

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Western District of Michigan**

In re Michigan Wheel Corporation

Debtor(s)

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Michigan Wheel Corporation Union Employees Pension Plan c/o Michigan Wheel Corp. 1501 Buchanan Avenue, SW Grand Rapids, MI 49508	JoannHess@savitz.com Michigan Wheel Corporation Union Employees Pension Plan c/o Michigan Wheel Corp. Grand Rapids, MI 49508	Underfunding on an accounting basis as of end of 2008. Although this obligation may be contingent as of the date of filing, Debtor expects to termina	Contingent	4,500,000.00
Consolidated Allagash Pension c/o Fort Kent Holdings, Inc. Plan Sponsor 6050 Santo Road San Diego, CA 92124	JoannHess@savitz.com Consolidated Allagash Pension c/o Fort Kent Holdings, Inc. Plan Sponsor San Diego, CA 92124	Estimated withdrawal liability. Although this obligation may be contingent as of the date of filing, this obligation will become due upon Debtor's wi	Contingent	2,595,000.00
Viking Yacht Company Attn: John Kasinski, Jr. Route 9 "on the Bass River" New Gretna, NJ 08224	jkasinski@vikingyachts.com Viking Yacht Company Attn: John Kasinski, Jr. Route 9 "on the Bass River" New Gretna, NJ 08224	Settlement payable as credit on future sales	Contingent	890,000.00
Canada Revenue Agency 2204 Walkley Road Ottawa, ON K1A 1A8 CANADA	FAX: 1-613-952-3845 Canada Revenue Agency 2204 Walkley Road Ottawa, ON K1A 1A8 CANADA	(Estimated)		249,365.00
Cabo Yachts, Inc. Attn: Henry Mohrschladt 9780 Rancho Road Adelanto, CA 92301	FAX: 1-760-246-3246 Cabo Yachts, Inc. Attn: Henry Mohrschladt 9780 Rancho Road Adelanto, CA 92301	Settlement payable as credit on future sales	Contingent	236,340.47

B4 (Official Form 4) (12/07) - Cont.

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(Continuation Sheet)

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Mikado Philippines Corporation 2nd Street North Drive Cavite Economic Zone Rosario, Cavite 4106 PHILIPPINES	kido@mikado-propeller.jp Mikado Philippines Corporation 2nd Street North Drive Cavite Economic Zone PHILIPPINES			178,685.69
HM Revenue & Customs Longbrook House New North Road Exeter EX4 4UD UNITED KINGDOM	FAX: 011-44-1392-493460 HM Revenue & Customs Longbrook House New North Road UNITED KINGDOM	(Estimated)		165,651.00
Poseidon Propulsion B.V. Eurekaweg 4 2991 ZB Bare NETHERLANDS	Mr. Alvert van Wijk Poseidon Propulsion B.V. Eurekaweg 4 2991 ZB Bare NETHERLANDS	FAX: 001-0180-629-224	Unliquidated Disputed	161,026.48
Fraum, Brad, Dr. c/o John R.C. Bowen, Esq. Laughlin & Bowen, PC P.O. Drawer 21119 Hilton Head Island, SC 29925-1119	john@laughlinandbowen.com Fraum, Brad, Dr. c/o John R.C. Bowen, Esq. Laughlin & Bowen, PC Hilton Head Island, SC 29925-1119	FAX: 1-843-689-9300	Unliquidated Disputed	150,000.00
Provincial Treasurer of P.E.I. Taxation & Property Box 880 Charlottetown PE C1A 7M2 CANADA	FAX: 1-902-368-6575 Provincial Treasurer of P.E.I. Taxation & Property Box 880 CANADA			33,762.13
Kentwood Assembly, LLC 4050 Broadmoor, SE Grand Rapids, MI 49512	Kyle Lunde Kentwood Assembly, LLC 4050 Broadmoor, SE Grand Rapids, MI 49512	klunde@kentwoodpackaging.com		28,744.63
HMS Hubs, Inc. 1474 S. Parker Marine City, MI 48039-2336	Six Brown HMS Hubs, Inc. 1474 S. Parker Marine City, MI 48039-2336	FAX: 1-810-765-8183		22,610.45
Lorenz Propeller & Engineering 600 West Southern Avenue Muskegon, MI 49441	Jack Lorenz Lorenz Propeller & Engineering 600 Wes Souther Avenue Muskegon, MI 49441 231-728-3245	FAX 231-728-7227		15,743.80
Alro Industrial Corp. P.O. Box 30382 Lansing, MI 48909-7882	Jim Willa (jwila@alro.com) Alro Industrial Corp. P.O. Box 30382 Lansing, MI 48909-7882			12,445.95
Seaver Finishing 1645 Marion Grand Haven, MI 49417	Jack Bessman Seaver Finishing 1645 Marion Grand Haven, MI 49417	jack@seaverfinishing.com		10,639.34

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Acme Alliance 6559 Paysphere Circle Chicago, IL 60674	Roy Dusell Acme Alliance 6559 Paysphere Circle Chicago, IL 60674	rdusell@acmealliance.com		10,522.15
Desjardins Financial Security PO Box 4359, Stn A Toronto, ON M5W 3M8 Canada	Enid James Desjardins Financial Security PO Box 4359, Stn A Toronto, ON M5W 3M8	FAX: 1-888-716-4377		8,221.97
Nalco Company P.O. Box 70716 Chicago, IL 60673-0716	FAX: 1-630-305-2900 Nalco Company P.O. Box 70716 Chicago, IL 60673-0716			6,398.40
Aluminum Resources, Inc. P.O. Box 1287 Smyrna, TN 37167	FAX: 1-615-355-6567 Aluminum Resources, Inc. P.O. Box 1287 Smyrna, TN 37167			6,218.60
United Milwaukee Scrap, LLC 3232 West Fond Du Lac Avenue Milwaukee, WI 53210	FAX: 414-444-8097 United Milwaukee Scrap, LLC 3232 West Fond Du Lac Avenue Milwaukee, WI 53210 414-444-8059			4,804.94

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President/CEO of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date July 13, 2009Signature /s/ Stanley J. Heide

Stanley J. Heide
President/CEO

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.