

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

**United States Bankruptcy Court
Eastern District of Michigan
Southern Division**

In re: American Camshaft Specialties, Inc.
Debtor

Case No. 06-

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 came 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 claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Federal Mogul Corporation 2655 Northwest Highway Southfield, Michigan 48034	Federal Mogul Corporation 2655 Northwest Highway Southfield, Michigan 48034 (248) 354-7700		Value: Net Unsecured:	\$750,000.00
Miller Johnson Snell & Cummisky PO box 306 Grand Rapids, MI 49501	Miller Johnson Snell & Cummisky PO box 306 Grand Rapids, MI 49501 (616) 831-1700		Value: Net Unsecured:	\$13,376.61
Service Express 4845 Corporate Exchange Grand Rapids, MI 49512	Service Express 4845 Corporate Exchange Grand Rapids, MI 49512 (616) 698-2221		Value: Net Unsecured:	\$5,912.13
Plante & Moran, PLLC Bridgewater Place Suite 600 333 Bride Street, NW Grand Rapids, MI 49504	Plante & Moran, PLLC Bridgewater Place Suite 600 333 Bridge Street, NW Grand Rapids, MI 49504 (616) 774-8221		Value: Net Unsecured:	\$5,650.00
Not So Basic Training & Consulting 12261 Cleveland, Suite A Nunica, MI 49448	Not So Basic Training & Consulting 12261 Cleveland, Suite A Nunica, MI 49448 (800) 577-4293		Value: Net Unsecured:	\$5,010.60
George Fergision 11351 Hemlock Lane Grand Haven, MI 49417	George Fergision 11351 Hemlock Lane Grand Haven, MI 49417		Value: Net Unsecured:	\$2,500.00
ADP, Inc. PO Box 700 Pittsburgh, PA 15230	ADP, Inc. PO Box 700 Pittsburgh, PA 15230 (800) 736-3102		Value: Net Unsecured:	\$2,134.74

Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Consultation Plus, LLC PO Box 651 Jenison, MI 49428	Consultation Plus, LLC PO Box 651 Jenison, MI 49428 (616) 667-4044		Value: \$ Net Unsecured:	\$2,120.00
The Hartford PO Box 8500-3690 Pliadelphia, PA 19178	The Hartford PO Box 8500-3690 Pliadelphia, PA 19178 (866) 294-7987		Value: Net Unsecured:	\$1,904.34
CDW 200 North Milwaukee Avenue Vernon Hills, IL 60061	CDW 200 North Milwaukee Avenue Vernon Hills, IL 60061 (866) 288-8476		Value: Net Unsecured:	\$1,870.51
Environmental Resource Mgt. PO Box 13327 Philadelphia, PA 19101	Environmental Resource Mgt. PO Box 13327 Philadelphia, PA 19101 (616) 399-3500		Value Net Unsecured:	\$1,569.95
Global Crossing Telecommunications PO Box 741276 Cincinnati, OH 45274	Global Crossing Telecommunications PO Box 741276 Cincinnati, OH 45274 (800) 249-4672		Value: Net Unsecured:	\$1,223.00
Research In Motion Corp. 122 West John Carpenter Pkwy Suite 430 Irving, TX 75039	Research In Motion Corp. 122 West John Carpenter Pkwy Suite 430 Irving, TX 75039 (519) 888-7465		Value: Net Unsecured:	\$927.50
Cingular Wireless PO Box 8229 Aurora, IL 60572	Cingular Wireless PO Box 8229 Aurora, IL 60572 (800) 331-0500		Value: Net Unsecured:	\$816.23
Sterling Commerce PO Box 73199 Chicago, IL 60673	Sterling Commerce PO Box 73199 Chicago, IL 60673 (877) 432-4300		Value: Net Unsecured:	\$609.14
Oakstone Wellness PO Box 263 Chelsea, AL 35043	Oakstone Wellness PO Box 263 Chelsea, AL 35043 (800) 871-9525		Value: Net Unsecured:	\$575.00
Employers Assoc. of West Mich. 2155 West Sherman Blvd. Muskegon, MI 49441	Employers Assoc. of West Mich. 2155 West Sherman Blvd. Muskegon, MI 49441 (231) 759-0916		Value: Net Unsecured:	\$477.65
AT&T PO Box 8100 Aurora, IL 60507	AT&T PO Box 8100 Aurora, IL 60507 (800) 480-8088		Value: \$440.37 Net Unsecured:	\$440.37

Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Vision Service Plan File #73280 PO Box 6000 San Francisco, CA 94160	Vision Service Plan File #73280 PO Box 6000 San Francisco, CA 94160 (800) 216-6248		Value: \$413.62 Net Unsecured:	\$413.62

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, Jim Hesch, the Director of Finance of the company named as the debtor in this case, declares under penalty of perjury that I have read the foregoing List of Creditors Holding 20 Largest Claims and that it is true and correct to the best of my information and belief.

Date: December 8, 2006

Signature Jim A. Hesch

*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.*