

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
12557	137 NORTH BRANFORD RD LLC	HAIN CAPITAL HOLDINGS LLC	\$143,000.00
406	3M		\$238,616.34
54-F-1-19713	641 PLUMBING AND ELECTRIC	ARGO PARTNERS	\$7,574.69
73-F-1-15699	A GHIENDONI HAULAGE LTD		\$60,641.74
94-F-1-17196	A L COMPRESSED GASES INC	LONGACRE MASTER FUND LTD	\$28,906.71
2168	A SCHULMAN INC	MADISON INVESTMENT TRUST - SERIES 39	\$98,535.24
560	A STAMP INDUSTRIES		\$75,057.43
3481	A&C MOLD		\$21,500.00
3904	AAA COOPER TRANSPORTATION		\$5,800.59
94-F-1-17199	ABB INC	ASM CAPITAL LP	\$136,816.00
6160	ABB INC	ASM CAPITAL LP	\$33,209.18
54-F-1-19740	ABBOTTS PRINT SHOP INC	ARGO PARTNERS	\$7,533.57
6158	ABC PLASTIC MOULDING		\$10,444.00
1024	ABC SECURITY GUARD SERVICE INC	LIQUIDITY SOLUTIONS INC	\$9,653.40
941	ABF FREIGHT SYSTEMS INC		\$17,891.83
774	ABRASIVE MACHINE TECHNOLOGIES		\$25,554.22
90-F-1-16886	ABS QUALITY EVALUATIONS INC		\$5,092.50
54-F-1-19746	ABS QUALITY EVALUATIONS INC		\$5,079.66
12691	ABSOLUTE MACHINING INC	MADISON INVESTMENT TRUST - SERIES 39	\$157,795.88
95-F-1-17892	ABSORB TECH		\$17,636.96
5390	ACCU MOLD INC	AMROC INVESTMENTS LLC	\$19,253.60
1231	ACCUCAM INC		\$29,470.78
3872	ACCUCAST TECHNOLOGY LLC		\$47,687.47
6570	ACCULUBE		\$40,056.70
54-F-1-19761	ACCUTREX PRODUCTS INC	SPCP GROUP LLC	\$58,169.09
10299	ACE METAL STAMPING CO	AMROC INVESTMENTS LLC	\$6,381.50
8883	ACE QUALITY CONTROL SERVICE		\$6,312.00
8884	ACE QUALITY CONTROL SERVICE		\$5,318.00
814	ACHESON COLLOIDS		\$21,168.00
3909	ACME SPIRALLY WOUND PAPER PROD INC	SIERRA LIQUIDITY FUND	\$8,308.13
4087	ACT 1 TECHNICAL & PROFESSIONAL SERVICES	MADISON INVESTMENT TRUST - SERIES 39	\$106,524.39
1368	ACTION TOOL & MACHINE INC		\$7,367.00
507	ADAIR PRINTING COMPANY		\$222,051.31
59-F-1-18814	ADAPTIVE TECHNOLOGIES		\$6,005.92
1300	ADCO CIRCUITS INC		\$6,493.92
54-F-1-19777	ADDINGTON TRANSPORTATION		\$13,897.39
8875	ADECCO USA INC		\$109,564.11
1155	ADEPT INC		\$8,321.79
1186	ADT SECURITY SERVICES		\$18,881.11
731	ADVANCE CLEANING CONTRACTORS INC	SPCP GROUP LLC	\$160,504.02
1436	ADVANCE LOGISTICS SOLUTIONS INC		\$59,310.00
95-F-1-17901	ADVANCE SPLINE & ENGINEERING INC	AMROC INVESTMENTS LLC	\$17,167.00
1782	ADVANCED CONTROL SOLUTIONS LLC	ASM CAPITAL LP	\$5,886.50
9833	ADVANCED ELASTOMER SYSTEMS LP		\$55,083.43
6714	ADVANCED PRODUCTION SYSTEMS INC		\$8,629.00
6742	ADVANCED SYSTEMS & CONTROLS INC		\$145,734.34
3267	ADVANTE C B & F F INC		\$9,464.94
13291	AEROSTAR MANUFACTURING		\$7,537.65
13293	AEROSTAR MANUFACTURING INC	HAIN CAPITAL HOLDINGS LLC	\$64,880.96
1428	AFA INDUSTRIES INC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$14,084.22
54-F-1-19806	AFC HOLOCROFTALD		\$220,500.00
73-F-1-15708	AFC WORLDWIDE EXPRESS		\$8,947.22
4021	AFFILIATED STREAM		\$6,884.70
11680	AFFINIA GROUP INC	LEHMAN COMMERCIAL PAPER INC	\$12,700,000.00
116800001	AFFINIA GROUP INC	WINDMILL MASTER FUND LP	\$9,000,000.00
11676	AFFINIA GROUP INC	TCM ALLOCATION SOLUTIONS LLC	\$429,578.71
10378	AFL CO		\$6,604.64
1089	AGILYSYS INC		\$20,482.38
54-F-1-19816	AIM POWER & FLUIDS	AMROC INVESTMENTS LLC	\$35,300.59
94-F-1-17220	AIR CENTER INC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$10,381.64
9850	AIR DYNAMICS INC		\$20,361.24
1217	AIR HYDRO		\$42,776.32
81-F-1-16287	AIR PRODUCTS		\$6,070.09
95-F-1-17912	AIR PRODUCTS		\$5,637.92
385	AIR PRODUCTS & CHEMICALS INC		\$7,238.85
54-F-1-22679	AIR STAR		\$93,350.62
10170	AIR SYSTEMS INC		\$10,738.93
9432	AIR TECHNOLOGIES INC		\$31,956.18
54-F-1-19824	AIR TOOLS INC	AMROC INVESTMENTS LLC	\$21,032.66
3595	AIRCOND CORPORATION		\$16,937.43
12490	AIRGAS MID AMERICA INC	ARGO PARTNERS	\$407,908.65
10148	AIRGAS MID SOUTH INC		\$11,491.39

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFeree NAME	ALLOWED AMOUNT
95-F-1-17916	AIRTRONICS GAGE & MACHINE COMPANY	SIERRA LIQUIDITY FUND	\$8,749.18
3870	AJ OSTER	LONGACRE MASTER FUND LTD	\$14,881.59
11118	AJAX TOCCO MAGNETHERMIC CORP		\$448,278.00
11116	AJAX TOCCO MAGNETHERMIC CORP		\$25,865.93
54-F-1-19839	AK STEEL CORP		\$32,483.84
1359	AKEBONO CORPORATION	CREDIT SUISSE	\$202,331.98
1005	AKERS PACKAGING SERVICE INC	SPCP GROUP LLC	\$89,676.40
54-F-1-19842	AKRON PAINT & VARNISH INC		\$13,757.28
14616	AKTRION INC		\$9,965.21
1195	ALABAMA BOLT & SUPPLY INC	LIQUIDITY SOLUTIONS INC	\$10,088.60
86-F-1-16756	ALCAN ROLLED PRODUCTS RAVENSWOOD LLC	SPCP GROUP LLC	\$159,862.41
54-F-1-19853	ALDINGER CO		\$7,273.75
4423	ALEMITE LLC		\$191,081.67
1076	ALKEN ZIEGLER INC	LIQUIDITY SOLUTIONS INC	\$141,817.26
73-F-1-15712	ALL AMERICAN EXPRESS LLC		\$21,008.00
927	ALL PRINTING & PUBLICATIONS	ARGO PARTNERS	\$7,858.00
59-F-1-18828	ALL RITE INDUSTRIES		\$7,135.50
9016	ALL STATE EXPRESS C/O LIQUIDITY	LIQUIDITY SOLUTIONS INC	\$9,240.00
13833	ALL STATE FASTENER CORP	LONGACRE MASTER FUND LTD	\$167,011.58
13834	ALL STATE FASTENER CORP		\$34,542.19
1227	ALLEN LOGISTICS INC		\$19,374.61
65-F-1-15560	ALLEN SYSTEMS GROUP INC		\$9,751.60
10297	ALLIANCE MECHANICAL SERVICE LLC	AMROC INVESTMENTS LLC	\$18,521.78
9472	ALLIANT ENERGY		\$11,598.52
13790	ALLIED CHUCKER & ENGINEERING COMPANY		\$86,982.33
14857	ALLIED ELECTRONICS INC		\$7,282.29
54-F-1-19887	ALLIED TOOL & DIE INC	ARGO PARTNERS	\$6,124.67
1004	ALLIED TOOLS INC		\$14,389.81
54-F-1-19893	ALLIED WASTE SERVICES		\$31,564.88
3600	ALLIED WASTE SERVICES INC		\$9,269.50
1450	ALLIED WELDING INC		\$11,781.50
1312	ALMCO STEEL PRODUCTS	TCM ALLOCATION SOLUTIONS LLC	\$430,376.23
2396	ALPHA SINTERED METALS INC	SPCP GROUP LLC	\$180,070.94
54-F-1-19911	ALRO GROUP		\$23,399.04
12617	ALTA LIFT TRUCK		\$5,766.01
6523	ALTHOUSE, SHARON M & ROBERT		\$210,000.00
4446	AM CASTLE & CO	SPCP GROUP LLC	\$98,112.84
4445	AM CASTLE & CO	LIQUIDITY SOLUTIONS INC	\$8,772.75
4444	AM CASTLE & CO	LIQUIDITY SOLUTIONS INC	\$7,613.78
784	AMEREN UE	DISTRESSED/HIGH YIELD TRADING	\$110,314.39
803	AMERENCIPS	SPCP GROUP LLC	\$33,929.41
13807	AMERICAN AGIP CO INC	LONGACRE MASTER FUND LTD	\$101,725.00
1043	AMERICAN CASTINGS LLC		\$36,465.73
2070	AMERICAN CRANE & EQUIPMENT CORPORATION		\$5,825.46
2049	AMERICAN ELECTRIC POWER		\$391,768.56
85-F-1-16701	AMERICAN FASTENERS INC		\$9,702.71
256	AMERICAN IRON & METAL CO USA INC CONVERSION	ARGO PARTNERS	\$131,936.60
14937	AMERICAN MATERIALS INC	TCM ALLOCATION SOLUTIONS LLC	\$325,000.00
95-F-1-17932	AMERICAN METAL PROCESSING		\$47,499.66
12980	AMERICAN NATIONAL RUBBER		\$21,928.96
1034	AMERICAN PRODUCERS SUPPLY	CREDIT SUISSE LOAN FUNDING LLC	\$19,939.07
54-F-1-19941	AMERICAN QUALITY ASSESSORS		\$8,749.47
42	AMERICAN RING & TOOL CO		\$30,296.55
9042	AMERICAN SINTERED TECHNOLOGIES		\$28,559.00
9151	AMERICAN TECHNOLOGY INC		\$9,471.84
9305	AMERICRAFT CARTON INC		\$157,837.24
54-F-1-19956	AMERIGAS COMPANY		\$20,104.24
75	AMFLEX PACKAGING CORPORATION		\$32,605.09
54-F-1-19963	AMMEX PLASTICS	ASM CAPITAL LP	\$9,831.90
54-F-1-19964	AMORIM INDUSTRIAL SOLUTIONS		\$178,427.50
14591	AMROC INVESTMENT LLC AS ASSIGNEE OF PML INC	AMROC INVESTMENTS LLC	\$123,466.14
1450000001	AMROC INVESTMENTS AS ASSIGNEE OF CHARTER MANUFACTURING CO INC	AMROC INVESTMENTS LLC	\$8,565.80
14888	AMROC INVESTMENTS LLC	AMROC INVESTMENTS LLC	\$38,301.02
9014	AMROC INVESTMENTS LLC AS ASSIGNEE OF ABUNDANT MFG.	AMROC INVESTMENTS LLC	\$160,224.34
7370	AMROC INVESTMENTS LLC AS ASSIGNEE OF COORDINDATE MEASUREMENT	AMROC INVESTMENTS LLC	\$7,121.00
3871	AMROC INVESTMENTS LLC AS ASSIGNEE OF DYBERT-PECK COMPANY	AMROC INVESTMENTS LLC	\$335,444.47
12878	AMROC INVESTMENTS LLC AS ASSIGNEE OF HYDROQUAL INC.	AMROC INVESTMENTS LLC	\$39,480.45
6587	AMROC INVESTMENTS LLC AS ASSIGNEE OF MEGAN TOOL SALES CO.	AMROC INVESTMENTS LLC	\$25,904.50
12880	AMROC INVESTMENTS LLC AS ASSIGNEE OF PARAMOUNT TOOL COMPANY	AMROC INVESTMENTS LLC	\$32,123.21
9013	AMROC INVESTMENTS LLC AS ASSIGNEE OF SIBLEY MACHINE & FOUNDRY CORP.	AMROC INVESTMENTS LLC	\$32,383.32
9251	AMROC INVESTMENTS LLC AS ASSIGNEE OF TEXAIR WELDING SUPPLY LTD.	AMROC INVESTMENTS LLC	\$15,297.28
54-F-1-19966	AMSEA INC	ASM CAPITAL LP	\$46,980.36

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
1493	AMTEK GEARS INC	ARGO PARTNERS	\$11,415.00
529	ANALYTICAL TESTING SERVICES INC	MADISON INVESTMENT TRUST - SERIES 39	\$22,050.00
968	ANCA INC	LONGACRE MASTER FUND LTD	\$476,430.00
95-F-1-17938	ANCAST INDUSTRIES LTD		\$6,650.26
54-F-1-19972	AND BEYOND COMMUNICATIONS	MADISON INVESTMENT TRUST-SERIES 39	\$10,205.47
95-F-1-17940	ANDERSON COOK INC	ASM CAPITAL II LP	\$28,188.83
6019	ANDREWS II, FRANKLIN O		\$210,640.75
651	ANGELO MANUFACTURING CO INC	FAIR HARBOR CAPITAL LLC	\$10,140.80
1007	ANGER ASSOCIATES INC	LIQUIDITY SOLUTIONS INC	\$5,606.25
94-F-1-17250	ANGSTROM USA LLC		\$18,786.12
54-F-1-19975	ANGSTROM USA LLC		\$14,927.16
3630	ANIXTER INC		\$87,484.49
10968	ANTHONY WAYNE LOCAL SCHOOL DISTRICT	TCM ALLOCATION SOLUTIONS LLC	\$1,625,000.00
54-F-1-19979	AP & T NORTH AMERICA INC	CONTRARIAN FUNDS LLC	\$22,326.19
3081	AP EQUIPMENT & RENTAL INC		\$9,699.69
6921	AP SOUTHRIDGE		\$7,864.11
54-F-1-19980	APEX CONTROL SYSTEMS		\$64,750.00
1721	APEX PRECISION TECHNOLOGIES INC	LONGACRE MASTER FUND LTD	\$155,719.32
10246	APOLLO BROACH INC		\$53,605.00
4047	APPLE RUBBER PRODUCTS INC		\$9,215.74
90-F-1-16899	APPLE STEEL RULE DIE CO INC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$12,054.00
54-F-1-19984	APPLICATIONS INTL CORPORATION	ARGO PARTNERS	\$5,876.00
13059	APPLIED INDUSTRIAL TECH MICHIGAN LTD		\$30,482.90
13058	APPLIED INDUSTRIES TECH INC & APPLIED		\$11,314.98
5417	APPLIED TECHNOLOGIES INC	MADISON INVESTMENT TRUST - SERIES 39	\$23,920.00
91-F-1-17069	APRIORI TECHNOLOGIES INC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$12,000.00
14758	ARAMARK UNIFORM & CAREER APPAREL INC		\$29,293.72
2631	ARCHBOLD CONTAINER CORP	AMROC INVESTMENTS LLC	\$13,510.28
1225	ARGO INC	LONGACRE MASTER FUND LTD	\$353,953.99
14889	ARGO PARTNERS	ARGO PARTNERS	\$16,152.04
7191	ARGO PARTNERS AS ASSIGNEE OF ABBCO SERVICE CORP	ARGO PARTNERS	\$134,205.00
14463	ARGO PARTNERS AS ASSIGNEE OF AGRICULTURAL SERVICES INC	ARGO PARTNERS	\$17,255.53
14510	ARGO PARTNERS AS ASSIGNEE OF ALPHA 1 INDUCTIONS SERVICE CTR	ARGO PARTNERS	\$36,250.00
14512	ARGO PARTNERS AS ASSIGNEE OF AMERICAN VALVE CTR INC	ARGO PARTNERS	\$42,620.03
14542	ARGO PARTNERS AS ASSIGNEE OF ANCHOR ABRASIVES CO	ARGO PARTNERS	\$18,545.87
7192	ARGO PARTNERS AS ASSIGNEE OF ATLANTIC CONTAINER LINE	ARGO PARTNERS	\$17,145.00
7174	ARGO PARTNERS AS ASSIGNEE OF BEACON CONSTRUCTION INC	ARGO PARTNERS	\$37,878.00
14525	ARGO PARTNERS AS ASSIGNEE OF CGS MACHINE & TOOL INC	ARGO PARTNERS	\$28,900.00
14552	ARGO PARTNERS AS ASSIGNEE OF CONTROX INC	ARGO PARTNERS	\$52,080.00
14547	ARGO PARTNERS AS ASSIGNEE OF CUMBERLAND CONTAINER CORP	ARGO PARTNERS	\$39,524.92
14553	ARGO PARTNERS AS ASSIGNEE OF CUMBERLAND CONTAINER CORP	ARGO PARTNERS	\$35,502.31
14541	ARGO PARTNERS AS ASSIGNEE OF CUMBERLAND CONTAINER CORP	ARGO PARTNERS	\$18,251.40
7578	ARGO PARTNERS AS ASSIGNEE OF ENVIRONMENTAL RECOVERY COMPANY	ARGO PARTNERS	\$11,043.45
14548	ARGO PARTNERS AS ASSIGNEE OF EVANS TOOL & DIE INC	ARGO PARTNERS	\$40,453.27
7194	ARGO PARTNERS AS ASSIGNEE OF FINDLAY INC	ARGO PARTNERS	\$31,556.00
14508	ARGO PARTNERS AS ASSIGNEE OF FRANKLIN PALLET INC	ARGO PARTNERS	\$13,530.00
14534	ARGO PARTNERS AS ASSIGNEE OF FT SMITH TOOL SERVICE INC	ARGO PARTNERS	\$11,136.47
14533	ARGO PARTNERS AS ASSIGNEE OF GATES WASHER & MFG	ARGO PARTNERS	\$5,998.09
14505	ARGO PARTNERS AS ASSIGNEE OF GLASGOW FILTER PRODUCTS	ARGO PARTNERS	\$10,397.65
7564	ARGO PARTNERS AS ASSIGNEE OF GRANGER CONTAINER SVC	ARGO PARTNERS	\$10,867.75
7561	ARGO PARTNERS AS ASSIGNEE OF GUSTER YOAKLEY & STEWART PA	ARGO PARTNERS	\$14,169.34
14539	ARGO PARTNERS AS ASSIGNEE OF GUY WILLIAMS & SON INC	ARGO PARTNERS	\$10,113.85
7662	ARGO PARTNERS AS ASSIGNEE OF HINDERLITER CONSTRUCTION SERVICES	ARGO PARTNERS	\$10,026.00
14476	ARGO PARTNERS AS ASSIGNEE OF HUMPHREY PRODUCTS	ARGO PARTNERS	\$58,946.02
14480	ARGO PARTNERS AS ASSIGNEE OF INTERSTATE GAS SUPPLY INC	ARGO PARTNERS	\$24,781.13
14535	ARGO PARTNERS AS ASSIGNEE OF INTRICATE GRINDING & MACHINE	ARGO PARTNERS	\$12,740.24
7173	ARGO PARTNERS AS ASSIGNEE OF J&J WELDING & FABRICATING	ARGO PARTNERS	\$14,884.00
7179	ARGO PARTNERS AS ASSIGNEE OF KELSAY TOOL & DIE INC	ARGO PARTNERS	\$15,960.00
14482	ARGO PARTNERS AS ASSIGNEE OF KEN SPECIALTIES INC	ARGO PARTNERS	\$13,346.73
7166	ARGO PARTNERS AS ASSIGNEE OF KENTUCKY MACHINE & ENGINEERING	ARGO PARTNERS	\$28,460.00
14507	ARGO PARTNERS AS ASSIGNEE OF KIP INC	ARGO PARTNERS	\$78,965.03
7171	ARGO PARTNERS AS ASSIGNEE OF MAINTENANCE MATCH	ARGO PARTNERS	\$82,078.00
14528	ARGO PARTNERS AS ASSIGNEE OF METAL STAMP INC	ARGO PARTNERS	\$7,265.00
14537	ARGO PARTNERS AS ASSIGNEE OF MICHIGAN RUBBER PRODUCTS	ARGO PARTNERS	\$122,841.00
14536	ARGO PARTNERS AS ASSIGNEE OF MIDWEST UNITED COMPANIES INC	ARGO PARTNERS	\$9,011.00
14488	ARGO PARTNERS AS ASSIGNEE OF NAGANO INTERNATIONAL	ARGO PARTNERS	\$11,857.50
7177	ARGO PARTNERS AS ASSIGNEE OF PRENTICE PRODUCTS	ARGO PARTNERS	\$6,275.00
8164	ARGO PARTNERS AS ASSIGNEE OF PRESS EQUIPMENT CORP	ARGO PARTNERS	\$5,875.09
14514	ARGO PARTNERS AS ASSIGNEE OF PRINCE MFG	ARGO PARTNERS	\$56,655.40
14515	ARGO PARTNERS AS ASSIGNEE OF PYRAMID MACHINE SERVICES	ARGO PARTNERS	\$21,450.00
14538	ARGO PARTNERS AS ASSIGNEE OF QMS INC	ARGO PARTNERS	\$11,910.00
7188	ARGO PARTNERS AS ASSIGNEE OF RELIANT PROFESSIONAL CLEANING	ARGO PARTNERS	\$25,752.00

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
14543	ARGO PARTNERS AS ASSIGNEE OF RIGHTWAY FASTENERS INC	ARGO PARTNERS	\$113,704.30
14530	ARGO PARTNERS AS ASSIGNEE OF S&R INC	ARGO PARTNERS	\$58,350.70
7562	ARGO PARTNERS AS ASSIGNEE OF SCHMIEDE CORP	ARGO PARTNERS	\$50,695.00
14546	ARGO PARTNERS AS ASSIGNEE OF SHAW MATERIAL HANDLING SYSTEMS	ARGO PARTNERS	\$34,359.25
14517	ARGO PARTNERS AS ASSIGNEE OF SMEDBERG MACHINE CORPORATION	ARGO PARTNERS	\$16,807.00
7168	ARGO PARTNERS AS ASSIGNEE OF STORK TECHNIMENT INC	ARGO PARTNERS	\$14,891.00
7576	ARGO PARTNERS AS ASSIGNEE OF TCI LOGISTICS INC	ARGO PARTNERS	\$30,939.65
7193	ARGO PARTNERS AS ASSIGNEE OF TRADE TECH INC	ARGO PARTNERS	\$20,639.00
7663	ARGO PARTNERS AS ASSIGNEE OF TRANSPORT GILMYR INC	ARGO PARTNERS	\$11,972.13
7575	ARGO PARTNERS AS ASSIGNEE OF UNITED AIR FILTER COMPANY	ARGO PARTNERS	\$7,568.00
7559	ARGO PARTNERS AS ASSIGNEE OF VITRAN	ARGO PARTNERS	\$23,655.74
7164	ARGO PARTNERS AS ASSIGNEE OF WIRETECH LL	ARGO PARTNERS	\$10,080.00
54-F-1-20010	ARMOR ENVIRONMENTAL SERVICES INC		\$18,457.10
3962	ARRO TOOL & DIE INC	MADISON INVESTMENT TRUST - SERIES 39	\$11,072.73
9261	ARROW FABRICATED TUBING LTD	SPCP GROUP LLC	\$95,337.25
54-F-1-20016	ART IRON INC		\$6,921.58
95-F-1-17956	ART KUHN CO INC	AMROC INVESTMENTS LLC	\$20,482.07
11290	ARTCRAFT PATTERN WORKS INC		\$34,377.00
11289	ARTCRAFT PATTERN WORKS INC		\$33,840.00
54-F-1-20017	ARVCO CONTAINER CORP		\$16,150.25
54-F-1-20018	ARVIN RIDE CONTROL PRODUCTS		\$156,946.60
11076	ARVINMERITOR CANADA		\$26,969.80
54-F-1-20020	ASAHI DIAMOND AMERICA INC		\$11,123.18
3847	ASHLAND INCORPORATED		\$23,312.20
1488	ASIMCO INTERNATIONAL INC		\$76,098.00
7546	ASM CAPITAL AS ASSIGNEE FOR BAYVIEW FUNDING	CARGILL FINANCIAL MARKETS PLC ASM CAPITAL LP	\$35,454.84
4443	ASM CAPITAL AS ASSIGNEE FOR WELLMAN FRICTION PROD	ASM CAPITAL LP	\$247,279.73
815	ASSOCIATED RUBBER COMPANY	BLUE ANGEL CLAIMS LLC	\$222,540.18
10409	ASSOCIATED SPRING BARNES GROUP INC		\$13,860.64
10410	ASSOCIATES SPRING BARNES GROUP INC		\$11,197.88
897	AT&T CORP	CONTRARIAN FUNDS LLC	\$14,491.11
54-F-1-20047	ATLANTIC MUNICIPAL UTILITIES	ARGO PARTNERS	\$40,554.61
8933	ATLANTIC TOOL & DIE CO		\$25,476.13
160	ATLANTIC TOOLING INC		\$52,995.04
54-F-1-20049	ATLAS GASKETS INC	SIERRA LIQUIDITY FUND	\$15,853.54
1413	ATLAS TECHNOLOGIES INC	SIERRA LIQUIDITY FUND	\$12,838.75
12894	ATMOS ENERGY MARKETING LLC	CREDIT SUISSE LOAN FUNDING LLC	\$215,178.47
3960	ATMOS ENERGY/KENTUCKY DIVISION	CREDIT SUISSE LOAN FUNDING LLC	\$311,733.24
1798	ATMOS ENERGY/MID STATES DIVISION	CREDIT SUISSE LOAN FUNDING LLC	\$54,461.76
1518	ATMOS ENERGY/MID TEX DIVISION	CREDIT SUISSE	\$8,812.84
3846	ATOTECH USA INC		\$34,724.27
3844	ATOTECH USA INC		\$5,362.50
2174	AUTO ION OPERABLE UNIT TWO REMEDIAL FUND		\$34,127.73
82-F-1-16497	AUTOCOAT		\$14,270.41
3493	AUTODESK INC	ARGO PARTNERS	\$17,268.81
54-F-1-20068	AUTOMATED PACKAGING SYSTEMS INC		\$10,033.14
254	AUTOMATIC MACHINE PRODUCTS CO	AMROC INVESTMENTS LLC	\$23,465.27
1283	AUTOMATIC SPRING PRODUCTS CORPORATION	LONGACRE MASTER FUND LTD	\$812,537.31
1282	AUTOMATIC SPRING PRODUCTS CORPORATION	LONGACRE MASTER FUND LTD	\$342,874.36
10740	AUTOMOTIVE GLOBAL COMPONENTS		\$16,520.00
96-F-1-19359	AUTOWEB COMMUNICATIONS INC		\$5,780.00
1360	AVAYA INC		\$30,082.92
54-F-1-20086	AVDEL CHERRY DIVISION OF TEXTRON		\$10,407.95
1275	AVERITT EXPRESS INC		\$8,608.68
11038	AVON AUTOMOTIVE		\$21,372.91
54-F-1-20088	AW SYSTEMS COMPANY	AMROC INVESTMENTS LLC	\$113,564.79
95-F-1-17966	AW SYSTEMS COMPANY	AMROC INVESTMENTS LLC	\$37,489.99
94-F-1-17268	AZTEC MANUFACTURING CORP		\$179,340.48
95-F-1-17967	AZTEC MILLENNIUM SUPPLY	MADISON INVESTMENT TRUST-SERIES 39	\$9,295.64
54-F-1-20097	B & B CABLING COMPANY	MADISON INVESTMENT TRUST-SERIES 39	\$9,673.00
6152	B & R ELECTRICAL INC	MADISON INVESTMENT TRUST - SERIES 39	\$234,913.51
199100001	B&C DISTRIBUTION CENTER INC	TCM ALLOCATION SOLUTIONS LLC	\$109,956.91
1487	B&L PACKAGING INC C/O LIQUIDITY SOLUTIONS INC	LIQUIDITY SOLUTIONS INC	\$14,467.74
2907	BABCOX PUBLICATIONS		\$10,490.00
6926	BACKTRACK INC		\$7,412.45
54-F-1-20111	BADGER PISTON LLC	ARGO PARTNERS	\$10,049.88
8568	BAILEY COMPANY INC	AMROC INVESTMENTS LLC	\$16,243.35
1663	BAILEY TOOL & MFG	ASM CAPITAL LP	\$12,388.00
9981	BAILLIE, A C		\$17,122.82
54-F-1-20118	BALES MOLD SERVICE INC		\$9,448.00
755	BALTEC CORPORATION		\$5,472.26
1551	BANC OF AMERICA LEASING & CAPITAL LLC	BANC OF AMERICA LEASING & CAPITAL LLC	\$5,729.72

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
14721	BANK OF NEW YORK, THE		\$128,518.12
7469	BANKS JR, WILMER		\$60,000.00
8778	BANSAL, ANIL		\$76,292.89
8777	BANSAL, ANIL K		\$50,926.00
2957	BARKER, STEVEN		\$51,940.99
6168	BARLOWORLD HANDLING		\$10,441.23
10480	BARNARD, NEAL BRIAN		\$36,690.00
10411	BARNES DISTRIBUTION		\$10,208.82
11675	BARNES RICHARDSON & COLBURN		\$47,491.73
1832	BARRERA SIQUEIROS Y TORES LANDA SC		\$60,797.76
561	BARRIGER ELECTRIC CO	LIQUIDITY SOLUTIONS INC	\$7,478.62
1122	BASF CORPORATION	CONTRARIAN FUNDS LLC	\$340,679.10
4456	BATESVILLE TOOL & DIE INC		\$9,100.99
54-F-1-20144	BAUMANN SPRINGS TEXAS LTD	AMROC INVESTMENTS LLC	\$17,070.64
1372	BAUMUELLER INC	ASM CAPITAL LP	\$7,670.50
1273	BAX GLOBAL		\$107,050.46
1646	BAY AREA/GENERAL CRANE SERVICE CO		\$27,081.93
95-F-1-17977	BEACON CONTAINER		\$10,111.58
462	BEACON INDUSTRIAL SUPPLY INC		\$14,366.35
94-F-1-17279	BEAM ELECTRIC COMPANY INC		\$11,109.93
13650	BEAR STEARNS INVESTMENT PRODUCTS INC - METALDYNE		\$9,361,174.20
13623	BEAR STEARNS INVESTMENT PRODUCTS INC - METALDYNE		\$1,225,868.05
13642	BEAR STEARNS INVESTMENT PRODUCTS INC - METALDYNE		\$557,212.75
7014	BEARDEN SR, DRAKE		\$20,000.00
1313	BEARING TECHNOLOGIES LTD	JPMORGAN CHASE BANK NA	\$1,264,218.54
8044	BEAVER MFG CO	SPCP GROUP LLC	\$39,570.90
8045	BEAVER MFG CO	SPCP GROUP LLC	\$16,111.79
3780	BEDFORD MACHINE		\$10,990.21
8847	BEEES, DONALD A		\$139,553.75
10387	BEHAM, JOSEPH ALAN		\$17,026.00
7933	BELLEHUMEUR, PATRICIA		\$152,265.84
59-F-1-18869	BELLMAN MELCOR INC		\$14,828.20
1334	BELLSOUTH TELECOMMUNICATIONS INC		\$26,469.26
54-F-1-20171	BELLWETHER COMMUNICATIONS INC	ARGO PARTNERS	\$12,421.00
6636	BEND ALL MFG INC		\$7,155.48
1079	BENDCO MACHINE & TOOL INC	AMROC INVESTMENTS LLC	\$48,210.00
14587	BENDIX SPICER FOUNDATION BRAKE LLC		\$274,080.00
14586	BENDIX SPICER FOUNDATION BRAKE LLC	LONGACRE MASTER FUND LTD	\$184,730.27
54-F-1-20174	BENTON FOUNDRY INC		\$10,497.48
1596	BERBEE		\$10,870.10
54-F-1-20176	BERENATO WHITE & STAVISH LLC	ARGO PARTNERS	\$56,400.80
156500001	BERLIN METALS LLC	TCM ALLOCATION SOLUTIONS LLC	\$66,720.84
1119	BERRY & BERRY		\$27,978.32
1284	BEST KLEAN SERVICES % LIQUIDITY SOLUTIONS	SPCP GROUP LLC	\$73,460.25
1856	BETTCHER MFG LLC	LONGACRE MASTER FUND LTD	\$21,831.50
54-F-1-20189	BHERING ADVOGADOS		\$18,523.00
469	BI STATE COMPRESSOR INC		\$7,590.24
94-F-1-17283	BI STATE LOADING DOCK SPEC		\$6,640.00
6654	BINGHAM MCCUTCHEN LLP		\$51,842.46
59-F-1-18873	BJ PALLETS	ASM CAPITAL LP	\$11,183.25
54-F-1-20199	BLACK BOX NETWORK SERVICES		\$12,079.94
3223	BLACK EQUIPMENT COMPANY INC	MADISON INVESTMENT TRUST - SERIES 39	\$35,211.63
9266	BLACK, VICKY H		\$19,258.00
9265	BLACK, VICKY H		\$18,876.10
82-F-1-16505	BLACKSWAMP EQUIPMENT		\$5,594.68
65-F-1-15579	BLACKWELL CONSULTING SERVICES	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$27,642.69
12690	BLANK ROME LLP PHILADELPHIA		\$128,827.30
10839	BLOCK STEEL CORP		\$51,515.74
1480	BLUCO CORPORATION		\$9,708.80
14097	BLUE, STEPHANIE L		\$268,198.08
366	BLUEGRASS & ASSOCIATES INC	SPCP GROUP LLC	\$49,970.76
1303	BLUEGRASS INDUSTRIAL SALES CO INC	AMROC INVESTMENTS LLC	\$12,450.19
54-F-1-20215	BOARD OF PUBLIC AFFAIRS		\$6,372.83
949	BOARDEX LLC		\$17,500.00
6239	BOB ZINK LAWN & SNOW		\$10,245.00
81-F-1-16305	BOBS PALLETS	ASM CAPITAL LP	\$17,567.80
2148	BOC GASES		\$291,663.41
54-F-1-20220	BOCK & CLARK CORP	CREDIT SUISSE LOAN FUNDING LLC	\$31,825.00
7368	BODYCOTE THERMAL PROCESSING INC		\$216,585.98
7367	BODYCOTE THERMAL PROCESSING INC		\$11,476.02
10451	BOEHM PRESSED STEEL CO		\$10,257.00
1885	BOHNERT EQUIPMENT CO INC	LIQUIDITY SOLUTIONS INC	\$28,484.50

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
9216	BOISVERT, NORMAN H		\$99,020.08
73-F-1-15737	BOLT EXPRESS LLC	MADISON INVESTMENT TRUST-SERIES 39	\$7,426.51
13320	BORGWARNER INC		\$30,000.00
8871	BORGWARNER TORQTRANSFER SYSTEMS INC		\$23,850.00
54-F-1-20242	BOTTOM LINE PACKAGING SUPPLIES CO	ASM CAPITAL LP	\$45,674.19
8351	BOTTOMLINE INC		\$6,090.98
8350	BOTTOMLINE INK		\$8,842.85
5524	BOWERSOCK, MIKE		\$56,287.77
10458	BOWMAN CONSTRUCTION COMPANY INC		\$71,470.00
2050	BOWNE OF CLEVELAND	ARGO PARTNERS	\$180,478.00
8147	BP CANADA ENERGY MARKETING CORP	SPCP GROUP LLC	\$33,089.45
8146	BP ENERGY COMPANY	SPCP GROUP LLC	\$164,242.70
54-F-1-20250	BPI IROQUOIS ERIE		\$6,880.74
54-F-1-20255	BRADY & HORNE		\$23,989.05
3432	BRAKE PRO LTD		\$6,174.69
54-F-1-20260	BRAVE INDUSTRIAL FASTENER INC		\$34,958.93
94-F-1-17293	BRC RUBBER & PLASTICS INC		\$23,673.00
2169	BRIAN HODGE & ASSOCIATES INC	LIQUIDITY SOLUTIONS INC	\$25,777.94
54-F-1-20267	BRICKHAM STAMPING CO INC		\$57,623.27
11040	BRIDGESTONE APM CO	ASM CAPITAL LP	\$41,786.50
11039	BRIDGESTONE APM CO	ASM CAPITAL LP	\$23,279.40
54-F-1-20271	BRISTOL VIRGINIA UTILITIES BOARD	CONTRARIAN FUNDS LLC	\$62,879.54
3230	BROACHING MACHINE SPECIALTIES CO		\$13,095.00
1018	BRONCO ENVIRONMENTAL LLC		\$50,948.41
12782	BRONSON PRECISION PRODUCTS INC	HAIN CAPITAL HOLDINGS LLC	\$1,117,552.49
82-F-1-16508	BROWN & SHARPE MFG CO		\$11,119.00
2403	BROWN, CYNTHIA Y		\$15,000.00
5999	BRUNNER INTERNATIONAL INC	BANK OF AMERICA NA	\$119,026.15
6847	BRUSS NORTH AMERICA	CREDIT SUISSE LOAN FUNDING LLC	\$392,096.47
1669	BRYANT GRINDER DIV OF VT MACHINE TOOL	ASM CAPITAL LP	\$15,888.00
1672	BRYANT GRINDER DIV OF VT MACHINE TOOL	ASM CAPITAL LP	\$7,549.56
1670	BRYANT GRINDER DIV OF VT MACHINE TOOL	ASM CAPITAL LP	\$7,181.40
1674	BRYANT GRINDER DIV OF VT MACHINE TOOL	ASM CAPITAL LP	\$6,997.00
9599	BRYDON HUGO & PARKER		\$126,763.81
9598	BRYDON HUGO & PARKER		\$6,516.20
3913	BSI AMERICA INC		\$11,046.50
5975	BTM CORP		\$17,924.00
5973	BTM CORP		\$11,362.34
54-F-1-20285	BUCK CONSULTANTS LLC	ARGO PARTNERS	\$25,736.00
155	BUCKEYE RUBBER & PACKING CO	AMROC INVESTMENTS LLC	\$23,092.11
13827	BUCKEYE TELESYSTEM		\$29,977.91
4153	BUCKEYE TOOL	ARGO PARTNERS	\$84,401.39
54-F-1-19898	BUCKEYE WASTE SERVICES		\$24,319.55
95-F-1-17925	BUCKEYE WASTE SERVICES		\$6,778.78
59-F-1-18881	BUCYRUS FABRICATION & DESIGN INC		\$7,989.98
1157	BUDDY LASTER STORAGE TRAILER	AMROC INVESTMENTS LLC	\$29,675.00
73-F-1-15741	BUDDY MOORE TRUCKING	MADISON INVESTMENT TRUST-SERIES 39	\$55,087.50
54-F-1-20293	BUEHLER LTD		\$8,586.11
54-F-1-20294	BUHRKE INDUSTRIES LLC	ARGO PARTNERS	\$21,113.51
96-F-1-19374	BULLARD COMPANY	MADISON INVESTMENT TRUST-SERIES 39	\$24,315.00
9123	BURGERS NORTON MFG CO	ARGO PARTNERS	\$11,392.23
59-F-1-18882	BURKARD INDUSTRIES INC	ARGO PARTNERS	\$11,087.01
15007	BURNS, MICHAEL		\$2,744,005.20
4073	BURR OAK TOOL & GAUGE CO INC		\$9,828.63
10172	BURROUGHS HEPLER BROOM MACDONALD		\$8,422.35
90-F-1-16916	BUSCH PRECISION INC	MADISON INVESTMENT TRUST-SERIES 39	\$8,093.00
95-F-1-18016	BUSCHE ENGINEERED TOOLING DIV		\$8,100.00
9244	BUSCHE ENTERPRISE DIVISION INC		\$425,000.00
14750	BUSINESS OBJECTS AMERICAS		\$32,296.87
54	BUSINESS SOLUTIONS GROUP INC		\$13,999.39
51	BUSINESS SOLUTIONS GROUP INC		\$9,667.29
10364	BUTCHER, D BRUCE		\$418,397.70
1753	BUTLER, PATRICK GREGORY		\$44,230.87
8968	BUYAKI, EMERY		\$24,267.46
54-F-1-20309	BYCAN SELLEN ASSOCIATES INC	ASM CAPITAL LP	\$170,411.00
95-F-1-18018	C & A TOOL ENGINEERING INC	SPCP GROUP LLC	\$203,064.65
59-F-1-18884	C & R PLATING CORP	ASM CAPITAL LP	\$9,609.95
54-F-1-20317	C & S	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$11,663.81
54-F-1-20321	C L MCGUIRE CO INC		\$6,986.60
9442	C L RICHERT TRUCKING CO INC		\$21,690.17
1477	C&E SALES INC	LONGACRE MASTER FUND LTD	\$40,372.31
675	C&H DIE CASTING INC	LONGACRE MASTER FUND LTD	\$225,510.76

Dana Corporation
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
54-F-1-20328	CADCAM E		\$7,050.00
3566	CADILLAC PLATING CORP	ASM CAPITAL LP	\$12,516.42
5828	CALDWELL WATER & SEWAGE		\$16,919.40
4642	CALDWELL, DAVID		\$249,101.59
884600001	CAMERON, ALLAN (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$111,632.42
884600002	CAMERON, ALLAN (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$111,632.42
10221	CAM-OR SITE EXTENDED GROUP		\$150,000.00
388	CAMPBELL INC PRESS REPAIR	LIQUIDITY SOLUTIONS INC	\$16,775.50
6139	CAMPORA PROPANE SERVICE		\$19,147.04
13817	CAMRETT LOGISTICS INC		\$18,750.00
12698	CANAL AIR LLC		\$358,194.98
54-F-1-20346	CANNON AUTOMOTIVE SOLUTIONS		\$11,797.16
6643	CANNON, C E		\$300,929.15
54-F-1-20351	CANTEEN SERVICE COMPANY		\$9,632.12
54-F-1-20355	CANTERBURY ENGINEERING CO INC		\$5,366.90
54-F-1-20359	CAPITAL INDUSTRIES INC	ARGO PARTNERS	\$20,458.00
2392	CARAS & ASSOCIATES INC		\$8,981.59
2393	CARAS & ASSOCIATES INC		\$7,685.21
8050	CARAUSTAR INDUSTRIAL & CONSUMER PRODUCTS		\$64,758.19
95-F-1-18028	CARBO FORGE INC	MADISON INVESTMENT TRUST-SERIES 39	\$197,614.50
3387	CARDELLI LANFEAR & BUIKEMA PC		\$17,229.12
139	CARGO MASTER LLC	SPCP GROUP LLC	\$172,421.00
94-F-1-17309	CARIUS TOOL COMPANY	MADISON INVESTMENT TRUST-SERIES 39	\$58,287.83
54-F-1-20372	CARIUS TOOL COMPANY	MADISON INVESTMENT TRUST-SERIES 39	\$11,326.32
54-F-1-20374	CARL ZEISS AFTERMARKET SERVICES	HAIN CAPITAL HOLDINGS LLC	\$6,153.30
13808	CARL ZEISS IMT CORP	HAIN CAPITAL HOLDINGS LLC	\$110,029.60
13246	CARLTON BATES COMPANY		\$10,460.23
7503	CARLTON FIELDS PA		\$20,582.34
14957	CARPENTER, EDMUND		\$20,010.00
3044	CARRIER CORPORATION		\$8,405.50
550	CARRIER SERVICES OF TENNESSE INC		\$36,105.00
1257	CARROLL COUNTY ELECTRIC DEPARTMENT		\$52,134.74
846	CARTON SERVICE INC		\$5,472.02
150	CARTRUCK PACKAGING	ARGO PARTNERS	\$44,753.42
11565	CARY INDUSTRIES INC		\$18,312.90
1411	CASCON INC	SPCP GROUP LLC	\$166,986.00
21	CASTALL PRODUCTS INC	LIQUIDITY SOLUTIONS INC	\$13,725.00
1550	CASTALLOY INC		\$36,117.70
95-F-1-18035	CASTROL INDUSTRIAL NORTH AMERICA INC		\$7,525.00
591	CATTANEO ELECTRIC COMPANY		\$12,080.24
9453	CC TRANSTECH CORP		\$20,165.00
1766	CCA FINANCIAL LLC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$1,229,204.13
1769	CCA FINANCIAL LLC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$614,367.41
1768	CCA FINANCIAL LLC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$215,745.54
1772	CCA FINANCIAL LLC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$92,308.87
14404	CCA FINANCIAL LLC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$65,034.64
14738	CCA FINANCIAL LLC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$35,095.98
14739	CCA FINANCIAL LLC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$29,877.89
14840	CCA FINANCIAL LLC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$27,021.97
1767	CCA FINANCIAL LLC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$25,157.46
1771	CCA FINANCIAL LLC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$15,712.74
54-F-1-20405	CCH INCORPORATED		\$23,908.92
9006	CCPIT PATENT & TRADEMARK LAW OFFICE		\$30,873.62
1973	CELLHIRE USA LLC		\$17,498.04
98	CENTRAL KENTUCKY TOOL & ENG CORP	LIQUIDITY SOLUTIONS INC	\$14,008.60
73-F-1-15757	CENTRAL TRANSPORT INTERNATIONAL		\$38,925.03
723	CENTURY CONSTRUCTION INC		\$17,166.00
7270	CENTURYTEL INC		\$6,520.24
13839	CERATTI, GILBERTO		\$27,115.00
969	CERTIFIED LABORATORIES		\$8,178.18
899	CETRULO & CAPONE LLP	LIQUIDITY SOLUTIONS INC	\$61,677.68
54-F-1-20427	CFC WIRE FORMS		\$212,961.56
5912	CFS SERVICES INC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$5,219.63
8439	CHAMBERS, R DOUG		\$44,570.21
3616	CHAMPION INDUSTRIAL CONTRACTORS		\$6,394.36
5777	CHARLES W BARGER AND SON		\$14,333.33
54-F-1-20433	CHARLES W HINDE	ASM CAPITAL LP	\$16,825.00
488200001	CHARLESTON METAL PRODUCTS INC	TCM ALLOCATION SOLUTIONS LLC	\$206,942.89
488500001	CHARLESTON METAL PRODUCTS INC	TCM ALLOCATION SOLUTIONS LLC	\$142,840.31
488300001	CHARLESTON METAL PRODUCTS INC	TCM ALLOCATION SOLUTIONS LLC	\$97,628.58
488400001	CHARLESTON METAL PRODUCTS INC	TCM ALLOCATION SOLUTIONS LLC	\$13,679.68
1449900001	CHARTER MANUFACTURING CO INC	AMROC INVESTMENTS LLC	\$18,429.74

Dana Corporation
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
1171	CHAVIRA PACKAGING PRODUCTS INC	HAIN CAPITAL HOLDINGS LLC	\$156,205.14
95-F-1-18046	CHEMISPHERE CORPORATION	AMROC INVESTMENTS LLC	\$17,495.75
54-F-1-20449	CHEMTECH SYSTEMS INC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$11,289.96
95-F-1-18047	CHEMTOOL INC	ARGO PARTNERS	\$170,174.46
73-F-1-15760	CHIPPER EXPRESS LTD	HAIN CAPITAL HOLDINGS LLC	\$69,788.91
676	CHUCK'S GRINDING INC	LIQUIDITY SOLUTIONS INC	\$21,667.38
10204	CIMX		\$13,545.50
4439	CINCINNATI RPT		\$19,855.00
10989	CINERGY ULH & P		\$68,222.01
4441	CIRCLE BROACH COMPANY INC		\$11,610.00
1145	CIRCLE ENVIRONMENTAL	ARGO PARTNERS	\$10,380.00
3697	CIRRIIS SYSTEMS CORP		\$7,196.85
699	CIT TECHNOLOGY FINANCING		\$48,410.40
14869	CITATION CORPORATION & ITS SUBSIDIARIES	TCM ALLOCATION SOLUTIONS LLC	\$316,465.29
14871	CITATION CORPORATION & ITS SUBSIDIARIES	TCM ALLOCATION SOLUTIONS LLC	\$248,651.30
3957	CITGO PETROLEUM CORPORATION		\$21,292.70
54-F-1-20514	CITY OF DANVILLE		\$7,017.10
73-F-1-15762	CITY OF KNOXVILLE		\$6,563.20
54-F-1-20523	CITY OF OLIVE BRANCH		\$12,957.25
54-F-1-20532	CITY SANITATION DEP	FAIR HARBOR CAPITAL LLC	\$14,365.51
54-F-1-20533	CITY UTILITIES		\$30,652.37
10804	CLARK ENGINEERING SERVICES LLC		\$32,015.20
2665	CLAYTON, GARRY		\$59,447.43
91-F-1-17081	CLEAR ORBIT INC		\$6,578.63
1620	CLEVAFLEX	MADISON INVESTMENT TRUST - SERIES 39	\$83,938.68
1619	CLEVAFLEX	MADISON INVESTMENT TRUST - SERIES 39	\$27,866.00
11658	CLIFFORD CHANCE PARTNERSCHAFTSGESELL		\$12,320.00
172	CLIMATE CONTROL OF KY LLC		\$11,796.00
1871	CLINE TRANSFER INC		\$151,966.73
94-F-1-17346	CLIPS & CLAMPS INDUSTRIES	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$8,121.13
1355	CLOOS ROBOTIC WELDING INC	SIERRA LIQUIDITY FUND	\$13,477.10
8539	CLOYES GEAR & PRODUCTS INC		\$57,533.67
23	CLYDE RENDER DBA RUSSELBURG EXPRESS		\$46,566.25
3986	CO OP TOOL		\$9,924.37
54-F-1-20558	COAST INTERNATIONAL SERVICES INC		\$5,640.00
6628	COBB-MCVEY, LYNDAL		\$139,318.08
1553	COFACE NO AMERICA INC AS AGENT FOR SIERRA CHEMICAL	AMROC INVESTMENTS LLC	\$50,534.09
12984	COFACE NO AMERICA INC AS AGENTS FOR ULBRICH STAINLESS STEELS	AMROC INVESTMENTS LLC	\$264,504.81
265	COFACE NORTH AMERICA INC AS AGENT FOR KAMAX LP	AMROC INVESTMENTS LLC	\$114,296.33
546	COFACE NORTH AMERICA INC AS AGENT FOR TECHNIFAST		\$11,487.03
247	COFACE NORTH AMERICA INC AS AGENT FOR TOOL TEC INC	AMROC INVESTMENTS LLC	\$306,536.98
94-F-1-17347	COGNIS CORP		\$268,490.80
1786	COLA, GARY G		\$59,670.00
8924	COLE, BERNARD N		\$113,311.00
3971	COLE, BERNARD N		\$20,000.00
54-F-1-24188	COLEMANS		\$92,207.92
95-F-1-24187	COLEMANS		\$10,897.52
9553	COLFOR MANUFACTURING INC		\$51,189.84
10050	COLOR BOX LLC		\$53,164.85
54-F-1-20568	COLUMBIA CITY MUNICIPAL UTILITIES	SIERRA LIQUIDITY FUND	\$8,866.67
3549	COLUMBIA FINANCE DEPARTMENT, CITY OF		\$37,136.06
8915	COLUMBIA GAS OF OHIO INC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$41,841.04
8914	COLUMBIA GAS OF VIRGINIA INC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$45,935.10
14411	COLUMBUS FOUNDRY LP		\$25,480.94
3677	COLVIN, WILLIE		\$29,234.00
54-F-1-20580	COMAU PICO	CREDIT SUISSE LOAN FUNDING LLC	\$139,072.46
6905	COMBINED METALS OF CHICAGO		\$18,467.09
6910	COMBINED METALS OF CHICAGO		\$10,309.29
10048	COMDACO INC	AMROC INVESTMENTS LLC	\$68,488.22
1032	COMED CO		\$34,622.23
54-F-1-20587	COMMANDER PRECISION MACHINING	ARGO PARTNERS	\$30,830.98
13899	COMMERCIAL FAB & ERECTORS INC		\$63,390.94
54-F-1-20589	COMMERCIAL FILTER MAINTENANCE	ARGO PARTNERS	\$23,688.19
9301	COMMERCIAL FORGED PRODUCTS A DIVISION	ARGO PARTNERS	\$229,285.43
59-F-1-18917	COMMERCIAL WOOD PRODUCTS INC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$8,304.64
54-F-1-20597	COMPLETE WELDERS SUPPLY		\$26,200.44
54-F-1-20599	COMPRESSORS & TOOLS INC	SIERRA LIQUIDITY FUND	\$20,525.36
3431	COMPUTER PATENT ANNUITIES INC		\$21,618.08
479	CON WAY NOW		\$40,245.37
381	CON WAY TRANSPORTATION		\$66,776.38
4457	CONCENTRIC INC		\$8,149.44
10398	CONDUMEX INC		\$29,428.83

Dana Corporation
Allowed Class 5B General Unsecured Claims
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
95-F-1-18091	CONESTOGA TOOL COMPANY		\$12,789.00
11301	CONLEIGH RIGGS		\$60,000.00
6708	CONOCOPHILLIPS COMPANY		\$228,764.00
54-F-1-20613	CONSOLIDATED ELECTRICAL DIST		\$20,031.15
10977	CONSOLIDATED METAL PRODUCTS INC	ARGO PARTNERS	\$25,517.45
1554	CONSOLIDATED METCO INC		\$98,475.04
10197	CONSTAND, GEORGE		\$25,000.00
1431	CONSTELLATION NEWENERGY GAS DIVISION LLC		\$56,597.82
54-F-1-20617	CONSTITUTION MOLD & ENG INC	CREDIT SUISSE LOAN FUNDING LLC	\$52,000.00
85	CONSTRUCTORS & ERECTORS INC	SPCP GROUP LLC	\$35,390.40
9429	CONSULTECH	ARGO PARTNERS	\$11,047.37
14406	CONSUMERS ENERGY COMPANY		\$252,754.13
574	CONTINENTAL INTERNATIONAL	LIQUIDITY SOLUTIONS INC	\$25,956.20
94-F-1-17360	CONTINENTAL MIDLAND LLC		\$29,436.17
13295	CONTINENTAL TEVES INC		\$28,355.00
54-F-1-20625	CONTINUOUS METAL TECHNOLOGY	ARGO PARTNERS	\$77,433.83
14764	CONTRARIAN FUNDS LLC AS ASSIGNEE OF	CONTRARIAN FUNDS LLC	\$97,113.20
9564	CONTRARIAN FUNDS LLC AS ASSIGNEE OF WACKER CHEMICAL CORP	CONTRARIAN FUNDS LLC	\$113,726.01
95-F-1-18093	CONTROL GAGING INC	FAIR HARBOR CAPITAL LLC	\$20,180.14
1031	CONTROL MICRO SYSTEMS INC		\$8,258.06
2388	CONTROL RISKS GROUP LLC		\$122,252.41
54-F-1-20632	CONVENCO MANAGEMENT SERVICES	ARGO PARTNERS	\$7,461.61
54-F-1-20635	COOLANTS PLUS	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$28,014.00
11035	COOPER & WALINSKI		\$138,114.18
54-F-1-20638	COOPER MANUFACTURING CO INC	SIERRA LIQUIDITY FUND	\$12,511.11
9279	COOPER POWER TOOLS DIVISION		\$17,193.29
12802	COOPER S&D AUTO		\$239,869.22
1479	COORDINATE MEASUREMENT SPECIALISTS INC	AMROC INVESTMENTS LLC	\$30,677.60
2227	COPELAND METALS LLC	AMROC INVESTMENTS LLC	\$15,085.32
9315	COPPER & BRASS SALES INC		\$34,132.96
14962	CORPORATE EQUIPMENT SUPPLIES INC FKA MORGAN STANLEY CORPORATE		\$1,300,000.00
65-F-1-15593	CORPORATE EXECUTIVE BOARD		\$34,850.00
9028	CORPORATE SECURITY INC	LIQUIDITY SOLUTIONS INC	\$5,298.00
1498	CORRIGAN, GARY J		\$43,991.62
54-F-1-20652	COST PLUS WORLD MARKET		\$62,514.38
54-F-1-20656	COVINGTON ELECTRIC		\$11,577.47
1994	COWAN SYSTEMS LLC		\$14,413.20
291	COWEN TRUCK LINE INC	LIQUIDITY SOLUTIONS INC	\$15,775.00
1785	COX MANUFACTURING COMPANY		\$6,711.70
719	COYNE TEXTILE SERVICES		\$7,145.97
59-F-1-18927	CRAIG ASSEMBLY INC		\$106,237.86
82-F-1-16525	CRAIG ASSEMBLY INC		\$23,137.80
10181	CRANE AMERICA SERVICES		\$7,523.84
3905	CRANE PRODUCTION SYSTEM CORP		\$11,002.87
13056	CRANKSHAFT MACHINE GROUP		\$11,785.00
156	CRANSTON TRUCKING COMPANY	SPCP GROUP LLC	\$57,202.20
11034	CRC INC OF TEXAS		\$6,879.37
82-F-1-16526	CREATIVE ENGINEERED POLYMER PRODUCTS LLC		\$22,689.24
7353	CRETE CARRIER CORP		\$24,155.79
8493	CREWSON INDUSTRIES		\$7,768.05
54-F-1-20681	CROSSROADS COATINGS	MADISON INVESTMENT TRUST-SERIES 39	\$6,952.58
59-F-1-18929	CROWLEY TOOL CO	MADISON INVESTMENT TRUST-SERIES 39	\$14,999.20
4091	CROWN SERVICE INC		\$9,637.60
73	CUMBERLAND WASTE DISPOSAL		\$5,306.54
54-F-1-20705	CUMMINS LABEL COMPANY		\$10,486.71
1006	CURRENT DIRECTIONS INC		\$8,504.72
11664	CURTIS SCREW COMPANY LLC		\$12,618.90
11663	CURTIS SCREW COMPANY LLC		\$11,415.75
11665	CURTIS SCREW COMPANY LLC		\$7,733.00
11224	CUSTOM LAWN CARE	ASM CAPITAL LP	\$7,845.18
13962	CUSTOM SERVICES INTERNATIONAL		\$32,319.37
874	CUTTING TOOLS INC	LIQUIDITY SOLUTIONS INC	\$15,717.45
9327	CZARKA, CHRISTOPHER J		\$42,828.00
3153	D&D MANUFACTURING COMPANY		\$8,374.00
478	D/C EXPORT & DOMESTIC PARKING INC		\$76,188.82
14062	D'AVIGNON, CONNIE S		\$245,294.46
13791	DA VEER ELEC & MECH CONTRACTING INC		\$126,090.00
54-F-1-20733	DAIDO METAL AMERICA CORP		\$78,787.00
10021	DAIDO METAL BELLEFONTAINE LLC		\$224,997.62
1012	DAIHEN INC OTC	LIQUIDITY SOLUTIONS INC	\$244,056.51
632200001	DALEY, ROBERT (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$96,378.08
632200002	DALEY, ROBERT (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$96,378.08

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFeree NAME	ALLOWED AMOUNT
54-F-1-20740	DAMRAUER MARKETING INC	ASM CAPITAL LP	\$7,536.72
73-F-1-15786	DAN SULLIVAN TRUCKING INC	ARGO PARTNERS	\$22,023.90
174	DAN S WELDING SERVICE	ARGO PARTNERS	\$5,751.00
14956	DANACQ ROCHESTER HILLS LLC		\$2,750,000.00
11428	DANAHER CORPORATION	LONGACRE MASTER FUND LTD	\$320,000.00
54-F-1-20743	DANOBAT MACHINE TOOL CO INC	MADISON INVESTMENT TRUST-SERIES 39	\$8,066.40
54-F-1-20747	DANZAS AEI CUSTOMS BROKERAGE SERVICES		\$15,679.10
54-F-1-20757	DATAMATICS TECHNOLOGIES LTD		\$13,099.28
54-F-1-20760	DATAPPOINT LABS	ARGO PARTNERS	\$5,745.00
670	DATASTREAM SYSTEMS INC		\$5,939.61
3151	DATATRONICS INCORPORATED	CREDIT SUISSE LOAN FUNDING LLC	\$6,044.01
11091	DAVIS, RONNIE M		\$239,257.21
11283	DAWSON, ALAN T		\$130,000.00
1520	DE LAGE LANDEN FINANCIAL SERVICES INC		\$28,051.53
10041	DEBACKER, MICHAEL L		\$781,763.83
54-F-1-20776	DECC COMPANY INC		\$13,482.22
6182	DECKER MANUFACTURING CORP		\$12,941.63
9257	DEEP SOUTH EQUIPMENT		\$43,358.13
1337	DEFIANCE STAMPING COMPANY	SPCP GROUP LLC	\$327,114.00
4940	DEHAY & ELLISTON LLP		\$12,369.55
1181	DELAND MANUFACTURING INC		\$5,977.10
411	DELL MARKETING LP		\$183,123.38
54-F-1-20790	DELOITTE & TOUCHE		\$39,170.00
54-F-1-20797	DENTON HEATING & COOLING	AMROC INVESTMENTS LLC	\$15,132.04
527	DENTONIS WELDING WKS INC		\$10,254.38
54-F-1-20800	DEPENNING & DEPENNING		\$8,884.00
7225	DERING, MANUEL A		\$80,000.00
54-F-1-20802	DERITA PRECISION MACHINE CO		\$27,341.78
624300001	DESMOND, DENNIS (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$76,183.09
624300002	DESMOND, DENNIS (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$76,183.09
54-F-1-20805	DETROIT AXLE DAIMLER CHRYSLER		\$649,834.22
1134	DETROIT HEADING LLC	SPCP GROUP LLC	\$75,178.55
9035	DETROIT PUMP & MANUFACTURING		\$9,726.00
91-F-1-17092	DETROIT TESTING LABORATORY INC		\$21,605.00
10269	DETROIT TUBULAR RIVER INC		\$17,671.20
14105	DEUTSCH KERRIGAN & STILES		\$74,700.81
14102	DEUTSCH KERRIGAN & STILES		\$52,281.45
14101	DEUTSCH KERRIGAN & STILES		\$27,544.73
14103	DEUTSCH KERRIGAN & STILES		\$9,283.02
54-F-1-20812	DEVON PRECISION INDUSTRIES INC	MADISON INVESTMENT TRUST-SERIES 39	\$122,595.35
54-F-1-20813	DEVRIES INTERNATIONAL		\$179,072.28
95-F-1-18120	DEVRIES INTERNATIONAL		\$103,782.41
82-F-1-16533	DEXTER ACQUISITION CORP		\$110,717.39
85-F-1-16715	DEXTER ACQUISITION CORP		\$18,832.38
59-F-1-18942	DEXTER ACQUISITION CORP		\$6,638.37
8533	DI PRO INC	LONGACRE MASTER FUND LTD	\$6,925.00
10284	DIAMOND QUALITY MANUFACTURING INC		\$10,909.76
1228	DICKEY & SON MACHINE & TOOL	LIQUIDITY SOLUTIONS INC	\$9,499.81
9034	DIE CUT TECHNOLOGIES C/O LIQUIDITY SOLUTIONS	LIQUIDITY SOLUTIONS INC	\$8,663.00
10588	DIE MATIC CORP		\$32,539.50
12543	DIENAMIC TOOL AND DIE INC		\$169,665.00
8928	DIETECH TOOL & MANUFACTURING INC	LONGACRE MASTER FUND LTD	\$154,550.09
5510	DILL AIR CONTROLS PRODUCTS LLC		\$31,396.00
2069	DILLON SUPPLY COMPANY	MADISON INVESTMENT TRUST - SERIES 39	\$25,778.90
5103	DILMAR OIL COMPANY INC		\$29,918.67
11261	DIMARCO, GREGORY E		\$33,426.11
1147	DIMECH SERVICES INC		\$62,794.75
14948	DIMECH SERVICES INC		\$26,469.00
59-F-1-18947	DIPSOL OF AMERICA INC		\$33,479.00
1353	DIRECT AUTOMATION INC		\$30,940.00
54-F-1-20826	DISPERSION TECHNOLOGY INC	ARGO PARTNERS	\$14,510.70
3713	DISTEFANO TOOL & MFG COMPANY		\$8,925.00
1838	DIVERSCO INC		\$111,160.75
3251	DL MORROW & ASSOCIATES	ASM CAPITAL LP	\$23,830.00
54-F-1-20838	DOALL COMPANY		\$5,862.14
1561	DOCKERY, TIMOTHY LYNN		\$182,991.32
11	DOGGETT MATERIAL HANDLING LLC	ASM CAPITAL LP	\$7,727.00
54-F-1-20846	DOMINION EAST OHIO GAS		\$12,463.28
685	DOMINION VIRGINIA POWER		\$21,867.05
14453	DON R FRUCHEY INC	HAIN CAPITAL HOLDINGS LLC	\$58,364.00
14452	DON R FRUCHEY INC	HAIN CAPITAL HOLDINGS LLC	\$13,975.00
2503	DONALDSON CO HYDRAULIC PROD		\$19,641.12

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
287	DOTSON COMPANY		\$49,041.75
54-F-1-20855	DOUG BROWN PACKAGING PRODUCTS INC		\$12,073.44
73-F-1-15802	DOUGLAS & SONS INC	ARGO PARTNERS	\$22,226.34
3067	DOUGLAS, CAROL J		\$28,143.72
8355	DOVE PLASTICS INC	AMROC INVESTMENTS LLC	\$18,672.08
6574	DOW CORNING STI		\$47,483.37
86-F-1-16791	DOWTY O RINGS		\$12,140.00
90-F-1-16940	DQM		\$73,235.91
1941	DREWCO CORPORATION	LIQUIDITY SOLUTIONS INC	\$10,171.00
54-F-1-20863	DRIVE LINE INC	AMROC INVESTMENTS LLC	\$14,978.60
54-F-1-20868	DSF SERVICES LLC		\$7,601.34
1194	DSM ENGINEERING PLASTICS INC	SPCP GROUP LLC	\$78,383.07
1068	DTE ENERGY DETROIT EDISON & MICHCON		\$168,945.81
95-F-1-18132	DTR INDUSTRIES INC		\$45,264.67
54-F-1-20874	DUBUQUE STAMPING & MFG INC		\$24,259.27
54-F-1-20875	DUDEK & BOCK SPRING MFG		\$12,953.84
514	DUGGAN MANUFACTURING	LONGACRE MASTER FUND LTD	\$21,150.00
433	DUKE ENERGY CORPORATION		\$82,633.99
54-F-1-20879	DUMONT BERGMAN BIDER & CO SC		\$24,020.20
1351	DUN & BRADSTREET INC		\$98,191.53
1078	DUNCAN METAL SPINNING		\$13,661.71
11089	DUNFEE JT TEN, KERRY A & JUDY A		\$12,689.33
54-F-1-20884	DUPONT DOW ELASTOMERS LLC	LONGACRE MASTER FUND LTD	\$7,557.65
524	DYBROOK PRODUCTS INC		\$5,711.15
10402	DYKEMA GOSSETT PLLC	MADISON INVESTMENT TRUST - SERIES 39	\$106,333.48
54-F-1-20891	DYNACRAFT INC		\$23,981.96
2971	DYNAPOWER CORP		\$10,194.00
54-F-1-20894	DYNECOL INC		\$6,419.33
54-F-1-20898	E & R INDUSTRIAL SALES		\$34,756.29
54-F-1-20899	E C STYBERG ENGINEERING CO INC	ASM CAPITAL LP	\$138,034.03
95-F-1-18139	E C STYBERG ENGINEERING CO INC	ASM CAPITAL II LP	\$107,345.25
54-F-1-20900	E F GARDNER PLUMBING CO		\$10,525.85
7423	E I DU PONT DE NOMOURS & COMPANY DUPONT	LONGACRE MASTER FUND LTD	\$337,482.34
92	E ROBERTS ALLEY & ASSOCIATES INC	AMROC INVESTMENTS LLC	\$18,907.11
11061	E&E MANUFACTURING CO INC	AMROC INVESTMENTS LLC	\$19,039.72
73-F-1-15805	EAGLE GLOBAL LOGISTICS		\$10,327.50
511	EAGLE TOOL & GAGE	LIQUIDITY SOLUTIONS INC	\$12,993.00
1461	EAGLEPICHER AUTOMOTIVE INC HILLSDALE DIV	HAIN CAPITAL HOLDINGS LLC	\$227,677.84
1836	EARLE M JORGENSEN COMPANY		\$34,977.69
54-F-1-20906	EARLE PRESS INC	MADISON INVESTMENT TRUST-SERIES 39	\$9,579.23
82-F-1-16541	EASTERN ALLOYS INC	MADISON INVESTMENT TRUST-SERIES 39	\$6,179.45
54-F-1-20908	EASTERN ETCHING & MFG CO		\$19,074.33
13219	EATON AEROQUIP INC		\$1,215,141.00
13220	EATON CORPORATION		\$1,298,806.66
1775	EATON STEEL CORPORATION	LONGACRE MASTER FUND LTD	\$391,893.89
1774	EATON STEEL CORPORATION	LONGACRE MASTER FUND LTD	\$124,786.73
14929	EATON STEEL CORPORATION		\$123,963.25
9037	EC SALES & SERVICE INC	LIQUIDITY SOLUTIONS INC	\$8,471.00
10232	ECHO ENGINEERING & PRODUCTION SUPPLY	SIERRA LIQUIDITY FUND	\$7,717.42
10236	ECHO ENGINEERING & PRODUCTION SUPPLY	SIERRA LIQUIDITY FUND	\$5,585.00
1440	ECLIPSE MANUFACTURING CO	TCM ALLOCATION SOLUTIONS LLC	\$88,032.82
12548	ECO ENVIRONMENTAL FILTRATION		\$28,533.48
4244	EDISON WELDING INSTITUTE		\$13,323.82
4926	EDMAR MANUFACTURING COMPANY		\$19,768.85
54-F-1-20933	EFD INC		\$8,320.17
367	EGC ENTERPRISES INC		\$40,000.00
82-F-1-16545	EIMO AMERICAS		\$11,395.00
6585	EISBRENNER PUBLIC RELATIONS	HAIN CAPITAL HOLDINGS LLC	\$52,310.06
54-F-1-20936	EITEL PRESSES INC		\$5,973.27
1234	ELASTOTECH SOUTHWEST INC	ASM CAPITAL LP	\$28,321.13
82-F-1-16546	ELDEN ROTH ELECTRIC CO		\$6,239.00
3496	ELECTRIC MOTOR & SERVICE CO		\$14,674.61
70	ELECTRIC MOTOR CENTER OF RUSSELLVILLE	LIQUIDITY SOLUTIONS INC	\$10,580.84
10540	ELECTRIC PLANT BOARD OF CITY OF GLASGOW		\$159,148.83
3079	ELGIN INDUSTRIES INC		\$10,675.38
2224	ELIZABETHTOWN MANUFACTURING SERV		\$9,425.00
6927	ELIZABETHTOWN NATURAL GAS		\$39,845.41
6925	ELIZABETHTOWN WATER & SEWER		\$35,175.46
3678	ELK ENVIRONMENTAL SERVICES	MADISON INVESTMENT TRUST - SERIES 39	\$6,912.68
361	ELK METALS INC		\$11,673.65
7108	ELK METALS INC		\$11,616.65
59-F-1-18962	ELKINS MACHINE & TOOL CO INC	ASM CAPITAL LP	\$13,229.26

Dana Corporation
Allowed Class 5B General Unsecured Claims
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
9694	ELLIS, STEVEN		\$5,482.00
14669	ELLISON, DONNA		\$210,713.16
3358	ELYRIA MANUFACTURING CORPORATION	GOLDMAN SACHS CREDIT PARTNERS LP	\$37,061.57
14769	EMC2 CORPORATION		\$9,888.00
3821	EMERSON POWER TRANSMISSION CORP		\$8,448.48
94-F-1-17416	EMHART BAMAL		\$35,370.65
10030	EMHART FASTENING TEKNOLOGIES		\$99,825.35
4949	EMHART TEKNOLOGIES		\$114,079.31
11335	EMMER JT TEN, THOMAS JOSEPH & NANNETE G		\$19,884.67
279	EMPSON, NATHAN ERIC		\$30,000.00
6922	ENBRIDGE PIPELINES (EAST TEXAS) LP		\$175,835.75
9041	ENEFLUX ARMTEK MAGNETIC SINC		\$41,086.00
3906	ENGINE POWER COMPONENTS INC		\$66,080.78
5503	ENGINEERED ABRASIVES		\$21,325.16
14071	ENGINEERED HEAT TREAT INC		\$14,648.31
60-F-1-19643	ENGINEERED PRODUCTION EQUIP	SPCP GROUP LLC	\$121,597.69
3968	ENGINEERED TOOLS CORP		\$86,545.63
3991	ENGINEERED TOOLS CORP		\$80,717.01
286	ENGINEERING PROFESSIONALS INC	ARGO PARTNERS	\$17,473.88
1201	ENPROTECH MECHANICAL SERVICES INC		\$18,585.00
1409	ENTERGY ARKANSAS INC	LONGACRE MASTER FUND LTD	\$138,887.88
54-F-1-20986	ENTERPRISE DATA MANAGEMENT INC		\$8,776.59
2153	ENTERPRISE WELDING & FABRICATING INC	LONGACRE MASTER FUND LTD	\$252,789.16
1528	ENVIRO RESOURCES II INC		\$8,895.97
9717	ENVIRO TEC SERVICES		\$9,890.00
54-F-1-20994	ENVIRONMENTAL CONCEPTS	ASM CAPITAL LP	\$17,005.75
1579	ENVIRONMENTAL RESOURCES MANAGEMENT INC	LONGACRE MASTER FUND LTD	\$635,033.00
1578	ENVIRONMENTAL RESOURCES MANAGEMENT INC	LONGACRE MASTER FUND LTD	\$206,759.00
1262	EPHRAIM MCDOWELL HEALTH RESOURCE		\$5,610.00
54-F-1-21003	EPS USA INC	LONGACRE MASTER FUND LTD	\$29,355.06
3455	EPT		\$88,014.46
4837	EQUINOX ENTERPRISES LLC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$450,000.00
9483	ER WAGER TUBULAR PRODUCTS DIVISION		\$21,712.76
9484	ER WAGNER TUBULAR PRODUCTS DIVISION		\$85,369.19
97	ERGONOMICS PLUS INC		\$17,626.25
1844	ERVIN INDUSTRIES INC		\$20,961.00
6644	ESCHWEILER, RANDY & DIANE		\$50,000.00
6189	ESSEX GROUP INC		\$7,444.47
12485	ESTATE OF MILTON MAKOSKI	SPCP GROUP LLC	\$1,060,213.82
12486	ESTATE OF MILTON MAKOSKI	SPCP GROUP LLC	\$269,511.68
7383	ESTEP EXPRESS INC		\$63,180.25
73-F-1-15812	ESTES EXPRESS LINES INC		\$10,953.45
2391	EUROPOWER INC	HAIN CAPITAL HOLDINGS LLC	\$77,813.71
54-F-1-21028	EXCEL AIR TOOL CO INC	ARGO PARTNERS	\$95,959.81
91-F-1-17106	EXCEL PARTNERSHIP INC		\$7,084.50
12763	EXCELDA MANUFACTURING	LIQUIDITY SOLUTIONS INC	\$8,125.92
73-F-1-15814	EXEL TRANSPORTATION SERVICES INC		\$155,379.56
8561	EXELON ENERGY COMPANY		\$165,686.31
10831	EXHIBIT WORKS INC		\$343,538.15
10833	EXHIBIT WORKS INC		\$52,489.20
10832	EXHIBIT WORKS INC		\$12,416.00
1502	EXPEDITED DELIVERY SERVICES	LIQUIDITY SOLUTIONS INC	\$18,589.95
12780	EXPRESS SERVICES INC DBA EXPRESS	LIQUIDITY SOLUTIONS INC	\$100,444.24
73-F-1-15818	EXPRESS WAY INC	MADISON INVESTMENT TRUST-SERIES 39	\$13,877.90
9832	EXXON MOBIL CHEMICAL COMPANY		\$5,517.18
7366	EXXON MOBIL OIL CORPORATION		\$65,641.23
54-F-1-21044	F S SPERRY CO INC	MADISON INVESTMENT TRUST-SERIES 39	\$58,612.31
95-F-1-18167	F S SPERRY CO INC	MADISON INVESTMENT TRUST-SERIES 39	\$29,989.64
73-F-1-15820	F ZUNIGA INC		\$6,080.00
54-F-1-21047	FAIRFIELD MANUFACTURING CO INC		\$181,407.53
54-F-1-21048	FAIRLANE GEAR INC		\$8,939.12
54-F-1-21049	FAIRVIEW DISTRIBUTION CENTERS		\$26,506.30
10549	FANUC USA CORP		\$18,883.43
5787	FARRAR CORP	AMROC INVESTMENTS LLC	\$132,859.53
5785	FARRAR CORP	AMROC INVESTMENTS LLC	\$13,145.49
5865	FASCO MOTORS LIMITED	ASM CAPITAL LP	\$6,698.16
9443	FAST TEK GROUP LLC	EQUITY TRUST CO CUSTODIAN FBO	\$10,091.37
1840	FASTENAL COMPANY		\$12,234.97
5520	FBF INC	SPCP GROUP LLC	\$119,742.70
1063	FEDERAL SCREW WORKS	TCM ALLOCATION SOLUTIONS LLC	\$391,194.16
14945	FEDERAL-MOGUL CORPORATION		\$326,470.00
1280800001	FEDERAL-MOGUL CORPORATION		\$301,563.00

Dana Corporation
Allowed Class 5B General Unsecured Claims
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
14944	FEDERAL-MOGUL CORPORATION		\$18,712.00
12813	FEDERAL-MOGUL PISTON RINGS		\$6,316.00
12811	FEDERAL-MOGUL POWERTRAIN		\$1,152,518.00
14924	FEDERAL-MOGUL POWERTRAIN		\$138,782.00
14926	FEDERAL-MOGUL POWERTRAIN		\$82,214.00
12810	FEDERAL-MOGUL PRODUCTS		\$984,214.00
1754	FEDEX CUSTOM CRITICAL		\$12,247.92
13062	FEDEX FREIGHT EAST		\$44,281.31
9753	FESEMYER, ROBERT A		\$478,357.84
13215	FETTER FINISHING LLC	SPCP GROUP LLC	\$102,095.21
9946	FGR MECHANICA INC		\$84,326.40
95-F-1-18181	FIBRE CONVERTERS INC		\$9,345.66
14674	FIC AMERICA		\$473,421.16
90000001	FIDELITY CONTAINER CORPORATION	AMROC INVESTMENTS LLC	\$92,123.34
900	FIDELITY CONTAINER CORPORATION		\$83,500.78
10003	FILCEK, RODNEY R		\$120,701.00
10051	FILCEK, RODNEY R		\$58,275.85
9572	FINNEGAN HENDERSON FARABOW GARRETT		\$208,017.59
491	FIRST CLASS EXPEDITING SERVICES INC	CREDIT SUISSE LOAN FUNDING LLC	\$10,730.64
10803	FIRST RESPONSE		\$24,093.00
1695	FISHBECK THOMPSON CARR & HUBER INC		\$108,737.71
2283	FISHER & PHILLIPS LLP		\$94,743.05
1083	FISHER SCIENTIFIC		\$7,801.21
54-F-1-21097	FISHER TOUSEY LEAS & BALL	ARGO PARTNERS	\$5,000.00
8987	FLEETGUARD INC		\$6,028.80
9660	FLETCHER, PAMELA W		\$11,333.00
6286	FLEXITALLIC LP		\$22,377.82
13297	FLOOD JR, FRED A		\$20,000.00
1707	FLOW TECH CORPORATION		\$11,527.55
1708	FLOW TECH CORPORATION		\$5,555.82
2053	FLOWSERVE FSD CORP		\$7,808.00
786	FLOYD COATINGS INC	SPCP GROUP LLC	\$44,143.25
65-F-1-15605	FLUENT INC		\$38,143.26
4524	FLUID CONNECTIONS INC	SPCP GROUP LLC	\$65,413.56
54-F-1-21116	FLUID POWER ASSEMBLY CORP	EQUITY TRUST CO CUSTODIAN FBO	\$7,597.01
665800001	FLYNN, KENNETH (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$171,150.89
665800002	FLYNN, KENNETH (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$171,150.89
65-F-1-15606	FOCUS FOUR LLC		\$7,959.44
2216	FOLEY & LARDNER LLP		\$6,875.78
3874	FOLEY & LARDNER LLP		\$6,169.16
94-F-1-17435	FONTANA DISTRIBUTION INC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$10,460.80
2064	FORGE PRECISION COMPANY		\$75,000.00
1972	FORKLIFT LIQUIDATING TRUST AS SUCCESSOR	SPCP GROUP LLC	\$96,000.00
86-F-1-16799	FORM GRINDING COMPANY		\$10,730.00
96-F-1-23988	FORM TECH INDUSTRIES LLC		\$9,556.40
13830	FORMAN PERRY WATKINS KRUTZ & TARDY		\$401,968.92
1061	FORMTEK METAL FORMING INC	TCM ALLOCATION SOLUTIONS LLC	\$282,806.01
1447	FORMTEK METAL FORMING INC		\$64,194.29
10327	FORT WAYNE LIQUID COATINGS	MADISON INVESTMENT TRUST - SERIES 39	\$21,127.29
1304	FORT WAYNE MOLD & ENGINEERING INC	SPCP GROUP LLC	\$110,330.00
4974	FOSTECH ENVIRONMENTAL GROUP	ARGO PARTNERS	\$75,000.00
11070	FOUTCH INDUSTRIES LLC	LONGACRE MASTER FUND LTD	\$87,315.77
5413	FRANK SMITH MACHINE CO	ASM CAPITAL LP	\$11,450.00
852	FRANK'S SAWMILL INC		\$8,264.60
59-F-1-18987	FRANKLIN FASTENER CO	ARGO PARTNERS	\$260,952.47
82-F-1-16557	FRANKLIN FASTENER CO	ARGO PARTNERS	\$16,132.53
2180	FRANKLIN III, MARVIN A		\$74,171.42
1255	FRANKLIN KY ELECTRIC PLANT BOARD		\$71,830.87
82-F-1-16558	FRANKS SAWMILL		\$8,264.60
54-F-1-21145	FRENCH GERLEMAN ELECTRIC COMPANY		\$13,619.08
94-F-1-17442	FRENCH GERLEMAN ELECTRIC COMPANY		\$5,694.30
12790	FRENOS MECANISMOS SA DE CV		\$134,156.19
14703	FREUDENBERG-NOK GENERAL PARTNERSHIP	SPCP GROUP LLC	\$252,797.22
2903	FRY COMMUNICATIONS INC	CONTRARIAN FUNDS LLC	\$143,624.03
135	FRY FAMILY ENTERPRISES LLC	HAIN CAPITAL HOLDINGS LLC	\$12,623.20
54-F-1-21155	FUCHS LUBRICANTS CO	ARGO PARTNERS	\$12,911.65
4462	FUSION INC		\$6,011.20
3763	FX COUGHLIN COMPANY		\$10,173.00
14896	G&C FOUNDRY COMPANY LTD		\$132,604.93
5598	G&M COMPANY INC	MADISON INVESTMENT TRUST - SERIES 39	\$37,115.94
5597	G&M COMPANY INC	MADISON INVESTMENT TRUST - SERIES 39	\$21,872.93
5599	G&M COMPANY INC	MADISON INVESTMENT TRUST - SERIES 39	\$8,287.94

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
11385	GABRYS, RICHARD		\$11,808.99
1019	GARCIA, ENRIQUE		\$50,000.00
9768	GARDENOUR, ROBERT		\$32,575.47
7693	GARDNER, RICCI L		\$481,186.00
54-F-1-21171	GARLAND UTILITY SERVICES		\$8,268.81
6890	GARLOCK BEARINGS INC	SPCP GROUP LLC	\$139,887.25
9533	GARNER, ANDY E		\$160,135.72
966	GARRISON SERVICE CO	HAIN CAPITAL HOLDINGS LLC	\$33,172.10
54-F-1-21175	GARTLAND FOUNDRY COMPANY		\$7,985.10
3087	GARTMAN, SANDRA L		\$194,413.85
9052	GARTNER INC		\$61,133.32
11081	GAS SYSTEMS & SERVICES INC	LONGACRE MASTER FUND LTD	\$115,349.09
3667	GASDORF TOOL & MACHINE CO		\$17,961.00
1694	GATTON PACKAGING INC		\$19,009.17
6187	GAYSON SDI	CREDIT SUISSE LOAN FUNDING LLC	\$44,031.20
264	GBC SCIENTIFIC EQUIP USA LLC	LIQUIDITY SOLUTIONS INC	\$25,000.00
821	GCH TOOL GROUP INC		\$9,975.00
95-F-1-18205	GCS EMTRON GAUGE CO	MADISON INVESTMENT TRUST-SERIES 39	\$8,362.25
1873	GE COMPANY, GE FANUC AUTOMATION AMERICAS INC		\$13,106.49
52	GE CONSUMER & INDUSTRIAL FKA GE SUPPLY	LONGACRE MASTER FUND LTD	\$292,263.00
7960	GE ENERGY SERVICES		\$16,749.00
1382	GE SILICONES	MERRILL LYNCH CREDIT PRODUCTS LLC	\$521,552.95
7538	GEAR INDUSTRIAL SERVICE		\$49,174.17
95-F-1-18209	GEERING BROACH & SPLINE INC		\$5,170.00
96-F-1-19431	GEM INDUSTRIAL INC		\$53,237.26
54-F-1-21201	GEM INDUSTRIAL INC		\$5,181.94
54-F-1-21207	GENE RAY ELECTRIC CO INC	AMROC INVESTMENTS LLC	\$37,730.00
5512	GENERAL ALUMINUM MFG CO		\$302,755.18
95-F-1-18211	GENERAL BROACH CO	AMROC INVESTMENTS LLC	\$26,310.00
4901	GENERAL DIE CASTERS INC	AMROC INVESTMENTS LLC	\$261,609.99
11607	GENERAL ENGINEERING COMPANY		\$13,736.22
7326	GENERAL FASTENERS COMPANY	SPCP GROUP LLC	\$517,095.30
7328	GENERAL FASTENERS COMPANY	SPCP GROUP LLC	\$18,540.00
54-F-1-21214	GENERAL METALS POWDER CO	AMROC INVESTMENTS LLC	\$41,495.63
3259	GENERAL STEEL CONTRACTORS INC	ARGO PARTNERS	\$9,000.00
1790	GEOENVIRONMENTAL CONSORTIUM INC	LIQUIDITY SOLUTIONS INC	\$16,239.75
10224	GEORGE KOCH SONS LLC	CONTRARIAN FUNDS LLC	\$364,055.00
9566	GERMER GERTZ LLP		\$290,124.45
14074	GETRAG GEARS		\$5,218.34
9250	GIANNI ORIGONI GRIPPO & PARTNERS, COUNSEL		\$39,913.24
13213	GILBERT HEINTZ & RANDOLPH LLP		\$82,700.53
2662	GILSON MACHINE & TOOL INC		\$5,744.48
14966	GIUSTINI ET AL, NATALIE		\$480,000.00
2525	GIVENS INC	LIQUIDITY SOLUTIONS INC	\$8,205.10
1585	GKN DRIVELINE BOWLING GREEN INC	SPCP GROUP LLC	\$2,072,176.09
1592	GKN DRIVELINE BOWLING GREEN INC	SPCP GROUP LLC	\$744,282.01
1589	GKN DRIVELINE BOWLING GREEN INC	SPCP GROUP LLC	\$6,580.00
1584	GKN DRIVELINE NORTH AMERICA INC	SPCP GROUP LLC	\$2,372,674.24
1591	GKN DRIVELINE NORTH AMERICA INC	SPCP GROUP LLC	\$34,337.35
4947	GLANKER BROWN PLLC		\$5,981.35
54-F-1-21251	GLASGOW WATER COMPANY	MADISON INVESTMENT TRUST-SERIES 39	\$6,288.43
9111	GLEASON CUTTING TOOLS CORPORATION	HAIN CAPITAL HOLDINGS LLC	\$81,221.51
9126	GLEASON CUTTING TOOLS CORPORATION	SPCP GROUP LLC	\$40,161.47
9112	GLEASON WORKS THE	SPCP GROUP LLC	\$47,330.91
9058	GLEASON WORKS THE	HAIN CAPITAL HOLDINGS LLC	\$22,514.00
645	GLOBAL AUTOMOTIVE PARTS GROUP		\$7,549.91
12572	GM WOOD & METAL INC		\$13,040.00
9300	GMP METAL PRODUCTS A DIVISION OF WOZNIAK	ARGO PARTNERS	\$65,898.75
7752	GOLDEN, GARY M		\$21,563.00
54-F-1-21269	GOLDENS FOUNDRY & MACHINE CO		\$6,240.77
54-F-1-21270	GOLDMAN SACHS & CO		\$500,000.00
81-F-1-16346	GOLDSCHMIDT INDUSTRIAL CHEM CORP		\$11,295.45
10037	GOODWIN PROCTER LLP		\$6,115.88
1793	GOODYEAR TIRE & RUBBER COMPANY THE	JPMORGAN CHASE BANK NA	\$863,355.51
10990	GORDON CREED KELLY HOLL & SUGERMAN		\$19,107.89
12672	GORDON THOMAS & HONEYWELL		\$103,708.30
54-F-1-21280	GRAAS ENGINEERED SOLUTIONS		\$8,286.00
54-F-1-21282	GRAFTECH INC		\$17,824.96
90-F-1-16960	GRAFTECH INC		\$10,152.00
54-F-1-21293	GRAND NORTHERN PRODUCTS LTD		\$18,998.50
8889	GRANT, JOAN M		\$81,826.59
95-F-1-18224	GRAPHIC 2000 FORMS & LABELS	MADISON INVESTMENT TRUST-SERIES 39	\$8,252.38

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
38	GREATAMERICA LEASING CORPORATION		\$44,065.38
11387	GREATER PIER B V	REDROCK CAPITAL PARTNERS, LLC	\$500,000.00
2121	GREDE FOUNDRIES INC	HAIN CAPITAL HOLDINGS LLC	\$1,306,502.01
10290	GREEN SWEEP COMPANY		\$9,772.00
5775	GREENE COUNTY WOOD PRODUCTS		\$12,566.27
91-F-1-17116	GREENING TESTING LABORATORIES	MADISON INVESTMENT TRUST-SERIES 39	\$11,900.00
12473	GREENWAY, KIMBERLY BERNICE		\$176,712.93
3513	GREENWELL LANDSCAPE COMPANY		\$7,367.16
10777	GREMS JR, ROBERT G		\$22,829.50
54-F-1-21312	GRESHAM PARTNERS LLC	ARGO PARTNERS	\$42,385.00
95-F-1-18227	GRETO CORP		\$10,092.95
3263	GRIFFIN ELECTRIC HEAT & AIR		\$9,333.00
10356	GRISE, CHERYL		\$10,391.74
12846	GROSSKOPF, RICHARD D		\$102,665.68
6317	GUARANTEE SPECIALTY CO		\$10,077.39
4566	GUARDIAN CO A/K/A GUARDIAN ENGINEERING & MFG		\$26,070.55
5648	GUDEL RAPINDEX INC		\$19,313.28
6741	GUIDE ENGINEERING LLC		\$56,590.29
413	GULF POWER COMPANY		\$17,739.06
10973	GUNITE CORP		\$228,659.33
54-F-1-21322	GUNTER STEEL	SIERRA LIQUIDITY FUND	\$8,660.43
6076	GUSHER PUMPS INC		\$6,289.00
2399	GWINN, JOSEPH O		\$151,857.10
1253	GXS		\$29,687.67
9947	H & F MACHINE CO		\$27,086.47
59-F-1-19006	H & H DONNELLY & ASSOCIATES	MADISON INVESTMENT TRUST-SERIES 39	\$11,711.73
54-F-1-21330	H & H SHEET METAL FABRICATORS		\$52,181.08
59-F-1-19007	H & H TOOL INC		\$59,952.00
54-F-1-21336	H L BLACHFORD LTD		\$8,907.25
54-F-1-21337	H L JOHNSON PALLETS INC	MADISON INVESTMENT TRUST-SERIES 39	\$29,725.32
3159	H POLL ELECTRIC CO		\$12,442.17
95-F-1-18231	HAAS TCM		\$335,805.00
3629	HACKETT PRECISION CO	FAIR HARBOR CAPITAL LLC	\$6,844.00
2998	HACKETT, JEFF M		\$106,179.12
73-F-1-15840	HAFER TRUCK SERVICE INC		\$6,352.50
95-F-1-18232	HAGEDORN & GANNON INC		\$11,517.09
54-F-1-21343	HAGEMEYER NORTH AMERICA		\$80,361.67
10036	HAHN LOESER & PARKS LLP		\$8,452.14
11593	HALDEX BRAKE PRODUCTS CORP	LONGACRE MASTER FUND LTD	\$622,301.87
7764	HALDEX HYDRAULICS CORPORATION	LONGACRE MASTER FUND LTD	\$16,555.95
14182	HALE, SHARON		\$151,033.00
54-F-1-21353	HAMILTON MACHINE & MOLD	ARGO PARTNERS	\$41,339.48
2373	HAMILTON MOLD & MACHINE	AMROC INVESTMENTS LLC	\$258,640.00
54-F-1-21356	HAMLIN STEEL PRODUCTS INC	ARGO PARTNERS	\$109,700.08
95-F-1-18234	HAMLIN STEEL PRODUCTS INC	ARGO PARTNERS	\$8,997.08
1527	HAN TEK INC		\$32,138.00
11026	HANEN, RICHARD		\$65,462.86
73-F-1-15844	HANKYU INTERNATIONAL TRANSPORT USA INC	EQUITY TRUST CO CUSTODIAN FBO	\$21,554.19
5098	HANLEY, STEPHEN J		\$210,000.00
6563	HANLEY, STEPHEN J		\$186,381.00
6527	HANLEY, STEPHEN J		\$143,051.00
6525	HANLEY, STEPHEN J		\$18,526.00
54-F-1-21364	HANNON HYDRAULICS LP		\$6,861.98
11426	HANS-JUERGEN SCHLUNDER		\$124,000.00
94-F-1-17467	HARLAN ELECTRIC & CONTROLS		\$8,950.00
6095	HARMAN, RICHARD K		\$187,811.00
1830	HAROLD PRECISION PRODUCTS INC	ARGO PARTNERS	\$75,499.39
1829	HAROLD PRECISION PRODUCTS INC	ARGO PARTNERS	\$11,814.15
9127	HARRAH HOSE & HYDRAULIC INC	CREDIT SUISSE LOAN FUNDING LLC	\$19,485.00
5783	HARRINGTON TOOL COMPANY		\$13,977.66
73-F-1-15846	HARRIS TRANSPORT COMPANY	MADISON INVESTMENT TRUST-SERIES 39	\$40,672.91
1714	HARRISON STEEL CASTINGS CO		\$125,267.26
1203	HARVEST TECHNOLOGIES	LIQUIDITY SOLUTIONS INC	\$10,912.00
2401	HASELTINE LAKE		\$35,328.64
14942	HASTINGS MANUFACTURING CO		\$7,880.00
3040	HASTINGS UTILITIES		\$45,160.19
10014	HAVEL	AMROC INVESTMENTS LLC	\$24,855.24
10013	HAVEL	AMROC INVESTMENTS LLC	\$13,459.34
14020	HAWKINS & PARNELL LLP		\$223,106.66
8877	HAYES LEMMERZ INTERNATIONAL HOMER INC		\$13,815.40
1568	HAYSLETT MECHANICAL CONTRACTORS INC		\$35,000.00
54-F-1-21395	HB PERFORMANCE SYSTEMS INC		\$9,230.05

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFeree NAME	ALLOWED AMOUNT
14403	HC STARCK INC	REDROCK CAPITAL PARTNERS, LLC	\$125,537.73
95-F-1-18246	HEAT POWER ENGINEERING CO		\$6,900.00
1522	HEAT TREAT CORPORATION OF AMERICA	SPCP GROUP LLC	\$72,840.23
54-F-1-21402	HEATBATH CORP	MADISON INVESTMENT TRUST-SERIES 39	\$8,520.12
14732	HEIDTMAN STEEL PRODUCTS INC	TCM ALLOCATION SOLUTIONS LLC	\$505,866.16
4084	HEINE, CHARLES F		\$515,170.00
4086	HEINE, CHARLES F		\$294,474.46
4085	HEINE, CHARLES F		\$194,523.00
14782	HELLER MACHINE TOOLS LP	LONGACRE MASTER FUND LTD	\$15,159.88
950	HELLMANN WORLDWIDE LOGISTICS INC	SPCP GROUP LLC	\$1,656,236.48
6537	HELM INC	LONGACRE MASTER FUND LTD	\$32,374.48
73-F-1-15850	HENDERSON EXPRESS	ARGO PARTNERS	\$47,407.54
8401	HENDERSON KY, CITY OF		\$85,539.02
11108	HENDERSON, SHERRI R		\$279,817.85
5529	HENDRICKSON HOLDINGS LLC	CARGILL FINANCIAL MARKETS PLC	\$342,675.40
3928	HENISEY, CONNIE JEAN		\$45,680.00
11486	HENKEL CORPORATION		\$170,659.95
14922	HENKEL CORPORATION		\$23,294.52
14923	HENKEL CORPORATION		\$13,909.90
8333	HENSLEY, JEFFREY		\$85,704.56
54-F-1-21423	HERBERT SMITH LLP		\$82,621.53
54-F-1-21424	HERCULES BULLDOG SEALING PRODUCTS INC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$35,153.85
9794	HERITAGE ENVIRONMENTAL SERVICE LLC		\$84,769.81
14077	HESTER, KATHY C		\$10,404.04
3311	HEWLETT PACKARD COMPANY		\$130,658.59
5468	HEYDENARTHUR, E		\$25,000.00
1877	HEYL ROYSTER VOELKER & ALLEN		\$479,152.10
14191	HI LEX AMERICA INC		\$68,923.04
11085	HI LEX MEXICANA S A DE C V		\$175,041.21
11341	HI SHEAR AUTOMOTIVE CORPORATION		\$82,967.05
86-F-1-16813	HI STAT MANUFACTURING A STONER		\$10,949.40
95-F-1-18251	HI STAT MANUFACTURING CO		\$14,101.12
94-F-1-17478	HI STAT MANUFACTURING CO		\$13,114.92
10479	HICKS, BRADFORD WALLACE		\$58,199.00
59-F-1-19020	HILITE INDUSTRIES AUTOMOTIVE LP		\$31,392.00
10258	HILLS, JACK		\$120,806.29
1177	HILTON, DEBRA K		\$217,578.84
54-F-1-21443	HINES GROUP INC	AMROC INVESTMENTS LLC	\$50,178.10
11104	HIRS, KAREN K		\$139,510.42
9582	HIRSCH, CARL H	SPCP GROUP LLC	\$339,180.88
8791	HIRSCHVOGEL INC		\$249,249.69
59-F-1-19021	HITACHI CABLE INDIANA INC	ASM CAPITAL LP	\$8,433.99
3857	HITACHI METALS AMERICA LTD		\$76,353.56
85-F-1-16719	HITTLE MACHINE & TOOL CO		\$6,844.00
2605	HIXON, WILLIAM B		\$37,502.92
54-F-1-21447	HOBART BROTHERS COMPANY	ARGO PARTNERS	\$82,845.81
476	HOCKER TOOL & DIE INC		\$8,282.00
1733	HOERBIGER DRIVETECH USA INC		\$23,309.28
10440	HOFFMAN, MARGOT L		\$10,105.98
13815	HOGAN & HARTSON LLP		\$10,003.57
2379	HOGAN, GEROLD J		\$6,949.00
6544	HOLLEY, ALICIA A		\$103,173.59
11069	HOLLINGSWORTH & VOSE COMPANY	SPCP GROUP LLC	\$416,421.33
82-F-1-16570	HOOSIER GASKET CORP		\$9,792.00
1680	HOOSIER SPLINE BROACH CORP		\$60,375.18
2906	HORNER ELECTRIC INC	SIERRA LIQUIDITY FUND	\$18,163.45
488	HOSNER, DIANA		\$75,030.00
1182300001	HOUGHTON INTERNATIONAL INC	AMROC INVESTMENTS LLC	\$10,773.67
794	HOVIS, RONALD KEVIN		\$173,713.96
1429	HOWARD ENTERPRISES INC	SPCP GROUP LLC	\$75,717.81
11055	HOWARD, GERALD W		\$67,480.01
10375	HOWELL JR, LOUIE ALVIN		\$27,220.31
2215	HOWREY LLP		\$199,824.29
2065	HPS INC		\$8,476.78
6407	HUB GROUP OHIO LLC		\$110,198.24
8790	HUBER, LAURENCE E		\$287,575.99
267	HUGG & HALL EQUIPMENT		\$15,341.82
54-F-1-21484	HUMBOLDT UTILITIES		\$91,437.71
4907	HUMPHREY & ASSOCIATES INC		\$8,406.33
54-F-1-21488	HUNT & HUNT OFFICE ACCOUNT	ARGO PARTNERS	\$12,966.36
14765	HUNTER, ROBERT E		\$78,036.00
1258	HUNTING INDUSTRIAL COATINGS		\$44,147.00

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
12702	HUNTON & WILLIAMS LLP		\$120,758.54
926	HURON AUTOMATIC SCREW CO		\$41,820.26
54-F-1-21492	HURON CASTING INC		\$18,949.07
59-F-1-19030	HURON INC	SPCP GROUP LLC	\$165,664.95
2406	HUTCHENS INDUSTRIES INC		\$1,018,087.05
2405	HUTCHENS INDUSTRIES INC		\$80,553.37
54-F-1-21495	HWP RIGGING INC	ASM CAPITAL LP	\$11,031.00
54-F-1-21500	HYDRAFORCE INC		\$5,107.16
11009	HYDRO ALUMINUM PRECISION TUBING NORTH	SPCP GROUP LLC	\$239,108.64
11011	HYDRO ALUMINUM PRECISION TUBING NORTH	SPCP GROUP LLC	\$50,341.04
11010	HYDRO ALUMINUM PRECISION TUBING NORTH	SPCP GROUP LLC	\$7,914.74
6609	HYDRO MECHANICAL SYSTEMS INC		\$5,861.35
54-F-1-21506	HYDRO TUBE CORP	ARGO PARTNERS	\$262,557.23
54-F-1-21509	HYLAND FILTER SERVICE INC	ARGO PARTNERS	\$18,601.00
95-F-1-18272	HYPER ALLOYS INC		\$15,488.00
14284	HYPERION SOLUTIONS		\$11,355.02
12699	HYPRO INC		\$168,619.29
996	I 40 MACHINE & TOOL INC	LIQUIDITY SOLUTIONS INC	\$12,573.00
6542	I GEAR INC		\$25,345.00
94-F-1-17488	I H SERVICES INC		\$9,122.62
65-F-1-15615	I2 TECHNOLOGIES	HAIN CAPITAL HOLDINGS LLC	\$111,930.47
15022	IBM CORP		\$312,589.00
65-F-1-15619	IBS AMERICA INC	SIERRA LIQUIDITY FUND	\$11,456.47
2394	ICG CASTINGS INC	LONGACRE MASTER FUND LTD	\$131,334.91
2395	ICG CASTINGS INC	LONGACRE MASTER FUND LTD	\$14,402.47
6081	ICON INTERNATIONAL INC		\$5,892.98
864	ICSA SOFTWARE NORTH AMERICA INC	HAIN CAPITAL HOLDINGS LLC	\$84,000.00
7341	IDG USA LLC	AMROC INVESTMENTS LLC	\$43,436.21
581	IKON FINANCIAL SERVICES		\$24,365.00
1307	IKON OFFICE SOLUTIONS		\$59,459.87
14393	IKON OFFICE SOLUTIONS		\$7,216.66
337	ILJIN USA CORPORATION		\$305,850.00
284	ILLIANA CORES	LIQUIDITY SOLUTIONS INC	\$13,371.36
1127	ILLINGWORTH CORP	ARGO PARTNERS	\$11,405.58
1220	ILLINOIS TOOL WORKS INC	JPMORGAN CHASE BANK NA	\$1,311,897.17
13970	ILLINOIS VALLEY PLASTICS	AMROC INVESTMENTS LLC	\$8,893.55
94-F-1-17498	IMAGE TEK	ASM CAPITAL LP	\$9,478.26
2061	IMCO INC	LONGACRE MASTER FUND LTD	\$243,507.43
94-F-1-17499	IMPACT FORGE INC		\$28,182.41
96-F-1-19451	IMPACT FORGE INC		\$18,500.00
184	IMPACT INDUSTRIES INC		\$19,184.48
10972	IMPERIAL FABRICATING CO OF TEXAS INC		\$8,353.84
212	INCAT SYSTEMS INC	AFI	\$47,364.70
54-F-1-21559	INDEECO	ARGO PARTNERS	\$10,151.39
54-F-1-21561	INDEX CORP	MADISON INVESTMENT TRUST-SERIES 39	\$16,784.12
59-F-1-19040	INDEX CORP	MADISON INVESTMENT TRUST-SERIES 39	\$9,567.50
11790	INDIANA DEPARTMENT OF ENVIRONMENTAL		\$9,801,271.00
95-F-1-18283	INDIANA DUCTILE	HAIN CAPITAL HOLDINGS LLC	\$56,858.23
8559	INDIANA GAS CO INC DBA VECTREN ENERGY		\$5,621.54
95-F-1-18285	INDIANA PURDUE FORT WAYNE		\$9,663.00
4030	INDIANA TOOL CO		\$16,234.00
14648	INDIANA TUBE CORPORATION	LONGACRE MASTER FUND LTD	\$158,859.89
13157	INDIANA TUBE CORPORATION	LONGACRE MASTER FUND LTD	\$20,327.53
8904	INDUCTO HEAT		\$8,145.16
11596	INDUSTRIAL AIR CENTERS INC	AMROC INVESTMENTS LLC	\$61,136.60
11597	INDUSTRIAL AIR CENTERS INC	AMROC INVESTMENTS LLC	\$6,603.00
12744	INDUSTRIAL COATINGS LLC	AMROC INVESTMENTS LLC	\$43,054.00
9977	INDUSTRIAL DISTRIBUTION GROUP	AMROC INVESTMENTS LLC	\$32,116.44
470	INDUSTRIAL METAL FAB INC		\$38,221.89
9009	INDUSTRIAL NUT CORP	MADISON INVESTMENT TRUST - SERIES 39	\$243,271.61
14722	INDUSTRIAL POWDER COATING INC		\$52,129.94
2055	INDUSTRIAL PROCESS SERVICES INC	HAIN CAPITAL HOLDINGS LLC	\$62,015.86
54-F-1-21594	INDUSTRIAL PROJECT & DESIGN LLC	CONTRARIAN FUNDS LLC	\$20,397.50
94-F-1-17507	INDUSTRIAL PROJECT & DESIGN LLC	CONTRARIAN FUNDS LLC	\$11,127.00
90-F-1-16971	INDUSTRIAL TOWEL & UNIFORM		\$7,838.54
1324	INDY EXPEDITING INC	LIQUIDITY SOLUTIONS INC	\$21,008.00
11239	INFOR GLOBAL SOLUTIONS INC		\$375,288.64
11238	INFOR GLOBAL SOLUTIONS INC		\$60,650.96
3990	INFORMATIVE DESIGN GROUP INC	LIQUIDITY SOLUTIONS INC	\$11,798.75
1581	INFUN FOR SPA	SPCP GROUP LLC	\$320,000.00
638	INGERSOLL RAND		\$49,669.59
54-F-1-21600	INJECTEC	MADISON INVESTMENT TRUST-SERIES 39	\$54,279.23

Dana Corporation
Allowed Class 5B General Unsecured Claims
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
73-F-1-15860	INLAND C / O COMDATA NETWORK INC		\$5,565.25
1937	INNOVATIVE TOOLING SOLUTIONS	AMROC INVESTMENTS LLC	\$15,000.00
96-F-1-19458	INSTRON		\$9,274.00
10781	INTERCALL INC		\$80,790.35
93800001	INTERNATIONAL BRAKE INDUSTRIES INC	AMROC INVESTMENTS LLC	\$11,469.00
54-F-1-21628	INTERNATIONAL ENGINE INTELLECTUAL PROP		\$13,887.75
1185	INTERNATIONAL MACHINE & TOOL INC		\$11,730.50
8544	INTERNATIONAL PAPER COMPANY	SPCP GROUP LLC	\$56,885.54
8046	INTERNATIONAL PAPER DETROIT		\$17,841.71
14762	INTERNATIONAL PRECISION MACHINING INC	CREDIT SUISSE LOAN FUNDING LLC	\$136,737.52
3229	INTERNATIONAL ROBOT SUPPORT INC	AMROC INVESTMENTS LLC	\$23,270.98
1198	INTERNATIONAL SOURCES INC	ASM CAPITAL LP	\$11,863.32
2295	INTERNATIONAL TRADE WINDS LLC	LONGACRE MASTER FUND LTD	\$258,591.92
2296	INTERNATIONAL TRADE WINDS LLC	LONGACRE MASTER FUND LTD	\$242,831.55
2297	INTERNATIONAL TRADE WINDS LLC	LONGACRE MASTER FUND LTD	\$36,786.75
54-F-1-21638	INTERNATIONAL WOOD INDUSTRIES	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$20,494.94
2602	INTERPLEX DAYSTAR INC	MADISON INVESTMENT TRUST - SERIES 39	\$18,034.81
718	INTERSTATE CASTINGS		\$6,978.36
9556	INTERSTATE LEAD CO SITE REMEDIATION GRP		\$100,000.00
5935	INTERSTATE-MCBEE LLC		\$36,522.19
54-F-1-21644	INTERTEK AUTOMOTIVE RESEARCH		\$15,910.00
12544	INTRA CITY DISPATCH INC		\$10,118.50
8189	INTRIAGO, ELISA		\$21,258.77
54-F-1-21647	INVO SPLINE INC		\$24,522.35
54-F-1-21648	IONBOND INC		\$8,501.00
54-F-1-21650	IONBOND LLC		\$11,040.75
9835	IOWA MACHINERY & SUPPLY	MADISON INVESTMENT TRUST - SERIES 39	\$13,380.18
54-F-1-21654	IRON AGE CORP	ASM CAPITAL II LP	\$49,965.59
94-F-1-17518	IRON AGE CORP		\$5,228.86
890	IRON MOUNTAIN INFORMATION MANAGEMENT INC		\$23,837.98
437	IRON SPECIALTIES INC	ASM CAPITAL LP	\$10,973.00
77	IRON TOOL & DIE INC		\$20,143.00
1059	IROQUOIS INDUSTRIES INC		\$114,140.30
1058	IROQUOIS INDUSTRIES INC		\$41,815.50
54-F-1-21666	ITS TECHNOLOGIES INC		\$82,604.83
3343	IVERSON INDUSTRIES INC	SPCP GROUP LLC	\$42,234.00
11013	J & A MFG INC		\$8,536.21
12456	J & B PALLET INC	SIERRA LIQUIDITY FUND	\$11,837.74
54-F-1-21680	J & J MECHANICAL INC	SIERRA LIQUIDITY FUND	\$7,243.00
94-F-1-17525	J & J PALLET	AMROC INVESTMENTS LLC	\$14,299.80
54-F-1-21690	J E SHEKELL INC	MADISON INVESTMENT TRUST-SERIES 39	\$51,242.55
53	J&D FASTENER & MACHINE LLC		\$13,606.00
1102	J&M PRODUCTS INC		\$10,484.20
82-F-1-16581	JACKSON PRECISION INDUSTRIES INC	ASM CAPITAL LP	\$15,748.74
54-F-1-23148	JACOBSONS	SIERRA LIQUIDITY FUND	\$46,266.89
12712	JAGEMANN STAMPING COMPANY		\$65,297.52
12713	JAGEMANN STAMPING COMPANY		\$22,270.01
1761	JAMES TOOL MACHINE & ENGINEERING INC	LONGACRE MASTER FUND LTD	\$129,330.72
368	JANSSEN ENGINEERING INC	LIQUIDITY SOLUTIONS INC	\$49,082.51
73-F-1-15867	JAS FORWARDING USA INC		\$11,163.21
793	JC CONSTRUCTION INC		\$6,726.00
71	JE HOFFMAN & CO		\$186,007.39
5610	JEFFERSON WELLS INTL		\$45,000.97
11161	JERDEN INDUSTRIES INC		\$50,484.42
11033	JERL MACHINE INC		\$21,535.00
8526	JETTON, LESTER		\$40,000.00
10474	JIMENEZ, RUPERTO		\$119,356.00
3861	JMS PLASTICS INC	EQUITY TRUST CO CUSTODIAN FBO	\$16,809.32
1546	JO GALLOUP COMPANY	MADISON INVESTMENT TRUST - SERIES 39	\$5,476.62
592	JO WINTER & ASSOCIATES INC	HAIN CAPITAL HOLDINGS LLC	\$15,066.00
13300	JOE TEX INC		\$44,473.00
54-F-1-21735	JOHN CRANE		\$74,320.03
54-F-1-21736	JOHN CRANE SEALOL		\$14,472.27
82-F-1-16586	JOHN WENDT & SONS	LONGACRE MASTER FUND LTD	\$44,370.00
14892	JOHNSON CONTROLS INC		\$15,059.31
1737	JOHNSON CONTROLS INC		\$13,690.03
9431	JOHNSON DIVERSEY INC		\$10,457.70
12869	JOHNSON, ERIC L		\$177,913.82
8767	JOHNSON, JOE W		\$31,318.95
12947	JOHNSON, RON J		\$88,140.71
1562	JOHNSON, WILL HENRY		\$239,195.45
95-F-1-18327	JOHNSTON INDUSTRIAL SUPPLY CO	SIERRA LIQUIDITY FUND	\$9,013.34

Dana Corporation
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
11791	JOINT PRODUCTION TECHNOLOGY INC	LONGACRE MASTER FUND LTD	\$22,529.36
15018	JONAS, EDUARDO		\$9,964.00
54-F-1-21744	JONES LASHLEE INC	ASM CAPITAL LP	\$8,000.00
8958	JONESVILLE TOOL & MFG	AMROC INVESTMENTS LLC	\$18,094.64
8963	JONESVILLE TOOL & MFG	AMROC INVESTMENTS LLC	\$8,813.00
8965	JONESVILLE TOOL & MFG LLC	AMROC INVESTMENTS LLC	\$70,915.98
1679	JONNER STEEL INDUSTRIES INC	LONGACRE MASTER FUND LTD	\$143,571.26
1497100001	JP MORGAN CHASE BANK NA	TCM ALLOCATION SOLUTIONS LLC	\$327,911.72
14972	JP MORGAN CHASE BANK NA	TCM ALLOCATION SOLUTIONS LLC	\$51,039.11
1472800001	JP MORGAN CHASE BANK NA AS ASSIGNEE OF WAYNE MANU-	TCM ALLOCATION SOLUTIONS LLC	\$1,163,485.29
1936	JPS TECHNOLOGIES INC	ASM CAPITAL LP	\$23,727.86
14753	JTEKT AUTOMOTIVE SOUTH CAROLINA INC FKA TOYODAKOKI	SPCP GROUP LLC	\$988,238.88
8925	JTEKT TORSER NORTH AMERICA INC		\$532,669.09
54-F-1-21751	JUSTUS INDUSTRIAL MAINT INC		\$5,800.00
73-F-1-15878	K & B TRANSPORT	EQUITY TRUST CO CUSTODIAN FBO	\$19,965.06
95-F-1-18333	K C JONES PLATING CO	ASM CAPITAL II LP	\$71,432.93
73-F-1-15882	K LINE AMERICA INC		\$39,518.00
1364	K&K TRUCKING INC	ARGO PARTNERS	\$51,459.64
2136	KAISER ALUMINUM FABRICATED PRODUCTS LLC	SPCP GROUP LLC	\$470,463.46
2137	KAISER ALUMINUM FABRICATED PRODUCTS LLC	SPCP GROUP LLC	\$344,568.87
95-F-1-18336	KAISER RICHLAND		\$7,927.44
12989	KAMPER, MARY		\$16,882.32
126	KANEMATSU USA INC	AMROC INVESTMENTS LLC	\$448,911.66
3864	KARYALL TELDAY INC		\$5,459.00
1658	KASPER MACHINE COMPANY	AMROC INVESTMENTS LLC	\$13,043.25
95-F-1-18340	KASWELL & COMPANY	ASM CAPITAL LP	\$8,491.20
8994	KATTEN MUCHIN ROSENMAN LLP		\$41,231.84
14876	KATTEN MUCHIN ROSENMAN LLP		\$18,221.80
49	KAVLICO CORPORATION	SPCP GROUP LLC	\$93,184.00
12493	KAWASAKI MOTOR MFG CORP USA		\$75,000.00
54-F-1-21774	KCTCS		\$8,400.00
1667	KDP INC		\$19,155.00
54-F-1-21776	KEARNEY MACHINERY & SUPPLY INC		\$14,022.50
54-F-1-21777	KEATHLEY PATTERSON ELECTRIC		\$7,273.14
54-F-1-21779	KEKST AND COMPANY		\$7,860.00
95-F-1-18345	KEL MAR INC	MADISON INVESTMENT TRUST-SERIES 39	\$8,269.56
95-F-1-18346	KEL SAN INC		\$7,374.90
9788	KELLERMEYER COMPANY	AMROC INVESTMENTS LLC	\$13,379.10
9486	KELLY, JAMES P		\$14,053.11
268	KELSAN INC	LIQUIDITY SOLUTIONS INC	\$7,374.90
86-F-1-16825	KELSEY MACHINERY MOVERS INC		\$10,650.00
54-F-1-21785	KENCO LOGISTIC SERVICES	ARGO PARTNERS	\$19,836.66
54-F-1-21786	KENDALE INDUSTRIES INC	CONTRARIAN FUNDS LLC	\$97,556.81
91-F-1-17129	KENDALE INDUSTRIES INC		\$10,000.00
54-F-1-21788	KENESIS GROUP LLC	ASM CAPITAL LP	\$174,933.42
95-F-1-18349	KENNAMETAL INC		\$14,123.47
54-F-1-21790	KENNEDY MACHINE & TOOL		\$8,104.15
10828	KENT JR, WILLIAM		\$282,108.13
54-F-1-21794	KENTUCKY COMMUNITY &	MADISON INVESTMENT TRUST-SERIES 39	\$15,743.00
14556	KENTUCKY DEPARTMENT OF LABOR		\$13,125.00
94-F-1-17543	KENTUCKY PNEUMATICS	ASM CAPITAL II LP	\$40,693.97
5776	KENTUCKY REBUILD CORP		\$14,304.00
2285	KENTUCKY UTILITIES COMPANY		\$312,021.89
4924	KENWAL STEEL CORP		\$8,801.14
54-F-1-21804	KENWORTH RENTON		\$13,395.74
7213	KETCHIE, AUDREY		\$8,000.00
4089	KEVIN LUCAS TRUCKING INC		\$39,171.35
54-F-1-21809	KEY FIRE PROTECTION INC	ASM CAPITAL LP	\$8,336.70
1192	KEYBASE INC	LIQUIDITY SOLUTIONS INC	\$27,136.71
54-F-1-21811	KEYENCE CORP OF AMERICA		\$6,363.20
339	KEYSTONE FORGING COMPANY INC	SPCP GROUP LLC	\$114,678.41
54-F-1-21814	KEYSTOPS LLC	ARGO PARTNERS	\$19,018.53
5422	KIC HOLDINGS INC		\$6,556.88
96-F-1-19475	KIEMLE HANKINS CO	MADISON INVESTMENT TRUST-SERIES 39	\$39,872.10
95-F-1-18352	KIEMLE HANKINS CO	MADISON INVESTMENT TRUST-SERIES 39	\$22,008.00
8839	KILGORE MANUFACTURING CO INC		\$50,115.96
8838	KILGORE MANUFACTURING CO INC		\$22,125.00
54-F-1-21818	KIMBALL ELECTRONICS GROUP INC	ARGO PARTNERS	\$23,822.00
17	KINGS COMPANY LLC	LIQUIDITY SOLUTIONS INC	\$26,280.34
14228	KIRBY RISK ELECTRICAL SUPPLY		\$8,420.80
94-F-1-17550	KIRIU USA CORP		\$156,999.37
85-F-1-16724	KL INDUSTRIES		\$35,122.00

Dana Corporation
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
54-F-1-21827	KLEEN CUT TOOL & DIE CO	ARGO PARTNERS	\$92,330.86
90-F-1-16980	KLEEN CUT TOOL & DIE CO	ARGO PARTNERS	\$8,849.40
5600	KLINGELNBERG OERLIKON TEC CENTER INC		\$66,064.84
54-F-1-21830	KM INDUSTRIAL MACHINERY CO		\$35,228.43
178700001	KNIGHT'S MECHANICAL LLC	AMROC INVESTMENTS LLC	\$88,639.41
12520	KNOTT BRAKE COMPANY		\$49,895.40
94-F-1-17552	KOLEMBA INDUSTRIES		\$5,236.00
94-F-1-17553	KONECRANES INTERNATIONAL INC		\$6,740.51
95-F-1-18359	KOONTZ WAGNER ELECTRIC CO INC	MADISON INVESTMENT TRUST-SERIES 39	\$26,074.10
14911	KOYO CORPORATION OF USA	SPCP GROUP LLC	\$529,999.43
14909	KOYO CORPORATION OF USA	SPCP GROUP LLC	\$93,658.86
13274	KOYO CORPORATION OF USA	SPCP GROUP LLC	\$90,573.39
9729	KRAUSS MAFFEI CORP		\$5,701.97
6169	KRAUTH ELECTRIC CO INC		\$5,616.00
490	KROLL ASSOCIATES		\$57,553.89
4464	KUKA ROBOTICS CORPORATION	AMROC INVESTMENTS LLC	\$77,205.05
12559	KUKA SCHWEISSANLAGEN GMBH	AMROC INVESTMENTS LLC	\$124,772.82
54-F-1-21855	KUSTOM MACHINING & MFG LLC		\$13,331.67
9983	KYZEN CORPORATION		\$19,404.00
5481	L & H SUPPLY COMPANY INC		\$35,883.43
9066	L & J FASTENERS		\$83,097.67
5963	L H CONTROLS CORP		\$5,794.00
13304	L&P FINANCIAL SERVICES CO		\$9,235.93
54-F-1-21868	LA CHEMICAL		\$5,672.31
6571	LA SIMPSON MACHINE CO INC	LONGACRE MASTER FUND LTD	\$39,533.76
9814	LABEL TECH		\$9,894.29
59-F-1-19080	LABOR READY MID ATLANTIC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$8,025.75
7015	LACEY, GARY A		\$20,000.00
3814	LACKEY, MICHAEL G		\$26,241.61
11122	LAISURE, JAMES MICHAEL		\$914,700.98
11125	LAISURE, JAMES MICHAEL		\$410,321.00
11126	LAISURE, JAMES MICHAEL		\$351,003.00
11127	LAISURE, JAMES MICHAEL		\$25,000.00
11130	LAISURE, JAMES MICHAEL		\$5,000.00
82-F-1-16591	LAKE WOOD PALLETS INC		\$8,100.00
65-F-1-15629	LAKESIDE SOFTWARE INC	ARGO PARTNERS	\$8,163.75
95-F-1-18058	LANDIS GRINDING SYSTEMS	MADISON INVESTMENT TRUST-SERIES 39	\$7,774.00
54-F-1-20470	LANDIS GRINDING SYSTEMS	MADISON INVESTMENT TRUST-SERIES 39	\$7,667.05
14638	LANDSTAR INWAY INC		\$45,815.87
1402	LANDSTAR LIGON	SPCP GROUP LLC	\$218,948.78
14640	LANDSTAR RANGER INC		\$65,083.72
13312	LASALLE SYSTEMS LEASING INC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$364,915.00
10394	LASD/LASER EXPEDITE	ARGO PARTNERS	\$6,559.90
2387	LAST, MICHAEL P	SIERRA LIQUIDITY FUND	\$13,688.99
10065	LAUREN MFG		\$9,934.70
59-F-1-19084	LAWRENCE COUNTY TREASURER		\$19,129.21
54-F-1-21894	LBA CERTIFIED PUBLIC ACCOUNTANTS P A		\$14,475.00
3972	LBA INDUSTRIES INC DBA CHESTERFIELD	SPCP GROUP LLC	\$311,622.00
3973	LBA INDUSTRIES INC DBA CHESTERFIELD STEEL SALES		\$386,175.73
14688	LC MANUFACTURING LLC	LONGACRE MASTER FUND LTD	\$161,937.98
763	LE CLAIRE MANUFACTURING CO	SPCP GROUP LLC	\$34,120.94
1559	LE SUEUR INCORPORATED		\$6,133.00
10946	LEADER GASKET		\$53,915.86
95-F-1-18375	LEADING EDGE ENTERPRISE INC		\$14,472.00
1888	LEAN LEARNING CENTER INC	HAIN CAPITAL HOLDINGS LLC	\$12,269.60
705	LEANDER LUBRICANTS		\$59,206.00
769600001	LECKERLING, JON (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$956,276.28
769800001	LECKERLING, JON (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$222,770.69
806000001	LECKERLING, JON (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$72,454.22
769600002	LECKERLING, JON (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$956,276.28
769800002	LECKERLING, JON (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$222,770.69
806000002	LECKERLING, JON (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$72,454.22
9107	LEE HI	LIQUIDITY SOLUTIONS INC	\$12,752.00
4881	LEE SCREW MACHINE PRODUCTS		\$12,224.14
6561	LEECH, JOHN		\$11,471.46
6536	LEFERE FORGE & MACHINE COMPANY		\$28,873.75
6534	LEFERE FORGE & MACHINE COMPANY		\$16,784.10
3908	LEGALBILL COM LLC		\$74,564.38
59-F-1-19085	LEGGETT & PLATT INC		\$9,028.26
54-F-1-21910	LEHIGH SAFETY SHOE CO		\$5,706.42
3528	LEONARDI, ROBERT M		\$52,747.00
54-F-1-21913	LEONI WIRING SYSTEM		\$26,001.20

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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
1293	LEEVE LIFT INC	SPCP GROUP LLC	\$49,175.32
9935	LEVIN, MARC S		\$51,707.00
9849	LEVINE BLASZAK BLOCK & BOOTHBY LLP		\$44,100.00
54-F-1-21918	LEWIS SUPPLY CO		\$15,043.99
1701	LEXINGTON ANTIOCH LLC	SPCP GROUP LLC	\$7,200,000.00
54-F-1-21920	LEXINGTON CORPORATE PROPERTIES		\$5,131.35
1716	LEXINGTON DRAKE LP	DUNE CAPITAL LLC	\$6,500,000.00
94	LEXISNEXIS A DIV OF REED ELSEVIER INC	LIQUIDITY SOLUTIONS INC	\$27,392.60
6843	LIBERTY STEEL PRODUCTS INC		\$5,913.70
95-F-1-18380	LIBERTY TOOL COMPANY INC	HAIN CAPITAL HOLDINGS LLC	\$51,644.31
95-F-1-18381	LIEBHERR GEAR TECHNOLOGY INC		\$18,465.00
54-F-1-21924	LIEBHERR GEAR TECHNOLOGY INC		\$11,177.50
5593	LIFT ONE		\$24,707.29
3863	LILE, SIDNEY		\$22,767.77
8	LILLY COMPANY THE		\$64,444.75
95-F-1-18384	LIMA PALLET COMPANY		\$68,485.73
95-F-1-18386	LINCOLN BOULEVARD PALLET CO	MADISON INVESTMENT TRUST-SERIES 39	\$9,256.00
54-F-1-21934	LINCOLN ELECTRIC COMPANY INC		\$107,140.00
3921	LINCOLN INDUSTRIAL CORP		\$5,654.61
6781	LINDBECK, SANDY		\$192,864.45
1533	LINDE GAS LLC		\$13,039.97
11012	LINWELD		\$11,198.01
10353	LIPFORD, RALPH		\$530,583.04
10105	LIPFORD, RALPH J		\$481,352.00
9664	LIPFORD, RALPH J		\$397,927.00
6369	LISLE CORP		\$7,053.87
94-F-1-17567	LITTLE DIXIE DEERE PARK PARTNERSHIP		\$8,750.00
8059	LITRELL, JOEL		\$12,685.30
65-F-1-15632	LIVERMORE SOFTWARE TECHNOLOGY		\$9,693.15
91-F-1-17136	LOFTWARE INC		\$9,892.00
565	LOGICALIS INC		\$5,219.14
5860	LONE STAR STEEL		\$45,961.04
5843	LONGVIEW FAB & MACHINE INC	AMROC INVESTMENTS LLC	\$61,831.00
1758	LONGVIEW FIBRE PAPER & PACKAGING INC	AMROC INVESTMENTS LLC	\$104,491.59
822	LONGVIEW MECHANICAL CONTRACTORS INC	MADISON INVESTMENT TRUST - SERIES 39	\$7,133.68
6543	LONGVIEW, CITY OF		\$9,889.87
96-F-1-19488	LOTUS ENGINEERING INC	SIERRA LIQUIDITY FUND	\$88,307.53
11603	LOVE, GARRY P		\$184,800.00
54-F-1-21961	LSQ FUNDING GROUP LC	CONTRARIAN FUNDS LLC	\$22,360.24
1096	LUCAS CARTAGE & STORAGE INC	ARGO PARTNERS	\$21,000.76
1847	LUNA INNOVATIONS INCORPORATED		\$17,062.00
9205	LUNSFORD, JOHN H		\$20,685.62
59-F-1-19088	LYDEY AIR CONTROLS INC		\$8,728.45
10025	LYNCHBURG FOUNDRY LLC DBA INTERMET		\$59,835.66
210	LYON GEAR & MACHINE INC	HAIN CAPITAL HOLDINGS LLC	\$104,312.98
95-F-1-18395	LYONS TOOL & ENGINEERING		\$13,812.48
54-F-1-21976	LYONS TOOL & ENGINEERING		\$5,422.74
9945	LYTTON, LINDA E		\$92,111.17
54-F-1-21978	M & J INDUSTRIES LLC		\$7,719.60
95-F-1-18399	M P TOOL & ENGINEERING CO		\$9,610.00
6053	M&B TRUCKING EXPRESS CORP		\$6,333.89
541	M&F MACHINE & TOOL INC	LIQUIDITY SOLUTIONS INC	\$32,344.00
10205	MACE, RANDY L		\$201,059.33
977	MACH MOLD INCORPORATED	SPCP GROUP LLC	\$71,825.00
95-F-1-18400	MACHINE & TOOL SYSTEMS INC	AMROC INVESTMENTS LLC	\$13,251.46
90-F-1-16987	MACIOLEK TOOL & DIE INC	ASM CAPITAL LP	\$78,040.56
94-F-1-17575	MACLEAN FOGG ESNA INDUSTRIAL		\$26,040.00
1992	MACLEAN MAYNARD LLC		\$80,515.36
10471	MACLEAN VEHICLE SYSTEMS/ METFORM DIV		\$8,391.66
10472	MACLEAN VEHICLE SYSTEMS/METFORM DIV		\$28,784.42
54-F-1-21996	MACMILLAN SOBANSKI & TODD		\$95,759.33
65-F-1-15634	MACRO 4 INC		\$5,489.68
2508	MADISON ELECTRIC SERVICE		\$14,368.08
4938	MADISON GROUP POLYMER PROCESS RESEARCH		\$12,523.00
4005	MADISON INVESTMENT TRUST SERIES 39	MADISON INVESTMENT TRUST - SERIES 39	\$119,299.11
4016	MADISON INVESTMENT TRUST SERIES 39	MADISON INVESTMENT TRUST - SERIES 39	\$50,262.72
4009	MADISON INVESTMENT TRUST SERIES 39	MADISON INVESTMENT TRUST - SERIES 39	\$23,901.75
4002	MADISON INVESTMENT TRUST SERIES 39	MADISON INVESTMENT TRUST - SERIES 39	\$18,131.93
3995	MADISON INVESTMENT TRUST SERIES 39	MADISON INVESTMENT TRUST - SERIES 39	\$16,607.00
4001	MADISON INVESTMENT TRUST SERIES 39	MADISON INVESTMENT TRUST - SERIES 39	\$13,979.46
3996	MADISON INVESTMENT TRUST SERIES 39	MADISON INVESTMENT TRUST - SERIES 39	\$7,878.45
3993	MADISON INVESTMENT TRUST SERIES 39/ABSOLUT DESIGN AND TOOL, INC.	MADISON INVESTMENT TRUST - SERIES 39	\$22,536.00

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFeree NAME	ALLOWED AMOUNT
3994	MADISON INVESTMENT TRUST SERIES 39/AMERICAN BRAKE AND CLUTCH, INC.	MADISON INVESTMENT TRUST - SERIES 39	\$60,026.25
3997	MADISON INVESTMENT TRUST SERIES 39/DURA-BOND BEARING COMPANY	MADISON INVESTMENT TRUST - SERIES 39	\$65,423.00
4007	MADISON INVESTMENT TRUST SERIES 39/MARKIN TUBING, LP	MADISON INVESTMENT TRUST - SERIES 39	\$736,762.22
4006	MADISON INVESTMENT TRUST SERIES 39/MARKIN TUBING, LP	MADISON INVESTMENT TRUST - SERIES 39	\$146,772.19
4008	MADISON INVESTMENT TRUST SERIES 39/METRO MOLD AND DESIGN, INC.	MADISON INVESTMENT TRUST - SERIES 39	\$10,305.00
4010	MADISON INVESTMENT TRUST SERIES 39/NORTHERN ELECTRIC COMPANY, INC.	MADISON INVESTMENT TRUST - SERIES 39	\$27,192.19
4011	MADISON INVESTMENT TRUST SERIES 39/PACIFIC SINTERED METALS	MADISON INVESTMENT TRUST - SERIES 39	\$63,388.40
4015	MADISON INVESTMENT TRUST SERIES 39/QUINCY RESOURCE GROUP	MADISON INVESTMENT TRUST - SERIES 39	\$46,432.08
3992	MADISON INVESTMENT TRUST SERIES 39/REA MAGNET WIRE COMPANY	MADISON INVESTMENT TRUST - SERIES 39	\$101,866.64
4013	MADISON INVESTMENT TRUST SERIES 39/SEALS EASTERN, INC.	MADISON INVESTMENT TRUST - SERIES 39	\$146,725.50
4014	MADISON INVESTMENT TRUST SERIES 39/TOOLS FOR INDUSTRY, INC.	MADISON INVESTMENT TRUST - SERIES 39	\$113,633.22
1800	MADISON SMITH MACHINE & TOOL CO		\$74,439.36
9003	MAGELLAN CORP & SUBSIDIARIES		\$99,880.12
11328	MAGNA DONNELLY CORPORATION	CONTRARIAN FUNDS LLC	\$180,887.04
12546	MAGNA PRODUCTS CORP		\$5,875.95
54-F-1-22008	MAGNETI MARELLI N A COFAP AUTO SUS		\$11,622.40
54-F-1-22009	MAGNI FAB SOUTHWEST CO INC	ARGO PARTNERS	\$14,993.53
109	MAGNUM TOOL CORP		\$18,500.00
54-F-1-22012	MAHLE INC	AMROC INVESTMENTS LLC	\$52,278.02
54-F-1-22014	MAHR FEDERAL INC	AMROC INVESTMENTS LLC	\$23,475.42
9400	MALL CITY MECHANICAL		\$7,324.98
11141	MANAGEMENT INFORMATION SYSTEM GROUP		\$10,079.18
59-F-1-19091	MANCHESTER TOOL & DIE INC	LIQUIDITY SOLUTIONS INC	\$176,511.46
54-F-1-22020	MANDO AMERICA CORP		\$22,449.60
11109	MANGRUM, JAMES W		\$11,820.00
11175	MANIGOLD, SANDRA L		\$70,000.00
14188	MANPOWER		\$65,262.54
2067	MANPOWER OF LANSING MI INC		\$6,919.00
9600	MANSFIELD BRASS	HAIN CAPITAL HOLDINGS LLC	\$37,019.00
7549	MANTH BROWNELL INC	LONGACRE MASTER FUND LTD	\$292,451.18
54-F-1-22026	MANUFACTURAS METALICAS LINAN S A		\$46,429.50
1560	MANUFACTURING TECHNICAL SOLUTIONS LLC	LIQUIDITY SOLUTIONS INC	\$20,055.00
54-F-1-22031	MARATHON SENSORS INC		\$7,410.00
11656	MARION BRAGG FUND ACCOUNT		\$41,468.00
4914	MARION MUNICIPAL UTILITIES		\$12,421.93
11571	MARK IV INDUST INC DAYCO PROD LLC	FLUID ROUTING SOLUTIONS INC	\$509,721.37
11572	MARK IV INDUST INC DAYCO PROD LLC	FLUID ROUTING SOLUTIONS INC	\$145,103.44
11574	MARK IV INDUSTRIES INC DAYCO PROD LLC	FLUID ROUTING SOLUTIONS INC	\$106,028.15
11386	MARKS, MARILYN R		\$34,409.22
954	MARLI MANUFACTURING CO INC	BLUE ANGEL CLAIMS LLC	\$137,081.94
95-F-1-18415	MARPOSS CORP	AMROC INVESTMENTS LLC	\$5,933.08
54-F-1-22044	MARPOSS GAUGES CORP	AMROC INVESTMENTS LLC	\$51,621.82
82-F-1-16601	MARSH PLATING CORP		\$21,756.70
840	MARSHALL & MELHORN LLC	HAIN CAPITAL HOLDINGS LLC	\$74,072.21
73-F-1-15920	MARTIN TRANSPORTATION SYSTEMS INC	ARGO PARTNERS	\$27,610.00
11163	MARTIN, JAMES P		\$256,472.66
54-F-1-22050	MARUKA USA INC		\$7,454.31
3478	MASON, ROBERT R		\$27,735.99
7426	MASSEY, CLARA F		\$70,920.00
1433	MASTER GAGE & TOOL CO	HAIN CAPITAL HOLDINGS LLC	\$50,679.40
1997	MASTER PRODUCTS COMPANY		\$37,964.26
95-F-1-18417	MASTER SUPPLY LINE		\$8,708.29
4459	MATRIX EXPEDITED SERVICE		\$8,358.48
3236	MATTHEWS		\$6,100.22
54-F-1-22066	MAXIGRIP INC	SIERRA LIQUIDITY FUND	\$10,249.61
5700	MAZAG, JOHN		\$19,943.83
12710	MAZAK CORPORATION	MADISON INVESTMENT TRUST - SERIES 39	\$10,020.62
12711	MAZAK CORPORATION	MADISON INVESTMENT TRUST - SERIES 39	\$7,769.00
13317	MB FINANCIAL BANK NA		\$40,848.19
12807	MCCORD PAYEN DE MEXICO		\$52,566.00
6247	MCCOWAT MERCER PRESS	CONTRARIAN FUNDS LLC	\$84,036.79
8193	MCCOY BOLT WORKS INC	ARGO PARTNERS	\$16,868.62
814200001	MCCURDY, LARRY (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$3,109,874.75
769700001	MCCURDY, LARRY (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$1,450,154.78
814200002	MCCURDY, LARRY (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$3,109,874.75
769700002	MCCURDY, LARRY (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$1,450,154.78
7342	MCCUTCHEN, N J		\$18,974.76
10226	MCDANIEL MACHINERY INC	AMROC INVESTMENTS LLC	\$305,750.00
11087	MCDUGAL, DANNY L		\$52,697.00
8762	MCDUGAL, DEBORAH M		\$67,308.00
628	MCF INDUSTRIES INC	HAIN CAPITAL HOLDINGS LLC	\$249,256.18
9558	MCGREGOR, JOANNE		\$591,915.00

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
1631	MCI PLUMBING HEATING & AIR CONDITIONING INC		\$10,835.00
4831	MCLEAN, ANNIE R		\$289,500.00
9859	MCLLHARGEY-MOUSOULIAS, MARY L		\$163,265.00
54-F-1-22086	MCLUBE	MADISON INVESTMENT TRUST-SERIES 39	\$20,939.83
56	MCMASTER CARR SUPPLY CO		\$25,808.42
2209	MCMASTER CARR SUPPLY CO		\$16,974.73
7228	MCMUNN, DONALD		\$39,673.54
5506	MCNAMARA, CHARLES		\$313,022.67
1614	MCNAUGHTON MCKAY ELECTRIC CO	LIQUIDITY SOLUTIONS INC	\$24,954.92
78	MEADOWS PALLET	MADISON INVESTMENT TRUST - SERIES 39	\$9,726.75
54-F-1-22091	MEANS INDUSTRIES INC		\$16,576.51
54-F-1-22092	MECCO MARKING SYSTEMS	ARGO PARTNERS	\$10,886.63
14014	MECHANICAL DESIGN ASSOCIATES INC		\$6,966.44
13007	MEDICO INDUSTRIES INC	LONGACRE MASTER FUND LTD	\$374,385.00
9262	MEHLER ENGINEERED PRODUCTS INC		\$28,978.32
54-F-1-24101	MEIKOAMERICA	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$13,255.00
11147	MELGAR, JOSE I		\$94,145.07
2172	MELLING TOOL CO	AMROC INVESTMENTS LLC	\$330,690.51
2173	MELLING TOOL CO	CREDIT SUISSE LOAN FUNDING LLC	\$36,743.39
6933	MEMPHIS LIGHT GAS & WATER		\$25,308.19
54-F-1-22107	MENON GROUP	MADISON INVESTMENT TRUST-SERIES 39	\$22,732.08
8873	MERCER FORGE CORPORATION	LONGACRE MASTER FUND LTD	\$207,121.15
3214	MERCER FORGE CORPORATION	LONGACRE MASTER FUND LTD	\$36,138.09
10958	MERCER HR CONSULTING INC	ARGO PARTNERS	\$97,247.00
1698	MERCER TRANSPORTATION COMPANY INC	MADISON INVESTMENT TRUST - SERIES 39	\$5,064.61
54-F-1-22114	MERIT STEEL PROCESSING	LONGACRE MASTER FUND LTD	\$202,592.69
54-F-1-22115	MERITOR AUTOMOTIVE INC		\$38,181.01
11074	MERITOR HEAVY VEHICLE BRAKING SYS USA INC		\$115,108.48
11078	MERITOR HEAVY VEHICLE BRAKING SYSTEMS		\$30,415.25
11072	MERITOR HEAVY VEHICLE SYSTEMS LLC		\$678,406.37
91-F-1-23892	MERRILL TOOL & MACHINE		\$5,392.00
54-F-1-22122	MET ED		\$19,690.76
95-F-1-18427	METAL FORMING AND COINING CORP	MADISON INVESTMENT TRUST-SERIES 39	\$160,833.69
54-F-1-22125	METAL FORMING AND COINING CORP	MADISON INVESTMENT TRUST-SERIES 39	\$42,963.13
1713	METAL POWDER PRODUCTS CO	SPCP GROUP LLC	\$162,751.09
54-F-1-22129	METAL SEAL & PRODUCTS INC		\$8,178.68
7115	METAL TECHNOLOGIES INC	AMROC INVESTMENTS LLC	\$630,066.61
12819	METALWORKING LUBRICANTS CO		\$11,152.75
96-F-1-19499	METCUT RESEARCH INC		\$16,558.18
5649	METEX MANUFACTURING CORP		\$61,998.27
2140	METOKOTE CORPORATION	AMROC INVESTMENTS LLC	\$1,200,000.00
2142	METOKOTE CORPORATION	AMROC INVESTMENTS LLC	\$90,000.00
2139	METOKOTE CORPORATION	AMROC INVESTMENTS LLC	\$40,000.00
7130	MET-PAK SPECIALTIES INC		\$48,927.62
1705	METRO EXPRESS TRANSPORTATION SERVICES INC	EQUITY TRUST CO CUSTODIAN FBO	\$79,317.18
6734	METROLIFT PROPANE INC		\$34,327.90
482	METROPOLITAN EDISON COMPANY		\$30,840.38
2058	MIAMI INDUSTRIAL TRUCKS INC		\$12,249.36
1616	MIBA BEARINGS US LLC	ARGO PARTNERS	\$27,935.29
12700	MIBA HYDRAMECHANICA CORP	LONGACRE MASTER FUND LTD	\$151,445.06
3924	MICHIGAN CONSULTING & ENVIRONMENTAL		\$83,337.81
2161	MICHIGAN PRECISION SWISS PARTS CO	SPCP GROUP LLC	\$80,515.15
189	MICHIGAN ROD PRODUCTS	CAPITAL INVESTORS	\$125,587.33
1622	MICHIGAN STEEL INC		\$55,374.30
3956	MICRO FORM INC		\$9,023.01
1891	MICRO LAPPING & GRINDING	ASM CAPITAL LP	\$40,303.25
59-F-1-19116	MID AMERICA ALLOYS LLC	ARGO PARTNERS	\$6,600.00
1121	MID SOUTH TRANSPORT INC		\$75,612.23
6738	MID STATE RECYCLING WASTE SYSTEMS INC		\$9,696.25
3278	MID WEST FORGE CORP	SPCP GROUP LLC	\$553,914.58
54-F-1-22173	MIDCO SLING OF EAST TEXAS	MADISON INVESTMENT TRUST-SERIES 39	\$6,916.38
94-F-1-17597	MIDDLE TENNESSEE CONVEYOR CO		\$10,871.00
54-F-1-22174	MIDDLE TENNESSEE NAT GAS UTILITY DISTRICT		\$10,156.08
4017	MIDTOWN CLAIMS LLC	MIDTOWN CLAIMS LLC	\$49,522.29
95-F-1-18439	MIDWEST STAMPING & MFG CO	AMROC INVESTMENTS LLC	\$48,134.40
54-F-1-22187	MIDWEST STAMPING & MFG CO	AMROC INVESTMENTS LLC	\$31,885.46
95-F-1-23933	MIDWEST STAMPING & MFG CO		\$7,923.20
9860	MIDWEST SUPPLY	AMROC INVESTMENTS LLC	\$48,419.00
314	MIDWEST THERMAL VAC INC		\$16,659.50
334	MIDWEST THERMAL VAC INC		\$16,500.00
315	MIDWEST THERMAL VAC INC		\$15,400.00
2452	MIKMAR ENTERPRISES INC		\$51,446.50

Dana Corporation
Allowed Class 5B General Unsecured Claims
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
684	MILACRON MARKETING COMPANY		\$34,625.76
6051	MILAGRO PACKAGING		\$18,544.32
960	MILAN EXPRESS CO INC	AMROC INVESTMENTS LLC	\$401,551.13
646	MILHOUS COMPANY		\$15,166.02
54-F-1-22198	MILL STEEL COMPANY	ARGO PARTNERS	\$58,013.88
4440	MILLENNIUM FORGE	AMROC INVESTMENTS LLC	\$68,915.06
1906	MILLER CONTAINER CORPORATION	ARGO PARTNERS	\$10,119.53
3495	MILLER INDUSTRIAL FLUIDS LLC		\$6,268.90
7322	MILLER, RANDY		\$9,870.12
14099	MILNER ELECTRICAL COMPANY	AMROC INVESTMENTS LLC	\$44,988.00
1254	MINIATURE PRECISION COMPONENTS	HAIN CAPITAL HOLDINGS LLC	\$256,060.41
14687	MINIGEARS NORTH AMERICA AKA MG MINI GEARS INC	AMROC INVESTMENTS LLC	\$316,249.58
1435	MINNESOTA RUBBER A QUADION COMPANY		\$52,745.16
4853	MINSTER MACHINE CO		\$15,370.00
4854	MINSTER MACHINE CO		\$5,891.00
3932	MISSOURI POWER TRANSMISSION INC		\$5,543.29
1335	MISTEQUAY GROUP LTD	SPCP GROUP LLC	\$119,560.07
8773	MITCHEL GROUP AKA PRECISION MACHINE CO		\$40,095.10
2147	mitsui & CO (USA) INC		\$240,186.40
2146	mitsui PLASTICS INC		\$5,945.06
54-F-1-22226	MITTLER BROS MACHINE & TOOL		\$9,215.33
73-F-1-15939	MKEY TRANSPORT CO INC		\$12,360.00
95-F-1-18630	MMECO		\$7,285.52
221300001	MMMM INC DBA MITCH MURCH'S MAINTENANCE MANAGEMENT	AMROC INVESTMENTS LLC	\$30,296.00
94-F-1-17605	MNP CORPORATION	SPCP GROUP LLC	\$19,125.28
179	MOCK INC DBA HI SPEED IND SERVICE		\$145,212.08
54-F-1-22237	MODERN PLASTICS CORP		\$17,926.81
1345	MODERN SILICONE TECHNOLOGIES INC	LONGACRE MASTER FUND LTD	\$484,101.93
2123	MODERN WELDING CO OF KY INC	LIQUIDITY SOLUTIONS INC	\$9,254.01
10443	MOEHRLE INC	CONTRARIAN FUNDS LLC	\$80,400.00
13003	MOHAMED SALES & WAREHOUSING LLC		\$135,199.00
10286	MOLTEN METALLURGY INC		\$7,062.82
500	MONTGOMERY MACHINE SHOP INC	LIQUIDITY SOLUTIONS INC	\$9,190.00
8740	MOORE WALLACE NORTH AMERICA INC		\$68,903.72
6232	MOORE, HENRY E		\$7,942.40
2342	MORRIS KREITZ & SONS INC		\$74,938.00
7269	MOSLEY, PRISCILLA		\$7,923.10
6709	MOTCH & EICHELE COMPANY	LONGACRE MASTER FUND LTD	\$54,083.16
6820	MOTION DYNAMICS CORP		\$6,998.64
10501	MOTION INDUSTRIES INC	SPCP GROUP LLC	\$83,094.50
10508	MOTION INDUSTRIES INC	SPCP GROUP LLC	\$12,023.10
14660	MOTOMAN INC		\$140,657.20
6923	MOTOMAN INC		\$41,728.00
858	MOXIE TRANSPORT INC	MADISON INVESTMENT TRUST - SERIES 39	\$10,113.30
11068	MOYER, KEVIN P		\$310,447.12
13884	MOYER, RONALD L		\$85,778.86
590	MP TOOL & ENGINEERING COMPANY		\$9,610.00
616	MSC INDUSTRIAL SUPPLY		\$13,967.65
617	MSC INDUSTRIAL SUPPLY		\$6,310.85
620	MSC INDUSTRIAL SUPPLY		\$5,357.03
65-F-1-15640	MSC SOFTWARE CORP		\$15,642.74
5920	MTD PRODUCTS INC		\$40,000.00
9494	MUBEA INC		\$81,201.85
9491	MUBEA INC		\$43,371.84
9492	MUBEA INC		\$7,946.40
9490	MUBEA INC		\$7,082.56
6556	MUELLER DIE CUT SOLUTIONS INC	AMROC INVESTMENTS LLC	\$13,673.36
6436	MULAWA JT TEN, GREGORY JOHN & TERESA LYNN		\$12,790.00
54-F-1-22290	MURPHY & MILLER INC		\$13,623.71
5968	MUSASHI		\$228,889.97
54-F-1-22295	MUSKEGON HEIGHTS WATER DEPT		\$53,745.27
9222	MUSKEGON MICHIGAN, THE CITY OF		\$6,832.75
9220	MUSKEGON MICHIGAN, THE CITY OF		\$5,515.13
453	MUSKET CORP		\$54,262.78
6566	MUV ALL INDUSTRIAL SERVICES		\$11,305.00
1617	MWP INDUSTRIAL SERVICES INC	AMROC INVESTMENTS LLC	\$168,321.39
7504	N/K/A BORG WARNER MORSE TEC INC		\$7,855.81
8288	NAKAMURA, ISAMU		\$582,325.00
8543	NAKAMURA, ISAMU		\$173,857.00
5993	NALCO COMPANY		\$41,957.71
13207	NANCE TOOL & DIE INC		\$10,710.00
54-F-1-22309	NAPA AUTO PARTS	ARGO PARTNERS	\$6,606.76

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
1927	NATIONAL BUSINESS SUPPLY INC	SIERRA LIQUIDITY FUND	\$9,956.99
7365	NATIONAL CAR RENTAL		\$18,063.71
91-F-1-23894	NATIONAL CITY		\$14,015.39
91-F-1-17148	NATIONAL CITY BANK		\$9,649.48
4605	NATIONAL FUEL GAS DISTRIBUTION CORP		\$8,158.54
14726	NATIONAL INDEMNITY COMPANY		\$25,000.00
3232	NATIONAL INDUSTRIAL LUMBER	AMROC INVESTMENTS LLC	\$8,164.48
3160	NATIONAL MACHINE CO		\$59,462.40
9837	NATIONAL MACHINERY LLC		\$15,665.13
54-F-1-22323	NATIONAL PLASTICS CORP	ARGO PARTNERS	\$11,040.00
73-F-1-15948	NATIONS EXPRESS INC		\$6,052.62
7495	NDC SALES CO LTD		\$32,614.98
7398	NEDSCHROEF FRAULAUTERN GMBH		\$18,166.82
889	NEELY PRINTING COMPANY		\$6,582.75
3213	NEENAH FOUNDRY COMPANY	LONGACRE MASTER FUND LTD	\$293,488.94
3212	NEENAH FOUNDRY COMPANY	LONGACRE MASTER FUND LTD	\$243,773.91
238900001	NEFF-PERKINS COMPANY	TCM ALLOCATION SOLUTIONS LLC	\$513,438.09
80	NEILL LAVIELLE SUP CO	CAPITAL INVESTORS	\$9,345.45
54-F-1-22344	NELSON MACHINE COMPANY	ARGO PARTNERS	\$13,487.04
59-F-1-19136	NELSON STAMPING INC	SIERRA LIQUIDITY FUND	\$7,304.00
1099	NELSON STEEL PRODUCTS INC		\$11,509.20
13421	NEOPART DIVISION OF NEOPLAN USA CORP		\$60,000.00
95-F-1-18477	NET FORGE INC		\$49,043.00
5526	NEUSIIS, THOMAS F		\$84,305.00
5527	NEUSIIS, TOM		\$84,818.00
2509	NEW ENGLAND INDUSTRIES INC	LIQUIDITY SOLUTIONS INC	\$9,750.00
14653	NEW STANDARD CORP	CONTRARIAN FUNDS LLC	\$105,583.48
54-F-1-22355	NEW TECH PACKAGING INC	ARGO PARTNERS	\$93,322.96
14733	NEW TECHNOLOGY STEEL LLC	TCM ALLOCATION SOLUTIONS LLC	\$252,906.41
54-F-1-22358	NEWARK ELECTRO PLATING CO	ARGO PARTNERS	\$11,436.26
481	NEWARK INONE		\$5,260.97
2259	NEWPORT COMMUNICATIONS		\$8,359.00
10941	NICHOLS PORTLAND		\$168,630.00
13210	NICHOLS PORTLAND		\$6,214.60
9	NICHOLS PRECISION TOOL INC		\$13,843.60
82-F-1-16624	NIFCO AMERICA CORP	ASM CAPITAL LP	\$9,799.40
65-F-1-15645	NIKU CORPORATION		\$68,800.00
1336	NIPPON EXPRESS USA INC	LIQUIDITY SOLUTIONS INC	\$6,622.88
1712	NIPPON EXPRESS USA INC		\$5,710.25
1400	NISSAN TRADING CO LTD		\$63,199.86
1349	NISSAN TRADING CORP USA		\$772,685.33
54-F-1-22382	NITREX INC		\$9,587.50
2176	NITSCH, KARL A		\$167,921.82
1880	NMB TECHNOLOGIES CORPORATION		\$146,165.00
54-F-1-24105	NOBEL PLASTIQUES 33-24-81		\$30,183.91
6920	NON DESTRUCTIVE TESTING GROUP	LONGACRE MASTER FUND LTD	\$86,069.56
50	NORBROOK PLATING INC		\$28,311.91
947	NORCA ENGINEERED PRODUCTS LLC		\$32,330.00
10	NORCHUK SUPPLY COMPANY INC		\$22,090.34
54-F-1-22390	NORTH AMERICAN CRONITE INC		\$53,613.20
7417	NORTH AMERICAN PLASTICS LTD	HAIN CAPITAL HOLDINGS LLC	\$75,963.70
7416	NORTH AMERICAN PLASTICS LTD	HAIN CAPITAL HOLDINGS LLC	\$6,075.00
7415	NORTH AMERICAN PLASTICS LTD	HAIN CAPITAL HOLDINGS LLC	\$5,338.50
6463	NORTH CENTRAL ELECTRICAL POWER ASSOC		\$14,238.04
3273	NORTHEASTERN REMC		\$95,189.28
54-F-1-22401	NORTHERN ILLINOIS GAS		\$9,237.77
8876	NORTHERN INDIANA FUEL & LIGHT CO	MERRILL LYNCH CREDIT PRODUCTS LLC	\$13,729.61
414	NORTHERN INDIANA PUBLIC SERVICE COMPANY	MERRILL LYNCH CREDIT PRODUCTS LLC	\$294,885.60
54-F-1-22404	NORTHERN MACHINE TOOL CO		\$62,207.00
471	NORTHFIELD MANUFACTURING INC		\$8,943.28
9485	NORTON COMPANY		\$16,759.70
12491	NOVA TUBE INDIANA LLC	AMROC INVESTMENTS LLC	\$1,126,212.64
6647	NOWAK JT TEN, JOHN EDWARD & RUTH ANN		\$145,010.12
8528	NSK CORP		\$109,887.52
8527	NSK CORP		\$5,661.68
10786	NSS TECHNOLOGIES FKA NSS INDUSTRIES	AMROC INVESTMENTS LLC	\$10,041.79
59-F-1-19145	NUMBERALL STAMP & TOOL CO INC	MADISON INVESTMENT TRUST-SERIES 39	\$9,762.31
6893	O&G SPRING & WIRE FORMS SPECIALTY CO		\$89,531.51
974	O'NEAL ELECTRIC COMPANY		\$60,589.60
7440	O'NEAL STEEL INC	MADISON INVESTMENT TRUST - SERIES 39	\$33,444.25
2499	OAK ASSOCIATES INC	LIQUIDITY SOLUTIONS INC	\$23,423.64
9100	OAKES CARTON CO	LIQUIDITY SOLUTIONS INC	\$23,122.00

Dana Corporation
Allowed Class 5B General Unsecured Claims
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
12814	OAKLEY INDUSTRIES INC	LONGACRE MASTER FUND LTD	\$69,395.00
8849	OAKLEY, ALAN R		\$10,269.00
54-F-1-22438	OBLONG FOOD CENTER INC IGA		\$6,930.00
8991	OCCIDENTAL ENERGY MARKETING INC		\$33,225.85
2128	ODM TOOL & MANUFACTURING CO INC	AMROC INVESTMENTS LLC	\$1,029,139.40
2127	ODM TOOL & MANUFACTURING CO INC		\$114,891.67
8917	OELENBERGER, EDWIN F	EQUITY TRUST CO CUSTODIAN FBO	\$14,096.20
59-F-1-19149	OEM MILLER		\$11,365.20
1570	OETIKER INC		\$30,409.00
1571	OETIKER INC		\$20,401.11
1572	OETIKER INC		\$9,087.50
54-F-1-22448	OFFICE DEPOT		\$9,839.75
54-F-1-22452	OFFICEMAX A BOISE COMPANY		\$11,929.64
54-F-1-22455	OHASHI TECHNICA USA		\$188,258.09
12746	OHIO BROACH & MACHINE COMPANY		\$17,894.34
54-F-1-22456	OHIO CAST PRODUCTS		\$85,943.80
14861	OHIO CUTTER GRINDING CO INC		\$41,720.28
3061	OHIO GAS COMPANY		\$89,246.25
14890	OHIO GAS COMPANY		\$5,862.34
1900001	OHIO GASKET & SHIM CO INC	AMROC INVESTMENTS LLC	\$41,239.00
1900002	OHIO GASKET & SHIM CO INC	LONGACRE MASTER FUND LTD	\$13,296.00
19	OHIO GASKET & SHIM CO INC		\$12,310.05
54-F-1-22462	OHIO STATE TREASURER		\$6,900.00
91-F-1-17153	OHIO STATE UNIVERSITY RESEARCH FOUNDATION		\$19,619.00
4200	OHIO TOOL SYSTEMS INC DBA INDUSTRIAL TOOL SERVICES	HAIN CAPITAL HOLDINGS LLC	\$49,763.00
30	OHIO WIRE FORM & SPRING CO		\$30,164.70
12539	OKABE COMPANY INC		\$30,211.20
2870	OKAMURO, KENNETH		\$35,119.33
3674	OLD DOMINION FREIGHT LINE INC		\$9,612.39
3869	OLIN CORPORATION	LONGACRE MASTER FUND LTD	\$194,261.13
13856	OLINER FIBRE CO INC		\$14,307.56
11582	OLYMPIAN TOOL INC	LONGACRE MASTER FUND LTD	\$91,763.91
5945	OMA USA INC		\$8,353.56
95-F-1-18495	OMNI FORGE INC		\$31,925.66
10774	OMNILINK TECHNOLOGIES INC		\$15,120.00
54-F-1-22485	ON SITE REPRESENTATION LLC	MADISON INVESTMENT TRUST-SERIES 39	\$232,761.10
73-F-1-15960	ON TIME EXPRESS INC	ARGO PARTNERS	\$10,422.96
814100001	ONORATO, JOSEPH (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$1,734,401.04
800000001	ONORATO, JOSEPH (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$502,942.04
814100002	ONORATO, JOSEPH (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$1,734,401.04
800000002	ONORATO, JOSEPH (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$502,942.04
10809	ONSITE COMPUTER SERVICES		\$10,974.29
3453	ORANGEBURG DEPT OF PUBLIC UTILITIES	LONGACRE MASTER FUND LTD	\$36,505.39
11435	ORBIS CORPORATION	LONGACRE MASTER FUND LTD	\$14,529.95
54-F-1-22495	ORBITFORM MILFORD DIVISION		\$5,902.60
65-F-1-15649	OSABA INC		\$5,083.33
1297	OSBORN TRANSPORTATION INC	LIQUIDITY SOLUTIONS INC	\$19,675.00
54-F-1-24109	OSCO INDUSTRIES	CARGILL FINANCIAL MARKETS PLC	\$9,888.36
54-F-1-22499	OSCO INDUSTRIES INC	CARGILL FINANCIAL MARKETS PLC	\$95,014.11
3787	OSHKOSH TRUCK CORP		\$7,026.18
10791	OSRAM SYLVANIA PRODUCT INC	SPCP GROUP LLC	\$373,213.95
3673	OTTERBASE TECHNICAL SERVICES INC		\$22,880.00
1478	OUTSOURCE PARTNERS INC	LONGACRE MASTER FUND LTD	\$357,777.27
95-F-1-18500	OVATION ENGINEERING		\$9,738.00
4654	OVERHEAD DOOR OF MCCrackEN COUNTY		\$5,304.00
73-F-1-15963	OVERNITE TRANSPORTATION CO		\$17,603.44
1350	OVERTON GEAR & TOOL CORP	LONGACRE MASTER FUND LTD	\$117,810.00
4815	OWENSBORO MUNICIPAL UTILITIES		\$54,443.83
10955	PACCAR INC		\$23,981.96
7343	PACIFIC FASTENER		\$31,977.35
789	PACIFIC GAS & ELECTRIC COMPANY	LONGACRE MASTER FUND LTD	\$52,407.82
6389	PACIFIC MATERIAL HANDLING		\$9,599.05
4895	PACIFIC PACKAGING PRODUCTS INC		\$6,732.53
3858	PACIFIC STEEL	MERRILL LYNCH CREDIT PRODUCTS LLC	\$1,274,176.13
54-F-1-22524	PACKAGING ASSOCIATES	AMROC INVESTMENTS LLC	\$18,665.62
1086	PACKING SEALS & ENGINEERING LLC		\$42,639.52
54-F-1-22529	PAGE LITHO INC	SIERRA LIQUIDITY FUND	\$20,178.90
94-F-1-17660	PAINTERS MACHINE SHOP		\$7,971.00
54-F-1-22532	PALL AERPOWER CORP	AMROC INVESTMENTS LLC	\$30,692.35
844	PALLET BARN	LIQUIDITY SOLUTIONS INC	\$8,668.25
54-F-1-22533	PALLET PLUS INC		\$6,750.00
54-F-1-22534	PALMER & BARR		\$7,751.20

Dana Corporation
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
9690	PALMER LEASING GROUP		\$117,422.93
12833	PAPADEMOS, VASILIOS		\$8,259.00
54-F-1-22540	PAPE MATERIAL HANDLING	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$20,210.22
1921	PARADIGM GROUP INC	HAIN CAPITAL HOLDINGS LLC	\$48,980.09
1920	PARADIGM GROUP INC	HAIN CAPITAL HOLDINGS LLC	\$7,716.63
95-F-1-18507	PARAGON TECHNOLOGIES INC		\$23,245.04
54-F-1-22542	PARAGON TECHNOLOGIES INC		\$8,043.40
4976	PARAMETRIC TECHNOLOGY CORPORATION		\$79,644.19
2175	PARAVIS INDUSTRIES INC		\$7,200.00
54-F-1-22544	PARIS ASSEMBLERS	ARGO PARTNERS	\$16,887.50
1903	PARIS HENRY COUNTRY PUBLIC UTILITY DISTRICT	AMROC INVESTMENTS LLC	\$88,162.64
9098	PARIS MACHINE & FABRICATING		\$28,418.00
14610	PARIS TENNESSEE BOARD OF PUBLIC UTILITIES, CITY OF	AMROC INVESTMENTS LLC	\$17,461.04
14886	PARKER HANNIFIN CANADA AN ONTARIO REGISTERED		\$87,246.06
14863	PARKER HANNIFIN CORPORATION	SPCP GROUP LLC	\$2,332,196.57
14866	PARKER HANNIFIN CORPORATION		\$117,656.82
14865	PARKER HANNIFIN CORPORATION		\$88,084.76
14864	PARKER HANNIFIN CORPORATION		\$78,339.93
10937	PARKER HANNIFIN CORPORATION		\$39,000.00
13211	PARKER HANNIFIN CORPORATION		\$6,214.60
10981	PARKER, HAROLD R		\$265,239.18
86-F-1-16845	PARKS LANDSCAPING & SNOW REMOVAL		\$5,117.00
7741	PATHFINDER SERVICES INC		\$8,567.15
10841	PATON, A GLENN		\$89,598.68
8302	PATTON, LORI A		\$9,535.74
8927	PAUL HASTINGS JANOFSKY & WALKER LLP		\$12,615.80
9316	PAULO PRODUCTS COMPANY		\$101,911.56
733000001	PAVEY, LARRY (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$165,104.66
733000002	PAVEY, LARRY (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$165,104.66
952	PBB GLOBAL LOGISTICS INC	ARGO PARTNERS	\$14,387.95
633	PECO ENERGY COMPANY		\$165,009.41
95-F-1-18512	PEERLESS PRINTING CORP		\$7,079.92
14652	PENN ALUMINUM INTERNATIONAL INC	LONGACRE MASTER FUND LTD	\$174,183.00
14650	PENN ALUMINUM INTERNATIONAL INC	LONGACRE MASTER FUND LTD	\$19,014.00
6720	PENNINGTON, JOHNNY R		\$136,260.42
252	PENNSYLVANIA ELECTRIC COMPANY A FIRSTENERGY COMP		\$18,772.97
94-F-1-17668	PENTAFLEX INC	AMROC INVESTMENTS LLC	\$16,329.66
5766	PEORIA PRODUCTION SHOP		\$136,524.88
3253	PEPE & TONY	ASM CAPITAL LP	\$9,491.65
7500	PEREZ SERVICES INC		\$5,018.75
2857	PERFECT SEAL INC		\$7,533.48
828	PERFECTION SERVICES		\$57,530.43
1573	PERFORMANCE FEEDERS INC	ASM CAPITAL LP	\$11,950.00
2218	PERKINS COIE LLP		\$11,898.49
10336	PERKINS COIE LLP		\$8,439.73
13789	PERMO DRIVE INC		\$1,300,000.00
4711	PETER PAULS PLUMBING	SIERRA LIQUIDITY FUND	\$10,755.45
8848	PETROFERM INC		\$72,328.81
3162	PFENNING MEINIG & PARTNER GBR		\$5,456.78
94-F-1-17671	PHILLIPS & CO		\$14,754.96
8731	PHILLIPS, MARY BETH		\$25,095.00
11784	PHILLIPS, NORMA J		\$113,016.75
6161	PHOENIX COATERS	MADISON INVESTMENT TRUST - SERIES 39	\$54,030.40
2160	PHOENIX MACHINERY MOVERS INC	LONGACRE MASTER FUND LTD	\$45,600.00
419	PHOENIX SPECIALTY MFG CO	LIQUIDITY SOLUTIONS INC	\$31,752.47
81-F-1-16422	PHYGEN INC	FAIR HARBOR CAPITAL LLC	\$7,263.37
6391	PICKETT, MICHAEL DAVID		\$46,526.33
276	PIEDMONT HOIST & CRANE		\$11,725.00
8271	PIERCE JT TEN, BENNIE RAY & MARY LOUISE		\$193,572.48
54-F-1-22622	PILOT INDUSTRIES INC		\$48,954.00
54-F-1-22623	PILOT RUN STAMPING	ARGO PARTNERS	\$16,518.02
54-F-1-22624	PINNACLE ELASTOMERIC TECHNOLOGY	LONGACRE MASTER FUND LTD	\$46,051.61
81-F-1-16423	PIONEER COMPUTING		\$13,255.00
81-F-1-23861	PIONEER COMPUTING		\$13,255.00
185	PIONEER INC		\$40,864.08
2410	PIONEER MOLD & ENGINEERING		\$31,840.00
8144	PIONEER STEEL CORPORATION	LONGACRE MASTER FUND LTD	\$124,620.00
985	PITNEY BOWES CREDIT CORPORATION		\$8,228.20
9087	PITTMAN, NORMAN		\$274,805.95
10271	PITTSBURGH PLUG & PRODUCTS CORP		\$6,693.63
54-F-1-22638	PLASTIC MOLDING TECHNOLOGY INC	ARGO PARTNERS	\$67,793.77
6540	PLOG/POINT DEDICATED		\$26,217.65

Dana Corporation
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
1530	PLUMBERS SUPPLY CO	SIERRA LIQUIDITY FUND	\$9,199.00
2639	POHL TRANSPORTATION NC		\$155,324.99
6539	POINT DEDICATED SERVICES		\$9,000.00
54-F-1-22649	POLLAK SWITCH PRODUCTS		\$75,768.80
54-F-1-22650	POLLOCK ENGINEERING		\$61,024.00
95-F-1-18522	POLYCYCLE INDUSTRIAL PRODUCTS INC	MADISON INVESTMENT TRUST-SERIES 39	\$44,750.00
3281	POLYMER MOLDING INC		\$7,858.18
14392	POMEROY IT SOLUTIONS INC	LONGACRE MASTER FUND LTD	\$356,016.35
1492	PONTIAC COIL INC	SPCP GROUP LLC	\$90,763.39
10072	PORT, SAMUEL C		\$34,438.24
14601	PORTER PRECISION PRODUCTS CO	AMROC INVESTMENTS LLC	\$115,846.07
6340	PORTLAND FORGE CO		\$9,032.45
2644	POSTINI INC	LIQUIDITY SOLUTIONS INC	\$15,755.80
82-F-1-16639	POWER SIGNAL GROUP		\$12,438.82
6902	POWER SUPPLY INDUSTRIES REPAIR SERVICES	LONGACRE MASTER FUND LTD	\$161,985.00
385500001	POWERS & SONS	TCM ALLOCATION SOLUTIONS LLC	\$52,291.44
14397	POWERS TRANSPORTATION SYSTEMS	LIQUIDITY SOLUTIONS INC	\$50,045.11
54-F-1-22671	POWERWAY INC		\$18,240.00
95-F-1-18533	POWERWAY INC		\$6,000.00
7999	PPG INDUSTRIES INC		\$119,362.05
178	PQD INTERNATIONAL INC		\$9,255.95
1513	PR MACHINE WORKS	SPCP GROUP LLC	\$65,130.36
518	PRATT INDUSTRIES USA	CAPITAL INVESTORS	\$84,021.51
1720	PRAXAIR DISTRIBUTION INC		\$105,253.05
1065	PRECISION BENDERS	ASM CAPITAL LP	\$24,350.00
54-F-1-22685	PRECISION CABLE SYSTEMS	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$21,942.00
8158	PRECISION COIL	SPCP GROUP LLC	\$152,742.14
8157	PRECISION COIL	SPCP GROUP LLC	\$17,472.55
9593	PRECISION CUTOFF OF TOLEDO		\$81,487.54
14635	PRECISION ENGINE PRODUCTS CORP	REDROCK CAPITAL PARTNERS, LLC	\$218,338.00
1806	PRECISION FASTENERS INC	SIERRA LIQUIDITY FUND	\$261,608.03
2075	PRECISION KIDD STEEL CO INC		\$80,823.09
2074	PRECISION KIDD STEEL CO INC		\$21,770.22
543	PRECISION METAL WORKS INC	LIQUIDITY SOLUTIONS INC	\$8,235.40
11609	PRECISION MOLDING INC		\$13,323.21
6528	PRECISION PIPING & MECHANICAL INC	AMROC INVESTMENTS LLC	\$10,699.00
1207	PRECISION RESOURCE INC		\$54,455.76
54-F-1-22703	PRECISION SPECIALTY METALS INC	ARGO PARTNERS	\$53,422.36
7412	PRECISION STEEL SERVICES INC		\$12,361.27
10513	PRECISION THERMOPLASTIC COMPONENTS INC	LONGACRE MASTER FUND LTD	\$51,604.00
10514	PRECISION THERMOPLASTIC COMPONENTS, INC	LONGACRE MASTER FUND LTD	\$132,258.00
831	PRECISION TOOL & MACHINE SERVICES INC		\$5,629.00
54-F-1-22707	PRECISION TOOL COMPANY		\$9,383.33
54-F-1-22708	PRECITEC		\$5,748.25
10404	PREFERRED SOURCIG LLC		\$186,678.00
10468	PREFERRED SOURCING LLC		\$47,852.52
679	PREMIUM TRANSPORTATION LOGISTICS LLC	LIQUIDITY SOLUTIONS INC	\$19,878.34
10446	PREMIX INC	AMROC INVESTMENTS LLC	\$220,314.23
143	PRENTICE INDUSTRIAL SERVICE INC		\$20,513.88
2134	PRESRITE CORPORATION	SPCP GROUP LLC	\$1,011,243.54
73-F-1-15984	PRESTIGE DELIVERY SYSTEMS INC		\$23,320.84
10499	PRESTIGE STAMPING INC	CONTRARIAN FUNDS LLC	\$57,427.16
10498	PRESTIGE STAMPING INC	CONTRARIAN FUNDS LLC	\$56,020.45
10500	PRESTIGE STAMPING INC	CONTRARIAN FUNDS LLC	\$43,744.81
10497	PRESTIGE STAMPING INC	CONTRARIAN FUNDS LLC	\$12,379.40
10496	PRESTIGE STAMPING INC	CONTRARIAN FUNDS LLC	\$5,240.31
54-F-1-22722	PRIME CONVEYOR INC		\$7,145.38
836	PRINT IMAGE LLC	MADISON INVESTMENT TRUST - SERIES 39	\$6,792.80
9350	PRIORY, RICHARD		\$8,981.68
54-F-1-22731	PRO STRIP PROFESSIONAL METAL REFINISHING	SIERRA LIQUIDITY FUND	\$8,931.85
5943	PROCESS & POWER INC	SIERRA LIQUIDITY FUND	\$8,363.73
934	PRODUCT ACTION INTERNATIONAL	TCM ALLOCATION SOLUTIONS LLC	\$164,665.50
2370	PRODUCTION SAW & MACHINE INC	ARGO PARTNERS	\$133,860.47
81-F-1-16430	PROGRAMMABLE CONTROL SERVICE	ARGO PARTNERS	\$6,720.00
12535	PROGRESS ENERGY CAROLINAS INC		\$37,277.55
1897	PROLIFT INDUSTRIAL EQUIPMENT	CARGILL FINANCIAL MARKETS PLC	\$110,681.27
59-F-1-19193	PROMMESA SERVICIOS SA DE CV		\$13,262.72
4816	PROSPECT INC	ASM CAPITAL LP	\$8,214.30
10486	PROTO TECHNIQUES INC		\$9,660.84
434	PROTOMATIC INC		\$17,280.90
54-F-1-22753-A	PROTOTYPE TOOLING & MFG CO	AMROC INVESTMENTS LLC	\$77,065.00
439	PSA QUALITY SYSTEMS INC		\$40,278.40

Dana Corporation
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
54-F-1-22756	PSB COMPANY	AMROC INVESTMENTS LLC	\$118,136.22
10453	PSC PHILIP SERVICE CORP		\$7,638.12
95-F-1-18558	PSI REPAIR SERVICE INC		\$6,587.25
91-F-1-17162	PTC ALLIANCE		\$6,450.00
91-F-1-23901	PTC ALLIANCE		\$6,450.00
422	PUGET SOUND ENERGY		\$6,803.76
971	PUROLATOR FACET INC		\$10,690.00
230	PYRO MATIC INC		\$7,256.44
9430	PYXIS TECHONOLOGIES LLC		\$32,043.00
860	QHG OF FT WAYNE INC	MADISON INVESTMENT TRUST - SERIES 39	\$9,026.00
2120	QLC INC	HAIN CAPITAL HOLDINGS LLC	\$33,705.76
14264	QLYC QUALITY CARRIERS		\$25,446.14
54-F-1-22772	QUADREM NETHERLANDS BV	ARGO PARTNERS	\$41,370.97
137	QUALCAST LLC	LIQUIDITY SOLUTIONS INC	\$21,565.08
73-F-1-15988	QUALCOMM INC		\$25,357.41
54-F-1-22776	QUALITY ASSURANCE SERVICES INC	ASM CAPITAL LP	\$7,050.00
148	QUALITY LANDSCAPE & EXCAVATION MNGMT INC		\$8,340.00
778	QUALITY MANAGEMENT INSTITUTE	LIQUIDITY SOLUTIONS INC	\$23,065.42
79	QUALITY REWORK & SORTING INC	ASM CAPITAL LP	\$12,654.04
797	QUALITY RUBBER MFG CO INC	ARGO PARTNERS	\$40,707.36
384	QUALITY SPRING/TOGO INC	AMROC INVESTMENTS LLC	\$25,913.52
59-F-1-19198	QUALITY STAMPING PRODUCTS		\$25,550.99
10957	QUALITY SYNTHETIC RUBBER CO INC		\$18,563.50
54-F-1-22790	QUALITY TOOL & GEAR INC		\$29,250.00
91-F-1-17164	QUALMARK ACG CORP		\$6,751.75
1440700002	QUANEX MACSTEEL ASSIGNED TO JPMORGAN	JPMORGAN CHASE BANK NA	\$1,533,945.49
14021	QUARTERMAINE, LORI		\$12,000.00
4651	QUASAR INDUSTRIES		\$11,975.00
90-F-1-17023	QUIN T CORP		\$22,577.19
54-F-1-22795	R & D CUSTOM MACHINE & TOOL INC	AMROC INVESTMENTS LLC	\$12,589.00
5497	R K DIEMASTER LLC	LIQUIDITY SOLUTIONS INC	\$19,306.00
6578	R&L CARRIERS		\$277,827.51
2660	R&S LINES INC		\$87,244.30
14734	RADER FISHMAN & GRAUER PLLC	CONTRARIAN FUNDS LLC	\$174,081.59
14735	RADER FISHMAN & GRAUER PLLC	CONTRARIAN FUNDS LLC	\$50,000.00
54-F-1-22818	RADIANCE MOLD & ENGINEERING		\$6,854.18
6974	RAM FIBER		\$8,050.00
95-F-1-18573	RAM MOTORS & CONTROLS	ASM CAPITAL II LP	\$31,197.07
7032	RAMCO INNOVATIONS	LONGACRE MASTER FUND LTD	\$66,657.98
54-F-1-22826	RANDOLPH HALE & MEREDITH		\$5,921.02
96-F-1-19538	RANGER TOOL & DIE CO	HAIN CAPITAL HOLDINGS LLC	\$67,287.00
397	RAPID INDUSTRIES INC	SPCP GROUP LLC	\$92,850.00
60-F-1-19685	RAPID POWER CORP		\$10,194.00
7313	RASMUSSEN WILLIS DICKEY & MOORE		\$13,200.76
54-F-1-22831	RASSEY INDUSTRIES	ASM CAPITAL LP	\$77,225.88
54-F-1-22832	RATHBURN TOOL & MANUFACTURING	ARGO PARTNERS	\$13,463.44
1404	RAYCONNECT INC	BLUE ANGEL CLAIMS LLC	\$134,843.26
1403	RAYCONNECT INC	BLUE ANGEL CLAIMS LLC	\$5,833.50
8962	RAYFORD, KEISHA L		\$5,079.32
9585	RB & W CORP		\$87,852.85
288	RD TOOL & MANUFACTURING CO		\$17,386.00
3786	REDMOND, RANDY		\$18,602.96
2411	REGAL INDUSTRIES INC		\$25,282.52
54-F-1-22850	REGULUS INTEGRATED SOLUTIONS	MADISON INVESTMENT TRUST-SERIES 39	\$13,670.82
2126	REID SUPPLY COMPANY (RTS)		\$9,715.80
73-F-1-15999	REIMER EXPRESS LINES LTD		\$12,307.94
54-F-1-22854	RELCO FINANCE INC		\$22,064.10
6732	RELIABLE CASTINGS CORP		\$9,790.86
54-F-1-22859	RELIANCE PARTS CO	MADISON INVESTMENT TRUST-SERIES 39	\$26,099.90
54-F-1-22862	RENTAL SERVICE CORP		\$10,547.70
451	REP CORPORATION	LONGACRE MASTER FUND LTD	\$60,049.77
8564	RESOURCE EVALUATION INC	SPCP GROUP LLC	\$1,650,375.86
825	REUTHER MOLD & MFG INC	SPCP GROUP LLC	\$143,178.00
1432	REVELS, MARGARET		\$340,530.28
1042	REVENUE MGMT AS ASSIGNEE OF AMERICA ULTRA SPCLTIES	LIQUIDITY SOLUTIONS INC	\$9,652.65
418	REVENUE MGMT AS ASSIGNEE OF CIRCLE ENVIRONMENTAL	LIQUIDITY SOLUTIONS INC	\$29,251.32
4100	REVOLUTIONARY ENGINEERING INC		\$27,830.55
14970	REX FORGE DIVISION OF JJ RYAN CORP		\$1,195,066.72
14969	REX FORGE DIVISION OF JJ RYAN CORP		\$26,600.00
14774	REX FORGE DIVISION OF JJ RYAN CORP		\$22,947.98
12514	REXEL NORCAL VALLEY INC		\$26,336.76
14291	REXNORD CORP	CREDIT SUISSE LOAN FUNDING LLC	\$216,919.00

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFeree NAME	ALLOWED AMOUNT
10751	REYCO		\$13,498.23
54-F-1-22875	REYNOLDS COMPANY		\$11,967.45
1289	RGIS INVENTORY SPECIALISTS LLC		\$12,778.80
94-F-1-17715	RHINO ASSEMBLY CORPORATION		\$28,832.67
979	RICHARD'S WELDING & FABRICATION SHOP		\$11,067.10
10045	RICHTER, ROBERT C		\$6,384.00
8867	RICKS INDUSTRIAL SERVICE		\$21,694.83
5889	RIDDLE, GARY L		\$50,000.00
4079	RIDOUT & MAYBEE LLP	SPCP GROUP LLC	\$35,584.06
54-F-1-22896	RITBEARING	AMROC INVESTMENTS LLC	\$121,190.85
7496	RITCRAFT TOOL CORP		\$5,570.00
6058	RIVIERA TOOL COMPANY		\$150,000.00
4109	RK MACHINE OF NORTHWESTERN OHIO LLC		\$24,083.16
553	RMB COMPANY		\$47,110.15
1381	RMG FOUNDRY LLC	HAIN CAPITAL HOLDINGS LLC	\$162,463.17
1837	RMT INC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$1,341,809.10
14017	RMT INC		\$60,885.99
447	RMZ INC		\$6,352.00
2052	ROADRUNNER DAWES FREIGHT SYSTEMS INC	ARGO PARTNERS	\$70,393.85
1215	ROADWAY EXPRESS INC	MADISON INVESTMENT TRUST - SERIES 39	\$139,439.83
10441	ROBERT BOSCH CORPORATION	LONGACRE MASTER FUND LTD	\$655,006.90
7125	ROBERT BOSCH CORPORATION	LONGACRE MASTER FUND LTD	\$119,389.37
7126	ROBERT BOSCH CORPORATION	LONGACRE MASTER FUND LTD	\$8,960.00
13810	ROBERT BOSCH CORPORATION		\$5,668.12
8449	ROBERTS-BUSHER, JANET		\$302,772.00
12701	ROBIN INDUSTRIES INC	SPCP GROUP LLC	\$339,144.71
14786	ROBIN INDUSTRIES INC	SPCP GROUP LLC	\$40,973.64
10005	ROBINSON, WILLIAM F		\$23,885.93
76	ROC LUN INTERNATIONAL INC	SPCP GROUP LLC	\$26,805.60
905	ROCKFORD POWERTRAIN INC		\$5,898.50
60-F-1-19686	ROCKFORD SYSTEMS INC		\$10,001.44
1012200001	ROCKFORD TOOL AND MANUFACTURING CO	ASM CAPITAL LP	\$5,675.00
59-F-1-19208	ROCKWOOD AUTOMATIC MACHINE INC	SPCP GROUP LLC	\$125,912.64
54-F-1-22918	ROD BELL & ASSOCIATES INC		\$6,997.71
1438	RODION PARKS LLC	MADISON INVESTMENT TRUST - SERIES 39	\$27,800.00
3320	RODNEY ROHRBAUGH TRUCKING INC		\$28,870.90
4629	ROEMBKE MFG & DESIGN INC		\$10,669.00
14757	ROFIN-SINAR INC	AMROC INVESTMENTS LLC	\$91,417.38
54-F-1-22925	ROGERS INDUSTRIAL SUPPLY	MADISON INVESTMENT TRUST-SERIES 39	\$6,946.63
65-F-1-15656	ROGERS TELECOM INC		\$7,495.30
10273	ROHN & HAAS COMPANY	LONGACRE MASTER FUND LTD	\$116,196.79
95-F-1-18597	ROLL KRAFT INC	SIERRA LIQUIDITY FUND	\$11,685.00
54-F-1-22931	ROLLED ALLOYS INC		\$18,759.52
7136	ROLLER, KARLYN K		\$92,837.38
4891	RONNIGEN, PETTER		\$67,000.00
81-F-1-16440	ROSE METAL INDUSTRIES INC		\$5,431.55
54-F-1-22938	ROTHKOPF & ASSOCIATES INC	ARGO PARTNERS	\$6,596.59
14313	ROTHRIST TUBE USA INC	SPCP GROUP LLC	\$149,578.64
54-F-1-22941	ROTOR CLIP CO INC	CREDIT SUISSE LOAN FUNDING LLC	\$16,419.94
10412	ROY SMITH COMPANY AIRGAS MID AMERICA INC	AIRGAS INC	\$19,644.76
54-F-1-22948	ROYAL ADHESIVES & SEALANTS		\$8,110.00
7348	ROYSTERS MACHINE SHOP INC	LONGACRE MASTER FUND LTD	\$92,693.09
10253	ROZEK, CAROL		\$183,032.00
95-F-1-18601	RPM CARBIDE DIE INC		\$5,169.00
1557	RSC EQUIPMENT RENTAL		\$10,547.70
94-F-1-17727	RUBBER ASSOCIATES INC		\$19,116.20
14862	RUBBER ENTERPRISES INC		\$419,258.11
7404	RUBBER PRODUCTS DISTRIBUTORS		\$11,973.67
54-F-1-22960	RUBBERLITE INC	AMROC INVESTMENTS LLC	\$11,973.67
9637	RUSH METALS		\$6,134.45
54-F-1-22965	RUSSELL T GILMAN INC		\$10,983.00
4930	RV EVANS CO	HAIN CAPITAL HOLDINGS LLC	\$31,930.89
1749	RW SCREW PRODUCTS INC		\$70,450.91
10401	RYDER, PAUL		\$326,928.00
54-F-1-22970	RYERSON TULL		\$35,138.55
95-F-1-18602	RYERSON TULL		\$7,464.08
10242	S & K QUALITY LIAISONS		\$17,653.81
54-F-1-22981	S & S SCREW MACHINE CO INC	CREDIT SUISSE LOAN FUNDING LLC	\$21,261.20
54-F-1-22982	S & S TOOL		\$52,244.00
94-F-1-17734	S & S TOOL & MACHINE CO		\$57,586.20
54-F-1-22983	S & S TOOL & MACHINE CO		\$12,028.92
6637	S & S TRUCKING		\$19,255.71

Dana Corporation
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
54-F-1-22986	S AND A TOOLING	ARGO PARTNERS	\$12,359.39
178300001	S&A PRODUCTS DIV OF GONZALEZ GROUP LLC	HAIN CAPITAL HOLDINGS LLC	\$105,549.01
13078	S&Z TOOL & DIE CO INC		\$14,383.69
13079	S&Z TOOL & DIE CO INC		\$12,671.66
55	SA BE INTERNATIONAL INC	MADISON INVESTMENT TRUST - SERIES 39	\$6,999.00
54-F-1-22991	SAE PROFESSIONAL DEVELOPMENT DIV		\$13,200.00
564	SAFETY KLEEN SYSTEMS INC		\$281,226.16
54-F-1-22994	SAFETY OUTFITTERS LLC	ARGO PARTNERS	\$7,359.75
1931	SAFETY SHOE DISTRIBUTORS INC	MADISON INVESTMENT TRUST - SERIES 39	\$14,911.74
73-F-1-16009	SAIA MOTOR FREIGHT LINE INC		\$7,343.88
964	SALAZAR INDUSTRIES CORPORATION	SPCP GROUP LLC	\$39,147.13
54-F-1-22998	SALGA PLASTICS		\$13,686.00
1799	SAMPLE MARSHALL LABORATORIES INC	ARGO PARTNERS	\$5,660.11
1342	SAMUEL SON & CO INC MIDWEST DIVISION	HAIN CAPITAL HOLDINGS LLC	\$125,401.78
7034	SAMUELS, CAROL M		\$101,459.84
54-F-1-23003	SANADA INTERNATIONAL PATENT OFFICE		\$10,701.09
59-F-1-19218	SANDERS MANUFACTURING CO INC		\$28,155.05
1444	SANDVIK MATERIALS TECHNOLOGY	SIERRA LIQUIDITY FUND	\$31,468.58
12667	SARAH E LYNN & BAILEY CAVALIERI LLC		\$15,466.62
2145	SAS RUBBER COMPANY	LONGACRE MASTER FUND LTD	\$301,353.00
2144	SAS RUBBER COMPANY	LONGACRE MASTER FUND LTD	\$19,432.00
9548	SAUNDERS, PAMELA CHRISTINE		\$300,306.33
10448	SAWICKI, DOREEN		\$429,641.32
6586	SAYERS 40 INC	HAIN CAPITAL HOLDINGS LLC	\$42,377.91
175	SBC DATACOMM		\$7,117.93
1985	SBC GLOBAL		\$114,666.38
14346	SCHAEFFLER GROUP USA INC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$259,818.73
14344	SCHAEFFLER GROUP USA INC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$22,830.00
14343	SCHAEFFLER GROUP USA INC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$21,436.11
2459	SCHAENZLE TOOL & DIE INC		\$16,885.00
915	SCHAFFER GEAR WORKS INC	SPCP GROUP LLC	\$494,374.93
14342	SCHAFFLER CANADA INC	MERRILL LYNCH CREDIT PRODUCTS LLC	\$141,582.32
8715	SCHEMINE, DONALD BRUCE		\$13,279.24
3914	SCHENCK RO TEC CORPORATION	LONGACRE MASTER FUND LTD	\$209,207.40
59-F-1-19221	SCHENKEL & SONS INC	SIERRA LIQUIDITY FUND	\$13,474.84
8781	SCHENKER INC		\$25,952.26
73-F-1-16013	SCHENKER INTERNATIONAL S A DE C V		\$44,133.11
9657	SCHIRA, J TIMOTHY		\$19,750.00
54-F-1-23021	SCHLENK USA INC	AMROC INVESTMENTS LLC	\$21,150.00
95-F-1-18617	SCHOTT ELECTRIC SUPPLY		\$10,456.80
183	SCHOTT FARMS INC		\$63,610.29
12867	SCHRADER BRIDGEPORT INTL INC		\$53,614.63
2409	SCIENTIFIC TUBE INC	SPCP GROUP LLC	\$63,895.26
9284	SCM METAL PRODUCTS INC		\$12,831.30
829	SCOTT CONSULTING & DESIGN LLC		\$41,545.46
3920	SEAWAY BOLTS & SPECIALS CO	LONGACRE MASTER FUND LTD	\$77,788.00
3918	SEAWAY BOLTS & SPECIALS CO	LONGACRE MASTER FUND LTD	\$5,130.00
5492	SECURE COMPUTING CORPORATION		\$33,000.00
8890	SEMO BOX CO		\$6,341.71
10490	SENSATA TECHNOLOGIES DE MEXICO'S DE RL DE	LONGACRE MASTER FUND LTD	\$340,450.48
10493	SENSATA TECHNOLOGIES INC	LONGACRE MASTER FUND LTD	\$337,678.02
10491	SENSATA TECHNOLOGIES INC	LONGACRE MASTER FUND LTD	\$32,931.84
4056	SERVICE TOOL & PLASTICS INC		\$7,885.76
3582	SERVICEMASTER BUILDING SRVCS	FAIR HARBOR CAPITAL LLC	\$16,470.00
95-F-1-18626	SERVO MOTORS AND DRIVES INC	AMROC INVESTMENTS LLC	\$11,781.88
94-F-1-17744	SETCO SALES CO		\$10,580.00
54-F-1-23057	SEWALL GEAR MFG CO		\$20,298.72
7332	SFI	AMROC INVESTMENTS LLC	\$19,836.81
1105700002	SGL TECHNIC INC (AMROC)	AMROC INVESTMENTS LLC	\$531,009.00
8860	SGS CANADA INC		\$17,369.74
7396	SHARON L BUHR & ASSOCIATES INC	ASM CAPITAL LP	\$16,794.34
81-F-1-16445	SHARP TOOL SERVICE	SIERRA LIQUIDITY FUND	\$12,982.88
54-F-1-23069	SHAW INDUSTRIES INC	LONGACRE MASTER FUND LTD	\$168,797.00
8997	SHEEHAN, FRANK L		\$219,358.00
54-F-1-23074	SHERRILL INDUSTRIES INC	MADISON INVESTMENT TRUST-SERIES 39	\$10,874.45
6894	SHERRY LABORATORIES INC		\$6,810.00
94-F-1-17747	SHIELD ENVIRONMENTAL ASSOC INC	MADISON INVESTMENT TRUST-SERIES 39	\$14,660.60
12554	SHILOH CORP		\$173,993.10
277	SHIMER PRINTING INC		\$5,462.53
12502	SHIN & KIM		\$22,815.00
54-F-1-23086	SHUSTER CORP		\$17,304.00
1534	SIEMENS ENERGY & AUTOMATION INC		\$24,490.83

Dana Corporation
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
11371	SIERRA LIQUIDITY FUND LLC (ASSIGNEE)	SIERRA LIQUIDITY FUND LLC	\$13,209.24
11358	SIERRA LIQUIDITY FUND LLC (ASSIGNEE)	SIERRA LIQUIDITY FUND LLC	\$12,596.33
11380	SIERRA LIQUIDITY FUND LLC (ASSIGNEE)	SIERRA LIQUIDITY FUND LLC	\$12,144.06
11378	SIERRA LIQUIDITY FUND LLC (ASSIGNEE)	SIERRA LIQUIDITY FUND LLC	\$8,083.48
11365	SIERRA LIQUIDITY FUND LLC (ASSIGNEE)	SIERRA LIQUIDITY FUND LLC	\$7,398.31
9501	SIERRA LIQUIDITY FUND LLC (ASSIGNEE) ALL STAR POWDER COATING	SIERRA LIQUIDITY FUND LLC	\$8,059.00
9527	SIERRA LIQUIDITY FUND LLC (ASSIGNEE)/FIRST QUALITY SERVICES INC	SIERRA LIQUIDITY FUND LLC	\$14,795.62
9511	SIERRA LIQUIDITY FUND LLC (ASSIGNEE)/INDUSTRIAL TRANSMISSION	SIERRA LIQUIDITY FUND LLC	\$9,793.00
9526	SIERRA LIQUIDITY FUND LLC (ASSIGNEE)/METAL LOCKING SERVICE	SIERRA LIQUIDITY FUND LLC	\$50,581.72
9528	SIERRA LIQUIDITY FUND LLC (ASSIGNEE)/NILAN TOOL & MOLD CORP	SIERRA LIQUIDITY FUND LLC	\$29,650.00
9516	SIERRA LIQUIDITY FUND LLC (ASSIGNEE)/QUALITY TOOL & DIE INC	SIERRA LIQUIDITY FUND LLC	\$10,780.00
9505	SIERRA LIQUIDITY FUND LLC (ASSIGNEE)/STATE SEAL COMPANY	SIERRA LIQUIDITY FUND LLC	\$14,267.19
11361	SIERRA LIQUIDITY FUND LLC AS ASSIGNEE OF PROGRESSIVE PLATING CO., INC.	SIERRA LIQUIDITY FUND LLC	\$10,055.49
54-F-1-23094	SIGMA ENGINEERING & MFG	ARGO PARTNERS	\$19,103.40
5420	SIGMON, LARRY J		\$194,268.65
1373	SIMMA SOFTWARE INC	MADISON INVESTMENT TRUST - SERIES 39	\$27,436.72
7016	SIMMS, BRIAN		\$20,000.00
94-F-1-17752	SIMON STEEL	ASM CAPITAL LP	\$11,593.90
7022	SIMON, BETTY L		\$13,530.00
4948	SIMPLEX GRINNELL		\$8,581.69
7338	SIMPSON, JOHN S		\$100,127.85
54-F-1-23109	SINGHS LANDSCAPING & MAINTENANCE	ARGO PARTNERS	\$24,340.73
54-F-1-23113	SISCO CORP		\$8,207.91
94-F-1-23915	SIX SIGMA	AMROC INVESTMENTS LLC	\$44,500.00
54-F-1-23114	SIX SIGMA INC	AMROC INVESTMENTS LLC	\$192,523.52
94-F-1-17753	SIX SIGMA INC	AMROC INVESTMENTS LLC	\$136,647.00
14098	SIX SIGMA INC		\$62,821.20
12689	SKADDEN ARPS SLATE MEAGHER & FLOM LLP		\$503,959.80
95-F-1-18639	SKILL CRAFT COMPANY		\$12,540.28
10075	SKS FULFILLMENT LLC	MADISON INVESTMENT TRUST - SERIES 39	\$25,000.00
6520	SLAYTON, LAQUITA L		\$170,744.75
1867	SLIDEMATIC PRODUCTS CO	LONGACRE MASTER FUND LTD	\$120,793.22
7236	SLOAN, MARY ELIZABETH		\$64,949.42
1929	SM LAWRENCE CO INC OR LAWRENCE SERVICE		\$83,338.57
468	SMALLEY STEEL RING CO		\$5,921.00
1908	SMC CORPORATION OF AMERICA		\$7,447.00
3091	SMF INC		\$108,314.85
8551	SMITH COUNTY INDUSTRIAL COATINGS	AMROC INVESTMENTS LLC	\$28,097.92
9732	SMITH, MARK		\$256,251.16
920	SMITH, PENNY LYNN		\$272,925.29
3647	SMOKY MOUNTAIN MACHINING INC		\$13,752.78
3699	SMURFIT STONE CONTAINER CORPORATION		\$144,821.56
12896	SMW AUTOBLOK CORP	AMROC INVESTMENTS LLC	\$23,878.98
9096	SMYTH COUNTY MACHINE & WELDING INC		\$35,684.00
54-F-1-23132	SNELLING PERSONNEL SERVICES	AMROC INVESTMENTS LLC	\$22,136.40
3473	SNIDER COMMUNICATION SERVICES		\$6,229.96
4192	SOBER, JOSEPH S		\$108,015.91
54-F-1-23135	SOCIAL SECURITY DISABILITY CONSULTANTS		\$40,890.99
3950	SOFANOU INC	AMROC INVESTMENTS LLC	\$32,936.83
648	SOLIDEAL TIRE INC		\$7,572.90
213	SOPUS PRODUCTS		\$134,796.20
1266	SOUNDWICH INC	SPCP GROUP LLC	\$52,147.20
54-F-1-23151	SOUTH CAROLINA ELECTRIC & GAS CO		\$11,535.56
73-F-1-16021	SOUTHEAST LOGISTICS LLC		\$18,980.10
73-F-1-16022	SOUTHEASTERN FREIGHT LINES INC	LIQUIDITY SOLUTIONS INC	\$7,363.53
880	SOUTHEASTERN MACHINING	HAIN CAPITAL HOLDINGS LLC	\$62,710.20
9995	SOUTHER, STEPHEN		\$30,585.39
54-F-1-23158	SOUTHERN ELECTRIC & CONTROLS LLC		\$32,670.04
59-F-1-19243	SOUTHWESTERN INDUSTRIAL CONTRACTORS		\$32,810.00
187	SP TOOL & DIE INC DBA SOUTH PARK TOOL & DIE INC		\$44,421.00
13154	SPCP GROUP LLC AS ASSIGNEE OF DURA AUTOMOTIVE	SPCP GROUP LLC	\$255,041.64
13152	SPCP GROUP LLC AS ASSIGNEE OF INSKEEP ENTERPRISES	SPCP GROUP LLC	\$310,792.50
13145	SPCP GROUP LLC AS ASSIGNEE OF JB TOOL &	SPCP GROUP LLC	\$103,360.00
13153	SPCP GROUP LLC AS ASSIGNEE OF KEY PLASTICS	SPCP GROUP LLC	\$296,650.21
13144	SPCP GROUP LLC AS ASSIGNEE OF RBC BEARIN	SPCP GROUP LLC	\$591,834.00
13148	SPCP GROUP LLC AS ASSIGNEE OF SECURITAS	SPCP GROUP LLC	\$761,813.00
95-F-1-18651	SPEC TOOL COMPANY INC	AMROC INVESTMENTS LLC	\$25,594.25
60-F-1-19691	SPEC TOOL COMPANY INC	AMROC INVESTMENTS LLC	\$8,448.79
91-F-1-17171	SPECIALTY MACHINING INC		\$53,284.50
54-F-1-23167	SPECIALTY MACHINING INC		\$11,598.16
1463	SPECIALTY SCREW CORPORATION	LIQUIDITY SOLUTIONS INC	\$8,659.36
3965	SPECIALTY TOOL AND MOLD	ARGO PARTNERS	\$21,445.00

Dana Corporation
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
7964	SPECIALTY TOOL INC		\$9,305.89
81-F-1-16448	SPEER MECHANICAL		\$11,260.00
54-F-1-23172	SPENCER MANUFACTURING CO		\$72,004.63
54-F-1-23173	SPIRIT SERVICES COMPANY	AMROC INVESTMENTS LLC	\$12,710.21
724	SPIROL INTERNATIONAL CORPORATION	AMROC INVESTMENTS LLC	\$46,510.29
4906	SPM INTERNATIONAL CORP		\$12,353.57
9936	SPRIGGLE, RICHARD W		\$101,140.42
289	SPRINGCO METAL FINISHING INC	LIQUIDITY SOLUTIONS INC	\$11,810.68
556	SPRINT NEXTEL CORP		\$21,075.42
10792	SPS TECHNOLOGIES	AMROC INVESTMENTS LLC	\$16,104.29
593	SPUR MACHINE WORK INC		\$45,311.49
54-F-1-23198	SSC SERVICE SOLUTIONS	ARGO PARTNERS	\$35,994.77
14830	SSI TECHNOLOGIES INC		\$50,187.80
54-F-1-23200	SST CASTINGS INC	MADISON INVESTMENT TRUST-SERIES 39	\$40,398.18
4292	ST GOBIAN ABRASIVES INC T6043		\$32,887.00
6884	ST JOHNS, CITY OF		\$11,794.24
4828	ST LOUIS METALLIZING COMPANY		\$6,912.43
9970	STALLONS, SANDRA		\$149,460.00
12545	STAMCO INDUSTRIES INC		\$60,829.88
11304	STANCATI, JOSEPH A		\$22,269.00
3083	STANDARD HORSE NAIL CORP	LIQUIDITY SOLUTIONS INC	\$5,756.83
1271	STANDARD LOCKNUT INC	HAIN CAPITAL HOLDINGS LLC	\$40,856.03
2929	STANLEY, JOE		\$185,120.82
54-F-1-23219	STAR INDUSTRIES	MADISON INVESTMENT TRUST-SERIES 39	\$9,975.20
3154	STAR SERVICE INC	ASM CAPITAL LP	\$7,549.36
625	STAR SU LLC		\$52,843.52
2419	STARS EXPEDITED DELIVERY LLC		\$6,381.00
2054	STC ACQUISITION LLC DBA STRONG TOOL CO	ARGO PARTNERS	\$16,702.73
1683	STEEL DYNAMICS INC	LONGACRE MASTER FUND LTD	\$258,868.86
80200001	STEEL FORMING INC	TCM ALLOCATION SOLUTIONS LLC	\$550,588.68
95-F-1-18668	STEELTECH LTD		\$5,195.00
14784	STEMCO LP		\$246,844.65
6014	STEPHENS, BRUCE R		\$11,052.83
4448	STEPHENSON & LAWYER INC	LONGACRE MASTER FUND LTD	\$45,907.63
953	STERNBERG IDEALEASE	LIQUIDITY SOLUTIONS INC	\$8,042.69
91-F-1-17174	STEVENS FORWARDERS INC		\$8,012.50
3172	STEVENS WIRE PRODUCTS INC		\$11,858.77
9855	STEWART EFI LLC		\$63,878.66
54-F-1-23244	STEWART MECHANICAL ENTERPRISES INC	MADISON INVESTMENT TRUST-SERIES 39	\$44,991.00
94-F-1-17782	STILL WALTER TOOL & MFG	SIERRA LIQUIDITY FUND	\$26,164.00
435	STINSON BROS WELDING SERVICE INC	ASM CAPITAL LP	\$43,378.50
8542	STITES & HARBISON		\$34,228.12
7953	STOBBE, DOUGLAS		\$22,890.46
54-F-1-23251	STOCKTON TRI INDUSTRIES INC	MADISON INVESTMENT TRUST-SERIES 39	\$32,728.50
10406	STOCKWELL MANUFACTURING CO	LONGACRE MASTER FUND LTD	\$55,196.01
10842	STONE, THOMAS R		\$50,000.00
73-F-1-16031	STONEPATH LOGISTICS DOMESTICS		\$18,336.65
59-F-1-19261	STONERIDGE CO		\$5,220.00
59-F-1-19262	STRAHM CONTRACT INTERIORS	ASM CAPITAL LP	\$28,436.00
1070	STRATASYS INC		\$11,579.24
54-F-1-23259	STRIPMATIC PRODUCTS INC	ARGO PARTNERS	\$16,476.00
954500001	STROBEL, MARTIN J	SPCP GROUP LLC	\$392,245.89
12910	STRODE, LINDA J		\$96,358.21
95-F-1-18671	STUART C IRBY COMPANY		\$10,625.68
94-F-1-17784	STUART C IRBY COMPANY		\$5,900.36
896	STURGIS MOLDED PRODUCTS COMPANY		\$141,702.46
6997	SUBURBAN PROPANE LP		\$42,631.39
720	SUMMIT CORP OF AMERICA	LIQUIDITY SOLUTIONS INC	\$10,186.66
54-F-1-23268	SUMMIT MANUFACTURING CORP	SIERRA LIQUIDITY FUND	\$14,813.39
9536	SUMMIT STEEL & MANUFACTURING INC	AMROC INVESTMENTS LLC	\$17,527.30
251	SUMMIT STEEL CORPORATION	ARGO PARTNERS	\$26,021.30
3140	SUMMIT WATER TREATMENT INC	LIQUIDITY SOLUTIONS INC	\$22,587.18
1287	SUNGARD AVAILABILITY SVCS LP SUCCESSOR IN INTEREST		\$78,743.13
59-F-1-19265	SUNTEL SERVICES		\$7,282.32
7414	SUPERIOR ALLOY STEEL CO		\$9,610.00
54-F-1-23281	SUPERIOR INDUSTRIAL SHARPENING		\$9,029.11
54-F-1-23283	SUPERIOR OIL COMPANY INC		\$19,300.12
54-F-1-23286	SUPPLIER LINK SERVICES INC	AMROC INVESTMENTS LLC	\$465,613.09
94-F-1-17787	SUPPLIER LINK SERVICES INC		\$5,700.00
14875	SUPPLIER QUALITY SOLUTIONS LLC	LONGACRE MASTER FUND LTD	\$188,236.20
54-F-1-23290	SURESH C BANSAL PHD PE		\$8,673.50
10485	SURFACE COMBUSTION INC		\$48,044.99

Dana Corporation
Allowed Class 5B General Unsecured Claims
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
13217	SWIFT TRANSPORTATION CO	HAIN CAPITAL HOLDINGS LLC	\$86,245.10
14184	SWINSON, BARRY L		\$90,539.00
1932	SWISS STEEL INTERNATIONAL USA INC	LONGACRE MASTER FUND LTD	\$291,484.15
14900	SYPRIS TECHNOLOGIES INC		\$89,900,000.00
542	SYSTEMS INTEGRATION TECHNOLOGIES INC	ARGO PARTNERS	\$28,608.00
10038	T & L AUTOMATICS INC		\$19,133.35
54-F-1-23307	T & W FORGE INC	ASM CAPITAL LP	\$61,032.07
989	T SYSTEM 3 INC		\$16,382.07
7552	T&S MACHINE INC	LONGACRE MASTER FUND LTD	\$87,138.58
54-F-1-23314	TAFA INC		\$12,400.50
12714	TANTEC INC		\$97,590.00
81-F-1-16459	TASKEM INC	MADISON INVESTMENT TRUST-SERIES 39	\$11,422.42
7351	TAT MACHINE AND TOOL LTD		\$14,110.00
54-F-1-23322	TB & COMPANY INC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$32,019.31
94-F-1-17790	TB & COMPANY INC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$16,177.27
95-F-1-18684	TB & COMPANY INC		\$13,374.52
96-F-1-19570	TB & COMPANY INC		\$5,406.24
54-F-1-23326	TDM CUSTOM TOOL & DESIGN		\$6,077.50
11352	TEAM INDUSTRIES CAMBRIDGE INC	AMROC INVESTMENTS LLC	\$49,271.80
11354	TEAM INDUSTRIES INC	AMROC INVESTMENTS LLC	\$185,194.20
11353	TEAM INDUSTRIES INC	AMROC INVESTMENTS LLC	\$55,320.95
11355	TEAM INDUSTRIES INC	AMROC INVESTMENTS LLC	\$40,589.63
11351	TEAM INDUSTRIES INC	AMROC INVESTMENTS LLC	\$15,649.68
3270	TEC HACKETT INC		\$8,914.40
1998	TEC R CONSULTING INC	ARGO PARTNERS	\$14,095.00
1657	TECH TEAM GLOBAL INC	ARGO PARTNERS	\$35,397.74
59-F-1-19272	TECHNA TOOL & MACHINE CO INC		\$10,009.44
81-F-1-16463	TECHNICAL MACHINERY SALES INC		\$21,448.93
96-F-1-19572	TECHNIFOR INC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$14,167.95
2060	TECHNIQUE INC	ARGO PARTNERS	\$15,679.50
4904	TECUMSEH CORRUGATED BOX CO	MADISON INVESTMENT TRUST - SERIES 39	\$15,906.86
54-F-1-23335	TEKNICS INDUSTRIAL SYSTEMS INC	AMROC INVESTMENTS LLC	\$20,427.51
95-F-1-18692	TELEFAST INDUSTRIES INC		\$11,899.61
94-F-1-17792	TELEFAST INDUSTRIES INC		\$10,084.08
94-F-1-17793	TELEFLEX AUTOMOTIVE GROUP		\$72,245.68
1462	TELMA RETARDER INC	EQUITY TRUST CO CUSTODIAN FBO	\$19,030.30
4900	TEMPEL STEEL CO	BANK OF AMERICA NA	\$78,014.26
13800	TENARIS GLOBAL SERVICES USA CORP	LONGACRE MASTER FUND LTD	\$74,588.15
4896	TENNANT SALES & SERVICE CO		\$13,913.44
11294	TENNECO AUTOMOTIVE OPERATING CO INC		\$85,517.05
4973	TETRA TECH INC	ARGO PARTNERS	\$29,975.00
706	TEWEL CORPORATION DBA FORT WAYNE TRUCK PLAZA	SPCP GROUP LLC	\$31,035.64
54-F-1-23359	TEXAS STATE TECHNICAL COLLEGE	ARGO PARTNERS	\$31,728.75
9586	TEXTRON FASTENING SYSTEMS		\$5,319.97
54-F-1-23365	TGI DIRECT		\$21,400.66
13793	THE BANK OF NEW YORK		\$22,457.87
3357	THERMAL CORP		\$12,803.37
94-F-1-17799	THERMOPLASTICS ACQUISITION LLC		\$30,340.00
104	THERMOPOL INC		\$11,347.50
980	THOMAS STEEL STRIP CORP	LONGACRE MASTER FUND LTD	\$101,135.65
12487	THOMAS, JOSEPH T		\$22,442.78
54-F-1-23383	THOMPSON FRICTION WELDING		\$18,046.00
11350	THOMPSON, LINDA B		\$138,722.67
54-F-1-23385	THOMSON FINANCIAL		\$9,750.00
8357	THYSSENKRUPP WAUPACA INC	SPCP GROUP LLC	\$168,855.96
13828	TI GROUP AUTOMOTIVE SYSTEMS	CONTRARIAN FUNDS LLC	\$204,213.89
13836	TI GROUP AUTOMOTIVE SYSTEMS	CONTRARIAN FUNDS LLC	\$173,547.51
13832	TI GROUP AUTOMOTIVE SYSTEMS INC	CONTRARIAN FUNDS LLC	\$20,829.28
12778	TI GROUP AUTOMOTIVE SYSTEMS LLC	CONTRARIAN FUNDS LLC	\$5,207.32
2159	TIBURON TECHNOLOGIES INC	LONGACRE MASTER FUND LTD	\$118,064.06
13006	TIER ONE SEARCH LIMITED		\$6,053.58
54-F-1-23398	TILMAN E MCGONIGAL		\$6,000.00
95-F-1-18700	TILTON CORP		\$9,147.54
420	TIMBER CREEK RESOURCE LLC		\$15,313.81
14707	TIMKEN COMPANY THE		\$1,557,012.47
15002	TIMKEN COMPANY THE		\$993,580.50
54-F-1-23402	TIMKEN LATROBE STEEL DISTRIBUTION	HAIN CAPITAL HOLDINGS LLC	\$43,248.99
11673	TIMKEN US CO		\$70,303.08
54-F-1-23405	TITAN COATINGS INC	SIERRA LIQUIDITY FUND	\$27,552.50
54-F-1-23407	TITAN PLASTICS GROUP	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$13,120.00
73-F-1-16048	TITAN TRANSPORT LLC	MADISON INVESTMENT TRUST-SERIES 39	\$15,339.85
1182	TN DEPT OF ENVIRONMENT & CONSERVATION SOLID WASTE		\$470,105.00

Dana Corporation
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFeree NAME	ALLOWED AMOUNT
5656	TNT FREIGHT MANAGEMENT USA INC	LONGACRE MASTER FUND LTD	\$213,533.17
5720	TNT FREIGHT MANAGEMENT USA INC		\$21,716.66
95-F-1-18702	TOBAR INC	ASM CAPITAL LP	\$177,445.74
54-F-1-23414	TOBAR INC	ASM CAPITAL LP	\$76,532.43
59-F-1-19281	TOBAR INC	ASM CAPITAL LP	\$13,144.99
776500001	TOBEY, ROBERT (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$802,472.51
814300001	TOBEY, ROBERT (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$182,406.67
768700001	TOBEY, ROBERT (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$124,382.92
776500002	TOBEY, ROBERT (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$802,472.51
814300002	TOBEY, ROBERT (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$182,406.67
768700002	TOBEY, ROBERT (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$124,382.92
10802	TOKICO AMERICA INC		\$24,492.47
54-F-1-23416	TOKUSEN USA INC		\$30,318.63
10732	TOLEDO DEPT OF PUBLIC UTILITIES		\$6,514.44
6913	TOLEDO EDISON		\$145,892.00
14973	TOLEDO PRESS COMPANY	SPCP GROUP LLC	\$1,433,250.00
14903	TOLEDO-LUCAS COUNTY PORT AUTHORITY		\$15,000,000.00
1934	TOOL CRIB INC	LONGACRE MASTER FUND LTD	\$52,917.96
9095	TOOL TEC	LIQUIDITY SOLUTIONS INC	\$36,066.00
1887	TOOLCRAFT INC	ASM CAPITAL LP	\$56,182.82
8992	TOOLE, EDWARD		\$154,721.91
8993	TOOLE, EDWARD		\$14,542.33
63	TOOLEX INC	AFI	\$20,460.70
73-F-1-16052	TOP PRIORITY GLOBAL INC	ARGO PARTNERS	\$17,181.25
95-F-1-18707	TOPCRAFT PRECISION MOLDERS	LONGACRE MASTER FUND LTD	\$27,126.00
94-F-1-17814	TOPCRAFT PRECISION MOLDERS	LONGACRE MASTER FUND LTD	\$17,568.00
3961	TOPLINE AUTOMOTIVE ENGINEERING		\$15,637.47
6181	TOTAL FILTRATION SERVICES INC		\$21,385.00
10720	TOTAL FINA ELF LUBRICANTS USA INC		\$10,342.13
73-F-1-16053	TOTAL LOGISTIC CONTROL LLC		\$45,980.49
2158	TOTAL TECHNICAL	LONGACRE MASTER FUND LTD	\$88,536.00
4774	TOWER OIL & TECHNOLOGY CO		\$5,464.25
1531	TOWERS PERRIN		\$285,067.28
738	TOYOTA MOTOR CREDIT CORP/TOYOTA FINANCIAL		\$15,503.47
13800001	TOYOTA TSUSHO AMERICA INC	TCM ALLOCATION SOLUTIONS LLC	\$7,519,295.34
703	TOYOTA TSUSHO AMERICA INC	TCM ALLOCATION SOLUTIONS LLC	\$130,033.22
995	TOYOTA TSUSHO AMERICA INC	TCM ALLOCATION SOLUTIONS LLC	\$23,095.61
8047	TOYOTETSU AMERICA INC	AMROC INVESTMENTS LLC	\$154,483.22
7770	TOYOTETSU MID AMERICA LLC	AMROC INVESTMENTS LLC	\$1,016,607.28
54-F-1-23454	TQM SOLUTIONS LLC	ARGO PARTNERS	\$12,655.02
449	TRACE ANALYTICAL LABORATORIES INC		\$5,250.00
54-F-1-23460	TRANE COMPANY		\$17,502.25
7432	TRANS TRON LTD		\$46,972.40
787	TRANSFER TOOL PRODUCTS INC		\$20,564.84
82-F-1-16680	TRANSFER TOOL SYSTEMS INC		\$16,518.44
9011	TRANSVAC	AMROC INVESTMENTS LLC	\$34,029.42
6477	TRAVIS, SHIRLEY J		\$11,694.60
889300001	TRELLEBORG AUTOMOTIVE	SPCP GROUP LLC	\$41,109.03
54-F-1-23468	TRENTON FORGE	ASM CAPITAL LP	\$9,658.99
54-F-1-23469	TRENTON TRUCK TERMINAL & WHSE	SIERRA LIQUIDITY FUND	\$13,539.52
2415	TRI STATE ROOFING & SHEET METAL CO		\$5,840.00
2059	TRI STATE TESTING SERVICES INC	CREDIT SUISSE LOAN FUNDING LLC	\$79,969.55
54-F-1-23478	TRIAD TECHNOLOGIES LLC	MADISON INVESTMENT TRUST-SERIES 39	\$7,594.57
1232	TRICO ENTERPRISES INC	ARGO PARTNERS	\$7,350.65
4836	TRIDON INC	AMROC INVESTMENTS LLC	\$92,968.90
54-F-1-19897	TRINITY WASTE SERVICES		\$29,464.97
521	TRIPLE O ELECTRIC LLC	AMROC INVESTMENTS LLC	\$53,351.29
5917	TRIPLE S PLASTICS INC		\$25,179.84
12532	TRI-STAR ENGINEERING INC	HAIN CAPITAL HOLDINGS LLC	\$92,657.51
3485	TROPHY HOUSE INC		\$7,399.74
54-F-1-23490	TROVER CLINIC	DEBT ACQUISITION COMPANY OF AMERICA V LLC	\$8,294.00
6314	TRU EVENT RENTAL INC		\$11,023.00
12893	TRUMPF INC		\$9,963.98
13262	TRUSTEES OF THE BUTLER MINE TUNNEL SITE		\$188,000.00
95-F-1-18721	TSI COMPLIANCE SERVICES INC	MADISON INVESTMENT TRUST-SERIES 39	\$25,972.00
54-F-1-23503	TTX DRACO DIV	SPCP GROUP LLC	\$77,097.24
1564	TUBE FAB SALES & MARKETING LLC	ASM CAPITAL LP	\$58,751.39
1843	TUBE WRIGHT INC	HAIN CAPITAL HOLDINGS LLC	\$22,852.92
749	TURMATIC SYSTEMS INC	ARGO PARTNERS	\$48,049.88
1422	TURNER MACHINE & DESIGN INC		\$7,440.00
2220	TW METALS		\$6,657.30
9565	TYCO ELECTRONICS CORP		\$46,399.95

Dana Corporation
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
54-F-1-23516	U S TOOL & GAUGE INC	ARGO PARTNERS	\$8,185.00
54-F-1-23518	UCHIYAMA AMERICA INC		\$25,357.10
10405	UFE INCORPORATED	SPCP GROUP LLC	\$41,895.00
9448	UGI ENEGY SERVICE INC		\$253,227.26
12851	UGI UTILITIES INC		\$5,591.45
1510	UGS CORP	TCM ALLOCATION SOLUTIONS LLC	\$817,614.36
600	UIT LLC DBA APPLIED ULTRASONICS	SPCP GROUP LLC	\$40,875.00
5469	ULRICH CHEMICAL INC		\$35,098.47
91-F-1-23911	UNDERWRITERS LABORATORIES INC		\$12,058.92
95-F-1-18730	UNDERWRITERS LABORATORIES INC		\$7,788.67
94-F-1-17835	UNDERWRITERS LABORATORIES INC		\$6,792.86
91-F-1-17182	UNDERWRITERS LABORATORIES OF CANADA		\$9,289.36
7683	UNIBOND BRAKE INC		\$6,127.40
91-F-1-17184	UNIQUE SYSTEMS DESIGN INC		\$25,245.00
14912	UNIQUE TOOL & MANUFACTURING CO INC		\$17,062.73
7293	UNIQUE TOOL & MANUFACTURING CO INC		\$16,880.25
94-F-1-17837	UNISOURCE MEMPHIS		\$17,500.00
1890	UNISOURCE WORLDWIDE INC	HAIN CAPITAL HOLDINGS LLC	\$18,812.50
1797	UNISYS CORPORATION		\$70,697.77
54-F-1-23537	UNITED ENGINE & MACHINE INC	AMROC INVESTMENTS LLC	\$120,173.84
6567	UNITED RENTALS INC		\$7,737.97
94-F-1-17841	UNITED RENTALS NORTH AMERICA INC		\$5,748.57
152100001	UNITED STATES GEAR CORPORATION	SPCP GROUP LLC	\$65,262.00
6080	UNITED STATES STEEL CORPORATION	MERRILL LYNCH CREDIT PRODUCTS LLC	\$696,502.72
694	UNIVAR USA INC		\$145,936.16
2177	UNIVERSAL BEARINGS INC	LONGACRE MASTER FUND LTD	\$441,265.00
2178	UNIVERSAL BEARINGS INC	LONGACRE MASTER FUND LTD	\$28,467.58
54-F-1-23551	UNIVERSAL FORMS & SYSTEMS INC		\$11,146.45
532	UNIVERSAL PARAMETRICS INC		\$15,000.00
96-F-1-19590	UNIVERSITY OF CINCINNATI		\$5,220.00
94-F-1-17842	UNIVERSITY OF TENNESSEE CIS		\$20,000.00
1123	UPPER CUMBERLAND ELECTRIC MEMBERSHIP CO	SIERRA LIQUIDITY FUND	\$14,755.16
54-F-1-23558	UPS SUPPLY CHAIN SOLUTIONS INC		\$12,656.31
73-F-1-16077	UPS SUPPLY CHAIN SOLUTIONS INC		\$6,468.27
54-F-1-23560	URGENT PLASTIC SERVICES	ASM CAPITAL LP	\$74,997.56
54-F-1-23563	US BANK NA	ARGO PARTNERS	\$23,035.52
1038	US CASTINGS LLC	ARGO PARTNERS	\$30,066.00
14834	US DEPARTMENT OF LABOR OSHA		\$26,000.00
106	US FILTER/IONPURE INC		\$9,968.55
7159	USA TRUCK INC		\$7,050.30
1605	USF BESTWAY	MADISON INVESTMENT TRUST - SERIES 39	\$11,996.32
1602	USF HOLLAND	MADISON INVESTMENT TRUST - SERIES 39	\$1,187,391.94
1604	USF REDDAWAY		\$13,289.86
14600	USFD/USF DISTRIBUTION		\$74,451.15
54-F-1-23572	UTICA ENTERPRISES INC	MADISON INVESTMENT TRUST-SERIES 39	\$9,555.00
12716	V/GLADIEUX ENENTERPRISES INC		\$225,461.83
10154	VADEN, PAUL TRAVIS		\$330,961.86
95-F-1-18742	VALENITE INC		\$10,586.12
4241	VALLEY VIEW PALLET		\$6,958.00
54-F-1-23579	VAN DYKE INDUSTRIES INC	EQUITY TRUST CO CUSTODIAN FBO	\$47,946.62
94-F-1-17846	VAN DYNE CROTTY INC		\$13,898.37
4453	VANAMATIC COMPANY	MADISON INVESTMENT TRUST - SERIES 39	\$30,842.69
9734	VARIETY DIE & STAMPING		\$10,809.80
94-F-1-17848	VBS INC		\$22,609.61
73-F-1-16085	VECTOR SCM LLC		\$34,667.00
8558	VECTREN ENERGY DELIVERY OF INDIANA INC		\$7,676.93
2424	VELLUMOID INC		\$14,383.88
1054	VERSA IRON & MACHINE	LONGACRE MASTER FUND LTD	\$195,754.75
95-F-1-18752	VIBRATION ANALYSIS OF INDIANA	MADISON INVESTMENT TRUST-SERIES 39	\$7,081.80
2078	VIC MYERS INC		\$43,425.32
54-F-1-23614	VICO PRODUCTS CO		\$7,200.00
7221	VICTORY WHITE METAL CO	SPCP GROUP LLC	\$244,275.88
7263	VICTORY WHITE METAL CO	SPCP GROUP LLC	\$38,871.76
59-F-1-19303	VIKING PLASTICS INC	ASM CAPITAL LP	\$8,484.21
2858	VINCRAFT INDUSTRIAL FLOOR CARE	ARGO PARTNERS	\$7,712.57
54-F-1-23625	VINSON ELECTRIC SUPPLY		\$5,948.86
54-F-1-23627	VISHAY MICRO MEASUREMENTS		\$7,353.90
8792	VISHION TOOL & MACHINE		\$31,868.45
3395	VITRAN	ARGO PARTNERS	\$12,127.67
1302	VITRAN EXPRESS	SPCP GROUP LLC	\$141,370.44
9256	VITRICA SA DE CV		\$25,239.00
884000001	VIVIER, STEPHEN (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$162,036.45

Dana Corporation
Allowed Class 5B General Unsecured Claims
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CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
884200001	VIVIER, STEPHEN (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$54,428.09
890100001	VIVIER, STEPHEN (3V CAPITAL MASTER FUND LTD AS ASSIGNEE)	SPCP GROUP LLC	\$7,333.92
884000002	VIVIER, STEPHEN (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$162,036.45
884200002	VIVIER, STEPHEN (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$54,428.09
890100002	VIVIER, STEPHEN (DISTRESSED/HIGH YIELD TRADING AS ASSIGNEE)	SPCP GROUP LLC	\$7,333.92
3768	VOCO TOOL & MFG INC	ASM CAPITAL LP	\$35,379.22
3766	VOCO TOOL & MFG INC	ASM CAPITAL LP	\$22,526.43
3767	VOCO TOOL & MFG INC	ASM CAPITAL LP	\$9,640.26
429	VOLT SERVICES GROUP	LONGACRE MASTER FUND LTD	\$354,895.78
5472	VOLUNTEER ENERGY COOP		\$15,950.94
1468500001	VORYS SATER SEYMOUR & PEASE LLP (BANK OF AMERICA AS ASSIGNEE)	BANK OF AMERICA NA	\$534,280.54
82-F-1-16693	W A THOMAS COMPANY		\$71,360.00
95-F-1-18760	W C GRANT COMPANY INC	ASM CAPITAL II LP	\$60,156.60
73-F-1-16089	W J STATON EXPRESS LLC	ARGO PARTNERS	\$11,869.31
9093	W NUHSBAUM INC	LIQUIDITY SOLUTIONS INC	\$8,613.00
95-F-1-18762	WABASH ELECTRIC SUPPLY INC	ASM CAPITAL LP	\$9,917.36
1957	WACHOVIA CAPITAL MARKETS LLC		\$180,120.87
3222	WADDELL BATTERIES		\$22,288.88
11169	WADSWORTH, DELORIS K		\$109,879.47
6813	WAGONER, FAYE		\$9,000.00
73-F-1-16091	WALBERT TRUCKING INC	ARGO PARTNERS	\$24,740.82
1773	WALKER FORGE INC	HAIN CAPITAL HOLDINGS LLC	\$722,302.31
7688	WALKER, DONALD A		\$6,526.31
7325	WALKER, VIRGINIA LEE		\$75,989.35
12563	WALLER, ARLIS D		\$101,937.14
10033	WALSH PRECISION PRODUCTS		\$8,115.45
94-F-1-17861	WALTER USA INC	AMROC INVESTMENTS LLC	\$71,561.97
1191	WARD TRUCKING CORPORATION	LIQUIDITY SOLUTIONS INC	\$15,665.77
54-F-1-23656	WAREHOUSE SERVICES INC		\$46,356.66
2081	WARREN SCREW PRODUCTS	ARGO PARTNERS	\$11,429.78
1886	WARREN SCREW PRODUCTS INC	ARGO PARTNERS	\$11,498.58
377	WARREN, TODD DBA ADVANCED CONTROL ENGINEERING SUPPLY	LIQUIDITY SOLUTIONS INC	\$11,001.19
1606	WASTE MANAGEMENT		\$23,210.23
9879	WATKINS, MICHAEL R		\$6,725.00
10511	WATSON WYATT & COMPANY		\$79,415.79
8926	WATSON, MICHAEL L		\$99,102.48
82-F-1-16695	WAUSEON MACHINE & MFG INC		\$9,154.09
14447	WEBB WHEEL PRODUCTS INC	LEHMAN COMMERCIAL PAPER INC	\$616,271.88
6583	WEBB, CHARLES		\$1,100,000.00
6861	WEBCO INDUSTRIES INC		\$147,965.25
1730	WEBCO MACHINE TOOL INC		\$18,000.00
11623	WEBCOR PACKAGING CORP		\$5,587.05
54-F-1-23686	WEBER MARKING SYSTEMS INC		\$12,392.36
8563	WEDGE PRODUCTS INC	SPCP GROUP LLC	\$71,028.88
9322	WELLINGTON INDUSTRIES		\$10,374.84
54-F-1-23696	WELLMAN INC	ARGO PARTNERS	\$119,412.00
95-F-1-18777	WENDT CRANE & RIGGING	LONGACRE MASTER FUND LTD	\$16,000.00
95-F-1-18778	WENDT DUNNINGTON CO		\$77,375.58
10305	WESCO DISTRIBUTION INC	CYPRESS MANAGEMENT MASTER LP	\$4,046,008.68
10319	WESCO DISTRIBUTION INC	LONGACRE MASTER FUND LTD	\$1,702,178.09
10317	WESCO DISTRIBUTION INC	LONGACRE MASTER FUND LTD	\$927,194.85
10301	WESCO DISTRIBUTION INC	LONGACRE MASTER FUND LTD	\$148,820.75
10307	WESCO DISTRIBUTION INC	LONGACRE MASTER FUND LTD	\$124,985.69
10303	WESCO DISTRIBUTION INC	LONGACRE MASTER FUND LTD	\$106,744.47
10309	WESCO DISTRIBUTION INC	LONGACRE MASTER FUND LTD	\$52,906.82
10313	WESCO DISTRIBUTION INC	LONGACRE MASTER FUND LTD	\$30,265.70
10770	WESCO SPRING CO		\$26,325.53
1833	WEST FIELD SERVICES INC	AMROC INVESTMENTS LLC	\$11,385.00
1820	WEST MACHINE & TOOL INC	AMROC INVESTMENTS LLC	\$34,839.00
461	WEST TENNESSEE MACHINE LLC	LONGACRE MASTER FUND LTD	\$65,900.00
54-F-1-23717	WESTERN CONSOLIDATED TECHNOLOGIES		\$8,126.12
1148	WESTERN MICHIGAN UNIVERSITY		\$15,000.00
3145	WESTMORELAND, CHARLES W		\$116,659.06
54-F-1-23725	WESTPORT AXLE CORP		\$15,764.14
6701	WHIDDEN, NATHAN L		\$225,111.01
6433	WHITE INDUSTRIAL SERVICES INC	AMROC INVESTMENTS LLC	\$20,100.00
3852	WHITE, JOHN A		\$153,658.64
14303	WHITED, HARRY M		\$404,817.83
54-F-1-23731-A	WHITEHALL INDUSTRIES INC	ASM CAPITAL LP	\$131,897.39
54-F-1-23733	WHITESIDE COUNTY COLLECTOR		\$35,889.86
4198	WILBRAHAM LAWLER & BUBA		\$144,216.97
9092	WILDWOOD INDUSTRIES	LIQUIDITY SOLUTIONS INC	\$33,603.00

Dana Corporation
Allowed Class 5B General Unsecured Claims
As of 1/31/08

CLAIM #	ORIGINAL CREDITOR NAME	TRANSFEREE NAME	ALLOWED AMOUNT
6582	WILLIAMS & ASSOCIATES INC		\$20,464.92
11578	WILLIAMS CONTROLS INC		\$750,000.00
2572	WILLIAMS SUPPLY INC		\$10,568.89
12681	WILMINGTON TRUST COMPANY		\$453,510,000.00
12686	WILMINGTON TRUST COMPANY		\$361,501,434.53
12685	WILMINGTON TRUST COMPANY		\$277,743,110.01
12687	WILMINGTON TRUST COMPANY		\$170,441,633.33
12688	WILMINGTON TRUST COMPANY		\$154,550,000.00
12684	WILMINGTON TRUST COMPANY		\$116,148,326.00
12682	WILMINGTON TRUST COMPANY		\$78,279,843.00
12683	WILMINGTON TRUST COMPANY		\$8,773,888.72
12673	WILMINGTON TRUST COMPANY		\$6,024.66
12674	WILMINGTON TRUST COMPANY		\$6,024.66
12676	WILMINGTON TRUST COMPANY		\$5,640.41
7695	WILSON ELSEY MOSKOWITZ EDELMAN		\$26,667.24
73-F-1-16100	WILSON TRUCKING CORP		\$22,718.96
11097	WILSON, DEAN L		\$54,261.00
11096	WILSON, DEAN L		\$44,470.00
3491	WILSON, SHIRLEY GLENELL		\$96,273.52
8553	WINEGAR BROTHERS INC		\$64,932.03
8457	WINEGAR BROTHERS INC	LONGACRE MASTER FUND LTD	\$56,800.04
2657	WINWARE INC		\$7,000.00
1130	WIRE MESH PRODUCTS	LIQUIDITY SOLUTIONS INC	\$7,762.50
10838	WIREMAN, JO ANN		\$6,006.31
1158	WISCONSIN ELECTRIC POWER COMPANY		\$25,086.93
14631	WISE MANUFACTURING IND INC	LONGACRE MASTER FUND LTD	\$172,000.00
4518	WITTORP MANUFACTURING CORP		\$8,559.50
59-F-1-19321	WJ CAREY CONSTRUCTION CORP	HAIN CAPITAL HOLDINGS LLC	\$28,119.00
54-F-1-23767	WLS STAMPING CO		\$10,527.69
11345	WM WRIGHT COMPANY	BANK OF AMERICA NA	\$950,000.00
14760	WOLVERINE BROACH CO INC	AMROC INVESTMENTS LLC	\$70,035.00
3511	WONDER STATE BOX COMPANY		\$6,564.19
94-F-1-17880	WOODLEY BUILDING MAINTENANCE	AMROC INVESTMENTS LLC	\$29,827.38
9659	WORKER, STEVE B		\$112,609.24
13292	WORKRITE AEROSTAR MACHINE & TOOL	HAIN CAPITAL HOLDINGS LLC	\$40,349.20
14	WORLDWIDE FREIGHT CORP	ARGO PARTNERS	\$57,071.50
4838	WRIGHT, MAURICE W		\$94,787.44
94-F-1-17884	WROUGHT WASHER MANUFACTURING INC	ASM CAPITAL II LP	\$14,502.81
9663	WURSTER, LISA A		\$13,776.00
11620	WURTH SERVICE SUPPLY INC		\$104,704.70
1654	WW GRAINGER INC		\$22,535.67
14949	WYANDOTTE INDUSTRIES INC		\$63,474.82
9497	WYANDOTTE INDUSTRIES INC		\$45,219.76
585	X Y TOOL & DIE INC	HAIN CAPITAL HOLDINGS LLC	\$183,166.50
1935	XEDE CONSULTING GROUP	LONGACRE MASTER FUND LTD	\$89,467.27
54-F-1-23798	XL MACHINE CO INC		\$59,417.56
10400	XPEDX		\$20,932.26
95-F-1-18801	YAMAZEN INC	MADISON INVESTMENT TRUST-SERIES 39	\$9,978.39
1603	YELLOW TRANSPORTATION	MADISON INVESTMENT TRUST - SERIES 39	\$81,929.21
10439	YOKOM, WARREN A		\$241,117.28
1738	YORK INTERNATIONAL CORPORATION		\$10,440.04
3484	YOUNG, BILLY D		\$78,321.93
8724	YOUNG, ERIN		\$276,530.03
10098	YUSEN AIR & SEA SERVICE USA INC		\$26,252.86
2556	ZATKOFF ROGER CO INC		\$106,725.07
73-F-1-16108	ZEITNER & SONS INC	MADISON INVESTMENT TRUST-SERIES 39	\$58,661.28
1067	ZEON CHEMICALS	LONGACRE MASTER FUND LTD	\$209,333.87
1066	ZEON CHEMICALS LP	LONGACRE MASTER FUND LTD	\$195,566.54
54-F-1-23815	ZF BOGE ELASTMETALL		\$34,890.00
54-F-1-23816	ZF COMMERCIAL SUSPENSION SYS COMPONENTS LLC	ARGO PARTNERS	\$487,609.29
1791	ZIMMER, KARL E		\$37,500.00
1044	ZIP PRODUCTS INC	HAIN CAPITAL HOLDINGS LLC	\$47,139.43
10431	ZIRGIBEL, MARTIN A		\$255,018.49
371	ZOLLER INC	SPCP GROUP LLC	\$55,045.77
3975	ZUMQ/ZUMSTEIN INC	LONGACRE MASTER FUND LTD	\$57,573.83
	TOTALS		\$2,047,009,527.11