	\$6,356.42 \$6,356.42 \$0.00	[U] [U]	(A) (T) [CDT]

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In re: DESA Holdings Corporation
Register of Proofs of Claim Filed • Sorted by: Current Creditor Name

Creditor Name / Address	Case Number / Case Name	Claim Number	Claim Date	Total	*CUD	**Class / ***Totals
NEW YORK STATE DEPT OF TAXATION & FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	02-11672 PJW DESA Holdings Corporation	627	10/9/2003	\$3,150.00 \$3,150.00 \$0.00	[U] [U]	(A) (T) [CDT]
NEWARK ELECTRONICS 4801 N RAVENSWOOD AVE CHICAGO, IL 60640	02-11673 PJW DESA International, Inc	43	8/5/2002	\$11,319.59 \$11,319.59 \$11,319.59		(U) (T) [CDT]
NEWAY PACKAGING CORP 1973 E VIA ARADO RANCHO DOMINGUEZ, CA 90220-6102	02-11673 PJW DESA International, Inc	350	11/13/2002	\$13,798.50 \$13,798.50 \$13,798.50		(U) (T) [CDT]
NIELSEN HARDWARE PO BOX 568 770 WETHERSFIELD AVE HARTFORD, CT 06141-0568	02-11673 PJW DESA International, Inc	281	11/1/2002	\$13,600.00 \$13,600.00 \$13,600.00		(U) (T) [CDT]
NMHG FINANCIAL SERVICES INC 44 OLD RIDGEBURY RD DANBURY, CT 06810	02-11673 PJW DESA International, Inc	47	7/29/2002	\$460,547.72 \$460,547.72 \$0.00		(U) (T) [CDT]
NMHG FINANCIAL SERVICES INC 44 OLD RIDGEBURY RD DANBURY, CT 06810	02-11673 PJW DESA International, Inc	102	10/1/2002	\$460,547.72 \$460,547.72 \$0.00		(U) (T) [CDT]
NORTHERN SAFETY CO INC PO BOX 4250 UTICA, NY 13504-4250	02-11673 PJW DESA International, Inc	149	10/25/2002	\$581.03 \$581.03 \$581.03		(U) (T) [CDT]
NORTHSIDE PACKAGING CORP 493 FLUSHING AVE BROOKLYN, NY 11206	02-11673 PJW DESA International, Inc	321	11/5/2002	\$32,470.49 \$32,470.49 \$32,470.49		(U) (T) [CDT]
OEM SOLUTIONS GROUP, OWENS CORNING 303 N HURSTBOURNE LN STE 275 LOUISVILLE, KY 40222	02-11672 PJW DESA Holdings Corporation	58	8/23/2002	\$23,756.95 \$23,756.95 \$23,756.95		(U) (T) [CDT]
OG SUPPLY INC 150 VANDER ST CORONA, CA 92880-1751	02-11673 PJW DESA International, Inc	135	10/22/2002	\$4,446.49 \$4,446.49 \$0.00		(U) (T) [CDT]
OHIO CASUALTY GROUP ASO RONALD & MARY SHORES PO BOX 2159 THE WILBER LAW FIRM PC BLOOMINGTON, IL 61702-2159	02-11673 PJW DESA International, Inc	622	9/15/2003	\$55,984.37 \$55,984.37 \$0.00		(U) (T) [CDT]
OLD DOMINION FREIGHT LINE INC 500 OLD DOMINION WAY THOMASVILLE, NC 27360	02-11673 PJW DESA International, Inc	23	6/17/2002	\$694.86 \$694.86 \$694.86		(U) (T) [CDT]
OLD HICKORY TOOL & DIE INC 300 CARTWRIGHT ST GOODLETTSVILLE, TN 37072-1442	02-11673 PJW DESA International, Inc	349	11/13/2002	\$28,795.01 \$28,795.01 \$0.00		(U) (T) [CDT]
OLD HICKORY TOOL & DIE 300 CARTWRIGHT ST GOODLETTSVILLE, TN 37072	02-11672 PJW DESA Holdings Corporation	25	7/29/2002	\$57,295.01 \$57,295.01 \$0.00		(U) (T) [CDT]
OLIN CORPORATION, WINCHESTER DIVISION ATTN CREDIT DEPARTMENT 427 N SHAMROCK ST EAST ALTON, IL 62024	02-11673 PJW DESA International, Inc	92	9/16/2002	\$921,653.04 \$921,653.04 \$271,653.04		(U) (T) [CDT]

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OLIN CORPORATION, WINCHESTER DIVISION ATTN: CREDIT DEPARTMENT 427 N SHAMROCK ST EAST ALTON, IL 62024	02-11673 PJW DESA International, Inc	36	8/8/2002	\$922,587.68 \$922,587.68 \$0.00		(U) (T) [CDT]
OLSTAD, DAVID C/O MARNELL W RINGSAK PO BOX 2155 411 N 4TH ST BISMARCK, ND 58502	02-11673 PJW DESA International, Inc	317	11/5/2002	\$4,514.93 \$4,514.93 \$0.00		(U) (T) [CDT]
ONDEO NALCO COMPANY ATTN LARRY E GROGAN ONDEO NALCO CTR NAPERVILLE, IL 60563-1198	02-11672 PJW DESA Holdings Corporation	390	11/25/2002	\$7,357.69 \$7,357.69 \$7,357.69		(U) (T) [CDT]
ORANGE COUNTY TAX COLLECTOR JOHN M W MOORLACH PO BOX 1438 SANTA ANA, CA 92702-1438	02-11672 PJW DESA Holdings Corporation	659	1/14/2005	\$85,428.22 \$85,428.22 \$0.00	[U] [U]	(A) (T) [CDT]
ORANGE COUNTY TAX COLLECTOR JOHN M W MOORLACH PO BOX 1438 SANTA ANA, CA 92702-1438	02-11672 PJW DESA Holdings Corporation	634	4/19/2004	\$39,029.40 \$39,029.40 \$0.00	[U] [U]	(A) (T) [CDT]
ORANGE COUNTY TAX COLLECTOR JOHN M W MOORLACH PO BOX 1438 SANTA ANA, CA 92702-1438	02-11672 PJW DESA Holdings Corporation	658	1/12/2005	\$85,428.22 \$85,428.22 \$0.00	[U] [U]	(A) (T) [CDT]
ORANGE COUNTY TREASURER TAX COLLECTOR PO BOX 1438 SANTA ANA, CA 92702	02-11672 PJW DESA Holdings Corporation	611	4/22/2003	\$35,885.61 \$35,885.61 \$35,885.61		(P) (T) [CDT]
ORANGE COUNTY TREASURER TAX COLLECTOR PO BOX 1438 SANTA ANA, CA 92702	02-11672 PJW DESA Holdings Corporation	107	10/22/2002	\$32,008.96 \$32,008.96 \$0.00		(P) (T) [CDT]
ORANGE COUNTY TREASURER TAX COLLECTOR PO BOX 1438 SANTA ANA, CA 92702	02-11672 PJW DESA Holdings Corporation	575	12/16/2002	\$2,912.28 \$2,912.28 \$0.00		(P) (T) [CDT]
ORANGE COUNTY TREASURER TAX COLLECTOR PO BOX 1438 SANTA ANA, CA 92702	02-11672 PJW DESA Holdings Corporation	35	8/19/2002	\$1,910.17 \$1,910.17 \$0.00		(P) (T) [CDT]
OREGON CUTTING SYSTEMS BLOUNT INC PO BOX 22127 ATTN: CREDIT DEPT PORTLAND, OR 97269-2127	02-11673 PJW DESA International, Inc	520	12/16/2002	\$697,883.75 \$697,883.75 \$270,367.44		(U) (T) [CDT]
OVERHOLT MINI STORAGE INC 535 DISHMAN LN BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	215	10/28/2002	\$140.00 \$140.00 \$140.00	[U] [U] [U]	(U) (T) [CDT]
PACSETTER SAFETY INC 25315 AVE STANFORD SANTA CLARITA, CA 91355-1215	02-11673 PJW DESA International, Inc	275	11/1/2002	\$12,325.26 \$12,325.26 \$12,325.26		(U) (T) [CDT]
PACIFIC CUSTOM MATERIALS INC C/O TXI OPERATIONS LP 1341 W MOCKINGBIRD LN DALLAS, TX 75247	02-11672 PJW DESA Holdings Corporation	91	9/12/2002	\$52,560.25 \$52,560.25 \$52,560.25		(U) (T) [CDT]

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In re: DESA Holdings Corporation
Register of Proofs of Claim Filed • Sorted by: Current Creditor Name

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PACIFIC RIM AUTOMATION 5445 OCEANUS DR #105 HUNTINGTON BEACH, CA 92649	02-11673 PJW DESA International, Inc	526	12/16/2002	\$1,793.00		(U)
				\$1,793.00		(T)
				\$1,793.00		[CDT]
PACKAGING CREDIT COMPANY LLC ATTN CREDIT DEPT 777 OAKMONT LN STE 2000 WESTMONT, IL 60559	02-11673 PJW DESA International, Inc	519	12/16/2002	\$151,315.15		(U)
				\$151,315.15		(T)
				\$150,900.20		[CDT]
PACKAGING FULFILLMENT CO 1241 HEIL QUAKER BLVD LAVERGNE, TN 37086	02-11673 PJW DESA International, Inc	296	11/4/2002	\$37,796.05		(U)
				\$37,796.05		(T)
				\$0.00		[CDT]
PACKAGING UNLIMITED SECTION 151 LOUISVILLE, KY 40289	02-11673 PJW DESA International, Inc	306	11/4/2002	\$51,371.09		(U)
				\$51,371.09		(T)
				\$51,371.09		[CDT]
PANELOC INC 142 BRICKYARD RD PO DRAWER 547 FARMINGTON, CT 06034	02-11673 PJW DESA International, Inc	196	10/25/2002	\$3,525.35		(U)
				\$3,525.35		(T)
				\$3,525.35		[CDT]
PARIS TOOL & DIE COMPANY 1595 HWY 218 BYPASS PARIS, TN 38242	02-11672 PJW DESA Holdings Corporation	188	10/24/2002	\$12,920.00		(S)
				\$12,920.00		(T)
				\$0.00		[CDT]
PARK STREET PARTNERS LLP DBA URGENTCARE PO BOX 640384 CINCINNATI, OH 45264-0384	02-11672 PJW DESA Holdings Corporation	380	11/21/2002	\$273.00		(S)
				\$273.00		(T)
				\$0.00		[CDT]
PARK SURGICAL CO INC 5001 NEW UTRECHT AVE BROOKLYN, NY 11219	02-11673 PJW DESA International, Inc	169	10/24/2002	\$702.22		(U)
				\$702.22		(T)
				\$702.22		[CDT]
PARKER HANNIFIN CORPORATION FILTRATION & SEPARATION DIV 6035 PARKLAND BLVD CLEVELAND, OH 44124	02-11673 PJW DESA International, Inc	76	8/29/2002	\$271.08		(U)
				\$271.08		(T)
				\$271.08		[CDT]
PARKHOUSE TIRE INC PO BOX 2430 BELL GARDENS, CA 90202	02-11673 PJW DESA International, Inc	274	11/1/2002	\$612.72		(U)
				\$612.72		(T)
				\$612.72		[CDT]
PARSONS DAVIS, JULIE ANN C/O DANIEL PATRICK RAWLINS HC 63 BOX 3080 SNOWFLAKE, AZ 85937	02-11673 PJW DESA International, Inc	495	12/12/2002	\$1,000,000.00	[CUD]	(U)
				\$1,000,000.00	[CUD]	(T)
				\$0.00		[CDT]
PAULO PRODUCTS COMPANY PO BOX 15194 ST LOUIS, MO 63110-1890	02-11672 PJW DESA Holdings Corporation	182	10/24/2002	\$322.65		(U)
				\$322.65		(T)
				\$322.65		[CDT]
PEDLEY ZIELKE GORDINIER 455 S FOURTH AVE LOUISVILLE, KY 40202-2555	02-11673 PJW DESA International, Inc	543	12/18/2002	\$53,439.90		(U)
				\$53,439.90		(T)
				\$53,439.90		[CDT]
PEERLESS INSURANCE CO PO BOX 4858 SYRACUSE, NY 13221	02-11672 PJW DESA Holdings Corporation	89	9/23/2002	\$12,292.34		(U)
				\$12,292.34		(T)
				\$0.00		[CDT]

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PENNSYLVANIA DEPARTMENT OF REVENUE COMMONWEALTH OF PA BANKRUPTCY DIVISION DEPT 280946 HARRISBURG, PA 17128-0496	02-11673 PJW DESA International, Inc	96	9/25/2002	\$12,431.00		(S)
				\$31,486.00	[U]	(P)
				\$71,576.00	[U]	(U)
				\$115,493.00	[U]	(T)
				\$0.00		[CDT]
PENNSYLVANIA UNEMPLOYMENT BANKRUPTCY & COMPLIANCE 1171 S CAMERON ST RM 312 HARRISBURG, PA 17104-2598	02-11672 PJW DESA Holdings Corporation	414	12/2/2002	\$357.07		(P)
				\$357.07		(U)
				\$357.07		(T)
				\$714.14		[CT]
				\$714.14		[CDT]
PENSION BENEFIT GUARANTY CORPORATION ATTN SARA B EAGLE ATTORNEY 1200 K ST NW STE 340 OFFICE OF THE GENERAL COUNSEL WASHINGTON, DC 20005-4026	02-11673 PJW DESA International, Inc	515	12/16/2002	UNKNOWN	[U]	(P)
				UNKNOWN	[U]	(T)
				\$0.00		[CDT]
PENSION BENEFIT GUARANTY CORPORATION ATTN SARA B EAGLE ATTORNEY 1200 K ST NW STE 340 OFFICE OF THE GENERAL COUNSEL WASHINGTON, DC 20005-4026	02-11673 PJW DESA International, Inc	513	12/16/2002	\$2,635,300.00		(P)
				\$2,635,300.00		(T)
				\$0.00		[CDT]
PENSION BENEFIT GUARANTY CORPORATION ATTN SARA B EAGLE ATTORNEY 1200 K ST NW STE 340 OFFICE OF THE GENERAL COUNSEL WASHINGTON, DC 20005-4026	02-11672 PJW DESA Holdings Corporation	511	12/16/2002	UNKNOWN	[U]	(P)
				UNKNOWN	[U]	(T)
				\$0.00		[CDT]
PENSION BENEFIT GUARANTY CORPORATION ATTN SARA B EAGLE ATTORNEY 1200 K ST NW STE 340 OFFICE OF THE GENERAL COUNSEL WASHINGTON, DC 20005-4026	02-11673 PJW DESA International, Inc	517	12/16/2002	UNKNOWN	[U]	(P)
				UNKNOWN	[U]	(T)
				\$0.00		[CDT]
PENSION BENEFIT GUARANTY CORPORATION ATTN SARA B EAGLE ATTORNEY 1200 K ST NW STE 340 OFFICE OF THE GENERAL COUNSEL WASHINGTON, DC 20005-4026	02-11673 PJW DESA International, Inc	516	12/16/2002	\$458,400.00		(P)
				\$458,400.00		(T)
				\$0.00		[CDT]
PENSION BENEFIT GUARANTY CORPORATION SARA B EAGLE ATTORNEY 1200 K ST NW STE 340 OFFICE OF THE GENERAL COUNSEL WASHINGTON, DC 20005-4026	02-11673 PJW DESA International, Inc	518	12/16/2002	UNKNOWN	[U]	(P)
				UNKNOWN	[U]	(T)
				\$0.00		[CDT]
PENSION BENEFIT GUARANTY CORPORATION ATTN SARA B EAGLE ATTORNEY 1200 K ST NW STE 340 OFFICE OF THE GENERAL COUNSEL WASHINGTON, DC 20005-4026	02-11672 PJW DESA Holdings Corporation	512	12/16/2002	UNKNOWN	[U]	(P)
				UNKNOWN	[U]	(T)
				\$0.00		[CDT]
PENSION BENEFIT GUARANTY CORPORATION ATTN SARA B EAGLE ATTORNEY 1200 K ST NW STE 340 OFFICE OF THE GENERAL COUNSEL WASHINGTON, DC 20005-4026	02-11672 PJW DESA Holdings Corporation	509	12/16/2002	UNKNOWN	[U]	(P)
				UNKNOWN	[U]	(T)
				\$0.00		[CDT]
PENSION BENEFIT GUARANTY CORPORATION ATTN SARA B EAGLE ATTORNEY 1200 K ST NW STE 340 OFFICE OF THE GENERAL COUNSEL WASHINGTON, DC 20005-4026	02-11673 PJW DESA International, Inc	514	12/16/2002	UNKNOWN	[U]	(P)
				UNKNOWN	[U]	(T)
				\$0.00		[CDT]

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PENSION BENEFIT GUARANTY CORPORATION ATTN SARA B EAGLE ATTORNEY 1200 K ST NW STE 340 OFFICE OF THE GENERAL COUNSEL WASHINGTON, DC 20005-4026	02-11672 PJW DESA Holdings Corporation	507	12/16/2002	\$2,635,300.00 \$2,635,300.00 \$0.00		(P) (T) [CDT]
PENSION BENEFIT GUARANTY CORPORATION ATTN SARA B EAGLE ATTORNEY 1200 K ST NW STE 340 OFFICE OF THE GENERAL COUNSEL WASHINGTON, DC 20005-4026	02-11672 PJW DESA Holdings Corporation	510	12/16/2002	\$458,400.00 \$458,400.00 \$0.00		(P) (T) [CDT]
PENSION BENEFIT GUARANTY CORPORATION ATTN SARA B EAGLE ATTORNEY 1200 K ST NW STE 340 OFFICE OF THE GENERAL COUNSEL WASHINGTON, DC 20005-4026	02-11672 PJW DESA Holdings Corporation	508	12/16/2002	UNKNOWN UNKNOWN \$0.00	[U] [U]	(P) (T) [CDT]
PHELPS, LORETTA J 261 ROSIE ST BOWLING GREEN, KY 42103	02-11672 PJW DESA Holdings Corporation	400	11/26/2002	UNKNOWN UNKNOWN \$0.00	[U] [U]	(P) (T) [CDT]
PHILLIPS ICE SERVICE INC PO BOX 2638 BOWLING GREEN, KY 42102-7638	02-11673 PJW DESA International, Inc	259	10/29/2002	\$125.00 \$125.00 \$125.00		(U) (T) [CDT]
PHILLIPS, BRENDA 3995 BILLY JOLLEY RD SOUTH FULTON, TN 38257	02-11672 PJW DESA Holdings Corporation	425	11/1/2002	\$2,135.00 \$2,135.00 \$0.00	[U] [U]	(U) (T) [CDT]
PHILLIPS, JAMES 284 LAKESIDE WAY BOWLING GREEN, KY 42103	02-11672 PJW DESA Holdings Corporation	354	11/14/2002	\$539.10 \$539.10 \$0.00	[U] [U]	(P) (T) [CDT]
PICKARD DESIGN 1652 EDINGER STE B TUSTIN, CA 92780	02-11673 PJW DESA International, Inc	391	11/25/2002	\$377.62 \$377.62 \$377.62		(U) (T) [CDT]
PIVOTAL CORPORATE SERVICES 1023 NEWMAN WAY BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	264	10/29/2002	\$4,689.06 \$4,689.06 \$4,689.06		(U) (T) [CDT]
PLASPROS, INC 1143 RIDGEVIEW DR MCHENRY, IL 60050-7013	02-11673 PJW DESA International, Inc	1	6/20/2002	\$1,088,405.96 \$1,088,405.96 \$297,103.01		(S) (T) [CDT]
PLASTIC SUPPLY 1319 LEWIS ST NASHVILLE, TN 37210	02-11673 PJW DESA International, Inc	181	10/24/2002	\$279.22 \$279.22 \$279.22		(U) (T) [CDT]
PLASTISONICS 6614 W DIVERSEY AVE CHICAGO, IL 60635-2217	02-11673 PJW DESA International, Inc	187	10/24/2002	\$9,300.00 \$9,300.00 \$9,300.00		(U) (T) [CDT]
PORCELAIN METALS CORPORATION 1400 S 13TH ST LOUISVILLE, KY 40289	02-11673 PJW DESA International, Inc	381	11/21/2002	\$26,590.86 \$26,590.86 \$26,590.86		(U) (T) [CDT]
PRAXAIR DISTRIBUTION INC C/O D&B/RMS BANKRUPTCY SERVICES PO BOX 5126 TIMONIUM, MD 21094	02-11672 PJW DESA Holdings Corporation	361	11/19/2002	\$6,895.81 \$6,895.81 \$6,895.81		(U) (T) [CDT]

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PRAXAIR DISTRIBUTION INC C/O D&B/RMS BANKRUPTCY SERVICES PO BOX 5126 TIMONIUM, MD 21094	02-11672 PJW DESA Holdings Corporation	383	11/19/2002	\$3,109.14		(A)
				\$3,109.14		(T)
				\$3,109.14		[CDT]
PRAXAIR DISTRIBUTION INC C/O D&B/RMS BANKRUPTCY SERVICES PO BOX 5126 TIMONIUM, MD 21094	02-11672 PJW DESA Holdings Corporation	360	11/19/2002	\$4,800.00		(P)
				\$4,800.00		(T)
				\$4,800.00		[CDT]
PRECISION ASSOCIATES INC 740 N WASHINGTON AVE MINNEAPOLIS, MN 55401	02-11673 PJW DESA International, Inc	237	10/28/2002	\$2,035.71		(U)
				\$2,035.71		(T)
				\$2,035.71		[CDT]
PRECISION CARPET CLEANING INC 28 LAKELAND AVE MOHEGAN LAKE, NY 10547	02-11673 PJW DESA International, Inc	464	12/10/2002	\$1,470.00		(U)
				\$1,470.00		(T)
				\$1,470.00		[CDT]
PRECISION MACHINE INC 10930 E 59TH ST INDIANAPOLIS, IN 46236-8337	02-11673 PJW DESA International, Inc	504	12/13/2002	\$64,315.38		(U)
				\$64,315.38		(T)
				\$64,315.38		[CDT]
PRECISION SPEED EQUIPMENT PO BOX 7036 1400 W LAFAYETTE ST STURGIS, MI 49091	02-11672 PJW DESA Holdings Corporation	176	10/24/2002	\$7,420.24		(U)
				\$7,420.24		(T)
				\$7,420.24		[CDT]
PRECISION TECHNIQUES INC 1169 E 156TH ST BRONX, NY 10474	02-11673 PJW DESA International, Inc	132	10/23/2002	\$46,439.82		(U)
				\$46,439.82		(T)
				\$34,689.54		[CDT]
PRINT FINISHING SOLUTIONS 1420 N GLASSELL ST ORANGE, CA 92867-3612	02-11673 PJW DESA International, Inc	133	10/22/2002	\$643.22		(U)
				\$643.22		(T)
				\$643.22		[CDT]
PRO COMPOSITE INDUSTRIES 1050 DE L'INDUSTRIE ST JEROME, QC J7Y 4B9 CANADA	02-11673 PJW DESA International, Inc	320	11/5/2002	\$39,389.70		(U)
				\$39,389.70		(T)
				\$39,389.70		[CDT]
PRO EXPRESS INC PO BOX 2039 MONTEBELLO, CA 90640	02-11672 PJW DESA Holdings Corporation	236	10/28/2002	\$34.94		(U)
				\$34.94		(T)
				\$34.94		[CDT]
PROFESSIONAL SALES & SERVICE PO BOX 94867 CHICAGO, IL 60690-4867	02-11673 PJW DESA International, Inc	367	11/18/2002	\$1,830.73		(U)
				\$1,830.73		(T)
				\$1,830.73		[CDT]
PROTECH CHEMICALS LTD GILLES CROTEAU 7600 HENRI-BOURASSA WEST ST- LAURENT, QC H4S 1W3 CANADA	02-11673 PJW DESA International, Inc	318	11/5/2002	\$59,338.55		(U)
				\$59,338.55		(T)
				\$51,701.80		[CDT]
PROTECH CHEMICALS LTD PO BOX 33212 DETROIT, MI 48232	02-11673 PJW DESA International, Inc	319	11/5/2002	\$31,194.90		(U)
				\$31,194.90		(T)
				\$31,194.90		[CDT]
PYLES, RICK & PAT LATTITUDE CLAIM SERVICES ATTN BONNIE REED 1760 S TELEGRAPH RD STE 104 BLOOMFIELD HILLS, MI 48302	02-11673 PJW DESA International, Inc	449	12/9/2002	\$5,057.48		(U)
				\$5,057.48		(T)
				\$0.00		[CDT]

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QUALITY STORES INC PO BOX 820 2807 ALLEN ST DALLAS, TX 75204	02-11673 PJW DESA International, Inc	656	12/17/2004	\$48,073.44 \$48,073.44 \$0.00		(U) (T) [CDT]
QUALITY STORES INC PO BOX 820 2807 ALLEN ST DALLAS, TX 75204	02-11673 PJW DESA International, Inc	657	12/17/2004	\$50,240.82 \$50,240.82 \$0.00		(U) (T) [CDT]
R J VEDOVELL INC 11395 E LAKEWOOD BLVD HOLLAND, MI 49424	02-11673 PJW DESA International, Inc	582	12/19/2002	\$1,996.75 \$1,996.75 \$0.00		(P) (T) [CDT]
R JOAN CRAWFORD INC 404 TROY SCHENECTADY RD LATHAM, NY 12110	02-11673 PJW DESA International, Inc	254	10/29/2002	\$64.17 \$64.17 \$64.17		(U) (T) [CDT]
RAWLINS, DANIEL PATRICK HC 63 BOX 3080 SNOWFLAKE, AZ 85937	02-11673 PJW DESA International, Inc	496	12/12/2002	\$1,000,000.00 \$1,000,000.00 \$0.00	[CUD] [CUD]	(U) (T) [CDT]
RAY, DARLENE 1974 MARION MELMORE RD NEVADA, OH 44849	02-11672 PJW DESA Holdings Corporation	210	10/28/2002	\$2,000.00 \$2,000.00 \$0.00		(U) (T) [CDT]
RC PALLET INC 11500 WRIGHT RD LYNWOOD, CA 90262	02-11673 PJW DESA International, Inc	445	12/5/2002	\$7,196.25 \$7,196.25 \$7,196.25		(U) (T) [CDT]
RED RIVER REFRIGERATION PO BOX 1579 DENISON, TX 75021-1579	02-11672 PJW DESA Holdings Corporation	295	11/4/2002	\$2,674.00 \$2,000.00 \$4,674.00 \$0.00		(S) (U) (T) [CDT]
REGAL CRAFT PO BOX 308 SMITHVILLE, TN 37166-0308	02-11673 PJW DESA International, Inc	378	11/20/2002	\$25,908.00 \$15,114.50 \$41,022.50 \$39,072.50		(A) (U) (T) [CDT]
REGULE, DAVID & TAMMY ATTN: YOLANDA TOLSON 1000 MARKET AVE N NATIONWIDE INSURANCE CO CANTON, OH 44711	02-11673 PJW DESA International, Inc	404	11/26/2002	\$250.00 \$7,611.79 \$7,911.79 \$7,861.79 \$0.00		(S) (U) (T) [CT] [CDT]
RICHARD LEEDS INTERNATIONAL INC COOPER PERSKIE APRIL NIEDELMAN 1125 ATLANTIC AVE THIRD FL ATLANTIC CITY, NJ 08401	02-11673 PJW DESA International, Inc	594	12/18/2002	UNKNOWN UNKNOWN \$0.00	[U] [U]	(U) (T) [CDT]
ROBERT MANUFACTURING CO 10667 JERSEY BLVD RANCHO CUCUAMONGA, CA 91730-5198	02-11673 PJW DESA International, Inc	492	12/12/2002	\$5,999.55 \$5,999.55 \$5,999.55		(S) (T) [CDT]
ROBEY, L D 504 JACKSON ST FRANKLIN, KY 42134-1722	02-11672 PJW DESA Holdings Corporation	371	11/18/2002	\$243.84 \$243.84 \$0.00	[U] [U]	(P) (T) [CDT]
ROCHE, EMMET 360 NEW CUT RD BOWLING GREEN, KY 42103	02-11672 PJW DESA Holdings Corporation	559	12/17/2002	\$50,000.00 \$50,000.00 \$50,000.00		(U) (T) [CDT]

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ROGERS, RONALD E C/O ANDREW M GROVE ESQ 201 W BIG BEAVER STE 400 COLUMBIA CENTER REISING ETHINGTON BARNES ET AL TROY, MI 48084	02-11673 PJW DESA International, Inc	568	12/17/2002	UNKNOWN UNKNOWN \$0.00	[CUD] [CUD]	(U) (T) [CDT]
ROGERS, WADE C/O JAMIE BEST III/SC FARM BUREAU MUTUAL INS 6116 GARNERS FERRY RD PO BOX 9507 COLUMBIA, SC 29290	02-11673 PJW DESA International, Inc	297	11/4/2002	\$21,073.63 \$21,073.63 \$0.00		(U) (T) [CDT]
ROSS, JOSHUA SEAN J BELLEW ESQUIRE COZEN O'CONNOR 1201 N MARKET ST STE 1400 WILMINGTON, DE 19801	02-11672 PJW DESA Holdings Corporation	664	5/2/2005	\$100,000.00 \$100,000.00 \$0.00	[CUD] [CUD]	(U) (T) [CDT]
ROSS, JOSHUA SEAN J BELLEW ESQUIRE COZEN O'CONNOR 1201 N MARKET ST, STE 1400 WILMINGTON, DE 19801	02-11673 PJW DESA International, Inc	665	5/2/2005	\$100,000.00 \$100,000.00 \$0.00	[CUD] [CUD]	(U) (T) [CDT]
RPM MIXING SYSTEMS PO BOX 2660 LODI, CA 95241-2660	02-11673 PJW DESA International, Inc	189	10/24/2002	\$219.16 \$219.16 \$219.16		(U) (T) [CDT]
RUTLAND FURNITURE COMPANY INC MAHOTA & CARTER C/O JOHN M MAHOTA 341 S THIRD ST STE 300 COLUMBUS, OH 43215	02-11672 PJW DESA Holdings Corporation	475	12/12/2002	UNKNOWN UNKNOWN \$0.00	[CUD] [CUD]	(U) (T) [CDT]
RUTLAND FURNITURE COMPANY INC MAHOTA & CARTER C/O JOHN M MAHOTA 341 S THIRD ST STE 300 COLUMBUS, OH 43215	02-11673 PJW DESA International, Inc	476	12/12/2002	UNKNOWN UNKNOWN \$0.00	[CUD] [CUD]	(U) (T) [CDT]
RUTLAND FURNITURE COMPANY INC MAHOTA & CARTER C/O JOHN M MAHOTA 341 S THIRD ST STE 300 COLUMBUS, OH 43215	02-11673 PJW DESA International, Inc	478	12/12/2002	UNKNOWN UNKNOWN \$0.00	[CUD] [CUD]	(U) (T) [CDT]
RUTLAND FURNITURE COMPANY INC MAHOTA & CARTER C/O JOHN M MAHOTA 341 S THIRD ST STE 300 COLUMBUS, OH 43215	02-11672 PJW DESA Holdings Corporation	477	12/12/2002	UNKNOWN UNKNOWN \$0.00	[CUD] [CUD]	(U) (T) [CDT]
RYDER SHARED SERVICES CENTER 6000 WINDWARD PKWY M/S 2868 ALPHARETTA, GA 30005	02-11673 PJW DESA International, Inc	12	7/15/2002	\$48,831.67 \$48,831.67 \$0.00		(U) (T) [CDT]
RYDER SHARED SERVICES CENTER 6000 WINDWARD PKWY M/S 2868 ALPHARETTA, GA 30005	02-11673 PJW DESA International, Inc	44	8/6/2002	\$8,002.95 \$8,002.95 \$8,002.95		(U) (T) [CDT]
RYERSON COIL PROCESSING JAMES A. DOSECK 4400 PEACHTREE INDUSTRIAL BLVD NORCROSS, GA 30071	02-11672 PJW DESA Holdings Corporation	375	11/20/2002	\$15,407.00 \$15,407.00 \$6,388.37		(U) (T) [CDT]

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SA COMMUNICATION SERVICES 10801 ELECTRON DR LOUISVILLE, KY 40299	02-11673 PJW DESA International, Inc	324	11/6/2002	\$4,871.68		(U)
				\$4,871.68		(T)
				\$4,871.68		[CDT]
SAFETY-KLEEN SYSTEMS PO BOX 11393 COLUMBIA, SC 29211	02-11673 PJW DESA International, Inc	19	6/24/2002	\$11,390.92		(U)
				\$11,390.92		(T)
				\$11,390.92		[CDT]
SAINT GOBAIN ADVANCED CERAMICS HAMILTON ATTN THOMAS L FITZPATRICK ESQ 1 NEW BOND ST WORCESTER, MA 01615	02-11672 PJW DESA Holdings Corporation	483	12/12/2002	\$19,926.00		(P)
				\$35,004.00		(U)
				\$54,930.00		(T)
				\$49,489.20		[CDT]
SAINT GOBAIN CERAMICS & PLASTICS INC 1 NEW BOND ST WORCESTER, MA 01615	02-11673 PJW DESA International, Inc	482	12/12/2002	\$48,194.43		(U)
				\$48,194.43		(T)
				\$0.00		[CDT]
SBC / PACIFIC BELL ATTN BANKRUPTCY RECOVERY CTR PO BOX 981268 WEST SACRAMENTO, CA 95851	02-11672 PJW DESA Holdings Corporation	606	3/11/2003	\$218.95		(U)
				\$218.95		(T)
				\$0.00		[CDT]
SBC / PACIFIC BELL ATTN BANKRUPTCY RECOVERY CTR PO BOX 981268 WEST SACRAMENTO, CA 95851	02-11673 PJW DESA International, Inc	605	3/11/2003	\$2,490.57		(U)
				\$2,490.57		(T)
				\$0.00		[CDT]
SCANA SERVICES INC / SCE&G DAVID B WHEELER, ESQ PO BOX 22828 MOORE & VAN ALLEN PLLC CHARLESTON, SC 29413-2828	02-11673 PJW DESA International, Inc	560	12/17/2002	\$16,258.03		(U)
				\$16,258.03		(T)
				\$0.00		[CDT]
SCHMIDTKA RIEDL ET AL GREENE & REID LLP C/O JAMES SNYDER 173 INTREPID LN SYRACUSE, NY 13205	02-11673 PJW DESA International, Inc	432	12/6/2002	\$6,150,000.00	[CUD]	(U)
				\$6,150,000.00	[CUD]	(T)
				\$0.00		[CDT]
SCHMIDTKA RIEDL ET AL TIMOTHY C RIEDL 4037 ARGOS ROAD CAZENOVIA, NY 13035	02-11673 PJW DESA International, Inc	433	12/6/2002	\$6,150,000.00	[CUD]	(U)
				\$6,150,000.00	[CUD]	(T)
				\$0.00		[CDT]
SCHMIDTKA RIEDL ET AL MARCIA S SCHMIDTKA 4037 ARGOS ROAD CAZENOVIA, NY 13035	02-11673 PJW DESA International, Inc	438	12/6/2002	\$6,150,000.00	[CUD]	(U)
				\$6,150,000.00	[CUD]	(T)
				\$0.00		[CDT]
SCHMIDTKA RIEDL ET AL MARCIA S SCHMIDTKA 4037 ARGOS ROAD CAZENOVIA, NY 13035	02-11673 PJW DESA International, Inc	437	12/6/2002	\$6,150,000.00	[CUD]	(U)
				\$6,150,000.00	[CUD]	(T)
				\$0.00		[CDT]
SCHMIDTKA RIEDL ET AL TIMOTHY RIEDL 4037 ARGOS ROAD CAZENOVIA, NY 13035	02-11673 PJW DESA International, Inc	436	12/6/2002	\$6,150,000.00	[CUD]	(U)
				\$6,150,000.00	[CUD]	(T)
				\$0.00		[CDT]
SCHMIDTKA RIEDL ET AL TIMOTHY C RIEDL 4037 ARGOS ROAD CAZENOVIA, NY 13035	02-11673 PJW DESA International, Inc	434	12/6/2002	\$6,150,000.00	[CUD]	(U)
				\$6,150,000.00	[CUD]	(T)
				\$0.00		[CDT]

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SCHMIDTKA RIEDL ET AL TIMOTHY C RIEDL 4037 ARGOS ROAD CAZENOVIA, NY 13035	02-11673 PJW DESA International, Inc	435	12/6/2002	\$6,150,000.00 \$6,150,000.00 \$0.00	[CUD] [CUD]	(U) (T) [CDT]
SCHNEIDER, TIMOTHY 15351 LONGFORD DR GRANGER, IN 46530	02-11672 PJW DESA Holdings Corporation	523	12/16/2002	\$6,369.33 \$6,369.33 \$0.00		(P) (T) [CDT]
SCHUMACHER, DAVID B 1021 RIVERVIEW DR FRANKLIN, TN 37064	02-11672 PJW DESA Holdings Corporation	571	12/13/2002	UNKNOWN UNKNOWN UNKNOWN	[U] [U] [U]	(U) (T) [CDT]
SCI CORP 6255 CANTAY RD MISSISSAUGA, ON L5R 3Z4 CANADA	02-11673 PJW DESA International, Inc	294	11/4/2002	\$4,395.73 \$4,395.73 \$4,395.73		(U) (T) [CDT]
SCOTT PETROLEUM 121 W HARRISON RULEVILLE, MS 38771	02-11672 PJW DESA Holdings Corporation	143	10/28/2002	BLANK BLANK \$0.00		(U) (T) [CDT]
SCOTT SPECIALTY GASES INC LOIS HAYES 6141 EASTON ROAD PLUMSTEADVILLE, PA 18949	02-11673 PJW DESA International, Inc	444	12/5/2002	\$2,239.75 \$2,239.75 \$177.47		(U) (T) [CDT]
SEALED AIR CORPORATION 2250 COMMERCE BLVD SHARONVILLE, OH 45241	02-11673 PJW DESA International, Inc	448	12/4/2002	\$7,580.52 \$7,580.52 \$7,580.52		(U) (T) [CDT]
SEARS ROEBUCK AND CO, ATLANTA COMMERCIAL CREDIT CENTRAL 8406 PO BOX 450627 ATLANTA, GA 31145-9800	02-11673 PJW DESA International, Inc	71	9/6/2002	\$470.55 \$470.55 \$470.55		(U) (T) [CDT]
SELBY, YVONNE C/O CHRISTY L HOWELL 300 W VINE ST STE 600 LEXINGTON, KY 40507	02-11673 PJW DESA International, Inc	487	12/12/2002	\$53,313.16 \$53,313.16 \$0.00	[CUD] [CUD]	(U) (T) [CDT]
SERVICE FIRST INC PO BOX 1070 CHATTANOOGA, TN 37404	02-11673 PJW DESA International, Inc	142	10/28/2002	\$9,482.90 \$9,482.90 \$9,482.90		(U) (T) [CDT]
SERVICE MASTER 563 BUGGER RIDGE RD MCMINNVILLE, TN 37110	02-11673 PJW DESA International, Inc	409	12/4/2002	\$1,635.00 \$1,635.00 \$1,635.00		(U) (T) [CDT]
SF TECHNOLOGY & LEISURE COMP CERRITOS, CA 90703-1730	02-11673 PJW DESA International, Inc	362	11/14/2002	\$10,484.80 \$10,484.80 \$10,484.80		(U) (T) [CDT]
SHARED MARKETING SERVICES 444 N MICHIGAN AVE STE 2800 CHICAGO, IL 60611	02-11673 PJW DESA International, Inc	505	12/13/2002	\$7,095.27 \$7,095.27 \$7,095.27		(U) (T) [CDT]
SHELBYVILLE TREASURER 201 N SPRING ST SHELBYVILLE, TN 37160	02-11673 PJW DESA International, Inc	203	10/28/2002	\$6,760.00 \$6,760.00 \$6,760.00		(P) (T) [CDT]
SHIELDS, JOHN 4547 OLD SCOTTSVILLE RD ALVATON, KY 42122-9751	02-11672 PJW DESA Holdings Corporation	278	11/4/2002	\$137.50 \$137.50 \$137.50	[U] [U] [U]	(U) (T) [CDT]

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SHUTTERBUG PHOTO 1207 BROADWAY AVE BOWLING GREEN, KY 42104-2447	02-11673 PJW DESA International, Inc	213	10/28/2002	\$662.74		(U)
				\$662.74		(T)
				\$662.74		[CDT]
SIGMA SWITCHES PLUS INC 4703 WYLAND DR ELKHART, IN 46516-9681	02-11673 PJW DESA International, Inc	253	10/29/2002	\$6,169.26		(U)
				\$6,169.26		(T)
				\$6,169.26		[CDT]
SKILLPATH SEMINARS PO BOX 804441 KANSAS CITY, MO 64180-4441	02-11672 PJW DESA Holdings Corporation	93	9/16/2002	\$189.00		(U)
				\$189.00		(T)
				\$189.00		[CDT]
SKILLS DEVELOPMENT SERV INC 704 S WASHINGTON ST TULLAHOMA, TN 37388-4535	02-11673 PJW DESA International, Inc	458	12/10/2002	\$17,819.74		(U)
				\$17,819.74		(T)
				\$7,405.18		[CDT]
SM SUPPLY 5751 UPTAIN ROAD SUITE 408 CHATTANOOGA, TN 37411	02-11673 PJW DESA International, Inc	292	11/4/2002	\$3,344.47		(U)
				\$3,344.47		(T)
				\$3,344.47		[CDT]
SN COMMERCIAL, LLC A/C NO. B-165859 PMTS PO BOX 730742 DALLAS, TX 75373-0742	02-11672 PJW DESA Holdings Corporation	54	8/21/2002	\$2,203.00	[U]	(S)
				\$2,203.00	[U]	(T)
				\$0.00		[CDT]
SOS METALS INC FKA SOUTHWESTERN OHIO STEEL INC PO BOX 8712 WEST CHESTER, OH 45071	02-11673 PJW DESA International, Inc	377	11/20/2002	\$584,232.96		(U)
				\$584,232.96		(T)
				\$584,232.96		[CDT]
SOUTH COAST BOBCAT RENTALS INC PO BOX 759 CARDIFF, CA 92007	02-11672 PJW DESA Holdings Corporation	126	10/23/2002	\$289.28		(U)
				\$289.28		(T)
				\$289.28		[CDT]
SOUTHERN CALIFORNIA EDISON COMPANY CREDIT & PAYMENT SERVICES 2131 WALNUT GROVE AVE ROSEMEAD, CA 91770	02-11672 PJW DESA Holdings Corporation	61	8/26/2002	\$6,025.89		(U)
				\$6,025.89		(T)
				\$6,025.89		[CDT]
SOUTHERN CALIFORNIA GAS COMPANY, THE GAS COMPANY CREDIT & REVENUE COLLECTIONS PO BOX 30337 LOS ANGELES, CA 90030-0337	02-11673 PJW DESA International, Inc	11	7/15/2002	\$4,012.99		(U)
				\$4,012.99		(T)
				\$4,012.99		[CDT]
SOUTHERN ELECTRIC MOTOR SALES 183 E 4TH ST RUSSELLVILLE, KY 42276	02-11673 PJW DESA International, Inc	405	11/1/2002	\$344.08		(U)
				\$344.08		(T)
				\$344.08		[CDT]
SOUTHERN ELECTRIC 1406 N JACKSON TULLAHOMA, TN 37388	02-11673 PJW DESA International, Inc	415	12/2/2002	\$168.02		(U)
				\$168.02		(T)
				\$168.02		[CDT]
SOUTHERN IMPERIAL INC 1400 EDDY AVE ROCKFORD, IL 61103	02-11672 PJW DESA Holdings Corporation	160	10/25/2002	\$255.02		(U)
				\$255.02		(T)
				\$255.02		[CDT]
SOUTHWEST MATERIAL HNDLG PO BOX 1070 MIRA LOMA, CA 91752	02-11673 PJW DESA International, Inc	124	10/23/2002	\$1,053.68		(U)
				\$1,053.68		(T)
				\$1,053.68		[CDT]
SPECIALTY CERAMICS INC 41995 ST RT 344 COLUMBIANA, OH 44408	02-11673 PJW DESA International, Inc	5	7/15/2002	\$191,363.30		(U)
				\$191,363.30		(T)
				\$191,363.30		[CDT]

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SPRIESER, PAUL & CAROLINE C/O PETER L AGOSTINI 28 CAMBRIDGE AVE DENVER, NJ 07834-9650	02-11673 PJW DESA International, Inc	580	12/26/2002	UNKNOWN UNKNOWN \$0.00	[U] [U]	(U) (T) [CDT]
SPRIESER, PAUL & CAROLINE C/O PETER L AGOSTINI 16 CAROL PL REQUANNOCK, NJ 07440	02-11673 PJW DESA International, Inc	528	12/16/2002	UNKNOWN UNKNOWN \$0.00	[U] [U]	(U) (T) [CDT]
SPRINT COMMUNICATIONS LP 6330 SPRINT PKWY M/S KSOPHA0216-2B618 OVERLAND PARK, KS 66251-1666	02-11672 PJW DESA Holdings Corporation	48	7/29/2002	\$729.30 \$729.30 \$729.30		(U) (T) [CDT]
STANLEY, JOSEPH M C/O JOHN D EMERICH ATTORNEY PO BOX 1087 SPRINGFIELD, OH 45501	02-11672 PJW DESA Holdings Corporation	417	12/2/2002	UNKNOWN UNKNOWN \$0.00	[U] [U]	(U) (T) [CDT]
STAPLES INC 500 STAPLES DR 5TH FLR WEST FRAMINGHAM, MA 01702	02-11673 PJW DESA International, Inc	49	7/29/2002	\$1,948.45 \$1,948.45 \$0.00		(U) (T) [CDT]
STAR TOOLS, INC C/O BECK HARRISON & DALMBERT PO BOX 426 320 FRANKLIN ST COLUMBUS, IN 47202-0426	02-11672 PJW DESA Holdings Corporation	33	8/12/2002	\$56,955.00 \$56,955.00 \$56,955.00		(U) (T) [CDT]
STATE BOARD OF EQUALIZATION SPECIAL PROCEDURES SECTION MIC 55 PO BOX 942879 SACRAMENTO, CA 94279-0055	02-11672 PJW DESA Holdings Corporation	660	2/14/2005	\$6,173.24 \$6,173.24 \$6,173.24		(P) (T) [CDT]
STATE BOARD OF EQUALIZATION SPECIAL PROCEDURES SECTION PO BOX 942879 MIC 55 SACRAMENTO, CA 94279-0055	02-11672 PJW DESA Holdings Corporation	574	12/16/2002	\$2,907.99 \$2,907.99 \$0.00		(P) (T) [CDT]
STATE FARM FIRE & CASUALTY CO PO BOX 2375 BLOOMINGTON, IL 61702-2375	02-11672 PJW DESA Holdings Corporation	670	7/11/2005	\$10,721.99 \$10,721.99 \$10,721.99		(U) (T) [CDT]
STATE FARM INSURANCE CO PO BOX 11980 RE JERRY SMITH MONROE, LA 71211-1980	02-11673 PJW DESA International, Inc	583	12/19/2002	\$17,293.06 \$17,293.06 \$0.00		(U) (T) [CDT]
STATE FARM INSURANCE COMPANIES 100 STATE FARM PL BALLSTON SPA, NY 12020-8000	02-11673 PJW DESA International, Inc	313	11/4/2002	\$19,988.83 \$19,988.83 \$0.00		(U) (T) [CDT]
STATE FARM INSURANCE TERRI THOMPSON 1 STATE FARM DRIVE CONCORDVILLE, PA 19339	02-11673 PJW DESA International, Inc	65	8/19/2002	\$13,337.55 \$13,337.55 \$0.00		(U) (T) [CDT]
STATE OF CALIFORNIA DEPT OF INDUSTRIAL RELATIONS PO BOX 420603 COLLECTION UNIT SAN FRANCISCO, CA 94142	02-11673 PJW DESA International, Inc	392	11/25/2002	\$3,045.00 \$3,045.00 \$0.00		(P) (T) [CDT]

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In re: DESA Holdings Corporation
Register of Proofs of Claim Filed • Sorted by: Current Creditor Name

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STATE OF MICHIGAN DEPT OF TREASURY REVENUE DIVISION JUANDISHA HARRIS & ROLAND HWANG PO BOX 30754 LANSING, MI 48909	02-11673 PJW DESA International, Inc	662	3/29/2005	\$4,766.41		(A)
				\$4,766.41		(T)
				\$0.00		[CDT]
STATE OF MICHIGAN DEPT OF TREASURY REVENUE DIVISION JUANDISHA HARRIS & ROLAND HWANG PO BOX 30754 LANSING, MI 48909	02-11673 PJW DESA International, Inc	663	4/18/2005	\$4,766.41		(A)
				\$4,766.41		(T)
				\$0.00		[CDT]
STATE OF MISSOURI, DEPARTMENT OF REVENUE PO BOX 475 JEFFERSON CITY, MO 65105	02-11673 PJW DESA International, Inc	82	9/3/2002	\$1,171.59	[U]	(P)
				\$8.00		(U)
				\$1,179.59	[U]	(T)
				\$1,179.59	[U]	[CDT]
STATE OF NEW JERSEY DIVISION OF TAXATION PO BOX 245 TRENTON, NJ 08695	02-11672 PJW DESA Holdings Corporation	647	7/9/2004	\$30,000.00		(A)
				\$30,000.00		(T)
				\$0.00		[CDT]
STATE OF NEW JERSEY DIVISION OF TAXATION COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08695	02-11672 PJW DESA Holdings Corporation	578	12/17/2002	\$25,000.00		(P)
				\$25,000.00		(T)
				\$25,000.00		[CDT]
STATE OF NEW JERSEY DEPARTMENT OF TREASURY DIVISION OF TAXATION PO BOX 245 TRENTON, NJ 08695-0245	02-11673 PJW DESA International, Inc	654	11/10/2004	\$90,000.00		(A)
				\$90,000.00		(T)
				\$55,000.00		[CDT]
STATE OF NEW JERSEY DIVISION OF TAXATION PO BOX 245 COMPLIANCE ACTIVITY TRENTON, NJ 08695	02-11673 PJW DESA International, Inc	673	1/31/2006	\$0.00	[U]	(P)
				\$0.00	[U]	(T)
				\$0.00	[U]	[CDT]
STATE OF NEW YORK DEPARTMENT OF LABOR UNEMPLOYMENT INSURANCE DIVISION GOVERNOR AVERELL HARRIMAN OFFICE BLDG BLDG 12 RM 256 ALBANY, NY 12240	02-11672 PJW DESA Holdings Corporation	653	10/4/2004	\$267.25		(P)
				\$267.25		(T)
				\$267.25		[CDT]
STATE OF NEW YORK DEPARTMENT OF LABOR UNEMPLOYMENT INSURANCE DIVISION AVERALL HARRIMAN STATE OFFICE BLDG BLDG 12 RM 256 ALBANY, NY 12240	02-11672 PJW DESA Holdings Corporation	655	12/3/2004	\$119,952.00	[U]	(A)
				\$119,952.00	[U]	(T)
				\$0.00		[CDT]
STAUB METALS CORPORATION ALAN J STOMEL 369 SOUTH DOHENY DR #374 BEVERLY HILLS, CA 90211	02-11672 PJW DESA Holdings Corporation	642	5/25/2004	\$48,720.66		(A)
				\$48,720.66		(T)
				\$48,720.66		[CDT]
STERLING COMMERCE (AMERICA) INC 4600 LAKEHURST CT DUBLIN, OH 43016	02-11672 PJW DESA Holdings Corporation	59	8/26/2002	\$20,745.74		(U)
				\$20,745.74		(T)
				\$15,500.79		[CDT]

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In re: DESA Holdings Corporation
Register of Proofs of Claim Filed • Sorted by: Current Creditor Name

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SUAREZ, LAZARO 7010 JACKSON SPRING RD TAMPA, FL 33634	02-11673 PJW DESA International, Inc	159	10/25/2002	\$225.00		(S)
				\$1,000.00		(P)
				\$680.75		(U)
				\$1,905.00		(T)
				\$1,905.75		[CT]
			\$0.00		[CDT]	
SUBURBAN PROPANE REHOBETH BEACH, DE 19971	02-11673 PJW DESA International, Inc	497	12/12/2002	\$639.76		(U)
				\$639.76		(T)
				\$639.76		[CDT]
SULLIVAN & WORCESTER LLP CHRISTOPHER CABOT ESQ 1 POST OFFICE SQ BOSTON, MA 02109	02-11673 PJW DESA International, Inc	640	5/25/2004	\$9,738.66		(U)
				\$9,738.66		(T)
				\$0.00		[CDT]
SUPERIOR WASHER & GASKET PO BOX 9693 UNIONDALE, NY 11555-9693	02-11673 PJW DESA International, Inc	277	11/4/2002	\$1,049.42		(U)
				\$1,049.42		(T)
				\$1,049.42		[CDT]
T J SNOW COMPANY INC PO BOX 22847 CHATTANOOGA, TN 37422-2847	02-11673 PJW DESA International, Inc	527	12/16/2002	\$25,695.98		(U)
				\$25,695.98		(T)
				\$25,695.98		[CDT]
TARTER, GLENDON R 112 TARTER RD BROWNSVILLE, KY 42210	02-11672 PJW DESA Holdings Corporation	524	12/16/2002	BLANK		(P)
				BLANK		(T)
				\$0.00		[CDT]
TCF LEASING INC PO BOX 4130 HOPKINS, MN 55343-4130	02-11673 PJW DESA International, Inc	145	10/25/2002	\$4,460.00		(S)
				\$4,460.00		(T)
				\$0.00		[CDT]
TECHNICAL MARKETING CONSULTANT 3016 BRIDLEWOOD TRAIL FRANKLIN, TN 37067	02-11672 PJW DESA Holdings Corporation	601	1/31/2003	\$3,427.00		(U)
				\$3,427.00		(T)
				\$0.00		[CDT]
TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL PO BOX 20207 NASHVILLE, TN 37202-0207	02-11673 PJW DESA International, Inc	668	6/8/2005	\$37,867.64		(P)
				\$37,867.64		(T)
				\$37,867.64		[CDT]
TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL PO BOX 20207 NASHVILLE, TN 37202-0207	02-11673 PJW DESA International, Inc	669	6/8/2005	\$97,374.93		(A)
				\$97,374.93		(T)
				\$97,374.93		[CDT]
TENNESSEE DEPARTMENT OF REVENUE TAX ENFORCEMENT DIVISION WILBUR E HOOKS, ASST DIRECTOR ANDREW JACKSON BLDG 4TH FLR NASHVILLE, TN 37242	02-11673 PJW DESA International, Inc	52	7/30/2002	\$15,034.72		(P)
				\$15,034.72		(T)
				\$0.00		[CDT]
TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL PO BOX 20207 NASHVILLE, TN 37202-0207	02-11673 PJW DESA International, Inc	638	5/17/2004	\$104,549.18	[U]	(A)
				\$104,549.18	[U]	(T)
				\$0.00		[CDT]
TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL PO BOX 20207 NASHVILLE, TN 37202-0207	02-11673 PJW DESA International, Inc	637	5/17/2004	\$40,040.72		(P)
				\$40,040.72		(T)
				\$0.00		[CDT]
TENNESSEE FARMERS MUTUAL INS CO C/O STEVEN A DIX, ATTORNEY 201 E MAIN ST STE 415 MURFREESBORO, TN 37130	02-11672 PJW DESA Holdings Corporation	119	10/21/2002	\$75,451.02		(U)
				\$75,451.02		(T)
				\$0.00		[CDT]

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TENNESSEE SCALE WORKS PO BOX 90127 NASHVILLE, TN 37209	02-11673 PJW DESA International, Inc	156	10/25/2002	\$1,800.85		(S)
				\$901.09		(U)
				\$2,701.94		(T)
				\$2,701.94		[CDT]
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS COLLECTION DIV BANKRUPTCY SECT PO BOX 12548 OFFICE OF THE ATTORNEY GENERAL AUSTIN, TX 78711-2548	02-11672 PJW DESA Holdings Corporation	625	9/29/2003	\$12,102.12		(A)
				\$0.00		(U)
				\$12,102.12		(T)
				\$0.00		[CDT]
THE AMBASSADOR INN 925 INTERSTATE DR MANCHESTER, TN 37355	02-11672 PJW DESA Holdings Corporation	287	11/4/2002	\$372.67		(U)
				\$372.67		(T)
				\$372.67		[CDT]
THE COMMONWEALTH OF MASSACHUSETTS, DEPT OF REVENUE LITIGATION BUREAU BANKRUPTCY PO BOX 9484 BOSTON, MA 02205-9484	02-11672 PJW DESA Holdings Corporation	140	9/23/2002	\$49,691.16		(P)
				\$98,518.41		(U)
				\$148,209.57		(T)
				\$50.00		[CDT]
THE COMMONWEALTH OF MASSACHUSETTS, DEPT OF REVENUE LITIGATION BUREAU BANKRUPTCY PO BOX 9484 BOSTON, MA 02205-9484	02-11672 PJW DESA Holdings Corporation	244	10/28/2002	\$49,691.16		(P)
				\$98,518.41		(U)
				\$148,209.57		(T)
				\$0.00		[CDT]
THE CONTINENTAL CASUALTY COMPANY DAVID MILLER PO BOX 2102 CRANBURY, NJ 08512-0952	02-11673 PJW DESA International, Inc	32	8/12/2002	\$9,537.56		(U)
				\$9,537.56		(T)
				\$7,625.39		[CDT]
THE CONTINENTAL CASUALTY COMPANY DAVID MILLER PO BOX 2102 CRANBURY, NJ 08512	02-11673 PJW DESA International, Inc	13	7/8/2002	\$32,470.00		(U)
				\$32,470.00		(T)
				\$32,470.00		[CDT]
THE MASTER PRODUCTS CO 6400 PARK AVE CLEVELAND, OH 44105	02-11673 PJW DESA International, Inc	471	12/10/2002	\$103,350.93		(U)
				\$103,350.93		(T)
				\$103,350.93		[CDT]
THE STANDARD REGISTER COMPANY 600 ALBANY ST DAYTON, OH 45408	02-11673 PJW DESA International, Inc	95	9/25/2002	\$4,648.62		(U)
				\$4,648.62		(T)
				\$4,648.62		[CDT]
THOMAS JR, RAYMOND 231 BOSTON RD AUBURN, KY 42206-9039	02-11672 PJW DESA Holdings Corporation	428	11/1/2002	\$673.52		(P)
				\$673.52	[U]	(T)
				\$0.00		[CDT]
THORNTON, LUCIAN O 128 SPRINGHILL AVE BOWLING GREEN, KY 42101-5029	02-11672 PJW DESA Holdings Corporation	457	12/10/2002	\$715.41		(P)
				\$715.41	[U]	(T)
				\$0.00		[CDT]
TIMBERLAKE COMPUTER 1356 TANFORAN DR LEXINGTON, KY 40517	02-11673 PJW DESA International, Inc	50	7/29/2002	\$2,399.82		(P)
				\$2,399.82		(T)
				\$2,399.82		[CDT]
TIMCO RUBBER 12300 SPRECHER AVE CLEVELAND, OH 44135	02-11673 PJW DESA International, Inc	165	10/25/2002	\$2,225.00		(U)
				\$2,225.00		(T)
				\$2,225.00		[CDT]
TOYOTA MOTOR CREDIT CORP PO BOX 2958 19001 S WESTERN AVE M/S FN21 TORRANCE, CA 90509-2958	02-11673 PJW DESA International, Inc	14	7/5/2002	\$11,429.25		(S)
				\$11,429.25		(T)
				\$0.00		[CDT]

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TOYOTA MOTOR CREDIT CORP PO BOX 2958 19001 S WESTERN AVE M/S FN21 TORRANCE, CA 90509-2958	02-11673 PJW DESA International, Inc	15	7/5/2002	\$6,082.55		(S)
				\$6,082.55		(T)
				\$0.00		[CDT]
TOYOTA MOTOR CREDIT CORP PO BOX 2958 19001 S WESTERN AVE M/S FN 21 TORRANCE, CA 90509-2958	02-11673 PJW DESA International, Inc	21	6/28/2002	\$27,093.79		(P)
				\$27,093.79		(T)
				\$0.00		[CDT]
TRACKING TECHNOLOGY CORP PO BOX 5 WATERLOO, ON N2J 3Z2 CANADA	02-11673 PJW DESA International, Inc	440	12/6/2002	\$7,115.35		(U)
				\$7,115.35		(T)
				\$0.00		[CDT]
TRACKING TECHNOLOGY CORP TERRI PREIDITSCH PO BOX 5, 620 WEBER ST N WATERLOO, ON N2J 3Z6 CANADA	02-11673 PJW DESA International, Inc	652	9/8/2004	\$109,195.02		(U)
				\$109,195.02		(T)
				\$92,272.00		[CDT]
TRACKING TECHNOLOGY CORP PO BOX 5 WATERLOO, ON N2J 3Z6 CANADA	02-11673 PJW DESA International, Inc	439	12/6/2002	\$89,448.42		(U)
				\$89,448.42		(T)
				\$0.00		[CDT]
TRACKING TECHNOLOGY CORP PO BOX 5 620 WEBER ST NORTH WATERLOO, ON N2J 3Z6 CANADA	02-11673 PJW DESA International, Inc	46	7/25/2002	\$132,349.97		(U)
				\$132,349.97		(T)
				\$0.00		[CDT]
TRACTOR SUPPLY COMPANY PO BOX 17901 NASHVILLE, TN 37217-0901	02-11672 PJW DESA Holdings Corporation	396	11/25/2002	\$120.51		(U)
				\$120.51		(T)
				\$120.51		[CDT]
TRANSPORT INTERNATIONAL POOL INC C/O DILWORTH PAXSON LLP 1735 MARKET ST ATTN: DERRICK A DYER, ESQ 3200 MELLON BANK CTR PHILADELPHIA, PA 19103	02-11673 PJW DESA International, Inc	37	8/7/2002	\$17,372.34		(U)
				\$17,372.34		(T)
				\$17,372.34		[CDT]
TRENCO LLC TRENTON, IL 62293	02-11672 PJW DESA Holdings Corporation	207	10/28/2002	BLANK		(U)
				BLANK		(T)
				BLANK		[CDT]
TREND TEX INC 9509 FOSTER AVE SCHILLER PARK, IL 60176	02-11673 PJW DESA International, Inc	186	10/24/2002	\$1,674.93		(U)
				\$1,674.93		(T)
				\$1,674.93		[CDT]
TRINE ACCESS TECHNOLOGY 1440 FERRIS PL BRONX, NY 10461	02-11673 PJW DESA International, Inc	235	10/28/2002	\$6,430.00		(U)
				\$6,430.00		(T)
				\$6,430.00		[CDT]
TURLEY JR, LAWRENCE 210 W COFFEE ST MANCHESTER, TN 37355	02-11672 PJW DESA Holdings Corporation	474	12/11/2002	\$999.92		(P)
				\$999.92		(T)
				\$0.00		[CDT]
TUSCARORA INC 800 FIFTH AVE NEW BRIGHTON, PA 15066-1922	02-11673 PJW DESA International, Inc	153	10/25/2002	\$80,082.33		(U)
				\$80,082.33		(T)
				\$0.00		[CDT]

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TYLINTER PO BOX 632503 CINCINNATI, OH 45263-2503	02-11673 PJW DESA International, Inc	338	11/11/2002	\$17,987.49 \$17,987.49 \$17,987.49		(U) (T) [CDT]
UBS CAPITAL LLC 299 PARK AVE, 24TH FLOOR NEW YORK, NY 10171-0026	02-11672 PJW DESA Holdings Corporation	593	12/18/2002	\$15,000,000.00 \$15,000,000.00 \$15,000,000.00	[CU] [CU] [CU]	(U) (T) [CDT]
ULLMAN, ABE PO BOX 102 BARTLETT, OH 45713	02-11672 PJW DESA Holdings Corporation	269	10/29/2002	\$233.27 \$233.27 \$0.00		(U) (T) [CDT]
ULTRABAC COM 15015 MAIN ST STE 200 BELLEVUE, WA 98007	02-11672 PJW DESA Holdings Corporation	154	10/25/2002	\$0.00 \$0.00 \$0.00		(U) (T) [CDT]
UMRAO, LADONNA 83 SCHWARZKOPF ST BOWLING GREEN, KY 42104-0398	02-11672 PJW DESA Holdings Corporation	129	10/23/2002	\$1,384.15 \$1,384.15 \$0.00		(U) (T) [CDT]
UNITED CITIES GAS COMPANY, ATMOS ENERGY CORP ATTN BANKRUPTCY GROUP PO BOX 15488 AMARILLO, TX 79105-5488	02-11672 PJW DESA Holdings Corporation	84	9/3/2002	\$1,012.56 \$1,012.56 \$1,012.56		(U) (T) [CDT]
UNITED RENTALS INC ANNE SIMPSON 2301 DUPONT DR STE 400 IRVINE, CA 92612-7502	02-11672 PJW DESA Holdings Corporation	78	8/30/2002	\$3,505.06 \$3,505.06 \$3,505.06		(U) (T) [CDT]
UNIVERSAL TUBULAR SYSTEMS 525 BEER RD MANSFIELD, OH 44906	02-11673 PJW DESA International, Inc	566	12/17/2002	\$23,739.26 \$23,739.26 \$23,739.26		(U) (T) [CDT]
US CUSTOMS SERVICE PO BOX 68911 6026 LAKESIDE BLVD INDIANAPOLIS, IN 46268	02-11673 PJW DESA International, Inc	431	12/6/2002	UNKNOWN UNKNOWN \$0.00	[CU] [CU]	(P) (T) [CDT]
V&F TRANSFORMER CORPORATION C/O KOVITZ SHIFRIN NESBIT LESTER A OTTENHEIMER 750 LAKE COOK RD, STE 350 BUFFALO GROVE, IL 60089	02-11672 PJW DESA Holdings Corporation	87	9/20/2002	\$8,740.23 \$8,740.23 \$0.00		(U) (T) [CDT]
V&F TRANSFORMER CORPORATION C/O KOVITZ SHIFRIN NESBIT LESTER A OTTENHEIMER III 750 LAKE COOK RD, STE 350 BUFFALO GROVE, IL 60089	02-11672 PJW DESA Holdings Corporation	99	9/30/2002	\$5,818.83 \$5,818.83 \$0.00		(U) (T) [CDT]
V&F TRANSFORMER CORPORATION C/O KOVITZ SHIFRIN NESBIT LESTER A OTTENHEIMER III 750 LAKE COOK RD, STE 350 BUFFALO GROVE, IL 60089	02-11672 PJW DESA Holdings Corporation	94	9/19/2002	\$8,740.23 \$8,740.23 \$0.00		(U) (T) [CDT]
VALOR LLC GARY EMMICH 1200 ALSOP LANE OWENSBORO, KY 42303	02-11673 PJW DESA International, Inc	327	11/7/2002	\$4,693.14 \$4,693.14 \$4,693.14		(U) (T) [CDT]

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In re: DESA Holdings Corporation
Register of Proofs of Claim Filed • Sorted by: Current Creditor Name

Creditor Name / Address	Case Number / Case Name	Claim Number	Claim Date	Total	*CUD	**Class / ***Totals
VERIZON VERIZON BANKRUPTCY DEPARTMENT 210 W 18TH ST 15TH FL NEW YORK, NY 10011	02-11672 PJW DESA Holdings Corporation	617	6/25/2003	\$1,108.56 \$1,108.56 \$0.00		(U) (T) [CDT]
VF TECATE LLC C/O LESTER A OTTENHEIMER III KOVITZ SHIFRIN NESBIT 750 LAKE COOK RD, STE 350 BUFFALO GROVE, IL 60089	02-11672 PJW DESA Holdings Corporation	246	10/28/2002	\$5,818.83 \$5,818.83 \$5,818.83		(U) (T) [CDT]
VIKING CRITERION CORPORATION 55-30 46TH ST MASPETH, NY 11378	02-11673 PJW DESA International, Inc	286	11/4/2002	\$54,202.18 \$54,202.18 \$54,202.18		(U) (T) [CDT]
VIKING OFFICE PRODUCTS ATTN: BANKRUPTCY DEPT 8200 E 32ND N WICHITA, KS 67226	02-11673 PJW DESA International, Inc	20	6/27/2002	\$916.26 \$916.26 \$916.26		(U) (T) [CDT]
W W GRAINGER INC 7300 N MELVINA NILES, IL 60714	02-11673 PJW DESA International, Inc	6	7/11/2002	\$1,980.03 \$1,980.03 \$0.00		(U) (T) [CDT]
W W GRAINGER INC C/O DAVID C CHRISTIAN II ESQ 227 W MONROE ST MCDERMOTT WILL & EMERY CHICAGO, IL 60606-5096	02-11672 PJW DESA Holdings Corporation	567	12/17/2002	\$165,423.75 \$165,423.75 \$0.00	[U] [U]	(U) (T) [CDT]
W W GRAINGER INC 7300 N MELVINA NILES, IL 60714	02-11673 PJW DESA International, Inc	39	8/6/2002	\$2,840.30 \$2,840.30 \$0.00		(U) (T) [CDT]
W W GRAINGER 7300 N MELVINA AVE NILES, IL 60714-3998	02-11673 PJW DESA International, Inc	79	9/3/2002	\$588.17 \$588.17 \$0.00		(U) (T) [CDT]
W W GRAINGER, INC C/O DAVID C CHRISTIAN II, ESQ 227 W MONROE ST MCDERMOTT WILL & EMERY CHICAGO, IL 60606-5096	02-11672 PJW DESA Holdings Corporation	576	12/17/2002	\$165,423.75 \$165,423.75 \$0.00	[U] [U]	(U) (T) [CDT]
WAL-MART STORES INC C/O MCDONNELL & ASSOCIATES PC 500 RTE 70 WEST CHERRY HILL, NJ 08002	02-11673 PJW DESA International, Inc	590	12/20/2002	\$200.00 \$200.00 \$0.00		(U) (T) [CDT]
WARNER SPRINGS RANCHOOWNERS ASSN JAMES HILL & KIT GARDNER SULLIVAN HILL LEWIN REZ & ENGEL 550 W C ST, STE 1500 SAN DIEGO, CA 92101	02-11672 PJW DESA Holdings Corporation	539	12/18/2002	UNKNOWN UNKNOWN UNKNOWN	[U] [U] [U]	(U) (T) [CDT]
WEAVER, KARI & CHARLES C/O STEVEN M FRIEDMAN 111 W MONROE ST STE 1400 PHOENIX, AZ 85003	02-11673 PJW DESA International, Inc	430	12/6/2002	\$78,893.29 \$78,893.29 \$0.00	[CUD] [CUD]	(U) (T) [CDT]
WEGO PRECISION MACHINE INC 720 INDUSTRIAL PKWY SHELBYVILLE, TN 37160	02-11672 PJW DESA Holdings Corporation	542	12/18/2002	\$21,761.00 \$21,761.00 \$21,761.00	[U] [U] [U]	(U) (T) [CDT]

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In re: DESA Holdings Corporation
Register of Proofs of Claim Filed • Sorted by: Current Creditor Name

Creditor Name / Address	Case Number / Case Name	Claim Number	Claim Date	Total	*CUD	**Class / ***Totals
WELLS FARGO FINANCIAL LEASING INC 604 LOCUST ST 14TH FLR DES MOINES, IA 50309	02-11672 PJW DESA Holdings Corporation	100	9/30/2002	\$72,700.24 \$72,700.24 \$0.00		(U) (T) [CDT]
WELLS FARGO FINANCIAL LEASING INC 604 LOCUST ST 14TH FL DES MOINES, IA 50309	02-11672 PJW DESA Holdings Corporation	572	12/9/2002	\$8,616.73 \$8,616.73 \$8,616.73		(U) (T) [CDT]
WEST VIRGINIA STATE TAX DEPT PO BOX 766 CHARLESTON, WV 25323-0766	02-11673 PJW DESA International, Inc	635	5/6/2004	\$3,162.72 \$3,162.72 \$0.00	[U] [U]	(A) (T) [CDT]
WEST VIRGINIA STATE TAX DIVISION PO BOX 766 CHARLESTON, WV 25323-0766	02-11673 PJW DESA International, Inc	101	9/30/2002	\$810.24 \$8.25 \$818.49 \$0.00	[U] [U]	(P) (U) (T) [CDT]
WESTERN KENTUCKY GAS COMPANY ATMOS ENERGY CORPORATION ATTN: BANKRUPTCY GROUP PO BOX 15488 AMARILLO, TX 79105-5488	02-11672 PJW DESA Holdings Corporation	16	7/8/2002	\$15,906.20 \$15,906.20 \$15,906.20		(U) (T) [CDT]
WEYERHAEUSER COMPANY 7591 COLLECTIONS CENTER DR CHICAGO, IL 60693	02-11673 PJW DESA International, Inc	365	11/18/2002	\$36,144.93 \$36,144.93 \$36,144.93		(U) (T) [CDT]
WG INGALLS CO 140 E WHITTIER BLVD MONTEBELLO, CA 90640	02-11672 PJW DESA Holdings Corporation	358	11/15/2002	\$2,428.03 \$2,428.03 \$0.00		(U) (T) [CDT]
WIESE, JAMES STEVEN E FOX ESQ 655 THIRD AVE TRAUB BONACQUIST & FOX LLP NEW YORK, NY 10017	02-11673 PJW DESA International, Inc	552	12/18/2002	\$896,871.00 \$896,871.00 \$0.00	[CU] [CU]	(U) (T) [CDT]
WIESE, JAMES STEVEN E FOX ESQ 655 THIRD AVE TRAUB BONACQUIST & FOX LLP NEW YORK, NY 10017	02-11672 PJW DESA Holdings Corporation	548	12/18/2002	\$896,871.00 \$896,871.00 \$0.00	[CU] [CU]	(U) (T) [CDT]
WIGGS HAUN & BOHAN LARRY WIGGS 7013 WESTBELT DR NASHVILLE, TN 37209	02-11672 PJW DESA Holdings Corporation	198	10/25/2002	UNKNOWN UNKNOWN \$0.00	[U] [U]	(P) (T) [CDT]
WILKERSON, SHELLEY C/O THEORDORS BASDEKIS 48 DIETZ ST STE C ONEONTA, NY 13820	02-11673 PJW DESA International, Inc	155	10/25/2002	\$10,000,000.00 \$10,000,000.00 \$0.00		(U) (T) [CDT]
WILKERSON, SHELLEY B PO BOX 512 RTE 7 MAIN ST APT 4 RICHMONDVILLE, NY 12149	02-11672 PJW DESA Holdings Corporation	56	8/22/2002	\$25,000,000.00 \$25,000,000.00 \$0.00		(U) (T) [CDT]
WILLIAMS REFRIG & HTG 27332 VAN DYKE WARREN, MI 48093	02-11672 PJW DESA Holdings Corporation	411	12/2/2002	\$1,456.37 \$1,456.37 \$1,456.37 \$2,912.74 \$1,456.37		(P) (U) (T) [CT] [CDT]

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WILLIAMSON COUNTY TRUSTEE WALTER J DAVIS, TRUSTEE PO BOX 648 FRANKLIN, TN 37065	02-11672 PJW DESA Holdings Corporation	81	9/3/2002	\$380.00	[U]	(S)
				UNKNOWN	[U]	(P)
				\$380.00	[U]	(T)
				\$380.00	[U]	[CT]
				\$0.00		[CDT]
WILLIS PROPANE 10070 FM 1097 WEST WILLIS, TX 77378	02-11672 PJW DESA Holdings Corporation	283	10/28/2002	\$1,143.27		(U)
				\$1,143.27		(T)
				\$0.00		[CDT]
WKY LEASING PO BOX 6 BOWLING GREEN, KY 42102	02-11673 PJW DESA International, Inc	257	10/29/2002	\$932.80		(U)
				\$932.80		(T)
				\$932.80		[CDT]
WORGAS BRUCIATORI SRL VIA DELL INDUSTRIA, 53 FORMIGINE (MO) ITALY	02-11672 PJW DESA Holdings Corporation	141	10/18/2002	\$125,039.21		(U)
				\$125,039.21		(T)
				\$125,039.21		[CDT]
WORLD COM INC AND SUBSIDIARIES RECEIVABLES MANAGEMENT 3300 E RENNER RD 2ND FLR RICHARDSON, TX 75082	02-11673 PJW DESA International, Inc	45	7/30/2002	\$6,391.48		(U)
				\$6,391.48		(T)
				\$0.00		[CDT]
WRENTHAN STEEL PRODUCTS PO BOX 357 WRENTHAN, MA 02093	02-11673 PJW DESA International, Inc	146	10/25/2002	\$1,106.77		(U)
				\$1,106.77		(T)
				\$1,106.77		[CDT]
YELLOW FREIGHT SYSTEM INC C/O PURVIS & GENTRY PC RUSSELL C PURVIS 912 BALTIMORE AVE STE 400 KANSAS CITY, MO 64105-1710	02-11673 PJW DESA International, Inc	88	9/23/2002	\$25,050.90		(U)
				\$25,050.90		(T)
				\$0.00		[CDT]
ZIMMERMAN LIEBERMAN TAMULONIS & CROSSEN PO BOX 238 POTTSVILLE, PA 17901-0238	02-11672 PJW DESA Holdings Corporation	394	11/25/2002	\$97.50		(U)
				\$97.50		(T)
				\$97.50		[CDT]
ZO-AIR CO INC 1320 - 6 LINCOLN AVE HOLBROOK, NY 11741	02-11673 PJW DESA International, Inc	179	10/25/2002	\$494.33		(U)
				\$494.33		(T)
				\$494.33		[CDT]
ZONES 707 S GRADY WAY RENTON, WA 98055	02-11673 PJW DESA International, Inc	147	10/25/2002	\$699.99		(U)
				\$699.99		(T)
				\$699.99		[CDT]

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Report totals for Register of Proofs of Claim Filed

Totals are reported in each Amount Class (**) and Totals grouping (***)

\$163,152.67	(A)
\$166,395.78	(S)
\$96,384.20	(P)
\$12,290,093.40	(U)
\$12,714,569.68	(T)
\$12,716,026.05	[CT]
\$10,220,460.83	[CDT]

Total Claims Count: 663

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