UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re	)	
	)	
EQUIPMENT ACQUISITION RESOURCES, INC.	)	Case No.: 09 B 39937
	)	
Debtor.	)	Hon. Timothy A. Barnes
	)	
	)	Date: September 24, 2012
	)	Time: 1:30 p.m.

NOTICE OF MOTION

To: See Attached Service List

PLEASE TAKE NOTICE that on **September 24, 2012, at 1:30 p.m.**, the undersigned shall present to the Honorable Timothy A. Barnes, or any judge sitting in his stead, in Courtroom 642, in the United States Bankruptcy Court for the Northern District of Illinois, Eastern Division, at 219 South Dearborn Street, Chicago, Illinois, the **PLAN ADMINISTRATOR'S MOTION TO APPROVE SETTLEMENT PURSUANT TO RULE 9019 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE WITH FIA CARD SERVICES, N.A. F/K/A MBNA AMERICA BANK, N.A., DISCOVER BANK, DFS SERVICES, LLC, INDUSTRIAL ASSET RECYCLING LLC, MILL IRON RANCH, LLC, KIM WHEELDON, AND CHANCY WHEELDON,** a copy of which is attached and served upon you.

Respectfully Submitted,
William A. Brandt, Jr., acting solely in his capacity as the Plan Administrator for Equipment Acquisition Resources, Inc.

By: /s/ George P. Apostolides
One of his attorneys

George P. Apostolides (6228768)
Kevin H. Morse (6297244)
ARNSTEIN & LEHR LLP
120 S. Riverside Plaza, Suite 1200
Chicago, IL 60606
Telephone: 312-876-7100
Facsimile: 312-876-0288

CERTIFICATE OF SERVICE

I, George P. Apostolides, certify that on September 10, 2012, I caused a copy of the **PLAN ADMINISTRATOR'S MOTION TO APPROVE SETTLEMENT PURSUANT TO RULE 9019 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE WITH FIA CARD SERVICES, N.A. F/K/A MBNA AMERICA BANK, N.A., DISCOVER BANK, DFS SERVICES, LLC, INDUSTRIAL ASSET RECYCLING LLC, MILL IRON RANCH, LLC, KIM WHEELDON, AND CHANCY WHEELDON,** to be served on the parties identified on the attached Service List as receiving notice via CM/ECF or by regular United States Mail at the addresses listed.

/s/ George P. Apostolides

ECF SERVICE LIST

Margaret M Anderson panderson@fhslc.com
cjelks@fhslc.com; kmarietta@fhslc.com;acotter@fhslc.com
Gabriel B Antman gbantman@msn.com
George P Apostolides gpapostolides@arnstein.com
Thomas V Askounis taskounis@askounisdarcy.com, jburt@askounisdarcy.com
Babak Bakhtiari babakb@atbankruptcy.com, gus@atbankruptcy.com
William J. Barrett william.barrett@bfkn.com
Jon M Beatty mbeatty@diamondmccarthy.com, cburrow@diamondmccarthy.com
Richard M Bendix rbendix@dykema.com, nrakunas@dykema.com
John A Benson john@bitlaw.org
Gregory A Biegel gbiegel@bslbv.com
Phillip J Block pblock@riemerlaw.com, saguado@riemerlaw.com
Stephen T. Bobo sbobo@reedsmith.com
Vincent T Borst vborst@rsplaw.com
Robert J Brown lexbankruptcy@wyattfirm.com
Francis X Buckley fxbuckleyjr@thompsoncoburn.com, aversis@thompsoncoburn.com
Paul W Bullard paul@mamattorneys.com
John D. Burke john.burke@icemiller.com, karen.gregg@icemiller.com
Kurt M Carlson kcarlson@carlsondash.com, dmyer@carlsondash.com
Patrick W Carothers pcarothers@thorpreed.com,
dtomko@thorpreed.com,rhotalling@thorpreed.com,ghauswirth@thorpreed.com
W. Kent Carter wcarter@clarkhill.com, estoneking@clarkhill.com
Ben T Caughey ben.caughey@icemiller.com
Jorge V Cazares jcazares@pjjlaw.com, lnorwood@pjjlaw.com;
sday@pjjlaw.com;docket@pjjlaw.com; spugh@pjjlaw.com; bcarter@pjjlaw.com
Aaron B Chapin achapin@reedsmith.com
Barry A Chatz bachatz@arnstein.com
William J. Choslovsky wchoslovsky@ngelaw.com
Rosanne Ciambrone rciambrone@duanemorris.com, jkahane@duanemorris.com
Jonathan Cifonelli jcifonelli@pjjlaw.com, skonet@pjjlaw.com
Scott P Clair sclair@thompsoncoburn.com
Scott R Clar sclar@craneheyman.com, mjoberhausen@craneheyman.com;
asimon@craneheyman.com
Monette W Cope ecfnil@weltman.com
James M. Crowley jcrowley@crowleylamb.com
Michael R Curry mrc@menges.com
Alex Darcy adarcy@askounisdarcy.com, jham@askounisdarcy.com
Richard A. Davidson rdavidson@l-wlaw.com
Shelly A. DeRousse sderousse@stahlcowen.com, cgarcia@stahlcowen.com
Debra R Devassy ddevassy@askounisdarcy.com
Maria A Diakoumakis mdiakoumakis@dykema.com, DocketCH@dykema.com
Faith Dolgin faith.dolgin@illinois.gov
Jeremy M Downs jeremy.downs@goldbergkohn.com, kristina.bunker@goldbergkohn.com
Dennis A Dressler ddressler@dresslerpeters.com
Kevin C. Driscoll kevin.driscoll@btlaw.com, jriazi@btlaw.com; ddotts@btlaw.com

Yeny C. Estrada yestrada@edwardswildman.com, kconnor@edwardswildman.com; ECFFilings@edwardswildman.com
Jonathan R Fay jack@jfaylaw.com
Richard H Fimoff rfimoff@rsplaw.com, fb@rsplaw.com
Edward P. Freud epfreud@rwrlaw.com
Richard C Friedman rcfwilmette@gmail.com
Justin Gaffney jgaffneylaw@gmail.com
Jeffrey L. Gansberg jgansberg@muchshelist.com, nsulak@muchshelist.com
Jeffrey D Ganz jganz@riemerlaw.com, saguado@riemerlaw.com
Maria Georgopoulos nd-four@il.cslegal.com
Heather M Giannino heathergiannino@hsbattys.com jenniferewins@hsbattys.com; danacloe@hsbattys.com; bk4hsbm@gmail.com
Douglas C. Giese dcg@h2law.com, dcgiese@hotmail.com
Ronald E Gold rgold@fbtlaw.com
Richard N Golding rgolding@goldinglaw.net
Adam B Goodman adam@thegoodmanlawoffices.com
Karen R Goodman kgoodman@shefskylaw.com, sfdocket@shefskylaw.com
Dean C Gramlich dgramlich@nealwolflaw.com
Patrick B Gushue patrick.b.gushue@usdoj.gov, northern.taxcivil@usdoj.gov
John W Guzzardo jguzzardo@shawgussis.com
Jennifer L. Hamilton jhamilton@crowleylamb.com
David H Hixson dhixson@jenner.com, mmatlock@jenner.com
Timothy W Hoffmann thoffmann@jonesday.com
Christopher J. Horvay chorvay@gouldratner.com
Steve Jakubowski sjakubowski@lplegal.com, nbailey@lplegal.com
Matthew Johns mjohns@thompsoncoburn.com
Gregory J Jordan gjordan@jka-law.com
David A. Kallick dkallick@tishlerandwald.com
Alexander D Kerr akerr@tishlerandwald.com, bmurzanski@tishlerandwald.com
Henry E Kinser hkinser@wyattfirm.com gginter@wyattfirm.com, lexbankruptcy@wyattfirm.com, dwaxman@wyattfirm.com, bkeller@wyattfirm.com
Cameron W Kinvig ckinvig@hunton.com
Frank Kladis fkladis@rfd-law.com
Kathryn A Klein iln@riezmanberger.com, riezmanberger@gmail.com
John K. Kneafsey jkneafsey@nisen.com, pmoffitt@nisen.com
Jason M. Kuzniar Jason.Kuzniar@wilsonelser.com, rosaura.ortiz@wilsonelser.com
Patrick S Layng USTPRegion11.ES.ECF@usdoj.gov
Christopher B Lega chrislega@gmail.com
Mark E Leipold mleipold@gouldratner.com, stamssot@gouldratner.com; hmartinez@gouldratner.com
Mitchell Lieberman mlieberman@noonanandlieberman.com, igarza@noonanandlieberman.com; sneedham@noonanandlieberman.com; ccocanig@noonanandlieberman.com
Thomas M Lombardo tlombardo@riemerlaw.com
Eric J Malnar emalnar@stahlcowen.com
Andrew P. McDermott andrew.mcdermott@bakermckenzie.com
Timothy S. McFadden tmcfadden@btlaw.com
Colleen E McManus cmcmanus@carlsondash.com
Brian H Meldrum bmeldrum@stites.com

Joy L Monahan jmonahan@edwardswildman.com, ksoto@edwardswildman.com
Kevin H Morse khmorse@arnstein.com
Gerald F. Munitz gmunitz@nealwolflaw.com, nwolf@nealwolflaw.com; dwolski@nealwolflaw.com; dgramlich@nealwolflaw.com
Kevin Murnighan kevin@careyfilter.com
Lauren N. Nachinson Lauren.Nachinson@quarles.com, Faye.Feinstein@quarles.com; sara.sullivan@quarles.com; mburr@quarles.com
Prince Njoku pnjoku@dykema.com
Kristin A Nordman kan@m3rlaw.com
Matthew A Olins maolins@duanemorris.com
Raymond J Ostler rostler@gsgolaw.com
Elizabeth Gayle Peterson epeterson@fhslc.com, docket@fhslc.com; clukey@fhslc.com; acotter@fhslc.com
James M Philbrick jmphilbrick@att.net
Paul B Porvaznik pbp@m3rlaw.com
Diana H Psarras dpsarras@rsplaw.com
Richard S Ralston richardr@w-legal.com, angelan@w-legal.com; adaml@w-legal.com
Gabriel Reilly-Bates gbates@shefskylaw.com, sfdocket@shefskylaw.com
Joseph D Roach jroach@briggs.com
Todd A Rowden trowden@thompsoncoburn.com, mburt@thompsoncoburn.com
Daniel Rubin drubin@howardandhoward.com
David E Runck david.runck@fmjlaw.com
Harold M Saalfeld hmsnotices@gmail.com
Kevin G Schneider kschneider@ngelaw.com
Ryan T Schultz rschultz@fhslc.com, docket@fhslc.com
Morgan M. Smith mmsmith@dykema.com, truckman@dykema.com
Jean Soh jsoh@polsinelli.com
Catherine L Steege csteege@jenner.com, docketing@jenner.com; mmatlock@jenner.com
Miriam R. Stein mrstein@arnstein.com, jbmedziak@arnstein.com
Thomas C Stewart tchris@analawfirm.com, mai@analawfirm.com
Jerry L Switzer jswitzer@polsinelli.com
Brian Ira Tanenbaum brian@bitlaw.org
Gloria C Tsotsos nd-three@il.cslegal.com
Daniel J Voelker dvoelker@voelkerlitigationgroup.com
David A Wargula dwargula@dresslerpeters.com, rmccandless@dresslerpeters.com
Michael B Weininger mweininger@lw-llp.com, cpotter@lw-llp.com
Neal L Wolf nwolf@nealwolflaw.com, dwolski@nealwolflaw.com; dgramlich@nealwolflaw.com; gmunitz@nealwolflaw.com; jlenzke@nealwolflaw.com; jbenson@nealwolflaw.com; fdosunmu@nealwolflaw.com; ddutra@nealwolflaw.com; mwanser@nealwolflaw.com; mkhambati@nealwolflaw.com
Charles R Woolley rwoolley@askounisdarcy.com, tslome@msek.com
Jonathan W. Young young@wildman.com, srodriguez@wildman.com; ecf-filings@wildman.com
Bruce E de'Medici bdemedici@gmail.com

James Grudus, Esq.
AT & T Services, Inc.
One AT & T Way, Room 3A218
Bedminster, NJ 07921-2694

ABCO Leasing
22232 17thAvenue S.E.
Suite 204
Bothell, WA 98021-7411

American Honda Finance
P.O. Box 168088
Irving, TX 75016-8088

Aero Express
N719 State Road 67
Ixonia, WI 53036-9514

AFLAC
1932 Wynnton Road
Columbus, OH 31999-0797

AGSCO
160 W. Hintz Road
Wheeling, IL 60090-5755

All Control
1644 Cambridge Drive
Elgin, IL 60123-1143

Alpine Bearing
298 Lincoln Street
Alston, MA 02134-1319

Alster Machining
4243 W. Diversey Avenue
Chicago, IL 60639-2002

Altec Capital (Quail Capital)
33 Inverness Center Parkway
Suite 200
Birmingham, AL 35242-7642

Amerigas
Dept. 0140
Palatine, IL 60055-0140

ARC Disposal
2101 S. Busse Road
Mount Prospect, IL 60056-5566

AT & T Mobility
P.O. Box 30218
Los Angeles, CA 90030-0218

Atlas
P.O. Box 428
Palatine, IL 60078-0428

Volkswagen Credit Union
1401 Franklin Boulevard
Libertyville, IL 60048-4460

Advanced Wireless Semiconductor Co.
No. 6 DA-LI 1st RD
Tainan Science-Based Industrial PK
HSIN-SHI Tainan County, Taiwan

Aeroflex Metelics – East
54 Grenier Field Road
Londonderry, NJ 03053-2046

Affiliated Ctrl
650 Wheat Lane
Wood Dale, IL 60191-1187

Alliance Commercial Capital
885 N. LaSalle
Chicago, IL 60610-3219

American Bank Holdings, Inc.
c/o Todd Ross
Womble Carlyle Sandridge & Rice
141 Eye Street NW – 7th Floor
Washington, DC 20005-2225

American Express
P.O. Box 981540
El Paso, TX 79998-1540

American Express
P.O. Box 0001
Los Angeles, CA 90096-8000

American Express
P.O. Box 360002
Ft. Lauderdale, FL 33336-0002

Margaret M. Anderson, Esq.
Fox, Swibel, Levin & Carroll LLP
200 West Madison Street
Chicago, IL 60606-3414

Mark Anstett
1111 Estate Lane
Lake Forest, IL 60045-3619

Gabriel B. Antman, Esq.
Law Offices of Gabriel B. Antman, P.C.
77 W. Washington Street, Suite 719
Chicago, IL 60602-3274

Luis Arcros
1115 Miller Lane, Apt. 204
Buffalo Grove, IL 60089-4249

Thomas V. Askounis
Askounis & Darcy, P.C.
401 N. Michigan Avenue, Ste 550
Chicago, IL 60611-5523

Associated Bank, National Association
c/o Tina M. Jacobs, Esq.
Jones & Jacobs
77 W. Washington Street, Suite 2100
Chicago, IL 60602-2903

Audi
P.O. Box 17497
Baltimore, MD 21297-1497

Bank of the West
475 Sansome Street, 19th Floor
San Francisco, CA 94111-3112

Bensman Group
2333 Waukegan Road, Suite 275
Bannockburn, IL 60015-1574

Bluecross
P.O. Box 1186
Chicago, IL 60690-1186

Bruce Costello
5006 Carraige Lane
Santa Rosa, CA 95403-1365

Bryn Mawr
6 S. Bryn Mawr Avenue
Bryn Mawr, PA 19010-3215

Burkert
7600 Hardin Drive
North Little Rock, AK 72117-1603

Bank of West
P.O. Box 4002
Concord, CA 94524-4002

Balboa Leasing
2010 Main Street, 11th Floor
Irvine, CA 92614-7273

Bank of Jackson Hole
900 N. Broadway
Jackson, WY 83001

Bank of Jackson Hole
P.O. Box 7000
Jackson, WY 83002-70000

Bayview Loan Servicing, LLC
4425 Ponce De Leon Boulevard
5th Floor
Coral Gables, FL 33146-1837

Richard M. Bendix, Jr., Esq.
Dykema Gossett PLLC
10 S. Wacker Drive, Suite 2300
Chicago, IL 60606-7439

John A. Benson, Esq.
Law Offices of Brian I. Tanenbaum
2970 Maria Avenue, Ste 207
Northbrook, IL 60062-2024

Gregory A. Biegel, Esq.
Barrick, Switzer, Long, Balsley
& Van Ev
6833 Stalter Drive
Rockford, IL 61108-2579

Shane Blocker
104 E. Willow Street
Carlisle, PA 17013-3931

Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0001

Stephen T. Bobo, Esq.
Reed Smith LLP
10 South Wacker Drive, Suite 4000
Chicago, IL 60606-7506

Francis X. Buckley, Esq.
Thompson Coburn LLP
55 E. Monroe Street
Chicago, IL 60603

Paul W. Bullard, Esq.
Michael A. Maciejewski Ltd.
970 Oaklawn Avenue, Suite 204
Elmhurst, IL 60126-1000

Capital One
P.O. Box 6492
Carol Stream, IL 60197-6492

Carl Staehle Corp.
1840 Industrial Drive
Libertyville, IL 60048-9466

Ceramic Industries
P.O. Box 2600
Troy, MI 48007-2600

Chubb & Sons, Inc.
c/o Soffer Rech & Borg LLP
48 Wall Street, 26th Floor
New York, NY 10005-29090

Cintas
1025 National Parkway
Schaumburg, IL 60173-5620

City Ornamental
254 North State Street
Elgin, IL 60123-5453

Clearbrook
1835 West Central Road
Arlington Heights, IL 60005-2410

CM Financial
2333 Waukegan Road
Bannockburn, IL 60015-5508

CNA Insurance
333 S. Wabash
Chicago, IL 60604-4153

ComEd
Customer Care Center
Attn: Revenue Management Dept.
2100 Swift Drive
Oak Brook, IL 60523-1559

Comcast
P.O. Box 3001
Southeastern, PA 198398-3001

Comerica
411 W. Lafayette Blvd
2nd Floor/ MC 3540
Detroit, MI 48226-3120

Community Bank
P.O. Box 146
Crooksville, OH 43731-0146

Compu-Solutions
4180 Route 83
Suite 208A
Long Grove, IL 60047-9563

Continental
1221 Hartzell Street
New Havin, IN 46774-1418

Crossroads Bank
c/o Steve Jakubowski, Esq.
The Coleman Law Firm
77 W. Wacker Drive, Suite 4800
Chicago, IL 60601-1664

Kurt M. Carlson, Esq.
Colleen E. McManus, Esq.
Carlson Dash LLC
216 S. Jefferson, Suite 504
Chicago, IL 60661

W. Kent Carter, Esq.
Clark Hill PLC
150 N. Michigan Ave., Ste 2700
Chicago, IL 60601-7576

Aaron B. Chapin, Esq.
Reed Smith LLP
10 S. Wacker Drive, 40th Floor
Chicago, IL 60606-7506

Charter National
P.O. Box 918
Streamwood, IL 60107-0918

Charter National Bank and Trust
2200 West Higgins Road
Hoffman Estates, IL 60169-2481

Charter National Bank and Trust
c/o Francis X. Buckley Jr., Esq.
Thompson Coburn LLP
55 E. Monroe Street, 37th Floor
Chicago, IL 60603-6029

Christopher B. Lega, Esq.
Riemer & Braunstein LLP
71 S. Wacker Drive, Ste 3515
Chicago, IL 60606-4610

Chubb
15 Mountain View Road
Warren, NJ 07059-6795

Rosanne Ciambrone
Duane Morris LLP
190 S. LaSalle Street, Suite 3700
Chicago, IL 60603-3433

Citizens Bank & Trust
5700 N. Central Avenue
Chicago, IL 60646-6410

Scott R. Clar, Esq.
Crane Heyman Simon Welch & Clar
135 S. LaSalle Street, Suite 3705
Chicago, IL 60603-4101

Coactive Capital Partners, Inc.
655 Business Center Drive
Suite 655
Horsham, PA 19044-3409

Comerica Bank
c/o Jeff Gansberg & Kurt Carlson
Much Shelist
191 N. Wacker Drive, Ste 1800
Chicago, IL 60606-1631

Commonwealth Edison
Attn: Bankruptcy Section
3 Lincoln Centre
Oakbrook Terrace, IL 60181-4204

Conway
2211 Old Earhart Road, Suite 100
Ann Arbor, MI 48105-2963

Cook County Coll.
Treasurer's Office
118 N. Clark Street, Suite 112
Chicago, IL 60602-1590

Monette W. Cope
Weltman Weinberg & Reis Co. LPA
180 N. LaSalle Street, Suite 2400
Chicago, IL 60601-2704

John B. Costello
5006 Carriage Lane
Santa Rosa, CA 95403-1365

Court Square Leasing Corp.
P.O. Box 17625
Baltimore, MD 21264-0001

Court Square Leasing Corporation
M&T Bank – Special Assets Dept.
One Fountain Plaza, 9th Floor
Buffalo, NY 14203-1420

DAC
125 West Orchid Street
Itasca, IL 60143-1764

Delta Industries
2201 Curtiss Street
Downers Grove, IL 60515-4010

Digital Hub
1040 N. Halsted Street
Chicago, IL 60642-4222

Direct Energy Business
1001 Liberty Avenue, 13th Floor
Pittsburg, PA 15222-3715

Direct TV
P.O. Box 60036
Los Angeles, CA 90060-0036

Discover Financial Services LLC
P.O. Box 3025
New Albany, OH 43054-3025

Discover
P.O. Box 6103
Carol Stream, IL 6097-6103

Dynomax
965 Campus Drive
Mundelein, IL 60060

Alex Darcy
Askounis & Darcy P.C.
401 N. Michigan Ave., Ste 550
Chicago, IL 60611-5523

Thomas Davidson
3915 South Wren Lane
Rolling Meadows, IL 60008-2960

Shelly A. DeRousse, Esq.
Stahl Cowen Crowley Addis LLC
55 W. Monroe Street, Suite 1200
Chicago, IL 60603-5127

Allan B. Diamond
Diamond McCarthy LLP
Two Houston Center
909 Fannin Street, Suite 1500
Houston, TX 77010-1026

Discover Bank
DFS Services LLC
P.O. Box 3025
New Albany, OH 43054-3025

Donna Malone
1 Renaissance Place
Palatine, IL 60067

Cody Doran
3946 N. Ravenswood Avenue, #406
Chicago, IL 60613-5679

Cory Doran
454 N. Aberdeen, Unit 3N
Chicago, IL 60642-7386

Jeremy M. Downs
Goldberg Kohn Ltd.
55 E. Monroe Street, Suite 3300
Chicago, IL 60603-5800

Dennis A. Dressler
Dressler & Peters, LLC
111 W. Washington Street, Suite 1900
Chicago, IL 60602-2713

Bryan K. Duplechain
Sanchez Daniels and Hoffman LLP
333 W. Wacker Drive, Suite 500
Chicago, IL 60606-1342

Elec Alcontrol
740 Industrial Road
Cary, IL 60013-3373

Environmental Futures
2210 W. Irving Park Road
Chicago, IL 60618-3806

Eyemed
P.O. Box 632530
Cincinnati, OH 45263-2530

EichTech
1110 Scott Hills Drive
Baltimore, MD 21208-3523

Entrepix
2315 W. Fairmount Drive
Tempe, AR 85282-3123

Equipment Acquisition Resources, Inc.
c/o William A. Brandt, Jr.
Development Specialists, Inc.
70 W. Madison Street, Suite 2300
Chicago, IL 60602

Euclid Precision Grinding Co. Inc.
4896 East 345th Street
Willoughby, OH 44094-4667

Farmers and Merchants Bank
c/o Monette W. Cope, Esq.
Weltman Weinberg & Reis Co. LPA
180 N. LaSalle Street, Ste 2400
Chicago, IL 60601-2704

Fifth Third Bank
222 S. Riverside Plaza, 32nd Floor
Chicago, IL 60606-5808

First Community Bank
165 S. Randall Road
Elgin, IL 60123-5547

First Lease, Inc.
Mark Spiegel
1300 Virginia Drive, Suite 400
Fort Washington, PA 19034-3210

First Premier Leasing
c/o Juyon Ham
401 N. Michigan Avenue, Suite 550
Chicago, IL 60611-5523

Flodyne
1000 Muirfield Drive
Hanover Park, IL 60133-5426

Fluid Power
110 Gordon Street
Elk Grove Village, IL 60007-1120

FredHonkamp
4230 N. Oakland, Suite 290
Milwaukee, WI 53211-2042

Freightquote
16025 W. 113th Street
Lenexa, KS 66219-5105

Farmers & Merchants
41 S. First Street
Maimisburg, OH 45342-2872

Farmers Ins.
P.O. Box 0914
Carol Stream, IL 60132-0001

FedEx Customer Info. Services
Assignee of FedEx Express/FedEx
Ground Attn: Revenue Recovery/Bank
3965 Airway Blvd., Module G, 3rd Flr
Memphis, TN 38116-5017

Fifth Third Bank
c/o Dykema Gossett
10 S. Wacker Drive, Suite 2300
Chicago, IL 60606-7439

First Community Bank
165 S. Randall Road
Elgin, IL 60123-5547

First Credit Funding
P.O. Box 3892
Seattle, WA 98124-3892

First Credit Funding LLC
5201 Olympic Drive NW
Suite 210
Gig Harbor, WA 98335-1778

First Credit Funding, LLC
c/o William Kent Carter
Clark Hill PLC
150 N. Michigan Avenue, Suite 2700
Chicago, IL 60601-7576

First Horizon
165 Madison Street
Memphis, TN 38103-2723

First National Bank of McHenry
3814 W. Elm Street
P.O. Box 338
McHenry, IL 60051-0338

First National Bank of McHenry
P.O. Box K
Richmond, IL 60071

Richard C. Friedman
Office of the U.S. Trustee
219 S. Dearborn St., Rm 873
Chicago, IL 60604-2027

Frontier Electric
451 Frontier Way
Bensenville, IL 60106-3800

Fujimi
11200 SW Leveton Drive
Tualatin, OR 97062-8094

GIS Rolling LLC
c/o Michael A. Maciejewski, Ltd.
970 Oaklawn Avenue, Suite 204
Elmhurst, IL 60126-1000

GIS Venture
c/o Paul W. Bullard, Esq.
Michael A. Maciejewski, Ltd.
970 Oaklawn Avenue, Suite 204
Elmhurst, IL 60126-1000

Global Direct
16 West Main Street
Marlton, NJ 08053-2205

GMAC
P.O. Box 130424
Roseville, MN 55113-0004

GMAC
P.O. Box 9001951
Louisville, KY 40290-1951

Gonia Consulting
1301 Clear Springs Trace
Suite 200
Louisville, KY 40223-3855

Grindal
1551 E. Industrial Drive
Itasca, IL 60143-1861

Grob Inc.
1731 10th Avenue
Grafton, WI 53024-2401

Jeffrey L. Gansberg, Esq.
Much Shelist
191 N. Wacker Drive, Ste 1800
Chicago, IL 60606-1631

Maria Georgopoulos
Codilis and Associates
15W030 N. Frontage Road
Burr Ridge, IL 60527-6921

Heather M. Giannino
Heavner, Scott, Beyers & Mihlar, LLC
111 East Main Street, Suite 200
Decatur, IL 62523-1339

Douglas C. Giese
Howard & Howard Attorneys, PLLC
200 S. Michigan Avenue
Chicago, IL 60604-2402

Ronald E. Gold
Frost Brown Todd LLC
201 E. Fifth Street
Cincinnati, OH 45202-4182

Karen R. Goodman, Esq.
Shefsky & Froelich Ltd.
111 E. Wacker Drive, Suite 2800
Chicago, IL 60601-4277

John W. Guzzardo
Shaw Gussis Fishman Glantz
Wolfson & Towbin
321 N. Clark Street, Suite 800
Chicago, IL 60654-4766

Harris N.A.
P.O. Box 6201
Carol Stream, IL 60197-6201

Herold Advertising Products, LLC
P.O. Box 871185
Wasilla, AL 99687-1185

Hewlett Packard
420 Mountain Avenue
Murray Hill, NJ 07974-2736

Home Depot
P.O. Box 6029
The Lakes, NV 88901-6029

Honeywell
12484 Collections Center Drive
Chicago, IL 60693-0001

Hopatcong
35 Byram Bay Road
Hopatcong, NJ 07843-1921

HP Financial
420 Mountain Avenue
Murray Hill, NJ 07974-2736

Harris N.A.
111 West Monroe Street
Chicago, IL 60603-4095

Hewlett-Packard Financial Services Co.
c/o David N. Crapo, Esq.
Gibbons, P.C.
One Gateway Center
Newark, NJ 07102-5310

Marie-Josee Dube
Bankruptcy Coordinator
IBM Corporation/IBM Credit LLC
1360 Rene-Levesque W, Suite 400
Montreal, QC, H3G 2W6
CANADA

ICI Paint
21033 Network Place
Chicago, IL 60673-0001

ICON EAR, LLC
c/o Stephen T. Bobo
Reed Smith LLP
10 S. Wacker Drive
Chicago, IL 60606-7453

ICON EAR, LLC
100 5th Avenue, 4th Floor
New York, NY 10011-6910

ICON EAR LLC II
100 5th Avenue, 4th Floor
New York, NY 10011-6910

ICON EAR, LLC III
100 5th Avenue, 4th Floor
New York, NY 10011-6910

IDES
Insolvency/Bankruptcy Subunit
33 S. State Street, 10th Floor
Chicago, IL 60603-2803

Illinois Dept of Employment Security
Attn: Bankruptcy Unit – 10th Flr
33 South State Street
Chicago, IL 60603-2808

Illinois Department of Revenue
Bankruptcy Section
P.O. Box 64338
Chicago, IL 60664-0338

Internal Revenue Service
Centralized Insolvency Operations
P.O. Box 7346
Philadelphia, PA 19101-7346

Internal Revenue Service
Insolvency
200 W. Adams, Suite 2300
Chicago, IL 60606-5231

Steve Jakubowski
Coleman Law Firm
77 West Wacker Drive, Suite 4800
Chicago, IL 60601-1664

Gregory J. Jordan
Jordan, Kowal & Apostol LLC
55 West Monroe Street, Suite 3600
Chicago, IL 60603-5026

KCL, LLC
c/o P. Reid Lemasters
3 Linden Way
Wyoming, OH 45215-4208

KLC Financial LLC
3 Linden Lane
Wyoming, OH 45215-4208

KLC Financial
3514 Country Road 101
Minnetonka, MN 55345-1018

David A. Kallick
Tishler & Wald Ltd.
200 W. Wacker Drive, Ste 3000
Chicago, IL 60606-5815

Tomasz Karasek
23 North Yale Avenue
Villa Park, IL 60181-2340

Wojciech Karasek
715 Whitesail Drive
Schaumburg, IL 60194-3633

Alexander D. Kerr, Jr.
Tishler & Wald Ltd.
200 S. Wacker Drive, Ste 3000
Chicago, IL 60606-5815

Kevin J. Simrad
Reimer & Braunstein LLP
Three Center Plaza, 6th Floor
Boston, MA 02108-2003

Frank Kladis
Regas, Frezados & Dallas LLP
111 W. Washington Street, Suite 1525
Chicago, IL 60602-2744

Labor Network
565 Dundee Avenue
Elgin, IL 60120-3856

Lake Shore
575 McCorkle Boulevard
Westerville, OH 43082-8888

Lambda
3055 Del Sol Boulevard
San Diego, CA 92154-3474

Lanac Tech
525 W. Van Buren, Ste 1150
Chicago, IL 60607-3825

Leaf
P.O. Box 6444006
Cincinnati, OH 45264-0001

Leasing One Corporation
202 W. Main Street
Frankfort, KY 40601-1181

Libertyville Bank and Trust
507 N. Milwaukee Avenue
Libertyville, IL 60048-2000

Donald Lawson
8027 South Avalon
Chicago, IL 60619-4505

Leasing Innovations
261 North Highway 101
Solana Beach, CA 92075-1129

Leasing One Corporation
P.O. Box 309
Frankfort, KY 40602-0309

Libertyville Bank & Trust Company
507 N. Milwaukee Avenue
Libertyville, IL 60048-2000

Mitchell Lieberman
Noonan & Lieberman ltd.
105 West Adams, Ste 3000
Chicago, IL 60603-6228

David W. Klaudt
Locke Lord Bissell & Lidell LLP
2200 Ross Avenue, Suite 2200
Dallas, TX 75201-2748

Victor Longoria
5545 East Celebrity Circle
Hanover Park, IL 60133-5329

M&T Bank
c/o Getman & Biryla LLP
800 Rand Building
14 Lafayette Square
Buffalo, NY 14203-1929

MAB Paint/Sherwin Williams/Sherwin Williams/MAB Paints
16 W 485 S. Frontage Road, Suite 110
Burr Ridge, IL 60527

Marlin Leasing Corporation
300 Fellowship Road
Mount Laurel, NJ 08054-1727

Matrix Business Technologies
P.O. Box 742501
Cincinnati, OH 45274-2501

McCloud
2500 W. Higgins Road
Hoffman Estates, IL 60169-7200

McCollister
P.O. Box 822685
Philadelphia, PA 19182-2685

McMaster Carr
P.O. Box 7690
Chicago, IL 60680-7690

Mercedes Benz Financial
P.O. Box 9001680
Louisville, KY 40290-1680

Mfg. News
1633 Central Street
Evanston, IL 60201-1569

MFRITSCHE
3638 N. Hamilton Avenue
Chicago, IL 60618-4915

Millennium Bank
c/o Kevin Murnighan
Cary Filter White & Boland
33 W. Jackson Boulevard, 5th Floor
Chicago, IL 60604

MMT Leasing, Inc.
c/o Barbara L. Farley, Esq.
P.O. Box 53659
Philadelphia, PA 19105-3659

Motion Ind.
2380 United Lane
Elk Grove Village, IL 60007-6815

MAB Paint
414 N. Carpenter Street
Chicago, IL 60642-6502

Machinery Information Systems, Inc.
c/o Szabo Associates, Inc.
3355 Lenox Road NE, 9th Flr
Atlanta, GA 30326-1394

Brian H. Meldrum
Stites & Harbison
400 W. Market Street
Louisville, KY 40202-3352

Millennium Bank
2100 Miner Street
Des Plaines, IL 60016-4718

Alan Moore
15303 Dallas Parkway, #350
Addison, TX 75201-4234

Myron E. Siegel
445 Sheridan Road, Suite 200
Highwood, IL 60040-1317

Nathan Thomas
5216 N. Pleasant View Drive
McHenry, IL 60050-7600

National Lift Truck, Inc.
P.O. Box 5977
Carol Stream, IL 60197-5977

Neetek Systems Integration, Inc.
3182 Campus Drive, Suite 415
San Mateo, CA 94403-3123

Newmark
P.O. Box 94151
Palatine, IL 60094-4151

NICOR
P.O. Box 190
Aurora, IL 60507-0190

Norman Equipment
9850 S. Industrial Drive
Bridgeview, IL 60455-2319

Norstates Bank
c/o Mary E. Olson
Wildman Harrold Allen & Dixon LLP
225 W. Wacker Dr., Ste 3000
Chicago, IL 60606-3007

North Side Bank
4125 Hamilton Avenue
Cincinnati, OH 45223-2273

Northway State Bank
480 West Center Street
Grayslake, IL 60030-7827

Nissan Motor Acceptance Corp
c/o Codilis & Associates, P.C.
15W030 N. Frontage Rd., Ste 100
Burr Ridge, IL 60527-6921

Nissan Motor Acceptance Corporation
P.O. Box 660366
Dallas, TX 75266-0366

Nissan-Infiniti LT
c/o Codilis & Associates, P.C.
15W030 North Frontage Road
Suite 100
Burr Ridge, IL 60527-6921

NorStates Bank
216 West Madison Street
Waukegan, IL 60085-8105

NorStates Bank
1601 N. Lewis Avenue
Waukegan, IL 60085-1761

OFC Credit
3585 Atlanta Avenue
Atlanta, GA 31193-4109

OFC Capital Corporation
c/o Law Offices of Gabriel Antman PC
77 W. Washington St., Ste 719
Chicago, IL 60602-3274

Matthew A. Olins,Esq.
Duane Morris LLP
190 S. LaSalle Street, Suite 3700
Chicago, IL 60603-3433

Mary E. Olson
Wildman Harrold Allen & Dixon
225 West Wacker Drive, Suite 3000
Chicago, IL 60606-3007

Orion Bank
c/o Iberia Bank
P.O. Box 413040
Naples, FL 34101-3040

Raymond J. Ostler
Gomberg Sharfman Gold et al.
208 S. LaSalle Street, Suite 1200
Chicago, IL 60604-1032

Peck Bloom Miller
105 West Adams, 31st Street
Chicago, IL 60603-6227

Pentech Financial Services Inc.
240 E. Hacienda Ave., Ste 100
Campbell, CA 95008-6617

Peoples Gas Light & Coke Company
130 East Randolph Drive
Chicago, IL 60601-6207

Pisco
100 Leland Court, Unit A
Bensenville, IL 60106-1603

Pitney Bowes
P.O. Box 856390
Louisville, KY 40285-6390

Pre-Paid Legal
P.O. Box 2629
Ada, OK 74821-2629

Principal
P.O. Box 10372
Des Moines, IA 50306-0372

Pro-Line
716 N. Edgewood Avenue
Wood Dale, IL 60191-1259

Pentech Financial
1301 Madrid Street, Suite 103
Marshall, MN 56258

Elizabeth Gayle Peterson
Fox, Swibel, Levin & Carroll
200 W. Madison Street, Suite 3000
Chicago, IL 60606-3417

James W. Philbrick
Law Offices of James M. Philbrick, P.C.
P.O. Box 351
Mundelein, IL 60060-0351

Sheldon Player
4260 E. Hoback River Road
Jackson, WY 83001-8838

Jennifer Podraza
304 Kosan Circle
Streamwood, IL 60107-1122

Power/Mation Division
1310 Energy Lane
P.O. Box 8198
St. Paul, MN 55108-0198

Realiance Standard
P.O. Box 3124
Southeastern, PA 19398-3124

Reid Supply
2265 Black Creek Road
Muskegon, MI 49444-2673

Republic Bank
2221 Camden Court
Oakbrook, IL 60523-4516

Red Oak Acquisition Fund V, LLC
350 N. St. Paul Street
Suite 2900
Dallas, TX 75201-4234

Regions Mortgage
P.O. Box 18001
Hattlesburg, MS 39404-8001

Gabriel Reilly-Bates
Shefsky & Froelich
111 E. Wacker Drive, Suite 2800
Chicago, IL 60601-4277

Republic Bank of Chicago
2221 Camden Court
Oak Brook, IL 60523-4516

Republic Bank of Chicago
c/o Alexander D. Kerr, Jr.
Tishler & Wald, Ltd.
200 S. Wacker Dr., Ste 3000
Chicago, IL 60606-5815

Rockford Capital Leasing
4249 East State Street, #301
Rockford, IL 61108-2045

Rockford Capital Leasing, Inc.
c/o Gregory A. Biegel
Garrick Switzer Long Halsley et al.
6833 Stalter Drive, 1st Floor
Rockford, IL 61108-2579

Todd A. Rowden
Thompson Coburn Fagel Haber
55 E. Monroe Street, 37th Flr
Chicago, IL 60603-6029

Daniel Rubin
Howard and Howard
200 S. Michigan Avenue, Suite 1100
Chicago, IL 60604-2461

David E. Runck
Fafinski Mark & Johnson P.A.
775 Prairie Center Drive
Eden Prairie, MN 55344-7314

SG Equipment Finance
c/o Fox Swibel Levin & Carroll LLP
200 W. Madison Street, Ste 3000
Chicago, IL 60606-3417

Signs Now
1300 B. Remington Road
Schaumburg, IL 60173-4800

Sovereign Bank
c/o Dennis A. Dressler
Dressler & Peters LLC
111 W. Washington Street, Suite 1900
Chicago, IL 60602-2713

State Comptroller – Texas
P.O. Box 149348
Austin, TX 78714-9348

State Farm
9140 Waukegan Road
Morton Grove, IL 60053-2124

Susquehanna Commercial Finance Inc
2 Country View Road, Suite 300
Malvern, PA 19355

Sydor Opetics
31 Jet View Drive
Rochester, NY 14624-4903

Ryan T. Schultz
Fox Swibel Levin & Carroll LLP
200 W. Madison Street, Suite 3000
Chicago, IL 60606

Shauntee Billips
1731 W. North Shore Avenue, #1
Chicago, IL 60626-4009

Sherwin Williams
261 E. Northwest Highway
Palatine, IL 60067-8114

Morgan M. Smith
Dykema Gossett PLLC
10 W. Wacker Drive, Suite 2300
Chicago, IL 60606-7439

Wilbur Smith
231 Old Town Road
Gardners, PA 17324-9098

Sovereign Bank
3 Huntington Quadrangle, Suite 101
Melville, NY 11747-4602

Spie
P.O. Box 10
Bellingham, WA 98227-0010

Sprint Nextel Correspondence
Attn: Bankruptcy Department
P.O. Box 7949
Overland Park, KS 66207-0949

Sprint Nextel Distribution
Attn: Bankruptcy Department
P.O. Box 3326
Englewood, CO 80155-3326

State Bank & Trust
Attn: Jon Aarsvold
3100 13th Avenue S
Fargo, ND 58103-3507

Catherine L. Steege
Jenner & Block LLP
353 N. Clark Street, Ste 2100
Chicago, IL 60654-4704

Stefan Sydor Optics, Inc.
c/o William R. Alexander
Remington, Gifford et al.
183 E. Main Street
Rochester, NY 14604-1696

Steiner
1250 Touhy Avenue
Elk Grove Village, IL 60007-4985

Brandon Stone
524 N. Airlite Street
Elgin, IL 60123-2678

Sun Source
2301 Windsor Court
Addison, IL 60101-1480

Suntrust Equipment Financing
& Leasing Corp.
300 E. Joppa Road, Suite 700
Towson, MD 21286-3001

TD Banknorth
5 Commerce Park North
Bedford, NH 03110-6984

TD Banknorth Leasing Corporation
Two Portland Square
Portland, ME 04101-4088

Tech-Assist
3700 Palomar Lane
Austin, TX 78727-3034

The National Bank
c/o Richard A. Davidson
Lane & Waterman LLP
220 N. Main Street, Suite 600
Davenport, IA 52801

Tiger Drylac
3855 Swenson Avenue
St. Charles, IL 60174-3437

Town and Country Leasing
P.O. Box 820116
Philadelphia, PA 19182-0116

Brian Ira Tanenbaum
Law Offices of Brian Tanenbaum Ltd
2970 Maria Avenue, Ste 270
Northbrook, IL 60062-2017

The Community Bank
2850 Maysville Pike, Unit B2
Zanesville, OH 437701-7618

The Finer Line
1306 N. Plum Road
Schaumburg, IL 60173

The North Side Bank & Trust Co
c/o Ronald E. Gold, Esq.
Frost Brown Todd LLC
2200 PNC Center, 201 E. Fifth Str.
Cincinnati, OH 45202

Nathan Thomas
5216 N. Pleasant View Drive
McHenry, IL 60050-7600

Trinity
Division of Bank of The West
475 Sansome Street, 19th Flr
San Francisco, CA 94111-3112

Trism Business Solutions, LLC
4974 S. Rainbow Boulevard
Suite 100
Las Vegas, NV 89118-1413

Gloria C. Tsotsos
Codilis & Associates, P.C.
15W030 N. Frontage Road, Suite 100
Burr Ridge, IL 60527-6921

Uline
2105 S. Lakeside Drive
Waukegan, IL 60085-8308

UPS
Lockbox 577
Carol Stream, IL 60132-0001

US Bank
1450 Channel Parkway
Marshall, MN 56258-4005

Used Equipment Directory
3700 Palomar Lane
Austin, TX 78727-3034

Valtech Corp.
2113 Sanatoga Station Road
Pottstown, PA 19464-3275

Velocity Financial Group
500 Edgewater Drive, Suite 509
Wakefield, MA 01880

Veterans Messenger
P.O. Box 66973
Chicago, IL 60666-0973

Village of Palatine
200 E. Wood Street
Palatine, IL 60067-5339

Vonlehman
4755 Lake Forest Drive
Cincinnati, OH 45242-3858

VW Credit, Inc.
P.O. Box 829009
Dallas, TX 75382-9009

Varilease Technology Finance Group
Melisa Platte
8451 Boulder Court, Suite 200
Walled Lake, MI 48390-4147

Martin Vavrich
275 E. Lincoln Avenue
Glendale Heights, IL 60139-2616

Wafer Technology, Ltd.
34 Maryland Road
Tongwell, Milton Keynes, Bucks
MK15 8HJ, United Kingdom

Waukegan Savings Bank
c/o Michael L. Weissman
180 N. LaSalle Street, Ste 3200
Chicago, IL 60601-2800

Whale
1521 Jarvis Avenue
Elk Grove Village, IL 60007-2401

Xerox
P.O. Box 802567
Chicago, IL 60680-2567

Xocomm
P.O. Box 7158
Pasadena, CA 91109-7158

Yellow Pages
Attn: Listing Department
P.O. Box 411450
Melbourne, FL 32941-1450

Katie Hinrichs
16 Trent Road
Hawthorn Woods, IL 60047-9100

Forbes Enterprises,Inc.
Joseph Stephen Risi
405 N. 5th Street
Coos Bay, OR 97420

William Sullivan
Martin Brown Sullivan Roadman
& Hartnett Ltd.
135 S. LaSalle Street, Suite 3200
Chicago, IL 60603

Brian H. Meldrum
Stites & Harbison, PLLC
400 S. Market Street
Louisville, KY 40207

David J. Fischer
Wildman Harrold Allen & Dixon LLP
225 W. Wacker Drive, Suite 3000
Chicago, IL 60606

Douglas J. Lipke
Vedder Price P.C.
222 N. LaSalle Street, Suite 2600
Chicago, IL 60601

Internal Revenue Service
Mail Stop 5010 CHI
230 S. Dearborn Street, Ste 2300
Chicago, IL 60606

Associate Area Counsel SB/SE
200 W. Adams Street, Suite 2300
Chicago, IL 60606

Joel Nathan
United States Attorney
219 South Dearborn Street
Chicago, IL 60604

D. Patrick Mullarkey
Tax Division (DOJ)
P.O. Box 55 – Ben Franklin Station
Washington, DC 20044

Illinois Department of Revenue
101 W. Jefferson Street
Springfield, IL 62702

Assistant Attorney General
Revenue Litigation Bureau
100 W. Randolph Street, 13th Floor
Chicago, IL 60601

Luis Arcos
1115 Miller Lane
Apt. 204
Buffalo Grove, IL 60089-4249

John A. Benson, Jr.
The Law offices of Brian Ira
Tanenbaum, Ltd.
2970 Maria Avenue, Suite 207
Northbrook, IL 60062

Ryan T. Shultz
Fox Swibel Levin & Carroll LLP
200 W. Madison Street, Suite 3000
Chicago, IL 60606

David A. Kallick
Tishler and Wald Ltd.
200 S. Wacker Drive, Ste 3000
Chicago, IL 60606

Karen R. Goodman
Shefsky & Froelich, Ltd.
111 E. Wacker Drive, Ste 2800
Chicago, IL 60601

Home Federal Savings Bank
c/o Joseph D. Roach
Briggs and Morgan, P.A.
2200 IDS Center, 80 South 8th Str.
Minneapolis, MN 55402

WesBanco Bank, Inc.
c/o Todd J. Flagel
Flagel & Papakirk, LLC
50 E. Business Way, Ste 410
Cincinnati, OH 45241

General Electric Capital Corp.
c/o CT Corporation System
208 LaSalle Street, Suite 814
Chicago, IL 60604

Richard N. Golding
Law Offices of Richard N. Golding
500 N. Dearborn St., 2nd Floor
Chicago, IL 60654

TD BankNorth Leasing Corporation
c/o Jeffrey D. Ganz
Riemer & Braunstein LLP
3 Center Plaza, Floor 6
Boston, MA 02108-2003

Suntrust Leasing Corporation
c/o Diana H. Psarras
Robbins Salomon & Patt, Ltd.
25 E. Washington Street, Suite 1000
Chicago, IL 60602

Richard M. Bendix
Dykema Gossett PLLC
10 S. Wacker Drive, Suite 2300
Chicago, IL 60606

SG Equipment Finance
480 Washington Boulevard
24th Floor
Jersey City, NJ 07310

PNC Equipment Finance LLC
Successor to Town & Country Leasing LLC
Successor to National City Equipment Finance
c/o James M. Crowley
Crowley & Lamb P.C.
221 N. LaSalle Street, Suite 1550
Chicago, IL 60601

ICON Capital Corp.
c/o James A. Rolfes
Reed Smith LLP
10 South Wacker Drive
Chicago, IL 60606-7407

J. Maxwell Beatty
Diamond McCarthy LLP
909 Fannin, 15th Floor
Two Houston Center
Houston, TX 77010

Edward Freud
Ruff, Weidenaar & Reidy
222 N. LaSalle Street
Suite 700
Chicago, IL 60601

TD BankNorth Leasing Corporation
c/o Phillip J. Block
Riemer & Braunstein LLP
71 S. Wacker Drive, Suite 3515
Chicago, IL 60606

Marie-Josee Dube
Bankruptcy Coordinator
IBM Corporation/IBM Credit LLC
1360 Rene-Levesque W., Suite 400
Montreal, QC, H3G 2W6
Canada

David J. Fischer
Wildman Harrold Allen & Dixon LLP
225 W. Wacker Drive, Suite 3000
Chicago, IL 60606

TD Banknorth Leasing Corporation
c/o Thomas M. Lombardo
Riemer & Braunstein LLP
71 South Wacker Drive, Suite 3515
Chicago, IL 60606

WesBanco Bank, Inc.
c/o Denise Knouse Snyder
61 14th Street
Wheeling, WV 26003

General Electric Capital Corp.
1010 Thomas Edison Blvd SW
Cedar Rapids, IA 52404

Old Second Bancorp., Inc.
Attn: William B. Skoglund
37 S. River Street
Aurora, IL 60506

Juyon Ham
Askounis & Darcy, PC
401 N. Michigan Avenue, Suite 550
Chicago, IL 60611

Home Federal Savings Bank
c/o Adam Goodman
Goodman Law Offices LLC
105 W. Madison Street, Suite 1500
Chicago, IL 60602

UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

In re	)	
	)	
EQUIPMENT ACQUISITION RESOURCES, INC.	)	Case No.: 09 B 39937
	)	
Debtor.	)	Hon. Timothy A. Barnes
	)	
	)	Date: September 24, 2012
	)	Time: 1:30 p.m.

PLAN ADMINISTRATOR'S MOTION TO APPROVE SETTLEMENT PURSUANT TO RULE 9019 OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE WITH FIA CARD SERVICES, N.A. F/K/A MBNA AMERICA BANK, N.A., DISCOVER BANK, DFS SERVICES LLC, INDUSTRIAL ASSET RECYCLING LLC, MILL IRON RANCH, LLC, KIM WHEELDON, AND CHANCY WHEELDON AND FOR SHORTENED NOTICE

William A. Brandt, Jr. ("**Brandt**"), acting solely in his capacity as the Plan Administrator for Equipment Acquisition Resources, Inc. ("**EAR**" or "**Debtor**"), by his attorneys, George P. Apostolides and Kevin H. Morse of Arnstein & Lehr LLP, hereby moves this Court pursuant to Federal Rule of Bankruptcy Procedure 9019 for an order approving the Settlement Agreements (the "**Settlement Agreements**") between Brandt on the one hand and FIA Card Services, N.A. f/k/a MBNA America Bank, N.A. ("**FIA**"), Discover Bank and DFS Services, LLC (collectively, "**Discover**"), Industrial Asset Recycling LLC ("**IARLLC**"), and Mill Iron Ranch, LLC ("**MIR**"), Kim Wheeldon ("**Kim**"), and Chancy Wheeldon ("**Chancy**") (collectively, MIR, Kim, and Chancy are "**Wheeldon**") on the other hand (FIA, Discover, IARLLC, and Wheeldon are collectively the "**Defendants**"), which resolves the adversary proceedings filed against those parties, on shortened notice.[1] In support of this motion (the "**Motion**"), Brandt states as follows.

[1] Chancy was not named as a defendant in the action filed against MIR and Kim (11 A 2183), however, he has been included as part of the settlement and mutual releases between Brandt, MIR and Kim.

I. JURISDICTION AND VENUE

1. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue is proper in this Court under 28 U.S.C. §§ 1408 and 1409. Relief can be granted to Brandt under 11 U.S.C. § 105 and Rule 9019.

II. BACKGROUND

A. The Debtor and Brandt

2. On October 23, 2009, the Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in this Court (the "**Petition Date**"). This Court approved the Debtor's Second Amended Plan of Liquidation (the "**Plan**") by Order dated July 15, 2010 [ECF No. 322]. Pursuant to the terms of the Plan, the Debtor executed the Plan Administrator Agreement, naming Brandt as Plan Administrator of the Debtor.

3. The Plan expressly retained the Debtor's Litigation Claims, as defined in Plan ¶1.43. Under the terms of the Plan and the Plan Administrator Agreement, Brandt has the responsibility and right to pursue litigation claims on behalf of the Debtor, including the claims against the Defendants.

4. On multiple occasions between October, 2005 and October, 2009, EAR made transfers to the Defendants which formed the basis of lawsuits against them.

B. FIA Card Services, N.A. f/k/a MBNA America Bank, N.A.

5. On October 21, 2011, Brandt filed an adversary proceeding, Case No. 11 A 2176, which named FIA as a defendant. The Complaint sought the recovery of thirty (30) payments totaling $606,328.21 which EAR made to FIA in the four year period prior to the bankruptcy petition date of October 23, 2009 pursuant to 11 U.S.C. § 544. These transfers were to pay

charges to both EAR credit cards and credit cards which were held by individuals, some of whom were associated with EAR management and others of whom were not. Brandt has agreed to settle with FIA for $364,253.38. A copy of the draft settlement agreement is attached as **Exhibit A**.

C. Discover Bank and DFS Services LLC

6. On October 21, 2011, Brandt filed an adversary proceeding, Case No. 11 A 2177, which named Discover as a defendant. The Complaint sought the recovery of forty-nine (49) payments totaling $106,863.61 which EAR made to Discover in the four year period prior to the bankruptcy petition date of October 23, 2009 pursuant to 11 U.S.C. § 544, 547, and 548. These transfers were to pay charges to a credit card which was held by Sheldon Player individually, and two other cards whose holders are unidentified. Brandt has agreed to settle with Discover for $59,500.00. A copy of the draft settlement agreement is attached as **Exhibit B**.

D. Industrial Asset Recycling LLC

7. On October 17, 2011, Brandt filed adversary proceeding 11 A 2100, against IARLLC. That case initially sought the recovery of preferential payments totaling $192,000.00 which EAR made to IARLLC in the ninety (90) day period prior to the bankruptcy petition date of October 23, 2009 pursuant to 11 U.S.C. § 547. The adversary complaint was later amended to include a count for the recovery of two (2) payments pursuant to 11 U.S.C. § 548. IARLLC has provided documentation which demonstrates that it had what may have been a complete defense to the preference claims, and has also provided documentation which demonstrates that it has a defense to the fraudulent transfer claims. Brandt has agreed to settle with IARLLC for $8,000.00. A copy of the draft settlement agreement is attached as **Exhibit C**.

E. Mill Iron Ranch, LLC, Kim Wheeldon, and Chancy Wheeldon

8. On October 21, 2011, Brandt filed an adversary proceeding, Case No. 11 A 2183, which identified MIR and Kim as defendants. Chancy is married to Kim and part of the proposed settlement agreement and release. The Complaint sought the recovery of two payments for $4,600.00 which EAR made to MIR in the two year period prior to the bankruptcy petition date of October 23, 2009 pursuant to 11 U.S.C. § 548 and the recovery of that payment plus ten (10) payments totaling $132,050.00 which EAR made to MIR in the four year period prior to the bankruptcy petition date of October 23, 2009 pursuant to 11 U.S.C. § 544. The Complaint also sought the recovery of one payment totaling $12,000.00 which EAR made to Kim in the four year period prior to the bankruptcy petition date of October 23, 2009 pursuant to 11 U.S.C. § 544. Counsel for MIR, Kim, and Chancy have provided information and documentation which indicates that they have defenses to the claim, and have additionally provided information regarding the ability of Brandt to collect a judgment against them in Wyoming, where they are all located. Brandt has agreed to settle with MIR, Kim, and Chancy for a total of $5,000.00. A copy of the draft settlement agreement is attached as **Exhibit D**.

III. TERMS OF SETTLEMENT

9. With a view toward maximizing the recoverable value of Brandt's claims, in furtherance of broader efforts to facilitate the estate's distribution of funds, and to otherwise avoid the time, expense, and uncertainty of litigation, based upon his business judgment, Brandt seeks the approval of the Settlement Agreements.

IV. ARGUMENT

A. The 9019 Order

i. The Standard for Approval of Settlement Agreements

10. Compromise and settlement have long been an inherent component of the bankruptcy process. *See Protective Comm. for Indep. Stockholders of TMT Trailer Ferry, Inc. v. Anderson*, 390 U.S. 414, 424 (1958) (citing *Case v. Los Angeles Lumber Prods. Co.*, 308 U.S. 106, 130 (1939)). Rule 9019 provides:

> (a) COMPROMISE. On motion by the trustee and after notice and a hearing, the court may approve a compromise or settlement. Notice shall be given to creditors, the United States Trustee, the debtor, and indenture trustees as provided in Rule 2002 and to any other entity as the Court may direct.

11. Compromises are favored in bankruptcy and public policy favors compromise because litigation "can occupy a court's docket for years on end, depleting resources of the parties and the taxpayers while rendering meaningful relief elusive." *In re Grau*, 267 B.R. 896, 899 (Bankr. S.D. Fla. 2001) (quoting *Matter of Munford, Inc.*, 97 F.3d 449, 455 (11th Cir. 1996). "Approval of a settlement is committed to the court's sound discretion." *In re Commercial Loan Corp.*, 316 B.R. 690, 697 (Bankr. N.D. Ill. 2004). Brandt asks the Court to exercise its authority and discretion and, based on the standards for the approval of compromises under Rule 9019, approve the Settlement Agreements.

12. The paramount question in approving a bankruptcy settlement is whether the compromise is in the best interests of the estate. *E.g.*, *In re Andreuccetti*, 975 F.2d 413, 421 (7th Cir. 1992). The "linchpin" of this examination is "a comparison of the value of the settlement with the probable costs and benefits of litigating. *In re Doctors Hosp. of Hyde Park, Inc.*, 474 F.3d 421, 426 (7th Cir. 2007). Factors that the Court should consider include "the litigation's

probability of success, complexity, expense, inconvenience, and delay, including the possibility that disapproving the settlement will cause wasting of assets." *Id.* (internal quotations omitted).

13. In conducting such an analysis, "a precise determination of likely outcomes is not required, since 'an exact judicial determination of the values in issue would defeat the purpose of compromising the claim.'" *In re Telesphere Communications, Inc*., 179 B.R. 544, 553 (Bankr. N.D. Ill. 1994) (quoting *In re Energy Coop, Inc*., 886 F.2d 921, 927 (7th Cir. 1989)). Instead, the court must determine if the "settlement falls within the reasonable range of possible litigation outcomes." *In re Doctors Hosp. of Hyde Park, Inc.*, 474 F.3d at 426. The standard is not met "only if a settlement falls below the low end of possible litigation outcomes." *Id.*

ii. The Settlement Agreements are Fair and Equitable

14. Brandt has analyzed the claims against the Defendants and believes that the Settlement Agreements are reasonable and equitable in light of all of the relevant factors. In reaching the terms of the proposed settlement, Brandt compared the value of the settlement with the costs and benefits of litigating, and based on this analysis, Brandt believes that the Settlement Agreements are in the best interest of the Estate.

1. Probability of Success in the Litigation

15. The Defendants have asserted a number of affirmative defenses to Brandt's claims. Considering the uncertainty and contingency involved in the litigation against the Defendants, and the payments which the Defendants are willing to make to settle these cases, the Settlement Agreements properly consider the probability of success for EAR in litigation.

16. There is no guarantee that Brandt would succeed if the parties litigated the disputes that are the subject of the Settlement Agreements. Though Brandt is confident that he can prove his prima facie case, he will also have to litigate defenses and introduce evidence

which may create issues for EAR in the prosecution of not only these cases but also other adversary proceedings in this case.

2. The Complexity of the Litigation Involved and the Expense, Inconvenience, and Delay Necessarily Attending It.

17. Should these cases proceed through five separate jury trials and the inevitable post-trial briefing, as well as potential appeals, there is no doubt that it would be expensive to litigate as all parties appear intent on vigorously backing their allegations. Therefore, Brandt has concluded that the Settlement Agreements are fair, reasonable, and in the interest of the Estate after weighing all relevant and material factors, including the strengths of the asserted claims and defenses.

18. The Settlement Agreements will also facilitate a prompt and meaningful recovery, which further supports Brandt's belief that they are unquestionably in the best interest of the Estate.

REQUEST FOR SHORTENED NOTICE

19. Pursuant to Federal Rule of Bankruptcy Procedure 9006(c)(1), shortened notice may be ordered at the Court's discretion "for cause shown." As set forth below, Brandt has cause for filing this Motion on ten (10) days' notice and requesting that the Court shorten the notice period. Shortened notice is appropriate because (1) all four of these settlements can be included in this single Motion; (2) this Motion is being filed and giving the parties ten (10) days notice; (3) having the Motion heard on shortened notice will bring the settlement funds into the Estate expeditiously; and (4) there is no prejudice to the parties receiving notice by shortening the time period.

20. As this Court knows, on August 15, 2012 it entered its Order Approving Case Management and Litigation Procedures for Non-Lessor Adversary Proceedings (the "Procedures

Order"). That order sets omnibus hearings in this case on September 24, 2012, November 14, 2012 and January 16, 2013. The order also indicates that all status hearings and motions, applications and other filings shall be noticed for one of those dates. The Procedures Order is attached as **Exhibit E**.

21. Counsel for Brandt has been working diligently with counsel for the Defendants to finalize the language of their Settlement Agreements. Counsel for Brandt also waited until all four of the agreements were finalized the file this Motion, in order to minimize the costs to the Estate.

22. The four settlements included in this Motion will generate $436,753.38 in funds for the Estate. The Estate is interested in bringing these funds into the Estate as soon as possible.

23. Finally, there is no prejudice to any party receiving this Motion on shortened notice. The Court should also note that to date, no party has objected to any 9019 motion in this case which involved the settlement of an adversary proceeding for money only.

V. CONCLUSION

24. After weighing all relevant and material factors, including the settlement amounts, the strengths of the asserted claims and defenses, the costs and burdens of litigation, and the general uncertainty and risk of litigation, Brandt believes the Settlement Agreements are in the best interests of the Estate.

WHEREFORE, Plaintiff, William A. Brandt, acting solely in his capacity as the Plan Administrator for Equipment Acquisition Resources, Inc., respectfully requests that this Court approve the Settlement Agreements attached as Exhibits A through D on the terms set forth above, enter the proposed Rule 9019 order, and provide such other and further relief as the Court deems appropriate.

DATED: September 14, 2012

Respectfully Submitted,
William A. Brandt, Jr., acting solely in his capacity as the Plan Administrator for Equipment Acquisition Resources, Inc.

By: /s/ George P. Apostolides
One of its attorneys

Barry A. Chatz (6196639)
George P. Apostolides (6228768)
Kevin H. Morse (6297244)
ARNSTEIN & LEHR LLP
120 S. Riverside Plaza, Suite 1200
Chicago, IL 60606
Telephone: 312-876-7100
Facsimile: 312-876-0288