

EXHIBIT A

Exhibit A to Proof of Claim
Empire Die
In re Oreck Manufacturing

Empire Die has possession of certain tools belonging to the Debtor, as follows:

Die #	Makes Part #	Replacement Costs
3683-CD	53148	\$139,000
3683-TD	53148	\$44,000
3684-CD	53149	\$139,000
3684-TD	53149	\$44,000
3432-CD	53149	\$139,000
3432-TD	53149	\$44,000
3685-CD	53151	\$139,000
3685-TD	53151	\$44,000
3686-CD	53165	\$139,000
3686-TD	53165	\$44,000
Value of 10 Tools in Empire possession		\$915,000

A copy of Empire's aged trial balance is attached hereto as Exhibit B, and copies of the invoices identified therein are attached hereto as Exhibit C.

Pursuant to Ohio Revised Code §§ 1333.29, Empire Die is a first priority secured creditor with a statutory, possessory lien interest in the above-referenced tools.