GROUP

EXHIBIT B
ASSIGNMENT OF LEASE No. 2097  
AS SECURITY  
(WITH RECOURSE)

ASSIGNOR (LESSOR):  
U.S. Financial, LLC  
9122 Montgomery Road  
Cincinnati, OH 45242

ASSIGNEE:

---

**LEASE AGREEMENT ASSIGNED**

<table>
<thead>
<tr>
<th>Lease Date: February 28, 2007</th>
<th>Lease #: 2097</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lessee: Equipment Acquisition Resources, Inc.</td>
<td>Lease Amount: $150,000.00</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lessee's Address: 555 S. Vermont Street Palatine, IL 60067</th>
<th>Equipment Leased:</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Disco DFD 341 Dicing Saw S/N HL 6103 (including all additions, parts, accessories, and attachments)</td>
<td></td>
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</table>

1. For valuable consideration and as security for any and all indebtedness, however evidenced, of Assignor to Assignee, Assignor hereby sells, assigns, transfers and sets over to Assignee with recourse, all of Assignor's right, title and interest in and to the equipment described in the above referenced lease agreement (hereafter the "Lease") and all proceeds thereof, and all of Assignor's rights and remedies (but not obligations) therein, including (but without any obligation to do so) the right to collect rent due thereon, to repossess the equipment in the event of default by the Lessee, and the right, either in Assignee's own name or in the name of Assignor, to take such legal proceedings or exercise such other powers or privileges as Assignor might have taken save for this assignment.

2. Assignor agrees to collect and hold in trust for Assignee all rent or other payments made by the Lessee pursuant to the Lease. To the extent received, Assignor will promptly pay to Assignee such portion or all of such rent as required in any promissory note, credit or security agreement executed and delivered by Assignor. Assignor shall at all times account to Assignee for all monies received pursuant to this Assignment, and shall make its books and records available for inspection by Assignee at all reasonable times. Upon default by Assignor in any term or condition of this Assignment or in any promissory note, credit or security agreement executed by Assignor in favor of Assignee, Assignee may direct the Lessee to make all payments under the Lease to Assignee, and such payment shall constitute a complete discharge of Lessee's obligation to Assignor in respect of such payment made to Assignee.
3. Assignor agrees that all executed copies of the Lease shall be marked at the top with the following typed language: "All right, title and interest of Lessor in this Lease has been assigned to [Assignee's name] as security for all indebtedness of Lessor to said Bank"; and that the original copy of the Lease will be in the possession of Assignee. Further, Assignor agrees to file all necessary financing statements at its own expense describing Assignee's interest therein and to suitably affix on each item of leased equipment identification of Assignee's interest therein. Assignor represents that a valid and perfected security interest in the equipment described in the Lease exists in favor of Assignor, and Assignor agrees to assign such interest to Assignee at Assignor's sole expense.

4. Assignor hereby warrants: (a) that the Lease is the only agreement by it for the lease term concerning the equipment described therein; (b) that the Lease is genuine, valid and subsisting, in all respects what it purports to be, and is enforceable according to its terms; (c) that assignor has full power to make this Assignment and has not heretofore alienated, assigned, or otherwise disposed of any interest in the Lease or any of the sums due or to become due thereunder; (d) that the Lessee is paying rent on a current basis and no event of default as defined in the Lease has occurred and is continuing, or which, with the lapse of time or the giving of notice, could constitute an event of default therein; (e) that, except for this Assignment, the Lease is free and clear of all defenses, set-offs, counterclaims, liens and encumbrances of any kind and nature; (f) that Assignor shall comply with all obligations imposed on it under the Lease, including any and all maintenance and warranty obligations; (g) that the equipment described in the Lease has been delivered to and accepted by the Lessee; and (h) that Assignor has no knowledge of any facts which impair the Lease or make the same less valuable.

5. Assignor hereby agrees and covenants: (a) that, except for this Assignment, Assignor will not create any lien, mortgage, encumbrance or security interest upon the Lease or any of the equipment covered by the Lease; (b) that Assignor will not modify, terminate or renew the lease without Assignee's consent; (c) that Assignor will not permit any equipment to be removed from the place shown in the Lease without Assignee's consent; and (d) that in event any of the equipment covered by the Lease comes into Assignor's possession, it will (i) promptly notify Assignee, (ii) keep the equipment secure, in good repair and fully insured against all usual risks naming Assignee as party in interest under the policy of insurance; (iii) hold the same as Assignee's property and subject to its instructions, and (iv) will not permit any of the equipment to pass into the possession, custody, or control of any person other than Assignee without Assignee's consent.

6. This Assignment is executed only as security and this Assignment shall not subject Assignee to, or transfer or pass, liability of Assignor under the Lease, it being understood that all obligations of Assignor to the Lessee shall be and remain enforceable by the Lessee, or its successors, against and only against Assignor. Assignor will indemnify and hold Assignee harmless from all claims, causes of action, expenses, counter-claims or liabilities arising out of or in connection with the failure in the observance or performance of the obligations of Assignor as Lessor under the Lease. No claim of assignee hereunder shall be deemed waived because of Assignor's failure to perform its obligations under the Lease.
7. Assignor does hereby ratify and confirm that Assignee, its successors and assigns, shall lawfully do or cause to be done by virtue of this assignment, and does hereby covenant to execute and deliver to Assignee upon its demand, any and all instruments that Assignee may deem to be advisable at any time to carry out the purpose and intent of this Assignment or to enable Assignee to enforce any right it may have now or in the future, under any of the terms hereof, or it may require or desire for its protection.

8. This Assignment is made with full recourse and remedy by Assignee against Assignor, its successors and assigns, for a breach by the Lessee of any of the terms, provisions and conditions on Lessee’s part to be performed under the Lease, including the payment of rent there under, but nothing herein shall be construed as an assumption by Assignor of the Lessee indebtedness under the Lease.

9. Upon, the full discharge and satisfaction of all of Assignor’s indebtedness to Assignee, this Assignment and all rights, powers, privileges and other benefits herein assigned and granted to Assignee shall terminate, and all estate, right, title, and interest of Assignee is and to the Lease shall revert to and vest in Assignor.

10. This Assignment shall be binding upon and inure to the benefit of the parties hereto, and their respective successors and assigns.

Executed by the parties hereto in manner and form sufficient to bind them as

ASSIGNOR:  

U.S. Financial, LLC

By: [Signature]
Title: CEO
Date: 2/14/07

ASSIGNEE: COMERICA LEASING CORPORATION

By: [Signature]
Title: V.P.
Date: 


LESSEE'S ACKNOWLEDGEMENT

The undersigned Lessee hereby acknowledges that its obligation to pay rent and other amounts due under the Lease is absolute and unconditional, and not affected by any setoff, counterclaim, abatement, defense, suspension or other rights whatsoever. Upon written notice from Assignee or its assigns, Lessee will remit all payments due under the Lease directly to Assignee and comply with all instructions given by Assignee, according to the provisions of the Lease.

Date: 2/14/2007

LESSEE:

EXECUTOR, INC.

By: [Signature]

Title: PRESIDENT
ASSIGNMENT OF LEASE No. 2098
AS SECURITY
(WITH RECOUSE)

ASSIGNOR (LESSOR):

U.S. Financial, LLC
9122 Montgomery Road
Cincinnati, OH 45242

ASSIGNEE:

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<td><strong>Lessee's Address:</strong> 555 S. Vermont Street</td>
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<td>Palatine, IL 60067</td>
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<td>(including all additions, parts,</td>
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<td>accessories, and attachments)</td>
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2. Assignor agrees to collect and hold in trust for Assignee all rent or other payments made by the Lessee pursuant to the Lease. To the extent received, Assignor will promptly pay to Assignee such portion or all of such rent as required in any promissory note, credit or security agreement executed and delivered by Assignor. Assignor shall at all times account to Assignee for all monies received pursuant to this Assignment, and shall make its books and records available for inspection by Assignee at all reasonable times. Upon default by Assignor in any term or condition of this Assignment or in any promissory note, credit or security agreement executed by Assignor in favor of Assignee, Assignee may direct the Lessee to make all payments under the Lease to Assignee, and such payment shall constitute a complete discharge of Lessee's obligation to Assignor in respect of such payment made to Assignee.
3. Assignor agrees that all executed copies of the Lease shall be marked at the top with the following typed language: “All right, title and interest of Lessor in this Lease has been assigned to as security for all indebtedness of Lessor to said Bank”; and that the original copy of the Lease will be in the possession of Assignee. Further, Assignor agrees to file all necessary financing statements at its own expense describing Assignee’s interest therein and to suitably affix on each item of leased equipment identification of Assignee’s interest therein. Assignor represents that a valid and perfected security interest in the equipment described in the Lease exists in favor of Assignor, and Assignor agrees to assign such interest to Assignee at Assignor’s sole expense.

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5. Assignor hereby agrees and covenants: (a) that, except for this Assignment, Assignor will not create any lien, mortgage, encumbrance or security interest upon the Lease or any of the equipment covered by the Lease; (b) that Assignor will not modify, terminate or renew the lease without Assignee’s consent; (c) that Assignor will not permit any equipment to be removed from the place shown in the Lease without Assignee’s consent; and (d) that in event any of the equipment covered by the Lease comes into Assignor’s possession, it will (i) promptly notify Assignee, (ii) keep the equipment secure, in good repair and fully insured against all usual risks naming Assignee as party in interest under the policy of insurance; (iii) hold the same as Assignee’s property and subject to its instructions, and (iv) will not permit any of the equipment to pass into the possession, custody, or control of any person other than Assignee without Assignee’s consent.

6. This Assignment is executed only as security and this Assignment shall not subject Assignee to, or transfer or pass, liability of Assignor under the Lease, it being understood that all obligations of Assignor to the Lessee shall be and remain enforceable by the Lessee, or its successors, against and only against Assignor. Assignor will indemnify and hold Assignee harmless from all claims, causes of action, expenses, counter-claims or liabilities arising out of or in connection with the failure in the observance or performance of the obligations of Assignor as Lessor under the Lease. No claim of assignee hereunder shall be deemed waived because of Assignor’s failure to perform its obligations under the Lease.
7. Assignor does hereby ratify and confirm that Assignee, its successors and assigns, shall lawfully do or cause to be done by virtue of this assignment, and does hereby covenant to execute and deliver to Assignee upon its demand, any and all instruments that Assignee may deem to be advisable at any time to carry out the purpose and intent of this Assignment or to enable Assignee to enforce any right it may have now or in the future, under any of the terms hereof, or it may require or desire for its protection.

8. This Assignment is made with full recourse and remedy by Assignee against Assignor, its successors and assigns, for a breach by the Lessee of any of the terms, provisions and conditions on Lessee’s part to be performed under the Lease, including the payment of rent thereunder, but nothing herein shall be construed as an assumption by Assignor of the Lessee indebtedness under the Lease.

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10. This Assignment shall be binding upon and inure to the benefit of the parties hereto, and their respective successors and assigns.

Executed by the parties hereto in manner and form sufficient to bind them at

ASSIGNOR: U.S. Financial, LLC

By: [Signature]
Title: [Title]
Date: [Date]

ASSIGNEE: [Company Name]

By: [Signature]
Title: [Title]
Date: [Date]
LESSEE'S ACKNOWLEDGEMENT

The undersigned Lessee hereby acknowledges that its obligation to pay rent and other amounts due under the Lease is absolute and unconditional, and not affected by any setoff, counterclaim, abatement, defense, suspension or other rights whatsoever. Upon written notice from Assignee or its assigns, Lessee will remit all payments due under the Lease directly to Assignee and comply with all instructions given by Assignee, according to the provisions of the Lease.

Date: 2/14/2007

LESSEE:

[Signature]

By [Signature]

Title: President
ASSIGNMENT OF LEASE No. 2095  
AS SECURITY
(WITH RECOURSE)

ASSIGNOR (.LESSOR):

U.S. Financial, LLC
9122 Montgomery Road
Cincinnati, OH 45242

ASSIGNEE:

**LEASE AGREEMENT ASSIGNED**

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<td>Equipment Leased:</td>
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(1) Disco DFD 341 Dicing Saw S/N HL 6106
(including all additions, parts, accessories, and attachments)

1. For valuable consideration and as security for any and all indebtedness, however evidenced, of Assignor to Assignee, Assignor hereby sells, assigns, transfers and sets over to Assignee with recourse, all of Assignor's right, title and interest in and to the equipment described in the above referenced lease agreement (hereafter the "Lease") and all proceeds thereof, and all of Assignor's rights and remedies (but not obligations) therein, including (but without any obligation to do so) the right to collect rent due thereon, to repossess the equipment in the event of default by the Lessee, and the right, either in Assignee's own name or in the name of Assignor, to take such legal proceedings or exercise such other powers or privileges as Assignor might have taken save for this assignment.

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Executed by the parties hereto in manner and form sufficient to bind them at

ASSIGNOR: U.S. Financial, LLC

By: ____________________________
Title: CEO
Date: 2/14/07

ASSIGNEE: COMERICA LEASING COMPANY

By: ____________________________
Title: V.P.
Date: ____________________________
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Date: 2/14/2007

LESSEE:

EAR, INC.

By: [Signature]

Title: PRESIDENT
ASSIGNMENT OF LEASE No. 2096
AS SECURITY
(WITH RE COURSE)

ASSIGNOR (LESSOR):  
U.S. Financial, LLC  
9122 Montgomery Road  
Cincinnati, OH 45242

ASSIGNEE:

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Pawtucket, RI 02860 | Equipment Leased: |
| | (1) Disco DFD 341 Dicing Saw  
S/N HL 6107 |
| | (including all additions, parts,  
accessories, and attachments) |

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on (date)

ASSIGNOR:

U.S. Financial, LLC

By: [Signature]
Title: CEO
Date: 3/14/07

ASSIGNEE: Comerica Leasing Corporation

By: [Signature]
Title: V.P.
Date: 3/14/07
LESSEE'S ACKNOWLEDGEMENT

The undersigned Lessee hereby acknowledges that its obligation to pay rent and other amounts due under the Lease is absolute and unconditional, and not affected by any setoff, counterclaim, abatement, defense, suspension or other rights whatsoever. Upon written notice from Assignee or its assigns, Lessee will remit all payments due under the Lease directly to Assignee and comply with all instructions given by Assignee, according to the provisions of the Lease.

Date: 2/14/2007

LESSEE:

EBR, INC.

By: [Signature]

Title: PRESIDENT
ASSIGNMENT OF LEASE No. 2099
AS SECURITY
(WITH RECOUSE)

ASSIGNOR (LESSOR):

U.S. Financial, LLC
9122 Montgomery Road
Cincinnati, OH 45242

ASSIGNEE:

LEASE AGREEMENT ASSIGNED

<table>
<thead>
<tr>
<th>Lease Date: February 28, 2007</th>
<th>Lease # 2099</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lessee: Equipment Acquisition Resources, Inc.</td>
<td>Lease Amount: $150,000.00</td>
</tr>
<tr>
<td>Lessee’s Address: 555 S. Vermont Street Palatine, IL 60067</td>
<td>Equipment Leased:</td>
</tr>
</tbody>
</table>

(1) Disco DFD 341 Dicing Saw S/N HL 6110
(including all additions, parts, accessories, and attachments)

1. For valuable consideration and as security for any and all indebtedness, however evidenced, of Assignor to Assignee, Assignor hereby sells, assigns, transfer and sets over to Assignee with recourse, all of Assignor’s right, title and interest in and to the equipment described in the above referenced lease agreement (hereafter the “Lease”) and all proceeds thereof, and all of Assignor’s rights and remedies (but not obligations) therein, including (but without any obligation to do so) the right to collect rent due thereon, to repossess the equipment in the event of default by the Lessee, and the right, either in Assignee’s own name or in the name of Assignor, to take such legal proceedings or exercise such other powers or privileges as Assignor might have taken save for this assignment.

2. Assignor agrees to collect and hold in trust for Assignee all rent or other payments made by the Lessee pursuant to the Lease. To the extent received, Assignor will promptly pay to Assignee such portion or all of such rent as required in any promissory note, credit or security agreement executed and delivered by Assignor. Assignor shall at all times account to Assignee for all monies received pursuant to this Assignment, and shall make its books and records available for inspection by Assignee at all reasonable times. Upon default by Assignor in any term or condition of this Assignment or in any promissory note, credit or security agreement executed by Assignor in favor of Assignee, Assignee may direct the Lessee to make all payments under the Lease to Assignee, and such payment shall constitute a complete discharge of Lessee’s obligation to Assignor in respect of such payment made to Assignee.
3. Assignor agrees that all executed copies of the Lease shall be marked at the top with the following typed language: "All right, title and interest of Lessor in this Lease has been assigned to as security for all indebtedness of Lessor to said Bank"; and that the original copy of the Lease will be in the possession of Assignee. Further, Assignor agrees to file all necessary financing statements at its own expense describing Assignee's interest therein and to suitably affix on each item of leased equipment identification of Assignee's interest therein. Assignor represents that a valid and perfected security interest in the equipment described in the Lease exists in favor of Assignor, and Assignor agrees to assign such interest to Assignee at Assignor's sole expense.

4. Assignor hereby warrants: (a) that the Lessee is the only agreement by it for the lease term concerning the equipment described therein; (b) that the Lease is genuine, valid and subsisting, in all respects what it purports to be, and is enforceable according to its terms; (c) that assignor has full power to make this Assignment and has not heretofore alienated, assigned, or otherwise disposed of any interest in the Lease or any of the sums due or to become due thereunder; (d) that the Lessee is paying rent on a current basis and no event of default as defined in the Lease has occurred and is continuing, or which, with the lapse of time or the giving of notice, could constitute an event of default therein; (e) that, except for this Assignment, the Lease is free and clear of all defenses, set-offs, counterclaims, liens and encumbrances of any kind and nature; (f) that Assignor shall comply with all obligations imposed on it under the Lease, including any and all maintenance and warranty obligations; (g) that the equipment described in the Lease has been delivered to and accepted by the Lessee; and (h) that Assignor has no knowledge of any facts which impair the Lease or make the same less valuable.

5. Assignor hereby agrees and covenants: (a) that, except for this Assignment, Assignor will not create any lien, mortgage, encumbrance or security interest upon the Lease or any of the equipment covered by the Lease; (b) that Assignor will not modify, terminate or renew the lease without Assignee's consent; (c) that Assignor will not permit any equipment to be removed from the place shown in the Lease without Assignee's consent; and (d) that in event any of the equipment covered by the Lease comes into Assignor's possession, it will (i) promptly notify Assignee, (ii) keep the equipment secure, in good repair and fully insured against all usual risks naming Assignee as party in interest under the policy of insurance; (iii) hold the same as Assignee's property and subject to its instructions, and (iv) will not permit any of the equipment to pass into the possession, custody, or control of any person other than Assignee without Assignee's consent.

6. This Assignment is executed only as security and this Assignment shall not subject Assignee to, or transfer or pass, liability of Assignor under the Lease, it being understood that all obligations of Assignor to the Lessee shall be and remain enforceable by the Lessee, or its successors, against and only against Assignor. Assignor will indemnify and hold Assignee harmless from all claims, causes of action, expenses, counter-claims or liabilities arising out of or in connection with the failure in the observance or performance of the obligations of Assignor as Lessor under the Lease. No claim of assignee hereunder shall be deemed waived because of Assignor's failure to perform its obligations under the Lease.
7. Assignor does hereby ratify and confirm that Assignee, its successors and assigns, shall lawfully do or cause to be done by virtue of this assignment, and does hereby covenant to execute and deliver to Assignee upon its demand, any and all instruments that Assignee may deem to be advisable at any time to carry out the purpose and intent of this Assignment or to enable Assignee to enforce any right it may have now or in the future, under any of the terms hereof, or it may require or desire for its protection.

8. This Assignment is made with full recourse and remedy by Assignee against Assignor, its successors and assigns, for a breach by the Lessee of any of the terms, provisions and conditions on Lessee's part to be performed under the Lease, including the payment of rent there under, but nothing herein shall be construed as an assumption by Assignor of the Lessee indebtedness under the Lease.

9. Upon, the full discharge and satisfaction of all of Assignor's indebtedness to Assignee, this Assignment and all rights, powers, privileges and other benefits herein assigned and granted to Assignee shall terminate, and all estate, right, title, and interest of Assignee in and to the Lease shall revert to and vest in Assignor.

10. This Assignment shall be binding upon and inure to the benefit of the parties hereto, and their respective successors and assigns.

Executed by the parties hereto in manner and form sufficient to bind them on (date)

ASSIGNOR:

U.S. Financial, LLC

By: [Signature]

Title: CEO

Date: 2/14/07

ASSIGNEE: COMMERCIAL LEASING CORPORATION

By: [Signature]

Title: V.P.

Date: [Blank]
LESSEE'S ACKNOWLEDGEMENT

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Date: 2/14/2007

LESSEE:

EAM, INC.

By: Sheldon Plagen
Title: President