

EXHIBIT 3

**In re: Oldco M Corporation F/K/A Metaldyne Corporation
OMNIBUS 28 : EXHIBIT 3 – OVERSTATED AND IMPROPER CLASSIFICATION CLAIMS**

Creditor Name/ Address	Claim Number	Total Claim Dollars*/ Claim Class**	Reclassification Amount*/ Claim Class**	Overstated Amount*/ Claim Class**	Basis For Objection
FEDERAL BROACH & MACHINE COMPANY LLC C/O WJ MANIFOLD 1961 SULLIVAN DR HARRISON, MI 48625	210	\$44,000.00 (S) \$13,055.00 (U)	\$17,845.00 (S) \$34,025.00 (U)	\$26,155.00 (S)	(S) Claimant only provided evidence of a security interest related to one invoice in the amount of \$17,845.00, which portion of the claim should remain as secured. MDI assumed \$5,185.00 of the claim and therefore the Debtors do not have any liability for that amount and the Claim should be reduced accordingly.
GONZALEZ, ARTURO 2400 S SAWYER AVE CHICAGO, IL 60623-4015	1462	\$5,500.00 (P)	\$3,313.00 (U)	\$5,500.00 (P)	(P) Claimant has failed to provide any evidence of entitlement to priority treatment. Claimant has failed to provide documentation to support the claim other than an agreement related to a stay payment for the Niles facility. The agreement was a pre-petition agreement that was rejected by the Debtors and therefore, the claim should be classified as a general unsecured claim. The Claimant was paid \$2,187 by the Debtor towards the \$5,500 bonus, therefore, the claim should be reduced to \$3,313.00.
KOVAC, KIMBERLY A 19310 PARKE LN GROSSE ILE, MI 48138	3056	\$34,668.13 (P)	\$0.00 (P) \$34,646.42 (U)	\$34,668.13 (P)	(P) Claimant has failed to provide any evidence of entitlement to priority treatment. This claim is not entitled to priority treatment. Accretive Solutions associate William MacDonald, Senior Associate, compared the claimed invoice amounts to the Metaldyne AP system. The Metaldyne AP system only shows \$34,646.42 for this Claimant. Accretive associate requested invoice follow up information and left contact information but did not receive a response.
MICHIGAN CONSTRUCTION SYSTEMS JOSEPH C MONROE 116 DUTCHER STREET BRIGHTON, MI 48116	380	\$4,713.50 (P) \$4,713.50 (S)	\$0.00 (P) \$4,713.50 (S)	\$4,713.50 (P)	(P) The claim seeks allowance of both a priority claim in the amount of \$4,713.50 and a secured claim in the same amount. The documentation attached to the claim only shows a total of \$4,713.50. The claim fails to attach any documentation show entitlement to priority treatment. Therefore, the claim should be reduced to a secured claim in the amount of \$4,713.50.

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

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

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PLYMOUTH PLATING INC ATTN CORPORATE OFFICER 42200 JOY RD PLYMOUTH, MI 48170-4636	2624	\$4,343.12 (A) \$60,548.80 (U)	\$27,277.98 (U)	\$4,343.12 (P) \$33,270.82 (U)	(P) MDI assumed the \$4,343.12 amount asserted as a priority claim; therefore, the Debtors do not have any liability as to that amount. In addition, Accretive Solutions associate William MacDonald, Senior Associate, compared the claimed invoice amounts to the Metaldyne AP system. The Metaldyne AP only shows \$27,277.98 as owing to this Claimant. Therefore, the claim should be reduced to \$37,613.94. Accretive associate requested invoice follow up information and left contact information but did not receive a response.
NAVELY'S MACHINE & MANUFACTRU PO BOX 1421 1070 INDUSTRIAL PKWY PERU, IN 46870-4221	1850	\$56,501.26 (S) UNLIQUIDATED	\$55,309.80 (U)	\$56,501.26 (S)	(S) Claimant has failed to provide any evidence of entitlement to secured status. Accretive Solutions associate William MacDonald, Senior Associate, compared the claimed invoice amounts to the Metaldyne AP system. The Metaldyne AP system only shows \$55,309.80 owed to the Claimant.
SUPERIOR CONTROLS INC DENNIS W LOUGHLIN WARNER NORCROSS & JUDD LLP 2000 TOWN CENTER STE 2700 SOUTHFIELD, MI 48075-1318	3043	\$600,000.00 (S)	\$31,748.60 (S) \$285,737.40 (U)	\$568,251.40 (S)	(S) The Debtors do not have any liability for \$286,664 as those amounts were assumed by MDI and therefore the claim should be reduced accordingly. Through correspondence with Accretive, the Claimant agrees with this reduction. The collateral was sold at an auction, which resulted in a 10% recovery and therefore the value of the collateral and security should be reduced accordingly.
Totals:		\$4,343.12 (A) \$44,881.63 (P) \$705,214.76 (S) \$73,603.80 (U)	\$0.00 (P) \$54,307.10 (S) \$440,309.60 (U)	\$0.00 (A) \$49,224.75 (P) \$650,907.66 (S) (\$80,968.40) (U)	

Case Legend:

09-13411 MD PRODUCTS CORPORATION	09-13421 METALDYNE SINTERED COMPONENTS ST. MARYS	09-13431 METALDYNE US HOLDING CO.
09-13412 OLDSCO M CORPORATION F/K/A METALDYNE CORPORATION	09-13422 NC-M CHASSIS SYSTEMS LLC	09-13432 ER ACQUISITION CORPORATION
09-13413 METALDYNE ENGINE CO., LLC	09-13423 PUNCHCRAFT COMPANY	09-13433 GMTI HOLDING COMPANY
09-13414 METALDYNE CO., LLC	09-13424 WINDFALL SPECIALTY POWDERS, INC.	09-13434 HALYARD AVIATION SERVICES, INC.
09-13415 METALDYNE LESTER PRECISION DIE CASTING, INC.	09-13425 METALDYNE ASIA, INC.	09-13435 MASCO TECH SATURN HOLDINGS, INC.
09-13416 METALDYNE SINTERED COMPONENTS LLC	09-13426 METALDYNE DRIVELINE CO.	09-13436 MASG DISPOSITION, INC.
09-13417 METALDYNE TUBULAR PRODUCTS, INC.	09-13427 METALDYNE EUROPE, INC.	09-13437 MASX ENERGY SERVICE GROUP, INC.
09-13418 METALDYNE DUPAGE DIE CASTING CORPPORATION	09-13428 METALDYNE PRECISION FORMING – FORT WAYNE	09-13438 PRECISION HEADED PRODUCTS, INC.
09-13419 METALDYNE MACHINING AND ASSEMBLY COMPANY	09-13429 METALDYNE SERVICES, INC.	09-13439 STAHL INTERNATIONAL, INC.
09-13420 METALDYNE LIGHT METALS COMPANY, INC.	09-13430 METALDYNE SINTERED COMPONENTS OF INDIANA	09-13440 WC MCCURDY 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