(B 1 (Official F	form 1) (1/08)				·			Total State	was not the profitting a configuration of	F. W. W. L	
				Bankruptcy Co f Delaware	ourt					intence entio	ing Myggisterichers aus au der
Name of Debtor (if individual, enter Last, First, Middle):					N	Name of Joint Debtor (Spouse) (Last, First, Middle):					
Dalton Corporation All Other Names used by the Debtor in the last 8 years					A	II Other	Names used by th	e Joint Debtor in t	he last 8 years		
(include matried, maiden, and trade names):				(i	nclude r	married, maiden, a	nd trade names):	•			
Last four digits of Soc. Scc. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): . 35-0259770								digits of Soc. Sec. than one, state all):		payer I.D. (ITIN	) No./Complete EIN
Street Address	ດໃ Debtor (No	n. & Street, City	, and Stat	e):		S	Street Address of Joint Debtor (No. & Street, City, and State):				
3755 Lake City Highway Warsaw, IN ZIP CODE 46581						Z.IP CODE					
County of Res		e Principal Plac	e of Busi			С	ounty of	f Residence or of th	ne Principal Place	of Business:	
Kosciusko Mailing Addre 1900 E. Jef		if different from	street ad	dress):	**************************************	М	lailing A	Address of Joint De	btor (if different fi	rom street addre	ss):
P.O. Box 1	388										
Warsaw, II	N			ZIP CODE 465	81-0230					ZIP COD	DE
Location of Pri	incipal Assets	of Business Del	bior (if dil	Ferent from street		_			<u> </u>		
			·····		<del>,</del>			Chanto	u of Donburgator	ZIP COD	
(	Type of De Form of Orgal (Check one)	nization)		(Check one box.)				Chapte the	r of Bankruptcy Petition is Filed (	(Check one box)	men 
☐ Individual	(includes Joint	t Debtors)		Health Care Business Single Asset Real Estate as defined 11 U.S.C. § 101 (51B) Railroad		ned in		hapter 7		Chapter 15 Petiti Recognition of a	
See Exhibit	<i>D on page 2 o</i> n (includes L.L.	of this form. .C and LLP)						hapter 9 hapter I I	N	Main Proceeding	
Corporation (includes LLC and LLP) Parmership Other (If debtor is not one of the above entitles, check this box and state type of entity below.)		ntitles.	Stockbroker Commodity Broker Clearing Bank			Chapter 12 Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding			Foreign		
				Other			Nature of Debts (Check one box.)				
Tax-Exempt Entity (Check box, if applicable.)				١		ehts are primarily of			are primarily ess debts.		
			ŀ				§ 101(8) as "incurred by an				obs docts.
☐ Debtor is a tax-exempt organiz under Title 26 of the United S				tates	s personal, family, or house-						
		Filing Fee	(Check o		ternal Revenue C	ode)	h	old purpose	Chapter 11 I	Debtors	
   ፟፟፟፟፟፟፟ Full Filing	Fee attached	*E *	. (6					k one box; obtor is a small bus	siness debtor as de	fined in 11 U.S.	C. § 101(51D),
Filing Fee (	to be paid in in	ıstaliments (App	olicable to	individuals only)	Must attach		Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D).				
signed appl unable to p	lication for the ay fee except i	court's consider in installments.	ration cert Ruic 100	ifying that the deb 5(b). See Official	tor is Form 3A.		Check if:  Debtor's aggregate noncontingent liquidated debts (excluding debts owed				
				7 individuals only			to insiders or affiliates) are less than \$2,190,000.				
signed appl	lication for the	court's consider	ration. Sc	e Official Form 31	3.		Chec	k all applicable be		~~~~~~	
								plan is being filed eceptance of the pl			one or more classes
Shatintlan1/A-f-	ministrativa I	Marmatica		talan kalandaran kalandaran kalandaran kalandaran kalandaran kalandaran kalandaran kalandaran kalandaran kaland				creditors, in accor			THIS SPACE IS FOR
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.							COURT USE ONLY				
Estimated Num	ber of Creditors	5		_						<b>с</b> -ч	
⊠ 1-49	50-99	□ 100-199	200-999	□ 1,000- 5,000	5,001- 10,000	10,00 25,00	)]- )()	□ 25,001- 50,000	□ 50,001- 100,000	Over- 100,000	
Estimated Asset			_								
\$0 to	\$50,001 to	\$100,001 to	\$500,00		\$10,000,001		100,000	\$100,000,001	\$500,000,001	More than \$1 billion	
\$50,000	\$100,000	\$500,000	to \$1 million	to \$10 million	to \$50 million	to \$1 millio		to \$500 million	to \$1 billion	o i omnov	
Estimated Liabi					m			Ø			
\$0 to	\$50,001 to	\$100,001 to	\$500,00		\$10,000,001		100,001	\$100,000,001	\$500,000.001 to \$1 billion	More than \$1 billion	
\$50,000	\$100,000	\$500,000	to \$1 million	to \$10 million	to \$50 million	to \$10 millio		to \$500 million	mar billion	φι UllilUll	

Voluntary Petition	Name of Debtor(s): Dalton Corpo	ration ·			
This page must be completed and filed in every case) All Prior Bankruptcy Cases Filed With	in I get 8 Vegre /If more than one attach a	additional sheat			
Location Where Filed: District of Delaware	Case Number: 03-12425	Date Filed: Aug. 5, 2003			
Location Where Filed:	Case Number:	Date Filed:			
Pending Bankruptcy Case Filed by any Spouse, Parts	er or Affiliate of this Debtor (If more the	an one, attach additional sheet)			
Name of Debtor: See Attachment	Case Number:	Date Filed:			
District; District of Delaware	Relationship:	Judge:			
Exhibit A		Exhibit B			
To be completed if debtor is required to file periodic reports (e.g., forms IOK and IOQ) 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.)	whose debts  I, the attorney for the pelitioner named petitioner that [he or she] may proceed t and have explained the relief available u	pleted if debtor is an individual arc primarily consumer debts.)  in the foregoing petition, declare that I have informed the inder chapter 7, 11, 12, or 13 of title 11, United States Codinder each such chapter.  btor the notice required by 11 U.S.C. § 342(b).			
Exhibit A is attached and made a part of this petition.	x				
	Signature of Attorney for Debte	or(s) Date			
⊠ No	Exhibit D				
To be completed by every individual debtor. If a joint petition is filed, each spouse mu:	st complete and attach a separate Exhibit D	).)			
Exhibit D completed and signed by the debtor is attached and made a part of this pet	ltion.				
fthis is a joint petition;					
Exhibit D also completed and signed by the joint debtor is attached and made a part	of this petition.				
	egarding the Debtor - Venue				
Debtor has been domiciled or has had a residence, principal place of b	(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 partners	er, or partnership pending in this District.				
District, or has no principal place of business or assets in the United	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.				
	Resides as a Tenant of Residential Pr all applicable boxes.)	operty			
	residence. (If box checked, complete the f	ollowing.)			
Landlord has a judgment against the debtor for possession of debtor's					
	d that obtained Judgment)	<del></del>			
(Name of landlor	ord) umstances under which the debtor would b				
(Name of landlor  (Address of land)  Debtor claims that under applicable nonbankruptcy law, there are circ	ord) umstances under which the debtor would b on, after the judgment for possession was e	ntered, and			

e: .

Voluntary Petition (This page must be completed and filed in every case)	Name of Debtor(s): Dalton Corporation		
	atures		
Signature(s) of Debtor(s) (Individual/Joint)	Signature of a Foreign Representative		
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.	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 Debtor	X (Signature of Foreign Representative)		
	1.		
X Signature of Joint Debtor	X(Printed Name of Foreign Representative)		
Telephone Number (If not represented by attorney)	Date		
1			
Date			
Signature of Attorney*	Signature of Non-Attorney Bankruptcy Petition Preparer		
Signature of Attorney for Debto(s)  Larry Nyhan Printed Name of Attorney for Debtor(s)  Sidley Austin LLP Firm Name One South Dearborn St.  Chicago, IL 60603  Edwon L. Morton Young Conaway Stargatt & Taylor LLP Taylor LLP The Brandywine Building 1000 West St., 17th Floor P.O. Box 391  Wilmington, DE 19899	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.		
Address (312) 853-7000 (302) 571-6600	Printed Name and title, if any, of Bankruptcy Petition Preparer		
Telephone Number  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.	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.)		
Signature of Debtor (Corporation/Partnership)	Address		
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.	x		
The debtor requests relief in accordance with the chapter of title 11, United States	Date		
Code, specification this position.	Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.		
Signature of Authorized Individual  Robert E. Ostendorf, Jr.	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:		
Printed Name of Authorized Individual	If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.		
President and Chief Executive Officer  Title of Authorized Individual  Date  Date	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

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### 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 "<u>Debtors</u>"), 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 "<u>Bankruptcy Code</u>"). 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

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

Neenah Foundry Company 2121 Brooks Avenue Neenah, WI 54927 100%

### DECLARATION REGARDING THE LIST OF EQUITY SECURITY HOLDERS OF DALTON CORPORATION

I, Robert E. Ostendorf, Jr., am an authorized officer of Dalton Corporation, the debtor in this case (the "<u>Debtor</u>"), 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

Robert E. Ostendorf, Ir.

President and Chief Executive Officer

**Dalton Corporation** 

## CERTIFICATE OF RESOLUTIONS ADOPTED BY BOARD OF DIRECTORS OF DALTON CORPORATION

I, Robert E. Ostendorf, Jr., President and Chief Executive Officer of Dalton Corporation, an Indiana 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 23-1-34-2 of the Indiana 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 day of 1200, 2010.

PALTON CORPORATION

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

## 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 "<u>List of Creditors</u>") holding the thirty (30) largest unsecured claims against the above-captioned debtors and debtor-in-possession (collectively, the "<u>Debtors</u>"). The List of Creditors reflects estimated amounts owed by the Debtors as of February 3, 2010 (the "<u>Petition Date</u>"), 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

<sup>&</sup>lt;sup>1</sup> 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	}	
ļ		Chicago, IL 60606	[	
		T: 312-984-3100		
		F: 312-984-3150		•
2.	Sadoff Iron & Metal Co.	Mark Lasky	Trade debt	2,986,696.67
	PO Box 1138	T: 920-921-2070		
	Fond du Lac, WI 54935-	F: 920-921-1283		
	1138			
3.	Lewis Salvage	Rita Lewis	Trade debt	558,067.10
١٠.	Corporation	T: 574-267-6781		
	P.O. Box 1785	F: 574-268-1162		
		1.574-208-1102		
	Warsaw, IN 46581-1785	TT1d Edo-	Trade debt	479,278.14
4.	Gerdau Ameristeel US	Harold Fernandez	Trade debi	4/9,2/8.14
	Inc.	T: 972-775-8241		
	P O Box 116660	F: 972-299-5212		
	Atlanta, GA 30368-			
	6660			
5.	Dana Corporation	Tim DeLong	Trade debt	439,307.94
	Commerical Vehicle	T: 269-567-1000		
	Axle Div	F: 269-567-1563		
	P O Box 4097			
	Kalamazoo, MI 49003			
6.	Oudenhoven Company,	Jerry Boylan	Trade debt	413,017.15
0.	Inc.	T: 920-766-5516		,
	2300 Tower Drive	F: 920-766-9580		
	Kaukauna, WI 54130-	1: 520-700-5500		
<u> </u>	1179	Evan Gilliam	Trade debt	403,607.79
7.	Louis Padnos Iron &		Trade debt	403,007.79
	Metal Co.	Accounts Receivable		
	Slot 303113	T: 616-396-6521		
	P O Box 66973	F: 616-396-7789		
	Chicago, IL 60666-0973			
8.	Sadoff Iron & Metal Co.	Traci Luther	Trade debt	352,716.54
	PO Box 681121	T: 920-921-2070		
	Milwaukee, WI 53268-	F: 920-921-1283		
	1121			
9.	The Timken	Chi P Cheung	Trade debt	315,452.79
-	Corporation	Sales Manager		
	P O Box 751580	T: 330-438-3000		
	Charlotte, NC 28275	F: 330-458-6006		
10	Sandmold Systems, Inc.	Rich Witte	Trade debt	228,500.00
10,	PO Box 488	T: 231-652-1623	Trade deet	220,00000
	Newaygo, MI 49337	F: 231-652-1629	Trade debt	220,957.28
11.	WE Energies	Randy Sabel	Trade deot	220,937.20
	PO Box 2046	T: 800-242-9137		
	Milwaukee, WI 53201	F: 920-380-3506		200 (11 04
12.	Caterpillar, Inc.	Taylor Bryce	Trade debt	220,611.94
	P. O. Box 93344	Correspondence		
	Chicago, IL 60673	Supervisor		
	<del>-</del> -	T: 309-675-1000		
		F: 309-675-5086		
13	Steel Dynamics Bar	Deb Walter	Trade debt	194,212.52
1 * 3.	Products Division	Accounts Receivable		Í
	36655 Treasury Center	T: 317-892-7134		
	Chicago, IL 60694-6600	F: 317-892-7285		
	CIIICago, IL 00054-0000	1.011-072-1200		

-1.1	Ct / CM: Li-	T : Gtl	Income tax	178,273.00
14.	State of Michigan	Lisa Starks	Income tax	176,273.00
	Tax Division	T: 517-373-3200		
	P.O. Box 30140	F: 517-636-4156		
	Lansing, MI 48909			
15.	American Colloid	George Johnson	Trade debt	144,484.97
	Company	T: 800-426-5564		
	NW 520	F: 847-851-1799		
	P.O. Box 1450	1.01/ 002 21/2		
	Minneapolis, MN			
1.0	55485-5020	X	Trade debt	142,004.06
16.	Nedrow Refractories	James Chase	Trade debt	142,004.00
	150 Landrow Drive	T: 248-669-2500		
	Wixom, MI 48393	F: 248-669-3433		
17.	American Colloid	Rob Fox	Trade debt	126,925.83
	Company	T: 920-722-7754		
	PO Box 726	F: 920-722-7148		
	Neenah, WI 54957	1,320,22,110		
10		Tim Wuest	Trade debt	107,706.05
18.	Badger Mining Corp	1	Trade debt	107,700.05
	PO Box 328	T: 800-285-0038		
	Berlin, WI 54923	F: 920-921-2826		
19.	Atmosphere Annealing,	Jay Murthy	Trade debt	106,991.25
	Inc.	T: 517-485-5246		
	209 W Mt Hope Avenue	F: 517-485-5422		
	Lansing, MI 48910-			
	9053			
20		John Keyes	Trade debt	103,297.41
20.	Tube City, Inc.		Trade debt	103,277.41
	363 Marbury Road	T: 412-678-6141		
	Bethel Park, PA 15102	F: 412-678-2210		100.055.00
21.	Tonawanda Coke	Bob Bloom	Trade debt	100,377.00
	Box 5007	T: 716-876-6222		
	Tonawanda, NY 14151-	F: 716-876-4400		
	5007			
22	TA Services, Inc.	Accounting	Trade debt	97,812.41
22.	241 Regency Parkway	T: 800-626-2185	11440 4551	.,,
		F: 817-539-8599		
	Mansfield, TX 76063		Trade debt	94,180.00
23.	Faith Technologies	Steve Krahn	Trade debt	94,180.00
	2662 American Drive	T: 920-738-1500		
	Appleton, WI 54914	F: 920-738-1515		
24.	Nucor Steel, Auburn,	Nancy Wabley	Trade debt	90,289.43
	Inc.	T: 315-253-4561		
	25 Quarry Road	F: 315-253-8841		
	Auburn, NY 13021	1.313 253 33 11		
25		Don Donner	Trade debt	82,056.00
25.	Modern Equipment		Trade door	02,030.00
ĺ	Company	T: 262-284-9431		
	P.O. Box 993	F: 262-284-9433		
	Port Washington, WI			
	53074-0993			
26	Erie Bearings Company	Gregg Hemis	Trade debt	74,380.44
	959 Bessemer Street	T: 814-724-7717		
	Meadville, PA 16335	F:814-337-5537		
0.7			Trade debt	69,842.00
27.	Holmes Murphy &	Jack Struyk	Trade door	07,072.00
	A i-4 [	T: 800-247-7756		
	Associates, Inc.			
	PO Box 9207	F: 515-223-6944		
	PO Box 9207 Des Moines, IA			
28.	PO Box 9207	F: 515-223-6944 Roger Cooke	Trade debt	68,935.59

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

# 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 "<u>Debtors</u>"), 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: \_\_\_\_\_\_, 2010

Robert E. Ostendorf, Jr.

President and Chief Executive Officer

NEENAH ENTERPRISES, INC.