

EXHIBIT C – LITIGATION CLAIMS

Name

401 North Wabash Avenue Hotel
40301 BANK
ABCO Leasing
Academic Capital Group
Acura Financial Services
Aero Express Trans, Inc.
Affiliated Control Equipment Company
AICCO, INC.
Alan Moore
Alliance Commercial Capital
ALLIED MACHINERY CO., INC.
Altec Capital (Quail Capital)
American Bank Leasing
American Bank Leasing Fsb
American Express
AO Freight Corporations (ORD)
Arnstein & Lehr
Associated Bank
Balboa Leasing
Bank of Jackson Hole
BANK OF SHOREWOOD
Bank Of The West
BIDITUP
BlueCross BlueShield
BRIDGELUX
Bryn Mawr
C3P LEASING LLC
CAE Online
Capital One Services
Center Capital Corporation
Center Funding Services
CHARTER AIRLINES
Charter National Bank & Trust
Chase Cardmember Services
CHET WHELDON
CHIP SEMICONDUCTOR
CHUBB GROUP OF INSURANCE COMPANIES
Citizens Bank & Trust
CM Financial
Comerica
Community Bank
Compu-Solutions, Inc.
Cook County Treasurer
Cory Doran
Court Square Leasing Corp
Crossroads
CYNERGY3 COMPONENTS FAB LTD
Dale Player

Name

Dana Malone
Dept. of The Treasury
Development Specialists, Inc.
DIAMOND INDUSTRIAL TOOL
Discover Platinum Card
DITRON
Donna Malone
Donna Player
Dovebid, Inc.
EARBid
EFTPS
EQUILEASE FINANCIAL SERVICES
Farmers & Merchants
Farmer's New World Life
Fifth Third Bank
First Capital Leasing
FIRST CHICAGO BANK & TRUST
First Comm. Bank
First Credit Funding
First Dupage Bank
First Horizon
First Lease, Inc.
First Premier Capital
Freemont Investmet & Loan
Frontier Electrical Supply
FTI Consulting
FUJIMI Corporation
FUTO CORPORATION
George Ferguson
Gerald Florida I
Gerald Illinois I
Gerald Investments
Gerald Vermont Street
Gerald Wyoming I
Gerald Wyoming II
GIS Venture
Gonia Consulting, LLC
Harris Bank
HGR Industrial Surplus
HP Financial
IBM
ICON CAPITAL CORPORATION
ICON EAR, LLC
Illinois Department of Revenue
ILY TECHNOLOGY SDN BHD
Industrial Asset Recycling
Intel Products (Chengdu), Ltd.
Intel Products (Philippines), Ltd.

Name

Intel Technology Sdn Bhd (36420-H)
Internal Revenue Service
ISONICS CORPORATION - VANCOUVER
Jackson Hole Title & Escrow
Jackson State Bank and Trust
Jennie Nichols
Katie Malone
KCL, LLC
KLC Financial
KLT-LLC
L-3 COMMUNICATIONS INFARED PRODUCTS
Lanac Technology Corporation
Leaf
Leasecorp, Inc.
Leasing Innovations, Inc.
Leasing One Corporation
Libertyville Bank & Trust
LSI Technology
M/A Com Tech Solutions
Machine Tool Direct, Inc.
MANIFEST FUNDING SERVICES
MARCO
Mark Anstett
Marlin Leasing
Martha Anstett
MB FINANCIAL BANK, NA
McMaster Carr
Michigan Heritage
MILLENNIUM MATERIALS
Millennium Bank
Motion Industries
Myron E. Siegel
National City
NetBank Business
NINGBO HENGLIANG INTERNATIONAL
Nissan Motor Acceptance Corp
NorStates Bank
North Side Bank
NORTHERN TIMBERWORKS
Northway State Bank
NXP SEMICONDUCTORS GERMANY GmbH
OFC Credit
OLD SECOND NATIONAL BANK
Orion Bank c/o IberiaBank
P.R. HOFFMAN MACHINE PRODUCTS
Peck, Bloom, Austriaco & Mitchell LLC
Pentech Financial
PEOPLE'S CAPITAL & LEASING CORP.

Name

PETER WOLTERS OF AMERICA
PURE WAFER INTERNATIONAL LTD
Red Oak Acquisition FundV, LLC
Regions Mortgage
Republic Bank
Revere Electric
RIO
Robert Langford
Rockford Capital Leasing
Ronnebaum Engineering
SG Equipment Finance
SHANGHAI ASIAN DEVEL. PROSP. IMPRT & EX
SHANGHAI HUA HONG NEC ELECTRONICS CO.
Sheldon Player
Sovereign Bank
State Farm Insurance Companies
Suntrust Leasing Corp
Susquehanna Commercial
SW Technology Pte., Ltd.
Sync 1 LLC
T WAFER
TD Banknorth
Temic Automotive
THE CIT GROUP
THE COMMUNITY BANK
The Fifth Third Bank
THE HARTFORD
TIM NIEDER
TMN FINANCIAL SERVICES, INC.
Town & Country Leasing
UNION BANK
United States Treasury
US Bancorp Equipment Finance Inc
US Bank
US Bank - Manifest Fund
US Financial Llc
Varilease
Velocity Financial
Von Lehman & Company
Waukegan Bank
Whale Manufacturing
WOLF AUTO
WOLF CONTRACTING
WOLF'S JACKSON DODGE CHRYSLER
Wynns