

OMNIBUS 27 : EXHIBIT 3 - IMPROPER CLASSIFICATION CLAIMS

Creditor Name/ Address	Claim Number	Total Claim Dollars*/ Claim Class**	Reclassification Amount*/ Claim Class**	Overstated Amount*/ Claim Class**	Basis For Objection
BFS MACHINE SHOP 130 VALLEY ROAD ST. MARYS, PA 15857	1044	\$2,010.00 (P)	\$0.00 (P) \$2,010.00 (U)	\$2,010.00 (P)	This claim is not entitled to priority status.
CAMBRIA TOOL & MACHINE INC PO BOX 248 121 MECHANIC RD HILLSDALE, MI 49242	1247	\$0.00 (P)	\$0.00 (P) \$62,182.42 (U)	\$62,182.42 (P)	This claim does not qualify for priority status.
CAMBRIA TOOL & MACHINE, INC. PO BOX 248 121 MECHANIC RD HILLSDALE, MI 49242-5025	1139	\$0.00 (P) \$0.00 (U)	\$0.00 (P) \$200,230.00 (U)	\$153,600.00 (P)	This claim does not qualify for priority status.
CNC PROFESSIONAL REPAIR, INC. ATTN CORPORATE OFFICER 4360 MINOR ROAD COPLEY, OH 44321	2119	\$5,262.40 (P)	\$0.00 (P) \$5,262.40 (U)	\$5,262.40 (P)	This claim does not qualify for priority status.
INSPECCION Y CONTROL DE PARTES AUTOMOTRICES SC EJE 130 #158 ZONA INDUSTRIAL DEL POTOSI CP 78395 SAN LUIS POTOSI SLP MEXICO	1767	\$12,030.67 (P)	\$12,030.67 (U)	\$12,030.67 (P)	This claim is not entitled to priority status.
MAIER, WILLI KIRCHSTRASSE 28 A ZELL A H 77736 GERMANY	1227	\$4,929.59 (P)	\$0.00 (P) \$4,929.59 (U)	\$4,929.59 (P)	This claim does not qualify for priority status.
MECHANICAL TOWN SERVICES ATTN CORPORATE OFFICER 50 EISENHOWER LANE NORTH LOMBARD, IL 60148	1729	\$7,666.89 (P)	\$0.00 (P) \$7,666.89 (U)	\$7,666.89 (P)	Not entitled to priority treatment.
MONROE OPTICAL INC DBA FOOTWEAR SUPPLY 1751 N MAIN ST FRANKLIN, IN 46131	125	\$1,626.00 (P)	\$0.00 (P) \$1,626.00 (U)	\$1,626.00 (P)	This claim is not entitled to priority status.

* 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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MUKHERJEE, PARTHA 721 NORBURY DR HUDSON, OH 44236-4684	3226	\$5,692.00 (P)	\$0.00 (P) \$5,692.00 (U)	\$5,692.00 (P)	Not entitled to priority treatment.
MULTI PRECISION DETAIL INC 2635 PALDAN DR AUBURN HILLS, MI 48326	68	\$57,408.00 (S)	\$57,408.00 (U)	\$57,408.00 (S)	This claim is not entitled to secured treatment.
PARANAS CONTRACTING RAY PARANA 172 GLEN MAYO RD JOHNSONBURG, PA 15845-1040	713	\$2,605.80 (P)	\$0.00 (P) \$2,605.80 (U)	\$2,605.80 (P)	This claim is not entitled to priority status.
PHOENIX TECH INTERNATIONAL INC ATTN CORPORATE OFFICER 825 E TALLMADGE AVE AKRON, OH 44310-3511	832	\$22,200.00 (P)	\$0.00 (P) \$22,200.00 (U)	\$22,200.00 (P)	This claim does not qualify for priority status.
PRECISION ANALYTICAL INC 4450 JOHNSTON PKWY CLEVELAND, OH 44128	291	\$2,375.00 (P)	\$0.00 (P) \$2,375.00 (U)	\$2,375.00 (P)	This claim is not entitled to priority status.
TMS TOOL SUPPLY INC KURT PRIEMER 104 SIMPSON DR LITCHFIELD, MI 49252	252	\$0.00 (P)	\$3,114.77 (P) \$15,073.05 (U)	\$15,073.05 (P)	Accretive compared the claimed invoice amounts to the Metaldyne AP system. Only three of the invoices totaling \$3,144.77 show entitlement to priority status.
VEOLIA ES SOLID WASTE MIDWEST LLC 10690 W SIX MILE RD NORTHVILLE, MI 48168	273	\$771.94 (P)	\$0.00 (P) \$771.94 (U)	\$771.94 (P)	This claim is not entitled to priority status.
VICOUNT INDUSTRIES INC JOSEPH PADULA 24704 HATHAWAY FARMINGTON HILLS, MI 48335	2617	\$58,500.00 (S)	\$58,500.00 (U)	\$58,500.00 (S)	This claim is not entitled to secured status. There was no evidence of security interest attached to claim.
VOISARD TOOL SERVICE INC. ATTN CORPORATE OFFICER 2700 RUSSIA-VERSAILLES RD RUSSIA, OH 45363	872	\$0.00 (P)	\$8,183.45 (P) \$28,341.94 (U)	\$28,341.94 (P)	Accretive compared the claimed invoice amounts to the Metaldyne AP system. Only three of the invoices totaling \$8,183.45 show entitlement to priority status.

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Totals:		\$67,170.29 (P)	\$11,298.22 (P)	\$0.00 (A)	
		\$115,908.00 (S)	\$488,905.70 (U)	\$326,367.70 (P)	
		\$0.00 (U)		\$115,908.00 (S)	
				(\$442,275.70) (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 HOLDSCO, INC.

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