

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
01 16473	AMERICAN STONE CORP	559,160
01 05565	SLIMAN LUMBER CO	84,400
01 11678	STAR BUILDERS INC	83,470
01 27321	HANSON AGGREGATES MIDWEST INC	78,550
01 15509	SUNOCO INC R & M	59,580
01 16591	JAMIES CARPET SHOP INC	17,880
01 23739	CROWN COMMUNICATION INC PMB 353	17,880
01 06911	COLE VISION CORPORATION	15,770
01 07176	LORAIN MUSIC COMPANY	14,140
01 18042	CHEP USA	7,840
01 23582	OHIO LOGOS NON INTERSTATE DIV	4,610
01 27372	SN COMMERCIAL LLC	2,550
01 25926	VEND LEASE COMPANY INC %CBIZ PROP TAX SOLUTION	2,070
01 15060	GTECH CORPORATION J KOZAR	2,040
01 18132	WELLS FARGO FINANCIAL LEASING INC	1,460
01 20408	GREAT AMERICA LEASING CORPORTION	1,450
01 25992	NOVEON INC C/O DELOITTE & TOUCHE	840
01 16729	NATIONAL CONSTRUCTION RENTALS INC	820
01 21418	WILLIAMS SCOTSMAN INC	740
01 18254	QUEST DIAGNOSTICS OF PENNSYLVANIA INC	580
01 12898	XEROX CORPORATION	460
01 24807	CIT FINANCIAL USA INC	430
01 27001	AMERICAN EXPRESS TRAVEL RELATED SERVICES CO INC	290
01 24811	WESTERN UNION FINANCIAL SERVICES INC	180
01 27056	JOHNSON DIVERSEY INC	150
01 15406	PITNEY BOWES INC PROPERTY TAX DEPT	140
01 13996	ADT SECURITY SERVICES INC TAX DEPT ONE TOWN CTR R	100
01 25898	XEROX LEASE EQUIPMENT LLC	70
02 07002	PEPSI COLA GENERAL BOTTLEERS OF OHIO INC	355,930
02 03674	RAINTIME INC	214,860
02 24732	BANC ONE LEASING CORP PROP TAX UNIT STE A3 10	224,320
02 12332	METRO DESIGN INC	76,840
02 19871	ESCHTRUTH THOMAS G	44,010
02 09380	BELLMAN PLUMBING INC	2,530
02 11496	ESCHTRUTH GERALD DBA ESCHTRUTH EXCAVATING	2,200
02 18121	DE LAGE LANDEN OPERATIONAL SERVICES LL	10,850
02 22437	CINGULAR INTERACTIVE LP	10,550
02 15969	ENVIRONMENTAL & RENOVATIO SERVICES INC	430
02 18042	CHEP USA	3,220
02 25868	CIT COMMUNICATIONS FINANCE CORPORATION	2,090
02 23659	MARLIN LEASING INC	1,860
02 25895	BRAFCOM INC	1,750
02 27311	ECOLAB INC	1,220
02 15406	PITNEY BOWES INC PROPERTY TAX DEPT	860
02 18085	HALLMARK MARKETING CORP	720
02 24115	GORDON FOOD SERVICE INC S WHITEBURY	620
02 16875	AMERIGAS PROPANE L P	350
02 27088	RELATIONAL FUNDING CORP	340
02 24807	CIT FINANCIAL USA INC	150
02 27030	HASLER INC	70
02 07394	SAFETY KLEEN CORP	30
02 18161	DADE BEHRING INC TAX DIV	20
03 15329	ABBOTT LABORATORIES TAX DIVISION D367 AP6D	4,510

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME		TOTAL VALUE
03 14054	EDWARD D JONES & CO LP	TAX REPORTING 04518	2,650
03 24731	EQUANT US INC	TOWER 40	160
04 01638	ED MULLINAX FORD LLC		3,498,970
04 11556	LISN INC		1,078,300
04 03951	SLIMANS SALES & SERVICE	INC	969,460
04 19384	APRIA HEALTHCARE INC	ATTN TAX DEPT	202,200
04 27267	ARCH ABRAHAM LTD		190,240
04 18121	DE LAGE LANDEN	OPERATIONAL SERVICES LL	125,880
04 13813	R E RICE INC		92,460
04 02310	H & H OIL & GAS INC		71,880
04 11422	GARGASZ INC		70,550
04 24827	SBC TOWER HOLDING LLC		56,870
04 14941	OBERLIN AUTO PARTS INC		52,200
04 01481	DON MOULDS PLANTATION INC		51,690
04 26470	MOBILE HOME PARK OF	WESTWOOD LTD	29,180
04 12685	BRANDT CONSTRUCTION INC		28,160
04 20087	RAK CORROSION CONTROL INC		26,980
04 14940	SUNBELT MOTORS INC		25,830
04 11358	DM PLUMBING & HEATING	INC	23,540
04 13886	QUALITY KAR MART INC		21,100
04 22532	G & G AUTO PARTS		19,090
04 00260	VARIETY VENDING COMPANY		19,060
04 23408	BUTCHKO ELECTRIC INC		17,870
04 11680	STEVE POLANSKY MARKETS	INC	14,420
04 17684	DENNEY DONALD G	DBA D D AUTO SALES	13,160
04 21444	MARATHON ASHLAND PETROLEM	LLC PROP TAX DEPT	20,740
04 21345	BAYER CORPORATION	ATTN: TAX DEPARTMENT	20,610
04 27389	CITICAPITAL TECHNOLOGY	FINANCE INC	20,570
04 16776	WMOG INC		17,080
04 25841	SPORTSMANS GUN & REEL	CLUB	5,870
04 20023	PENTON HILL INC		5,550
04 24762	DIGIOIA/SUBURBAN	EXCAVATING LLC	14,560
04 03642	R & E ENGLE INC		4,550
06 25884	DALCAN LIMITED LIABILITY	COMPANY	58,510
06 18104	ORIX CREDIT ALLIANCE INC	ATT TAX DEPARTMENT	3,830
06 23703	DIRECTV INC		800
06 17198	EMH PROFESSIONAL	SERVICES INC	150
06 16875	AMERIGAS PROPANE L P		70
07 07270	NORDSON CORPORATION		4,823,250
07 19449	SPITZER AUTO WORLD	AMHERST INC	1,558,410
07 14180	RISER FOODS COMPANY	RETAIL DIVISON DIV	731,310
07 12726	DISCOUNT DRUG MART INC		403,760
07 14360	KTM SPORTMOTORCYCLE USA	INC	322,610
07 06965	COMCAST OF MASSACHUSETTS	NEW HAMPSHIRE OHIO INC	288,880
07 14120	RITE AID OF OHIO INC		161,830
07 12602	BARRIS ENTERPRISES INC		136,140
07 24371	KTM MOTORSPORTS INC		134,690
07 22570	TELAMON CONSTRUCTION INC		130,050
07 16690	HIGGINS PHARMACY INC		111,260
07 15509	SUNOCO INC R & M		114,870
07 22508	SPEEDWAY SUPERAMERICA LLC	PROP TAX DEPT	108,190
07 20084	JOHN LANCE MOTORS INC	DBA J D BYRIDER	95,380

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
07 07175	LORAIN COUNTY STATIONERY & OFFICE EQUIPMENT CO I	93,610
07 12792	LAMRITE WEST INC	97,250
07 23665	MORAN FOODS INC ATTN CORP ACCTG	91,800
07 20409	GUIDANT SALES CORP	90,830
07 20374	AUTOZONE STORES INC DEPT 8088	78,660
07 21714	ELYRIA RENAL CARE GROUP LLC C/O COMPLEX PROPERT	77,420
07 02329	CORNELIUS CATHERINE J DBA VEGAS JEWELERS	67,060
07 00710	AMHERST MANOR INC	60,540
07 24576	GARTH B MC CAFFREY DDS INC	58,620
07 15712	PAPA JOES PIES INC	58,300
07 03630	QUARRY ROAD FOODS INC	54,470
07 07176	LORAIN MUSIC COMPANY	59,900
07 11024	MOTEL 6 OPERATING L P	59,580
07 25884	DALCAN LIMITED LIABILITY COMPANY	58,270
07 21600	LINCARE INC ATTN PROP TAX	51,210
07 27090	T N T TANNING SALON INC	40,760
07 02384	CURRIER RICHARD DBA THE PARTY SHOP	40,210
08 06965	COMCAST OF MASSACHUSETTS NEW HAMPSHIRE OHIO INC	120,090
08 18461	QUILTS & KREATIONS INC	32,660
08 20250	HYSTER DANIEL J DBA DIGGERS EXCAVATING	15,570
08 16147	JAMIE JOHN DBA T & J ICE CO	11,370
08 22061	HUGHETT JERRY D DBA PJ SANITATION	9,600
08 22514	LYON FINANCIAL SERV INC PROPERTY TAX DEPARTMENT	6,910
08 15059	DOLLAR LEASING CORP DOLLAR BANK LEASING COR	2,010
08 24819	LAMAR OHIO OUTDOOR HOLDING CORP	1,500
08 25862	LITTLE MOUNTAIN LEASING COMPANY	1,400
08 18059	DECIMUS CORPORATION GE CAPITAL INFO TECH	1,160
08 16877	ALL ERECTION & CRANE RENTAL CORP	1,150
08 12898	XEROX CORPORATION	980
08 18121	DE LAGE LANDEN OPERATIONAL SERVICES LL	920
08 23923	JOINT VIDEO VENTURES INC G J URCHYK	760
08 22546	PREFERRED CAPITAL INC % STRATEGIS	420
08 17950	CHANNEL ONE COMMUNICATION CORP	410
08 25898	XEROX LEASE EQUIPMENT LLC	190
08 15406	PITNEY BOWES INC PROPERTY TAX DEPT	150
08 19495	CONOPCO LTD PRICewaterHOUSE COOPERS	70
10 27031	HENKEL CONSUMER ADHESIVES INC	2,788,880
10 27072	COSTCO WHOLESALE CORP PROPERTY TAX DEPT 343	2,250,800
10 07312	PARKER HANNIFIN CORPORATION	1,500,470
10 23714	BJS WHOLESALE CLUB INC PROP TAX DEPT	1,266,710
10 23625	HOME DEPOT U S A INC	1,201,440
10 15465	NATIONAL CITY LEASING CORPORATION	1,152,690
10 26727	BEARING TECHNOLOGIES LTD	1,098,500
10 20463	A J ROSE MFG CO	1,095,180
10 07817	AVON BEARINGS CORPORATION P J WALSH	967,420
10 24787	TARGET CORPORATION % PROPERTY TAX DEPT	895,800
10 07315	PAT YOUNG SERVICE INC	859,150
10 13319	ALUMINUM COIL INC	712,730
10 27059	KOHL'S DEPARTMENT STORES INC	700,430
10 25654	CUTTING DYNAMICS INC	658,350
10 24772	NORTHCOAST BEARINGS INC	636,750
10 21385	KEY CORPORATE CAPITAL INC KEY EQUIPMENT FINANCE	591,820
10 14079	ICX CORPORATION	497,390

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
10 25649	WONDER MACHINE SERVICES INC	401,990
10 25859	LNT INC DIV LINENS N THINGS	403,770
10 27045	PHILIPS MEDICAL CAPITAL LLC	396,820
10 26981	BP PRODUCTS NORTH AMERICA INC	389,300
10 27118	VSM SEWING INC	363,390
10 24875	ACCEL COLOR CORPORATION ATTN DWIGHT MORGAN	336,430
10 27371	SKILL TOOL & DIE HOLDINGS CORP	338,780
10 07796	USG INTERIORS INC	319,860
10 22096	FREEMAN MFG & SUPPLY CO	291,250
10 23660	MAROON INCORPORATED	278,200
10 01742	ELYRIA HARLEY DAVIDSON SALES CO	280,650
10 10737	INLAND ENTERPRISES INC	254,550
10 06999	GAP INC PROPERTY TAX DEPT	247,940
10 12213	LOESER EXCAVATING INC	232,500
11 00302	FORD MOTOR COMPANY	22,453,400
11 25992	NOVEON INC C/O DELOITTE & TOUCHE	14,499,920
11 24907	POLYONE CORPORATION	13,709,000
11 07015	GLIDDEN COMPANY DBA ICI DULUX PAINT CEN	1,771,000
11 01642	ED TOMKO CHRYSLER PLYMOUTH INC	1,398,820
11 22458	IMMEDIATE PHARMACEUTICAL SERVICES INC	1,073,330
11 14180	RISER FOODS COMPANY RETAIL DIVISON DIV	1,026,310
11 27078	WESTERN SCOTT FETZER CO	878,260
11 21761	POLYMER DIAGNOSTICS INC % TAX DEPT	788,990
11 18126	LESCO INC	715,630
11 20054	JOE FIRMENTS LUPE CHEVROLET INC	646,260
11 24786	TOPS MARKETS LLC DAVID GREEN AHOLD USA I	638,240
11 04454	WATTEREDGE UNIFLEX INC	609,760
11 02911	LLOYD MANWELL FORD INC	523,230
11 04206	THOGUS PRODUCTS CO	451,300
11 06965	COMCAST OF MASSACHUSETTS NEW HAMPSHIRE OHIO INC	448,140
11 18107	PHOENIX PRODUCTS INC	397,780
11 12726	DISCOUNT DRUG MART INC	356,480
11 20458	P P G INDUSTRIES INC TAX ADMINISTRATION DEPT	278,590
11 06120	APPLIED SPECIALTIES INC	216,090
11 16671	CONNELL FINANCE CO II INC	223,410
11 23687	WALGREEN CO C/O PROPERTY TAX DEPT	219,570
11 16316	SUNRISE MEDICAL HHG INC	172,480
11 25868	CIT COMMUNICATIONS FINANCE CORPORATION	178,700
11 27034	HEWLETT PACKARD FINANCIAL SERVICES COMPANY	175,250
11 24732	BANC ONE LEASING CORP PROP TAX UNIT STE A3 10	168,900
11 02813	LAKE SHORE LAND DEVELOPMENT CO	155,450
11 22508	SPEEDWAY SUPERAMERICA LLC PROP TAX DEPT	153,360
11 07370	REVCO DISCOUNT DRUG CENTERS INC	147,320
11 13257	USIC CORPORATION	125,830
11 09249	SWEETBRIAR MANAGEMENT CO	122,990
12 18351	ECHO VALLEY GOLF CLUB INC	15,140
12 27086	SUNOCO PIPELINE L P	12,870
12 16300	FRENCH DARRELL DBA FRENCHS BUILDING	50
12 22451	FIRELANDS ENERGY SERVICES LTD	1,900
12 13848	SOUTH SHORE CABLE TV LIMITED PARTNERSHIP	1,890
12 16875	AMERIGAS PROPANE L P	1,230
12 27088	RELATIONAL FUNDING CORP	340
12 22627	NEOPOST INC	220

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
12 24807	CIT FINANCIAL USA INC	150
12 27310	DTN LEASING INC	130
12 15406	PITNEY BOWES INC	PROPERTY TAX DEPT 80
12 27019	INTEGRATED LEASING CORP	40
13 01209	COOPER FOSTER COMPANY INC	354,530
13 01653	EDWARDS TREE SERVICE INC	141,340
13 22667	KOPOCS JASON E	LAKE ERIE LEASING LTD 139,750
13 25665	KOPOCS JASON E	FIRELANDS TREE SERVICE 71,130
13 25767	KOPOCS JARED	WAKEMAN LANDCLEARING LL 38,560
13 21142	VERMILION TREE AND LAND	CLEARING SERVICE INC 25,760
13 23591	SPECTRASITE COMMUNICATION	INC 17,950
13 24816	CROWN CASTLE GT COMPANY	LLC 15,890
13 16875	AMERIGAS PROPANE L P	3,000
13 22514	LYON FINANCIAL SERV INC	PROPERTY TAX DEPARTMENT 1,450
13 27292	ADP COMMERCIAL LEASING	LLC 1,200
13 22476	HITACHI DATA SYSTEMS	CORP 240
13 22451	FIRELANDS ENERGY SERVICES	LTD 210
13 18074	IBM CREDIT LLC	190
13 27310	DTN LEASING INC	40
13 24807	CIT FINANCIAL USA INC	40
13 15406	PITNEY BOWES INC	PROPERTY TAX DEPT 30
14 11710	MAYER LESTER	DBA L & M TOWING 950
14 22554	VFS RESIDUAL HOLDING LLC	PROPERTY TAX COMPLIANCE 930
14 16875	AMERIGAS PROPANE L P	460
14 18074	IBM CREDIT LLC	110
14 23703	DIRECTV INC	90
14 24807	CIT FINANCIAL USA INC	60
15 25930	M A DIGIOIA LLC	106,170
15 24729	ECHOSTAR SATELLITE CORP	31,530
15 21659	LAGOON MARINE INC	9,290
15 12901	REGIS CORPORATION	9,230
15 22514	LYON FINANCIAL SERV INC	PROPERTY TAX DEPARTMENT 4,830
15 19139	OSTER CONSTRUCTION INC	1,620
15 13848	SOUTH SHORE CABLE TV	LIMITED PARTNERSHIP 890
15 15060	GTECH CORPORATION	J KOZAR 680
15 25927	VFS LEASE RESIDUAL	HOLDING LLC 410
15 27310	DTN LEASING INC	130
15 24807	CIT FINANCIAL USA INC	80
15 13996	ADT SECURITY SERVICES INC	TAX DEPT ONE TOWN CTR R 60
16 02876	LIBERTY FORD LINCOLN	MERCURY INC 2,448,300
16 27268	LIBERTY VERMILION CHRYS	DODGE LLC 1,234,440
16 03912	SHARPNACK CHEVROLET CO	1,060,270
16 14180	RISER FOODS COMPANY	RETAIL DIVISON DIV 365,940
16 12726	DISCOUNT DRUG MART INC	352,660
16 01147	COLEYS INC	250,950
16 06822	CARTER JONES LUMBER	COMPANY 195,030
16 01451	DEWEY FURNITURE & CARPET	INC 134,210
16 24752	KINGSTON HEALTHCARE	COMPANY 105,260
16 04370	VERMILION FARM MARKET INC	67,520
16 18233	TRI ARCH 7 INC	55,660
16 26529	OHIO RENTAL & SUPPLY INC	55,310

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
16 18316	LIBERTY AUTO PARTS INC	64,790
16 02808	LAKE ERIE LANES	35,300
16 16244	LAW OF VERMILION LLC	31,780
16 23662	MIDDLE ATLANTIC WAREHOUSE	41,230
16 16642	BANCORP LEASING &	39,770
16 23186	2D CONSTRUCTION	25,400
16 07055	HANDEE MARTS INC	32,760
16 25084	THOROUGHbred TECHNOLOGY	31,430
16 24968	SPECIALTY METALS CORP	15,750
16 01808	ERIE ELECTRONICS INC	15,180
16 18987	4372 LIBERTY AVENUE	10,700
16 23670	FIDELITY LEASING INC	19,840
16 18643	VERMILION STEAKHOUSE INC	8,030
16 20088	MAYER NICHOLAS	6,700
16 02455	HERK EXCAVATING INC	3,980
16 23838	F O R M E MEDICAL & REHAB	2,650
16 19670	TOMSHACK FAMILY	2,490
16 06511	KESSLER NORMAN L	2,210
16 09874	FISHING PIER INC	1,160
17 21356	BRUSH WELLMAN INC	619,250
17 11561	LORAIN COUNTY AUTOMOTIVE	275,100
17 14902	ABSOLUTE MACHINE TOOLS	251,970
17 06771	BRECKENRIDGE REMY CO	201,120
17 21365	CLEVELAND RECLAIM	44,790
17 15339	ATLAS TECHNICAL FINISHES	54,470
17 26123	MACHINERY LEASING	18,230
17 22520	MEDTRONIC USA INC	18,460
17 16631	AIR LIQUIDE AMERICA CORP	9,460
17 25931	MANUFACTURER AND DEALER	9,450
17 25854	IMAGISTICS INTERNATIONAL	6,500
17 23623	HERTZ EQUIPMENT RENTAL	4,290
17 20337	CROWN CREDIT COMPANY	4,050
17 09745	AVI FOOD SYSTEMS INC	3,660
17 21444	MARATHON ASHLAND PETROLEM	3,000
17 25895	BRAFCOM INC	1,770
17 16650	AMERITECH CREDIT CORP	910
17 25927	VFS LEASE RESIDUAL	810
17 07394	SAFETY KLEEN CORP	540
17 26038	AFN FIBER LLC	520
17 22550	DICKEY GRABLE COMPANY	450
17 16663	CLEVELAND THERAPY CENTER	270
17 27301	BAY 4 CAPITAL PARTNERS	190
17 18097	MULTI FLOW DISPENSERS OF	130
17 23616	U S FILTER IONPURE INC	70
19 02250	GREEN CIRCLE GROWERS INC	16,360
19 27321	HANSON AGGREGATES MIDWEST	22,740
19 14048	VERIZON CREDIT INC	13,470
19 18074	IBM CREDIT LLC	11,390
19 13848	SOUTH SHORE CABLE TV	7,180
19 22514	LYON FINANCIAL SERV INC	2,870
19 16875	AMERIGAS PROPANE L P	1,570
19 15060	GTECH CORPORATION	730
19 22451	FIRELANDS ENERGY SERVICES	730

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
19 27310	DTN LEASING INC	170
20 06779	BUCKEYE PIPE LINE COMPANY	26,080
20 22514	LYON FINANCIAL SERV INC	PROPERTY TAX DEPARTMENT
20 21444	MARATHON ASHLAND PETROLEM	9,220
20 18097	MULTI FLOW DISPENSERS OF	1,590
	OHIO INC	70
21 03691	REBUILDING & FABRICATING	INC
21 13883	JULIAN W PERKINS INC	262,510
21 06965	COMCAST OF MASSACHUSETTS	NEW HAMPSHIRE OHIO INC
21 11369	DUNLAPS GARAGE INC	70,560
21 10230	JALOWIEC JAMES F	58,820
21 11914	M P BRINE INC	35,970
21 23756	NOVAKS CONSTRUCTION INC	30,400
21 21809	BOOK PEDDLER THE	DBA CARLISLE SPRING CO
21 11630	R A PLAS PAVING INC	26,550
21 03997	SPECTRO OILS OF OHIO INC	21,140
21 22514	LYON FINANCIAL SERV INC	15,340
21 03132	MACS GENERAL MERCHANDISE	INC
21 11324	ANTENNA SERVICE CO INC	9,440
21 23591	SPECTRASITE COMMUNICATION	4,340
21 18845	WISLER KEVIN E & TERESA P	14,300
21 18071	GENERAL ELECTRIC CAPITAL	PROPERTY TAX DEPARTMENT
21 06779	BUCKEYE PIPE LINE COMPANY	2,870
21 20408	GREAT AMERICA LEASING	INC
21 18103	OMCO BUILDING CORPORATION	2,570
21 27110	MT BUSINESS LEASING INC	12,140
21 18132	WELLS FARGO FINANCIAL	INC
21 21375	GATHERCO INC	50
21 23659	MARLIN LEASING INC	7,460
21 18096	MINOLTA CORPORATION	CORPORATION
21 19351	CLEAR CHANNEL OUTDOOR INC	6,820
21 18121	DE LAGE LANDEN	CORPORTION
21 16875	AMERIGAS PROPANE L P	6,230
21 24796	VFS FINANCING INC	4,480
21 12898	XEROX CORPORATION	4,470
21 27297	AT & T WIRELESS SERVICES	LEASING INC
21 27310	DTN LEASING INC	3,600
		2,720
		2,440
		2,140
		2,050
		1,760
		970
		620
		470
		440
		430
22 11318	ALCO MANUFACTURING CORP	2,564,990
22 13088	VALUE CITY DEPARTMENT	STORES INC
22 18968	QUALITY BLOW MOLDING INC	312,820
22 19073	LTI POWER SYSTEMS INC	204,400
22 24505	BLACK RIVER INDUSTRIES	INC
22 27295	AMERICAN SIGNATURE INC	154,270
22 12656	ALDI INC OHIO	102,790
22 20922	SOWERS DIA MET CO	99,940
22 25873	ELEASING COMPANY LLC	61,980
22 24873	BUCKEYE MOLDED PRODUCTS	46,200
22 24992	TARCO INC	54,370
22 00795	BANKS MANUFACTURING CO	LTD
22 27338	MACS CONVENIENCE STORES	40,390
22 13309	ELYRIA AIRPORT	37,800
22 03570	PLAS BROTHERS PAVING INC	INC
22 23973	G A VRONA INC	37,270
		LLC
		38,530
		PARTNERSHIP
		23,980
		23,610
		LARRYS FOOD AND DELI
		22,350

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME		TOTAL VALUE
22 02059	FOX VETERINARY HOSPITAL	INC	20,020
22 12837	PORTS PETROLEUM COMPANY	INC	26,030
22 12400	RONS TRANSMISSION INC		15,700
22 21718	PETS PLEASE INC	PROFESSIONAL'S PET SUPP	15,410
22 25354	WELLS FARGO EQUIPMENT	FINANCE INC	23,510
22 22726	METAL FORMING LUBRICANTS	INC	11,960
22 27264	STRONGSVILLE PLAZA CORP		10,650
22 14643	CARLISLE GOLF CLUB INC		6,160
22 00793	BALSAM CORPORATION		2,690
22 27145	AGMENT LLC	DBA THE BRASS POLE	2,130
22 11307	LAKE STAR CONSTRUCTION	CO INC	1,700
22 16849	FREE ENTERPRISES INC		11,590
22 02240	GREAT LAKES FLOAT CO INC		1,230
22 19897	ADVANCED PACKAGING	SYSTEMS INC	1,190
22 23591	SPECTRASITE COMMUNICATION	INC	10,730
23 24811	WESTERN UNION FINANCIAL	SERVICES INC	90
24 24819	LAMAR OHIO OUTDOOR	HOLDING CORP	1,830
24 23703	DIRECTV INC		530
24 16652	CANON FINANCIAL SERVICES	INC	460
24 24805	CINCINNATI BELL PUBLIC	COMMUNICATIONS INC	260
24 15406	PITNEY BOWES INC	PROPERTY TAX DEPT	60
25 03883	SEAWAY BOLT & SPECIALS CO	INC	507,430
25 25643	J D S BROOK PARK INC	INC	403,720
25 00979	C & S LIMESTONE INC		162,130
25 12776	FLOWERLAND GARDEN CENTERS	OF CLEVELAND INC	156,990
25 20143	MODERN MOLD CORPORATION		129,070
25 09156	BIG TREES INC		92,410
25 01242	CROSS ROADS ASPHALT	RECYCLING INC	71,900
25 23928	56 INDUSTRIES INC		71,430
25 24347	AMERICAN SPORTSMAN	ARCHERY GUNS & AMMO	69,110
25 19739	JACOBUCCI THOMAS & BARB	DBA HERITAGE PLUMBING	64,900
25 17892	TOTAL AUTOMATION INC		62,020
25 18228	YAMAHA MOTOR COPRORATION	U S A K FRANCIS	54,700
25 26829	BARRELWORKS INC		41,250
25 04135	SZPAK MANUFACTURING CO	INC	36,350
25 13584	DIMENSION INDUSTRIES INC		28,410
25 16277	BROWN HARDWARE & PLUMBING	INC	24,790
25 22199	GIBBS BUTCHER BLOCK	LIMITED	24,600
25 21151	DESIGNOR POOLS LIMITED		23,820
25 22095	CORROSION PREVENTION SALE	COMPANY	23,710
25 23926	FLEX CONSTRUCTION INC		23,040
25 01492	DORLON INC		19,410
25 10262	MORTONS LAWN SERVICE INC		18,540
25 01649	EDWARD SMITH CONSTRUCTION	INC	17,050
25 18992	J AND K LANDSCAPING &	DESIGN INC	16,940
25 18071	GENERAL ELECTRIC CAPITAL	CORPORATION	26,230
25 27277	TELEMARC CONCEPTS INC		16,100
25 01047	CASE TOOL INC		15,330
25 18121	DE LAGE LANDEN	OPERATIONAL SERVICES LL	24,980
25 25744	HIGH CALIBER EXCAVATION	INC	13,910
25 23591	SPECTRASITE COMMUNICATION	INC	23,830
25 01133	CLEVELAND PICK A PART INC		11,190



NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
26 24827	SBC TOWER HOLDING LLC	26,730
26 06960	CONSUN FOOD INDUSTRIES INC	21,730
26 00364	ATOM BLASTING & FINISHING INC	8,070
26 08667	C E NEUBERT CO	7,400
26 11060	YALE FINANCIAL SERVICES INC	2,360
26 15060	GTECH CORPORATION J KOZAR	680
26 13996	ADT SECURITY SERVICES INC TAX DEPT ONE TOWN CTR R	600
26 16875	AMERIGAS PROPANE L P	350
26 23588	SPARTAN STORES INC 850 76TH SW	150
26 25888	DEGUSSA CONSTRUCTION CHEMICALS LEASING LLC	110
26 22627	NEOPOST INC	70
26 27019	INTEGRATED LEASING CORP	70
26 19495	CONOPCO LTD PRICewaterHOUSE COOPERS	60
26 15406	PITNEY BOWES INC PROPERTY TAX DEPT	40
27 14179	ADELPHIA OF THE MIDWEST INC TAX DEPT	68,630
27 04849	MC CLAIN BRUCE DBA EMERALD WOODS GOLF COUR	25,400
27 27228	MEB TECHNICAL SERVICES INC	5,940
27 16875	AMERIGAS PROPANE L P	120
28 00367	ROSS INCINERATION SERVICES INC	1,391,170
28 26981	BP PRODUCTS NORTH AMERICA INC	978,590
28 12643	84 LUMBER COMPANY CORP TAX BLDG1	393,010
28 00373	JIMS TRAILER SALES INC	215,810
28 20523	AVON Poured WALLS INC	152,980
28 11552	LEONARD INTERIOR SUPPLY INC	142,650
28 09761	CLEVELAND PLUMBING SUPPLY COMPANY	125,380
28 03863	SCHILD INC SCHILDS I G A FOODLINER	103,430
28 15345	MACKS INC	68,950
28 12898	XEROX CORPORATION	68,770
28 11338	BLAST ABRADe INC	57,950
28 21189	NORTHCOAST DRILLING INC	53,360
28 20039	CLEVELAND FLORAL PRODUCTS INC	51,290
28 10188	MALLARD CREEK GOLF CLUB INC	48,450
28 11363	DYNATECH SYSTEMS INC	48,000
28 00854	BLAKESLEE EXCAVATING INC	38,080
28 06084	VERNADAKIS LUCILLE R DBA MIDVIEW DRUGS	36,190
28 27146	STRONGSVILLE HARDWARE CO INC	35,560
28 09868	CREEKWOOD GOLF COURSE INC	34,400
28 24827	SBC TOWER HOLDING LLC	41,980
28 18923	PINEBROOK GOLF CLUB INC	31,700
28 00888	BRENTWOOD GOLF CLUB INC	28,640
28 19952	DREAMSCAPING INC	26,920
28 27338	MACS CONVENIENCE STORES LLC	36,350
28 27246	AST TRUST DBA AMISH SWINGS & THIN	25,500
28 09035	PALMER DEVELOPMENT INC	21,580
28 22953	FEDERAL BARCODE & LABEL SYSTEMS	20,530
28 11315	ACTION INTERIORS INC	19,630
28 25653	COLORFAST INC	19,440
28 22514	LYON FINANCIAL SERV INC PROPERTY TAX DEPARTMENT	24,420
28 18719	JEFFS AUTO & TOWING CENTER INC	12,820
29 22557	VITALITY FOODSERVICE INC	30,770
29 20075	NOBAL ENTERPRISES INC	13,830
29 24592	K M J LANDSCAPING INC	380

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
29 16875	AMERIGAS PROPANE L P	210
29 19495	CONOPCO LTD	PRICewaterHOUSE COOPERS 110
29 27056	JOHNSON DIVERSEY INC	70
29 18061	VF LEASING LLC	10
31 21377	DOW CHEMICAL COMPANY	TAX DEPARTMENT 4,388,260
31 19368	STUD WELDING ASSOCIATES	INC 843,830
31 01399	DEL LUMBER COMPANY INC	621,100
31 18188	HUGHES SUPPLY INC	202,170
31 21417	WICKES INC	185,380
31 04514	WHITEHOUSE ARTESIAN	SPRINGS CO INC 121,550
31 22833	OHIO SANITARY OF ELYRIA	INC 97,140
31 18121	DE LAGE LANDEN	OPERATIONAL SERVICES LL 87,730
31 14074	H LEFF ELECTRIC COMPANY	84,240
31 03496	PANDYS GARDEN CENTER	LANDSCAPING & SEED CO 67,270
31 04443	WAGNER SIGN COMPANY	67,030
31 27388	CONANT CRANE RENTAL CO	59,830
31 17550	CAPELL LAWNMOWER SALES	AND SERVICE INC 52,980
31 21595	SUTTONS TIRE CENTER INC	48,580
31 12831	LBP LEASING INC	55,800
31 16661	CITICORP LEASING INC	% OPERATIONS TAX DEPT 54,470
31 06965	COMCAST OF MASSACHUSETTS	NEW HAMPSHIRE OHIO INC 54,370
31 14136	SOMERS AGENCY INC	35,440
31 06960	CONSUN FOOD INDUSTRIES	INC 45,140
31 14622	N P L HOMECARE INC	35,060
31 16677	E N T HEALTH SERVICES INC	42,800
31 27058	KERR MCGEE CHEMICAL LLC	41,710
31 24874	COMPREHENSIVE PAIN CARE	CENTER INC 29,900
31 11745	I E R INCORPORATED	DBA SERVPRO 25,790
31 03672	RADIO LINK COMMUNICATIONS	INC 25,740
31 19346	HALSTEADS INC	24,750
31 27315	GOJO INDUSTRIES INC	34,450
31 25927	VFS LEASE RESIDUAL	HOLDING LLC 33,230
31 07015	GLIDDEN COMPANY	DBA ICI DULUX PAINT CEN 33,080
31 22528	MONRO MUFFLER BRAKE INC	29,410
31 21430	RENT WAY INC	29,220
32 25157	FOSECO METALLURIGICAL INC	31,680
32 27381	WOOD LINES INC	5,470
32 27389	CITICAPITAL TECHNOLOGY	FINANCE INC 9,280
32 18071	GENERAL ELECTRIC CAPITAL	CORPORATION 1,240
32 27311	ECOLAB INC	450
32 16875	AMERIGAS PROPANE L P	120
32 27030	HASLER INC	60
32 27310	DTN LEASING INC	50
32 15406	PITNEY BOWES INC	PROPERTY TAX DEPT 50
33 03723	RIDGE TOOL COMPANY	10,407,410
33 12772	ENGELHARD CORPORATION	9,558,440
33 07732	INVACARE CORPORATION	7,721,740
33 13106	DIAMOND PRODUCTS	AN OHIO JOINT VENTURE 5,093,200
33 24907	POLYONE CORPORATION	4,962,740
33 07312	PARKER HANNIFIN	CORPORATION 4,534,180
33 09791	INTERNATIONAL MULTIFOODS	CORPORATION 3,248,120
33 15526	CRANE CO	3,136,070

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
33 18220	NYLONGE COMPANY	2,979,040
33 09478	ARNCO CORPORATION	2,295,840
33 24769	NELSON STUD WELDING INC	2,275,160
33 01736	ELYRIA FOUNDRY COMPANY	1,851,920
33 15090	JACK MATIA CHEVROLET INC	1,847,350
33 24028	ABRAHAM FORD LLC	1,720,310
33 23719	CHR HANSEN INC	1,610,770
33 13790	GLOBAL FILM & PACKAGING	1,507,960
33 27289	KAMA CORPORATION	1,504,890
33 16614	AZTEC PEROXIDES INC	1,444,880
33 26153	WAL MART STORES EAST LP	1,431,270
33 21456	LOWES HOME CENTERS INC	1,400,760
33 00650	ABRAHAM BUICK INC	1,359,010
33 17651	MATIA MOTORS INC	1,350,600
33 14180	RISER FOODS COMPANY	1,338,320
33 16633	BENDIX COMMERCIAL VEHICLE	1,323,890
33 03269	MULTILINK INC	1,301,020
33 23625	HOME DEPOT U S A INC	1,307,710
33 06965	COMCAST OF MASSACHUSETTS	1,219,760
33 01765	ELYRIA MANUFACTURING CO	1,130,130
33 07408	SEARS ROEBUCK & CO	1,102,570
33 00038	DUFFIN MANUFACTURING CO	1,092,530
33 10006	MOEN INCORPORATED	1,036,830
34 25930	M A DIGIOIA LLC	304,350
34 11374	ELBERT FOODS INC	13,580
34 26341	ELYRIA LAND TITLE AGENCY	9,530
34 16661	CITICORP LEASING INC	4,360
34 23620	QUALISERVE VENDING INC	2,430
34 25868	CIT COMMUNICATIONS	1,550
34 06149	FIVE GRAND CORP	790
34 15060	GTECH CORPORATION	680
34 11016	MERRITT MEDICAL INC	640
34 23588	SPARTAN STORES INC	150
34 13996	ADT SECURITY SERVICES INC	140
34 16875	AMERIGAS PROPANE L P	120
34 18074	IBM CREDIT LLC	110
34 15406	PITNEY BOWES INC	50
35 16456	PROJECT RENTAL INC	85,880
35 24827	SBC TOWER HOLDING LLC	39,780
35 27260	FOREVER FRIENDS PET	26,480
35 18121	DE LAGE LANDEN	35,100
35 18103	OMCO BUILDING CORPORATION	32,920
35 01744	ELYRIA LORAIN	29,780
35 13848	SOUTH SHORE CABLE TV	18,420
35 27213	FOREVER FRIENDS PET CARE	11,790
35 24816	CROWN CASTLE GT COMPANY	20,380
35 26892	STEFANIK DAVID L	8,170
35 04437	W P CONSTRUCTION CO INC	8,120
35 14474	WESEMAYER CONSTRUCTION	7,710
35 16661	CITICORP LEASING INC	15,630
35 15576	REYNOLDS VENTURES INC	3,880
35 12831	LBP LEASING INC	13,870
35 06779	BUCKEYE PIPE LINE COMPANY	13,030

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME		TOTAL VALUE
35 03857	GROSS CHRIST H & MARY	DBA GROSS TRUCKING	890
35 16875	AMERIGAS PROPANE L P		6,270
35 18132	WELLS FARGO FINANCIAL	LEASING INC	4,940
35 24729	ECHOSTAR SATELLITE CORP		4,880
35 25862	LITTLE MOUNTAIN LEASING	COMPANY	2,810
35 21375	GATHERCO INC		2,500
35 00415	GLW BROADBAND INC		2,190
35 16648	IOS CAPITAL INC	PERSONAL TAX DEPARTMENT	1,350
35 21418	WILLIAMS SCOTSMAN INC		1,170
35 22461	DUKE ENERGY STORAGE LLC		1,000
35 25928	VIRGINIA POWER ENERGY	MARKETING INC	960
35 27311	ECOLAB INC		960
35 15406	PITNEY BOWES INC	PROPERTY TAX DEPT	730
35 22450	FINANCIAL PACIFIC LEASING	C/O CBIX PROP TAX PMB 4	730
36 00414	GENERAL PLUG &	MANUFACTURING CO INC	1,267,840
36 24781	RENTAL SERVICE	CORPORATION	1,014,210
36 11836	SPITZER AUTOWORLD GRAFTON		513,520
36 11372	EATON FABRICATING CO	INC	425,370
36 16374	DENNYS TOOL MFG INC		172,670
36 20175	SPECIALTY SERVICES INC		168,200
36 00340	GRAFTON FOOD CENTER INC		151,970
36 14120	RITE AID OF OHIO INC		120,530
36 06960	CONSUN FOOD INDUSTRIES	INC	110,760
36 07270	NORDSON CORPORATION		107,650
36 01989	TOWN & COUNTRY CO-OP INC		93,400
36 00417	TRIAD INVESTMENT COMPANY	PARTNERSHIP	77,650
36 11355	CONSUMERACQ INC		73,500
36 01249	CUSTOMCHROME PLATING INC		61,160
36 13258	GRAFTON PHARMACY INC		58,520
36 11454	GRAFTON READY MIX	CONCRETE INC	56,280
36 13382	M P & A CONSULTING INC		42,820
36 12237	UNITED CIRCUITS INC		42,190
36 15971	GENESYS INDUSTRIES		42,040
36 15766	ARTISAN MOLD CO		39,740
36 15010	PALER INC	DBA GRAFTON AUTO PARTS	39,290
36 26310	TRI ARCH 10 INC		36,650
36 19114	KNG COMPANY PTRN		36,370
36 03387	GRAFTON MOWER SERVICE INC		27,900
36 04006	SPITZER HARDWARE & SUPPLY	COMPANY	21,160
36 00415	GLW BROADBAND INC		20,820
36 07450	STOP N GO OF MEDINA INC		30,580
36 09745	AVI FOOD SYSTEMS INC		30,420
36 24732	BANC ONE LEASING CORP	PROP TAX UNIT STE A3 10	28,260
36 11741	WILLIAM C DEAK DDS &	KAREN KRAMER DDS INC	17,530
36 16857	WORLD EQUIPMENT & MACHINE	SALES COMPANY	15,030
37 27251	STEINDL CONSTRUCTION INC		15,520
37 10497	URIG KATHLEEN	DBA KATHYS EXCAVATING	7,980
37 01595	BUCHS ALLEN C		6,570
37 25656	SUPER MICHAEL A	CUTTING EDGE COMPOSITES	6,110
37 15581	BORN TIMOTHY DBA BORN	MACHINING & AUTO SERVIC	4,460
37 16661	CITICORP LEASING INC	% OPERATIONS TAX DEPT	11,800
37 25408	MSRB INC		1,150
37 16219	CALLIHAN ELECTRIC INC		860

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
37 21187	HAMCO MANUFACTURING INC	640
37 13848	SOUTH SHORE CABLE TV LIMITED PARTNERSHIP	9,520
37 22514	LYON FINANCIAL SERV INC PROPERTY TAX DEPARTMENT	7,620
37 12898	XEROX CORPORATION	5,790
37 18132	WELLS FARGO FINANCIAL LEASING INC	4,190
37 22450	FINANCIAL PACIFIC LEASING C/O CBIX PROP TAX PMB 4	4,000
37 16875	AMERIGAS PROPANE L P	1,810
37 18071	GENERAL ELECTRIC CAPITAL CORPORATION	1,280
37 22451	FIRELANDS ENERGY SERVICES LTD	1,100
37 18059	DECIMUS CORPORATION GE CAPITAL INFO TECH	970
37 25898	XEROX LEASE EQUIPMENT LLC	540
37 17950	CHANNEL ONE COMMUNICATION CORP	510
37 24807	CIT FINANCIAL USA INC	160
37 21777	OHIO TODS INC	140
37 27310	DTN LEASING INC	90
37 19495	CONOPCO LTD PRICewaterHOUSE COOPERS	90
37 21401	HART ADVERTISING INC	80
37 15406	PITNEY BOWES INC PROPERTY TAX DEPT	50
39 08990	ROCHESTER MANUFACTURING INC	91,170
39 12012	MURRAY ERIC DBA MURRAYS TREE MOVING	39,570
39 00421	CLARE MAR CAMP INC	34,010
39 19611	CORNERSTONE CONSULTANTS INC	28,900
39 25793	ELECTROBURR LTD	18,560
39 18848	UNANGST REBECCA D CHET & FRANS COUNTRY ST	9,160
39 22461	DUKE ENERGY STORAGE LLC	19,130
39 25928	VIRGINIA POWER ENERGY MARKETING INC	18,360
39 21375	GATHERCO INC	15,810
39 24820	WPS ENERGY SERVICES INC	8,060
39 25878	EXELON ENERGY OHIO INC	5,420
39 27379	VECTREN RETAIL LLC	3,740
39 25936	MXENERGY INC	3,460
39 26995	AEP OHIO RETAIL ENERGY LLC	2,990
39 16875	AMERIGAS PROPANE L P	1,970
39 18132	WELLS FARGO FINANCIAL LEASING INC	1,780
39 22451	FIRELANDS ENERGY SERVICES LTD	1,630
39 27370	SEMPRA ENERGY SALES LLC COMMONWEALTH ENERGY SER	1,340
39 21596	JOHNS MANVILLE INTERNATIONAL INC	1,330
39 15060	GTECH CORPORATION J KOZAR	680
39 16665	CUMBERLAND GAS MARKETING CO M R RAMSER	670
39 27352	PIEDMONT NATURAL GAS CO INC	560
39 27101	UNITED STATES GYPSUM COMPANY	190
39 21444	MARATHON ASHLAND PETROLEM LLC PROP TAX DEPT	150
39 18074	IBM CREDIT LLC	110
39 27310	DTN LEASING INC	110
39 27005	FIRSTENERGY SOLUTIONS CORP	90
39 15406	PITNEY BOWES INC PROPERTY TAX DEPT	20
39 27260	FOREVER FRIENDS PET HOSPITAL INC	20
40 16630	AIR CURE DYNAMICS INC	55,530
40 24844	MARK II ENTERPRISES LTD DBA MED OX HOME MEDICAL	52,040
40 17601	INDIAN HOLLOW LAKE ENTERPRISES INC	29,220
40 02645	JOHN JOHN CO	19,690
40 22461	DUKE ENERGY STORAGE LLC	28,880
40 14653	LAGRANGE PLUMBING & TRENCHING INC	17,730

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
40 25928	VIRGINIA POWER ENERGY MARKETING INC	27,710
40 25217	MARANATHA CUSTOM HOMES INC	15,450
40 03182	MARVIN WYATT & SONS CONSTRUCTION INC	13,160
40 06779	BUCKEYE PIPE LINE COMPANY	20,530
40 27236	ARCHER DARRYL E DBA BIG D ARCHER EXCAVA	5,000
40 18587	KVATEK ALAN E DBA VALLEY VINTAGE AUTO	4,270
40 22259	CENTERLESS GRINDING SPECIALTIES INC	3,270
40 21375	GATHERCO INC	12,530
40 24820	WPS ENERGY SERVICES INC	12,170
40 22839	D M & M GARDNER ENTERPRISES LTD	680
40 25878	EXELON ENERGY OHIO INC	8,190
40 00415	GLW BROADBAND INC	5,890
40 27379	VECTREN RETAIL LLC	5,640
40 25936	MXENERGY INC	5,220
40 18121	DE LAGE LANDEN OPERATIONAL SERVICES LL	5,180
40 26995	AEP OHIO RETAIL ENERGY LLC	4,500
40 16875	AMERIGAS PROPANE L P	4,340
40 24729	ECHOSTAR SATELLITE CORP	3,280
40 24819	LAMAR OHIO OUTDOOR HOLDING CORP	2,080
40 27370	SEMPRA ENERGY SALES LLC COMMONWEALTH ENERGY SER	2,030
40 21596	JOHNS MANVILLE INTERNATIONAL INC	2,010
40 22514	LYON FINANCIAL SERV INC PROPERTY TAX DEPARTMENT	1,660
40 16665	CUMBERLAND GAS MARKETING CO M R RAMSER	1,020
40 27352	PIEDMONT NATURAL GAS CO INC	850
40 27311	ECOLAB INC	550
41 21183	MICRON MANUFACTURING INC	1,214,980
41 02555	INSERVCO INC	578,940
41 27113	VARBROS LLC	532,110
41 01989	TOWN & COUNTRY CO-OP INC	270,820
41 21385	KEY CORPORATE CAPITAL INC KEY EQUIPMENT FINANCE	248,200
41 11676	SPIEGELBERG MANUFACTURING INC	230,900
41 02268	KALTENBACH GROCERIES INC LAGRANGE IGA FOODLINER	200,100
41 09247	WEST ROOFING SYSTEMS INC	186,390
41 01758	LAGRANGE ELECTRICAL ASSEMBLIES CO INC	184,390
41 06322	MADER MACHINE CO INC	145,770
41 08472	D & S UTILITY CONSTRUCTION CO INC	124,600
41 16368	ROBBYMAC INC	90,450
41 13165	SKEETER INC	67,460
41 15040	NEW AGE DESIGN & TOOL INC	60,300
41 18121	DE LAGE LANDEN OPERATIONAL SERVICES LL	64,920
41 14943	PANEL MASTER INC	31,620
41 06960	CONSUN FOOD INDUSTRIES INC	39,630
41 16533	MC INDUSTRIES INC	22,830
41 20331	CIT GROUP EQUIPMENT FINANCING INC	32,630
41 23605	TYCO ELECTRONICS CORP	20,620
41 26305	TRI ARCH 12 INC MCDONALDS	19,480
41 16411	COLONIAL CABINETS INC	13,470
41 24599	LAGRANGE AUTHORIZED TRANSMISSIONS INC	12,480
41 18271	QUALITY METAL PRODUCTS INC	11,740
41 26397	LAGRANGE DRIVE THRU INC	6,100
41 15349	TEXTRON FINANCIAL CORP C/O CBIZ PMB 105 401	14,950
41 21888	OIL COMPANY COLLECTABLES INC	3,520
41 02201	CHOO CHOO COFFEE SHOP INC	2,950
41 04484	WEST ENVIRONMENTAL INC	2,170

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME		TOTAL VALUE
41 22514	LYON FINANCIAL SERV INC	PROPERTY TAX DEPARTMENT	10,090
42 25031	UNITED STATES STEEL LLC		24,839,690
42 27365	REPUBLIC ENGINEERED	PRODUCTS INC	11,842,560
42 06539	MARCONI COMMUNICATIONS	INC	7,608,780
42 22527	PARNASSOS L P		2,108,410
42 15488	PRAXAIR INC		1,509,500
42 07254	NATIONAL GYPSUM COMPANY	PROPERTY TAX MANAGER	1,337,240
42 00176	P C CAMPANA INC	P C CAMPANA	1,220,640
42 07792	TUBOSCOPE VETCO	INTERNATIONAL INC	1,048,490
42 02668	JOYCE BUICK PONTIAC INC		1,017,770
42 11946	BECOTEK MFG INC		931,610
42 22698	ARION SUB INC		905,560
42 21391	NORTHEAST PUBLISHING CO	INC	892,610
42 01140	CLOVERVALE FOODS INC		811,520
42 07447	STEIN INC		724,340
42 06709	ANGELICA TEXTILE	SERVICES INC	540,260
42 04436	W L BAUMLER CO INC		477,750
42 14120	RITE AID OF OHIO INC		435,050
42 16671	CONNELL FINANCE CO II INC	CONNELL FINANCE CO INC	398,250
42 00163	ERDIE PAPER TUBE CO		381,750
42 22449	CASCADE MANAGEMENT	SERVICES INC	335,950
42 15303	GENERAL ELECTRIC CREDIT	CORPORATION OF TENNESSE	333,950
42 12726	DISCOUNT DRUG MART INC		317,520
42 06694	AMERICAN METAL CHEMICAL	CORPORATION	303,780
42 12629	GALLO EQUIPMENT COMPANY		254,170
42 02213	GOODMAN BEVERAGE COMPANY	INC	249,340
42 04199	TERMINAL READY MIX INC		247,280
42 02709	KERR BEVERAGE COMPANY		236,630
42 04542	WILLOW HARDWARE INC		206,340
42 18121	DE LAGE LANDEN	OPERATIONAL SERVICES LL	211,920
42 03044	LORAIN TOOL ENTERPRISES	INC	189,400
42 04004	SPITZER GREAT LAKES LTD	CO	188,770
43 07610	K MART CORPORATION		1,234,160
43 27323	HFS LEASE RESIDUAL	HOLDING LLC	558,550
43 15303	GENERAL ELECTRIC CREDIT	CORPORATION OF TENNESSE	540,190
43 23687	WALGREEN CO	C/O PROPERTY TAX DEPT	217,340
43 07408	SEARS ROEBUCK & CO		192,730
43 25919	SIEMENS FINANCIAL	SERVICES INC	137,620
43 26149	OHECC LLC	DBA OHIO EXTENDED CARE	115,270
43 11331	BEAVER PARK NORTH INC		99,350
43 13600	JOHN H GRAY D O INC		70,730
43 22449	CASCADE MANAGEMENT	SERVICES INC	66,550
43 27045	PHILIPS MEDICAL CAPITAL	LLC	62,760
43 20050	LORAIN ASC L P THE		48,510
43 21958	ENHANCE LTD		46,930
43 23601	TRUE NORTH ENERGY LLC		56,510
43 23291	CPE LIMITED CO		51,720
43 27278	DPM DEVELOPMENT INC		39,400
43 27071	COOLIDGE GROUP LLC		49,260
43 25550	SABRINA JOE INC		47,360
43 26910	LORAIN ASSISTED LIVING	LTD	33,120
43 20447	CARDINAL HEALTH 411 INC	ATTN TAX DEPT	39,640
43 16756	CARDINAL HEALTH 301 INC	TAX DEPT	34,720

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
43 20455	FRESENIUS MEDICAL CARE	CARDIOVASCULER RESOURCE 33,580
43 18059	DECIMUS CORPORATION	GE CAPITAL INFO TECH 32,560
43 08993	CARDIAC PROGRAM	ENTERPRISES INC 31,970
43 11696	LORAIN COUNTRY CLUB LTD	20,850
43 15292	DEERE CREDIT INC	ATT PROPERTY TAX 30,090
43 19139	OSTER CONSTRUCTION INC	19,710
43 22514	LYON FINANCIAL SERV INC	PROPERTY TAX DEPARTMENT 29,200
43 07229	MIDWEST R CORPORATION	26,510
43 12850	SENSORMATIC ELECTRONICS	CORPORATION 25,660
43 18132	WELLS FARGO FINANCIAL	LEASING INC 25,350
44 00302	FORD MOTOR COMPANY	9,475,100
44 23326	TUBULAR STEEL INC	760,890
44 19332	MIDWEST ELECTRICAL	SUPPLY COMPANY 505,230
44 18741	OES CAPITAL INC	277,470
44 16711	LEGGETT & PLATT INC	271,730
44 16301	NORTH SHORE LANDSCAPE	CONTRACTORS INC 22,600
44 27096	OHIO VALLEY SALVAGE	POOL INC 21,570
44 25084	THOROUGHbred TECHNOLOGY	& TELECOMMUNICATIONS IN 19,090
44 27088	RELATIONAL FUNDING CORP	15,500
44 18121	DE LAGE LANDEN	OPERATIONAL SERVICES LL 9,310
44 20458	P P G INDUSTRIES INC	TAX ADMINISTRATION DEPT 2,090
44 25868	CIT COMMUNICATIONS	FINANCE CORPORATION 1,230
44 22554	VFS RESIDUAL HOLDING LLC	PROPERTY TAX COMPLIANCE 1,210
44 24819	LAMAR OHIO OUTDOOR	HOLDING CORP 1,190
44 27297	AT & T WIRELESS SERVICES	PURCHASING COMPANY LP 910
44 23085	SNACKING AUTOMATED	VENDING LTD 800
44 12898	XEROX CORPORATION	720
44 16648	IOS CAPITAL INC	PERSONAL TAX DEPARTMENT 550
44 22518	NORTHCOAST DUPLICATING	INC 350
44 25207	CASTROL INDUSTRIAL NORTH	AMERICA INC 280
44 15406	PITNEY BOWES INC	PROPERTY TAX DEPT 230
45 02635	JOE FIRMENT CHEVROLET INC	1,374,180
45 02725	KOHLMYER SPORTING GOODS	INC 116,820
45 12656	ALDI INC OHIO	82,670
45 25560	TAG ACQUISITION INC	60,060
45 06538	LAKELAND ENTERPRISES INC	43,110
45 02816	LAKELAND GLASS COMPANY	32,280
45 12747	FAMILY DOLLAR STORES OF	OHIO INC 39,140
45 11635	REBMAN SYSTEMS INC	18,590
45 25924	MONARCH DENTAL ASSOCIATES	CLEVELAND INC 11,360
45 22583	PRELIMINARY INC	18,200
45 23591	SPECTRASITE COMMUNICATION	INC 13,910
45 18295	THOMAS A MONTAGNESE	DDS MS INC 720
45 23992	CONTAINER REPAIR INC	690
45 27055	LJS RESTAURANTS	10,570
45 18121	DE LAGE LANDEN	OPERATIONAL SERVICES LL 9,140
45 22514	LYON FINANCIAL SERV INC	PROPERTY TAX DEPARTMENT 8,820
45 25616	RESUN LEASING INC	8,330
45 12901	REGIS CORPORATION	6,770
45 11739	WENDYS OF LORAIN INC	6,060
45 06830	DISTRICT PETROLEUM	PRODUCTS INC 5,170
45 11060	YALE FINANCIAL SERVICES	INC 4,990
45 18112	TOYOTA MOTOR CREDIT	CORPORATION TAX DEPT 3,590



NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
45 11016	MERRITT MEDICAL INC	3,040
45 18096	MINOLTA CORPORATION	TAX DEPT 2,810
45 23659	MARLIN LEASING INC	2,740
45 18161	DADE BEHRING INC	TAX DIV 2,070
45 15060	GTECH CORPORATION	J KOZAR 2,040
45 27051	NORTH COAST PAYPHONES INC	2,030
45 25927	VFS LEASE RESIDUAL	HOLDING LLC 1,490
45 22554	VFS RESIDUAL HOLDING LLC	PROPERTY TAX COMPLIANCE 1,390
45 20408	GREAT AMERICA LEASING	CORPORTION 1,100
46 14632	MODERN POURED WALLS INC	722,310
46 22461	DUKE ENERGY STORAGE LLC	28,470
46 25928	VIRGINIA POWER ENERGY	MARKETING INC 27,320
46 27086	SUNOCO PIPELINE L P	17,280
46 27235	MC KENZIE MECHANICAL	CONTRACTORS INC 6,000
46 24820	WPS ENERGY SERVICES INC	11,990
46 23996	LEIBY CONSTRUCTION INC	1,120
46 10789	WALTER JAMES F	DBA BUCKEYE SPORTS CO 930
46 00415	GLW BROADBAND INC	10,920
46 13848	SOUTH SHORE CABLE TV	LIMITED PARTNERSHIP 9,030
46 25878	EXELON ENERGY OHIO INC	8,070
46 21375	GATHERCO INC	7,120
46 27379	VECTREN RETAIL LLC	5,560
46 25936	MXENERGY INC	5,150
46 26995	AEP OHIO RETAIL ENERGY	LLC 4,330
46 22514	LYON FINANCIAL SERV INC	PROPERTY TAX DEPARTMENT 3,810
46 16875	AMERIGAS PROPANE L P	3,400
46 18132	WELLS FARGO FINANCIAL	LEASING INC 3,360
46 27110	MT BUSINESS LEASING INC	2,950
46 27018	INSTRON CORPORATION	2,040
46 27370	SEMPRA ENERGY SALES LLC	COMMONWEALTH ENERGY SER 2,000
46 21596	JOHNS MANVILLE	INTERNATIONAL INC 1,990
46 16665	CUMBERLAND GAS MARKETING	CO M R RAMSER 1,000
46 27352	PIEDMONT NATURAL GAS CO	INC 840
46 18240	SOMMERS MOBILE	LEASING INC T K SOMMER 350
46 22451	FIRELANDS ENERGY SERVICES	LTD 330
46 27101	UNITED STATES GYPSUM	COMPANY 280
46 27310	DTN LEASING INC	200
46 27005	FIRSTENERGY SOLUTIONS	CORP 130
46 15406	PITNEY BOWES INC	PROPERTY TAX DEPT 100
46 27019	INTEGRATED LEASING CORP	20
47 21777	OHIO TODS INC	70
48 06822	CARTER JONES LUMBER	COMPANY 153,230
48 24827	SBC TOWER HOLDING LLC	43,810
48 02233	COBB JR JAMES E	DBA OBERLIN ANIMAL HOSP 6,500
48 17511	DAVIDSON DEBORAH KAY	DBA FARMYARD FLOWERS 4,900
48 25058	WDLW RADIO INC	4,070
48 16427	TURNBULL GLENN A	TURNBULL PLUMBING & HEA 2,010
48 27272	METRO WEST SERVICES INC	1,750
48 18423	SAUER BILL	DBA SAUER MOTOR SPORTS 760
48 06779	BUCKEYE PIPE LINE COMPANY	10,470
48 22554	VFS RESIDUAL HOLDING LLC	PROPERTY TAX COMPLIANCE 5,240
48 23672	FIRST FEDERAL LEASING	C/O CBIZ 3,060

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME		TOTAL VALUE
48 18121	DE LAGE LANDEN	OPERATIONAL SERVICES LL	2,220
48 16875	AMERIGAS PROPANE L P		820
48 13996	ADT SECURITY SERVICES INC	TAX DEPT ONE TOWN CTR R	740
48 25898	XEROX LEASE EQUIPMENT LLC		600
48 17950	CHANNEL ONE COMMUNICATION	CORP	380
48 25854	IMAGISTICS INTERNATIONAL	INC	320
48 24807	CIT FINANCIAL USA INC		240
48 15406	PITNEY BOWES INC	PROPERTY TAX DEPT	220
48 23659	MARLIN LEASING INC		190
48 20669	ASSOCIATED PRESS	TAX DEPT 6TH FLOOR	170
48 27310	DTN LEASING INC		130
48 18074	IBM CREDIT LLC		110
48 22451	FIRELANDS ENERGY SERVICES	LTD	80
48 18248	SCANTRON CORPORATION		30
49 01085	CENTER SERVICE CAMPER	SALES INC	62,910
49 14478	TOMPKINS PAULA	DBA K E T ENTERPRISE	25,080
49 22461	DUKE ENERGY STORAGE LLC		19,420
49 25928	VIRGINIA POWER ENERGY	MARKETING INC	18,630
49 17853	KLIER FAMILY LIMITED	PARTNERSHIP THE C	3,970
49 24820	WPS ENERGY SERVICES INC		8,180
49 25878	EXELON ENERGY OHIO INC		5,500
49 13848	SOUTH SHORE CABLE TV	LIMITED PARTNERSHIP	4,090
49 27379	VECTREN RETAIL LLC		3,790
49 25936	MXENERGY INC		3,510
49 26995	AEP OHIO RETAIL ENERGY	LLC	2,970
49 27370	SEMPRA ENERGY SALES LLC	COMMONWEALTH ENERGY SER	1,360
49 21596	JOHNS MANVILLE	INTERNATIONAL INC	1,350
49 23703	DIRECTV INC		1,130
49 22514	LYON FINANCIAL SERV INC	PROPERTY TAX DEPARTMENT	1,060
49 16875	AMERIGAS PROPANE L P		860
49 16665	CUMBERLAND GAS MARKETING	CO M R RAMSER	680
49 24819	LAMAR OHIO OUTDOOR	HOLDING CORP	630
49 27352	PIEDMONT NATURAL GAS CO	INC	570
49 21375	GATHERCO INC		460
49 22451	FIRELANDS ENERGY SERVICES	LTD	350
49 27310	DTN LEASING INC		300
49 18186	HILL ROM COMPANY INC	ATTN TAX DEPT	290
49 27032	EASTMAN KODAK COMPANY	TAX DEPARTMENT	270
49 24807	CIT FINANCIAL USA INC		250
49 27101	UNITED STATES GYPSUM	COMPANY	190
49 27005	FIRSTENERGY SOLUTIONS	CORP	90
49 27019	INTEGRATED LEASING CORP		70
49 15406	PITNEY BOWES INC	PROPERTY TAX DEPT	10
50 03669	R W BECKETT CORP		2,524,980
50 22748	MORRIS PONTIAC-GMC INC		1,953,360
50 07732	INVACARE CORPORATION		1,738,700
50 06215	BECKETT GAS INC		1,503,040
50 08931	BECKETT AIR INC		1,030,320
50 14180	RISER FOODS COMPANY	RETAIL DIVISON DIV	801,300
50 24786	TOPS MARKETS LLC	DAVID GREEN AHOLD USA I	711,700
50 01538	DRECO INC		683,400
50 06965	COMCAST OF MASSACHUSETTS	NEW HAMPSHIRE OHIO INC	662,040
50 13818	NORLAKE MANUFACTURING	COMPANY	650,290

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
50 02162	KALT MANUFACTURING CO	599,490
50 01765	ELYRIA MANUFACTURING CO	567,960
50 04497	WESTLAKE METAL INDUSTRIES INC	485,540
50 27066	CHEVRON LUMMUS GLOBAL LLC	492,270
50 09120	LASER CRAFT INC	478,610
50 15424	MARC GLASSMAN INC	460,410
50 21385	KEY CORPORATE CAPITAL INC KEY EQUIPMENT FINANCE	418,770
50 00444	AUTOMOTIVE EQUIPMENT CO INC PARENT	394,790
50 00848	BIO PLASTICS COMPANY	383,700
50 24490	TRI COUNTY CARS INC	381,590
50 04254	TOOL & DIE SYSTEMS INC	330,580
50 22508	SPEEDWAY SUPERAMERICA LLC PROP TAX DEPT	264,030
50 27351	OHIO SPRINGS INC SHEETZ INC	235,870
50 23711	LEISERV INC	208,930
50 25032	PROFESSIONAL ELECTRIC PRODUCTS CO	212,690
50 07370	REVCO DISCOUNT DRUG CENTERS INC	209,100
50 23741	CUYAHOGA VENDING CO INC	200,810
50 26981	BP PRODUCTS NORTH AMERICA INC	179,960
50 04579	WORCESTER SALES & SERVICE INC	169,830
50 24509	PURITAS METAL PRODUCTS INC	166,440
50 17907	ALL PURPOSE CONSTRUCTION	166,040
51 02428	HARRY ROWLAND JR INC	2,150
51 22451	FIRELANDS ENERGY SERVICES LTD	2,520
51 16875	AMERIGAS PROPANE L P	1,080
51 21372	DELL FINANCIAL SERVICES ATTN PROPERTY TAX DEPT	300
51 24819	LAMAR OHIO OUTDOOR HOLDING CORP	260
51 27310	DTN LEASING INC	40
51 23703	DIRECTV INC	30
52 22451	FIRELANDS ENERGY SERVICES LTD	500
52 15406	PITNEY BOWES INC PROPERTY TAX DEPT	10
53 23701	DELPHI AUTOMOTIVE SYSTEMS LLC TAX STAFF	9,830
53 16875	AMERIGAS PROPANE L P	690
53 22451	FIRELANDS ENERGY SERVICES LTD	670
54 21375	GATHERCO INC	7,080
54 24729	ECHOSTAR SATELLITE CORP	690
55 23591	SPECTRASITE COMMUNICATION INC	13,910
55 21375	GATHERCO INC	2,940
55 13848	SOUTH SHORE CABLE TV LIMITED PARTNERSHIP	510
57 13848	SOUTH SHORE CABLE TV LIMITED PARTNERSHIP	1,540
57 27297	AT & T WIRELESS SERVICES PURCHASING COMPANY LP	440
57 24807	CIT FINANCIAL USA INC	80
58 23566	ALLIED WASTE SERVICES INC ALLIED WASTE SYSTEMS IN	373,150
58 12726	DISCOUNT DRUG MART INC	274,430
58 26501	DILLEN STINER EXCAVATION LTD	158,790
58 19124	JUSTIN EXCAVATING INC	91,300
58 25834	DOUGMAC AIR LIMITED	38,750
58 05858	WALKER HAZEL L DBA WALKER MOWER	18,990
58 11624	PRESTIS INC	18,290

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
58 11632	RAM EXCAVATING INC	17,190
58 10478	MC KAY LODGE FINE ARTS CONSERVATION LABORATORY	15,300
58 06779	BUCKEYE PIPE LINE COMPANY	24,180
58 17435	DOUDS VETERINARY HOSPITAL INC	12,730
58 11794	ROUSH HOMER DBA BOBS TIRE SERVICE	12,530
58 24816	CROWN CASTLE GT COMPANY LLC	20,380
58 18320	SUPERS LANDSCAPE INC	9,660
58 14449	HART ASPHALT INC	8,750
58 09322	KAROUZOS ANGELO DBA JOHNNYS CARRYOUT	6,510
58 04320	TWINING MOTOR SALES INC	6,350
58 26563	ENERGY DEVELOPMENTS INC	3,370
58 27057	JOHNSTON AVIATION CO	3,070
58 23591	SPECTRASITE COMMUNICATION INC	11,110
58 25873	ELEASING COMPANY LLC	5,800
58 16875	AMERIGAS PROPANE L P	4,390
58 18059	DECIMUS CORPORATION GE CAPITAL INFO TECH	4,090
58 18132	WELLS FARGO FINANCIAL LEASING INC	3,460
58 22514	LYON FINANCIAL SERV INC PROPERTY TAX DEPARTMENT	2,390
58 22546	PREFERRED CAPITAL INC % STRATEGIS	2,130
58 18078	INTERNATIONAL BUSINESS MACHINES CORP	1,570
58 15060	GTECH CORPORATION J KOZAR	1,410
58 18071	GENERAL ELECTRIC CAPITAL CORPORATION	1,210
58 25927	VFS LEASE RESIDUAL HOLDING LLC	950
58 15329	ABBOTT LABORATORIES TAX DIVISION D367 AP6D	420
59 27075	WOLCOTTVILLE SAND AND GRAVEL	6,250
59 23703	DIRECTV INC	110
59 15406	PITNEY BOWES INC PROPERTY TAX DEPT	20
60 16247	QUEBECOR WORLD USA INC % DELOITTE & TOUCHE	2,757,800
60 27222	NACSCORP LLC	446,350
60 20462	HOOVER UNIVERSAL INC CORP TAX X81	441,030
60 14602	HYDRO TUBE CORP	325,010
60 02410	KALTENBACH FOODS INC OBERLIN IGA FOODLINER	267,280
60 12474	EXPRESS SEED COMPANY	224,040
60 27323	HFS LEASE RESIDUAL HOLDING LLC	195,480
60 16414	MISSLERS INC	120,360
60 07370	REVCO DISCOUNT DRUG CENTERS INC	129,110
60 00503	NATIONAL ASSOC OF COLLEGE STORES INC	117,540
60 24733	BARNES & NOBLE COLLEGE BOOKSTORES INC	119,760
60 17765	AGRINOMIX INC	98,070
60 22514	LYON FINANCIAL SERV INC PROPERTY TAX DEPARTMENT	74,120
60 18071	GENERAL ELECTRIC CAPITAL CORPORATION	73,200
60 18132	WELLS FARGO FINANCIAL LEASING INC	64,990
60 18063	ERVIN LEASING COMPANY	59,170
60 03407	OBERLIN COLLEGE	46,030
60 25651	WESSELL GENERATIONS INC WELCOME NURSING HOME	34,860
60 26316	TRI ARCH 11 INC DBA MCDONALDS	34,850
60 15303	GENERAL ELECTRIC CREDIT CORPORATION OF TENNESSE	43,670
60 13361	FOWLER MALCOLM H DBA HERRICK JEWELRY	32,280
60 18121	DE LAGE LANDEN OPERATIONAL SERVICES LL	41,940
60 14048	VERIZON CREDIT INC	41,260
60 23678	FLINT INK NORTH AMERICA CORP	41,210
60 24051	LONG KRISTA DBA MINDFAIR	27,980
60 25919	SIEMENS FINANCIAL SERVICES INC	37,130

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
60 06846	CERTIFIED OIL CORPORATION	37,020
60 10346	ASCHAFFENBURG RUTH M	21,930
60 24695	OBERLIN INTERNAL MEDICINE ASSOCIATES INC	21,730
60 14108	OHIO MOTORISTS ASSN	30,550
60 22260	OBERLIN CAR WASH LLC	19,740
61 07752	MAY DEPARTMENT STORES COMPANY	1,729,930
61 24786	TOPS MARKETS LLC	658,550
61 15424	MARC GLASSMAN INC	430,030
61 20744	NATIONAL BRONZE & METALS (OHIO) INC	364,280
61 23618	UNITED RENTALS (NORTH AMERICA INC)	279,890
61 01196	CONSUMERS BUILDERS SUPPLY COMPANY	157,430
61 11355	CONSUMERACQ INC	130,650
61 18074	IBM CREDIT LLC	128,380
61 09899	FINLAY FINE JEWELRY CORP TAX DEPARTMENT	100,580
61 12445	L T E INC	79,330
61 19206	MURRAYS DISCOUNT AUTO STORES INC	80,680
61 27338	MACS CONVENIENCE STORES LLC	61,430
61 03672	RADIO LINK COMMUNICATIONS INC	59,310
61 20387	HOLLYWOOD ENTERTAINMENT CORP	57,280
61 25911	FIRSTENERGY SERVICE CO	54,810
61 14019	DOLGENCORP INC ATT TAX DEPT	49,360
61 00674	ALBERT V JANUZZI FOOTWEAR INC	38,270
61 22508	SPEEDWAY SUPERAMERICA LLC PROP TAX DEPT	46,070
61 10918	PARK N PAWN	31,820
61 01990	FASHION BUG OF LORAIN INC CORP TAX 7B 13	31,260
61 22089	SHAMS INC DISCOUNT MOTOR SALES	17,200
61 06945	CONRADS TIRE SERVICE INC	26,840
61 22570	TELAMON CONSTRUCTION INC	24,800
61 22818	PARTIES TO GO INC	14,060
61 16576	JESCO PRODUCTS CO INC	10,320
61 10218	RADIAMETRICS INC	7,360
61 00684	ALL SERVICE TELECOMMUNICATIONS CORP	6,920
61 26955	RMB PIZZA LLC	6,750
61 19351	CLEAR CHANNEL OUTDOOR INC	16,580
61 17671	NEW HEALTH CONCEPTS INC PROFESSIONAL ASSOCIATIO	6,420
61 11327	ASSOCIATION OF ORAL SURGERY INC	6,240
64 00302	FORD MOTOR COMPANY	3,205,450
64 14180	RISER FOODS COMPANY RETAIL DIVISON DIV	346,520
64 00644	ABBE ROAD LUMBER COMPANY INC	122,320
64 24234	MARINERS CLUB LTD	118,130
64 14120	RITE AID OF OHIO INC	108,410
64 14179	ADELPHIA OF THE MIDWEST INC TAX DEPT	76,660
64 09923	ECKENRODE CONSTRUCTION INC	53,160
64 22508	SPEEDWAY SUPERAMERICA LLC PROP TAX DEPT	60,000
64 14019	DOLGENCORP INC ATT TAX DEPT	51,440
64 19455	MACS AUTO REPAIR	30,050
64 16246	MAC SHERRILL INC	29,160
64 12747	FAMILY DOLLAR STORES OF OHIO INC	31,420
64 21017	G & W TRANSPORT INC	14,140
64 22994	NATIONAL COMFORT INSTITUT INC	13,470
64 01064	CASTERS FOODS INC	10,190
64 00787	B P C INC DBA BROWNIES MARKET	9,570
64 27128	NCSL INC DBA NORTH COAST SHOREWA	8,280

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
64 09572	PALUR JACK C DBA	MATRIX GAMES & DIVERSIO 6,860
64 19063	TRADEWINDS FIFTY-NINE	GARDEN APTS 4,810
64 00694	AMBER OAKS INC	4,360
64 17132	PAGANO BEVERAGES INC	3,850
64 13633	VETERANS OF FOREIGN WARS	POST 8686 3,490
64 19973	GUS S ON THE LAKE INC	GUS S STEAK & ALE 2,510
64 14753	TODAYS DECK & GARDEN	CONTRACTORS INC 2,110
64 24526	TL ASSOCIATES LLC	DBA SUBWAY 11,810
64 24762	DIGIOIA/SUBURBAN	EXCAVATING LLC 10,950
64 07960	AMERICAN VETERANS OF WWII	POST #55 840
64 12739	ELYRIA PIZZA INC	9,970
64 18121	DE LAGE LANDEN	OPERATIONAL SERVICES LL 5,530
64 22514	LYON FINANCIAL SERV INC	PROPERTY TAX DEPARTMENT 4,810
64 12847	SCHUENEMANN ELECTRIC INC	4,250
65 00302	FORD MOTOR COMPANY	6,990,800
65 25992	NOVEON INC	C/O DELOITTE & TOUCHE 3,079,660
65 03233	MIKE BASS FORD INC	2,238,060
65 20439	SAMS EAST INC	PROP TAX DEPT 0555 2,032,110
65 26785	SPITZER AUTOWORLD	SHEFFIELD LLC 1,158,750
65 07610	K MART CORPORATION	998,070
65 14180	RISER FOODS COMPANY	RETAIL DIVISON DIV 594,190
65 14153	REGAL CINEMAS INC	C/O TAX DEPT 447,720
65 14092	METOKOTE CORPORATION	435,260
65 26791	CAMPANA PROPERTIES INC	233,490
65 06822	CARTER JONES LUMBER	COMPANY 211,300
65 03425	OHIO CANOE ADVENTURES INC	199,960
65 07738	KOKOSING MATERIALS INC	202,090
65 07408	SEARS ROEBUCK & CO	179,980
65 07370	REVCO DISCOUNT DRUG	CENTERS INC 164,390
65 25153	BASS TRUCK CENTER INC	145,820
65 26981	BP PRODUCTS NORTH AMERICA	INC 136,340
65 23738	CRACKER BARREL OLD	COUNTRY STORE INC 127,520
65 21714	ELYRIA RENAL CARE GROUP	LLC C/O COMPLEX PROPERT 110,130
65 14896	QUICKNAIL INC	99,640
65 22508	SPEEDWAY SUPERAMERICA LLC	PROP TAX DEPT 104,140
65 23173	RARE ENDS INC	83,850
65 21188	GATEWAY TANK INC	82,460
65 24115	GORDON FOOD SERVICE INC	S WHITEBURY 86,790
65 26317	MORNING HOUR PRODUCTS INC	75,980
65 26468	CAMPANA DEVELOPMENT V LLC	74,350
65 24784	RUBY TUESDAY INC	70,970
65 16446	SCHILL LANDSCAPING & LAWN	CARE SERVICES INC 56,040
65 26953	WATERFORD PLACE	APARTMENTS CORP 55,310
65 15454	LECTROETCH COMPANY	53,720
65 21439	ROBERTSON MORSE ROAD	REALTY CO 63,610
66 25249	CLEVELAND CITY FORGE INC	967,490
66 10466	BROTHERS CHEVROLET	OLDSMOBILE INC 383,540
66 03159	T A P E INCORPORATED	184,750
66 11487	KRYSTOWSKI TRACTOR SALES	INC 122,000
66 23154	HAYNES LAND IMPROVEMENT	INC 62,390
66 17254	WELLINGTON VETERINARY	CLINIC INC 62,360
66 00753	ATLAS CONCRETE WALLS INC	52,010
66 00071	GENERAL ELECTRIC COMPANY	% PWC PROPERTY TAX GROU 56,670

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
66 04471	WELLINGTON IMPLEMENT COMPANY INC	50,650
66 02041	FOREST CITY TECHNOLOGIES INC	49,030
66 22461	DUKE ENERGY STORAGE LLC	24,110
66 24956	FERRIMAN CURTIS D	13,180
66 25928	VIRGINIA POWER ENERGY MARKETING INC	23,140
66 11681	STRIKE OUT LANES INC	8,690
66 27086	SUNOCO PIPELINE L P	18,110
66 24819	LAMAR OHIO OUTDOOR HOLDING CORP	17,820
66 18391	FOX JAMES ALLEN FOX LAWN CARE & SM ENGI	6,740
66 19542	SEELEY ELECTRIC LTD	3,580
66 09745	AVI FOOD SYSTEMS INC	11,880
66 15679	FARM CREDIT LEASING SERV ATTN TAX DEPARTMENT	11,550
66 24820	WPS ENERGY SERVICES INC	10,160
66 25878	EXELON ENERGY OHIO INC	6,830
66 22514	LYON FINANCIAL SERV INC PROPERTY TAX DEPARTMENT	6,330
66 24734	A CRANE RENTAL LIMITED LIABILITY COMPANY	6,040
66 18121	DE LAGE LANDEN OPERATIONAL SERVICES LL	5,460
66 00415	GLW BROADBAND INC	5,260
66 22554	VFS RESIDUAL HOLDING LLC PROPERTY TAX COMPLIANCE	4,870
66 18079	INTERSTATE LIFT TRUCKS INC	4,830
66 27379	VECTREN RETAIL LLC	4,710
66 25936	MXENERGY INC	4,360
66 24729	ECHOSTAR SATELLITE CORP	4,050
67 13184	WHIRLWAY CORPORATION	4,694,000
67 06648	SECTIONAL STAMPING INC	2,918,720
67 02041	FOREST CITY TECHNOLOGIES INC	2,763,550
67 02398	HARRISON FORD INC	911,440
67 11623	PRECISION FITTINGS DIVISION OF PIPE FITTIN	517,230
67 27044	BRUMFIELD FOODS SERVICES INC	455,590
67 14857	LEE SCHUBERT SALES & SERVICE INC	409,140
67 12726	DISCOUNT DRUG MART INC	331,140
67 00563	FARM & HOME HARDWARE CO INC	216,820
67 14781	WAGNER POV PRODUCTS INC	165,420
67 16642	BANCORP LEASING & FINANCIAL	163,980
67 22449	CASCADE MANAGEMENT SERVICES INC	146,270
67 14120	RITE AID OF OHIO INC	136,990
67 04471	WELLINGTON IMPLEMENT COMPANY INC	115,280
67 14750	VISUAL PRODUCTS INC	111,700
67 07013	GEYERS MARKETS INC	120,990
67 21385	KEY CORPORATE CAPITAL INC KEY EQUIPMENT FINANCE	109,680
67 00846	BILLINGTON COMPANY INC	96,490
67 09935	STAR ONE EDM INC	82,510
67 00641	A T & T PARTS CO	56,840
67 06846	CERTIFIED OIL CORPORATION	60,520
67 19595	ELMS LIMITED CO	45,090
67 15099	HEMLOCK COTTAGE INC	43,280
67 20368	MELMONT II ENTERPRISES LTD	46,200
67 19543	WELLINGTON AUTO PARTS INC	35,540
67 12807	MC DONALDS RESTAURANTS OF OHIO INC	42,360
67 25866	CEF LEASE RESIDUAL HOLDING LLC	42,310
67 04472	WELLINGTON INDOOR COMFORT INC	31,410
67 18126	LESCO INC	40,890
67 24827	SBC TOWER HOLDING LLC	39,350
67 11060	YALE FINANCIAL SERVICES INC	38,030

NET VALUE WITHOUT PENALTY VALUE

TD ACCT	OWNER NAME	TOTAL VALUE
68 23601	TRUE NORTH ENERGY LLC	51,670
68 16791	IKON OFFICE SOLUTIONS INC	48,100
68 11459	HEAD QUARTERS INC	37,830
68 22794	H POWER & ASSOCIATES LTD	34,680
68 10181	NORTH COAST ORTHOTICS & PROSTHETICS INC	32,560
68 11579	MIRALDI & BARRETT CO LPA	16,530
68 21372	DELL FINANCIAL SERVICES	20,630
68 25642	TLC EQUIPMENT LLC	7,880
68 13447	THOMAS G LEATHERMAN	6,640
68 01122	CLARK & POST ARCHITECTS	1,650
68 18121	DE LAGE LANDEN	7,690
68 27007	FLEETWOOD FINANCIAL CORP	6,870
68 24726	FIRST STUDENT INC	5,290
68 25967	PENSKE LOGISTICS LLC	4,920
68 14177	CHARLES P CANEPA DDS MS	4,710
68 06648	SECTIONAL STAMPING INC	2,060
68 07394	SAFETY KLEEN CORP	1,750
68 22554	VFS RESIDUAL HOLDING LLC	1,070
68 27117	VFS LOAN RESIDUAL HOLDING LLC	1,060
68 21444	MARATHON ASHLAND PETROLEM LLC PROP TAX DEPT	370
68 27308	DAVEL COMMUNICATIONS	290
68 19495	CONOPCO LTD	280
68 15406	PITNEY BOWES INC	180
68 18097	MULTI FLOW DISPENSERS OF OHIO INC	130
68 18177	FRANCIS DAVID CORPORATION	60
70 11685	SUPERIOR ELECTRIC SUPPLY COMPANY	236,190
70 25303	WEST RIDGE WATERWORKS INC	53,700
70 11712	MC CRAY J WM & BIDINGER	8,630
70 18132	WELLS FARGO FINANCIAL LEASING INC	2,900
70 22584	302 CORPORATION	1,190
70 27088	RELATIONAL FUNDING CORP	340
70 07711	GENERAL MOTORS CORPORATION	320
70 18097	MULTI FLOW DISPENSERS OF OHIO INC	130
70 19339	KUHLMAN GREGORY M	70
70 12920	STATE ALARM INC	50
70 16681	G A WINTZER & SON CO	20