

EXHIBIT 1

**In re: Oldco M Corporation F/K/A Metaldyne Corporation
OMNIBUS 28 : EXHIBIT 1 – OVERSTATED CLAIMS**

Creditor Name/ Address	Claim Number	Total Claim Dollars*/ Claim Class**	Reclassification Amount*/ Claim Class**	Overstated Amount*/ Claim Class**	Basis For Objection
MCBROOM ELECTRIC ATTN CORPORATE OFFICER 800 W 16TH ST INDIANAPOLIS, IN 46202-2202	527	\$3,904.25 (A) \$3,904.25 (U)	\$3,904.25 (A) \$0.00 (U)	\$3,904.25 (U)	Accretive Solutions associate William MacDonald, Senior Associate, compared the claimed invoice amounts to the Metaldyne AP system. The Metaldyne AP system only shows \$3,904.25 as being owed for this Claimant. The documentation attached to the claim also only shows \$3,904.25 owing. Therefore, the claim should be reduced to \$3,904.25. Accretive associate requested invoice follow up information and left contact information but did not receive a response.
OAKLAND COUNTY TREASURER 1200 N TELEGRAPH RD DEPARTMENT 479 PONTIAC, MI 48341	3627	\$111,203.96 (S) UNLIQUIDATED	\$0.00 (P) \$108,500.00 (S)	\$2,703.96 (S)	The Claimant received payment in the amount of \$2,703.96, therefore, the claim should be reduced to \$108,500.00.
R & B PLASTICS ATTN CORPORATE OFFICER 1605 WOODLAND DR SALINE, MI 48176-1638	1945	\$13,396.86 (A) \$20,665.32 (U)	\$0.00 (A) \$7,268.46 (U)	\$13,396.86 (U)	The Debtors paid \$13,396.86; therefore, the claim should be reduced accordingly. The claimant indicated a non-priority claim of \$20,665.32 and Section 503(b)(9) claim of \$13,396.86. Documentation attached to claim only shows \$20,665.32 as originally due, therefore, the claim should be reduced accordingly. Accretive associate requested invoice follow up information and left contact information but did not receive a response.
SJM CO LTD KENNETH RJ RETTIG 14930 LAPLAISANCE RD STE 132 MONROE, MI 48161	2931	\$79,841.00 (U)	\$14,691.00 (U)	\$65,150.00 (U)	The Debtors paid \$65,150 for invoice SP0905/081. Therefore, the claim should be reduced by that amount. Accretive associate requested invoice follow up information and left contact information but did not receive a response.
SJM FLEX SDN BHD ATTN CORPORATE OFFICER LOT #34 EMR 7435 BATU 9 1/2 JALAN KAPAR SELANGOR DARUL MALAYSIA	2932	\$202,832.57 (U)	\$20,081.00 (U)	\$182,751.57 (U)	Accretive Solutions associate William MacDonald, Senior Associate, compared the claimed invoice amounts to the Metaldyne AP system. The Metaldyne AP only shows \$20,081.00 as owing to this Claimant. Therefore, the claim should be reduced to \$20,081.00. Accretive associate requested invoice follow up information and left contact information but did not receive a response.

* Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

** (A) Administrative (S) Secured (P) Priority (U) Unsecured

**In re: Oldco M Corporation F/K/A Metaldyne Corporation
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SOLUTION RECOVERY SERVICES LLC 7455 NEWMAN BLVD DEXTER, MI 48130	5	\$216,392.39 (U)	\$191,392.39 (U)	\$25,000.00 (U)	(U) Per purchase order with the Debtors, invoices 72158, 72297, 72427, 72577 and 72688 should only be for \$15,000. Therefore, the claim is overstated by \$25,000 and should be reduced accordingly. Accretive associate requested invoice follow up information and left contact information but did not receive a response.
Totals:					
		\$17,301.11 (A)	\$3,904.25 (A)	\$0.00 (A)	
		\$111,203.96 (S)	\$0.00 (P)	\$0.00 (P)	
		\$498,635.53 (U)	\$108,500.00 (S)	\$2,703.96 (S)	
			\$233,432.85 (U)	\$290,202.68 (U)	

Case Legend:

09-13411 MID PRODUCTS CORPORATION
 09-13412 OLDCO M CORPORATION F/K/A METALDYNE CORPORATION
 09-13413 METALDYNE ENGINE CO., LLC
 09-13414 METALDYNE CO., LLC
 09-13415 METALDYNE LESTER PRECISION DIE CASTING, INC.
 09-13416 METALDYNE SINTERED COMPONENTS LLC
 09-13417 METALDYNE TUBULAR PRODUCTS, INC.
 09-13418 METALDYNE DUPAGE DIE CASTING, CORPORATION
 09-13419 METALDYNE MACHINING AND ASSEMBLY COMPANY
 09-13420 METALDYNE LIGHT METALS COMPANY, INC.

09-13421 METALDYNE SINTERED COMPONENTS ST. MARYS
 09-13422 NC-M CHASSIS SYSTEMS LLC
 09-13423 PUNCHGRAFT COMPANY
 09-13424 WINDFALL SPECIALTY POWDERS, INC.
 09-13425 METALDYNE ASIA, INC.
 09-13426 METALDYNE DRIVELINE CO.
 09-13427 METALDYNE EUROPE, INC.
 09-13428 METALDYNE PRECISION FORMING – FORT WAYNE
 09-13429 METALDYNE SERVICES, INC.
 09-13430 METALDYNE SINTERED COMPONENTS OF INDIANA

09-13431 METALDYNE US HOLDING CO.
 09-13432 ER ACQUISITION CORPORATION
 09-13433 GMTI HOLDING COMPANY
 09-13434 HALYARD AVIATION SERVICES, INC.
 09-13435 MASCO TECH SATURN HOLDINGS, INC.
 09-13436 MASG DISPOSITION, INC.
 09-13437 MASX ENERGY SERVICE GROUP, INC.
 09-13438 PRECISION HEADED PRODUCTS, INC.
 09-13439 STAHL INTERNATIONAL, INC.
 09-13440 WCCMCURDY CO.
 09-13441 METALDYNE INTERMEDIATE HOLDCO, INC.

* Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

** (A) Administrative (S) Secured (P) Priority (U) Unsecured