

In re: DESA Holdings Corporation, et al
Claims Register as of: January 15, 2003
Sort: Creditor Name

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

Creditor Name / Address	Case Name	Claim Number	Claim Date	Claimed Total	CUD**	Class***
A & C PALLET MFG AND RECYCLING INC PO BOX 136 ELORA, TN 37328	02-11673 PJW DESA International, Inc	453	12/9/2002		BLANK	(T)
A & E OFFICE SUPPLY 420 MASSACHUSETTS NAPERVILLE, IL 60565	02-11673 PJW DESA International, Inc	339	11/12/2002	\$7,616.51 \$7,616.51		(U) (T)
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		(U) (T)
ABC PROMOTIONS 725 B ROBERT BURNS DR NASHVILLE, TN 37217	02-11673 PJW DESA International, Inc	379	11/21/2002	\$228.75 \$228.75		(U) (T)
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		(U) (T)
ACCUIMAGE LLC 2980 SIDCO DR NASHVILLE, TN 37204	02-11673 PJW DESA International, Inc	197	10/25/2002	\$5,716.09 BLANK		(U) (T)
ACE PRODUCTS 135 S LASALLE DEPT 3208 CHICAGO, IL 60674-3208	02-11673 PJW DESA International, Inc	480	12/12/2002	\$16,976.45 BLANK		(U) (T)
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		(U) (T)
ADAMS, LARRY W 724 GERONIMO WAY BOWLING GREEN, KY 42104	02-11672 PJW DESA Holdings Corporation	484	12/12/2002		BLANK	(T)
ADAMS, ROSEMARY 2303 CAMELOT CIR JOHNSON CITY, TN 37604-2936	02-11672 PJW DESA Holdings Corporation	555	12/17/2002		BLANK	(T)
ADEL HEATING & COOLING 1101 STATE ST BETTENDORF, IA 52722	02-11672 PJW DESA Holdings Corporation	250	10/29/2002	\$115.22 \$115.22		(U) (T)
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		(U) (T)
AIDA DAYTON TECHNOLOGIES 7660 CENTER POINT 70 BLVD DAYTON, OH 45424	02-11673 PJW DESA International, Inc	191	10/24/2002		BLANK	(T)
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		(U) (T)
AIR QUALITY SPECIALISTS INC 4277 PRODUCE RD LOUISVILLE, KY 40218	02-11672 PJW DESA Holdings Corporation	255	10/29/2002		BLANK	(T)
ALBERT B CRUSH CO 1600 W MARKET ST LOUISVILLE, KY 40203	02-11673 PJW DESA International, Inc	426	11/1/2002	\$1,244.97 BLANK		(U) (T)
ALL STAR SALES INC 174 BROADWAY SUITE 325 BROOKLYN, NY 11211	02-11673 PJW DESA International, Inc	579	12/20/2002	\$39,020.00 \$39,020.00		(U) (T)

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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	(U) (T)	
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	(U) (T)	
ALLSTATE INSURANCE PO BOX 227257 DALLAS, TX 75222	02-11673 PJW DESA International, Inc	312	11/4/2002	\$10,018.99 \$10,018.99	(P) (T)	
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	(U) (T)	
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	(U) (T)	
ALTEK TOOL CO 2058 GOLDEN HILLS RD LA VERNE, CA 91750	02-11672 PJW DESA Holdings Corporation	60	8/26/2002	\$558.00 BLANK	(U) (T)	
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	(U) (T)	
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	(U) (T)	
AMATEX CORP PO BOX 7777 PHILADELPHIA, PA 19175-1961	02-11673 PJW DESA International, Inc	422	11/1/2002	\$213.11 BLANK	(U) (T)	
AMERICAN BUSINESS LEASING INC ATTN: KERRY L KANE 111 PRESIDENTIAL BLVD STE 159 BALA CYNWYD, PA 19004	02-11672 PJW DESA Holdings Corporation	54	8/21/2002	\$2,203.00 \$2,203.00	(S) (T)	
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	(U) (T)	
AMERICAN FABRICATORS INC PO BOX 415000 MSC 30091 NASHVILLE, TN 37241-0091	02-11673 PJW DESA International, Inc	123	10/24/2002	\$1,794.42 BLANK	(U) (T)	
AMERICAN FLANGE & MANUFACTURING PO BOX 1247 NORTHBROOK, IL 60065	02-11673 PJW DESA International, Inc	109	10/3/2002	\$2,611.38 \$2,611.38	(U) (T)	
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	(U) (T)	
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	\$450,000.00 BLANK	(P) (T)	

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AMERICAN NICKELOID COMPANY PO BOX 91686 CHICAGO, IL 60693-1686	02-11673 PJW DESA International, Inc	393	11/25/2002	\$7,247.34 BLANK	(U) (T)	
AMERICAN WELDING 9925 PAINTER AVE WHITTIER, CA 90605	02-11673 PJW DESA International, Inc	322	11/6/2002	\$240.00 \$240.00	(U) (T)	
ANACOMP, INC. PO BOX 70368 CHICAGO, IL 60673-0368	02-11672 PJW DESA Holdings Corporation	31	8/12/2002	\$4,635.61 BLANK	(U) (T)	
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	(U) (T)	
ANIXTER - LOUISVILLE PO BOX 847428 DALLAS, TX 75284-7428	02-11673 PJW DESA International, Inc	403	11/26/2002	\$1,802.15 BLANK	(U) (T)	
AP SEEDORFF 10854 DRURY LN LYNWOOD, CA 90262	02-11673 PJW DESA International, Inc	261	10/29/2002	\$555.97 \$555.97	(U) (T)	
A-PLUS FASTENERS LLC 203 DURHAM ST MC MINNVILLE, TN 37110	02-11673 PJW DESA International, Inc	401	11/26/2002	BLANK	(T)	
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	(U) (T)	
APPLEGATE, CHARITY & KATHLEEN CHRISTIAN KOZAK PO BOX 914 FIRE SUBROGATION C/O STATE FARM INSURANCE CO PARSIPPANY, NJ 07054-9727	02-11673 PJW DESA International, Inc	151	10/25/2002	\$2,063.53 \$2,063.53	(U) (T)	
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 BLANK	(U) (T)	
APPLIED INDUSTRIAL TECHNOLOGIES INC ATTN BETH ARVAI EAST 36TH ST & EUCLID AVE ONE APPLIED PLAZA CLEVELAND, OH 44115-5056	02-11672 PJW DESA Holdings Corporation	501	12/13/2002	\$633.81 BLANK	(U) (T)	
APPLING, GREG & BRENDA C/O WILLIAM W FRANCIS, JR 1722 SOUTH GLENSTONE STE J SPRINGFIELD, MO 65804	02-11673 PJW DESA International, Inc	363	11/18/2002	\$25,000.00 BLANK	(U) (T)	
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 BLANK	(U) (T)	
ARAMARK INC PO BOX 5206 SANTA ANA, CA 92704	02-11673 PJW DESA International, Inc	273	11/1/2002	\$1,194.24 \$1,194.24	(U) (T)	
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	(U) (T)	

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ARIZONA WHOLESALE SUPPLY 2020 E UNIVERSITY DR PHOENIX, AZ 85034	02-11672 PJW DESA Holdings Corporation	184	10/24/2002	\$5,003.50 BLANK	(U) (T)	
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	(U) (T)	
ASSOCIATED COMMODITY INC 3200 E INLAND EMPIRE BLVD #220 ONTARIO, CA 91764	02-11673 PJW DESA International, Inc	122	10/24/2002	\$169,940.35 BLANK	(U) (T)	
CONTRARIAN CAPITAL TRADE CLAIMS, LP ASSIGNEE OF: AT&T CORP 55 CORPORATE DR BRIDGEWATER, NJ 08807-1265	02-11673 PJW DESA International, Inc	70	9/9/2002	\$200,070.87 \$200,070.87	(U) (T)	
AT&T CORP 55 CORPORATE DR BRIDGEWATER, NJ 08807-1265	02-11673 PJW DESA International, Inc	115	9/30/2002	\$210,729.74 \$210,729.74	(U) (T)	
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	(U) (T)	
ATLANTIC WIRE 1 CHURCH ST BRANFORD, CT 06406	02-11673 PJW DESA International, Inc	249	10/29/2002	\$27,896.31 \$27,896.31	(U) (T)	
AUER SUPPLY CO J. C. AUER RTE 1 BOX 129 BLACKBURN, MO 65321	02-11672 PJW DESA Holdings Corporation	596	10/29/2002	BLANK	(T)	
AUTOMATIC SWITCH COMPANY PO BOX 905397 CHARLOTTE, NC 28290-5397	02-11673 PJW DESA International, Inc	397	11/25/2002	\$560.42 \$560.42	(U) (T)	
AVAYA, FKA LUCENT TECHNOLOGIES C/O D&B/RMS BANKRUPTCY SERVICES PO BOX 5126 TIMONIUM, MD 21094	02-11673 PJW DESA International, Inc	90	9/11/2002	\$9,705.97 \$9,705.97	(U) (T)	
B.G. OFFICE EQUIPMENT 1535 MEMPHIS JUNCTION RD BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	163	10/25/2002	\$963.28 BLANK	(U) (T)	
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 \$15,240,725.52	(U) (T)	
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 \$168,123,039.00	(U) (T)	
BEDFORD APPLIANCE INC 1173 YONKERS AVE YONKERS, NY 10704	02-11672 PJW DESA Holdings Corporation	420	11/1/2002	\$25.00 \$25.00	(U) (T)	
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 \$1,988,877.15	(U) (T)	

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BELLSOUTH TELECOMMUNICATIONS INC, BELLSOUTH REGIONAL BANKRUPTCY 12EE1-301 WEST BAY ST JACKSONVILLE, FL 32202	02-11672 PJW DESA Holdings Corporation	68	9/9/2002	\$364.47 \$364.47		(U) (T)
BELLSOUTH TELECOMMUNICATIONS INC, BELLSOUTH REGIONAL BANKRUPTCY 12EE1-301 WEST BAY ST JACKSONVILLE, FL 32202	02-11672 PJW DESA Holdings Corporation	73	9/9/2002	\$22,088.70 \$22,088.70		(U) (T)
BG REFRIGERATION PO BOX 1096 BOWLING GREEN, KY 42102-1096	02-11673 PJW DESA International, Inc	144	10/25/2002	\$9,733.99 BLANK		(U) (T)
BILL CHAFFEE & ASSOCIATES 206A SOUTH LOOP 336 WEST PMB 240 CONROE, TX 77304-3304	02-11672 PJW DESA Holdings Corporation	335	11/11/2002	BLANK		(T)
BINSWANGER 6105 F MEMORIAL HWY TAMPA, FL 33615-4557	02-11672 PJW DESA Holdings Corporation	241	10/28/2002	\$8,666.00 BLANK		(U) (T)
BK PRODUCTS 515 DESLAURIER ST ST LAURENT, QC H4N 1W2 CANADA	02-11673 PJW DESA International, Inc	252	11/1/2002	\$15,028.34 BLANK		(U) (T)
BK PRODUCTS VILLE ST LAURENT, QC H4N 1W2 CANADA	02-11673 PJW DESA International, Inc	309	11/1/2002	\$1,001.00 BLANK		(U) (T)
BKB CONST & EQUIP SPLY 1026 S 10TH ST KANSAS CITY, KS 66105	02-11672 PJW DESA Holdings Corporation	220	10/28/2002	\$97.11 \$97.11		(U) (T)
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 BLANK		(U) (T)
BNB SYSTEMS INC PO BOX 5707 SHREVEPORT, LA 71135-5707	02-11673 PJW DESA International, Inc	595	1/8/2003	\$7,518.98 BLANK		(U) (T)
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 \$10,080.39		(U) (T)
BONEAL INC PO BOX 49 MEANS, KY 40326	02-11672 PJW DESA Holdings Corporation	536	12/18/2002	\$12,083.83 \$12,083.83		(U) (T)
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 \$818.75		(U) (T)
BRADSHAW ENTERPRISES PO BOX 34 606 LONG ST GRAYSVILLE, TN 37338	02-11673 PJW DESA International, Inc	266	11/4/2002	\$464.29 BLANK		(U) (T)
BRAID ELECTRIC PO BOX 23710 NASHVILLE, TN 37210-3710	02-11672 PJW DESA Holdings Corporation	370	11/18/2002	\$689.28 \$689.28		(U) (T)
BRANCH, LEE & DANA 47 SPRINGS RIDGE CIR STUARTS DRAFT, VA 24477	02-11673 PJW DESA International, Inc	357	11/15/2002	\$2,812.00 \$2,812.00		(U) (T)

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BRANDT'S FARM SUPPLY 601 EAST HIGH ST ELIZABETHTOWN, PA 17022	02-11672 PJW DESA Holdings Corporation	315	11/5/2002	\$8,901.54 \$8,901.54	(U) (T)	
BRENNER - FIEDLER 13824 BENTLEY PL CERRITOS, CA 90701	02-11673 PJW DESA International, Inc	218	10/28/2002	\$475.59 \$475.59	(U) (T)	
BROCK-MCVEY COMPANY PO BOX 5487 LEXINGTON, KY 40555	02-11672 PJW DESA Holdings Corporation	131	10/23/2002	\$636.18 BLANK	(U) (T)	
BROWN, DORIS C/O ANGELA TUNER LAIRY PO BOX DRAWER 1500 WEST POINT, MS 39773	02-11673 PJW DESA International, Inc	412	12/2/2002	\$70,000.00 \$70,000.00	(U) (T)	
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 BLANK	(U) (T)	
BUCKEYE FASTENERS INC 5250 WEST 164TH STREET CLEVELAND, OH 44142	02-11672 PJW DESA Holdings Corporation	300	11/4/2002	\$2,045.00 BLANK	(U) (T)	
BUHRKUH, FREDERICK T PO BOX 419037 THE VOGLER LAW FIRM PC ST LOUIS, MO 63141-9037	02-11673 PJW DESA International, Inc	395	11/25/2002	\$11,058.95 \$11,058.95	(U) (T)	
BUNCH, SHELIA RHEA 3273 ELROD RD BOWLING GREEN, KY 42103	02-11673 PJW DESA International, Inc	463	12/10/2002	\$31,442.00 \$31,422.00 \$31,442.00	(P) (U) (T)	
BURNER SYSTEMS INTERNATIONAL 3600 CUMMINGS RD CHATTANOOGA, TN 37419	02-11673 PJW DESA International, Inc	564	12/17/2002	\$0.00	(T)	
BURNER SYSTEMS INT'L INC 3600 CUMMINGS RD CHATTANOOGA, TN 37419	02-11673 PJW DESA International, Inc	565	12/17/2002	\$10,584.17 \$10,584.17	(U) (T)	
BURNER SYSTEMS MANSFIELD DIV 525 BEER RD MANSFIELD, OH 44906-1280	02-11673 PJW DESA International, Inc	563	12/17/2002	\$190,384.92 \$190,384.92	(U) (T)	
BYRD, GARY 119 CHESTNUT ST BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	413	12/2/2002	\$4,336.00 \$4,336.00	(P) (T)	
CALDWELL, BEATRICE MYERS 205 RIVERWOOD AVE BOWLING GREEN, KY 42103	02-11672 PJW DESA Holdings Corporation	443	12/5/2002	BLANK	(T)	
CAMPBELL, DANNY 1518 OAK GROVE CHURCH RD BROWNSVILLE, KY 42210	02-11672 PJW DESA Holdings Corporation	331	11/8/2002	\$691.44 BLANK	(P) (T)	
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 BLANK	(U) (T)	
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 \$1,485.38	(U) (T)	

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CAPITAL CITY TOOL INC 219 HAHN RD FRANKFORT, KY 40601	02-11673 PJW DESA International, Inc	204	10/28/2002	\$4,240.00 BLANK	(U) (T)	
CARDINAL ALUMINUM CO INC PO BOX 19987 LOUISVILLE, KY 40259-0987	02-11673 PJW DESA International, Inc	465	12/10/2002	\$164,575.47 \$164,575.47	(U) (T)	
CARDINAL ALUMINUM PO BOX 19987 LOUISVILLE, KY 40259	02-11673 PJW DESA International, Inc	291	11/4/2002	\$164,575.47 \$164,575.47	(U) (T)	
CARGOTAINER PO BOX 518 ADRIAN, MI 49221	02-11673 PJW DESA International, Inc	208	10/28/2002	\$90.72 \$90.72	(U) (T)	
CARQUEST - MANCHESTER 1011 HILLSBORO BLVD MANCHESTER, TN 37355	02-11673 PJW DESA International, Inc	118	10/18/2002	\$226.90 BLANK	(U) (T)	
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	(U) (T)	
CBC NATIONAL, A/S/O ALLSTATE INS CO 475 MARKET ST FLR 2 ELMWOOD PARK, NJ 07407	02-11672 PJW DESA Holdings Corporation	98	9/30/2002	\$9,248.62 BLANK	(U) (T)	
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	(U) (T)	
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	(U) (T)	
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	(S) (T)	
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	(S) (T)	
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	(U) (T)	
CENTRAL PURCHASING INC DBA HARBOR FREIGHT TOOLS 3491 MISSION OAKS BLVD CAMARILLO, CA 93012	02-11673 PJW DESA International, Inc	592	12/18/2002	BLANK	(T)	
CHANDLER'S AIR CONDITION 1702 WEST FIFTH ST SANTA ANA, CA 92703	02-11673 PJW DESA International, Inc	138	10/22/2002	\$1,685.76 \$1,685.76	(U) (T)	
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	(U) (T)	

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CIT COMMUNICATIONS FINANCE CORP, 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		(S)
				\$188,544.10		(T)
CIT COMMUNICATIONS FINANCE CORP, 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		(P)
				\$16,790.82		(U)
				\$17,677.86		(T)
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		(U)
				\$3,251.00		(T)
CITICORP VENDOR FINANCE INC, ASSIGNEE OF KONICA BUSINESS TE 1800 OVERCENTER DR MOBERLY, MO 65270	02-11672 PJW DESA Holdings Corporation	97	9/27/2002	\$7,943.67		(U)
				BLANK		(T)
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)
				\$69.00		(T)
CITY WIRE CLOTH PO BOX 99662 CHICAGO, IL 60690	02-11673 PJW DESA International, Inc	206	10/28/2002	\$4,508.79		(U)
				BLANK		(T)
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)
CLAD - REX INC PO BOX 95109 PALATINE, IL 60095-0109	02-11673 PJW DESA International, Inc	219	10/28/2002	\$35,210.23		(U)
				\$35,210.23		(T)
CLANTON, STEPHEN L STEVEN E FOX ESQ 655 THIRD AVE TRAUB BONACQUIST & FOX LLP NEW YORK, NY 10017	02-11672 PJW DESA Holdings Corporation	545	12/18/2002	\$899,726.00		(U)
				\$899,726.00		(T)
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		(U)
				\$899,726.00		(T)
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		(U)
				\$2,559,236.00		(T)
CLEVY, W MICHAEL STEVEN E FOX ESQ 655 THIRD AVE TRAUB BONACQUIST & FOX LLP NEW YORK, NY 10017	02-11672 PJW DESA Holdings Corporation	546	12/18/2002	\$2,559,236.00		(U)
				\$2,559,236.00		(T)
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)

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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 \$329,666.00		(U) (T)
COLUMBUS ELECTR DIV OF TPI PO BOX 94150 CHICAGO, IL 60690	02-11672 PJW DESA Holdings Corporation	270	10/29/2002	\$2,800.00 \$2,800.00		(U) (T)
COMBU INC PO BOX 974 PARSONS, KS 67357-0974	02-11673 PJW DESA International, Inc	205	10/28/2002	\$548.83 \$548.83		(U) (T)
COMFUEL PO BOX 1914 OWENSBORO, KY 42302-1914	02-11673 PJW DESA International, Inc	468	12/10/2002	\$126.13 \$126.13		(U) (T)
CONCRETE PRODUCERS SOLUTIONS INC MELISSA A HASELDEN 1400 SUMMIT TOWER ELEVEN GREENWAY PLAZA WEYCER KAPLAN PULASKI & ZUBER PC HOUSTON, TX 77046	02-11672 PJW DESA Holdings Corporation	447	12/3/2002	\$776.17 \$4,652.61 \$5,428.78		(A) (U) (T)
CONNECTICUT CONTAINER, THE CONTINENTAL CASUALTY COMPA ATTN DAVID J MILLER PO BOX 905 MONMOUTH JUNCTION, NJ 08852-0905	02-11673 PJW DESA International, Inc	32	8/12/2002	\$9,537.56 \$9,537.56		(U) (T)
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 \$350.00		(P) (T)
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 \$3,416.68		(U) (T)
CONSOLIDATED FREIGHTWAYS PO BOX 4127 PORTLAND, OR 97208	02-11673 PJW DESA International, Inc	85	9/3/2002	\$255,526.53 \$255,526.53		(U) (T)
CONSOLIDATED FREIGHTWAYS PO BOX 4127 PORTLAND, OR 97208	02-11673 PJW DESA International, Inc	359	11/8/2002	\$518,508.19 \$518,508.19		(U) (T)
CONTINENTAL MACHINERY MOVERS PO BOX 10090 BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	128	10/23/2002	\$20,133.60 BLANK		(U) (T)
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 \$21,168.28		(U) (T)
COPAS, TERESA 12171 SCOTTSVILLE RD ALVATON, KY 42122	02-11672 PJW DESA Holdings Corporation	301	11/4/2002	BLANK		(T)
COPRECI S COOP SEYMOUR GILLMAN 1700 NORTH DIXIE HWY 119 BOCA RATON, FL 33432	02-11673 PJW DESA International, Inc	111	10/7/2002	\$502,288.60 \$502,288.60		(U) (T)

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COPRECI, S. COOP. AVDA ALAVA 3 ARETXABALETA SPAIN	02-11673 PJW DESA International, Inc	69	9/9/2002	\$502,288.63 BLANK		(U) (T)
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 \$25,000.00		(U) (T)
CORPORATE SERVICE & SUPPLY PO BOX 30277 BOWLING GREEN, KY 42102-5277	02-11673 PJW DESA International, Inc	212	10/28/2002	\$2,200.00 \$2,200.00		(U) (T)
COSBY, CHERYL 171 MAPLEMERE DR BOWLING GREEN, KY 42103	02-11672 PJW DESA Holdings Corporation	211	10/28/2002	BLANK		(T)
CREATIONS IN WOOD PO BOX 90966 NASHVILLE, TN 37209-0966	02-11673 PJW DESA International, Inc	488	12/13/2002	\$67,352.71 BLANK		(U) (T)
CREATIVE ASSEMBLY SYSTEMS PO BOX 67000 DETROIT, MI 48267-2250	02-11673 PJW DESA International, Inc	302	11/4/2002	\$6,014.62 \$6,014.62		(U) (T)
CRESCO HEATING & VENT CO 112 2ND ST W CRESCO, IA 52136-1518	02-11672 PJW DESA Holdings Corporation	226	10/28/2002	\$66.06 \$66.06		(U) (T)
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 \$1,588.20		(U) (T)
CROWN CREDIT COMPANY 115 N MAIN ST NEW BREMEN, OH 45869	02-11673 PJW DESA International, Inc	34	8/8/2002	\$934.28 \$3,105.00 \$4,039.28		(P) (U) (T)
CROWN CREDIT COMPANY 115 N MAIN ST NEW BREMEN, OH 45869	02-11673 PJW DESA International, Inc	441	12/2/2002	BLANK		(T)
CTL PRINTING INDUSTRIES 8571 WHITAKER BUENA PARK, CA 90621	02-11673 PJW DESA International, Inc	262	10/29/2002	\$7,268.72 \$7,268.72		(P) (T)
CURLEY WHOLESALE ELECTRIC PO BOX 15164 SANTA ANA, CA 92735	02-11673 PJW DESA International, Inc	288	11/4/2002	\$1,728.93 \$1,728.93		(U) (T)
CUSICK HACKER & MURPHY LLP PO BOX 104 LATHAM, NY 12110-0104	02-11672 PJW DESA Holdings Corporation	228	10/28/2002	\$1,420.35 \$1,420.35		(U) (T)
CUSTOM ROTO-MOLDING 1403 EAST CHICAGO CALDWELL, ID 83605	02-11673 PJW DESA International, Inc	248	10/29/2002	\$9,133.38 \$9,133.38		(U) (T)
D & D MOTOR SERVICE 12273 30TH AVE EVART, MI 49631-8229	02-11672 PJW DESA Holdings Corporation	285	11/4/2002	\$38.15 \$38.15		(U) (T)
DALTON STAMP & DIE 930 PHIPPS BEND IND PARK SURGOINSVILLE, TN 37873	02-11673 PJW DESA International, Inc	173	10/24/2002	\$630.00 \$630.00		(U) (T)

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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)
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	BLANK		(T)
DAVES PRINTING 207 COLLEGE ST BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	410	12/2/2002	\$3,037.47		(U)
				BLANK		(T)
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)
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)
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)
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		(U)
				\$88,826.52		(T)
DEEMERS PO BOX 70010 BOWLING GREEN, KY 42102-7010	02-11673 PJW DESA International, Inc	265	10/29/2002	\$1,163.08		(U)
				\$1,163.08		(T)
DEKALB MOLDED PLASTICS 550 W MAIN ST BUTLER, IN 46721	02-11672 PJW DESA Holdings Corporation	490	12/13/2002	\$23,909.39		(S)
				\$23,909.39		(T)
DESPATCH PO BOX 1320 MINNEAPOLIS, MN 55440	02-11673 PJW DESA International, Inc	308	11/4/2002	\$1,829.51		(U)
				BLANK		(T)
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		(U)
				\$1,721.57		(T)
DIAM POP GROUP PO BOX 750060 MEMPHIS, TN 38175	02-11673 PJW DESA International, Inc	172	10/24/2002	\$164,642.74		(U)
				\$164,642.74		(T)
DIGI-KEY CORPORATION PO BOX 250 THIEF RIVER FALLS, MN 56701-0250	02-11673 PJW DESA International, Inc	342	11/13/2002	\$93.93		(U)
				\$93.93		(T)
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		(U)
				BLANK		(T)
DINSMORE & SHOHL LLP ATTN DAVID J WHITE 414 UNION ST STE 1100 NASHVILLE, TN 37219	02-11673 PJW DESA International, Inc	450	12/10/2002	\$2,781.17		(U)
				BLANK		(T)
DIRECT METALS PO BOX 17749 IRVINE, CA 92623-7749	02-11673 PJW DESA International, Inc	502	12/13/2002	\$256,684.52		(U)
				\$256,684.52		(T)

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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)
DNA GROUP INC (DEFOND, N.A.) 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)
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)
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)
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)
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)
DOUGLAS STEEL SUPPLY CO PO BOX 5764 ALCOA AVE VERNON, CA 90058	02-11673 PJW DESA International, Inc	137	10/22/2002	\$43,873.61		(U)
				\$43,873.61		(T)
DRESSER INDUSTRIES INC 250 EAST MAIN ST STRATFORD, CT 06614	02-11673 PJW DESA International, Inc	121	10/24/2002	\$406.91		(U)
				\$406.91		(T)
DSM & T CO 10609 BUSINESS DR FONTANA, CA 92337	02-11673 PJW DESA International, Inc	232	10/29/2002	\$4,632.92		(U)
				BLANK		(T)
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)
E H HARRIS LUMBER CO INC PO BOX 837 BOWLING GREEN, KY 42102-0837	02-11673 PJW DESA International, Inc	130	10/23/2002	\$350.00		(U)
				\$350.00		(T)
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)
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)
ECKER, MICHAEL & JEAN ROBIN KENDIG PO BOX 1670 A/S/O PENN NATIONAL INSURANCE CO HARRISBURG, PA 17105	02-11673 PJW DESA International, Inc	239	10/28/2002	\$19,706.08		(U)
				\$19,706.08		(T)
ECONO SIGNS 606 COLLEGE ST BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	214	10/28/2002	BLANK		(T)
ELCO SINTERED ALLOYS CO INC RT 948 KERSEY, PA 15846	02-11673 PJW DESA International, Inc	201	10/28/2002	BLANK		(T)

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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		(U) (T)
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		(U) (T)
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		(U) (T)
ELMORE, JIMMIE C 874 NOAH BLEDSOE RD SMITHS GROVE, KY 42171	02-11672 PJW DESA Holdings Corporation	467	12/10/2002		BLANK	(T)
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		(U) (T)
ERIE INSURANCE CO 2200 W BROAD ST BETHLEHEM, PA 18018	02-11673 PJW DESA International, Inc	311	11/4/2002	\$30,153.88 \$30,153.88		(U) (T)
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		(S) (T)
EVERBURN MANUFACTURING INC 454 FAIRMAN RD LEXINGTON, KY 40511	02-11672 PJW DESA Holdings Corporation	472	12/11/2002	\$90,763.53 \$90,763.53		(U) (T)
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		(U) (T)
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		(U) (T)
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		(U) (T)
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		(U) (T)
FAXONS OUTDOOR EQUIPMENT 1035 CHESTNUT ST BOWLING GREEN, KY 42101-2609	02-11673 PJW DESA International, Inc	268	10/29/2002	\$783.24 \$783.24		(U) (T)
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 \$7,320.27		(U) (T)
FEDERAL-MOGUL CORPORATION, CUSTOMER FINANCIAL SERVICES PO BOX 1966 DETROIT, MI 48235	02-11672 PJW DESA Holdings Corporation	113	10/8/2002	\$28,360.00 \$28,360.00		(U) (T)
FIDELITY LEASING 1255 WRIGHTS LN WEST CHESTER, PA 19380	02-11672 PJW DESA Holdings Corporation	42	8/5/2002	\$17,101.41 \$17,101.41		(U) (T)
FIELDS, RAY 563 OWENS BROOKE DR SMYRNA, DE 19977	02-11673 PJW DESA International, Inc	307	11/4/2002	\$281.00 \$281.00		(U) (T)

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FISHER DESIGN 2830 VICTORY PKWY CINCINNATI, OH 45206-1723	02-11672 PJW DESA Holdings Corporation	419	12/2/2002	\$100,175.00 \$100,175.00		(U) (T)
FITZGERALD WATER 200 N HOOKER ST FITZGERALD, GA 31750	02-11672 PJW DESA Holdings Corporation	185	10/24/2002	\$317.66 \$0.20 \$317.86		(S) (U) (T)
FLEXMASTER CANADA LTD 20 WEST PEARCE ST RICHMOND HILL, ON L4B 1E3 CANADA	02-11673 PJW DESA International, Inc	494	12/12/2002	\$15,468.90 \$15,468.90		(U) (T)
FMC LITHIUM DIV PO BOX 75988 CHARLOTTE, NC 28275	02-11672 PJW DESA Holdings Corporation	369	11/18/2002	\$479.60 BLANK		(U) (T)
FOLCARELLI 20 MATTHEWS JOHNSTOWN, PA 15901	02-11672 PJW DESA Holdings Corporation	366	11/18/2002	\$104.12 \$104.12		(U) (T)
FORMATECH INC 3024 INTERSTATE PKWY BRUNSWICK, OH 44212	02-11673 PJW DESA International, Inc	473	12/11/2002	\$130,226.15 \$130,226.15		(S) (T)
FORREST PAINT CO PO BOX 22110 EUGENE, OR 97402	02-11673 PJW DESA International, Inc	229	10/28/2002	\$26,595.99 \$26,595.99		(U) (T)
FRANK MORROW CO 129 BAKER ST PROVIDENCE, RI 02905	02-11673 PJW DESA International, Inc	251	10/29/2002	\$2,028.00 BLANK		(U) (T)
FRANK WAGNER & SON 2041 ELM COURT ONTARIO, CA 91761	02-11673 PJW DESA International, Inc	139	10/21/2002	\$304.92 \$304.92		(U) (T)
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		(U) (T)
FRESNEL TECHNOLOGIES INC C/O G RILEY HETHERINGTON ONE RIVERWAY STE 1700 THE HETHERINGTON LAW FIRM HOUSTON, TX 77056	02-11672 PJW DESA Holdings Corporation	557	12/17/2002	\$25,130.40 BLANK		(U) (T)
FUTURE ALLOYS INC 20151 BAHAMA ST CHATSWORTH, CA 91311	02-11673 PJW DESA International, Inc	225	10/28/2002	\$835.24 BLANK		(U) (T)
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		(U) (T)
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		(U) (T)
GAS APPLIANCE SERVICE 4411 BEE RIDGE RD STE 140 SARASOTA, FL 34233	02-11672 PJW DESA Holdings Corporation	223	10/28/2002	\$534.21 BLANK		(U) (T)
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		(S) (T)

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Creditor Name / Address	Case Name	Claim Number	Claim Date	Claimed Total	CUD**	Class***
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		(U) (T)
GENERAL ELECTRIC CAPITAL CORPORATION 44 OLD RIDGEBURY RD DANBURY, CT 06810	02-11673 PJW DESA International, Inc	103	10/1/2002	\$1,064,831.10 \$1,064,831.10		(U) (T)
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		(S) (T)
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		(S) (T)
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		(S) (T)
GENET, BRIAN 357 MINNIE WAY BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	424	11/1/2002	\$1,469.24 \$1,469.24		(P) (T)
GERALD PRINTING SERVICE PO BOX 51907 BOWLING GREEN, KY 42102-6907	02-11673 PJW DESA International, Inc	304	11/4/2002	\$39,971.10 \$39,971.10		(U) (T)
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		(U) (T)
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		(U) (T)
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		(U) (T)
GORDON, FERN JENNIFER STACEY 25000 MEMORIAL BLVD C/O STATE FARM INSURANCE CO MUFREESBORO, TN 37129	02-11673 PJW DESA International, Inc	245	10/28/2002	\$5,905.10 \$5,905.10		(U) (T)
GRAHAM, CHARLIE 6331 PUMPERNICKEL LN MONROE, NC 28110	02-11672 PJW DESA Holdings Corporation	372	11/18/2002	\$10,000.00 BLANK		(U) (T)
GRAINGER 7300 N MELVINA AVE NILES, IL 60714-3998	02-11672 PJW DESA Holdings Corporation	79	9/3/2002	\$588.17 \$588.17		(U) (T)
GREAT AMERICAN INSURANCE CO BRENT D ANDERSON ESQ 1200 17TH ST STE 1900 SNELL & WILMER LLP DENVER, CO 80202	02-11673 PJW DESA International, Inc	589	12/18/2002	\$3,000,000.00 BLANK		(U) (T)
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		(U) (T)

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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		(U) (T)
H J 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		(U) (T)
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		(U) (T)
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		(U) (T)
HARVEST TECHNOLOGY 1000 INDUSTRIAL PARK RD BELTON, TX 76513	02-11673 PJW DESA International, Inc	178	10/25/2002	\$861.00 BLANK		(U) (T)
HARVEY PENINGTON CABOT ET AL 1835 MARKET ST 29TH FL PHILADELPHIA, PA 19103	02-11672 PJW DESA Holdings Corporation	558	12/17/2002	\$865.44 \$865.44		(U) (T)
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		(U) (T)
HENRY A PETTER SUPPLY CO PO BOX 2350 PADUCAH, KY 42002-2350	02-11673 PJW DESA International, Inc	427	11/1/2002	\$1,090.14 \$1,090.14		(U) (T)
HILL MANUFACTURING CO INC 1500 JONESBORO RD SE ATLANTA, GA 30315-4085	02-11673 PJW DESA International, Inc	240	10/28/2002	\$581.55 BLANK		(U) (T)
HOGAN, JAMES & BETTY C/O JOSINA SPEIGHT PO BOX 37841 AUTO OWNERS INSURANCE RALEIGH, NC 27627	02-11673 PJW DESA International, Inc	333	11/6/2002	\$5,726.14 \$5,726.14		(U) (T)
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		(U) (T)
HORTON, MARK R. & DEANNA D. C/O BOURGAULT & HARDING 200 EAST CHARLESTON BLVD ATTN: SAMUEL A. HARDING ESQ LAS VEGAS, NV 89104	02-11673 PJW DESA International, Inc	116	10/4/2002	\$500,000.00 BLANK		(U) (T)
HOUCHIN, ALTON RAY 428 KELLY HARRIS RD BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	588	12/30/2002	BLANK		(T)
HSBC BANK USA, 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 \$136,169,131.94		(U) (T)
HSBC BANK USA, 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 \$87,131.26		(U) (T)

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HSBC BANK USA, INDENTURE TRUSTEE RUSS PALADINO ISSUER SERVICES 10 EAST 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		(U) (T)
HSBC BANK USA, INDENTURE TRUSTEE RUSS PALADINO ISSUER SERVICES 10 EAST 40TH ST 14TH FL NEW YORK, NY 10016-0200	02-11672 PJW DESA Holdings Corporation	529	12/17/2002	\$87,131.26 \$87,131.26		(U) (T)
HTI 500 WEST CLINTON LOGANSPOUT, IN 46947	02-11673 PJW DESA International, Inc	347	11/13/2002	\$50,294.73 BLANK		(U) (T)
HUGHES, MELISSA GAYLE 441 WINGFIELD CH RD BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	493	12/12/2002	BLANK		(T)
HUGHES-PARKER INDUSTRIES LLC 1604 MAHR AVE LAWRENCEBURG, TN 38464	02-11673 PJW DESA International, Inc	276	11/1/2002	\$22,616.50 BLANK		(U) (T)
HUNT HOLTZMAN, ASHLEY C/O WILLIAM LITTLE JR PO BOX 22642 125 SOUTH CONGRESS ST JACKSON, MS 39225	02-11673 PJW DESA International, Inc	489	12/13/2002	\$2,500,000.00 \$2,500,000.00		(U) (T)
IBM CREDIT CORPORATION B. H. SHIDELER 2707 BUTTERFIELD RD OAKBROOK, IL 60523	02-11672 PJW DESA Holdings Corporation	41	8/5/2002	\$521,870.00 \$521,870.00		(U) (T)
IKON OFFICE SOLUTIONS, GREAT LAKES C/O IOS CAPITAL, 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		(U) (T)
IKON OFFICE SOLUTIONS, IOS CAPITAL 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		(U) (T)
IMEX EXCHANGE INC 120 EAST 36TH ST STE 7H NEW YORK, NY 10016	02-11672 PJW DESA Holdings Corporation	271	10/29/2002	\$135.00 \$135.00		(U) (T)
INA USA CORPORATION PO BOX 751715 CHARLOTTE, NC 28275-1715	02-11673 PJW DESA International, Inc	221	10/28/2002	\$78,356.83 BLANK		(U) (T)
INDEPENDENT PROPANE CO 1020 WEST MAIN ST ADA, OK 74820	02-11672 PJW DESA Holdings Corporation	337	11/11/2002	\$998.72 \$998.72		(U) (T)
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		(U) (T)
ING INVESTMENT MANAGEMENT LLC C/O DENNIS RYAN 90 SOUTH SEVENTH STREET 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		(U) (T)
INOGRAFX 913 EAST CYNTHIA TRAIL GOODLETTSVILLE, TN 37072	02-11673 PJW DESA International, Inc	399	11/26/2002	\$2,169.86 \$2,169.86		(U) (T)

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INSTRUMENT REPAIR SERVICE 312 MYSTIC HILL DR GOODLETTSVILLE, TN 37072-1252	02-11673 PJW DESA International, Inc	195	10/25/2002	\$587.95 BLANK		(U) (T)
INTERNATIONAL CERTIFICATION 5585 TIMBER LN EXCELSIOR, MN 55331-1710	02-11672 PJW DESA Holdings Corporation	293	11/4/2002	\$15,794.03 BLANK		(U) (T)
INTERQUARTZ MALAYSIA BERHAD PHASE I, 11900 PENANG MALAYSIA	02-11672 PJW DESA Holdings Corporation	356	11/13/2002	\$41,076.00 BLANK		(U) (T)
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 \$5,949.72		(A) (U) (T)
J W CHILDS ASSOCIATES LP CHRISTINE MCDONNELL 111 HUNTINGTON AVE STE 2900 BOSTON, MA 02199	02-11672 PJW DESA Holdings Corporation	485	12/13/2002	\$269,527.92 \$269,527.92		(U) (T)
J W CHILDS EQUITY PARTNERS LP C/O GREG SHINALL ESQUIRE 55 W MONROE ST STE 3300 SPERLING & SLATER CHICAGO, IL 60603	02-11672 PJW DESA Holdings Corporation	586	12/18/2002	\$15,000,000.00 \$15,000,000.00		(U) (T)
J.S. WOODHOUSE CO INC PO BOX 1169 W SPRINGFIELD, MA 01090	02-11672 PJW DESA Holdings Corporation	194	10/25/2002	\$41.40 \$41.40		(U) (T)
JOHNSON, RANDALL E 304 GAYLE WAY BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	260	10/29/2002	BLANK		(T)
JOHNSON, WILLIAM EARL 1970 MOHAWK RD BROWNSVILLE, KY 42210	02-11672 PJW DESA Holdings Corporation	461	12/10/2002	BLANK		(T)
JONES DAY REAVIS & POGUE ATTN: DAVID L WITCOFF ESQUIRE 77 WEST WACKER CHICAGO, IL 60601-1692	02-11673 PJW DESA International, Inc	30	8/7/2002	\$143,441.50 \$143,441.50		(U) (T)
JONES, JOSEPH E 520 A ST HILLSBORO, TN 37342	02-11673 PJW DESA International, Inc	498	12/13/2002	BLANK		(T)
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		(U) (T)
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		(U) (T)
JUSTESEN INDUSTRIES 1090 YEW AVE BLAINE, WA 98230	02-11673 PJW DESA International, Inc	233	10/28/2002	\$8,203.80 \$8,203.80		(U) (T)
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		(U) (T)
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		(U) (T)

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KEN-MAC METALS 17901 ENGLEWOOD DR CLEVELAND, OH 44130-3454	02-11673 PJW DESA International, Inc	340	11/12/2002	\$41,262.56		(U)
				\$41,262.56		(T)
KENTUCKY AIR TOOL 3600 CHAMBERLAIN LN LOUISVILLE, KY 40241-1988	02-11673 PJW DESA International, Inc	284	11/4/2002	\$188.84		(U)
				\$188.84		(T)
KEY, DIANA PEARL 8780 WINGFIELD CH RD BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	459	12/10/2002			(T)
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		(U)
				\$10,000.00		(T)
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		(U)
				\$258.92		(T)
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		(U)
				\$25.00		(T)
KNIGHT MANUFACTURING INC PO BOX 4343 WATERBURG, CT 06704	02-11673 PJW DESA International, Inc	310	11/4/2002	\$14,893.36		(U)
				\$14,893.36		(T)
KO, WAI SHING 125 HOLLY SPRINGS DR PEACHTREE CITY, GA 30269	02-11672 PJW DESA Holdings Corporation	499	12/13/2002			(T)
KOCKEN CONSTRUCTION EQUIP 780 MORRIS AVE GREEN BAY, WI 54303	02-11672 PJW DESA Holdings Corporation	238	10/28/2002	\$334.51		(U)
				\$334.51		(T)
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		(U)
				BLANK		(T)
KUPANOFF, JAMES T 6 PLUMERIA IRVINE, CA 92620	02-11673 PJW DESA International, Inc	591	12/18/2002	\$1,560,000.00		(U)
				BLANK		(T)
L.B. WILLIAMS & CO PO BOX 46 BURLINGAME, CA 94011-0046	02-11672 PJW DESA Holdings Corporation	290	11/4/2002	\$244.32		(U)
				\$244.32		(T)
LAB SAFETY SUPPLY INC PO BOX 5004 JANESVILLE, WI 53547	02-11673 PJW DESA International, Inc	157	10/25/2002	\$349.70		(U)
				\$349.70		(T)
LAB SAFETY SUPPLY 401 S WRIGHT RD JANESVILLE, WI 53546	02-11673 PJW DESA International, Inc	581	12/23/2002	\$132.95		(U)
				BLANK		(T)
LAMIRAND, PATRICIA 329 PARK ST WATERVLIET, MI 49098	02-11672 PJW DESA Holdings Corporation	345	11/13/2002	\$621.90		(U)
				\$621.90		(T)
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		(U)
				\$1,717.16		(T)
LEE ELECTRIC MOTOR SERV RR 1 BOX 87A GORDON, NE 69343-9705	02-11672 PJW DESA Holdings Corporation	299	11/4/2002	\$16.30		(U)
				\$16.30		(T)

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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 BLANK		(U) (T)
LEWIS AUTO PARTS 1011 HILLSBORO BLVD MANCHESTER, TN 37355-2098	02-11673 PJW DESA International, Inc	192	10/24/2002	\$226.90 \$226.90		(U) (T)
LEWIS, KENNETH O 116 SPRINGHILL AVE BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	462	12/10/2002	BLANK		(T)
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		(U) (T)
LEWISBURG PRINTING COMPANY WOODSIDE AVE LEWISBURG, TN 37091	02-11673 PJW DESA International, Inc	408	12/4/2002	\$29,757.14 \$29,757.14		(U) (T)
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		(U) (T)
LINDSEY, ROBERT D 1388 L H MEREDITH RD BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	460	12/10/2002	BLANK		(T)
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		(U) (T)
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		(U) (T)
LOWE'S COMPANIES INC, CORPORATE CREDIT SERVICES CR6 PO BOX 1111 NORTH WILKESBORO, NC 28656	02-11672 PJW DESA Holdings Corporation	114	10/8/2002	\$2,394.65 \$2,394.65		(U) (T)
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		(U) (T)
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		(U) (T)
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		(U) (T)
LUEBBERS, JIM 806 FARMINGHAM RD LOUISVILLE, KY 40243	02-11672 PJW DESA Holdings Corporation	150	10/25/2002	\$5,500.00 \$5,500.00		(P) (T)
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 BLANK		(U) (T)
MAAS-HANSEN STEEL CORP PO BOX 58364 VERNON, CA 90058	02-11673 PJW DESA International, Inc	402	11/26/2002	\$402,861.94 BLANK		(U) (T)
MACDONALD INVESTMENTS 2525 WEST END AVE STE 950 NASHVILLE, TN 37203	02-11672 PJW DESA Holdings Corporation	352	11/14/2002	\$1,247.19 \$1,247.19		(U) (T)

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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		(U) (T)
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		(U) (T)
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		(U) (T)
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 BLANK		(U) (T)
MARKUM, ARLIS 153 RICHLAND HILLS DR MANCHESTER, TN 37355	02-11673 PJW DESA International, Inc	486	11/21/2002	\$649.50 \$649.50		(U) (T)
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		(U) (T)
MARTINEZ MANUFACTURING PO BOX 1773 ROCKFORD, IL 61110	02-11673 PJW DESA International, Inc	209	10/28/2002	\$1,328.78 \$1,328.78		(U) (T)
MASDA 221 COMMERCE ST EAST HAVEN, CT 06512	02-11672 PJW DESA Holdings Corporation	398	11/26/2002	\$108.00 \$108.00		(U) (T)
MASSACHUSETTS DEPARTMENT OF REVENUE, LITIGATION BUREAU BANKRUPTCY PO BOX 9484 BOSTON, MA 02205	02-11673 PJW DESA International, Inc	112	9/23/2002	\$11,874.40 \$41,738.08 \$53,612.48		(P) (U) (T)
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		(U) (T)
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		(U) (T)
MAXITROL COMPANY PO BOX 2230 SOUTHFIELD, MI 48037	02-11673 PJW DESA International, Inc	556	12/16/2002	\$5,320.00 \$5,320.00		(U) (T)
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		(U) (T)
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		(U) (T)
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		(U) (T)
MCKINNEY LUMBER INC, DBA MCVANTAGE PKG 514 HWY 43 SOUTH TUSCUMBIA, AL 35674	02-11672 PJW DESA Holdings Corporation	344	11/13/2002	\$4,180.00 BLANK		(U) (T)
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		(U) (T)

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MESERVEY, DON 20641 NE 34TH PL REDMOND, WA 98052	02-11672 PJW DESA Holdings Corporation	421	11/1/2002		BLANK	(T)
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	BLANK	(U) (T)
MICRO PLASTICS INC HWY 178 NORTH FLIPPIN, AR 72634	02-11673 PJW DESA International, Inc	343	11/13/2002	\$69.10		(U) (T)
MICROMATIC SPRING AND STAMPING 9325 KING ST FRANKLIN PARK, IL 60131	02-11673 PJW DESA International, Inc	193	10/24/2002	\$2,375.10		(U) (T)
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		(U) (T)
MID-SOUTH HANDLING INC PO BOX 20243 BOWLING GREEN, KY 42102-6243	02-11672 PJW DESA Holdings Corporation	171	10/24/2002	\$357.12		(U) (T)
MID-WEST WIRE SPECIALTIES INC 4545 W CORTLAND ST CHICAGO, IL 60639-5104	02-11673 PJW DESA International, Inc	170	10/24/2002		BLANK	(T)
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		(U) (T)
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		(U) (T)
MILLER, ERWIN & JEAN C/O DIRK BERGER PO BOX 1280 ONE NORWEGIAN PLAZA STE 200 POTTSTVILLE, PA 17901	02-11673 PJW DESA International, Inc	569	12/17/2002	\$39,990.32		(U) (T)
MILLIMAN & ROBERTSON INC 15800 BLUE MOUND RD BROOKFIELD, WI 53005-6069	02-11673 PJW DESA International, Inc	174	10/24/2002	\$8,958.15		(U) (T)
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	(T)
MILLS, WILLIAM & ROCHELLE & HEATHER C/O ANDREW SWAIN RTE 73 & LINCOLN DR STE 201 FOUR GREENTREE CENTRE MARLTON, NJ 08053	02-11673 PJW DESA International, Inc	544	12/18/2002	\$25,000,000.00		(U) (T)
MILSPEC HEAT TREATING INC 5662 RESEARCH DR HUNTINGTON BEACH, CA 92649	02-11673 PJW DESA International, Inc	134	10/22/2002	\$1,180.00		(U) (T)
MINTON, RONNIE DALE 323 HENRY MEREDITH BOWLING GREEN, KY 42101	02-11672 PJW DESA Holdings Corporation	491	12/13/2002		BLANK	(T)

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MODERN PLASTIC DESIGN ACRYLICS 125 BUCKINGHAM LN MADISON, WI 53714	02-11673 PJW DESA International, Inc	158	10/25/2002	\$852.60		(U)
				\$852.60		(T)
MODERN WELDING CO INC PO BOX 372 BOWLING GREEN, KY 42102-0372	02-11673 PJW DESA International, Inc	373	11/18/2002	\$3,044.44		(U)
				\$3,044.44		(T)
MOTOR POWER INC 1505 LISBON ST LEWISTON, ME 04240	02-11672 PJW DESA Holdings Corporation	183	10/24/2002	\$154.61		(U)
				BLANK		(T)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	02-11673 PJW DESA International, Inc	8	7/12/2002	\$262.76		(U)
				\$262.76		(T)
MSC INDUSTRIAL SUPPLY CO 75 MAXESS RD MELVILLE, NY 11747	02-11673 PJW DESA International, Inc	9	7/12/2002	\$1,598.19		(U)
				\$1,598.19		(T)
MUNNELL & SHERRILL PO BOX 13249 PORTLAND, OR 97213	02-11672 PJW DESA Holdings Corporation	161	10/25/2002	\$304.00		(U)
				\$304.00		(T)
MYERS, JOAN 3419 COTTAGE PL GREENSBORO, NC 27455-2019	02-11672 PJW DESA Holdings Corporation	534	11/18/2002	BLANK		(T)
NANJING INTERNATIONAL SOURCING GROUP ATTN: DAVID DENG 9250 WILSHIRE BLVD, STE 325 TROYAN LAW OFFICES BEVERLY HILLS, CA 90212	02-11673 PJW DESA International, Inc	554	7/22/2002	\$75,000,000.00		(U)
				BLANK		(T)
NANJING INTERNATIONAL SOURCING GROUP ATTN: DAVID DENG 9250 WILSHIRE BLVD, STE 325 TROYAN LAW OFFICES BEVERLY HILLS, CA 90212	02-11673 PJW DESA International, Inc	4	7/22/2002	\$75,000,000.00		(U)
				BLANK		(T)
NATIONAL HEADER DIE CO 1190 ANVIL DR ROCKFORD, IL 61115	02-11673 PJW DESA International, Inc	328	11/7/2002	\$7,301.10		(U)
				BLANK		(T)
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	BLANK		(T)
NEMKO CANADA OTTAWA, ON K1V 1H2 CANADA	02-11673 PJW DESA International, Inc	348	11/13/2002	\$405.46		(U)
				\$405.46		(T)
NEW YORK STATE, DEPARTMENT OF TAXATION & FINAN BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	02-11672 PJW DESA Holdings Corporation	18	6/24/2002	\$1.90		(P)
				\$80.86		(U)
				\$82.76		(T)
NEW YORK STATE, DEPT OF TAXATION AND FINANCE BANKRUPTCY SECTION PO BOX 5300 ALBANY, NY 12205-0300	02-11672 PJW DESA Holdings Corporation	72	9/6/2002	\$1.90		(P)
				\$130.86		(U)
				\$132.76		(T)
NEWARK ELECTRONICS 4801 N RAVENSWOOD AVE CHICAGO, IL 60640	02-11673 PJW DESA International, Inc	43	8/5/2002	\$11,319.59		(U)
				\$11,319.59		(T)

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NEWAY PACKAGING CORP 1973 EAST VIA ARADO RANCHO DOMINGUEZ, CA 90220-6102	02-11673 PJW DESA International, Inc	350	11/13/2002	\$13,798.50		(U)
				\$13,798.50		(T)
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		(U)
				\$13,600.00		(T)
NMHG FINANCIAL SERVICES INC 44 OLD RIDGEBURY RD DANBURY, CT 06810	02-11673 PJW DESA International, Inc	47	7/29/2002	\$460,547.72		(U)
				\$460,547.72		(T)
NMHG FINANCIAL SERVICES INC 44 OLD RIDGEBURY RD DANBURY, CT 06810	02-11673 PJW DESA International, Inc	102	10/1/2002	\$460,547.72		(U)
				\$460,547.72		(T)
NORTHERN SAFETY CO INC PO BOX 4250 UTICA, NY 13504-4250	02-11673 PJW DESA International, Inc	149	10/25/2002	\$581.03		(U)
				\$581.03		(T)
NORTHSIDE PACKAGING CORP 493 FLUSHING AVE BROOKLYN, NY 11206	02-11673 PJW DESA International, Inc	321	11/5/2002	\$32,470.49		(U)
				\$32,470.49		(T)
NORTHSIDE PACKAGING INC, THE CONTINENTAL CASUALTY COMPA ATTN DAVID J MILLER PO BOX 905 MONMOUTH JUNCTION, NJ 08852-0905	02-11673 PJW DESA International, Inc	13	7/8/2002	\$32,470.00		(U)
				\$32,470.00		(T)
O.G. SUPPLY INC 150 VANDER ST CORONA, CA 92880-1751	02-11673 PJW DESA International, Inc	135	10/22/2002	\$4,446.49		(U)
				\$4,446.49		(T)
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		(U)
				BLANK		(T)
OLD DOMINION FREIGHT LINE INC 500 OLD DOMINION WAY THOMASVILLE, NC 27360	02-11673 PJW DESA International, Inc	23	6/17/2002	\$694.86		(U)
				\$694.86		(T)
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		(U)
				BLANK		(T)
OLD HICKORY TOOL & DIE 300 CARTWRIGHT ST GOODLETTSVILLE, TN 37072	02-11672 PJW DESA Holdings Corporation	25	7/29/2002	\$57,295.01		(U)
				BLANK		(T)
OLIN CORPORATION, WINCHESTER DIVISION ATTN CREDIT DEPARTMENT 427 NORTH SHAMROCK ST EAST ALTON, IL 62024	02-11673 PJW DESA International, Inc	92	9/16/2002	\$921,653.04		(U)
				\$921,653.04		(T)
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		(U)
				\$922,587.68		(T)
OLSTAD, DAVID C/O MARNELL W RINGSAK PO BOX 2155 411 NORTH 4TH ST BISMARCK, ND 58502	02-11673 PJW DESA International, Inc	317	11/5/2002	\$4,514.93		(U)
				\$4,514.93		(T)
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		(U)
				BLANK		(T)

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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		(P) (T)
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		(P) (T)
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		(P) (T)
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 BLANK		(U) (T)
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		(U) (T)
PACESETTER SAFETY INC 25315 AVENUE STANFORD SANTA CLARITA, CA 91355-1215	02-11673 PJW DESA International, Inc	275	11/1/2002	\$12,325.26 \$12,325.26		(U) (T)
PACIFIC CUSTOM MATERIALS INC C/O TXI OPERATIONS LP 1341 WEST MOCKINGBIRD LN DALLAS, TX 75247	02-11672 PJW DESA Holdings Corporation	91	9/12/2002	\$52,560.25 \$52,560.25		(U) (T)
PACIFIC RIM AUTOMATION 5445 OCEANUS DR #105 HUNTINGTON BEACH, CA 92649	02-11673 PJW DESA International, Inc	526	12/16/2002	\$1,793.00 \$1,793.00		(U) (T)
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 \$151,315.15		(U) (T)
PACKAGING FULFILLMENT CO 1241 HEIL QUAKER BLVD LAVERGNE, TN 37086	02-11673 PJW DESA International, Inc	296	11/4/2002	\$37,796.05 BLANK		(U) (T)
PACKAGING UNLIMITED SECTION 151 LOUISVILLE, KY 40289	02-11673 PJW DESA International, Inc	306	11/4/2002	\$51,371.09 \$51,371.09		(U) (T)
PANELOC INC 142 BRICKYARD RD PO DRAWER 547 FARMINGTON, CT 06034	02-11673 PJW DESA International, Inc	196	10/25/2002	\$3,525.35 \$3,525.35		(U) (T)
PARIS TOOL & DIE COMPANY 1595 HWY 218 BYPASS PARIS, TN 38242	02-11672 PJW DESA Holdings Corporation	188	10/24/2002	\$12,920.00 \$12,920.00		(S) (T)
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 \$273.00		(S) (T)
PARK SURGICAL CO INC 5001 NEW UTRECHT AVE BROOKLYN, NY 11219	02-11673 PJW DESA International, Inc	169	10/24/2002	\$702.22 \$702.22		(U) (T)
PARKER HANNIFIN CORPORATION, FILTRATION & SEPARATION DIVISI 6035 PARKLAND BLVD CLEVELAND, OH 44124	02-11673 PJW DESA International, Inc	76	8/29/2002	\$271.08 \$271.08		(U) (T)

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PARKHOUSE TIRE INC PO BOX 2430 BELL GARDENS, CA 90202	02-11673 PJW DESA International, Inc	274	11/1/2002	\$612.72 BLANK		(U) (T)
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 \$1,000,000.00		(U) (T)
PAULO PRODUCTS COMPANY PO BOX 15194 ST LOUIS, MO 63110-1890	02-11672 PJW DESA Holdings Corporation	182	10/24/2002	\$322.65 \$322.65		(U) (T)
PEDLEY ZIELKE GORDINIER 455 S FOURTH AVE LOUISVILLE, KY 40202-2555	02-11673 PJW DESA International, Inc	543	12/18/2002	\$53,439.90 \$53,439.90		(U) (T)
PEERLESS INSURANCE CO PO BOX 4858 SYRACUSE, NY 13221	02-11672 PJW DESA Holdings Corporation	89	9/23/2002	\$12,292.34 BLANK		(U) (T)
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 \$31,486.00 \$71,576.00 \$115,493.00		(S) (P) (U) (T)
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 \$357.07 \$357.07		(P) (U) (T)
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	BLANK		(T)
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 \$2,635,300.00		(P) (T)
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	BLANK		(T)
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	BLANK		(T)
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 \$458,400.00		(P) (T)
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	BLANK		(T)

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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		(P) (T)
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		(P) (T)
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		BLANK	(T)
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		BLANK	(T)
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		BLANK	(T)
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		BLANK	(T)
PHELPS, LORETTA J 261 ROSIE ST BOWLING GREEN, KY 42103	02-11672 PJW DESA Holdings Corporation	400	11/26/2002		BLANK	(T)
PHILLIPS ICE SERVICE INC 438 STATE ST BOWLING GREEN, KY 42101-1241	02-11673 PJW DESA International, Inc	259	10/29/2002	\$125.00 \$125.00		(U) (T)
PHILLIPS, BRENDA 3995 BILLY JOLLEY RD SOUTH FULTON, TN 38257	02-11672 PJW DESA Holdings Corporation	425	11/1/2002		BLANK	(T)
PHILLIPS, JAMES 284 LAKESIDE WAY BOWLING GREEN, KY 42103	02-11672 PJW DESA Holdings Corporation	354	11/14/2002	\$539.10 \$539.10		(P) (T)
PICKARD DESIGN 1652 EDINGER STE B TUSTIN, CA 92780	02-11673 PJW DESA International, Inc	391	11/25/2002	\$377.62 \$377.62		(U) (T)
PIVOTAL CORPORATE SERVICES 1023 NEWMAN WAY BOWLING GREEN, KY 42101	02-11673 PJW DESA International, Inc	264	10/29/2002	\$4,689.06 BLANK		(U) (T)
PLASPROS, INC. 455 BORDEN ST WOODSTOCK, IL 60098	02-11673 PJW DESA International, Inc	1	6/20/2002	\$1,088,405.96 BLANK		(S) (T)
PLASTIC SUPPLY 1319 LEWIS ST NASHVILLE, TN 37210	02-11673 PJW DESA International, Inc	181	10/24/2002	\$279.22 \$279.22		(U) (T)
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		(U) (T)

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PORCELAIN METALS CORPORATION 1400 SOUTH 13TH ST LOUISVILLE, KY 40289	02-11673 PJW DESA International, Inc	381	11/21/2002	\$26,590.86		(U)
				\$26,590.86		(T)
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)
				\$0.00		(U)
				\$3,109.14		(T)
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)
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		(U)
				\$6,895.81		(T)
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)
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)
				BLANK		(T)
PRECISION MACHINE INC 10930 EAST 59TH ST INDIANAPOLIS, IN 46236-8337	02-11673 PJW DESA International, Inc	504	12/13/2002	\$64,315.38		(U)
				\$64,315.38		(T)
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)
PRECISION TECHNIQUES INC 1169 EAST 156TH ST BRONX, NY 10474	02-11673 PJW DESA International, Inc	132	10/23/2002	\$46,439.82		(U)
				\$46,439.82		(T)
PRINT FINISHING SOLUTIONS 1420 NORTH GLASSELL ST ORANGE, CA 92867-3612	02-11673 PJW DESA International, Inc	133	10/22/2002	\$643.22		(U)
				BLANK		(T)
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)
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)
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)
PROTECH CHEMICALS LTD PO BOX 33212 DETROIT, MI 48232	02-11673 PJW DESA International, Inc	318	11/5/2002	\$59,338.55		(U)
				BLANK		(T)
PROTECH CHEMICALS LTD PO BOX 33212 DETROIT, MI 48232	02-11673 PJW DESA International, Inc	319	11/5/2002	\$31,194.90		(U)
				BLANK		(T)
PYLES, RICK & PAT BONNIE REED, LATTITUDE CLAIMS 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)

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R C PALLET INC 11500 WRIGHT RD LYNWOOD, CA 90262	02-11672 PJW DESA Holdings Corporation	445	12/5/2002	\$7,196.25 BLANK		(U) (T)
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		(U) (T)
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		(U) (T)
R.P.M MIXING SYSTEMS PO BOX 2660 LODI, CA 95241-2660	02-11673 PJW DESA International, Inc	189	10/24/2002	\$219.16 \$219.16		(U) (T)
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		(U) (T)
RAY, DARLENE 1974 MARION MELMORE RD NEVADA, OH 44849	02-11672 PJW DESA Holdings Corporation	210	10/28/2002	\$2,000.00 BLANK		(U) (T)
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		(S) (U) (T)
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		(P) (U) (T)
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		(S) (U) (T)
RICHARD LEEDS INTERNATIONAL INC PO BOX 1125 1125 ATLANTIC AVE THIRD FLR COOPER PERSKIE APRIL NIEDELMAN ATLANTIC CITY, NJ 08401	02-11673 PJW DESA International, Inc	594	12/18/2002	BLANK		(T)
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		(S) (T)
ROBEY, L D 606 JACKSON ST FRANKLIN, KY 42134-1724	02-11672 PJW DESA Holdings Corporation	371	11/18/2002	\$243.84 \$243.84		(P) (T)
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		(U) (T)
ROGERS, RONALD E C/O ANDREW M GROVE ESQ 201 WEST BIG BEAVER STE 400 COLUMBIA CENTER REISING ETHINGTON BARNES ET AL TROY, MI 48084	02-11673 PJW DESA International, Inc	568	12/17/2002	BLANK		(T)
ROGERS, WADE C/O JAMIE BEST III PO BOX 9507 6116 GARNERS FERRY RD SC FARM BUREAU MUTUAL INSURANCE COLUMBIA, SC 29290	02-11673 PJW DESA International, Inc	297	11/4/2002	\$21,073.63 \$21,073.63		(U) (T)

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RUTLAND FURNITURE COMPANY INC C/O JOHN M MAHOTA 341 SOUTH THIRD ST STE 300 MAHOTA & CARTER COLUMBUS, OH 43215	02-11673 PJW DESA International, Inc	478	12/12/2002		BLANK	(T)
RUTLAND FURNITURE COMPANY INC C/O JOHN M MAHOTA 341 SOUTH THIRD ST STE 300 MAHOTA & CARTER COLUMBUS, OH 43215	02-11672 PJW DESA Holdings Corporation	477	12/12/2002		BLANK	(T)
RUTLAND FURNITURE COMPANY INC C/O JOHN M MAHOTA 341 SOUTH THIRD ST STE 300 MAHOTA & CARTER COLUMBUS, OH 43215	02-11673 PJW DESA International, Inc	476	12/12/2002		BLANK	(T)
RUTLAND FURNITURE COMPANY INC C/O JOHN M MAHOTA 341 SOUTH THIRD ST STE 300 MAHOTA & CARTER COLUMBUS, OH 43215	02-11672 PJW DESA Holdings Corporation	475	12/12/2002		BLANK	(T)
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		(U)
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		(U)
RYERSON COIL PROCESSING PO BOX 8000 CHICAGO, IL 60608	02-11672 PJW DESA Holdings Corporation	375	11/20/2002	\$15,407.00		(U)
S.F. TECHNOLOGY & LEISURE COMP CERRITOS, CA 90703-1730	02-11673 PJW DESA International, Inc	362	11/14/2002	\$10,484.80		(U)
SA COMMUNICATION SERVICES 10801 ELECTRON DR LOUISVILLE, KY 40299	02-11673 PJW DESA International, Inc	324	11/6/2002	\$4,871.68		(U)
SAFETY-KLEEN SYSTEMS PO BOX 11393 COLUMBIA, SC 29211	02-11673 PJW DESA International, Inc	19	6/24/2002	\$11,390.92		(U)
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)
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)
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)

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SCHMIDTKA RIEDL ET AL C/O JAMES SNYDER 173 INTREPID LN SYRACUSE, NY 13205	02-11673 PJW DESA International, Inc	432	12/6/2002	\$6,150,000.00 \$6,150,000.00		(U) (T)
SCHMIDTKA RIEDL ET AL C/O JAMES SNYDER 173 INTREPID LN SYRACUSE, NY 13205	02-11673 PJW DESA International, Inc	438	12/6/2002	\$6,150,000.00 \$6,150,000.00		(U) (T)
SCHMIDTKA RIEDL ET AL C/O JAMES SNYDER 173 INTREPID LN SYRACUSE, NY 13205	02-11673 PJW DESA International, Inc	437	12/6/2002	\$6,150,000.00 \$6,150,000.00		(U) (T)
SCHMIDTKA RIEDL ET AL C/O JAMES SNYDER 173 INTREPID LN SYRACUSE, NY 13205	02-11673 PJW DESA International, Inc	436	12/6/2002	\$6,150,000.00 \$6,150,000.00		(U) (T)
SCHMIDTKA RIEDL ET AL C/O JAMES SNYDER 173 INTREPID LN SYRACUSE, NY 13205	02-11673 PJW DESA International, Inc	435	12/6/2002	\$6,150,000.00 \$6,150,000.00		(U) (T)
SCHMIDTKA RIEDL ET AL C/O JAMES SNYDER 173 INTREPID LN SYRACUSE, NY 13205	02-11673 PJW DESA International, Inc	433	12/6/2002	\$6,150,000.00 \$6,150,000.00		(U) (T)
SCHMIDTKA RIEDL ET AL C/O JAMES SNYDER 173 INTREPID LN SYRACUSE, NY 13205	02-11673 PJW DESA International, Inc	434	12/6/2002	\$6,150,000.00 \$6,150,000.00		(U) (T)
SCHNEIDER, TIMOTHY 15351 LONGFORD DR GRANGER, IN 46530	02-11672 PJW DESA Holdings Corporation	523	12/16/2002	\$6,369.33 \$6,369.33		(P) (T)
SCHUMACHER, DAVID B 1021 RIVERVIEW DRIVE FRANKLIN, TN 37064	02-11672 PJW DESA Holdings Corporation	571	12/13/2002	BLANK		(T)
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		(U) (T)
SCOTT PETROLEUM 121 WEST HARRISON RULEVILLE, MS 38771	02-11672 PJW DESA Holdings Corporation	143	10/28/2002	BLANK		(T)
SCOTT SPECIALTY GASES INC PO BOX 310 PLUMSTEADVILLE, PA 18949-0310	02-11673 PJW DESA International, Inc	444	12/5/2002	\$2,239.75 BLANK		(U) (T)
SEALED AIR CORPORATION 2250 COMMERCE BLVD SHARONVILLE, OH 45241	02-11672 PJW DESA Holdings Corporation	448	12/4/2002	\$7,580.52 \$7,580.52		(U) (T)
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		(U) (T)
SELBY, YVONNE C/O CHRISTY L HOWELL 300 WEST VINE ST STE 600 LEXINGTON, KY 40507	02-11673 PJW DESA International, Inc	487	12/12/2002	\$53,313.16 BLANK		(U) (T)

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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		(U) (T)
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		(U) (T)
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		(U) (T)
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		(P) (T)
SHIELDS, JOHN 4547 OLD SCOTTSVILLE RD ALVATON, KY 42122-9751	02-11672 PJW DESA Holdings Corporation	278	11/4/2002	\$137.50 BLANK		(U) (T)
SHUTTERBUG PHOTO 1207 BROADWAY AVE BOWLING GREEN, KY 42104-2447	02-11673 PJW DESA International, Inc	213	10/28/2002	\$662.74 \$662.74		(U) (T)
SIGMA SWITCHES PLUS INC 4703 WYLAND DR ELKHART, IN 46516-9681	02-11673 PJW DESA International, Inc	253	10/29/2002	\$6,169.26 \$6,169.26		(U) (T)
SKILLPATH SEMINARS PO BOX 804441 KANSAS CITY, MO 64180-4441	02-11672 PJW DESA Holdings Corporation	93	9/16/2002	\$189.00 \$189.00		(U) (T)
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 BLANK		(U) (T)
SM SUPPLY 25 CATE ST ROSSVILLE, GA 30741	02-11673 PJW DESA International, Inc	292	11/4/2002	\$3,344.47 \$3,344.47		(U) (T)
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 \$584,232.96		(U) (T)
SOUTH COAST BOBCAT RENTALS INC PO BOX 759 CARDIFF, CA 92007	02-11672 PJW DESA Holdings Corporation	126	10/23/2002	\$289.28 \$289.28		(U) (T)
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 \$6,025.89		(U) (T)
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 \$4,012.99		(U) (T)
SOUTHERN ELECTRIC MOTOR SALES 183 E 4TH ST RUSSELLVILLE, KY 42276	02-11673 PJW DESA International, Inc	405	11/1/2002	\$344.08 \$344.08		(U) (T)
SOUTHERN ELECTRIC 1406 N JACKSON TULLAHOMA, TN 37388	02-11672 PJW DESA Holdings Corporation	415	12/2/2002	\$168.02 \$168.02		(U) (T)
SOUTHERN IMPERIAL INC 1400 EDDY AVE ROCKFORD, IL 61103	02-11672 PJW DESA Holdings Corporation	160	10/25/2002	\$255.02 \$255.02		(U) (T)

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SOUTHWEST MATERIAL HNDLG PO BOX 1070 MIRA LOMA, CA 91752	02-11673 PJW DESA International, Inc	124	10/23/2002	\$1,053.68 \$1,053.68		(U) (T)
SPECIALTY CERAMICS INC 41995 ST RT 344 COLUMBIANA, OH 44408	02-11672 PJW DESA Holdings Corporation	5	7/15/2002	\$191,363.30 \$191,363.30		(U) (T)
SPRIESER, PAUL & CAROLINE C/O PETER L AGOSTINI 16 CAROL PL REQUANNOCK, NJ 07440	02-11673 PJW DESA International, Inc	528	12/16/2002	BLANK		(T)
SPRIESER, PAUL & CAROLINE C/O PETER L AGOSTINI 16 CAROL PL REQUANNOCK, NJ 07440	02-11673 PJW DESA International, Inc	580	12/26/2002	BLANK		(T)
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		(U) (T)
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	BLANK		(T)
STAPLES INC 500 STAPLES DR 5TH FLR WEST FRAMINGHAM, MA 01702	02-11673 PJW DESA International, Inc	49	7/29/2002	\$1,948.45 BLANK		(U) (T)
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 BLANK		(U) (T)
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		(P) (T)
STATE FARM INSURANCE CO PO BOX 11980 MONROE, LA 71211-1980	02-11673 PJW DESA International, Inc	583	12/19/2002	\$17,293.06 \$17,293.06		(U) (T)
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		(U) (T)
STATE FARM INSURANCE PO BOX 1015 CONCORDVILLE, PA 19331	02-11673 PJW DESA International, Inc	65	8/19/2002	\$13,337.55 BLANK		(U) (T)
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		(P) (T)
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 \$8.00 \$1,179.59		(P) (U) (T)

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STATE OF NEW JERSEY DIVISION OF TAXATION PO BOX 245 COMPLIANCE ACTIVITY TRENTON, NJ 08695	02-11672 PJW DESA Holdings Corporation	578	12/17/2002	\$25,000.00		(P)
				\$25,000.00		(T)
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)
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)
SUBURBAN PROPANE REHOBETH BEACH, DE 19971	02-11673 PJW DESA International, Inc	497	12/12/2002	\$639.76		(U)
				\$639.76		(T)
SUPERIOR WASHER & GASKET PO BOX 9693 UNIONDALE, NY 11555-9693	02-11673 PJW DESA International, Inc	277	11/4/2002	\$1,049.42		(U)
				BLANK		(T)
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)
				BLANK		(T)
TARTER, GLENDON R 112 TARTER RD BROWNSVILLE, KY 42210	02-11672 PJW DESA Holdings Corporation	524	12/16/2002	BLANK		(T)
TCF LEASING INC PO BOX 4130 HOPKINS, MN 55343-4130	02-11672 PJW DESA Holdings Corporation	145	10/25/2002	\$4,460.00		(S)
				\$4,460.00		(T)
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)
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)
				BLANK		(T)
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)
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)
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)
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	\$49,491.16		(P)
				\$98,518.41		(U)
				BLANK		(T)
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)

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THE STANDARD REGISTER COMPANY 600 ALBANY ST DAYTON, OH 45408	02-11673 PJW DESA International, Inc	95	9/25/2002	\$4,648.62 \$4,648.62		(U) (T)
THOMAS JR, RAYMOND 231 BOSTON RD AUBURN, KY 42206-9039	02-11672 PJW DESA Holdings Corporation	428	11/1/2002	\$673.52 \$673.52		(U) (T)
THORNTON, LUCIAN O 128 SPRINGHILL AVE BOWLING GREEN, KY 42101-5029	02-11672 PJW DESA Holdings Corporation	457	12/10/2002	BLANK		(T)
TIMBERLAKE COMPUTER 1356 TANFORAN DR LEXINGTON, KY 40517	02-11673 PJW DESA International, Inc	50	7/29/2002	\$2,399.82 BLANK		(P) (T)
TIMCO RUBBER PO BOX 35135 CLEVELAND, OH 44135-0135	02-11673 PJW DESA International, Inc	165	10/25/2002	\$2,225.00 \$2,225.00		(U) (T)
TOYOTA MOTOR CREDIT CORP PO BOX 2958 19001 SOUTH WESTERN AVE M/S FN 21 TORRANCE, CA 90509-2958	02-11673 PJW DESA International, Inc	21	6/28/2002	\$27,093.79 BLANK		(P) (T)
TOYOTA MOTOR CREDIT CORP PO BOX 2958 19001 SOUTH WESTERN AVE M/S FN21 TORRANCE, CA 90509-2958	02-11673 PJW DESA International, Inc	15	7/5/2002	\$6,082.55 BLANK		(S) (T)
TOYOTA MOTOR CREDIT CORP PO BOX 2958 19001 SOUTH WESTERN AVE M/S FN21 TORRANCE, CA 90509-2958	02-11673 PJW DESA International, Inc	14	7/5/2002	\$11,429.25 BLANK		(S) (T)
TRACKING TECHNOLOGY CORP PO BOX 5 WATERLOO, ON N2J 3Z6 CANADA	02-11673 PJW DESA International, Inc	439	12/6/2002	\$89,448.42 \$89,448.42		(U) (T)
TRACKING TECHNOLOGY CORP PO BOX 5 WATERLOO, ON N2J 3Z2 CANADA	02-11673 PJW DESA International, Inc	440	12/6/2002	\$7,115.35 \$7,115.35		(U) (T)
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 BLANK		(U) (T)
TRACTOR SUPPLY COMPANY PO BOX 17901 NASHVILLE, TN 37217-0901	02-11672 PJW DESA Holdings Corporation	396	11/25/2002	\$120.51 \$120.51		(U) (T)
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 BLANK		(U) (T)
TRENCO LLC TRENTON, IL 62293	02-11672 PJW DESA Holdings Corporation	207	10/28/2002	BLANK		(T)
TREND TEX INC 9509 FOSTER AVE SCHILLER PARK, IL 60176	02-11673 PJW DESA International, Inc	186	10/24/2002	\$1,674.93 BLANK		(U) (T)

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TRINE ACCESS TECHNOLOGY 1440 FERRIS PL BRONX, NY 10461	02-11673 PJW DESA International, Inc	235	10/28/2002	\$6,430.00 \$6,430.00		(U) (T)
TURLEY JR, LAWRENCE 210 W COFFEE ST MANCHESTER, TN 37355	02-11672 PJW DESA Holdings Corporation	474	12/11/2002	\$999.92 \$999.92		(P) (T)
TUSCARORA INC PO BOX 448 NEW BRIGHTON, PA 15066	02-11673 PJW DESA International, Inc	153	10/25/2002	\$80,082.33 \$80,082.33		(U) (T)
TYLINTER PO BOX 632503 CINCINNATI, OH 45263-2503	02-11673 PJW DESA International, Inc	338	11/11/2002	\$17,987.49 \$17,987.49		(U) (T)
UBS CAPITAL LLC C/O GREG SHINALL ESQUIRE 55 W MONROE ST STE 3300 SPERLING & SLATER CHICAGO, IL 60603	02-11672 PJW DESA Holdings Corporation	593	12/18/2002	\$15,000,000.00 \$15,000,000.00		(U) (T)
ULLMAN, ABE PO BOX 102 BARTLETT, OH 45713	02-11672 PJW DESA Holdings Corporation	269	10/29/2002	\$233.27 \$233.27		(U) (T)
ULTRABAC. COM 15015 MAIN ST STE 200 BELLEVUE, WA 98007	02-11672 PJW DESA Holdings Corporation	154	10/25/2002	\$0.00		(T)
UMRAO, LADONNA PO BOX 5 192 CLARK ST WOODBURN, KY 42170	02-11672 PJW DESA Holdings Corporation	129	10/23/2002	\$1,384.15 BLANK		(U) (T)
UNITED CITIES GAS COMPANY, ATMOS ENERGY CORPORATION 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		(U) (T)
UNITED RENTALS INC ANNE SIMPSON 19772 MAC ARTHUR BLVD #260 IRVINE, CA 92612	02-11672 PJW DESA Holdings Corporation	78	8/30/2002	\$3,505.06 \$3,505.06		(U) (T)
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		(U) (T)
US CUSTOMS SERVICE PO BOX 68911 6026 LAKESIDE BLVD INDIANAPOLIS, IN 46268	02-11673 PJW DESA International, Inc	431	12/6/2002	BLANK		(T)
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		(U) (T)
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		(U) (T)

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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		(U) (T)
VALOR LLC PO BOX 1914 OWENSBORO, KY 42302	02-11673 PJW DESA International, Inc	327	11/7/2002	\$4,693.14 \$4,693.14		(U) (T)
VF TECATE LLC C/O LESTER A OTTENHEIMER III 750 LAKE COOK RD STE 350 KOVITZ SHIFRIN NESBIT BUFFALO GROVE, IL 60089	02-11672 PJW DESA Holdings Corporation	246	10/28/2002	\$5,818.83 \$5,818.83		(U) (T)
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		(U) (T)
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		(U) (T)
W W GRAINGER INC C/O DAVID C CHRISTIAN II ESQ 227 WEST 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		(U) (T)
W W GRAINGER, INC C/O DAVID C CHRISTIAN II, ESQ 227 WEST MONROE STREET MCDERMOTT WILL & EMERY CHICAGO, IL 60606-5096	02-11672 PJW DESA Holdings Corporation	576	12/17/2002	\$165,423.75 \$165,423.75		(U) (T)
W. W. GRAINGER INC 7300 N MELVINA NILES, IL 60714	02-11673 PJW DESA International, Inc	39	8/6/2002	\$2,840.30 BLANK		(U) (T)
W.G. 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		(U) (T)
W.W. GRAINGER INC 7300 N MELVINA NILES, IL 60714	02-11673 PJW DESA International, Inc	6	7/11/2002	\$1,980.03 BLANK		(U) (T)
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 BLANK		(U) (T)
WARNER SPRINGS RANCHOOWNERS ASSN JAMES HILL & KIT GARDNER 550 WEST C ST STE 1500 SULLIVAN HILL LEWIN REZ & ENGEL SAN DIEGO, CA 92101	02-11672 PJW DESA Holdings Corporation	539	12/18/2002	BLANK		(T)
WEAVER, KARI & CHARLES C/O STEVEN M FRIEDMAN 111 WEST MONROE ST STE 1400 PHOENIX, AZ 85003	02-11673 PJW DESA International, Inc	430	12/6/2002	\$78,893.29 \$78,893.29		(U) (T)
WEGO PRECISION MACHINE INC PO BOX 410 SHELBYVILLE, TN 37160-0410	02-11672 PJW DESA Holdings Corporation	542	12/18/2002	\$21,761.00 \$21,761.00		(U) (T)

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WELLS FARGO FINANCIAL LEASING INC 604 LOCUST STREET 14TH FL DES MOINES, IA 50309	02-11672 PJW DESA Holdings Corporation	572	12/9/2002	\$8,616.73 \$8,616.73		(U) (T)
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		(U) (T)
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		(P) (U) (T)
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		(U) (T)
WEYERHAEUSER COMPANY 7591 COLLECTIONS CENTER DR CHICAGO, IL 60693	02-11673 PJW DESA International, Inc	365	11/18/2002	\$36,144.93 BLANK		(U) (T)
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		(U) (T)
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		(U) (T)
WIGGS HAUN & BOHAN LARRY WIGGS 7013 WESTBELT DR NASHVILLE, TN 37209	02-11672 PJW DESA Holdings Corporation	198	10/25/2002	BLANK		(T)
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 BLANK		(U) (T)
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 BLANK		(U) (T)
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		(P) (U) (T)
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 \$380.00		(U) (T)
WILLIS PROPANE 10070 FM 1097 WEST WILLIS, TX 77378	02-11672 PJW DESA Holdings Corporation	283	10/28/2002	\$1,143.27 BLANK		(U) (T)
WKY LEASING PO BOX 6 BOWLING GREEN, KY 42102	02-11673 PJW DESA International, Inc	257	10/29/2002	\$932.80 \$932.80		(U) (T)

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WORGAS BRUCIATORI SRL VIA DELL INDUSTRIA, 53 FORMIGINE (MO) ITALY	02-11672 PJW DESA Holdings Corporation	141	10/18/2002	\$125,039.21 \$125,039.21		(U) (T)
WORLDCOM INC AND SUBSIDIARIES, RECEIVABLES MANAGEMENT 3300 E RENNEN RD 2ND FLR RICHARDSON, TX 75082	02-11673 PJW DESA International, Inc	45	7/30/2002	\$6,391.48 \$6,391.48		(U) (T)
WRENTHAN STEEL PRODUCTS PO BOX 357 WRENTHAN, MA 02093	02-11673 PJW DESA International, Inc	146	10/25/2002	\$1,106.77 \$1,106.77		(U) (T)
YELLOW FREIGHT SYSTEM INC C/O PURVIS & GENTRY PC RUSSELL C. PURVIS 306 E 12TH ST STE 1000 KANSAS CITY, MO 64106	02-11673 PJW DESA International, Inc	88	9/23/2002	\$25,050.90 BLANK		(U) (T)
ZIMMERMAN LIEBERMAN TAMULONIS & CROSSEN PO BOX 238 POTTSVILLE, PA 17901-0238	02-11672 PJW DESA Holdings Corporation	394	11/25/2002	\$97.50 BLANK		(U) (T)
ZO-AIR CO INC 1320 - 6 LINCOLN AVE HOLBROOK, NY 11741	02-11673 PJW DESA International, Inc	179	10/25/2002	\$494.33 \$494.33		(U) (T)
ZONES 707 S GRADY WAY RENTON, WA 98055	02-11673 PJW DESA International, Inc	147	10/25/2002	\$699.99 BLANK		(U) (T)
Count: 588				\$594,128.13		(A)
				\$1,694,069.50		(S)
				\$7,025,498.42		(P)
				\$788,247,295.58		(U)
				\$576,657,690.53		(T)
				\$797,560,991.63		CALC**

****The calculated total (CALC) reflects the aggregate value of each individual classification as indicated on the proof of claim form by the creditor, but does not necessarily represent the total claim as indicated by the creditor.