

James H.M. Sprayregen, P.C. (JS-7757)
KIRKLAND & ELLIS LLP
Citigroup Center
153 East 53rd Street
New York, New York 10022-4611
(212) 446-4800

and

Anup Sathy (AS-4915)
Jason D. Horwitz (JH-4496)
Ryan B. Bennett (RB-5236)
KIRKLAND & ELLIS LLP
200 East Randolph Drive
Chicago, Illinois 60601
(312) 861-2000

Proposed Counsel for the Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re)
)
) Chapter 11
)
TOWER AUTOMOTIVE, INC., et al.,) Case No. _____
) Jointly Administered
Debtors.)
)

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

The following is the consolidated list of the creditors of Tower Automotive, Inc. and certain of its direct and indirect subsidiaries as debtors and debtors in possession (collectively, the “Debtors”), holding the thirty largest unsecured claims (the “List of Creditors”) as of January 31, 2005. The List of Creditors is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in these chapter 11 cases. Unless otherwise indicated below, the List of Creditors 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 largest unsecured claims as of January 31, 2005.

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number, fax number, and complete mailing address including zip code of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	(5) Amount of claim (If secured also state value of security)
Bank of New York - Midwest 2 N. LaSalle Street Suite 1020 Chicago, IL 60602	Roxanne Ellwanger Corporate Trust Department BNY Midwest Trust Company 2 N. LaSalle Street Suite 1020 Chicago, IL 60602 312-827-8584	12% High Yield Notes		\$251,300,000.00
Bank of New York 2 N. LaSalle Street Suite 1020 Chicago, IL 60602	Roxanne Ellwanger Corporate Trust Department BNY Midwest Trust Company 2 N. LaSalle Street Suite 1020 Chicago, IL 60602 312-827-8584	Eurobonds		\$ 203,600,000.00
Bank of New York 2 N. LaSalle Street Suite 1020 Chicago, IL 60602	Roxanne Ellwanger Corporate Trust Department BNY Midwest Trust Company 2 N. LaSalle Street Suite 1020 Chicago, IL 60602 312-827-8584	5.75% Convertible Senior Debentures		\$ 121,600,000.00
Worthington Steel Co 905 Dearborn Dr. Door 260 Columbus, OH 43085	John Jessee Worthington Steel Co 905 Dearborn Dr. Door 260 Columbus, OH 43085 (513) 539-6358 (513) 539-6328 (fax)	Trade Payable		\$20,004,570.59
GMAC 210 Interstate North Parkway Suite 315 Atlanta, GA 30339	Pat Riley GMAC Business Credit 210 Interstate North Parkway Suite 315 Atlanta, GA 30339 678-553-2716	Lansing Lease		\$16,200,000.00
Bosch Rexroth Corporation 1701 Harmon Road Auburn Hills, MI 48326	Nikki Pearson Bosch Rexroth Corporation 1701 Harmon Road Auburn Hills, MI 48326 (248) 393-3330 (248) 393-8050 (fax)	Trade Payable		\$11,083,499.46
Continental Teves, Inc. 4141 Continental Drive Auburn Hills, MI 48326	Continental Teves, Inc. 4141 Continental Drive Auburn Hills, MI 48326	Trade Payable		\$9,755,443.60
Steel Technologies 1161 Solutions Center Chicago, IL 60677-1001	Kim Gregonis Steel Technologies 1161 Solutions Center Chicago, IL 60677-1001 (877) 293-5257 (502) 254-4293 (fax)	Trade Payable		\$9,490,124.39

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number, fax number, and complete mailing address including zip code of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	(5) Amount of claim (If secured also state value of security)
Comau Pico 21000 Telegraph Rd. Southfield, MI 48034	Keneth Lesperance Comau Pico 21000 Telegraph Rd. Southfield, MI 48034 (248) 368-2214 (248) 368-2583 (fax)	Trade Payable		\$6,910,941.41
Delphi 5725 Delphi Dr Troy, MI 48098	Delphi 5725 Delphi Dr Troy, MI 48098	Trade Payable		\$6,893,816.00
Denso 24777 Denso Drive P.O. Box 5133 Southfield, MI 48086	Denso 24777 Denso Drive P.O. Box 5133 Southfield, MI 48086 (248) 350-7773 (fax)	Trade Payable		\$5,906,053.38
Yazaki North America 6801 Haggerty Road Canton, MI 48187	Kelly Shaw Yazaki North America 6801 Haggerty Road Canton, MI 48187 (734) 983-4876 (734) 983.4877 (fax)	Trade Payable		\$5,552,352.20
MST Steel Corporation 24417 Groesbeck Highway Warren, MI 48089	MST Steel Corporation 24417 Groesbeck Highway Warren, MI 48089	Trade Payable		\$5,399,458.65
National Material Company 4506 West Cline Ave. East Chicago, IN 46312	National Material Company 4506 West Cline Ave. East Chicago, IN 46312	Trade Payable		\$5,368,003.49
Weldmation, Inc 31720 Stephenson Highway Madison Heights, MI 48071	James Rogers Weldmation, Inc 31720 Stephenson Highway Madison Heights, MI 48071 (248) 585-0010 (248) 585-0016 (fax)	Trade Payable		\$5,215,286.58
TRW Automotive 34201 Van Dyke PO Box 8008 Sterling Heights, MI 48311	Joe Bloomingburg TRW Automotive 34201 Van Dyke PO Box 8008 Sterling Heights, MI 48311 (586) 977-5497	Trade Payable		\$4,796,660.63
Siemens Automotive 2400 Executive Hills Blvd. Auburn Hills, MI 48326-2980	David Monaghan Siemens Automotive 2400 Executive Hills Blvd. Auburn Hills, MI 48326-2980 (248) 764-6538 (248) 764-7151 (fax)	Trade Payable		\$4,519,011.26
Visteon 19540 Allen Road Norwood Building Melvindale, MI 48122	Visteon 19540 Allen Road Norwood Building Melvindale, MI 48122	Trade Payable		\$4,449,673.80
Arvin Meritor TD Center 2020 15 th Street Columbus, IN 47201	Arvin Meritor TD Center 2020 15 th Street Columbus, IN 47201 (877) 832-3687 (812) 378-1591 (fax)	Trade Payable		\$3,961,232.64

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number, fax number, and complete mailing address including zip code of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	(5) Amount of claim (If secured also state value of security)
Lemforder Corporation 15811 Centennial Drive Northville, MI 48167	Lemforder Corporation 15811 Centennial Drive Northville, MI 48167	Trade Payable		\$3,793,370.07
Fuji Technica Inc 20-Matoba Shimizo-Cho Sunto-Gun Shizuoka-Ken 411-0915 Korea, Republic of	Fuji Technica Inc 20-Matoba Shimizo-Cho Sunto-Gun Shizuoka-Ken 411-0915 Korea, Republic of	Trade Payable		\$3,459,738.53
GKN Automotive 3300 University Drive Auburn Hills, MI 48326	GKN Automotive 3300 University Drive Auburn Hills, MI 48326	Trade Payable		\$2,747,071.81
Vuteq Engineering Corp 100 Carley Drive Georgetown, KY 40324	Ryuta Miyoshi Vuteq Engineering Corp 100 Carley Drive Georgetown, KY 40324 (502) 863-6377 (502) 863-2355 (fax)	Trade Payable		\$2,534,605.37
Trim Trends Co. LLC 30665 Northwestern Hwy Suite 160 Farmington Hills, MI 48334	Trim Trends Co. LLC 30665 Northwestern Hwy Suite 160 Farmington Hills, MI 48334 (248) 626-4300	Trade Payable		\$2,449,440.90
Olympic Steel Lafayette Steel Subsidiary 3600 North Military Detroit, MI 48210	Dena Sokolowski Olympic Steel Lafayette Steel Subsidiary 3600 North Military Detroit, MI 48210 (800) 690-6638 (313) 894-7930 (fax)	Trade Payable		\$2,274,781.92
Utica Enterprises 13231 23 Mile Road Shelby Township, MI 48315	Utica Enterprises 13231 23 Mile Road Shelby Township, MI 48315	Trade Payable		\$1,969,163.99
Ohio Valley Manufacturing 1501 Harrington Memorial Rd Mansfield, OH 44903	Jeff Fanello Ohio Valley Manufacturing 1501 Harrington Memorial Rd Mansfield, OH 44903 (419) 522-5818 (419) 522-6332 (fax)	Trade Payable		\$1,811,815.42
Superior Ind. International 424 Industrial Park Road Herber Springs, AK 72543	Glenn Carlton Superior Ind. International 424 Industrial Park Road Herber Springs, AK 72543 (501) 362-9500 (501) 362-9557 (fax)	Trade Payable		\$1,731,281.22
Thiel Tool & Engineering Co 4622 Bulwer Avenue P.O. Box 470397 St. Louis, MO 63147	Pat Viviano Thiel Tool & Engineering Co 4622 Bulwer Avenue P.O. Box 470397 St. Louis, MO 63147 (314) 241-6121 (314) 241-2954 (fax)	Trade Payable		\$1,532,994.91

(1) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number, fax number, and complete mailing address including zip code of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	(5) Amount of claim (If secured also state value of security)
Mercury Products Inc. 1201 S. Mercury Drive Schaumburg, IL 60193	Mercury Products Inc. 1201 S. Mercury Drive Schaumburg, IL 60193 (847) 524-4400 (847) 524-8225 (fax)	Trade Payable		\$ 1,466,272.68

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

I, Kathleen Ligocki, President and Chief Executive Officer of Tower Automotive, Inc., named as one of the debtors in these cases, declare under penalty of perjury that I have read the answers contained in the forgoing list of creditors and that they are true and correct to the best of my knowledge, information and belief.

Date: February 1, 2005

/s/ Kathleen Ligocki
Kathleen Ligocki
President and Chief Executive Officer

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 357.