

IAP Acquisition Corp.
Case No.: 06-10871 (BLS)

Claim Number	Date Filed	Creditor Name
1	9/1/2006	Department of the Treasury - Internal Revenue Service
2	11/3/2006	Cummins Engine Company, Inc.
3	11/3/2006	Fleetguard, Inc.
4	11/3/2006	The Bank of New York, as agent and all of the Lenders (as set forth in the attached addendum)
5	11/6/2006	Caterpillar Inc.
6	11/6/2006	Willis Stein & Partners, L.P.
7	11/6/2006	Willis, John R.
8	11/6/2006	Boehm, Christopher G.
9	11/6/2006	Kirkland & Ellis LLP
10	11/6/2006	Blumenthal, Daniel H.
11	12/8/2006	Boston Gas Company d/b/a Keyspan Energy Delivery New Englanc