

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Northern District of Illinois**

In re Equipment Acquisition Resources, Inc.

Debtor(s)

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
AMERICAN BANK LEASING 1566 Medical Drive Pottstown, PA 19464-0274	AMERICAN BANK LEASING 1566 Medical Drive Pottstown, PA 19464-0274	Equipment Lease		2,572,395.00 (value of security unknown)
Bank of Jackson Hole 900 W. Broadway Jackson, WY 83001	Bank of Jackson Hole 900 W. Broadway Jackson, WY 83001	Notes Payable		2,438,521.00 (value of security unknown)
COMERICA 411 W Lafayette Blvd 2nd Floor/MC 3540 Detroit, MI 48226	COMERICA 411 W Lafayette Blvd 2nd Floor/MC 3540 Detroit, MI 48226	Equipment Lease		2,309,754.00 (balance of remaining lease payments)
FIFTH THIRD BANK 222 S. Riverside Plaza 32nd Floor Chicago, IL 60606	FIFTH THIRD BANK 222 S. Riverside Plaza 32nd Floor Chicago, IL 60606	Notes Payable		6,115,330.00 (value of security unknown)
FIRST PREMIER LEASING 5201 Eden Ave. Suite 180 Edina, MN 55436	FIRST PREMIER LEASING 5201 Eden Ave. Suite 180 Edina, MN 55436	Equipment Lease		29,756,526.00 (value of security unknown)
HEWLETT PACKARD 420 Mountain Ave. Murray Hill, NJ 07974	HEWLETT PACKARD 420 Mountain Ave. Murray Hill, NJ 07974	Equipment Lease		14,996,054.00 (balance of remaining lease payments)
IBM CREDIT LLC 10301 David Taylor Drive Charlotte, NC 28262	IBM CREDIT LLC 10301 David Taylor Drive Charlotte, NC 28262	Equipment Lease		10,779,145.00 (value of security unknown)
ICON EAR, LLC 100 5th Avenue 4th Floor New York, NY 10011	ICON EAR, LLC 100 5th Avenue 4th Floor New York, NY 10011	Equipment Lease		18,733,101.00 (balance of remaining lease payments)

* The Debtor, has made reasonable efforts to ensure that the foregoing amounts and values, listed above in column (5), are accurate and complete based upon information known to it at the time of preparation of this petition; however, the preparation of this petition required the Debtor to make estimates and assumptions that affected the reported amounts and values. The actual amounts and values could differ from the Debtor's estimates.

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

In re Equipment Acquisition Resources, Inc.
Debtor(s)

Case No. _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

LEASING INNOVATIONS 261 North Hwy 101 Solana Beach, CA 92075	LEASING INNOVATIONS 261 North Hwy 101 Solana Beach, CA 92075	Equipment Lease		3,796,559.00 (value of security unknown)
LIBERTYVILLE BANK AND TRUST 507 N. Milwaukee Ave. Libertyville, IL 60048	LIBERTYVILLE BANK AND TRUST 507 N. Milwaukee Ave. Libertyville, IL 60048	Equipment Lease		2,322,348.00 (balance of remaining lease payments)
MILLENNIUM BANK 2100 Miner Street Des Plaines, IL 60016	MILLENNIUM BANK 2100 Miner Street Des Plaines, IL 60016	Notes Payable		1,689,910.00 (value of security unknown)
Moore, Alan 350 North St. Paul Street Suite 2900 Dallas, TX 75201-4234	Moore, Alan 350 North St. Paul Street Suite 2900 Dallas, TX 75201-4234	Loan	Disputed	2,000,000.00
NATIONAL CITY 101 South 5th Street Louisville, KY 40202	NATIONAL CITY 101 South 5th Street Louisville, KY 40202	Equipment Lease		2,194,059.00 (value of security unknown)
NORSTATES BANK 1601 N. Lewis Waukegan, IL 60523	NORSTATES BANK 1601 N. Lewis Waukegan, IL 60523	Equipment Leases and Notes Payable		9,056,820.00 (value of security unknown)
REPUBLIC BANK 2221 Camden Court Oakbrook, IL 60523	REPUBLIC BANK 2221 Camden Court Oakbrook, IL 60523	Equipment Lease		6,667,770.00 (value of security unknown)
SG EQUIPMENT FINANCE 480 Washington Blvd. 24th Floor Jersey City, NJ 07310	SG EQUIPMENT FINANCE 480 Washington Blvd. 24th Floor Jersey City, NJ 07310	Equipment Lease		2,490,927.00 (value of security unknown)
TD BANKNORTH 5 Commerce Park North Bedford, NH 03110	TD BANKNORTH 5 Commerce Park North Bedford, NH 03110	Equipment Lease		8,125,542.00 (value of security unknown)
US BANK 1450 Channel Parkway Marshall, MN 56258	US BANK 1450 Channel Parkway Marshall, MN 56258	Equipment Lease		1,231,553.00 (value of security unknown)
US FINANCIAL 9122 Montgomery Road Suite 202 Cincinnati, OH 54242	US FINANCIAL 9122 Montgomery Road Suite 202 Cincinnati, OH 54242	Equipment Lease		7,455,264.00 (balance of remaining lease payments)
VELOCITY FINANCIAL GROUP P.O. Box 856 Rosemont, IL 60018	VELOCITY FINANCIAL GROUP P.O. Box 856 Rosemont, IL 60018	Equipment Lease		1,700,690.00 (balance of remaining lease payments)

* The Debtor, has made reasonable efforts to ensure that the foregoing amounts and values, listed above in column (5), are accurate and complete based upon information known to it at the time of preparation of this petition; however, the preparation of this petition required the Debtor to make estimates and assumptions that affected the reported amounts and values. The actual amounts and values could differ from the Debtor's estimates.

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

In re Equipment Acquisition Resources, Inc.
Debtor(s)

Case No. _____

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

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

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

Date 10/23/2009

Signature /s/ William A. Brandt, Jr.
William A. Brandt, Jr.
Chief Restructuring Officer

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