

UNITED STATES BANKRUPTCY COURT - District of Delaware

PROOF OF CLAIM

Name of Debtor:

Nelson Metal Products LLC

Case Number:

09-12447 (KG)

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503

Name of Creditor (the person or other entity to whom the debtor owes money or property):

U.S. Customs and Border Protection

Check this box to indicate that this claim amends a previously filed claim.

Name and addresses where notices should be sent:

U.S. Customs and Border Protection
Attn: Revenue Division, Bankruptcy Team
6650 Telecom Dr., Suite 100
Indianapolis, IN 46278

Court Claim Number: (If known)

Telephone Number: 1-800-743-3333 (relay); 317-298-1501

Filed on:

Name and address where payment should be sent (if different from above):

RECEIVED
DEC 28 2009

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Telephone number:

BMC GROUP

Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 0.00 + unliquidated/contingent

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

Specify the priority of the claim.

Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

2. Basis for Claim: Unliquidated/contingent duties, fees and other charges (See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 4939

Wages, salaries, or commissions (up to \$10,950\*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4).

3a. Debtor may have scheduled amount as: (See instruction #3a on reverse side)

Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5).

4 Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other

Up to \$2,425\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7).

Value of Property: Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim,

If any: Basis for perfection:

Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).

Amount of Secured Claim: Amount Unsecured \$

Other - Specify applicable paragraph of 11 U.S.C. § 507(a)( ).

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

Please see attached statement labeled Attachment A.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Amount entitled to priority:

\$ 0.00 + unliq/contingent

\*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

Date: DEC 23 2009

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Kara N. Welty

Kara N. Welty Chief, Debt Collection Section

FOR COURT USE ONLY

JL French Auto Castings



00206

Attachment A

This claim reflects the known liability of the debtor to this agency of the United States. The United States reserves the right to amend this claim to assert subsequently discovered liabilities. This agency holds subject to setoff against this claim a debt owed to the debtor of     \$0.00    . The identification of any sums held subject to setoff is without prejudice to any other right under 11 U.S.C. § 553 to set off, against this claim, debts owed to debtor by this or any other federal agency.

SUMMARY SHEET - PROOF OF CLAIM  
U.S. BANKRUPTCY COURT - DISTRICT OF DELAWARE

Debtor: Nelson Metal Products LLC Case No: 09-12447 (KG)

The claim(s) for this debtor consist of:

**SECURED**

**AMOUNT**

Supplemental duty bills	_____
Inspectional charges	_____
Debit Vouchers	_____
Fines & Penalties	_____
other: _____	_____
<b>TOTAL</b>	<u>\$0.00</u>

**UNSECURED NON-PRIORITY**

Supplemental duty bills	_____
Inspectional charges	_____
Debit Vouchers	_____
Fines & Penalties	_____
other: _____	_____
<b>TOTAL</b>	<u>\$0.00</u>

**PRIORITY**

Supplemental duty bills	_____
Inspectional charges	_____
Debit Vouchers	_____
Fines & Penalties	_____
other: _____	_____
<b>TOTAL</b>	<u>\$0.00 + unliq/cont</u>

**GRAND TOTAL**

\$0.00 + unliq/cont

There are 14 **unliquidated pre-petition entries** which may liquidate with duty, fees, or other charges due the U.S. Customs and Border Protection per 19 C.F.R. § 159.1 thru 159.58.

**Nelson Metal Products LLC**

Case No. 09-12447 (KG)

**UNLIQUIDATED ENTRIES**

Entry Number	Entry Date	Port of Entry
336-53993595	January 6, 2009	PORT HURON, MI
336-54000697	January 9, 2009	PORT HURON, MI
336-54060915	February 6, 2009	PORT HURON, MI
336-53969637	February 10, 2009	PORT HURON, MI
336-54071060	February 16, 2009	PORT HURON, MI
336-54075574	February 20, 2009	PORT HURON, MI
336-54108946	March 13, 2009	PORT HURON, MI
336-54042830	March 19, 2009	PORT HURON, MI
336-54119901	March 20, 2009	PORT HURON, MI
336-54128951	March 27, 2009	PORT HURON, MI
336-54160459	April 10, 2009	PORT HURON, MI
336-54178956	April 25, 2009	PORT HURON, MI
336-54150831	June 19, 2009	PORT HURON, MI
336-55620915	July 12, 2009	PORT HURON, MI

Included in the claim is a list of unliquidated entries. A commercial importer can make entry of merchandise, submit certain minimal documentation, and receive release of that merchandise immediately upon the completion of any required inspection. See 19 C.F.R. Parts 141 and 142. Within ten working days after entry, the importer must file entry documents with CBP, giving the details of the importation, and provide payment of the duties, fees, and other charges the importer estimates are due. CBP has a limited amount of time to review the entry and assess any additional amounts due, refund excess amounts deposited, or, in most cases liquidate the entry with no change. See 19 U.S.C. § 1504. This review process is referred to as liquidation and is described in CBP regulations at 19 C.F.R. Part 159.

6650 Telecom Drive  
Indianapolis, IN 46278



**U.S. Customs and  
Border Protection**

**DEC 23 2009**

J.L. French Automotive Castings, Inc.  
c/o BMC Group Inc.  
P.O. Box 3020  
Chanhassen, Minnesota 55317-3020

Re: Nelson Metal Products LLC  
Case Number: 09-12447 (KG)

J.L. French LLC  
Case Number: 09-12449 (KG)

Dear Sir or Madam:

Enclosed are our Proofs of Claim for the above referenced bankruptcy cases. Please file the claims and return a file-marked copy of each claim in the accompanying self-addressed, stamped envelope.

If you have any questions regarding these cases, please make immediate contact with Scott Vrooman at relay number 1-800-743-3333 and then tell agent to dial 317-298-1501.

Sincerely,

A handwritten signature in cursive script that reads "Kara N. Welty".

Kara N. Welty  
Chief, Debt Collection Section  
Financial Operations, Office of Administration  
U.S. Customs and Border Protection

Enclosures