

EXHIBIT A

SALE AND ASSIGNMENT AGREEMENT

This Agreement dated as of 6/25 2007, is by and between IFC Credit Corporation, an Illinois corporation, (Seller) and CoActiv Capital Partners LLC, a Delaware Limited Liability Company (Purchaser).

Recitals. Purchaser proposes to purchase certain lease receivables and an assignment of a security interest in the Equipment [as defined in Section 1. (c) below] relating to such Leases [as defined in Section 1. (e) below] from Seller from time to time and Seller proposes to sell such lease receivables, assign such Leases, and assign a first priority security interest in the related Equipment under such Leases to Purchaser. In consideration of such proposals and for valuable consideration, Purchaser and Seller agree as follows:

1. Definitions. As used herein:

(a) "Assignment" means a Schedule of Assignment With Limited Recourse in the form attached hereto as Rider A pursuant to which the Lease(s) and Equipment referred to therein together with any and all Lease Security are assigned to Purchaser subject to this Agreement.

(b) "Closing" will be the date the Assignment is delivered to Purchaser and the Purchase Price is paid to Seller.

(c) "Equipment" means the personal property leased under a Lease, together with any accessories, attachments, parts and repairs now or hereafter incorporated in or affixed to or used in connection with any such Equipment, and includes Equipment substituted for the original Equipment leased or sold under a Lease and Equipment that may be added to a Lease.

(d) "Guaranteed Residual Amount" means any residual position(s) purchased by the Purchaser and that is identified on an Assignment.

(e) "Lease" means any Equipment Lease Agreement, Rental Agreement or Master Lease Agreement, Lease Schedule, Loan or other agreement of which Seller is the lessor or lender (or an assignee of the lessor or lender) that has been sold and assigned to Purchaser by Seller and that is identified on an Assignment.

(f) "Lease Security" means each and every guaranty, surety, security interest, mortgage, or other security securing the payment and performance of the Lessee's obligations under a Lease up to but not in excess of the amount of the Purchased Payments.

(g) "Lessee" means the lessee or lessors or other obligors under a Lease.

(h) "Net Book Value" means the sum of all remaining Purchased Payments

for a Lease discounted at the Discount Rate set forth in the applicable Assignment.

(i) "Non-Guaranteed Residual" means any residual positions held by the Seller, which is in excess of any Guaranteed Residual Amount.

(j) "Purchased Payments" means and includes any of the following which have been identified on the Assignment as being sold to Purchaser: the monthly or periodic amounts the Lessee is required to pay under the terms of the Leases; any Guaranteed Residual Amount; any Security Deposit unless such Security Deposit is not deducted from the Purchase Price paid by Purchaser, in which case Seller shall retain such Security Deposit(s) and Seller shall remain obligated to the applicable Lessee(s) for such Security Deposit(s) in accordance with the terms and conditions of the applicable Lease(s); and Additional Security. The Purchased Payments may or may not be identical to the lease payments as described on the Leases and do not include Retained Rights.

(k) "Retained Rights" shall mean (i) title to the Leases, (ii) the amount of each lease payment which is in excess of or in addition to the Purchased Payments and other amounts payable to Purchaser, (iii) title to the Equipment, including all tax benefits and other rights related thereto, but subject to the security interest granted pursuant to Section 4 below; and (iv) Seller's interest in Non-

Guaranteed Residuals

2. Purchase of Leases. Leases assigned to Purchaser from Seller shall be assigned subject to the terms and conditions of this Agreement. The purchase price of any assignment of a Lease shall be the amount agreed upon by the parties at the time of purchase ("Purchase Price"). The Purchase Price will be paid in full less any Holdback specified in the Assignment by Purchaser to the Seller at the time of Closing, subject to the fulfillment of all the terms and conditions of this Agreement and any Assignment. EACH SALE OF THE LEASES UNDER THIS AGREEMENT IS INTENDED TO BE (AND SHALL BE TREATED) AS A TRUE SALE OF THE INTERESTS OF SELLER CONVEYED HEREIN AND SHALL NOT BE CONSTRUED AS AN EXTENSION OF CREDIT BY PURCHASER TO SELLER.

3. Original Leases. Unless otherwise agreed to in writing by both parties and except in the case of a Master Lease Agreement, Seller will execute and deliver to Purchaser at Closing all original, executed copies or true and certified copies of lease documents for each Lease, assigned hereunder and will also execute and deliver such supplemental documents as may be reasonably required by Purchaser to perfect the assignment of such Lease and the Equipment relating thereto. In the case of the assignment of a Lease Schedule under a Master Lease Agreement Seller will deliver to Purchaser a certified copy of the Master Lease Agreement and the original Lease Schedule thereto that is being assigned to Purchaser hereunder. Notwithstanding anything contained hereto to the

contrary, Purchaser shall have a period of thirty (30) days from the receipt of the Leases to complete a legal review and approval of the Leases. In the event any Leases are not acceptable to Purchaser, the Lease shall be reassigned to Seller as if it were repurchased pursuant to Section 7, and Seller shall within five (5) days pay Purchaser the Repurchase Price therefore as defined in Section 7.2.

4. Assignment. Specific Purchased Payments and Leases assigned to Purchaser will be reflected by an Assignment to be prepared by Seller and delivered to Purchaser at the time of Closing. At the time of Closing and upon the full payment of the Purchase Price less any Holdback specified in the Assignment to Seller, Seller will hereby sell, assign, transfer and set over to Purchaser a first priority security interest in and to: (a) each Lease reflected on an Assignment together with all of Seller's rights thereunder, invoices, delivery and acceptance certificates, Lease Security, and other documents connected therewith and all Purchased Payments due after the date of Closing; and (b) all Equipment, all proceeds thereof all purchase options and renewal rights under the Leases, and the right to take, in Seller's or Purchaser's name, any and all proceedings, legal, equitable, or otherwise (except as these rights are limited hereunder), that Seller might otherwise have taken with respect to the Equipment save for this Agreement but in any and all events, (a) and (b) above shall not exceed the amount of the Purchased Payments. Seller agrees to execute such UCC Financing Statements, and to execute and/or obtain such other documents as Purchaser deems necessary to transfer a first priority security interest in and to

the Leases and the Equipment.

5. Lease Servicing. Purchaser hereby appoints Seller as servicer. The Seller, at its own expense, shall bill for and use its best efforts to collect all Purchased Payments, taxes and charges under the terms and provisions of each Lease. As soon as practicable, but not later than forty five (45) days from Closing, the Seller shall establish a designated lockbox (the "Lockbox") to which Purchaser shall have complete access at Lakeside Bank and shall direct the Lessees to make payment to the Lockbox.

5.1 Purchaser and Seller agree that the Lessee shall not be notified by either Seller or Purchaser of the Assignment of the Leases to Purchaser ("Blind Assignment"). Purchaser may, in its sole discretion and with advance notice to Seller, notify Lessees of Purchaser's rights in the Leases and thereafter commence invoicing, billing and collection activities in its own name if and only if one or more of the following "Lease Notice Events" takes place:

(a) Seller breaches this Agreement in any material respect and does not cure such breach within thirty (30) days of written notice of such breach from Purchaser to Seller.

(b) Seller ceases doing business as a going concern or discontinues engaging in the business of leasing equipment.

(c) Seller becomes insolvent, becomes the subject of a proceeding as debtor under the United States Bankruptcy Code, makes an assignment for the benefit of creditors or becomes the subject of a receivership proceeding which is not dismissed within sixty (60) days of the initiation of such proceeding.

(d) Any Lease assigned to Purchaser by an Assignment becomes more than ninety (90) days past due.

(e) The gross receivable balance of the Leases (exclusive of any Leases repurchased by Seller or for which servicing was transferred to Purchaser) which is more than thirty (30) days past due as a percentage of the gross receivable balance for all Leases is equal to or greater than six and one-half percent (6.5%) for three (3) consecutive months.

Upon the occurrence of one or more of the Lease Notice Events specified above, Purchaser shall have the right to notify the Lessees and other obligor(s), if any, of the Assignment of the Leases to Purchaser by any legal means Purchaser may so elect. In the event Purchaser terminates its Blind Assignment with any particular Lessee, Seller agrees that Purchaser may endorse Seller's name on all remittances received in connection with this Agreement as to that particular Lessee, and grant reasonable extensions of time for payment by that particular Lessee or other obligor, compromise and/or release claims against that particular

Lessee or other obligor (except for Seller's Retained Rights which are retained by the Seller after the Closing pursuant to the terms of this Agreement), without notice to Seller. Seller further agrees that Purchaser shall have all Seller's rights, remedies and powers pursuant to the Leases (except for Seller's Retained Rights which are retained by the Seller after the Closing pursuant to the terms of this Agreement). Each party will indemnify the other for any claims involving the other's obligations or liabilities under the Leases relating to the collection and remittance of state sales and/or use tax and property taxes.

On or before the date indicated on Rider A as to each Assignment, Seller will provide an aging report to Purchaser which will provide the account payment status for the Purchased Payments purchased by Purchaser for all such payments received by Seller from the first (1st) through the last calendar day of the previous month ("Aging Report"). Seller will administer billing and collection services for all Leases, including the collection of past due payments and repossession of Equipment, for such Leases in a commercially reasonable manner and in accordance with its customary procedures on a nondiscriminatory basis pursuant to the terms herein. Seller shall be entitled to retain one hundred percent (100%) of all late charges and default interest. In the event that such administration of collection services is not in accordance with commercially reasonable standards, Purchaser may, upon written notice to Seller, and following a thirty (30) day cure period during which the services are not corrected, assume the administration of billing and collection services. In the

event Purchaser assumes the administration of billing and collection services, Purchaser will be entitled to one-hundred percent (100%) of late charges and default interest.

5.2 Remittance. Subject to the terms and conditions of this Agreement, should any Lessee default in the observance or performance of its obligation to pay when due any Purchased Payment, Seller shall cure the resulting default on the affected Lease by the Remittance Date of the applicable Assignment by, at Seller's option, either: (i) making payment in full to Purchaser of any unpaid installment(s) then due and owing on such Lease ("Seller Advances"); provided, however, that the Seller may but shall not be obligated to make more than three (3) successive Seller Advances per Lease; or (ii) repurchasing the affected Lease from Purchaser by paying to Purchaser the Repurchase Price therefore provided that the requirements of Section 7 have been satisfied. Any Seller Advances and repurchases made by Seller shall be included in Seller's total ten percent (10%) repurchase obligation so that Seller's absolute recourse liability (Seller Advances plus repurchases) to Purchaser under each separate Assignment pursuant to this Agreement is limited to ten percent (10%) of the original Purchase Price of each such Assignment. If Lessee thereafter remits any Purchased Payment for which Seller has made a Seller Advance or repurchase hereunder, then Seller shall be entitled to such Purchased Payment and Seller's sole recourse for such Seller Advances or Repurchases shall be against the responsible Lessee except that should any Lessee subsequently

remit such payment to Purchaser, Purchaser shall remit such amount to Seller.

5.3 Taxes. Seller shall pay, or cause to be paid and discharged when due any and all personal property taxes, license fees, sales, use, excise or similar taxes now or hereafter imposed by any state, local, Federal or other government or agency on any Leases, Equipment or payments due under any Leases, whether the same shall be payable by or billed or assessed to the Lessee, Seller or Purchaser, together with any fines or penalties on or related thereto. Seller shall pay such taxes to the appropriate taxing authority and report all tax collections by Lessee, state or local jurisdiction to Seller.

5.4 Seller and Purchaser hereby acknowledge and agree that from the Closing Date of an Assignment and going forward, Seller shall have the exclusive right to negotiate all terminations, buy-outs, and pre-pays and upgrades of a Lease and purchase options of Equipment (collectively, "Termination Events") directly with all Lessees. Notwithstanding the foregoing, Seller may not, without the prior written consent of Purchaser, take any action with respect to the following:

(i) enter into a waiver or consent or permit any modification with respect to any Lease that would change the interest rate or rental rate or prepayment fee, defer or forgive the payment of any principal or interest or rent (including changing the maturity date of a Lease), waive any provision of a Lease (including any change in any time period) prohibiting prepayment in whole or in part, or reduce the outstanding principal amount or imputed principal balance

(except for actual payments of principal or rent or the application of insurance proceeds to payment of principal or rent);

(ii) release, or agree to the substitution or exchange of any Equipment for, any portion of the Lease or Equipment or release the liability of any Lessee or other entity liable for the payment of any Lease;

(iii) grant any concession with respect to the compliance with any material obligations imposed by the Lease, the failure of the Lessee to comply with which would materially adversely affect the value of the property or the security of the Lease;

(iv) release the Lessee from its obligation to repay the Lease;

(v) accelerate or extend the maturity date of a Lease, commence any action, terminate any Lease or repossess and resell any Equipment (except for such Leases where Seller has received the amounts due under such Lease); or

(vi) consent to any encumbrance on the Equipment that is not in connection with the ordinary course of business of the Seller or Lessee.

Seller shall promptly provide Purchaser with notice of any request by a Lessee for an act which would require the consent of Purchaser and Purchaser shall reasonably promptly respond.

5.5 Purchaser and Seller further agree that only in the event that Purchaser

terminates the Blind Assignment as provided for herein, Purchaser may grant extensions of time for any payments and make amendments and supplements to the terms of the Lease as provided for herein, including without limitation, the terms and amount of payments (except in the case of Leases that have a Non-Guaranteed Residual amount owed to Seller, in which case Purchaser must obtain Seller's prior written consent before making any such changes contemplated herein), without releasing Seller from any of Seller's obligations under this Agreement by reason thereof subject to the following conditions:

(i) Purchaser will "flag" each Lease in its system with instructions to immediately contact Seller if any Lessee makes an inquiry or gives notice as to a termination, buy-out, purchase option or pre-pay or upgrade of a Lease. Purchaser shall have the exclusive right to negotiate all terminations, buy-outs, and pre-pays and upgrades of a Lease and purchase options of Equipment directly with all Lessees, but will first obtain Seller's consent to any amount quoted to Lessee for such Termination Events. Purchaser shall promptly contact Seller if any Lessee makes an inquiry or gives notice as to a termination, buy-out, purchase option or pre-pay of a Lease.

(ii) Purchaser shall provide Seller with copies of any and all notices from the Lessee with respect to the Lessee's intention to terminate the Lease or purchase the Equipment at the end of the initial term as required pursuant

to the Lease.

(iii) If a Lessee does not give proper notice of its intention to terminate its Lease or to purchase the Equipment at the end of the initial term as required pursuant to the Lease or if for any other reason Lessee does not purchase the Equipment at the end of the initial term, then Purchaser agrees to allow Seller, at Seller's sole discretion and option, to buy-back the Lease for an amount equal to the same Guaranteed Residual value, if any, which Purchaser paid to Seller and Purchaser shall execute and forward to Seller a release and reassignment of its security interest in the Lease and the Equipment covered by such Lease free and clear of all liens, claims and encumbrances and return all Lease documents to Seller with Purchaser to provide Seller clear good title and all of the Re-Purchased Payments relating to the same, and Seller shall collect all renewal term, extended term and/or other payments going forward for Seller's account.

(iv) Except as expressly provided for herein, Purchaser agrees that it will not grant any extensions of time for any payments or Purchased Rents due under any Lease pursuant to which there is a Non-Guaranteed Residual or make any amendments or supplements to the terms of a Lease, including without limitation, the terms and amount of payments or Purchased Payments, unless Purchaser first obtains Seller's prior written

consent. Seller agrees that it will not grant any extensions of time or make any amendments or supplements to the terms of the Lease as to the Purchased Payments, unless Seller first obtains Purchaser's prior written consent which shall not unreasonably be withheld.

(a) Extensions within a month. Upon prior written notice to Seller, Purchaser shall be allowed to work with Lessees who are late on monthly Purchased Payments to allow extensions within the month's time period that the payment is late without Seller's prior approval as long as any such extensions don't implicitly or explicitly result in the extension of the due date of any other future payments due under such Lease and as long as any such extension doesn't affect or change any of Seller's rights under the Lease, the date of the end of original initial lease term, any end of term option(s), and/or the due date of the Lessee's required notices under the Lease or any end of term purchase option, obligation or agreement (including but not limited to any end of term purchase notices or termination notices); and

(b) Extensions of up to three months. Purchaser shall be allowed to make extensions of the due dates of Purchased Payments of up to but not more than three months per Lease as long as any such changes affecting Seller's rights, the date of the end of the original initial term, any end of term option(s), and/or Lessee's required notices under the Lease or

any end of term options (including but not limited to any end of term purchase notices or termination notices) are approved in advance and in writing by Seller within five (5) business days from Seller's receipt of a written request from Purchaser which approval shall not be unreasonably withheld.

(c) Written terms and conditions of extensions. In the event that Purchaser extends the due dates of any payments under any Lease as provided for herein then all such extensions shall be in writing, shall be acknowledged by the Lessee in writing, and shall expressly state in writing that the terms and conditions of the Lease and other related documents in connection with the Lease including but not limited to any end of term options shall continue to remain in full force and effect during the full term of the Lease including any extension period and that the original due dates for notices (such as termination notices or purchase notices) are to remain tied to the dates associated with the original initial term of the Lease and shall provide that any payments due to Seller including but not limited to renewal term, extended term, end of term option payments including the fair market value above any Guaranteed Residual payment purchased by Purchaser hereunder shall not begin or become due to Seller until after the extension period has expired.

5.6 Reporting. On or before the date set forth on Rider A attached hereto, Seller shall provide a report, in form and substance satisfactory to Purchaser via

electronic transmission that details (i) all payments due under the Leases as of the last day of the preceding month, (ii) all payments received in such period, (iii) Seller Advances made on all delinquent Leases and the period for which any Lease is delinquent in payment, (iv) a delinquency report for the purchased Leases, and (v) such other information as Purchaser reasonably requests.

5.7 Recordkeeping. The Seller shall retain all data (including, without limitation, computerized records) relating directly to or maintained in connection with the servicing of the Leases at the address of the Seller, and shall give Purchaser access to all data at all reasonable times upon reasonable notice. If the Purchaser assumes servicing in accordance with the terms hereof, the Seller shall deliver to Purchaser or its designee all data necessary for servicing the Leases. In addition to delivering such data, Seller shall, at its expense, use its best effort to effect the orderly and efficient transfer of the servicing of the Leases, including, without limitation, directing Lessees to remit Purchased Payments and all other amounts due pursuant to the Lease to an account or address designated by Purchaser.

5.8 Program Agreements. To assist in the recovery of damages on a defaulted Lease for which Seller is or was a party to an agreement with a vendor or broker which provides for full or limited recourse or other remarketing assistance to Seller (a "Program Agreement"), Seller shall, within ten (10) days after receipt of notice from Purchaser, enforce Purchaser's rights under the Program

Agreement. If such Program Agreement is deemed not assignable, Seller shall, to the extent lawful, hold in trust such non-assignable rights for the benefit of Purchaser or enter into with Purchaser arrangements reasonably acceptable to Purchaser to make available to Purchaser all of the benefits of the Program Agreement. Seller will not agree to any modification of the terms of the Program Agreement which would adversely affect in any material respect, Purchaser's rights thereunder without the written consent of Purchaser. At the request of Purchaser, Seller shall exercise its best efforts to enforce, for the benefit of Purchaser, any rights of Seller arising from the Program Agreements against the other party or parties to the Program Agreement. Costs and expenses (including fees and disbursement of counsel) shall be borne by Purchaser on a pro rata basis in relation to all Leases that are the subject of contested enforcement rights under the Program Agreements.

5.9 Power of Attorney: Seller hereby irrevocably constitutes and appoints Purchaser as Seller's attorney-in-fact with full power of substitution, for Seller in Seller's name, to do all lawful acts and things which Purchaser may deem necessary to perfect and continue the perfection of any security interest created hereunder, if required hereunder, and, following an Event of Default by Seller, to ask, demand, collect (including, but not limited to, the execution, in Seller's name, on notification letters), receipt for, sue for, compound and give acquittance for any and all Purchased Payments assigned hereunder and to endorse, in writing

or by stamp, Seller's name or otherwise on all checks for any monies in respect of the Purchased Payments purchased by Purchaser hereunder.

6. Insurance. Seller may elect to enter into a property insurance tracking program whereby the property insurance required under the terms of a Lease will be provided by either ALI or Premier or an insurer mutually acceptable to Seller and Purchaser, if the Lessee fails to provide evidence of such coverage, with charges for such coverage to be added to the monthly payments due from the Lessee. If insurance charges are added to the monthly payments as described herein, Seller shall be entitled to retain, for its own account, such additional insurance amounts. In the event Purchaser assumes servicing of the Leases pursuant to the terms of this Agreement, Purchaser will not assume any obligations of Seller, financial or otherwise, pursuant to the terms of any agreements between Seller and ALI or any other insurer.

7. Limited Recourse. In order to induce Purchaser to accept assignment of Leases from Seller, Seller will provide limited recourse to Purchaser as described below.

7.1 For all Leases assigned to Purchaser that Seller has provided recourse to Purchaser, Seller agrees that in the event that any such Lease becomes more than ninety (90) days past due, then within ten (10) days of delivery of Purchaser's written demand, Seller shall Repurchase the Purchaser's right, title

and interest in and to the Purchased Payments, Lease, Lease Security, and Equipment, wherever they may be located, on an "as is, where is" basis for an amount equal to the Repurchase Price as described in Section 7.2 below; provided, however, that Seller's aggregate repurchase obligation under this Agreement shall not exceed, on a declining basis as Seller Advances and repurchases are made by Seller, ten percent (10%) of the original Purchase Price of the Leases assigned to Purchaser under each separate Assignment pursuant to this Agreement (meaning that Seller's repurchase obligations as to each separate Assignment is reduced on an ongoing basis so that once the total amount of Seller Advances and repurchases as to an Assignment has reached an amount equal to ten percent (10%) of the original Purchase Price of such Assignment, then Seller's recourse obligations shall be deemed fulfilled as to that Assignment).

7.2 Recourse Repurchase Price. The repurchase price paid to Purchaser by Seller for a defaulted Lease shall be an amount equal to the Net Book Value of such defaulted Lease, less any security deposit made by the Lessee and purchased by Purchaser pursuant to an Assignment (the "Repurchase Price"). In all cases, upon Seller's payment of the Repurchase Price to Purchaser, Purchaser shall execute and forward to Seller a release and reassignment of its security interest in the Lease and the Equipment covered by such Lease free and clear of all liens, claims and encumbrances and return all Lease documents to Seller with Purchaser to provide Seller clear good title and all of the Re-

Purchased Payments relating to the same. In the event the Repurchase Price is not paid within ten (10) days of Seller's receipt of the demand, Purchaser may, but is not obligated to, dispose of the Equipment, in a commercially reasonable manner, as Purchaser, in its sole discretion and judgment, shall determine; and Seller shall, nevertheless, remain liable to Purchaser for the Repurchase Price (as described in the paragraph above), less the net amount (after deducting Purchaser's reasonable and documented expenses, including legal expenses) received by Purchaser, if any, from the sale or other disposition of the Equipment.

Seller hereby waives all notices and demands to which Seller may otherwise be entitled, other than notice of demand for repurchase under this Agreement.

7.3 Seller shall have the right to repurchase the Purchased Payments as to any Lease(s) and receive from Purchaser a release and reassignment of the Lease(s) and Purchaser's security interest in the Purchased Payments and Equipment thereunder at any time, including but not limited to a situation where Seller's servicing responsibilities are to be terminated, for an amount equal to Repurchase Price. Prior to Purchaser rightfully terminating Seller's servicing responsibilities in accordance with the terms and conditions of this Agreement, Seller shall have the right to repurchase any or all Leases by notifying Purchaser in writing of its intent to repurchase such Leases prior to the transfer of servicing responsibilities from Seller to another party.

8. Representations, Warranties and Covenants; Seller. Seller represents, warrants and agrees that:

(a) Seller is a corporation duly organized, validly existing and in good standing under the laws of Illinois and has the corporate power to execute, deliver, and perform its obligations under this Agreement;

(b) Seller is duly qualified to do business in such states in the United States where qualification is necessary for its business operations, and is qualified in those states where the failure to qualify prevents Purchaser from enforcing a Lease;

(c) The execution, delivery and performance of this Agreement and the transactions contemplated hereby have been duly authorized by all necessary corporate and shareholder action on the part of Seller enforceable against it in accordance with its terms except as enforcement may be limited by applicable bankruptcy, insolvency, or similar laws affecting the rights of creditors generally;

(d) The execution, delivery and performance by Seller of this Agreement does not violate any provision of the articles of incorporation or bylaws of Seller or result in a material breach of or constitute a material default under any

indenture or loan agreement or any other agreement, lease or instrument to which Seller is a party or by which it or its properties may be bound or affected; and

(e) Seller will provide Purchaser with an audited statement of financial condition as of the end of such fiscal year and a statement of earnings and retained earnings for such fiscal year, prepared by a certified public accountant within one-hundred twenty days (120) of the end of Seller's fiscal year end; and with quarterly, unaudited financial statements prepared in conformity with generally accepted accounting principles and certified as true and correct by Seller's Chief Financial Officer within sixty (60) days of the end of the quarter.

9. Representations and Warranties; Leases. With respect to each Lease assigned hereunder, Seller warrants that:

(a) Seller has transferred to Purchaser a first priority security interest in and to the Equipment, with the exception of titled vehicles for which Seller will name Purchaser first lien holder;

(b) the Lease is documented on the form attached hereto as Rider B; and in the event Seller is to substantially alter said sample Lease in form and substance, the Seller shall submit a copy of such altered Lease to Purchaser

for Purchaser's reasonable advance approval by Purchaser;

(c) all signatures, names, addresses, amounts and descriptions of Equipment contained in the Lease are true and correct;

(d) the Lease is a complete and exclusive statement of the entire agreement between Seller and the Lessee and there are no other written agreements or representations, or any oral agreements by Seller, in connection therewith;

(e) the Lease is valid and legally enforceable non-cancelable obligation against all named Lessees and Lease guarantors and sureties,;

(f) the Equipment shall have been subject to a written delivery and acceptance, no complaints have been received by Seller relating to the satisfactory condition of the Equipment;

(g) the Leases have been executed by an authorized signatory of Seller and Lessee;

(h) as of the applicable Closing, no Lease is delinquent for more than thirty (30) days in the payment of any amount due thereunder; no event of Bankruptcy has occurred with respect to any Lessee, and no other default exists under the terms of the Lease; and Seller has not, directly or indirectly, in any way extended or otherwise restructured the payment terms or any other term or condition of any

Lease or made any extension or other accommodation to any Lessee for purposes of changing or beneficially affecting the delinquency status of any Lease;

(i) if applicable, Seller shall have delivered to Purchaser a copy of the original title to any motor vehicle constituting Equipment reflecting only the lien of Seller and a copy of the application to the Motor Vehicle Bureau of each state where each such motor vehicle is titled to assign the Seller's lien to the Purchaser with instructions to return the original title with the Purchaser's lien noted thereon to the Purchaser;

(j) all taxes imposed prior to the Closing by any taxing authority on the Leases or Equipment have been or will be paid by Seller so that no lien attaches to any thereof; and

(k) Seller has fully complied with all of its obligations under the Leases as of the date of closing.

10. Representations and Warranties of Purchaser. Purchaser hereby represents, warrants and declares in favor of Seller, as of the date hereof and as of the Closing date, that:

(a) Purchaser is a Limited Liability Company duly and validly organized and existing in good standing under the laws of the state of its incorporation. Purchaser has all corporate power and authority (i) to enter into this Agreement, and (ii) to carry out the transactions contemplated in this Agreement;

(b) The execution, delivery and performance of this Agreement by Purchaser have been duly authorized by all necessary corporate action of Purchaser and do not violate or conflict with: (i) any provision of Purchaser's certificate or articles of incorporation or by-laws; (ii) any law or any order, writ, injunction, decree, rule or regulation of any court, administrative agency or any other governmental authority; or (iii) any agreement to which Purchaser is a party or by which Purchaser is bound;

(c) There is no action, suit or proceeding pending or threatened against Purchaser before or by any court, administrative agency or other governmental authority which brings into question the validity of, or might in any way impair, the execution, delivery or performance by Purchaser of this Agreement; and

(d) This Agreement constitutes, or when executed and delivered will constitute, the legal, valid and binding obligations of Purchaser, enforceable in accordance with their respective terms, except as such enforceability may be limited by any applicable bankruptcy, insolvency, reorganization or other similar laws affecting creditors' rights.

11. Seller's Breach of Representations and Warranties. If any of the following occur with respect to a Lease, Seller shall repurchase such Lease and the related Equipment from Purchaser on demand for the respective Repurchase

Price: (a) if Seller breaches any warranty or representation herein which is not cured as provided pursuant to the terms of this Agreement, (b) if the Lessee defaults under a Lease as a result of Seller's breach of any warranty or representation herein which is not cured pursuant to the terms of Section 5 herein in a timely manner, or (c) if the terms of any agreement between the Seller and Lessee are contrary to the terms of the Lease presented by Seller to Purchaser. Seller agrees to reimburse Purchaser for its actual damages and costs, including reasonable attorneys' fees, which Purchaser actually sustains or incurs because of Seller's uncured breach of any warranty or representation herein. Notwithstanding the foregoing, Seller's obligation to repurchase Leases of each separate Assignment under this Agreement shall remain at ten percent (10%) of the original Purchase Price of each such Assignment assigned to Purchaser under this Agreement as stated in Section 7 above. Seller's repurchase obligations are not contingent upon Seller recovering the Equipment from the Lessee.

12. Assignment or Sale of Agreement. Except as to Seller's Retained Rights and as to each party's respective lender(s), financier(s), or secondary funding source(s), neither Party may assign or sell this Agreement or any of its rights under this Agreement or the Leases without the other party's prior written consent, which will not be unreasonably withheld. In the event that Purchaser desires to assign or sell a Lease to a third party, Seller shall have the right, but not the obligation, to repurchase such Lease for the Net Book Value as

determined by Purchaser's Aging Report for the date of Repurchase.

13. Release and Reassignment Upon Payment. Upon payment in full of all amounts due to Purchaser by a Lessee under the terms of a Lease assigned hereunder, Purchaser's interest in the Lease and the Equipment thereunder shall automatically terminate and revert to Seller and Purchaser shall execute a release and reassignment to Seller of its security interest in the Lease and Equipment covered by such Lease free and clear of all liens, claims and encumbrances and return all of the original lease documents to Seller

14. Default.

(a) The following events will constitute Events of Default under this Agreement:

- (i) Failure on the part of Seller to remit to Purchaser any amount required to be remitted, transferred, or deposited as per the terms of this Agreement and any Assignment;
- (ii) Seller's breach of any representation or warranties provided herein, which, if curable, is not cured within thirty (30) days after the earlier of any officer of Seller becoming aware of such breach or receipt of notice thereof from Purchaser;
- (iii) Seller's merger with or acquisition by another entity which results in Seller's financial condition being adversely affected and the surviving

entity not assuming all of Seller's obligations under this Agreement;

(v) Seller's insolvency or dissolution, institution by or against Seller of bankruptcy, reorganization, receivership, conservatorship or insolvency proceedings, Seller's making an assignment for the benefit of creditors, or Seller's ceasing to do business as a going concern;

(vi) A final judgment for an amount in excess of \$500,000 (exclusive of any portion thereof which is insured) is rendered against the Seller, and within thirty (30) days after the entry thereof, such judgment is not discharged or the execution thereof is stayed pending appeal, or within thirty (30) days after the expiration of any such stay, such judgment is not discharged.

(b) Upon the occurrence of any Event of Default, Purchaser may do any one or more of the following:

(i) communicate with Lessees under Purchaser's name instead of Seller's name and discontinue any other features of a Blind Assignment; discontinue any billing and collection services conducted on Seller's behalf, unless Seller agrees to pay a service fee acceptable to Purchaser; retain the portion of Payments which would otherwise be paid to Seller for maintenance and service and arrange for a maintenance and service operation for the Equipment to be provided by a third party.

(ii) immediately terminate this Agreement with prior notice to Seller but such termination shall not terminate or affect Seller's Retained Rights; or,

(iii) exercise any other rights it has under this Agreement, the Uniform

Commercial Code or any other law.

Seller will be liable for all costs and expenses incurred by Purchaser because of the occurrence of any Event of Default under this Agreement, including court costs and reasonable attorneys' fees and Purchaser shall be liable to Seller for all costs and expenses incurred by Seller because of the occurrence of Purchaser's breach of the terms and conditions of this Agreement, including court costs and reasonable attorneys' fees.

15. Residuals. If a Lessee elects to renew its Lease in lieu of purchasing the Equipment at the end of the initial term of such Lease, then Seller agrees to repurchase the Guaranteed Residual Amount purchased by Purchaser ("Residual Repurchase Price") under the applicable Assignment within a period of thirty (30) days after the last scheduled periodic lease rental payment purchased by Purchaser is paid by the Lessee. The Residual Repurchase Price will be the then Net Book Value of the Guaranteed Residual Amount listed on Exhibit "A" of the Assignment as of the date of such repurchase. Upon payment of the Residual Repurchase Price, Purchaser shall execute a release and reassignment to Seller of its security interest in the Lease and Equipment covered by such Lease to Seller free and clear of all liens, claims and encumbrances and return all of the Lease documents to Seller. In the event the Residual Repurchase Price is not paid within thirty (30) days after the last scheduled lease rental payment purchased by Purchaser, then upon Purchaser's

written notice to Seller and a thirty (30) day cure period from Seller's receipt of such notice, Purchaser may dispose of the Equipment in a commercially reasonable manner, as Purchaser, in its sole discretion and judgment, shall determine; and Seller shall, nevertheless, remain liable to Purchaser for the total Residual Repurchase price, less the net amount (after deducting Purchaser's expenses) received by Purchaser, if any, from the sale or other disposition of the Equipment.

16. Miscellaneous. Seller waives notice of acceptance hereof. Purchaser makes no warranties, express or implied, regarding Seller's treatment of this Agreement for income tax purposes. Purchaser's knowledge at any time of any breach of or noncompliance with any of the provisions of this Agreement shall not constitute any waiver by Purchaser. Except for the certain supplemental and supporting documents which may be required by Purchaser, this Agreement constitutes the entire Agreement between the parties and any change or modifications to this Agreement must be in writing and signed by the parties. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns, where permitted pursuant to the terms of this Agreement.

17. Law, Term. This Agreement shall be governed by and interpreted under the laws of the **Commonwealth of Pennsylvania** applicable to contracts made and to be performed therein, without giving effect to such state's principles of conflict

of laws. The parties agree that any such legal action shall be commenced in the Federal Courts in the Eastern District of Pennsylvania and the State Courts located in Montgomery County, Pennsylvania. Each party waives trial by jury in any legal action initiated hereunder. Each party submits to the personal jurisdiction of the above Federal Courts or any such State Court and each party waives any right to assert that any action in any such court is in the improper venue or should be transferred to a more convenient forum.

This Agreement shall remain in effect from the date above until terminated either by written agreement or after thirty (30) days from written notice by either party to the other. Notwithstanding such termination, the provisions hereof shall continue in full force and effect as to all Leases purchased by Purchaser before termination.

18. Confidentiality. Notwithstanding anything to the contrary herein, Seller and Purchaser agree that they shall not transmit or reveal to any person or entity any information concerning the others respective methods of operation or documentation ("Confidential Information"). Seller has prepared and furnished Purchaser with a variety of Confidential Information containing background information, product information and content, work-product knowledge, trade secrets and additional materials (all such information collectively referred to as "Evaluation Materials") concerning Seller and their Lessees. Purchaser understands that such Evaluation Materials will contain confidential and

proprietary information. Purchaser acknowledges that the Evaluation Materials are confidential and that it will:

- i. Use the Evaluation Materials solely for the purpose of determining whether it wishes to continue under the terms of this Agreement and refrain from allowing such information to be used in any way for its own private or commercial use;
- ii. Not share such Evaluation Materials with any other person or entity, other than its own employees, without the express written consent of Seller;
- iii. Not make copies of any of the Evaluation Materials; and
- iv. Notify the Seller immediately if Purchaser has any knowledge of the misuse or misappropriation of Seller's Evaluation Materials.

The term "Confidential Information" does not include information: (i) which becomes generally available to the public other than as a result of a disclosure by Purchaser or Purchaser's directors, officers, employees, agents or advisors; or (ii) becomes available to Purchaser on a non-confidential basis from a source other than the third-party company or its advisors, provided that such source is not known by Purchaser to be bound by a confidentiality agreement with or other obligation of secrecy to the third-party company or another party.

In the event either party is requested or required by any government agency, or

in a legal proceedings or any similar process to disclose any Confidential Information, that party will notify the other promptly of the request or requirement so that they may seek an appropriate protective order or waive compliance with the provisions of this Section 18. If, in the absence of a protective order or the receipt of a waiver hereunder, a party is, on the advice of counsel, compelled to disclose any Confidential Information to any tribunal or else stand liable for contempt, that party may disclose the Confidential Information to the tribunal; provided, that party shall use all reasonable efforts to obtain, at the reasonable request of the other party, an order or other assurance that a confidential treatment will be accorded to such portion of the Confidential Information required to be disclosed as the other party shall designate.

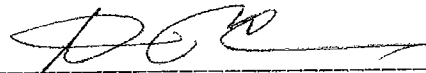
19. Indemnity. Purchaser and Seller agree to defend, indemnify and hold each other harmless from and against all claims, demands, losses and liabilities, suits and legal proceedings, and all other related costs and expenses (including reasonable attorney's fees) arising out of the other party's employees, agents or representatives acts or omissions. This indemnity is a continuing indemnity and shall survive termination of this Agreement.

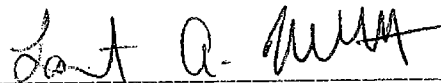
20. Purchaser's Non-Solicitation Covenant. Purchaser recognizes that Seller has developed business relationships with Lessees and with the equipment manufacturers, suppliers and vendors, and Purchaser agrees that it will not knowingly solicit lease business from those persons or companies unless the

person or company in question had a pre-existing relationship with Purchaser or was introduced to Purchaser through another source other than Seller.

IN WITNESS WHEREOF, Purchaser and Seller have duly executed this Agreement as of the date first above written.

Purchaser: CoActiv Capital Partners LLC

By: 
Name: Donald P. Campbell
Title: CEO
Date: 6-26-07

Attest: 
Name: Lament A. Melton
Title: VP of Credit

Seller: IFC Credit Corporation

By: MARC LANSIS

Name: Marc LANSIS

Title: CFO

Date: 6/25/07

Attest: [Signature]

Name: Rudolph T. Trevels

Title: President