(B 1 (Official Form 1) (1/08)

United States Bankruptcy Court
District of Delaware

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle):	Name of Joint Debtor (Spouse) (Last, First, Middle):
Dalton Corporation, Ashland Manufacturing Facility	
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): **34-1873079**	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):
Street Address of Debtor (No. & Street, City, and State): **1681 Orange Road** **Ashland, OH** ZIP CODE **44805**	Street Address of Joint Debtor (No. & Street, City, and State): ZIP CODE
County of Residence or of the Principal Place of Business: **Ashland**	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): **50 West Broad Street, Suite 1800** **Columbus, OH** ZIP CODE **43215**	Mailing Address of Joint Debtor (if different from street address): ZIP CODE
Location of Principal Assets of Business Debtor (if different from street address above):	ZIP CODE

Type of Debtor (Form of Organization) (Check one box.)

- ☐ Individual (includes Joint Debtors) *See Exhibit D on page 2 of this form.*
- ☒ Corporation (includes LLC and LLP)
- ☐ Partnership
- ☐ Other (If debtor is not one of the above entities, check this box and state type of entity below.)

Nature of Business (Check one box.)

- ☐ Health Care Business
- ☐ Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B)
- ☐ Railroad
- ☐ Stockbroker
- ☐ Commodity Broker
- ☐ Clearing Bank
- ☒ Other

Tax-Exempt Entity (Check box, if applicable.)

- ☐ Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code)

Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box)

- ☐ Chapter 7
- ☐ Chapter 9
- ☒ Chapter 11
- ☐ Chapter 12
- ☐ Chapter 13
- ☐ Chapter 15 Petition for Recognition of a Foreign Main Proceeding
- ☐ Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding

Nature of Debts (Check one box.)

- ☐ Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose
- ☒ Debts are primarily business debts.

Filing Fee (Check one box)

- ☒ Full Filing Fee attached
- ☐ Filing Fee to be paid in installments (Applicable to individuals only) Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A.
- ☐ Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.

Chapter 11 Debtors

Check one box:

- ☐ Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D).
- ☒ Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).

Check if:

- ☐ Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than $2,190,000.

Check all applicable boxes:

- ☐ A plan is being filed with this petition.
- ☐ Acceptance of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).

Statistical/Administrative Information

- ☒ Debtor estimates that funds will be available for distribution to unsecured creditors.
- ☐ Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

THIS SPACE IS FOR COURT USE ONLY

Estimated Number of Creditors

☒ 1-49	☐ 50-99	☐ 100-199	☐ 200-999	☐ 1,000-5,000	☐ 5,001-10,000	☐ 10,001-25,000	☐ 25,001-50,000	☐ 50,001-100,000	☐ Over-100,000

Estimated Assets

☐ $0 to $50,000	☐ $50,001 to $100,000	☐ $100,001 to $500,000	☐ $500,001 to $1 million	☒ $1,000,001 to $10 million	☐ $10,000,001 to $50 million	☐ $50,000,001 to $100 million	☐ $100,000,001 to $500 million	☐ $500,000,001 to $1 billion	☐ More than $1 billion

Estimated Liabilities

☐ $0 to $50,000	☐ $50,001 to $100,000	☐ $100,001 to $500,000	☐ $500,001 to $1 million	☐ $1,000,001 to $10 million	☐ $10,000,001 to $50 million	☐ $50,000,001 to $100 million	☒ $100,000,001 to $500 million	☐ $500,000,001 to $1 billion	☐ More than $1 billion

Voluntary Petition *(This page must be completed and filed in every case)*	Name of Debtor(s): **Dalton Corporation, Ashland Manufacturing Facility**	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than one, attach additional sheet)		
Location Where Filed: **District of Delaware**	Case Number: **03-12436**	Date Filed: **Aug. 5, 2003**
Location Where Filed:	Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet)		
Name of Debtor: See Attachment	Case Number:	Date Filed:
District: **District of Delaware**	Relationship:	Judge:

Exhibit A

(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)

☐ Exhibit A is attached and made a part of this petition.

Exhibit B

(To be completed if debtor is an individual whose debts are primarily consumer debts.)

I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter.

I further certify that I delivered to the debtor the notice required by 11 U.S.C. § 342(b).

X _____

Signature of Attorney for Debtor(s) Date

Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

☐ Yes, and Exhibit C is attached and made a part of this petition.

☒ No

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

☐ Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

☐ Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue

(Check any applicable box)

☐ Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

☒ There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

☐ Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property

(Check all applicable boxes.)

☐ Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

_____

(Name of landlord that obtained judgment)

_____

(Address of landlord)

☐ Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

☐ Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

☐ Debtor certificates that he/she has served the Landlord with this certification (11 U.S.C. § 362(1)).

Voluntary Petition *(This page must be completed and filed in every case)*	Name of Debtor(s): **Dalton Corporation, Ashland Manufacturing Facility**

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.

[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by § 342(b) of the Bankruptcy Code.

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

_____
Telephone Number (If not represented by attorney)

_____
Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box)

☐ I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached

☐ Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
(Signature of Foreign Representative)

X _____
(Printed Name of Foreign Representative)

_____
Date

Signature of Attorney*

X _____
Signature of Attorney for Debtor(s)

Larry J. Nyhan — Edmon L. Morton
Printed Name of Attorney for Debtor(s)

Sidley Austin LLP — Young Conaway Stargatt & Taylor LLP
Firm Name

One South Dearborn St. — The Brandywine Building, 1000 West St., 17th Floor, P.O. Box 391
Address

Chicago, IL 60603 — Wilmington, DE 19899

(312) 853-7000
Telephone Number

2/3/10
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Authorized Individual

Robert E. Ostendorf, Jr.
Printed Name of Authorized Individual

President and Chief Executive Officer
Title of Authorized Individual

2/3/10
Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that Section. Official Form 19B is attached.

_____
Printed Name and title, if any, of Bankruptcy Petition Preparer

_____

Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

_____

Address

_____

X _____

_____
Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. § 110; 18 U.S.C. § 156.

ATTACHMENT TO VOLUNTARY PETITION

Pending Bankruptcy Cases Filed by Affiliates of the Debtor:

On February 3, 2010, each of the affiliated entities listed below, including the debtor in this chapter 11 case (collectively, the "Debtors"), filed a petition in this Court for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"). Neenah Enterprises, Inc. is the ultimate parent company of each of the other Debtors. Contemporaneously with the filing of their voluntary petitions, the Debtors filed a motion requesting that the Court consolidate their chapter 11 cases for administrative purposes only.

The Debtors are the following entities:

Neenah Enterprises, Inc. (25-1618281)
NFC Castings, Inc. (39-1887913)
Neenah Foundry Company (39-1580331)
Cast Alloys, Inc. (33-0071223)
Neenah Transport, Inc. (39-1378433)
Advanced Cast Products, Inc. (25-1607691)
Gregg Industries, Inc. (95-1498664)
Mercer Forge Corporation (25-1511711)
Morgan's Welding, Inc. (26-3091300)
Deeter Foundry, Inc. (47-0355148)
Dalton Corporation (35-0259770)
Belcher Corporation (52-1643193)
Peerless Corporation (52-1644462)
A&M Specialties, Inc. (25-1741756)
Dalton Corporation, Warsaw Manufacturing Facility (35-2054775)
Dalton Corporation, Ashland Manufacturing Facility (34-1873079)
Dalton Corporation, Kendallville Manufacturing Facility (35-2054777)
Dalton Corporation, Stryker Machining Facility Co. (34-1873080)

LIST OF EQUITY SECURITY HOLDERS OF DALTON CORPORATION, ASHLAND MANUFACTURING FACILITY

In accordance with Rules 1007(a)(1) and 1007(a)(3) of the Federal Rules of Bankruptcy Procedure, the Debtor submits the following information:

NAME AND ADDRESS OF EQUITY HOLDERS	INTEREST
Dalton Corporation 3755 Lake City Highway Warsaw, IN 46581	100%

DECLARATION REGARDING THE LIST OF EQUITY SECURITY HOLDERS OF DALTON CORPORATION, ASHLAND MANUFACTURING FACILITY

I, Robert E. Ostendorf, Jr., am an authorized officer of Dalton Corporation, Ashland Manufacturing Facility, the debtor in this case (the "Debtor"), and in such capacity am familiar with the financial affairs of the Debtor. I declare under penalty of perjury that the foregoing List of Equity Security Holders of the Debtor is true and correct to the best of my knowledge, information, and belief.

Dated: 2/3, 2010

Robert E. Ostendorf, Jr.
President and Chief Executive Officer
Dalton Corporation, Ashland Manufacturing Facility

CERTIFICATE OF RESOLUTIONS
ADOPTED BY BOARD OF DIRECTORS OF
DALTON CORPORATION, ASHLAND MANUFACTURING FACILITY

I, Robert E. Ostendorf, Jr., President and Chief Executive Officer of Dalton Corporation, Ashland Manufacturing Facility, an Ohio corporation (the "Company"), hereby certify for and on behalf of the Company that the following resolutions (the "Resolutions") were duly adopted by all the members of the Board of Directors of the Company (the "Board of Directors") at a special telephonic meeting held February 3, 2010 in accordance with Section 1701.54 of the Ohio Business Corporation Law, as amended, and the applicable provisions of the Company's By-laws, and that said resolutions have not been modified or rescinded, and are still in full force and effect on the date hereof:

NOW, THEREFORE, BE IT RESOLVED, that in the judgment of the Board of Directors, it is desirable and in the best interests of the Company, its creditors, stockholders, employees, and other interested parties that a petition be filed by the Company seeking relief under the provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code");

FURTHER RESOLVED, that any individual duly appointed by the Board of Directors as the Chief Executive Officer, Chief Operating Officer, Chief Financial Officer, President, Executive Vice President, Senior Vice President, Vice President, General Counsel, Secretary, Assistant Secretary, Treasurer or Assistant Treasurer (each, an "Authorized Officer" and together, the "Authorized Officers") are, and each of them is, hereby authorized and empowered on behalf of, and in the name of, the Company to execute and verify or certify a petition under chapter 11 of the Bankruptcy Code and to cause the same to be filed in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") at such time as said Authorized Officer executing the same shall determine and in such form or forms as such Authorized Officer may approve;

FURTHER RESOLVED, that the law firm of Sidley Austin LLP, One South Dearborn Street, Chicago, Illinois 60603, be, and hereby is, retained and employed as attorneys for the Company in connection with the prosecution of the Company's case under chapter 11 of the Bankruptcy Code;

FURTHER RESOLVED, that the law firm of Young Conaway Stargatt & Taylor, LLP, The Brandywine Building, 1000 West Street, 17th Floor, Wilmington, Delaware 19801, be, and hereby is, retained and employed as Delaware attorneys for the Company in connection with the prosecution of the Company's case under chapter 11 of the Bankruptcy Code;

FURTHER RESOLVED, that the financial advisory firm of Rothschild Inc., 1251 Avenue of the Americas, 51st Floor, New York, New York 10020, be and hereby is, retained and employed as financial and asset management consultants for the Company in connection with prosecution of the Company's case under chapter 11 of the Bankruptcy Code;

FURTHER RESOLVED, that the financial advisory firm of Huron Consulting Group, 550 West Van Buren Street, Chicago, Illinois 60607, be and hereby is, retained and employed as

financial advisor for the Company in connection with prosecution of the Company's case under chapter 11 of the Bankruptcy Code;

FURTHER RESOLVED, that the firm of The Garden City Group, Inc., 190 South LaSalle Street, Suite 1520, Chicago, Illinois 60603, be and hereby is, retained and employed as claims, noticing, and balloting agents for the Company in connection with prosecution of the Company's case under chapter 11 of the Bankruptcy Code;

FURTHER RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized to employ and retain legal counsel, financial advisors, accountants and other professionals, to advise the Company in connection with its case under chapter 11 of the Bankruptcy Code, and enter into, on behalf of the Company, such contracts providing for the retention, compensation, reimbursement of expenses and indemnification of such professionals;

FURTHER RESOLVED, that each of the Authorized Officers be, and each of them hereby is, authorized to execute and file any and all petitions, schedules, motions, lists, applications, pleadings, and other papers, and to take any and all further actions which the Authorized Officers or the Company's legal counsel may deem necessary or appropriate to file the voluntary petition for relief under chapter 11 of the Bankruptcy Code, and to take and perform any and all further acts and deeds which they deem necessary, proper or desirable in connection with the chapter 11 case, with a view to the successful prosecution of such case;

FURTHER RESOLVED, that each of the Authorized Officers be, and each of them hereby is, authorized to (i) borrow amounts under any post-petition financing facility for the Company and/or Neenah Enterprises, Inc. and its direct and indirect wholly owned domestic subsidiaries, including, without limitation, under any post-petition financing facility, and grant liens, guarantees, pledges, mortgages, and/or other security therefor, (ii) negotiate, execute, deliver and perform its obligations under any loan documents, credit agreements, security agreements, pledge agreements, fee arrangements, hedging arrangements, guarantees, mortgages, control agreements, notes, certificates, notices, and all other agreements, instruments and other documents, required or requested by the creditors thereunder, and (iii) file financing statements, mortgages, intellectual property security agreements and other documents related to any of the items described in clauses (i)-(ii);

FURTHER RESOLVED, that the Authorized Officers be, and each of them hereby is, authorized and directed on behalf of the Company to take such actions to make, sign, execute, acknowledge and deliver (and record in the relevant office of the secretary of state or the county clerk, if necessary) any and all such agreements listed above (including exhibits thereto), including any and all affidavits, orders, directions, certificates, requests, receipts, financing statements, or other instruments as may reasonably be required to give effect to these Resolutions, and to execute and deliver such agreements (including exhibits thereto) and related documents, and to fully perform the terms and provisions thereof;

FURTHER RESOLVED, that the Authorized Officers, be, and each of them hereby is, authorized on behalf of, and in the name of, the Company to execute any and all plans of reorganization under chapter 11 of the Bankruptcy Code, including any and all modifications,

supplements, and amendments thereto, and to cause the same to be filed in the Bankruptcy Court at such time as said Authorized Officer executing the same shall determine; and

FURTHER RESOLVED, that to the extent that any of the actions authorized by any of these Resolutions have been taken by the Authorized Officers of the Company on its behalf, such actions are hereby ratified and confirmed in their entirety.

[Signature Page Follows]

IN WITNESS WHEREOF, the undersigned has executed this certificate as of the 3rd day of February 2010.

DALTON CORPORATION,
ASHLAND MANUFACTURING FACILITY

By: _____
Name: Robert E. Ostendorf, Jr.
Title: President and Chief Executive Officer

SIGNATURE PAGE TO CERTIFICATE
OF RESOLUTIONS ADOPTED BY
THE BOARD OF DIRECTORS OF
DALTON CORPORATION, ASHLAND MANUFACTURING FACILITY

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
NEENAH ENTERPRISES, INC., et al.,[1]	Case No. 10-____ (___)
Debtors.	Joint Administration Requested

CONSOLIDATED LIST OF CREDITORS HOLDING THE THIRTY LARGEST UNSECURED CLAIMS AGAINST THE DEBTORS

The following is the consolidated list of creditors (the "List of Creditors") holding the thirty (30) largest unsecured claims against the above-captioned debtors and debtor-in-possession (collectively, the "Debtors"). The List of Creditors reflects estimated amounts owed by the Debtors as of February 3, 2010 (the "Petition Date"), as reflected in the Debtors' books and records, and may not reflect actual amounts owed by the Debtors as of the Petition Date. The List of Creditors does not include any claims that a Debtor may hold against another Debtor.

The Debtors take no position at this time regarding whether any of the parties included in the List of Creditors are "insiders" of the Debtors, as that term is defined in section 101(31) of title 11 of the United States Code (the "Bankruptcy Code"), and the inclusion in or exclusion from this List of Creditors of any person or entity shall not constitute an admission by, nor shall it be binding on, the Debtors in any respect. The Debtors expressly reserve the right to, in their sole discretion, challenge the validity, priority and/or amount of any obligation reflected herein.

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number, and fax number of employee, agent or department of creditor familiar with claim	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
1. Tontine Capital Partners, L.P. C/O Tontine Capital Management, L.L.C. 55 Railroad Ave., 1st Floor Greenwich, CT 06830	Jeffrey L. Gendell F: 203-769-2010 with a copy to: Sarah Bernstein Barack Ferrazzano Kirschbaum Perlman & Nagelbert LLP	Neenah Foundry Company's 12.5% Senior Subordinated Notes due 2014		$88,746,948.21

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Neenah Enterprises, Inc. (8281); NFC Castings, Inc. (7913); Neenah Foundry Company (0331); Cast Alloys, Inc. (1223); Neenah Transport, Inc. (8433); Advanced Cast Products, Inc. (7691); Gregg Industries, Inc. (8664); Mercer Forge Corporation (1711); Deeter Foundry, Inc. (5148); Dalton Corporation (9770); Belcher Corporation (3193); Peerless Corporation (4462); A&M Specialties, Inc. (1756); Dalton Corporation, Warsaw Manufacturing Facility (4775); Dalton Corporation, Ashland Manufacturing Facility (3079); Dalton Corporation, Kendallville Manufacturing Facility (4777); Dalton Corporation, Stryker Machining Facility (3080), and Morgan's Welding, Inc. (1300). The mailing address for each Debtor is 2121 Brooks Avenue, Neenah, Wisconsin 54956.

	333 W. Wacker Dr. Ste. 2700 Chicago, IL 60606 T: 312-984-3100 F: 312-984-3150			
2. Sadoff Iron & Metal Co. PO Box 1138 Fond du Lac, WI 54935-1138	Mark Lasky T: 920-921-2070 F: 920-921-1283	Trade debt		2,986,696.67
3. Lewis Salvage Corporation P.O. Box 1785 Warsaw, IN 46581-1785	Rita Lewis T: 574-267-6781 F: 574-268-1162	Trade debt		558,067.10
4. Gerdau Ameristeel US Inc. P O Box 116660 Atlanta, GA 30368-6660	Harold Fernandez T: 972-775-8241 F: 972-299-5212	Trade debt		479,278.14
5. Dana Corporation Commerical Vehicle Axle Div P O Box 4097 Kalamazoo, MI 49003	Tim DeLong T: 269-567-1000 F: 269-567-1563	Trade debt		439,307.94
6. Oudenhoven Company, Inc. 2300 Tower Drive Kaukauna, WI 54130-1179	Jerry Boylan T: 920-766-5516 F: 920-766-9580	Trade debt		413,017.15
7. Louis Padnos Iron & Metal Co. Slot 303113 P O Box 66973 Chicago, IL 60666-0973	Evan Gilliam Accounts Receivable T: 616-396-6521 F: 616-396-7789	Trade debt		403,607.79
8. Sadoff Iron & Metal Co. PO Box 681121 Milwaukee, WI 53268-1121	Traci Luther T: 920-921-2070 F: 920-921-1283	Trade debt		352,716.54
9. The Timken Corporation P O Box 751580 Charlotte, NC 28275	Chi P Cheung Sales Manager T: 330-438-3000 F: 330-458-6006	Trade debt		315,452.79
10. Sandmold Systems, Inc. PO Box 488 Newaygo, MI 49337	Rich Witte T: 231-652-1623 F: 231-652-1629	Trade debt		228,500.00
11. WE Energies PO Box 2046 Milwaukee, WI 53201	Randy Sabel T: 800-242-9137 F: 920-380-3506	Trade debt		220,957.28
12. Caterpillar, Inc. P. O. Box 93344 Chicago, IL 60673	Taylor Bryce Correspondence Supervisor T: 309-675-1000 F: 309-675-5086	Trade debt		220,611.94
13. Steel Dynamics Bar Products Division 36655 Treasury Center Chicago, IL 60694-6600	Deb Walter Accounts Receivable T: 317-892-7134 F: 317-892-7285	Trade debt		194,212.52

14. State of Michigan Tax Division P.O. Box 30140 Lansing, MI 48909	Lisa Starks T: 517-373-3200 F: 517-636-4156	Income tax		178,273.00
15. American Colloid Company NW 520 P.O. Box 1450 Minneapolis, MN 55485-5020	George Johnson T: 800-426-5564 F: 847-851-1799	Trade debt		144,484.97
16. Nedrow Refractories 150 Landrow Drive Wixom, MI 48393	James Chase T: 248-669-2500 F: 248-669-3433	Trade debt		142,004.06
17. American Colloid Company PO Box 726 Neenah, WI 54957	Rob Fox T: 920-722-7754 F: 920-722-7148	Trade debt		126,925.83
18. Badger Mining Corp PO Box 328 Berlin, WI 54923	Tim Wuest T: 800-285-0038 F: 920-921-2826	Trade debt		107,706.05
19. Atmosphere Annealing, Inc. 209 W Mt Hope Avenue Lansing, MI 48910-9053	Jay Murthy T: 517-485-5246 F: 517-485-5422	Trade debt		106,991.25
20. Tube City, Inc. 363 Marbury Road Bethel Park, PA 15102	John Keyes T: 412-678-6141 F: 412-678-2210	Trade debt		103,297.41
21. Tonawanda Coke Box 5007 Tonawanda, NY 14151-5007	Bob Bloom T: 716-876-6222 F: 716-876-4400	Trade debt		100,377.00
22. TA Services, Inc. 241 Regency Parkway Mansfield, TX 76063	Accounting T: 800-626-2185 F: 817-539-8599	Trade debt		97,812.41
23. Faith Technologies 2662 American Drive Appleton, WI 54914	Steve Krahn T: 920-738-1500 F: 920-738-1515	Trade debt		94,180.00
24. Nucor Steel, Auburn, Inc. 25 Quarry Road Auburn, NY 13021	Nancy Wabley T: 315-253-4561 F: 315-253-8841	Trade debt		90,289.43
25. Modern Equipment Company P.O. Box 993 Port Washington, WI 53074-0993	Don Donner T: 262-284-9431 F: 262-284-9433	Trade debt		82,056.00
26. Erie Bearings Company 959 Bessemer Street Meadville, PA 16335	Gregg Hemis T: 814-724-7717 F:814-337-5537	Trade debt		74,380.44
27. Holmes Murphy & Associates, Inc. PO Box 9207 Des Moines, IA	Jack Struyk T: 800-247-7756 F: 515-223-6944	Trade debt		69,842.00
28. Foseco Metallurgical Inc.	Roger Cooke T: 800-244-5153	Trade debt		68,935.59

20200 Sheldon Road Cleveland, OH 44142	F: 440-826-3434			
29. Green Bay Pattern 1026 Centennial Drive Green Bay, WI 54304	Chris Wyrzer T: 920-336-5764 F: 920-336-0575	Trade debt		64,314.00
30. HA International LLC 630 Oakmont Lane Westmont, IL 60559	Dennis Ziegler Credit Manager T: 630-575-5734 F: 630-575-5815	Trade debt		64,310.61

DECLARATION REGARDING CREDITORS HOLDING THE THIRTY LARGEST UNSECURED CLAIMS

I, Robert E. Ostendorf, Jr., am an authorized officer of debtor Neenah Enterprises, Inc., which is the ultimate parent company of each of the other debtors and debtors in possession in these chapter 11 cases (collectively, the "Debtors"), and in such capacity am familiar with the financial affairs of each of the Debtors. I declare under penalty of perjury that I have read and reviewed the foregoing Consolidated List of Creditors Holding the Thirty (30) Largest Unsecured Claims Against the Debtors and that the information included therein is true and correct to the best of my knowledge, information and belief.

Dated: 2/3, 2010

Robert E. Ostendorf, Jr.
President and Chief Executive Officer

NEENAH ENTERPRISES, INC.