

ILLINOIS INDEPENDENT TAX TRIBUNAL

KOMATSU FORKLIFT USA, LLC,)
an Illinois company)
Taxpayer ID: 3963-9541)
)
Petitioner,)
)
v.)
ILLINOIS DEPARTMENT OF)
REVENUE,)
)
Respondent.)

RECEIVED
JUL 25 2014
BY: _____
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KOMATSU FORKLIFT USA, LLC'S VERIFIED PETITION

Petitioner Komatsu Forklift USA, LLC ("Komatsu"), by and through its attorneys, and for its petition to the Illinois Independent Tax Tribunal, hereby states the following:

NATURE OF ACTION

1. This is a petition requesting that the Illinois Independent Tax Tribunal (the "Tribunal") review certain Illinois Department of Revenue (the "Department") assessments of the Retailer's Occupation Tax ("sales tax") against Komatsu as made by two Notice of Tax Liability issued to Komatsu by the Department on May 27, 2014 (collectively, the "Notice") (attached hereto as Ex. A), and to provide relief from the assessment of such taxes for the periods May 1, 2009 to June 30, 2009 and July 1, 2009 to December 31, 2011. With respect to thirteen transactions upon which such tax assessments are based, the taxes, interest, and penalties (collectively, "Taxes") assessed in the Notice should be abated and Komatsu relieved of any obligation to pay such Taxes because those thirteen transactions are transaction in which (1) Wells Fargo purchased forklifts for resale, (2) Wells Fargo has paid the applicable taxes, (3) Komatsu has received a sales tax exemption certificate, or (4) no tax is otherwise due.

PARTIES

2. Petitioner Komatsu Forklift USA, LLC is a Delaware Limited Liability Company that is engaged in Illinois in the business of manufacturing, selling, leasing, and servicing forklifts. Komatsu Forklift of Chicago, named in the Notices, is a an operating division or branch of Komatsu Forklift USA, LLC, and is not a separate legal entity.

3. The Illinois Department of Revenue is the Illinois agency charged with the administration and enforcement of Illinois' Retailer's Occupation Tax and Use Tax.

JURISDICTION

4. The Tribunal has jurisdiction over Komatsu and this petition pursuant to 35 ILCS 1010/1-45 and 35 ILCS 120/4.

STATEMENT OF LAW AND FACTS

5. Wells Fargo purchases forklifts from Komatsu for the purpose of reselling and leasing (in some cases through finance leasing) such forklifts to Wells Fargo's customers.

6. On May 27, 2014, after an audit by the Department, the Department sent a Notice of Tax Liability to Komatsu that: (i) assessed taxes of \$23,537.00, plus interest and penalties in the amount of \$15,867.33, for the period May 1, 2009 through June 30, 2009; and (ii) assessed taxes of \$340,855.00, plus interest and penalties in the amount of \$97,334.42, for the period July 1, 2009 through December 31, 2011.

7. The taxes, interest, and penalties assessed in the Notice should be abated and Komatsu relieved of any obligation to pay the Taxes resulting from certain transactions for which (1) Wells Fargo purchased forklifts for resale, (2) Wells Fargo has paid such taxes, (3) Komatsu has received a sales tax exemption certificate, or (4) no tax is otherwise due.

A. Six Finance Lease Transactions

8. The Taxes assessed in the Notice should be abated and Komatsu relieved of any obligation to pay such Taxes resulting from the following six (6) transactions (“Finance Lease Transactions”), which are identified by their invoice and lease numbers:

- a. Invoice 81001250/Lease 200980368
- b. Invoice 81500674/Lease 200977860
- c. Invoice 91500105/Lease 200980056
- d. Invoice 81001467/Lease 211013417
- e. Invoice 81001457/Lease 211012027
- f. Invoice 81500929/Lease 211122594

9. The lease for each of the Finance Lease Transactions, which Komatsu received from Wells Fargo, states that there is a \$1 purchase option at the time the lease ends. Ex. B.

10. For these transactions Wells Fargo provided Komatsu with a multistate sales and use tax exemption certificate containing Wells Fargo’s Illinois sales tax registration number (the “Resale Certificate”). Ex. C.

11. Section 130.2010(a) of Title 86 of the Illinois Administrative Code states:

Persons Who Rent or Lease the Use of Tangible Personal Property to Others—When Liable for Retailers’ Occupation Tax. If persons who are engaged in the business of selling tangible personal property to purchasers for use or consumption purport to rent or lease the use of any such property to a nominal lessee or bailee, but in fact sell such tangible personal property to the nominal lessee or bailee for use or consumption, such persons are liable for payment of the Retailers' Occupation Tax. ***This is the case, for example, when the transaction involves a lease with a dollar or other nominal option to purchase. Such a transaction is considered to be a conditional sale from the outset, and all of the receipts from the transaction are subject***

to Retailers' Occupation Tax.

86 Ill. Adm. Code 130.2010(a) (emphasis added).

12. 35 ILCS 120/2c states in relevant part:

[A] sale shall be made tax-free on the ground of being a sale for resale if the purchaser has an active registration number or resale number from the Department and furnishes that number to the seller in connection with certifying to the seller that any sale to such purchaser is nontaxable because of being a sale for resale.

13. Section 130.1405(b) of Title 86 of the Illinois Administrative Code states: “A Certificate of Resale is a statement signed by the purchaser that the property purchased by him is purchased for purposes of resale. Provided that this statement is correct, the Department will accept Certificates of Resale as ***prima facie proof*** that sales covered thereby were made for resale.” 86 Ill. Adm. Code 130.1405(b) (emphasis added).

14. Section 130.1401(a) of Title 86 of the Illinois Administrative Code states in relevant part: “... So long as the seller obtains a certificate of resale from the purchaser that contains all information required by Section 130.1405, the seller need not verify that the tangible personal property is actually resold.” 86 Ill. Adm. Code 130.1401(a).

15. For each of these six Finance Lease Transactions, Komatsu has obtained the lease between Wells Fargo and the lessee evidencing that these transactions should be considered a sale by Komatsu for resale by Wells Fargo under the relevant statutes and regulations as, *inter alia*, each of those leases contains a \$1.00 purchase option.

16. In addition, for the following four of the six Finance Lease Transactions, Wells Fargo has represented to Komatsu that Wells Fargo collected and remitted sales tax to the Department as due:

a. Invoice 81001250/Lease 200980368

- b. Invoice 81500674/Lease 200977860
- c. Invoice 81001467/Lease 211013417
- d. Invoice 81001457/Lease 211012027

Accordingly, Komatsu should not be assessed Taxes resulting from these four transactions.

17. In addition, for the following remaining two of the six Finance Lease Transactions, Wells Fargo has provided Komatsu with an Illinois tax exemption certificate executed by the lessee:

- a. Invoice 91500105/Lease 200980056
- b. Invoice 81500929/Lease 211122594

Ex. B. Accordingly, Komatsu should not be assessed Taxes resulting from these two transactions.

B. Three Operating Lease Transactions

18. The Taxes assessed in the Notice should be abated and Komatsu relieved of any obligation to pay such Taxes resulting from the following three transactions (“Operating Lease Transactions”), which are identified by their invoice and lease numbers:

- a. Invoice 81001248/Lease 200980369
- b. Invoice 81001579/Lease 211123424
- c. Invoice 81500934/Lease 211122593

19. With respect to the transaction related to Invoice 81001248/Lease 200980369, Wells Fargo has represented to Komatsu that Wells Fargo paid the sales taxes to the Department when due. Thus, no additional taxes are due and Komatsu should be relieved of any obligation to pay the Taxes assessed in the Notice resulting from this transaction.

20. With respect to the transaction related to Invoice 81001579/Lease 211123424, Wells Fargo has represented that the equipment sold in connection with that transaction was installed in Louisiana for a Wells Fargo customer in Louisiana and intended for use in Louisiana. Thus, no Taxes are due with respect to this transaction and Komatsu should be relieved of any obligation to pay the Taxes assessed in the Notice resulting from this transaction.

21. With respect to the transaction related to Invoice 81500934/Lease 211122593, Wells Fargo has represented that the equipment sold in connection with that transaction was installed in Texas for a Wells Fargo customer in Texas and intended for use in Texas. Thus, no Taxes are due with respect to this transaction and Komatsu should be relieved of any obligation to pay the Taxes assessed in the Notice resulting from this transaction.

22. In addition, the Resale Certificate Wells Fargo provided Komatsu covered these three transactions and thus Komatsu was not required to collect sales or use tax from Komatsu.

C. One Returned Equipment Transaction

23. In addition to the nine transactions discussed above, with respect to the equipment sold, as reflected in Invoice 91000230, Ex. B, that equipment was returned and, therefore, no Tax is due.

24. Accordingly, Komatsu should be relieved of any obligation to pay the Taxes assessed in the Notice resulting from this transaction.

D. Two Additional Tax Exempt Transactions

25. In addition to the transactions discussed above, with respect to the equipment for customer Trilogy Group LLC per Invoice 91000326 and with respect to the equipment for

customer BK&R Trucking per Invoice 81500861, Komatsu has received Equipment Exemption Certificates from the customers for that equipment. Ex. B.

26. Accordingly, Komatsu should be relieved of any obligation to pay the Taxes assessed in the Notice resulting from these transactions.

E. American Chartered Bank Transaction

27. With respect to the equipment related to Invoice 81500680 for customer American Chartered Bank, Ex. B, the Taxes assessed in the Notice with respect to that transaction should be abated and Komatsu should be relieved of any obligation to pay the Taxes assessed in the Notice resulting from this transactions because Komatsu owes no such Taxes.

COUNT I

28. The Taxes assessed in the Notice with respect to the following Financial Lease Transactions should be abated and Komatsu should be relieved of any obligation to pay the Taxes assessed in the Notice resulting from these transactions:

- a. Invoice 81001250/Lease 200980368
- b. Invoice 81500674/Lease 200977860
- c. Invoice 91500105/Lease 200980056
- d. Invoice 81001467/Lease 211013417
- e. Invoice 81001457/Lease 211012027
- f. Invoice 81500929/Lease 211122594

29. All six of these Finance Lease Transactions should be considered a sale by Komatsu for resale by Wells Fargo, for which Komatsu has no obligation to pay the Taxes assessed in the Notice resulting from these transactions.

30. Additionally, for four of the six Finance Lease Transactions (Invoice 81001250/Lease 200980368, Invoice 81500674/Lease 200977860, Invoice 81001467/Lease 211013417, Invoice 81001457/Lease 211012027), Wells Fargo has represented to Komatsu that Wells Fargo remitted sales tax to the Department as due on a monthly basis, and Komatsu has no obligation to pay the Taxes assessed in the Notice resulting from these transactions.

31. Additionally, for the remaining two of the six Finance Lease Transactions (Invoice 91500105/Lease 200980056, Invoice 81500929/Lease 211122594), Komatsu has been provided with an Illinois tax exemption certificate, and Komatsu has no obligation to pay the Taxes assessed in the Notice resulting from these transactions.

32. Additionally for all six of the transactions, Wells Fargo provided Komatsu with the Resale Certificate relieving Komatsu of any obligation to pay the Tax assessed in the Notice resulting from those transactions.

COUNT II

33. The Taxes assessed in the Notice should be abated and Komatsu relieved of any obligation to pay such Taxes resulting from the following three Operating Lease Transactions, which are identified by their invoice and lease numbers:

- a. Invoice 81001248/Lease 200980369
- b. Invoice 81001579/Lease 211123424
- c. Invoice 81500934/Lease 211122593

34. With respect to Invoice 81001248/Lease 200980369, Wells Fargo has represented to Komatsu that Wells Fargo paid the sales taxes to the Department up-front, and Komatsu has no obligation to pay the Taxes assessed in the Notice resulting from this transaction.

35. With respect to the other two transactions (Invoice 81001579/Lease 211123424, Invoice 81500934/Lease 211122593), the equipment sold by Komatsu was installed in a state other than Illinois for a Wells Fargo customer in a state other than Illinois and intended for use in a state other than Illinois, and Komatsu has no obligation to pay the Taxes assessed in the Notice with respect to these transactions.

36. Additionally for all three of the transactions, Wells Fargo provided Komatsu with the Resale Certificate relieving Komatsu of any obligation to pay the Taxes assessed in the Notice resulting from those transactions

COUNT III

37. The Taxes assessed in the Notice should be abated and Komatsu relieved of any obligation to pay such Taxes resulting from the transaction related to the equipment sold as reflected in Invoice 91000230, because that equipment was returned. Accordingly, Komatsu should be relieved of any obligation to pay the Taxes assessed in the Notice resulting from this transaction.

COUNT IV

38. The Taxes assessed in the Notice should be abated and Komatsu relieved of any obligation to pay such Taxes resulting from the transaction related to the equipment for customer Trilogy Group LLC per Invoice 91000326 and with respect to the equipment for customer BK&R Trucking per Invoice 81500861, Komatsu has received Equipment Exemption Certificates from the customers for that equipment. Accordingly, Komatsu should be relieved of any obligation to pay the Taxes assessed in the Notice resulting from these transactions.

COUNT V

39. With respect to the equipment related to Invoice 81500680 for customer American Chartered Bank, Ex. B, the Taxes assessed in the Notice with respect to that transaction should be abated and Komatsu should be relieved of any obligation to pay the Taxes assessed in the Notice resulting from this transactions because Komatsu owes no such Taxes.

RELIEF SOUGHT

WHEREFORE, petitioner Komatsu Forklift USA, LLC requests that the Illinois Independent Tax Tribunal abate the Taxes assessed in the Notice of Tax Liability sent to it by the Department on May 27, 2014 and relieve it of any obligation to pay additional Taxes resulting from the transactions discussed herein.

KOMATSU FORKLIFT USA LLC,

Taxpayer ID: 3963-9541
11800 s. Austin Avenue
Alsip, Illinois 60803-3559
Sam Martin, Corporate Comptroller
Telephone: 770-491-3530
smartin@komatsuforklift.com
Chris Szczech
Telephone: 847-437-5324
cszczech@komatsuforklift.com

By: 
One of Their Attorneys

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Facsimile: 312-853-7036
sheyman@sidley.com
cschafer@sidley.com

VERIFICATION

I, Akira Yamakawa, am President of Komatsu Forklift USA, LLC, the petitioner in this action. I have read the foregoing Verified Petition and know the contents thereof. Under penalties as provided by law pursuant to Section 1-109 of the Code of Civil Procedure, I certify that the statements set forth in the foregoing Verified Petition are true and correct, except as to matters therein stated to be on information and belief and as to such matters I certify as aforesaid that I verily believe the same to be true.

DATE: 7/25/2014

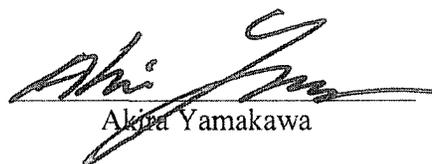

Akira Yamakawa

EXHIBIT A

Notice of Tax Liability

for Form EDA-105-R, ROT Audit Report



May 27, 2014



Letter ID: CNXXX16539488968

Account ID: 3963-9541

#BWNKMGV
#CNXXX165 3948 8968#
KOMATSU FORKLIFT USA LLC
KOMATSU FORKLIFT OF CHICAGO
11800 S AUSTIN AVE
ALSIP IL 60803-3559



We have audited your account for the reporting periods May 01, 2009, through June 30, 2009. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	23,537.00	0.00	23,537.00
Late Payment Penalty Increase	9,414.00	0.00	9,414.00
Interest	6,453.33	0.00	6,453.33
Assessment Total	\$39,404.33	\$0.00	\$39,404.33

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may contest this notice by following the instructions listed below.

- If the amount of this tax liability, exclusive of penalty and interest, is more than \$15,000, or if no tax liability is assessed but the total penalties and interest is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice, which is July 28, 2014. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

If you do not protest this notice or pay the assessment total in full, we may take collection action against you for the balance due, which may include levy of your wages and bank accounts, filing of a tax lien, or other action to satisfy your liability.

If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

BUREAU OF AUDITS
TECHNICAL REVIEW SECTION
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
SPRINGFIELD IL 62794-9012

217 785-6579

Penalties and Fees

For detailed information on penalties and rates in effect for specific periods on or after January 1, 1994, see Publication 103.

- 1 Late-filing or Nonfiling penalty** - You owe this penalty if you do not file a return by the due date, including any extended due date, or you file a return that is not processable and you do not correct it within 30 days of the date we notify you.
- 2 Late-payment penalty for underpayment of estimated or quarter-monthly tax** - You owe this penalty if you were required to make estimated or quarter-monthly tax payments and failed to do so, or if you failed to pay the required amount by the payment due date.
- 3 Late-payment penalty for regular tax payments** - You owe this penalty if you did not pay the tax you owed by the original due date of the return.
- 4 Negligence penalty** - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.
- 5 Fraud penalty** - You owe this penalty if any part of a deficiency is due to fraud.
- 6 Cost of collection fee** - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.
- 7 Bad check penalty** - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.
- 8 Audit penalty** - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Are penalties ever abated?

If you were unable to either timely pay the required amount of estimated or quarter-monthly payments, pay the tax you owed by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations.

How is interest figured?

Interest is calculated on your tax from the day after the original due date of your return through the date you pay the tax (for certain tax periods interest may also accrue on penalties). Interest accrues at simple rates established by the Internal Revenue Service. See Publication 103 for more information.

Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns.

Taxpayer Bill of Rights

- You have the right to call the Department of Revenue for help in resolving tax problems.
- You have the right to privacy and confidentiality under most tax laws.
- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.
- For more information about these rights and other Department procedures, you may contact us. Our contact information is on the front of this notice.

Notice of Tax Liability
for Form EDA-105-R, ROT Audit Report



#BWNKMGV
#CNXXX31 1771 6160#
KOMATSU FORKLIFT USA LLC
KOMATSU FORKLIFT OF CHICAGO
11800 S AUSTIN AVE
ALSIP IL 60803-3559

May 27, 2014



Letter ID: CNXXX3117716160

Account ID: 3963-9541



We have audited your account for the reporting periods July 01, 2009, through December 31, 2011. As a result we have assessed the amounts shown below.

	<u>Liability</u>	<u>Payments/Credit</u>	<u>Unpaid Balance</u>
Tax	340,855.00	0.00	340,855.00
Late Payment Penalty Increase	68,171.00	0.00	68,171.00
Late Filing Penalty Increase	220.00	0.00	220.00
Interest	28,943.42	0.00	28,943.42
Assessment Total	\$438,189.42	\$0.00	\$438,189.42

If you agree, pay the assessment total as soon as possible to minimize additional penalty and interest. Mail a copy of this notice and your payment with the voucher on the enclosed Taxpayer Statement. By including a copy of this notice, your payment will be properly applied to the audit liability.

If you do not agree, you may contest this notice by following the instructions listed below.

- If the amount of this tax liability, exclusive of penalty and interest, is more than \$15,000, or if no tax liability is assessed but the total penalties and interest is more than \$15,000, file a petition with the Illinois Independent Tax Tribunal within 60 days of this notice. Your petition must be in accordance with the rules of practice and procedure provided by the Tribunal (35 ILCS 1010/1-1, *et seq.*).
- In all other cases that do not fall within the jurisdiction of the Illinois Independent Tax Tribunal, file a protest with us, the Illinois Department of Revenue, and request an administrative hearing within 60 days of the date of this notice, which is July 28, 2014. Submit your protest on Form AH-4, Protest and Request for Administrative Hearing with the Illinois Department of Revenue (available on our website at tax.illinois.gov). Mail form AH-4 along with a copy of this notice to the address on the form. If you do not file a protest within the time allowed, you will waive your right to a hearing, and this liability will become final. An administrative hearing is a formal legal proceeding conducted pursuant to the rules adopted by the Department and is presided over by an administrative law judge. A protest of this notice does not preserve your rights under any other notice.
- Instead of filing a petition with the Illinois Independent Tax Tribunal or a protest with us, the Illinois Department of Revenue, you may instead, under Sections 2a and 2a.1 of the State Officers and Employees Money Disposition Act (30 ILCS 230/2a, 230/2a.1), pay the total liability under protest using Form RR-374, Notice of Payment Under Protest (available on our website at tax.illinois.gov), and file a complaint with the circuit court for a review of our determination.

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If you have questions, write or call us weekdays between 8:00 a.m. and 4:00 p.m. Our contact information is listed below.

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ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19012
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217 785-6579

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- 3 Late-payment penalty for regular tax payments** - You owe this penalty if you did not pay the tax you owed by the original due date of the return.
- 4 Negligence penalty** - You owe this penalty if, in preparing a return or amended return, you do not make a reasonable attempt to comply with the provisions of any tax act, including showing careless, reckless, or intentional disregard for the law or regulations.
- 5 Fraud penalty** - You owe this penalty if any part of a deficiency is due to fraud.
- 6 Cost of collection fee** - You owe this fee if you do not pay the total amount you owe within 30 days after a bill has been issued.
- 7 Bad check penalty** - You owe this penalty if you send a remittance to the Department that is not honored by your financial institution.
- 8 Audit penalty** - You owe this penalty if you did not pay the tax you owed before the start of an audit or investigation.

Are penalties ever abated?

If you were unable to either timely pay the required amount of estimated or quarter-monthly payments, pay the tax you owed by the due date, or file your tax return by the extended due date because of a casualty, disaster, or other similar circumstance, you may request a waiver of penalties due to reasonable cause. To request this waiver, send us a detailed explanation of the cause of the delay and any documentation you have to support your request. Reasonable cause will be determined on a case-by-case basis according to our rules and regulations.

How is interest figured?

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Bankruptcy Information

If you are currently under the protection of the Federal Bankruptcy Court, contact us and provide the bankruptcy number and the bankruptcy court. The bankruptcy automatic stay does not change the fact that you are required to file tax returns.

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- You have the right to respond, within specified time periods, to Department notices by asking questions, paying the amount due, or providing proof to refute the Department's findings.
- You have the right to appeal Department decisions, in many instances, within specified time periods, by asking for Department review, by filing a petition with the Illinois Independent Tax Tribunal, or by filing a complaint in circuit court.
- If you have overpaid your taxes, you have the right to a credit (or, in some cases, a refund) of that overpayment.
- For more information about these rights and other Department procedures, you may contact us. Our contact information is on the front of this notice.

Taxpayer Statement



May 27, 2014

TDD 1 800 544-5304



Letter ID: CNXXX1489251X4X9

#BWNKMGV
#CNXXX148 9251 X4X9#
KOMATSU FORKLIFT USA LLC
KOMATSU FORKLIFT OF CHICAGO
11800 S AUSTIN AVE
ALSIP IL 60803-3559

Account ID: 3963-9541
Total amount due: \$477,596.75



This statement lists our most recent information about your unpaid balance, available credits, or returns you have not filed. A payment voucher is included so you may pay the balance due.

Sales/Use Tax & E911 Surcharge

Account ID: 3963-9541

Period	Tax	Penalty	Interest	Other	Payments/Credits	Balance
30-Jun-2009	36,712.00	9,414.00	6,453.33	-	(13,172.00)	39,407.33
• \$39,404.33 of this amount is subject to protest.						
31-Dec-2011	363,638.00	68,391.00	28,943.42	-	(22,783.00)	438,189.42
• \$438,189.42 of this amount is subject to protest.						

SOA

Retain this portion for your records.

P-000364

Fold and detach on perforation. Return bottom portion with your payment.

Taxpayer Statement (R-12/08) (136)



Letter ID: CNXXX1489251X4X9
KOMATSU FORKLIFT USA LLC

Total amount due: \$477,596.75

Write the amount you are paying below.

\$ _____

Write your Account ID on your check.

Mail this voucher and your payment to:
ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19006
SPRINGFIELD IL 62794-9006

\$477,593.75 is subject to protest.

Do not pay any Income Tax liability that you intend to protest.

000 006 011344553124 731 123199 7 0000047759675

EXHIBIT B

2009

Description	Inv. #	Inv. Date	Co Code	CUSTOMER	DESCRIPTION	TAXABLE	COMMENTS	LESSEE
August-09	8/25/12	11/31/13	6/28/13	7/24/13	10/30/13	12/24/13		
	810007248	31-Aug-09	GRE005	WELLS FARGO FINANCIAL	NEW EQUIPMENT	23,893.67	NEED PROOF OF TAX PAID BY WELLS FARGO FINANCIAL	
	810001250	31-Aug-09	GRE005	WELLS FARGO FINANCIAL	NEW EQUIPMENT	47,099.31	NEED PROOF OF TAX PAID BY WELLS FARGO FINANCIAL	
	815006741	17-Aug-09	GRE005	WELLS FARGO FINANCIAL	USED EQUIPMENT	10,200.00	NEED PROOF OF TAX PAID BY WELLS FARGO FINANCIAL	
	910002241	28-Aug-09	GR E005	WELLS FARGO FINANCIAL	NEW EOP (CK 930000220)	24,975.00	NEED PROOF OF TAX PAID BY WELLS FARGO FINANCIAL	
	915001051	28-Aug-09	GR E005	WELLS FARGO FINANCIAL	USED EQUIPMENT	10,938.35	NEED PROOF OF TAX PAID BY WELLS FARGO FINANCIAL	
	855183113	31-Aug-09	BR1004	TOYO TAYARR 68808VIEW	ROAD SERVICE	44.72	HOSSES/FITTINGS/TIRES/BRAKE CLEANER	
	860005732	17-Aug-09	RL1004	RICH TOWNSHIP	PREVENTIVE MAINTENANCE	570.40	FILTER/ENGINE OIL	
	855183740	29-Aug-09	RAE000	RAE PRODUCTS & CHEMICALS	ROAD SERVICE	5.78	BATTERY/CONNECTORS	
	955000750	17-Aug-09	PHO001	PHOENIX BINDING	SHOP SERVICE	5.78	SWITCH	
	955002921	18-Aug-09	PHO001	PHOENIX BINDING	ROAD SERVICE	528.04	BATTERIES/GAUGE	
	830117241	21-Aug-09	PHO008	FACTIV CORP	PARTS	51.50	NO CERTIFICATE PROVIDED	
	830118215	21-Aug-09	PHO008	LIFT TRUCK REPAIR	PARTS	11,176	NEED CERTIFICATE (NOT FOUND)	
	830016731	25-Aug-09	MI8001	LIFT TRUCK REPAIR	PARTS	21,452	NEED CERTIFICATE (NOT FOUND)	
	830016441	07-Aug-09	MI8001	DEP/INDUSTRY LIFT	PARTS	21,482	NEED CERTIFICATE (708-479-3813 MARY KARPOWICZ)	
	850005241	27-Aug-09	MI8001	MEHRSART	SHOP SERVICE	2,799.60	NEED INVOICE/COST OF PARTS	
	855188338	28-Aug-09	IG1E001	IG ELECTRONICS	ROAD SERVICE	56.23	COUPLERS	
	960002316	04-Aug-09	JIM000	JIMENEZ PRODUCE	PREVENTIVE MAINTENANCE	158.22	NEED INVOICE/COST OF PARTS (GROCERY STORE)	
	960002383	21-Aug-09	DET005	JESSE V BROWN MED CTR	PREVENTIVE MAINTENANCE	22.01	FILTER/ENGINE OIL/GREASE	
	960002350	20-Aug-09	DET005	JESSE V BROWN MED CTR	PREVENTIVE MAINTENANCE	5.78	GREASE	
	960002348	17-Aug-09	IPC000	IPC INDUSTRIES	PREVENTIVE MAINTENANCE	34.27	NOT FOR RESALE (REPAIR TO OWN EQUIPMENT)	
	960002342	17-Aug-09	IPC000	IPC INDUSTRIES	PREVENTIVE MAINTENANCE	38.52	NOT FOR RESALE (REPAIR TO OWN EQUIPMENT)	
	834011802	31-Aug-09	COX001	INTERSTATE STEEL PROCESSING	PARTS	230.25	TAXABLE PER CUSTOMER	
	834011701	19-Aug-09	COX001	INTERSTATE STEEL PROCESSING	PARTS	1,975.06	TAXABLE PER CUSTOMER	
	834011585	04-Aug-09	COX001	INTERSTATE STEEL PROCESSING	PARTS	38.50	TAXABLE PER CUSTOMER	
	855190491	28-Aug-09	GRE023	GREIF, INC	ROAD SERVICE	255.00	NEED COST OF PARTS	
	955002938	11-Aug-09	GER004	GENALI CUSTOM DESIGN	ROAD SERVICE	23.52	HORN	
	960002089	11-Aug-09	GER004	GENALI CUSTOM DESIGN	PREVENTIVE MAINTENANCE	19.96	FILTER/OIL/ENGINE OIL	
	960002120	11-Aug-09	GER004	GENALI CUSTOM DESIGN	PREVENTIVE MAINTENANCE	22.02	FILTER/OIL/ENGINE OIL	
	830011659	11-Aug-09	CHD000	CHD CONVEYOR	PARTS	104.88	2092-3929 INACTIVE SINCE 12/25/08	
	955028551	18-Aug-09	CLO007	CLOUD PACKAGING (RTYWAY CORP)	ROAD SERVICE	147.24	SENSOR	
	955028591	12-Aug-09	CLO007	CLOUD PACKAGING (RTYWAY CORP)	ROAD SERVICE	24.24	RELAY	
	955028588	12-Aug-09	CLO007	CLOUD PACKAGING (RTYWAY CORP)	ROAD SERVICE	8.60	COOP/CRFITTING TUBE	
	955029276	27-Aug-09	CHR000	CHRISTY METAL	ROAD SERVICE	134.00	STARTERS/SWITCH	
	960002277	27-Aug-09	CHR000	CHRISTY METAL	PREVENTIVE MAINTENANCE	71.24	GREASE/FILTER/OIL/BULBS	
	960002378	24-Aug-09	CHR000	CHRISTY METAL	PREVENTIVE MAINTENANCE	31.79	OIL/FILTER/BRAKE FLUID/GREASE	
	960002975	24-Aug-09	CHR003	CHRIS PLATING	ROAD SERVICE	98.58	REPAIR KIT/VALVE/BRAKE CLEANER	
	960002382	21-Aug-09	CHR003	CHRIS PLATING	PREVENTIVE MAINTENANCE	38.09	OIL/FILTER/GREASE	
	860005706	12-Aug-09	CAL013	CALDI MET BRASS FOUNDRY	ROAD SERVICE	22.84	OIL FILTER/AIR FILTER/OIL	
	955002800	19-Aug-09	BR1004	BRINKS, INC	ROAD SERVICE	275.00	MACHINED PULL ROD	
	815006680	28-Aug-09	AM1E064	AMERICAN CHARTERED BANK	USED EQUIPMENT	85,100.00	NEED INVOICE/CERTIFICATE/PROOF OF TAX PAID	
	950007641	20-Aug-09	AG1000	AGI	SHOP SERVICE	625.00	WELDING REPAIRS	
						ZAR 121.78		

Invoice

Equipment Sales Invoice # 81001248
Invoice Date 8/31/2009
Terms - Net 10

BILL TO: GRE005 - *Financed*
Wells Fargo Financial
Formerly Greater Bay Capital
300 Tri-state International Suite 400
Lincolnshire, IL 60069

847-652-4211 / Fax 888-375-3288

SHIP TO: BAS001
Basco-Barrel Accessories

2595 Palmer Avenue
University Park, IL 60466

708-534-0900
Salesperson: RICK BUSKY Writer:

P.O. # Ship Via F.O.B. Delivery Date

Serial #	Unit #	Make	Model	Amount
24557A CLASS I	84024	KOMATSU	FB15M-3	23,893.67

NEW PLEASE REMIT TO:
Komatsu Forklift USA, LLC.
15868 Collections Center Dr.
Chicago, IL 60693

Equipment = \$23,893.67

Signature _____	Tax Exempt _____	Date: _____	Sub Total	\$23,893.67
			Tax @ 9.75%	\$0.00
			Total	\$23,893.67

Provided By:
Wells Fargo Financial Capital Finance
 300 Tri-State International, Suite 400
 Lincolnshire, IL 60069
 Phone 847-580-8801 Fax 888-375-3288

Single Sided Lease Agreement
 for Transactions under \$75,000

A Lease Program For:



Komatsu Forklift U.S.A., Inc.

Lessee	LEGAL NAME Barrel Accessories & Supply Company Inc	DBA NAME	PHONE (708) 534-0900		
	ADDRESS 2595 Palmer Ave	CITY University Park	COUNTY Cook	STATE IL	ZIP 60466
Equipment	EQUIPMENT INFORMATION				
	Quantity	Manufacturer/Model/Description			Serial Number
	1	Komatsu Forklift FB16M-3			24557A
1	Crown Battery & Charger <i>CHARGER / SERIAL MP# 279972</i>			67419 H9	
Term In Months 60	Monthly Lease Payment* \$389.69	Advance Payment** \$0.00	**Applied to: first 0 month(s) and last 0 month(s)		Remittance Period: Monthly

THIS AGREEMENT (the "Lease") IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. THE SIGNATORIES FOR THE LESSEE BELOW WARRANT AND REPRESENT THAT THEY ARE AUTHORIZED TO EXECUTE THIS LEASE ON BEHALF OF THE LESSEE.

- Lease:** Lessee agrees to lease from Wells Fargo Financial Capital Finance (the "Lessor") the equipment listed above and on any attached schedule (the "Equipment"). Lessee authorizes Lessor to adjust the Lease payments by up to 10% if the cost of the Equipment or taxes differs from the supplier's estimate. Payments will commence upon delivery of the Equipment and are due on the first day of each and every consecutive remittance period thereafter at Lessor's office. Lessee's Lease obligations are absolute, unconditional, and are not subject to cancellation, reduction, setoff or counterclaim. Lessee agrees to pay a documentation fee of \$100.00. When a payment is not made within five days when due, Lessee agrees to pay Lessor a late charge of 10% for each delinquent payment. LESSEE ACKNOWLEDGES THAT NO EQUIPMENT SUPPLIER IS AUTHORIZED TO CHANGE ANY TERM, PROVISION OR CONDITION OF THE LEASE.
- Equipment Use, Maintenance and Warranties:** Lessor is leasing the Equipment to Lessee "AS-IS" AND MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. Lessor transfers to Lessee any manufacturer warranties. Lessee is required at its own cost to keep the Equipment repaired and maintained in good working order and as required by the manufacturer's warranty, certification and standard full service maintenance contract, and to pay for all supplies and repairs. If the Lease payment includes the cost of maintenance and/or service provided by a third party, Lessee agrees that Lessor is not responsible for performance under any agreement for the same. Lessee will make all claims about maintenance and service to the third party. Lessee agrees that any claims about maintenance or service will not impact its obligation to pay all Lease payments when due. Lessee acknowledges that Lessor is not the manufacturer's or supplier's agent, nor is the manufacturer or supplier an agent of Lessor.
- Assignment:** Lessee agrees not to transfer, sell, sublease, assign, pledge, relocate, move or encumber either the Equipment or any rights under the Lease without Lessor's prior written consent. Lessor may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits of Lessor and will not have to perform any of Lessor's obligations and the rights of the new owner will not be subject to any claims, defenses, or setoffs that Lessee may have against Lessor or any supplier.
- Risk of Loss and Insurance:** Lessor is not responsible for any losses or injuries caused by the Equipment and Lessee will reimburse Lessor and defend Lessor against any such claims. This Indemnity will continue after the termination of this Lease. Lessee will obtain and maintain comprehensive public liability insurance naming Lessor as an additional insured with coverages and amounts acceptable to Lessor. Lessee is responsible for all risks of loss or damage to the Equipment and if any loss occurs Lessee is required to satisfy all Lease obligations. Lessee will keep the Equipment insured against all risks of loss or damage for an amount equal to its replacement cost. Lessee will list Lessor as the loss payee for the insurance and provide written proof of the insurance. If Lessee fails to provide proof of insurance, Lessor may elect to obtain such insurance on the Equipment at Lessee's expense. Lessee agrees to reimburse Lessor for any insurance premiums and related costs.
- Taxes:** Lessee agrees to pay when due, either directly or as reimbursement to Lessor, all taxes (i.e. sales, use and personal property) and charges in connection with ownership and use of the Equipment. Lessor may charge Lessee a processing fee for administering property tax filings.
- Renewal; Return of Equipment:** THIS LEASE IS AUTOMATICALLY RENEWED FOR A ONE MONTH PERIOD UNLESS CANCELLED IN WRITING BY EITHER PARTY NOT LESS THAN ONE HUNDRED-TWENTY (120) DAYS PRIOR TO THE SCHEDULED EXPIRATION DATE. AFTER THIS PERIOD, THE TERM OF THE LEASE WILL BE EXTENDED FOR SUBSEQUENT FULL MONTH PERIODS AT THE REGULAR LEASE PAYMENT UNTIL LESSEE HAS GIVEN AT LEAST 120 DAYS WRITTEN NOTICE TERMINATING THE LEASE. SUCH TERMINATION WILL TAKE EFFECT ONLY UPON COMPLETION OF ALL OF LESSEE'S OBLIGATIONS UNDER THE LEASE. Upon expiration of the initial lease term, or any subsequent renewal term(s), the Lessee shall return all the Equipment in good working condition at Lessee's cost in a time, manner, and to a location designated by Lessor.
- Default:** If Lessee fails to pay Lessor as agreed or breaches any other obligation under this Lease, Lessor will have the right to (i) sue Lessee for all past due payments and all payments to become due in the future for the unexpired term, plus the residual value Lessor has placed on the Equipment and other charges Lessee owes Lessor, and (ii) repossess the Equipment. Lessee will also pay for all reasonable attorney's fees and costs incurred by Lessor in connection with the collection or enforcement of the Lease.
- Miscellaneous:** THIS LEASE SHALL BE GOVERNED BY THE LAWS OF ILLINOIS. ANY LEGAL ACTION CONCERNING THIS LEASE SHALL BE BROUGHT IN A COURT LOCATED IN LAKE COUNTY, ILLINOIS. LESSOR AND LESSEE EACH IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS. Lessee authorizes Lessor to sign financing statements and file financing statements on Lessee's behalf. Lessee agrees the Lease is a Finance Lease as defined in Article 2A of the Uniform Commercial Code ("UCC"), that Lessee has selected both the Equipment and the vendor, and that Lessor is entitled to all benefits, privileges and protections of a lessor under a finance lease. To the extent permitted by law, Lessee agrees to waive any and all rights and remedies granted to Lessee under Article 2A of the UCC. Lessee agrees that the Equipment will only be used for business purposes and not for personal, family or household use. Lessee and Guarantor (if any) agree that a facsimile copy of the Lease and Guaranty with facsimile signatures may be deemed as an original and will be admissible as evidence of the Lease and Guaranty.

LESSEE SIGNATURE	THIS LEASE IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. LESSEE REPRESENTS THAT ALL ACTIONS REQUIRED TO AUTHORIZE THE EXECUTION OF THIS LEASE ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORY HAS BEEN TAKEN.		INDIVIDUAL GUARANTY	The undersigned absolutely, irrevocably and unconditionally guarantees to Lessor all payments and other obligations under this Lease or future leases to which Lessor and Lessee are parties. This is an absolute and continuing guaranty. THIS INDIVIDUAL GUARANTEE SHALL BE GOVERNED BY THE LAWS OF THE STATE OF ILLINOIS AND SUBJECT TO ALL TERMS OF PARAGRAPH 8 OF THE LEASE. The undersigned consents to any modification of the Lease and waives any right to require suit against Lessee before enforcing this Guaranty.	
	Lessee (Full Legal Name) Barrel Accessories & Supply Company Inc			Signature	Date
	Signature <i>Stephen M. Liedtke</i>	Date 8/31/09		Print Name	Phone
	Print Name STEPHEN LIEDTKE	Title Oper. Mgr.	Address		
LESSOR	For Office Use Only	Lessor: Wells Fargo Financial Capital Finance, a division of Wells Fargo Bank, N.A.	ACCEPTANCE	The Equipment has been received and is in good working order. Accordingly, Lessee hereby authorizes Lessor to pay the supplier for the Equipment.	
	Acceptance Date	Lease Number 200980369		Signature <i>Stephen M. Liedtke</i>	Date 8/31/09
	Accepted By:			Print Name STEPHEN LIEDTKE	Title Oper. Mgr.

Wells Fargo Financial Capital Finance

300 Tri-State International, Suite 400
Lincolnshire, IL 60069 Phone (847) 580-8801

In order for us to set up your account correctly please complete the following information.
If the address for either the bill to or the equipment location is the same as the lease, please indicate by writing in "SAME AS LEASE" on the address line. Thank you.

BILL TO ADDRESS:

(If different than Equipment Location)

Lessee Name **Barrel Accessories & Supply Company Inc**

Address 2595 PALMER AVE

City UNIVERSITY PARK State IL Zip 60466

County COOK

Phone Number (708) 534-0900 Fax Number (708) 534-0902

Accounts Payable Contact KRIS GRIFFIN

EQUIPMENT LOCATION ADDRESS:

Lessee Name **Barrel Accessories & Supply Company Inc**

Address 2595 PALMER AVE

City UNIVERSITY PARK State IL Zip 60466

County COOK

Phone Number (708) 534-0900 Fax Number (708) 534-0902

Contact STEPHEN LIEDTKE

Federal Tax ID # 36-3779803

TAX STATUS

If you are tax exempt, we must have a copy of your exemption certificate. Please forward a copy along with the return of the signed lease documents. If you are exempt and an exemption is not received, we are required to include tax on your monthly lease payment. Please indicate your tax status below.

- I am EXEMPT and have enclosed my tax exempt certificate and/or resale certificate.
- I have previously submitted a tax exemption certificate to Wells Fargo Financial Capital Finance and am claiming the same exemption on this lease transaction
- I am NOT tax exempt.

NOTICE: Wells Fargo Financial Capital Finance complies with Section 326 of the USA PATRIOT Act. This law mandates that we verify certain information about you when you open an account. We will ask you for your name, address and federal tax ID number. We may also ask to see other identifying documents.

Invoice

Equipment Sales Invoice # 81001250
Invoice Date 8/31/2009
Terms - Net 10

BILL
TO: GRE005 - *Financed*
Wells Fargo Financial
Formerly Greater Bay Capital
300 Tri-state International Sulte 400
Lincolnshire, IL 60069

847-652-4211 / Fax 888-375-3288

SHIP
TO: ARA004
Aramark Services

2700 S. California Avenue
Chicago, IL 60608

773-523-1385
Salesperson: *HOUSE* *Writer:*

P.O. # *Ship Via* *F.O.B.* *Delivery Date*
ARA1134

<i>Serial #</i>	<i>Unit #</i>	<i>Make</i>	<i>Model</i>	<i>Amount</i>
92056A	85044	KOMATSU	FB25SH-6	42,093.31

<i>Description</i>	<i>Amount</i>
LOCAL FREIGHT	300.00

NEW PLEASE REMIT TO:
Komatsu Forklift USA, LLC.
15868 Collections Center Dr.
Chicago, IL 60693

Misc = \$300.00 Equipment = \$42,093.31

Signature _____	Tax Exempt	Sub Total	\$42,393.31
Date: _____		Tax @ 9.75%	\$0.00
		Total	\$42,393.31

Provided By:
Wells Fargo Financial Capital Finance
 300 Tri-State International, Suite 400
 Lincolnshire, IL 60069
 Phone 847-560-9801 Fax 888-376-3288

Single Sided Lease Agreement

A Lease Program For:



Komatsu Forklift U.S.A., Inc.

Lessee	LEGAL NAME Aramark Corporation	DBA NAME	PHONE (773) 623-1385
	ADDRESS 2700 S California	CITY Chicago	STATE IL
Equipment	EQUIPMENT INFORMATION		
	Quantity	Manufacturer/Model/Description	Serial Number
	1	Komatsu Forklift F825SH-6 w/ Battery & Charger	92056
	1	Bolzoni Turnload Attachment	
Term In Months 48	Monthly Lease Payment* \$996.38 (plus applicable taxes)	Advance Payment** \$0.00 (plus applicable taxes)	End of Lease Purchase Option <input checked="" type="checkbox"/> \$1.00 PURCHASE OPTION

THIS AGREEMENT (the "Lease") IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. THE SIGNATORIES FOR THE LESSEE BELOW WARRANT AND REPRESENT THAT THEY ARE AUTHORIZED TO EXECUTE THIS LEASE ON BEHALF OF THE LESSEE.

1. Lease: Lessee agrees to lease from Wells Fargo Financial Capital Finance (the "Lessor") the equipment listed above and on any attached schedule (the "Equipment"). Lessee authorizes Lessor to adjust the Lease payments by up to 10% if the cost of the Equipment or taxes differs from the supplier's estimate. Payments will commence upon delivery of the Equipment and are due on the first day of each and every consecutive remittance period thereafter at Lessor's office. Lessee's Lease obligations are absolute, unconditional, and are not subject to cancellation, reduction, setoff or counterclaim. Lessee agrees to pay a documentation fee of \$100.00. When a payment is not made within five days when due, Lessee agrees to pay Lessor a late charge of 10% for each delinquent payment. LESSEE ACKNOWLEDGES THAT NO EQUIPMENT SUPPLIER IS AUTHORIZED TO CHANGE ANY TERM, PROVISION OR CONDITION OF THE LEASE.

2. Equipment Use, Maintenance and Warranties: Lessor is leasing the Equipment to Lessee "AS-IS" AND MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. Lessor transfers to Lessee any manufacturer warranties. Lessee is required at its own cost to keep the Equipment repaired and maintained in good working order and as required by the manufacturer's warranty, certification and standard full service maintenance contract, and to pay for all supplies and repairs. If the Lease payment includes the cost of maintenance and/or service provided by a third party, Lessee agrees that Lessor is not responsible for performance under any agreement for the same. Lessee will make all claims about maintenance and service to the third party. Lessee agrees that any claims about maintenance or service will not impact its obligation to pay all Lease payments when due. Lessee acknowledges that Lessor is not the manufacturer's or supplier's agent, nor is the manufacturer or supplier an agent of Lessor.

3. Assignment: Lessee agrees not to transfer, sell, sublease, assign, pledge, relocate, move or encumber either the Equipment or any rights under the Lease without Lessor's prior written consent. Lessor may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits of Lessor and will not have to perform any of Lessor's obligations and the rights of the new owner will not be subject to any claims, defenses, or setoffs that Lessee may have against Lessor or any supplier.

4. Risk of Loss and Insurance: Lessor is not responsible for any losses or injuries caused by the Equipment and Lessee will reimburse Lessor and defend Lessor against any such claims. This indemnity will continue after the termination of this Lease. Lessee will obtain and maintain comprehensive public liability insurance naming Lessor as an additional insured with coverages and amounts acceptable to Lessor. Lessee is responsible for all risks of loss or damage to the Equipment and if any loss occurs Lessee is required to satisfy all Lease obligations. Lessee will keep the Equipment insured against all risks of loss or damage for an amount equal to its replacement cost. Lessee will list Lessor as the loss payee for the insurance and provide written

proof of the insurance. If Lessee fails to provide proof of insurance, Lessor may elect to obtain such insurance on the Equipment at Lessee's expense. Lessee agrees to reimburse Lessor for any insurance premiums and related costs, including a reasonable fee to the Lessor for placing and maintaining such coverage.

5. Taxes: Lessee agrees to pay when due, either directly or as reimbursement to Lessor, all taxes (i.e. sales, use and personal property) and charges in connection with ownership and use of the Equipment. Lessor may charge Lessee a processing fee for administering property tax filings.

6. End of Lease: Provided Lessee is not in default and all charges under the Lease have been paid in full, Lessee may, exercise the option to purchase the Equipment under this lease for \$1.00. If Lessee purchases the Equipment, it shall be after the end of the original lease term. Such purchase shall be in whole and not in part, and on an as-is, where-is basis without representations or warranties of any kind whatsoever.

7. Default: If Lessee fails to pay Lessor as agreed or breaches any other obligation under this Lease, Lessor will have the right to (i) sue Lessee for all past due payments and all payments to become due in the future for the unexpired term, plus the residual value Lessor has placed on the Equipment and other charges Lessee owes Lessor, and (ii) repossess the Equipment. Lessee will also pay for all reasonable attorney's fees and costs incurred by Lessor in connection with the collection or enforcement of the Lease.

8. Miscellaneous: THIS LEASE SHALL BE GOVERNED BY THE LAWS OF ILLINOIS. ANY LEGAL ACTION CONCERNING THIS LEASE SHALL BE BROUGHT IN A COURT LOCATED IN LAKE COUNTY, ILLINOIS. LESSOR AND LESSEE EACH IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS. Lessee authorizes Lessor to sign financing statements and file financing statements on Lessee's behalf. Lessee agrees the Lease is a Finance Lease as defined in Article 2A of the Uniform Commercial Code ("UCC"), that Lessee has selected both the Equipment and the vendor, and that Lessor is entitled to all benefits, privileges and protections of a lessor under a finance lease. To the extent permitted by law, Lessee agrees to waive any and all rights and remedies granted to Lessee under Article 2A of the UCC. If this Lease is deemed to be a secured transaction, Lessee grants Lessor a security interest in the Equipment to secure all of Lessee's obligations under this Lease. Lessee agrees that the Equipment will only be used for business purposes and not for personal, family or household use. Lessee and Guarantor (if any) agree that a facsimile copy of the Lease and Guaranty with facsimile signatures may be deemed as an original and will be admissible as evidence of the Lease and Guaranty. The parties both intend to comply with all applicable laws. In no event will Lessor charge or collect any amounts in excess of those allowed by applicable law. Any part of this Lease that could be read under any circumstances to allow for a charge higher than that allowable under any applicable legal limit is limited and modified by this paragraph to limit the amounts chargeable under this Lease to the maximum amount allowed under the legal limit.

LESSEE SIGNATURE	THIS LEASE IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. LESSEE REPRESENTS THAT ALL ACTIONS REQUIRED TO AUTHORIZE THE EXECUTION OF THIS LEASE ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORY HAS BEEN TAKEN.		INDIVIDUAL GUARANTY	The undersigned absolutely, irrevocably and unconditionally guarantees to Lessor all payments and other obligations under this Lease or future leases to which Lessor and Lessee are parties. This is an absolute and continuing guaranty. THIS INDIVIDUAL GUARANTEE SHALL BE GOVERNED BY THE LAWS OF THE STATE OF ILLINOIS AND SUBJECT TO ALL TERMS OF PARAGRAPH 8 OF THE LEASE. The undersigned consents to any modification of the Lease and waives any right to require suit against Lessee before enforcing this Guaranty.	
	Lessee (Full Legal Name) Aramark Corporation			Signature	Date
	Signature <i>Michael E. Anderson</i>	Date 9-11-09		Print Name MICHAEL E. ANDERSON	Title 9-11-09
LESSOR	For Office Use Only	Lessor: Wells Fargo Financial Capital Finance, a division of Wells Fargo Bank, N.A.	ACCEPTANCE	The Equipment has been received and is in good working order. Accordingly, Lessee hereby authorizes Lessor to pay the supplier for the Equipment.	
	Accepted Date	Lease Number 200980368		Signature <i>Vince Garraiso</i>	Date 9/11/09
	Accepted By:		Print Name VINCE GARRAISO		

Wells Fargo Financial
Capital Finance

300 Tri-State International, Suite 400
Lincolnshire, IL 60069 Phone (847) 580-8801

In order for us to set up your account correctly please complete the following information. If the address for either the bill to or the equipment location is the same as the lease, please indicate by writing in "SAME AS LEASE" on the address line. Thank you.

BILL TO ADDRESS:
(if different than Equipment Location)

Lessee Name **Aramark Corporation**
Address 2700 S. CALIFORNIA
City CHICAGO State IL Zip 60608
County COOK
Phone Number (773) 523-1385 Fax Number (773) 523-2565
Accounts Payable Contact NICOLE HARPER

EQUIPMENT LOCATION ADDRESS:

Lessee Name **Aramark Corporation**
Address SAME
City _____ State _____ Zip _____
County _____
Phone Number _____ Fax Number _____
Contact _____

Federal Tax ID # 23-8573505

TAX STATUS

IF you are tax exempt, we must have a copy of your exemption certificate. Please forward a copy along with the return of the signed lease documents. If you are exempt and an exemption is not received, we are required to include tax on your monthly lease payment. Please indicate your tax status below:

- I am EXEMPT and have enclosed my tax exempt certificate and/or resale certificate.
- I have previously submitted a tax exemption certificate to Wells Fargo Financial Capital Finance and am claiming the same exemption on this lease transaction
- I am NOT tax exempt.

NOTICE: Wells Fargo Financial Capital Finance complies with Section 326 of the USA PATRIOT Act. This law mandates that we verify certain information about you when you open an account. We will ask you for your name, address and federal tax ID number. We may also ask to see other identifying documents.

Invoice

Used Equipment Invoice # 81500674
Invoice Date 8/17/2009
Terms - Net 10

BILL TO: GRE005
Wells Fargo Financial
Formerly Greater Bay Capital
300 Tri-state International Suite 400
Lincolnshire, IL 60069

847-652-4211 / Fax 888-375-3288

SHIP TO: HAR028
DMM Produce Inc, DBA
Harvet Fresh Market
14861 DIXIE HWY
Harvey, IL 60426

708-339-2141
Salesperson: House Account Writer:

P.O. # Lease Ship Via F.O.B. Delivery Date 8/17/2009

Serial #	Unit #	Make	Model	Amount
564952	9897	Komatsu	FG20ST	10,200.00

Description	Amount
Local Freight	300.00

NEW PLEASE REMIT TO:

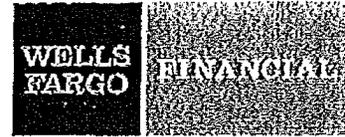
Komatsu Forklift USA, LLC.
15868 Collections Center Dr.
Chicago, IL 60693

Misc = \$300.00 Equipment = \$10,200.00

Signature _____	Tax Exempt Date: _____	Sub Total	\$10,500.00
		Tax @ 9.75%	\$0.00
		Total	\$10,500.00

Single Sided Lease Agreement
for Transactions under \$75,000
With \$1.00 Purchase Option

300 Tri-State International, Suite 400 ■ Lincolnshire, IL 60069
Phone 847-580-8801 Fax: 888-375-9288



Lessee	LEGAL NAME DMM Produce Inc dba Harvey Fresh Market	DBA NAME	PHONE (708) 339-2141
	ADDRESS 14861 Dixie Hwy	CITY Harvey	COUNTY IL
Equipment	EQUIPMENT INFORMATION		
	Quantity 1	Manufacturer/Model/Description 2004 Komatsu Forklift FG-20	Serial Number 564952
Term In Months 48	Monthly Lease Payment \$250.74 (plus applicable taxes)	Advance Payment** \$0.00 (plus applicable taxes)	End of Lease Purchase Option <input checked="" type="checkbox"/> \$1.00 PURCHASE OPTION

THIS AGREEMENT (the "Lease") IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. THE SIGNATORIES FOR THE LESSEE BELOW WARRANT AND REPRESENT THAT THEY ARE AUTHORIZED TO EXECUTE THIS LEASE ON BEHALF OF THE LESSEE.

1. Lease: Lessee agrees to lease from Wells Fargo Financial Capital Finance (the "Lessor") the equipment listed above and on any attached schedule (the "Equipment"). Lessee authorizes Lessor to adjust the Lease payments by up to 10% if the cost of the Equipment or taxes differs from the supplier's estimate. Payments will commence upon delivery of the Equipment and are due on the first day of each and every consecutive remittance period thereafter at Lessor's office. Lessee's Lease obligations are absolute, unconditional, and are not subject to cancellation, reduction, setoff or counterclaim. Lessee agrees to pay a documentation fee of \$100.00. When a payment is not made within five days when due, Lessee agrees to pay Lessor a late charge of 10% for each delinquent payment. LESSEE ACKNOWLEDGES THAT NO EQUIPMENT SUPPLIER IS AUTHORIZED TO CHANGE ANY TERM, PROVISION OR CONDITION OF THE LEASE.

2. Equipment Use, Maintenance and Warranties: Lessor is leasing the Equipment to Lessee "AS-IS" AND MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. Lessor transfers to Lessee any manufacturer warranties. Lessee is required at its own cost to keep the Equipment repaired and maintained in good working order and as required by the manufacturer's warranty, certification and standard full service maintenance contract, and to pay for all supplies and repairs. If the Lease payment includes the cost of maintenance and/or service provided by a third party, Lessee agrees that Lessor is not responsible for performance under any agreement for the same. Lessee will make all claims about maintenance and service to the third party. Lessee agrees that any claims about maintenance or service will not impact its obligation to pay all Lease payments when due. Lessee acknowledges that Lessor is not the manufacturer's or supplier's agent, nor is the manufacturer or supplier an agent of Lessor.

3. Assignment: Lessee agrees not to transfer, sell, sublease, assign, pledge, relocate, move or encumber either the Equipment or any rights under the Lease without Lessor's prior written consent. Lessor may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits of Lessor and will not have to perform any of Lessor's obligations and the rights of the new owner will not be subject to any claims, defenses, or setoffs that Lessee may have against Lessor or any supplier.

4. Risk of Loss and Insurance: Lessor is not responsible for any losses or injuries caused by the Equipment and Lessee will reimburse Lessor and defend Lessor against any such claims. This indemnity will continue after the termination of this Lease. Lessee will obtain and maintain comprehensive public liability insurance naming Lessor as an additional insured with coverages and amounts acceptable to Lessor. Lessee is responsible for all risks of loss or damage to the Equipment and if any loss occurs Lessee is required to satisfy all Lease obligations. Lessee will keep the Equipment insured against all risks of loss or damage for an amount equal to its replacement cost. Lessee will list Lessor as the loss payee for the insurance and provide written proof of the insurance.

5. Taxes: Lessee agrees to pay when due, either directly or as reimbursement to Lessor, all taxes (i.e. sales, use and personal property) and charges in connection with ownership and use of the Equipment. Lessor may charge Lessee a processing fee for administering property tax filings.

6. End of Lease: Provided Lessee is not in default and all charges under the Lease have been paid in full, Lessee may, exercise the option to purchase the Equipment under this lease for \$1.00. If Lessee purchases the Equipment, it shall be after the end of the original lease term. Such purchase shall be in whole and not in part, and on an as-is, where-is basis without representations or warranties of any kind whatsoever.

7. Default: If Lessee fails to pay Lessor as agreed or breaches any other obligation under this Lease, Lessor will have the right to (i) sue Lessee for all past due payments and all payments to become due in the future for the unexpired term, plus the residual value Lessor has placed on the Equipment and other charges Lessee owes Lessor, and (ii) repossess the Equipment. Lessee will also pay for all reasonable attorney's fees and costs incurred by Lessor in connection with the collection or enforcement of the Lease.

8. Miscellaneous: THIS LEASE SHALL BE GOVERNED BY THE LAWS OF ILLINOIS. ANY LEGAL ACTION CONCERNING THIS LEASE SHALL BE BROUGHT IN A COURT LOCATED IN LAKE COUNTY, ILLINOIS. LESSOR AND LESSEE EACH IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS. Lessee authorizes Lessor to sign financing statements and file financing statements on Lessee's behalf. Lessee agrees the Lease is a Finance Lease as defined in Article 2A of the Uniform Commercial Code ("UCC"), that Lessee has selected both the Equipment and the vendor, and that Lessor is entitled to all benefits, privileges and protections of a lessor under a finance lease. To the extent permitted by law, Lessee agrees to waive any and all rights and remedies granted to Lessee under Article 2A of the UCC. If this Lease is deemed to be a secured transaction, Lessee grants Lessor a security interest in the Equipment to secure all of Lessee's obligations under this Lease. Lessee agrees that the Equipment will only be used for business purposes and not for personal, family or household use. Lessee and Guarantor (if any) agree that a facsimile copy of the Lease and Guaranty with facsimile signatures may be deemed as an original and will be admissible as evidence of the Lease and Guaranty. The parties both intend to comply with all applicable laws. In no event will Lessor charge or collect any amounts in excess of those allowed by applicable law. Any part of this Lease that could be read under any circumstances to allow for a charge higher than that allowable under any applicable legal limit is limited and modified by this paragraph to limit the amounts chargeable under this Lease to the maximum amount allowed under the legal limit.

LESSEE SIGNATURE	THIS LEASE IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. LESSEE REPRESENTS THAT ALL ACTIONS REQUIRED TO AUTHORIZE THE EXECUTION OF THIS LEASE ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORY HAS BEEN TAKEN.		INDIVIDUAL GUARANTY	The undersigned absolutely, irrevocably and unconditionally guarantees to Lessor all payments and other obligations under this Lease or future leases to which Lessor and Lessee are parties. This is an absolute and continuing guaranty. THIS INDIVIDUAL GUARANTEE SHALL BE GOVERNED BY THE LAWS OF THE STATE OF ILLINOIS AND SUBJECT TO ALL TERMS OF PARAGRAPH 8 OF THE LEASE. The undersigned consents to any modification of the Lease and waives any right to require suit against Lessee before enforcing this Guaranty.	
	Lessee (Full Legal Name) DMM Produce Inc dba Harvey Fresh Market	Signature 		Date 8/17/09	Signature
	Print Name DAVID VUKOBAS	Title MANAGER		Print Name DAVID VUKOBAS	Phone MANAGER
LESSOR	Lessor: Wells Fargo Financial Capital Finance, a division of Wells Fargo Bank, N.A.		ACCEPTANCE	The Equipment has been received and is in good working order. Accordingly, Lessee hereby authorizes Lessor to pay the supplier for the Equipment.	
	Acceptance Date	Lease Number 200977860		Signature 	Date 8/17/09
	Accepted By:				

Wells Fargo Financial
Capital Finance

300 Tri-State International, Suite 400
Lincolnshire, IL 60069 Phone (847) 580-8801

In order for us to set up your account correctly please complete the following information. If the address for either the bill to or the equipment location is the same as the lease, please indicate by writing in "SAME AS LEASE" on the address line. Thank you.

BILL TO ADDRESS:
(if different than Equipment Location)

Lessee Name DMM Produce Inc dba Harvey Fresh Market
Address 14861 S. Dixie Hwy
City Harvey State IL Zip 60426
County Cook
Phone Number 708-339-2141 Fax Number 708-339-2086
Accounts Payable Contact Alex Dervis

EQUIPMENT LOCATION ADDRESS:

Lessee Name DMM Produce Inc dba Harvey Fresh Market
Address 14861 S. Dixie Hwy
City Harvey State IL Zip 60426
County Cook
Phone Number 708-339-2141 Fax Number ~~708-339-2086~~ 708-339-2086
Contact ALEX DERVIS

Federal Tax ID # _____

TAX STATUS

IF you are tax exempt, we must have a copy of your exemption certificate. Please forward a copy along with the return of the signed lease documents. If you are exempt and an exemption is not received, we are required to include tax on your monthly lease payment. Please indicate your tax status below:

- I am EXEMPT and have enclosed my tax exempt certificate and/or resale certificate.
- I have previously submitted a tax exemption certificate to Wells Fargo Financial Capital Finance and am claiming the same exemption on this lease transaction
- I am NOT tax exempt.

NOTICE: Wells Fargo Financial Capital Finance complies with Section 326 of the USA PATRIOT Act. This law mandates that we verify certain information about you when you open an account. We will ask you for your name, address and federal tax ID number. We may also ask to see other identifying documents.

Invoice

Equipment Sales Invoice # 91000230
Invoice Date 5/29/2009
Terms - Net 10

BILL
TO: GRE005 - *Financed*
Wells Fargo Financial
Formerly Greater Bay Capital
300 Tri-state International Suite 400
Lincolnshire, IL 60069

847-652-4211 / Fax 888-375-3288

SHIP
TO: SLO003
Sloan Valve Company

10500 Seymour Avenue
Franklin Park, IL 60131

847-671-4300
Salesperson: 204 *Writer*

P.O. # *Ship Via* F.O.B. *Delivery Date*
SIGNED QUOTE

<i>Serial #</i>	<i>Unit #</i>	<i>Make</i>	<i>Model</i>	<i>Amount</i>
MPF3618844002 CLASS II	204204	Komatsu	MPF15-2A	24,675.00

<i>Description</i>	<i>Amount</i>
LOCAL FREIGHT	300.00
<i>Truck rtd. from Sloan Sold to Stone Mtn Ga</i>	

Credit 91000241 8/24/09

*Transfer to
Atlanta 81001281 10/28/09*

NEW PLEASE REMIT TO:
Komatsu Forklift USA, LLC.
16868 Collections Center Dr.
Chicago, IL 60693

Misc = \$300.00 Equipment = \$24,675.00

<i>Signature</i> _____	<i>Tax Exempt</i> _____	Sub Total	\$24,975.00
<i>Date:</i> _____		Tax @ 9.75%	\$0.00
		Total	\$24,975.00

Credit Memo

Equipment Sales Credit Memo # 91000241
Credit Memo Date 8/24/2009
Terms - Net 10 - Ref # 91000230

BILL TO: GRE005 - *Financed*
Wells Fargo Financial
Formerly Greater Bay Capital
300 Tri-state International Suite 400
Lincolnshire, IL 60069

847-652-4211 / Fax 888-375-3288

SHIP TO: SLO003
Sloan Valve Company

10500 Seymour Avenue
Franklin Park, IL 60131

847-671-4300
Salesperson: 204 Writer:

P.O. # Ship Via F.O.B. Delivery Date
SIGNED QUOTE

Serial #	Unit #	Make	Model	Amount
MPF3618844002 CLASS II	204204	Komatsu	MPF16-2A	-24,675.00

Description	Amount
LOCAL FREIGHT	-300.00

NEW PLEASE REMIT TO:
Komatsu Forklift USA, LLC.
16868 Collections Center Dr.
Chicago, IL 60693

Misc = (\$300.00) Equipment = (\$24,675.00)

Signature _____	Tax Exempt	Sub Total	(\$24,975.00)
Date: _____		Tax @ 9.75%	\$0.00
		Total	(\$24,975.00)

Invoice

Invoice # 81001281
Invoice Date 10/28/2009
Terms - COD

BILL

SHIP

TO:

TO:

KOM002
Komatsu Forklift of Atlanta

KOM002
Komatsu Forklift of Atlanta
Attn: Charleen Ross
1475 Rock Mountain Blvd
Stone Mountain, GA 30083

1475 Rock Mountain Blvd
Stone Mountain, GA 30083

770-938-5071

770-938-5071

Salesperson: 299 Writer:

PO. # Ship Via F.O.B. Delivery Date
51001631

Serial #	Unit #	Make	Model	Amount
MPF3618844002 CLASS II	204204	KOMATSU	MPF15	15,500.00

NEW PLEASE REMIT TO:

Komatsu Forklift USA, LLC.
15868 Collections Center Dr.
Chicago, IL 60693

Equipment = \$15,500.00

Sub Total	\$15,500.00
Tax @ 0%	\$0.00
Total	\$15,500.00

Signature _____ Date: _____

Invoice

Used Equipment Invoice # 91500105
Invoice Date 8/28/2009
Terms - Net 10

BILL TO: GRE005
Wells Fargo Financial
Formerly Greater Bay Capital
300 Tri-state International Sulte 400
Lincolnshire, IL 60069

SHIP TO: NVM001
NVM INTL
dba COSMOS GRANITE & MARBLE
811 LIVELY BLVD
Wood Dale, IL 60191

847-652-4211 / Fax 888-375-3288

847-385-4857

Salesperson: 203

Writer:

P.O. #
Lease

Ship Via

F.O.B.

Delivery Date
8/28/2009

Serial #	Unit #	Make	Model	Amount
130879	9898	Komatsu	FG45BCS	23,007.15
104101	9899	Kalmar	C80BCS	-12,103.80

Description	Amount
Local Freight	300.00

NEW PLEASE REMIT TO:

Komatsu Forklift USA, LLC.
15868 Collections Center Dr.
Chicago, IL 60693

Misc = \$300.00 Equipment = \$10,903.35

Signature _____	Tax Exempt	Sub Total	\$11,203.35
Date: _____		Tax @ 9.75%	\$0.00
		Total	\$11,203.35

Single Sided Lease Agreement
for Transactions under \$75,000
With \$1.00 Purchase Option

300 Tri-State International, Suite 400 ■ Lincolnshire, IL 60069
Phone 847-580-8801 Fax: 888-375-3268



Lessee	LEGAL NAME NVM International Inc	DBA NAME	PHONE (919) 571-3890
	ADDRESS 811 Lively Blvd	CITY Wooddale	COUNTY IL
Equipment	EQUIPMENT INFORMATION		
	Quantity 1	Manufacturer/Model/Description 2005 Komatsu Forklift FG45 BCS	Serial Number
	Equipment Location: 811 Lively Blvd Wooddale, IL 60191		
Term In Months 60	Monthly Lease Payment \$459.86 (plus applicable taxes)	Advance Payment** \$0.00 (plus applicable taxes)	End of Lease Purchase Option <input checked="" type="checkbox"/> \$1.00 PURCHASE OPTION

THIS AGREEMENT (the "Lease") IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. THE SIGNATORIES FOR THE LESSEE BELOW WARRANT AND REPRESENT THAT THEY ARE AUTHORIZED TO EXECUTE THIS LEASE ON BEHALF OF THE LESSEE.

1. Lease: Lessee agrees to lease from Wells Fargo Financial Capital Finance (the "Lessor") the equipment listed above and on any attached schedule (the "Equipment"). Lessee authorizes Lessor to adjust the Lease payments by up to 10% if the cost of the Equipment or taxes differs from the supplier's estimate. Payments will commence upon delivery of the Equipment and are due on the first day of each and every consecutive remittance period thereafter at Lessor's office. Lessee's Lease obligations are absolute, unconditional, and are not subject to cancellation, reduction, setoff or counterclaim. Lessee agrees to pay a documentation fee of \$100.00. When a payment is not made within five days when due, Lessee agrees to pay Lessor a late charge of 10% for each delinquent payment. LESSEE ACKNOWLEDGES THAT NO EQUIPMENT SUPPLIER IS AUTHORIZED TO CHANGE ANY TERM, PROVISION OR CONDITION OF THE LEASE.

2. Equipment Use, Maintenance and Warranties: Lessor is leasing the Equipment to Lessee "AS-IS" AND MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. Lessor transfers to Lessee any manufacturer warranties. Lessee is required at its own cost to keep the Equipment repaired and maintained in good working order and as required by the manufacturer's warranty, certification and standard full service maintenance contract, and to pay for all supplies and repairs. If the Lease payment includes the cost of maintenance and/or service provided by a third party, Lessee agrees that Lessor is not responsible for performance under any agreement for the same. Lessee will make all claims about maintenance and service to the third party. Lessee agrees that any claims about maintenance or service will not impact its obligation to pay all Lease payments when due. Lessee acknowledges that Lessor is not the manufacturer's or supplier's agent, nor is the manufacturer or supplier an agent of Lessor.

3. Assignment: Lessee agrees not to transfer, sell, sublease, assign, pledge, relocate, move or encumber either the Equipment or any rights under the Lease without Lessor's prior written consent. Lessor may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits of Lessor and will not have to perform any of Lessor's obligations and the rights of the new owner will not be subject to any claims, defenses, or setoffs that Lessee may have against Lessor or any supplier.

4. Risk of Loss and Insurance: Lessor is not responsible for any losses or injuries caused by the Equipment and Lessee will reimburse Lessor and defend Lessor against any such claims. This indemnity will continue after the termination of this Lease. Lessee will obtain and maintain comprehensive public liability insurance naming Lessor as an additional insured with coverages and amounts acceptable to Lessor. Lessee is responsible for all risks of loss or damage to the Equipment and if any loss occurs Lessee is required to satisfy all Lease obligations. Lessee will keep the Equipment insured against all risks of loss or damage for an amount equal to its replacement cost. Lessee will list Lessor as the loss payee for the insurance and provide written proof of the insurance.

If Lessee fails to provide proof of insurance, Lessor may elect to obtain such insurance on the Equipment at Lessee's expense. Lessee agrees to reimburse Lessor for any insurance premiums and related costs, including a reasonable fee to the Lessor for placing and maintaining such coverage.

5. Taxes: Lessee agrees to pay when due, either directly or as reimbursement to Lessor, all taxes (i.e. sales, use and personal property) and charges in connection with ownership and use of the Equipment. Lessor may charge Lessee a processing fee for administering property tax filings.

6. End of Lease: Provided Lessee is not in default and all charges under the Lease have been paid in full, Lessee may, exercise the option to purchase the Equipment under this lease for \$1.00. If Lessee purchases the Equipment, it shall be after the end of the original lease term. Such purchase shall be in whole and not in part, and on an as-is, where-is basis without representations or warranties of any kind whatsoever.

7. Default: If Lessee fails to pay Lessor as agreed or breaches any other obligation under this Lease, Lessor will have the right to (i) sue Lessee for all past due payments and all payments to become due in the future for the unexpired term, plus the residual value Lessor has placed on the Equipment and other charges Lessee owes Lessor, and (ii) repossess the Equipment. Lessee will also pay for all reasonable attorney's fees and costs incurred by Lessor in connection with the collection or enforcement of the Lease.

8. Miscellaneous: THIS LEASE SHALL BE GOVERNED BY THE LAWS OF ILLINOIS. ANY LEGAL ACTION CONCERNING THIS LEASE SHALL BE BROUGHT IN A COURT LOCATED IN LAKE COUNTY, ILLINOIS. LESSOR AND LESSEE EACH IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS. Lessee authorizes Lessor to sign financing statements and file financing statements on Lessee's behalf. Lessee agrees the Lease is a Finance Lease as defined in Article 2A of the Uniform Commercial Code ("UCC"), that Lessee has selected both the Equipment and the vendor, and that Lessor is entitled to all benefits, privileges and protections of a lessor under a finance lease. To the extent permitted by law, Lessee agrees to waive any and all rights and remedies granted to Lessee under Article 2A of the UCC. If this Lease is deemed to be a secured transaction, Lessee grants Lessor a security interest in the Equipment to secure all of Lessee's obligations under this Lease. Lessee agrees that the Equipment will only be used for business purposes and not for personal, family or household use. Lessee and Guarantor (if any) agree that a facsimile copy of the Lease and Guaranty with facsimile signatures may be deemed as an original and will be admissible as evidence of the Lease and Guaranty. The parties both intend to comply with all applicable laws. In no event will Lessor charge or collect any amounts in excess of those allowed by applicable law. Any part of this Lease that could be read under any circumstances to allow for a charge higher than that allowable under any applicable legal limit is limited and modified by this paragraph to limit the amounts chargeable under this Lease to the maximum amount allowed under the legal limit.

LESSEE SIGNATURE	THIS LEASE IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. LESSEE REPRESENTS THAT ALL ACTIONS REQUIRED TO AUTHORIZE THE EXECUTION OF THIS LEASE ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORY HAS BEEN TAKEN.		INDIVIDUAL GUARANTY	The undersigned absolutely, irrevocably and unconditionally guarantees to Lessor all payments and other obligations under this Lease or future leases to which Lessor and Lessee are parties. This is an absolute and continuing guaranty. THIS INDIVIDUAL GUARANTEE SHALL BE GOVERNED BY THE LAWS OF THE STATE OF ILLINOIS AND SUBJECT TO ALL TERMS OF PARAGRAPH 8 OF THE LEASE. The undersigned consents to any modification of the Lease and waives any right to require suit against Lessee before enforcing this Guaranty.	
	Lessee (Full Legal Name) NVM International Inc	Signature <i>Chal...</i>		Date 08/21/09	Signature <i>Chal...</i>
LESSOR	For Office Use Only	Lessor: Wells Fargo Financial Capital Finance, a division of Wells Fargo Bank, N.A.	ACCEPTANCE	The Equipment has been received and is in good working order. Accordingly, Lessee hereby authorizes Lessor to pay the supplier for the Equipment.	
	Accepted By:	Lease Number 200980056		Signature <i>Chal...</i>	Date 08/21/09



Illinois Department of Revenue

ST-587 Equipment Exemption Certificate

Step 1: Identify the seller

The seller must keep this certificate.

Name KOMATSU FORKLEIFT OF CHICAGO

Phone (708) 385-0330

Address 11800 SOUTH AUSTIN AVE.

IBT no. 2 5 0 0 . 5 3 6 7

ALSEP IL 60803
City State ZIP

Illinois business tax number

Step 2: Identify the purchaser (lessor)

Name WELLS FARGO FINANCIAL

Phone (847) 560-8801

Address 300 IN STATE TNR

Date of purchase 8 12 2009

LINCOLNSHIRE IL
City State ZIP

Month Day Year

Step 3: Identify the lessee

Name COSMOS GRANITE & MARBLE NVM

Phone (847) 385-4857

Address 811 LIVELY BLVD

INTERNATIONAL

WOODDALE IL 60191
City State ZIP

Step 4: Identify the equipment* you are purchasing (or leasing)

* Equipment includes machinery and repair/replacement parts

Type of equipment KOMATSU MODEL FG45BCS

Serial no. 130879

Step 5: Identify how you will use this equipment. Check the appropriate box.

I state that this equipment will be used primarily

- In the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease.
- In agriculture production.
- for coal exploration and related mining, off-highway hauling, processing, maintenance, or reclamation.
- for oil field exploration, drilling, or production.
- In graphic arts production.
- for pollution control.

Step 6: Sign below

Under penalties of perjury, I state that I have examined this certificate and, to the best of my knowledge, it is true, correct, and complete.

[Signature]
Purchaser's signature

08/18/2009
Date

You may photocopy this form or you may request additional forms by writing us or calling our Springfield office weekdays between 8 a.m. and 5 p.m. Our address and telephone number are below.

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010
217.785-3707



Wells Fargo Financial Capital Finance

300 Tri-State International, Suite 400
Lincolnshire, IL 60069 Phone (847) 580-8801

In order for us to set up your account correctly please complete the following information. If the address for either the bill to or the equipment location is the same as the lease, please indicate by writing in "SAME AS LEASE" on the address line. Thank you.

BILL TO ADDRESS: (if different than Equipment Location)

Lessee Name **NVM International Inc**
Address 211 LIVELY
City WOOD Dale State IL Zip 60191
County 20 PAGE
Phone Number 630 595 8025 Fax Number 630 274 5329
Accounts Payable Contact SRI NALLAPATI

EQUIPMENT LOCATION ADDRESS:

Lessee Name **NVM International Inc**
Address _____
City SAME State _____ Zip _____
County _____
Phone Number _____ Fax Number _____
Contact _____

Federal Tax ID # 41-2238289 _____

TAX STATUS

IF you are tax exempt, we must have a copy of your exemption certificate. Please forward a copy along with the return of the signed lease documents. If you are exempt and an exemption is not received, we are required to include tax on your monthly lease payment. Please indicate your tax status below:

- I am EXEMPT and have enclosed my tax exempt certificate and/or resale certificate.
- I have previously submitted a tax exemption certificate to Wells Fargo Financial Capital Finance and am claiming the same exemption on this lease transaction
- I am NOT tax exempt.

NOTICE: Wells Fargo Financial Capital Finance complies with Section 326 of the USA PATRIOT Act. This law mandates that we verify certain information about you when you open an account. We will ask you for your name, address and federal tax ID number. We may also ask to see other identifying documents.

2010

October-10		3/26/13 JH 6/28/13 7/24/13 10/30/13 12/4/13						
Description	Inv. #	Inv. Date	Co. Code	CUSTOMER	DESCRIPTION	TAXABLE	COMMENTS	
	95504777	23-Oct-10	NOR004	NORBERT PLATING	ROAD SERVICE	40.03	BAND	
	81001467	28-Oct-10	GRE005	WELLS FARGO FINANCIAL	NEW EQUIPMENT	45,633.82	TAXABLE - NOT EXEMPT EQUIPMENT	
	81001457	14-Oct-10	GRE005	WELLS FARGO FINANCIAL	NEW EQUIPMENT	6,595.00	TAXABLE - NOT EXEMPT EQUIPMENT	
	85523639	22-Oct-10	GRE022	GREIF PACKAGING	ROAD SERVICE	487.50	BATTERY	
	91000326	28-Oct-10	MIS001	TRILOGY GROUP, INC	NEW EQUIPMENT	262.00	TAXABLE - NOT EXEMPT EQUIPMENT	
	95001257	27-Oct-10	CLO007	CLOUD PACKAGING /RYTWAY CORP	SHOP SERVICE	78.98	GASKET/SPRING/FILTER/OIL/	
	83015281	08-Oct-10	DEL003	DEL MONTE FRESH PRODUCE	PARTS	319.73	ACCELERATOR	
	83015458	25-Oct-10	EDO000	EDON CONSTRUCTION CO, INC	PARTS	48.17	WATER PUMP/BELTS/HOSES	
	83015459	27-Oct-10	EDO000	EDON CONSTRUCTION CO, INC	PARTS	248.94	MUFFLER	
	83015471	26-Oct-10	EDO000	EDON CONSTRUCTION CO, INC	PARTS	122.42	ROLLERS/SPACERS	
	96003647	23-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	16.50	OIL/FILTER ASSY	
	96003648	23-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	18.24	OIL/FILTER ASSY	
	96003649	23-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	13.44	OIL/FILTER ASSY	
	96003651	23-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	21.52	OIL/FILTER ASSY	
	96003650	20-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	13.15	OIL/FILTER ASSY	
	96003639	23-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	13.44	OIL/FILTER ASSY	
	96003634	28-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	25.36	OIL/FILTER ASSY	
	96003635	29-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	13.44	OIL/FILTER ASSY	
	96003643	23-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	12.43	OIL/FILTER ASSY	
	96003637	23-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	13.44	OIL/FILTER ASSY	
	96003642	23-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	30.87	OIL/FILTER ASSY	
	96003652	23-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	12.78	OIL/FILTER ASSY	
	96003636	20-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	12.43	OIL/FILTER ASSY	
	96003653	23-Oct-10	FER001	FERMI NATL ACCELERATOR	PREVENTIVE MAINTENANCE	13.15	OIL/FILTER ASSY	
	96003711	29-Oct-10	JIM006	JIMENEZ PRODUCTS	PREVENTIVE MAINTENANCE	28.08	OIL/FILTER/GREASE/MISC HDW (NOT FOR RESALE-	
	85523884	23-Oct-10	MER011	MERISANT	ROAD SERVICE	7.00	STATIC STRAP	
	85523885	23-Oct-10	MER011	MERISANT	ROAD SERVICE	7.00	STATIC STRAP	
	85523883	14-Oct-10	MER011	MERISANT	ROAD SERVICE	7.00	STATIC STRAP	
	81500861	29-Oct-10	MIS001	BK & R TRUCKING	PARTS	5,500.00	TAXABLE - NOT EXEMPT EQUIPMENT	
	81500860	11-Oct-10	MIS001	A TO Z WHOLESAL	PARTS	1,000.00	TAXABLE PER CUSTOMER	
	83015284	08-Oct-10	MIS001	MISCELLANEOUS	PARTS	163.40	NEED INVOICE/CERTIFICATE	
	83015469	26-Oct-10	MIS001	BK & R TRUCKING	PARTS	253.16	TAXABLE - NOT EXEMPT EQUIPMENT	
	85524027	28-Oct-10	PAR017	PARATECH, INC	ROAD SERVICE	420.16	FAN/RADIATOR/HOSES/ANTI-FREEZE	
	83015318	13-Oct-10	RAP001	RAPID DISPLAYS	PARTS	139.20	NEED CERTIFICATE	
	83015412	22-Oct-10	RAP001	RAPID DISPLAYS	PARTS	385.60	NEED CERTIFICATE	
	83015434	25-Oct-10	RAP001	RAPID DISPLAYS	PARTS	745.43	NEED CERTIFICATE	
	85524041	28-Oct-10	RAP001	RAPID DISPLAYS	ROAD SERVICE	296.04	CONTACTOR/MISC HDW (RESALE OR OWN EQPT?)	
	85523482	11-Oct-10	RAP001	RAPID DISPLAYS	ROAD SERVICE	506.45	BOARD (RESALE OR OWN EQPT?)	
	85523996	30-Oct-10	VER000	VERSATILITY TOOL WORKS	ROAD SERVICE	183.88	CONVERTOR/MASTER CYLINDER/FILTERS/	
						63,709.18		

Invoice

Equipment Sales Invoice # 81001467
Invoice Date 10/28/2010
Terms - Net 10

BILL TO: GRE005 - *Financed*
Wells Fargo Financial
Formerly Greater Bay Capital
300 Tri-state International Suite 400
Lincolnshire, IL 60069

SHIP TO: ART000
A & R Transportation Co.
dba Al-Amin Brothers Transportation LLC
17585 Paxton Ave.
Lansing, IL 60438

847-652-4211 / Fax 888-375-3288

708-895-5060

Salesperson: CASEY CALLAGHAN Writer:

P.O. # Ship Via F.O.B. Delivery Date
SIGNED QUOTE

Serial #	Unit #	Make	Model	Amount
672058	85149	KOMATSU	FG18HT-20	22,816.91
672057	851491	KOMATSU	FG18HT-20	22,816.91

Description	Amount
LOCAL FREIGHT	600.00

NEW PLEASE REMIT TO:
Komatsu Forklift USA, LLC.
15868 Collections Center Dr.
Chicago, IL 60693

Misc = \$600.00 Equipment = \$45,633.82

Signature _____	Tax Exempt _____	Date: _____	Sub Total	\$46,233.82
			Tax @ 9.75%	\$0.00
			Total	\$46,233.82

Provided By:
 Manufacturer Services Group
 Wells Fargo Financial Leasing
 300 Tri-State International, Suite 400
 Lincolnshire, IL 60069
 Phone 800-570-3607 Fax 888-375-3288

Single Sided Lease Agreement

A Program For:



Komatsu Forklift U.S.A., Inc.

Lessee	LEGAL NAME Al Amin Brothers Transportation LLC	DBA NAME	PHONE (708) 895-5060		
	ADDRESS 17585 Paxton Ave	CITY Lansing	COUNTY Cook	STATE IL	ZIP 60438
Equipment	EQUIPMENT INFORMATION				
	Quantity 2	Manufacturer/Model/Description 2010 Komatsu Forklifts FG18HT-20		Serial Number 672057 & 672058	
Term In Months 61	Monthly Lease Payment* \$See Step Payment Amendment (plus applicable taxes)	Advance Payment** \$0.00 (plus applicable taxes)	End of Lease Purchase Option <input checked="" type="checkbox"/> \$1.00 PURCHASE OPTION		

THIS AGREEMENT (the "Lease") IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. THE SIGNATORIES FOR THE LESSEE BELOW WARRANT AND REPRESENT THAT THEY ARE AUTHORIZED TO EXECUTE THIS LEASE ON BEHALF OF THE LESSEE.

1. Lessee agrees to lease from Wells Fargo Financial Leasing (the "Lessor") the equipment listed above and on any attached schedule (the "Equipment"). Lessee authorizes Lessor to adjust the Lease payments by up to 10% if the cost of the Equipment or taxes differs from the supplier's estimate. Payments will commence upon delivery of the Equipment and are due on the first day of each and every consecutive remittance period thereafter at Lessor's office. Lessee's Lease obligations are absolute, unconditional, and are not subject to cancellation, reduction, setoff or counterclaim. Lessee agrees to pay a documentation fee of \$100.00. When a payment is not made within five days when due, Lessee agrees to pay Lessor a late charge of 10% for each delinquent payment. LESSEE ACKNOWLEDGES THAT NO EQUIPMENT SUPPLIER IS AUTHORIZED TO CHANGE ANY TERM, PROVISION OR CONDITION OF THE LEASE.

2. Equipment Use, Maintenance and Warranties: Lessor is leasing the Equipment to Lessee "AS-IS" AND MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. Lessor transfers to Lessee any manufacturer warranties. Lessee is required at its own cost to keep the Equipment repaired and maintained in good working order and as required by the manufacturer's warranty, certification and standard full service maintenance contract, and to pay for all supplies and repairs. If the Lease payment includes the cost of maintenance and/or service provided by a third party, Lessee agrees that Lessor is not responsible for performance under any agreement for the same. Lessee will make all claims about maintenance and service to the third party. Lessee agrees that any claims about maintenance or service will not impact its obligation to pay all Lease payments when due. Lessee acknowledges that Lessor is not the manufacturer's or supplier's agent, nor is the manufacturer or supplier an agent of Lessor.

3. Assignment: Lessee agrees not to transfer, sell, sublease, assign, pledge, relocate, move or encumber either the Equipment or any rights under the Lease without Lessor's prior written consent. Lessor may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits of Lessor and will not have to perform any of Lessor's obligations and the rights of the new owner will not be subject to any claims, defenses, or setoffs that Lessee may have against Lessor or any supplier.

4. Risk of Loss and Insurance: Lessor is not responsible for any losses or injuries caused by the equipment and Lessee will reimburse Lessor and defend Lessor against any such claims. This indemnity will continue after the termination of this Lease. Lessee will obtain and maintain comprehensive public liability insurance naming Lessor as an additional insured with coverages and amounts acceptable to Lessor. Lessee is responsible for all risks of loss or damage to the equipment and if any loss occurs Lessee is required to satisfy all Lease obligations. Lessee will keep the equipment insured against all risks of loss or damage for an amount equal to its replacement cost. Lessee will list Lessor as the loss payee for the property insurance and provide written proof of the property insurance. If Lessee fails to provide proof of property insurance, or if such insurance terminates for any reason, then Lessor may elect to obtain such insurance on the equipment at Lessee's expense. Lessee agrees that Lessor may charge Lessee a periodic charge for such insurance. This periodic charge will include reimbursement for premiums advanced by Lessor to purchase insurance, billing and tracking fees, charges for processing and related fees associated with other insurance, and a finance charge on any advances Lessor makes for premiums, (collectively, the "Insurance Charge"). Lessor and/or one or more of its affiliates and/or agents may receive a portion of the Insurance Charge, which may include a profit. Lessor is not obligated to obtain, and may cancel, the other insurance at any time without notice to Lessee. Any other insurance need not name Lessee as an insured or protect Lessee's interests. The Insurance Charge may be higher than if Lessee obtained insurance on its own.

5. Taxes: Lessee agrees to pay when due, either directly or as reimbursement to Lessor, all taxes (i.e. sales, use and personal property) and charges in connection with ownership and use of the Equipment. Lessor may charge Lessee a processing fee for administering property tax filings.

6. End of Lease: Provided Lessee is not in default and all charges under the Lease have been paid in full, Lessee may, exercise the option to purchase the Equipment under this lease for \$1.00. If Lessee purchases the Equipment, it shall be after the end of the original lease term. Such purchase shall be in whole and not in part, and on an as-is, where-is basis without representations or warranties of any kind whatsoever.

7. Default: If Lessee fails to pay Lessor as agreed or breaches any other obligation under this Lease, Lessor will have the right to (i) sue Lessee for all past due payments and all payments to become due in the future for the unexpired term, plus the residual value Lessor has placed on the Equipment and other charges Lessee owes Lessor, and (ii) repossess the Equipment. Lessee will also pay for all reasonable attorney's fees and costs incurred by Lessor in connection with the collection or enforcement of the Lease.

8. Miscellaneous: THIS LEASE SHALL BE GOVERNED BY THE LAWS OF ILLINOIS. ANY LEGAL ACTION CONCERNING THIS LEASE SHALL BE BROUGHT IN A COURT LOCATED IN LAKE COUNTY, ILLINOIS. LESSOR AND LESSEE EACH IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS. Lessee authorizes Lessor to sign financing statements and file financing statements on Lessee's behalf. Lessee agrees the Lease is a Finance Lease as defined in Article 2A of the Uniform Commercial Code ("UCC"), that Lessee has selected both the Equipment and the vendor, and that Lessor is entitled to all benefits, privileges and protections of a lessor under a finance lease. To the extent permitted by law, Lessee agrees to waive any and all rights and remedies granted to Lessee under Article 2A of the UCC. If this Lease is deemed to be a secured transaction, Lessee grants Lessor a security interest in the Equipment to secure all of Lessee's obligations under this Lease. Lessee agrees that the Equipment will only be used for business purposes and not for personal, family or household use. Lessee and Guarantor (if any) agree that a facsimile copy of the Lease and Guaranty with facsimile signatures may be deemed as an original and will be admissible as evidence of the Lease and Guaranty. The parties both intend to comply with all applicable laws. In no event will Lessor charge or collect any amounts in excess of those allowed by applicable law. Any part of this Lease that could be read under any circumstances to allow for a charge higher than that allowable under any applicable legal limit is limited and modified by this paragraph to limit the amounts chargeable under this Lease to the maximum amount allowed under the legal limit.

LESSEE SIGNATURE:	THIS LEASE IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. LESSEE REPRESENTS THAT ALL ACTIONS REQUIRED TO AUTHORIZE THE EXECUTION OF THIS LEASE ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORY HAS BEEN TAKEN.		INDIVIDUAL GUARANTY The undersigned absolutely, irrevocably and unconditionally guarantees to Lessor all payments and other obligations under this Lease or future leases to which Lessor and Lessee are parties. This is an absolute and continuing guaranty. THIS INDIVIDUAL GUARANTEE SHALL BE GOVERNED BY THE LAWS OF THE STATE OF ILLINOIS AND SUBJECT TO ALL TERMS OF PARAGRAPH 8 OF THE LEASE. The undersigned consents to any modification of the Lease and waives any right to require suit against Lessee before enforcing this Guaranty.
	Lessee (Full Legal Name) Al Amin Brothers Transportation LLC	Signature <i>[Signature]</i> Date 11-29-10	
	Signature <i>[Signature]</i> Print Name BRENNA BRADLEY Title Controller	Signature <i>[Signature]</i> Date 11-29-10 Print Name BRENNA BRADLEY Title Controller	
LESSOR	Lessor: Wells Fargo Financial Leasing, a division of Wells Fargo Bank, N.A.		ACCEPTANCE The Equipment has been received and is in good working order. Accordingly, Lessee hereby authorizes Lessor to pay the supplier for the Equipment.
	Acceptance Date	Lease Number 211013417	
	Accepted By:		

Manufacturer Services Group
Wells Fargo Financial Leasing
300 Tri-State International, Suite 400
Lincolnshire, IL 60069
Phone 800-570-3607 Fax: 888-375-3288

In order for us to set up your account correctly please complete the following information.
If the address for either the bill to or the equipment location is the same as the lease, please
indicate by writing in "SAME AS LEASE" on the address line. Thank you.

BILL TO ADDRESS:
(if different than Equipment Location)

Lessee Name Al Amin Brothers Transportation LLC
Address 17585 PARKWAY AVE
City LANSING State IL Zip 60438
County COOK
Phone Number 708-895-5060 Fax Number 708-895-1562
Accounts Payable Contact PAMELA ROCKETT

EQUIPMENT LOCATION ADDRESS:

Lessee Name Al Amin Brothers Transportation LLC
Address 17725 VOLLMER RD
City LANSING State IL Zip 60438
County COOK
Phone Number 708-895-5060 Fax Number 708-895-1562
Contact PAPE AL-AMIN on BRUNN BRADLEY

Federal Tax ID # 36-4202840

TAX STATUS

IF you are tax exempt, we must have a copy of your exemption certificate. Please forward a copy along with the return of the signed lease documents. If you are exempt and an exemption is not received, we are required to include tax on your monthly lease payment. Please indicate your tax status below:

- I am EXEMPT and have enclosed my tax exempt certificate and/or resale certificate.
- I have previously submitted a tax exemption certificate to Wells Fargo Financial Leasing and am claiming the same exemption on this lease transaction
- I am NOT tax exempt.

NOTICE: Wells Fargo Financial Leasing complies with Section 326 of the USA PATRIOT Act. This law mandates that we verify certain information about you when you open an account. We will ask you for your name, address and federal tax ID number. We may also ask to see other identifying documents.

Invoice

Equipment Sales Invoice # 81001457
Invoice Date 10/14/2010
Terms - Net 10

BILL
TO: GRE005 - *Financed*
Wells Fargo Financial
Formerly Greater Bay Capital
300 Tri-state International Sulte 400
Lincolnshire, IL 60069

847-652-4211 / Fax 888-375-3288

SHIP
TO: MIS001
PATHWAY LOGISTICS GROUP

3424 W. MOUND ROAD
Joliet, IL 60436
GERE RYERSON
815-725-5151
Salesperson: RANDY BULL Writer:

P.O. # Ship Via F.O.B. Delivery Date
SIGNED QUOTE

PART # RFC-24-1200
8.25" W x 47.2" L

<i>Description</i>	<i>Amount</i>
(1) PAIR ROLLER FORKS	6,595.00

NEW PLEASE REMIT TO:
Komatsu Forklift USA, LLC.
15868 Collections Center Dr.
Chicago, IL 60693

Misc = \$6,595.00

Signature _____	Tax Exempt Date: _____	Sub Total Tax @ 9.75% Total	\$6,595.00 \$0.00 \$6,595.00
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Manufacturer Services Group
 Wells Fargo Financial Leasing
 300 Tri-State International, Suite 400
 Lincolnshire, IL 60069
 Phone 800-570-3807 Fax 888-375-3288

Single Sided Lease Agreement
 for Transactions under \$75,000
 With \$1.00 Purchase Option



Lessee	LEGAL NAME Pathway Logistics Group Inc	DBA NAME	PHONE (630) 543-6405		
	ADDRESS 3424 W Mound Rd	CITY Joliet	COUNTY Willi	STATE IL	ZIP 60436
Equipment	EQUIPMENT INFORMATION				
	Quantity	Manufacturer/Model/Description			Serial Number
	1	Roller Forks R164			
Term In Months 24	Monthly Lease Payment \$304.30 (plus applicable taxes)	Advance Payment** \$0.00 (plus applicable taxes)	**Applied to: first <u>0</u> month(s) and last <u>0</u> month(s)		End of Lease Purchase Option <input checked="" type="checkbox"/> \$1.00 PURCHASE OPTION

THIS AGREEMENT (the "Lease") IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. THE SIGNATORIES FOR THE LESSEE BELOW WARRANT AND REPRESENT THAT THEY ARE AUTHORIZED TO EXECUTE THIS LEASE ON BEHALF OF THE LESSEE.

1. **Lease:** Lessee agrees to lease from Wells Fargo Financial Leasing (the "Lessor") the equipment listed above and on any attached schedule (the "Equipment"). Lessee authorizes Lessor to adjust the Lease payments by up to 10% if the cost of the Equipment or taxes differs from the supplier's estimate. Payments will commence upon delivery of the Equipment and are due on the first day of each and every consecutive remittance period thereafter at Lessor's office. Lessee's Lease obligations are absolute, unconditional, and are not subject to cancellation, reduction, setoff or counterclaim. Lessee agrees to pay a documentation fee of \$100.00. When a payment is not made within five days when due, Lessee agrees to pay Lessor a late charge of 10% for each delinquent payment. LESSEE ACKNOWLEDGES THAT NO EQUIPMENT SUPPLIER IS AUTHORIZED TO CHANGE ANY TERM, PROVISION OR CONDITION OF THE LEASE.

2. **Equipment Use, Maintenance and Warranties:** Lessor is leasing the Equipment to Lessee "AS-IS" AND MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. Lessor transfers to Lessee any manufacturer warranties. Lessee is required at its own cost to keep the Equipment repaired and maintained in good working order and as required by the manufacturer's warranty, certification and standard full service maintenance contract, and to pay for all supplies and repairs. If the Lease payment includes the cost of maintenance and/or service provided by a third party, Lessee agrees that Lessor is not responsible for performance under any agreement for the same. Lessee will make all claims about maintenance and service to the third party. Lessee agrees that any claims about maintenance or service will not impact its obligation to pay all Lease payments when due. Lessee acknowledges that Lessor is not the manufacturer's or supplier's agent, nor is the manufacturer or supplier an agent of Lessor.

3. **Assignment:** Lessee agrees not to transfer, sell, sublease, assign, pledge, relocate, move or encumber either the Equipment or any rights under the Lease without Lessor's prior written consent. Lessor may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits of Lessor and will not have to perform any of Lessor's obligations and the rights of the new owner will not be subject to any claims, defenses, or setoffs that Lessee may have against Lessor or any supplier.

4. **Risk of Loss and Insurance:** Lessor is not responsible for any losses or injuries caused by the equipment and Lessee will reimburse Lessor and defend Lessor against any such claims. This indemnity will continue after the termination of this Lease. Lessee will obtain and maintain comprehensive public liability insurance naming Lessor as an additional insured with coverages and amounts acceptable to Lessor. Lessee is responsible for all risks of loss or damage to the equipment and if any loss occurs Lessee is required to satisfy all Lease obligations. Lessee will keep the equipment insured against all risks of loss or damage for an amount equal to its replacement cost. Lessee will list Lessor as the loss payee for the property insurance and provide written proof of the property insurance. If Lessee fails to provide proof of property insurance, or if such insurance terminates for any reason, then Lessor may elect to obtain such insurance on the equipment at Lessee's expense. Lessee agrees that Lessor may charge Lessee a periodic charge for such insurance. This periodic charge will include reimbursement for premiums advanced by Lessor to

purchase insurance, billing and tracking fees, charges for processing and related fees associated with other insurance, and a finance charge on any advances Lessor makes for premiums, (collectively, the "Insurance Charge"). Lessor and/or one or more of its affiliates and/or agents may receive a portion of the Insurance Charge, which may include a profit. Lessor is not obligated to obtain, and may cancel, the other insurance at any time without notice to Lessee. Any other insurance need not name Lessee as an insured or protect Lessee's interests. The Insurance Charge may be higher than if Lessee obtained insurance on its own.

5. **Taxes:** Lessee agrees to pay when due, either directly or as reimbursement to Lessor, all taxes (i.e. sales, use and personal property) and charges in connection with ownership and use of the Equipment. Lessor may charge Lessee a processing fee for administering property tax filings.

6. **End of Lease:** Provided Lessee is not in default and all charges under the Lease have been paid in full, Lessee may, exercise the option to purchase the Equipment under this lease for \$1.00. If Lessee purchases the Equipment, it shall be after the end of the original lease term. Such purchase shall be in whole and not in part, and on an as-is, where-is basis without representations or warranties of any kind whatsoever.

7. **Default:** If Lessee fails to pay Lessor as agreed or breaches any other obligation under this Lease, Lessor will have the right to (i) sue Lessee for all past due payments and all payments to become due in the future for the unexpired term, plus the residual value Lessor has placed on the Equipment and other charges Lessee owes Lessor, and (ii) repossess the Equipment. Lessee will also pay for all reasonable attorney's fees and costs incurred by Lessor in connection with the collection or enforcement of the Lease.

8. **Miscellaneous:** THIS LEASE SHALL BE GOVERNED BY THE LAWS OF ILLINOIS. ANY LEGAL ACTION CONCERNING THIS LEASE SHALL BE BROUGHT IN A COURT LOCATED IN LAKE COUNTY, ILLINOIS. LESSOR AND LESSEE EACH IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS. Lessee authorizes Lessor to sign financing statements and file financing statements on Lessee's behalf. Lessee agrees the Lease is a Finance Lease as defined in Article 2A of the Uniform Commercial Code ("UCC"), that Lessee has selected both the Equipment and the vendor, and that Lessor is entitled to all benefits, privileges and protections of a lessor under a finance lease. To the extent permitted by law, Lessee agrees to waive any and all rights and remedies granted to Lessee under Article 2A of the UCC. If this Lease is deemed to be a secured transaction, Lessee grants Lessor a security interest in the Equipment to secure all of Lessee's obligations under this Lease. Lessee agrees that the Equipment will only be used for business purposes and not for personal, family or household use. Lessee and Guarantor (if any) agree that a facsimile copy of the Lease and Guaranty with facsimile signatures may be deemed as an original and will be admissible as evidence of the Lease and Guaranty. The parties both intend to comply with all applicable laws. In no event will Lessor charge or collect any amounts in excess of those allowed by applicable law. Any part of this Lease that could be read under any circumstances to allow for a charge higher than that allowable under any applicable legal limit is limited and modified by this paragraph to limit the amounts chargeable under this Lease to the maximum amount allowed under the legal limit.

LESSEE SIGNATURE: THIS LEASE IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. LESSEE REPRESENTS THAT ALL ACTIONS REQUIRED TO AUTHORIZE THE EXECUTION OF THIS LEASE ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORY HAS BEEN TAKEN.

Lessee (Full Legal Name)
Pathway Logistics Group Inc

Signature: *[Signature]* Date: **10-20-10**

Print Name: **M. GERT M. RYERSON** Title: **President**

LESSOR: **For Office Use Only** Lessor: Wells Fargo Financial Leasing, a division of Wells Fargo Bank, N.A.

Acceptance Date: _____ Lease Number: **211012027**

Accepted By: _____

INDIVIDUAL GUARANTY: The undersigned absolutely, irrevocably and unconditionally guarantees to Lessor all payments and other obligations under this Lease or future leases to which Lessor and Lessee are parties. This is an absolute and continuing guaranty. THIS INDIVIDUAL GUARANTEE SHALL BE GOVERNED BY THE LAWS OF THE STATE OF ILLINOIS AND SUBJECT TO ALL TERMS OF PARAGRAPH 8 OF THE LEASE. The undersigned consents to any modification of the Lease and waives any right to require suit against Lessee before enforcing this Guaranty.

Signature: _____ Date: _____

Print Name: _____ Phone: _____

Address: _____

ACCEPTANCE: The Equipment has been received and is in good working order. Accordingly, Lessee hereby authorizes Lessor to pay the supplier for the Equipment.

Signature: *[Signature]* Date: _____

Print Name: **President** Title: _____

Manufacturer Services Group
Wells Fargo Financial Leasing
300 Tri-State International, Suite 400
Lincolnshire, IL 60069
Phone 800-570-3607 Fax: 888-375-3288

In order for us to set up your account correctly please complete the following information.
If the address for either the bill to or the equipment location is the same as the lease, please
indicate by writing in "SAME AS LEASE" on the address line. Thank you.

BILL TO ADDRESS:
(if different than Equipment Location)

Lessee Name **Pathway Logistics Group Inc**
Address 3424 W. MOUND RD
City Joliet State IL Zip 60436
County Will
Phone Number 815-925-5151 Fax Number 815-207-6141
Accounts Payable Contact GERE RYAN grr@pathwaylogistics.com

EQUIPMENT LOCATION ADDRESS:

Lessee Name **Pathway Logistics Group Inc**
Address Same as above
City _____ State _____ Zip _____
County _____
Phone Number _____ Fax Number _____
Contact _____

Federal Tax ID # 52-2286804 Correct

TAX STATUS

IF you are tax exempt, we must have a copy of your exemption certificate. Please forward a copy
along with the return of the signed lease documents. If you are exempt and an exemption is not
received, we are required to include tax on your monthly lease payment. Please indicate your tax
status below:

- I am EXEMPT and have enclosed my tax exempt certificate and/or resale certificate.
- I have previously submitted a tax exemption certificate to Wells Fargo Financial Leasing
and am claiming the same exemption on this lease transaction
- I am NOT tax exempt.

NOTICE: Wells Fargo Financial Leasing complies with Section 326 of the USA PATRIOT Act. This law
mandates that we verify certain information about you when you open an account. We will ask you for your
name, address and federal tax ID number. We may also ask to see other identifying documents.

Invoice

Equipment Sales Invoice # 91000326
Invoice Date 10/28/2010
Terms - COD

BILL
TO: MIS001
Miscellaneous Cash

Alsip, IL 60803

SHIP
TO: MIS001
TRILOGY GROUP, INC
455 KAY AVE

Addison, IL 60101

Salesperson: RANDY BULL Writer:

P.O. # Ship Via F.O.B. Delivery Date

PAID CK 3475.

<i>Description</i>	<i>Amount</i>
(1) PAIR CLASS II 72' FORK EXTENSIONS	262.00

NEW PLEASE REMIT TO:
Komatsu Forklift USA, LLC.
15858 Collections Center Dr.
Chicago, IL 60693

Misc = \$262.00

Signature _____	Tax Exempt Date: _____	Sub Total Tax @ 9.75% Total	\$262.00 \$0.00 \$262.00
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Oct. 28. 2010 6:27AM

No. 5526. P. 4



Illinois Department of Revenue

ST-587 Equipment Exemption Certificate

Step 1: Identify the seller

The seller must keep this certificate.

Name Komatsu Forklift of Chgo Phone 708-385-0330

Address 11800 S Austin IBT no. _____
Number and street Illinois business tax number

Aurip Ill 60803
City State ZIP

Step 2: Identify the purchaser (lessor)

Name Trilogy Group LLC Phone (630) 543-1108

Address 455 Kay Ave Date of purchase 10/27/10
Number and street Month Day Year

A Addison, Ill 60101
City State ZIP

Step 3: Identify the lessee

Name _____ Phone (____) _____

Address _____
Number and street

City _____ State _____ ZIP _____

Step 4: Identify the equipment* you are purchasing (or leasing)

* Equipment includes machinery and repair/replacement parts

Type of equipment 1 Set of Lift Truck Fork Extension

Serial no. _____

Step 5: Identify how you will use this equipment. Check the appropriate box.

I state that this equipment will be used

- primarily in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease.
- primarily in agriculture production.

Step 6: Sign below

Under penalties of perjury, I state that I have examined this certificate and, to the best of my knowledge, it is true, correct, and complete.

[Signature]
Purchaser's signature

X _____
Date

You may photocopy this form or you may request additional forms by visiting our web site at www.iltax.com or by writing us or calling our Springfield office weekdays between 8 a.m. and 5 p.m. Our address and telephone number are below.

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010
217 785-3707

Invoice

Used Equipment Invoice # 81500861
Invoice Date 10/29/2010
Terms - COD

BILL TO: MIS001
Miscellaneous Cash

Alsip, IL 60803

SHIP TO: MIS001
BK&R Trucking

1114 69th Street
Darien, IL 605613

Salesperson: 299 Writer:

P.O. # Ship Via F.O.B. Delivery Date
CK#530376958-1 10/29/2010

Tax Exempt Provided

Serial #	Unit #	Make	Model	Amount
585231	10079	Komatsu	FG20ST	5,500.00

NEW PLEASE REMIT TO:

Komatsu Forklift USA, LLC.
15866 Collections Center Dr.
Chicago, IL 60693

Equipment = \$5,500.00

Sub Total	\$5,500.00
Tax @ 0%	\$0.00
Total	\$5,500.00

Signature _____ Date: _____



Illinois Department of Revenue

ST-587 Equipment Exemption Certificate

Step 1: Identify the seller

The seller must keep this certificate.

Name Komatsu Forklift of Chicago Phone (708) 385-0330

Address 11800 S Austin Ave IBT no. _____
Number and street Illinois business tax number

Auspil Ill 60803
City State ZIP

Step 2: Identify the purchaser (lessor)

Name BK & R Trucking Phone (630) 541-6640

Address 1114 69th St Date of purchase 10/25/2010
Number and street Month Day Year

Darien Ill 60561
City State ZIP

Step 3: Identify the lessee

Name _____ Phone (____) _____

Address _____
Number and street

City State ZIP

Step 4: Identify the equipment* you are purchasing (or leasing)

* Equipment includes machinery and repair/replacement parts

Type of equipment USED KOMATSU LIFT TRUCK Model: FG20ST

Serial no. SBS231 AND 2 New LPTANKS

Step 5: Identify how you will use this equipment. Check the appropriate box.

I state that this equipment will be used

- primarily in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease.
- primarily in production agriculture.
- primarily in graphic arts production.

Step 6: Sign below

Under penalties of perjury, I state that I have examined this certificate and, to the best of my knowledge, it is true, correct, and complete.

[Signature]
Purchaser's signature

10/25/2010
Date

You may photocopy this form or you may request additional forms by visiting our web site at www.Iltax.com, by writing us, or by calling our Springfield office weekdays between 8 a.m. and 5 p.m. Our address and telephone number are below.

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010

217 785-3707

Invoice

Used Equipment Invoice # 81500860
Invoice Date 10/11/2010
Terms - COD

BILL TO: MIS001
Miscellaneous Cash

SHIP TO: MIS001
A to Z Wholesale

Alsip, IL 60803

5211 W. 65th Street
Bedford Park, IL 60638

Salesperson: 299 Writer:

P.O. # Ship Via F.O.B. Delivery Date
10/11/2010

Tax exempt form in file.

Serial #	Unit #	Make	Model	Amount
603367		Caterpillar	T30D	1,000.00

CANNOT FIND A TRUCK FOLDER

NEW PLEASE REMIT TO:
Komatsu Forklift USA, LLC.
15868 Collections Center Dr.
Chicago, IL 60693

Equipment = \$1,000.00

Sub Total	\$1,000.00
Tax @ 0%	\$0.00
Total	\$1,000.00

Signature _____ Date: _____

2011

April-11		3/21/13 JH 3/26/13 6/28/13 7/24/13 10/30/13 12/4/13							
Description	Inv. #	Inv. Date	Co Code	CUSTOMER	DESCRIPTION	TAXABLE	COMMENTS		
	83016881	08-Apr-11	CMD000	CMD CONVEYOR, INC	PARTS	51.47	2092-3929 INACTIVE SINCE 12/31/08		
	95505697	21-Apr-11	TOR000	TORTENSON GLASS CO	ROAD SERVICE	252.44	BACK REST		
Illinois - Chicago City Limits	81001579	26-Apr-11	GRE005	WELLS FARGO FINANCIAL	NEW EQUIPMENT	26,297.34	NEED PROOF OF TAX PAID BY WELLS FARGO FINANCIAL		
	95001470	06-Apr-11	ALL041	ALLIANCE AIRLINES	SHOP SERVICE	1,020.00	FABRICATED BUSHINGS		
	81500929	21-Apr-11	GRE005	WELLS FARGO FINANCIAL	USED EQUIPMENT	12,371.31	TAXABLE - NOT EXEMPT EQUIPMENT		
	81500934	30-Apr-11	GRE005	WELLS FARGO FINANCIAL	USED EQUIPMENT	33,920.45	NEED PROOF OF TAX PAID BY WELLS FARGO FINANCIAL		
	83016980	20-Apr-11	FIR000	FIRST ACCESS	PARTS	76.35	3485-2815 INACTIVE SINCE 1/31/11		
	83017005	27-Apr-11	LIF009	LIFTECH	PARTS	477.80	NO CERTIFICATE (OUT OF BUSINESS)		
	83017036	27-Apr-11	MIS001	DEPENDABLE LIFT	PARTS	143.83	NEED NEW CERTIFICATE		
	83016836	08-Apr-11	RAP001	RAPID DISPLAYS	PARTS	2,399.09	NEED CERTIFICATE		
	83016424	08-Apr-11	SEC001	SECURE LOGISTICS, INC	PARTS	16.93	NO CERTIFICATE (OUT OF BUSINESS)		
	83016774	05-Apr-11	RAP001	RAPID DISPLAYS	PARTS	126.26	NEED CERTIFICATE		
	83016916	15-Apr-11	RAP001	RAPID DISPLAYS	PARTS	1,020.30	NEED CERTIFICATE		
	83016899	14-Apr-11	CAR010	CARDINAL TRANSPORT, INC	PARTS	196.51	TAXABLE PER CUSTOMER		
	83016873	13-Apr-11	RAP001	RAPID DISPLAYS	PARTS	12.95	NEED CERTIFICATE		
	85006783	30-Apr-11	RAP001	RAPID DISPLAYS	SHOP SERVICE	949.61	MOTOR/GASKET/OIL/ACID (RESALE OR OWN EQPT?)		
	95505663	06-Apr-11	POL005	POLYCLIP SYSTEM	ROAD SERVICE	9.90	STATIC STRAP/BULB/MISC HARDWARE		
	95505714	14-Apr-11	JIM006	JIMENEZ PRODUCE	ROAD SERVICE	24.31	DIST CAP/ROTOR/SPARK PLUGS/CABLE (NOT FOR RESALE-REPA		
	95505767	28-Apr-11	CHR003	CHRIS PLATING	ROAD SERVICE	12.33	BRAKE CLEANER/MISC HARDWARE		
	95505768	28-Apr-11	CHR000	CHRIS PLATING	ROAD SERVICE	31.12	BRAKE CLEANER/HOSE/MISC HARDWARE		
	85525905	18-Apr-11	D&M000	D & M EGGS, INC	ROAD SERVICE	222.29	BRUSH ASSY/SEAL KIT/MISC HARDWARE		
	85526074	19-Apr-11	MER011	MERISANT	ROAD SERVICE	141.11	BRACKET/INSERT/CLAMP/SCREWS/		
	85526132	26-Apr-11	D&M000	D & M EGGS, INC	ROAD SERVICE	47.12	HOSES/CLAMPS/ANTI-FREEZE/		
	85525954	06-Apr-11	RAP001	RAPID DISPLAYS	ROAD SERVICE	349.66	BRUSHES/CONTACT ASSYS (RESALE OR OWN EQPT?)		
	85525952	06-Apr-11	RAP001	RAPID DISPLAYS	ROAD SERVICE	62.38	SEAL REP KIT/OIL/MISC HDW (RESALE OR OWN EQPT?)		
	85526285	27-Apr-11	RAP001	RAPID DISPLAYS	ROAD SERVICE	295.00	REBUILT PUMP MOTOR (RESALE OR OWN EQPT?)		
	85526161	18-Apr-11	MER011	MERISANT	ROAD SERVICE	7.00	STATIC STRAP		
	96004119	15-Apr-11	JET005	JET X AEROSPACE	PREVENTIVE MAINT	17.05	OIL FILTER/ENGINE OIL/MISC HARDWARE		
	96004112	14-Apr-11	JIM006	JIMENEZ PRODUCE	PREVENTIVE MAINT	15.34	OIL FILTER/ENGINE OIL/MISC HDW (NOT FOR RESALE-REPAIR T		
	96004094	11-Apr-11	POL005	POLYCLIP SYSTEM	PREVENTIVE MAINT	15.34	OIL FILTER/ENGINE OIL/MISC HARDWARE		
	96004095	11-Apr-11	POL005	POLYCLIP SYSTEM	PREVENTIVE MAINT	17.47	OIL FILTER/ENGINE OIL/MISC HARDWARE		
						80,600.06			

Invoice

Equipment Sales Invoice # 81001579
Invoice Date 4/28/2011
Terms - Net 10

BILL

TO: GRE005 - *Financed*
Wells Fargo Financial
Formerly Greater Bay Capital
300 Tri-state International Suite 400
Lincolnshire, IL 60069

SHIP

TO: LIF012
Lifting Gear Hire Corp
5500 JENSEN ST
New Orleans, LA 70123

847-652-4211 / Fax 888-375-3288

708-598-4727

Salesperson: SCOTTELLER

Writer:

P.O. # Ship Via F.O.B. Delivery Date

SIGNED QUOTE

Serial #	Unit #	Make	Model	Amount
A233713	85342	KOMATSU	FG25ST-16	26,297.34

NEW PLEASE REMIT TO:

Komatsu Forklift USA, LLC.
15868 Collections Center Dr.
Chicago, IL 60693

Equipment = \$26,297.34

Signature _____	Tax Exempt	Sub Total	\$26,297.34
Date: _____		Tax @ 9.75%	\$0.00
		Total	\$26,297.34

Provided By:
Wells Fargo Equipment Finance
Manufacturer Services Group
 300 Tri-State International, Suite 400
 Lincolnshire, IL 60069
 Phone 800-570-3607 Fax 888-375-3288

Single Sided Lease Agreement
 for Transactions under \$75,000

A Lease Program For:



Lessee	LEGAL NAME Lifting Gear Hire Corporation	DRA NAME			PHONE (800) 878-7305
	ADDRESS 9925 S Industrial Dr	CITY Bridgeview	COUNTY Cook	STATE IL	ZIP 60455
Equipment	EQUIPMENT INFORMATION				
	Quantity	Manufacturer/Model/Description			Serial Number
	1	New 2011 Komatsu Forklift FG25ST-16			A233713
Equipment Location: 5500 Jensen St. New Orleans, LA 70123					

Term In Months 60	Monthly Lease Payment* \$407.82 <i>Includes Tax 8.75%</i>	Advance Payment** \$0.00	**Applied to: first <u>0</u> month(s) and last <u>0</u> month(s)	Remittance Period: Monthly
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THIS AGREEMENT (the "Lease") IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. THE SIGNATORIES FOR THE LESSEE BELOW WARRANT AND REPRESENT THAT THEY ARE AUTHORIZED TO EXECUTE THIS LEASE ON BEHALF OF THE LESSEE.

1. Lease: Lessee agrees to lease from Lessor named below the equipment listed above and on any attached schedule (the "Equipment"). Lessee authorizes Lessor to adjust the Lease payments by up to 10% if the cost of the Equipment or taxes differs from the supplier's estimate. Payments will commence upon delivery of the Equipment and are due on the first day of each and every consecutive remittance period thereafter at Lessor's office. Lessee's Lease obligations are absolute, unconditional, and are not subject to cancellation, reduction, setoff or counterclaim. Lessee agrees to pay a documentation fee of \$100.00. When a payment is not made within five days when due, Lessee agrees to pay Lessor a late charge of 10% for each delinquent payment. LESSEE ACKNOWLEDGES THAT NO EQUIPMENT SUPPLIER IS AUTHORIZED TO CHANGE ANY TERM, PROVISION OR CONDITION OF THE LEASE.

2. Equipment Use, Maintenance and Warranties: Lessor is leasing the Equipment to Lessee "AS-IS" AND MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. Lessor transfers to Lessee any manufacturer warranties. Lessee is required at its own cost to keep the Equipment repaired and maintained in good working order and as required by the manufacturer's warranty, certification and standard full service maintenance contract, and to pay for all supplies and repairs. If the Lease payment includes the cost of maintenance and/or service provided by a third party, Lessee agrees that Lessor is not responsible for performance under any agreement for the same. Lessee will make all claims about maintenance and service to the third party. Lessee agrees that any claims about maintenance or service will not impact its obligation to pay all Lease payments when due. Lessee acknowledges that Lessor is not the manufacturer's or supplier's agent, nor is the manufacturer or supplier an agent of Lessor.

3. Assignment: Lessee agrees not to transfer, sell, sublease, assign, pledge, relocate, move or encumber either the Equipment or any rights under the Lease without Lessor's prior written consent. Lessor may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits of Lessor and will not have to perform any of Lessor's obligations and the rights of the new owner will not be subject to any claims, defenses, or setoffs that Lessee may have against Lessor or any supplier.

4. Risk of Loss and Insurance: Lessor is not responsible for any losses or injuries caused by the equipment and Lessee will reimburse Lessor and defend Lessor against any such claims. This indemnity will continue after the termination of this Lease. Lessee will obtain and maintain comprehensive public liability insurance naming Lessor as an additional insured with coverages and amounts acceptable to Lessor. Lessee is responsible for all risks of loss or damage to the equipment and if any loss occurs Lessee is required to satisfy all Lease obligations. Lessee will keep the equipment insured against all risks of loss or damage for an amount equal to its replacement cost. Lessee will list Lessor as the loss payee for the property insurance and provide written proof of the property insurance. If Lessee fails to provide proof of property insurance, or if such insurance terminates for any reason, then Lessor may elect to obtain such insurance on the equipment at Lessee's expense. Lessee agrees that Lessor may charge Lessee a periodic charge for such insurance. This periodic charge will include reimbursement for premiums advanced by Lessor to purchase insurance, billing and tracking fees, charges for processing and related fees associated with other insurance, and a finance charge on any advances Lessor makes for premiums, (collectively, the "Insurance Charge"). Lessor and/or one or more of its affiliates and/or agents may receive a portion of the Insurance Charge, which may include a profit. Lessor is not obligated to obtain, and may cancel, the other insurance at any time without notice to Lessee. Any other insurance need not name Lessee as an insured or protect Lessee's interests. The Insurance Charge may be higher than if Lessee obtained insurance on its own.

5. Taxes: Lessee agrees to pay when due, either directly or as reimbursement to Lessor, all taxes (i.e. sales, use and personal property) and charges in connection with ownership and use of the Equipment. Lessor may charge Lessee a processing fee for administering property tax filings.

6. Renewal/ Return of Equipment: THIS LEASE IS AUTOMATICALLY RENEWED FOR A ONE MONTH PERIOD UNLESS CANCELLED IN WRITING BY EITHER PARTY NOT LESS THAN ONE-HUNDRED TWENTY (120) DAYS NOR MORE THAN ONE-HUNDRED EIGHTY (180) DAYS PRIOR TO THE SCHEDULED EXPIRATION DATE. AFTER THIS PERIOD, THE TERM OF THE LEASE WILL BE EXTENDED FOR SUBSEQUENT FULL MONTH PERIODS AT THE REGULAR LEASE PAYMENT UNTIL LESSEE HAS GIVEN AT LEAST 120 DAYS WRITTEN NOTICE TERMINATING THE LEASE. SUCH TERMINATION WILL TAKE EFFECT ONLY UPON COMPLETION OF ALL OF LESSEE'S OBLIGATIONS UNDER THE LEASE. Upon expiration of the initial lease term, or any subsequent renewal term(s), the Lessee shall return all the Equipment in good working condition at Lessee's cost in a time, manner, and to a location designated by Lessor.

7. Default: If Lessee fails to pay Lessor as agreed or breaches any other obligation under this Lease, Lessor will have the right to (i) sue Lessee for all past due payments and all payments to become due in the future for the unexpired term, plus the residual value Lessor has placed on the Equipment and other charges Lessee owes Lessor, and (ii) repossess the Equipment. Lessee will also pay for all reasonable attorney's fees and costs incurred by Lessor in connection with the collection or enforcement of the Lease.

8. Miscellaneous: THIS LEASE SHALL BE GOVERNED BY THE LAWS OF ILLINOIS. ANY LEGAL ACTION CONCERNING THIS LEASE SHALL BE BROUGHT IN A COURT LOCATED IN LAKE COUNTY, ILLINOIS. LESSOR AND LESSEE EACH IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS. Lessee authorizes Lessor to sign financing statements and file financing statements on Lessee's behalf. Lessee agrees the Lease is a Finance Lease as defined in Article 2A of the Uniform Commercial Code ("UCC"), that Lessee has selected both the Equipment and the vendor, and that Lessor is entitled to all benefits, privileges and protections of a lessor under a finance lease. To the extent permitted by law, Lessee agrees to waive any and all rights and remedies granted to Lessee under Article 2A of the UCC. Lessee agrees that the Equipment will only be used for business purposes and not for personal, family or household use. Lessee and Guarantor (if any) agree that a facsimile copy of the Lease and Guaranty with facsimile signatures may be deemed as an original and will be admissible as evidence of the Lease and Guaranty.

LESSEE SIGNATURE	THIS LEASE IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. LESSEE REPRESENTS THAT ALL ACTIONS REQUIRED TO AUTHORIZE THE EXECUTION OF THIS LEASE ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORY HAS BEEN TAKEN.		INDIVIDUAL GUARANTY	The undersigned absolutely, irrevocably and unconditionally guarantees to Lessor all payments and other obligations under this Lease or future leases to which Lessor and Lessee are parties. This is an absolute and continuing guaranty. THIS INDIVIDUAL GUARANTEE SHALL BE GOVERNED BY THE LAWS OF THE STATE OF ILLINOIS AND SUBJECT TO ALL TERMS OF PARAGRAPH 8 OF THE LEASE. The undersigned consents to any modification of the Lease and waives any right to require suit against Lessee before enforcing this Guaranty.	
	Lessee (Full Legal Name) Lifting Gear Hire Corporation			Signature	Date
	Signature <i>Thomas Beasley</i>	Date 5-6-11		Print Name	Phone
LESSOR	Print Name <i>Thomas Beasley</i>	Title <i>Business Support</i>	ACCEPTING	The Equipment has been received and is in good working order. Accordingly, Lessee hereby authorizes Lessor to pay the supplier for the Equipment.	
	For Office Use Only			Signature <i>Thomas Beasley</i>	Date 5-6-11
	Accepted Date	Lease Number 211123424		Print Name <i>Thomas Beasley</i>	Title <i>Business Support</i>

Wells Fargo Equipment Finance is the trade name for certain equipment leasing and finance businesses of Wells Fargo Bank, N.A. and its subsidiaries, including the Wells Fargo Equipment Finance division of Wells Fargo Bank, N.A., located in Lincolnshire, Illinois.

**Wells Fargo Equipment Finance
Manufacturer Services Group**
300 Tri-State International, Suite 400
Lincolnshire, IL 60069
Phone 800-570-3607 Fax: 888-375-3288

In order for us to set up your account correctly please complete the following information.
If the address for either the bill to or the equipment location is the same as the lease, please
indicate by writing in "SAME AS LEASE" on the address line. Thank you.

BILL TO ADDRESS:
(if different than Equipment Location)

Lessee Name Lifting Gear Hire Corporation
Address 9925 S. INDUSTRIAL DR
City Bridgview State ILL Zip 60455
County COOK
Phone Number 708-599-4727 Fax Number _____
Accounts Payable Contact Thomas Beasley

EQUIPMENT LOCATION ADDRESS:

Lessee Name Lifting Gear Hire Corporation
Address 5500 Jensen St
City New Orleans State LA Zip 70123
County _____
Phone Number 504-733-7225 Fax Number _____
Contact Jermone Gauff

Federal Tax ID # 36-3692363

TAX STATUS

IF you are tax exempt, we must have a copy of your exemption certificate. Please forward a copy
along with the return of the signed lease documents. If you are exempt and an exemption is not
received, we are required to include tax on your monthly lease payment. Please indicate your tax
status below:

- I am EXEMPT and have enclosed my tax exempt certificate and/or resale certificate.
- I am NOT tax exempt.

*NOTICE: Wells Fargo Equipment Finance complies with Section 326 of the USA PATRIOT Act. This law
mandates that we verify certain information about you when you open an account. We will ask you for your
name, address and federal tax ID number. We may also ask to see other identifying documents.*

Invoice

Used Equipment Invoice # 81500929
Invoice Date 4/21/2011
Terms - Net 10

BILL TO: GRE005 Wells Fargo Financial Formerly Greater Bay Capital 300 Tri-state International Suite 400 Lincolnshire, IL 60069 847-652-4211 / Fax 888-375-3288	SHIP TO: GRE005 Brothers Leal Inc. 12007 South Cicero Alsip, IL 60803 708-385-4454 708-385-4400 <i>Salesperson: 204 Writer:</i>
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<i>P.O. #</i>	<i>Ship Via</i>	<i>F.O.B.</i>	<i>Delivery Date</i> 4/21/2011
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Tax exempt form provided

<i>Serial #</i>	<i>Unit #</i>	<i>Make</i>	<i>Model</i>	<i>Amount</i>
585668	10066	Kalmar	P50BX	12,371.31

<i>Description</i>	<i>Amount</i>
Local Freight	300.00

NEW PLEASE REMIT TO:
 Komatsu Forklift USA, LLC.
 15868 Collections Center Dr.
 Chicago, IL 60693

Misc = \$300.00 Equipment = \$12,371.31

Sub Total	\$12,671.31
Tax @ 0%	\$0.00
Total	\$12,671.31

Signature _____ Date: _____

Wells Fargo Equipment Finance
Manufacturer Services Group
 300 Tri-State International, Suite 400
 Lincolnshire, IL 60069

Single Sided Lease Agreement
 for Transactions under \$75,000
 With \$1.00 Purchase Option



Lessee	LEGAL NAME Brothers Leal LLC	DBA NAME	PHONE (708) 385-4400
	ADDRESS 12007 S Cicero Ave	CITY Aislep	STATE IL
Equipment	EQUIPMENT INFORMATION		
	Quantity 1	Manufacturer/Model/Description 2007 Kalmar Forklift P50	Serial Number 585658
Term in Months 36	Monthly Lease Payment \$382.04 (plus applicable taxes)	Advance Payment** \$0.00 (plus applicable taxes)	End of Lease Purchase Option <input checked="" type="checkbox"/> \$1.00 PURCHASE OPTION

THIS AGREEMENT (the "Lease") IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. THE SIGNATORIES FOR THE LESSEE BELOW WARRANT AND REPRESENT THAT THEY ARE AUTHORIZED TO EXECUTE THIS LEASE ON BEHALF OF THE LESSEE.

1. Lease: Lessee agrees to lease from Lessor named below the equipment listed above and on any attached schedule (the "Equipment"). Lessee authorizes Lessor to adjust the Lease payments by up to 10% if the cost of the Equipment or taxes differs from the supplier's estimate. Payments will commence upon delivery of the Equipment and are due on the first day of each and every consecutive remittance period thereafter at Lessor's office. Lessee's Lease obligations are absolute, unconditional, and are not subject to cancellation, reduction, setoff or counterclaim. Lessee agrees to pay a documentation fee of \$100.00. When a payment is not made within five days when due, Lessee agrees to pay Lessor a late charge of 10% for each delinquent payment. LESSEE ACKNOWLEDGES THAT NO EQUIPMENT SUPPLIER IS AUTHORIZED TO CHANGE ANY TERM, PROVISION OR CONDITION OF THE LEASE.

2. Equipment Use, Maintenance and Warranties: Lessor is leasing the Equipment to Lessee "AS-IS" AND MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. Lessor transfers to Lessee any manufacturer warranties. Lessee is required at its own cost to keep the Equipment repaired and maintained in good working order and as required by the manufacturer's warranty, certification and standard full service maintenance contract, and to pay for all supplies and repairs. If the Lease payment includes the cost of maintenance and/or service provided by a third party, Lessee agrees that Lessor is not responsible for performance under any agreement for the same. Lessee will make all claims about maintenance and service to the third party. Lessee agrees that any claims about maintenance or service will not impact its obligation to pay all Lease payments when due. Lessee acknowledges that Lessor is not the manufacturer's or supplier's agent, nor is the manufacturer or supplier an agent of Lessor.

3. Assignment: Lessee agrees not to transfer, sell, sublease, assign, pledge, relocate, move or encumber either the Equipment or any rights under the Lease without Lessor's prior written consent. Lessor may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits of Lessor and will not have to perform any of Lessor's obligations and the rights of the new owner will not be subject to any claims, defenses, or setoffs that Lessee may have against Lessor or any supplier.

4. Risk of Loss and Insurance: Lessor is not responsible for any losses or injuries caused by the equipment and Lessee will reimburse Lessor and defend Lessor against any such claims. This indemnity will continue after the termination of this Lease. Lessee will obtain and maintain comprehensive public liability insurance naming Lessor as an additional insured with coverages and amounts acceptable to Lessor. Lessee is responsible for all risks of loss or damage to the equipment and if any loss occurs Lessee is required to satisfy all Lease obligations. Lessee will keep the equipment insured against all risks of loss or damage for an amount equal to its replacement cost. Lessee will list Lessor as the loss payee for the property insurance and provide written proof of the property insurance. If Lessee fails to provide proof of property insurance, or if such insurance terminates for any reason, then Lessor may elect to obtain such insurance on the equipment at Lessee's expense. Lessee agrees that Lessor may charge Lessee a periodic charge for such insurance. This periodic charge will include reimbursement for premiums advanced by Lessor to purchase insurance, billing and tracking fees, charges for processing and related fees associated with other insurance, and a finance charge on any advances Lessor makes for premiums, (collectively, the "Insurance Charge"). Lessor and/or one or more of its affiliates and/or agents may receive a portion of the Insurance Charge, which may include a profit. Lessor is not obligated to obtain, and may cancel, the other insurance at any time without notice to Lessee. Any other insurance need not name Lessee as an insured or protect Lessee's interests. The Insurance Charge may be higher than if Lessee obtained insurance on its own.

5. Taxes: Lessee agrees to pay when due, either directly or as reimbursement to Lessor, all taxes (i.e. sales, use and personal property) and charges in connection with ownership and use of the Equipment. Lessor may charge Lessee a processing fee for administering property tax filings.

6. End of Lease: Provided Lessee is not in default and all charges under the Lease have been paid in full, Lessee may, exercise the option to purchase the Equipment under this lease for \$1.00. If Lessee purchases the Equipment, it shall be after the end of the original lease term. Such purchase shall be in whole and not in part, and on an as-is, where-is basis without representations or warranties of any kind whatsoever.

7. Default: If Lessee fails to pay Lessor as agreed or breaches any other obligation under this Lease, Lessor will have the right to (i) sue Lessee for all past due payments and all payments to become due in the future for the unexpired term, plus the residual value Lessor has placed on the Equipment and other charges Lessee owes Lessor, and (ii) repossess the Equipment. Lessee will also pay for all reasonable attorney's fees and costs incurred by Lessor in connection with the collection or enforcement of the Lease.

8. Miscellaneous: THIS LEASE SHALL BE GOVERNED BY THE LAWS OF ILLINOIS. ANY LEGAL ACTION CONCERNING THIS LEASE SHALL BE BROUGHT IN A COURT LOCATED IN LAKE COUNTY, ILLINOIS. LESSOR AND LESSEE EACH IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS. Lessee authorizes Lessor to sign financing statements and file financing statements on Lessee's behalf. Lessee agrees the Lease is a Finance Lease as defined in Article 2A of the Uniform Commercial Code ("UCC"), that Lessee has selected both the Equipment and the vendor, and that Lessor is entitled to all benefits, privileges and protections of a lessor under a finance lease. To the extent permitted by law, Lessee agrees to waive any and all rights and remedies granted to Lessee under Article 2A of the UCC. If this Lease is deemed to be a secured transaction, Lessee grants Lessor a security interest in the Equipment to secure all of Lessee's obligations under this Lease. Lessee agrees that the Equipment will only be used for business purposes and not for personal, family or household use. Lessee and Guarantor (if any) agree that a facsimile copy of the Lease and Guaranty with facsimile signatures may be deemed as an original and will be admissible as evidence of the Lease and Guaranty. The parties both intend to comply with all applicable laws. In no event will Lessor charge or collect any amounts in excess of those allowed by applicable law. Any part of this Lease that could be read under any circumstances to allow for a charge higher than that allowable under any applicable legal limit is limited and modified by this paragraph to limit the amounts chargeable under this Lease to the maximum amount allowed under the legal limit.

LESSEE SIGNATURE	THIS LEASE IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. LESSEE REPRESENTS THAT ALL ACTIONS REQUIRED TO AUTHORIZE THE EXECUTION OF THIS LEASE ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORY HAS BEEN TAKEN.		INDIVIDUAL GUARANTY	The undersigned absolutely, irrevocably and unconditionally guarantees to Lessor all payments and other obligations under this Lease or future leases to which Lessor and Lessee are parties. This is an absolute and continuing guaranty. THIS INDIVIDUAL GUARANTEE SHALL BE GOVERNED BY THE LAWS OF THE STATE OF ILLINOIS AND SUBJECT TO ALL TERMS OF PARAGRAPH 8 OF THE LEASE. The undersigned consents to any modification of the Lease and waives any right to require suit against Lessee before enforcing this Guaranty.	
	Lessee (Full Legal Name) Brothers Leal LLC			Signature	Date
	Signature	Date		Print Name	Phone
	Print Name	Title		Address	
LESSOR	For Office Use Only		ACCEPTANCE	The Equipment has been received and is in good working order. Accordingly, Lessee hereby authorizes Lessor to pay the supplier for the Equipment.	
	Acceptance Date	Lease Number		Signature	Date
	Accepted By:	211122594		Print Name	Title

Wells Fargo Equipment Finance is the trade name for certain equipment leasing and finance businesses of Wells Fargo Bank, N.A. and its subsidiaries, including the Wells Fargo Equipment Finance division of Wells Fargo Bank, N.A., located in Lincolnshire, Illinois.

**Wells Fargo Equipment Finance
Manufacturer Services Group**
300 Tri-State International, Suite 400
Lincolnshire, IL 60069
Phone 800-570-3607 Fax: 888-375-3288

In order for us to set up your account correctly please complete the following information.
If the address for either the bill to or the equipment location is the same as the lease, please
indicate by writing in "SAME AS LEASE" on the address line. Thank you.

BILL TO ADDRESS:
(if different than Equipment Location)

Lessee Name **Brothers Leal LLC**
Address _____
City _____ State _____ Zip _____
County _____
Phone Number _____ Fax Number _____
Accounts Payable Contact _____

EQUIPMENT LOCATION ADDRESS:

Lessee Name **Brothers Leal LLC**
Address _____
City _____ State _____ Zip _____
County _____
Phone Number _____ Fax Number _____
Contact _____

Federal Tax ID # 27-2266223 _____

TAX STATUS

IF you are tax exempt, we must have a copy of your exemption certificate. Please forward a copy
along with the return of the signed lease documents. If you are exempt and an exemption is not
received, we are required to include tax on your monthly lease payment. Please indicate your tax
status below:

I am EXEMPT and have enclosed my tax exempt certificate and/or resale certificate.

I am NOT tax exempt.

*NOTICE: Wells Fargo Equipment Finance complies with Section 326 of the USA PATRIOT Act. This law
mandates that we verify certain information about you when you open an account. We will ask you for your
name, address and federal tax ID number. We may also ask to see other identifying documents.*

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Wells Fargo Equipment Finance division of Wells Fargo Bank, N.A., located in Lincolnshire, Illinois.

211122594



Illinois Department of Revenue

ST-587 Equipment Exemption Certificate

Step 1: Identify the seller

The seller must keep this certificate.

Name Komatsu Forklift of Chicago Phone (708) 385-0330

Address 11800 South Austin,
Number and street
IBT no. 2500-5367
Illinois business tax number

Alsip, IL 60803
City State ZIP

Step 2: Identify the purchaser (lessor)

Name Brothers Leal, Inc. Phone (708) 385-4400

Address 12207 South Cicero Avenue
Number and street
Date of purchase 04/07/2011
Month Day Year

Alsip, IL 60803
City State ZIP

Step 3: Identify the lessee

Name Wells Fargo Financial Capital Finance Phone (847) 580-8850

Address 300 Tri-State International Suite 400
Number and street

Lincolnshire, IL 60069
City State ZIP

Step 4: Identify the equipment* you are purchasing (or leasing)

* Equipment includes machinery and repair/replacement parts

Type of equipment Kalmar P50

Serial no. 585658

Step 5: Identify how you will use this equipment. Check the appropriate box.

I state that this equipment will be used

- primarily in the manufacturing or assembling of tangible personal property for wholesale or retail sale or lease.
- primarily in production agriculture.
- primarily in graphic arts production.

Step 6: Sign below

Under penalties of perjury, I state that I have examined this certificate and, to the best of my knowledge, it is true, correct, and complete.

Chris [Signature]
Purchaser's signature

4/07/2011
Date

You may photocopy this form or you may request additional forms by visiting our web site at www.ILtax.com, by writing us, or by calling our Springfield office weekdays between 8 a.m. and 5 p.m. Our address and telephone number are below.

ILLINOIS DEPARTMENT OF REVENUE
PO BOX 19010
SPRINGFIELD IL 62794-9010

217 785-3707

Invoice

Used Equipment Invoice # 81500934
Invoice Date 4/30/2011
Terms - Net 10

BILL	SHIP
TO: GRE005	TO: LIF012
Wells Fargo Financial	Lifting Gear Hire Corp
Formerly Greater Bay Capital	
300 Tri-state International Suite 400	400 Union Bower Ct.
Lincolnshire, IL 60069	Irving, TX 75061
847-652-4211 / Fax 888-375-3288	708-598-4727
	Salesperson: 205 Writer:

P.O. #	Ship Via	F.O.B.	Delivery Date
Lease			4/30/2011

Serial #	Unit #	Make	Model	Amount
130882A	10172	Komatsu	FG45BCS-8	33,920.45

NEW PLEASE REMIT TO:
Komatsu Forklift USA, LLC.
15868 Collections Center Dr.
Chicago, IL 60693

Equipment = \$33,920.45

Signature _____	Date: _____	Sub Total	\$33,920.45
		Tax @ 0%	\$0.00
		Total	\$33,920.45

Wells Fargo Equipment Finance
 Manufacturer Services Group
 300 Tri-State International, Suite 400
 Lincolnshire, IL 60069
 Phone 800-570-3607 Fax: 888-375-3288

Single Sided Lease Agreement
 for Transactions under \$75,000



Lessee	LEGAL NAME	DBA NAME			PHONE	(800) 878-7306
	Lifting Gear Hire Corporation					
Equipment	ADDRESS	CITY	COUNTY	STATE	ZIP	
	9925 S Industrial Dr Bridgeview Cook IL 60455					
EQUIPMENT INFORMATION						
Quantity	Manufacturer/Model/Description				Serial Number	
1	Used 2005 Komatsu Forklift FC45BCS19TT				130882A	
Equipment Location: 400 Union Bower Ct Irving, TX 75061						
Term in Months	Monthly Lease Payment*	Advance Payment**	**Applied to: first 0 month(s) and last 0 month(s)		Remittance Period: Monthly	
60	\$646.24 <i>Includes Tax @ 8.25%</i>	\$0.00				

THIS AGREEMENT (the "Lease") IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. THE SIGNATORIES FOR THE LESSEE BELOW WARRANT AND REPRESENT THAT THEY ARE AUTHORIZED TO EXECUTE THIS LEASE ON BEHALF OF THE LESSEE.

1. Lease: Lessee agrees to lease from Lessor named below the equipment listed above and on any attached schedule (the "Equipment"). Lessee authorizes Lessor to adjust the Lease payments by up to 10% if the cost of the Equipment or taxes differs from the supplier's estimate. Payments will commence upon delivery of the Equipment and are due on the first day of each and every consecutive remittance period thereafter at Lessor's office. Lessee's Lease obligations are absolute, unconditional, and are not subject to cancellation, reduction, setoff or counterclaim. Lessee agrees to pay a documentation fee of \$100.00. When a payment is not made within five days when due, Lessee agrees to pay Lessor a late charge of 10% for each delinquent payment. LESSEE ACKNOWLEDGES THAT NO EQUIPMENT SUPPLIER IS AUTHORIZED TO CHANGE ANY TERM, PROVISION OR CONDITION OF THE LEASE.

2. Equipment Use, Maintenance and Warranties: Lessor is leasing the Equipment to Lessee "AS-IS" AND MAKES NO WARRANTIES, EXPRESS OR IMPLIED, INCLUDING WARRANTIES OF MERCHANTABILITY, OR FITNESS FOR A PARTICULAR PURPOSE. Lessor transfers to Lessee any manufacturer warranties. Lessee is required at its own cost to keep the Equipment repaired and maintained in good working order and as required by the manufacturer's warranty, certification and standard full service maintenance contract, and to pay for all supplies and repairs. If the Lease payment includes the cost of maintenance and/or service provided by a third party, Lessee agrees that Lessor is not responsible for performance under any agreement for the same. Lessee will make all claims about maintenance and service to the third party. Lessee agrees that any claims about maintenance or service will not impact its obligation to pay all Lease payments when due. Lessee acknowledges that Lessor is not the manufacturer's or supplier's agent, nor is the manufacturer or supplier an agent of Lessor.

3. Assignment: Lessee agrees not to transfer, sell, sublease, assign, pledge, relocate, move or encumber either the Equipment or any rights under the Lease without Lessor's prior written consent. Lessor may sell, assign, or transfer the Lease and the new owner will have the same rights and benefits of Lessor and will not have to perform any of Lessor's obligations and the rights of the new owner will not be subject to any claims, defenses, or setoffs that Lessee may have against Lessor or any supplier.

4. Risk of Loss and Insurance: Lessor is not responsible for any losses or injuries caused by the equipment and Lessee will reimburse Lessor and defend Lessor against any such claims. This indemnity will continue after the termination of this Lease. Lessee will obtain and maintain comprehensive public liability insurance naming Lessor as an additional insured with coverages and amounts acceptable to Lessor. Lessee is responsible for all risks of loss or damage to the equipment and if any loss occurs Lessee is required to satisfy all Lease obligations. Lessee will keep the equipment insured against all risks of loss or damage for an amount equal to its replacement cost. Lessee will list Lessor as the loss payee for the property insurance and provide written proof of the property insurance. If Lessee fails to provide proof of property insurance, or if such insurance terminates for any reason, then Lessor may elect to obtain such insurance on the equipment at Lessee's expense. Lessee agrees that Lessor may charge Lessee a periodic charge for such insurance. This periodic charge will include reimbursement for premiums advanced by Lessor to purchase insurance, billing and tracking fees, charges for processing and related fees associated with other insurance, and a finance charge on any advances Lessor makes for premiums, (collectively, the "Insurance Charge"). Lessor and/or one or more of its affiliates and/or agents may receive a portion of the Insurance Charge, which may include a profit. Lessor is not obligated to obtain, and may cancel, the other insurance at any time without notice to Lessee. Any other insurance need not name Lessee as an insured or protect Lessee's interests. The Insurance Charge may be higher than if Lessee obtained insurance on its own.

5. Taxes: Lessee agrees to pay when due, either directly or as reimbursement to Lessor, all taxes (i.e. sales, use and personal property) and charges in connection with ownership and use of the Equipment. Lessor may charge Lessee a processing fee for administering property tax filings.

6. Renewal; Return of Equipment: THIS LEASE IS AUTOMATICALLY RENEWED FOR A ONE MONTH PERIOD UNLESS CANCELLED IN WRITING BY EITHER PARTY NOT LESS THAN ONE-HUNDRED TWENTY (120) DAYS NOR MORE THAN ONE-HUNDRED EIGHTY (180) DAYS PRIOR TO THE SCHEDULED EXPIRATION DATE. AFTER THIS PERIOD, THE TERM OF THE LEASE WILL BE EXTENDED FOR SUBSEQUENT FULL MONTH PERIODS AT THE REGULAR LEASE PAYMENT UNTIL LESSEE HAS GIVEN AT LEAST 120 DAYS WRITTEN NOTICE TERMINATING THE LEASE. SUCH TERMINATION WILL TAKE EFFECT ONLY UPON COMPLETION OF ALL OF LESSEE'S OBLIGATIONS UNDER THE LEASE. Upon expiration of the initial lease term, or any subsequent renewal term(s), the Lessee shall return all the Equipment in good working condition at Lessee's cost in a time, manner, and to a location designated by Lessor.

7. Default: If Lessee fails to pay Lessor as agreed or breaches any other obligation under this Lease, Lessor will have the right to (i) sue Lessee for all past due payments and all payments to become due in the future for the unexpired term, plus the residual value Lessor has placed on the Equipment and other charges Lessee owes Lessor, and (ii) repossess the Equipment. Lessee will also pay for all reasonable attorney's fees and costs incurred by Lessor in connection with the collection or enforcement of the Lease.

8. Miscellaneous: THIS LEASE SHALL BE GOVERNED BY THE LAWS OF ILLINOIS. ANY LEGAL ACTION CONCERNING THIS LEASE SHALL BE BROUGHT IN A COURT LOCATED IN LAKE COUNTY, ILLINOIS. LESSOR AND LESSEE EACH IRREVOCABLY WAIVE ANY RIGHT TO A JURY TRIAL IN ANY SUCH PROCEEDINGS. Lessee authorizes Lessor to sign financing statements and file financing statements on Lessee's behalf. Lessee agrees the Lease is a Finance Lease as defined in Article 2A of the Uniform Commercial Code ("UCC"), that Lessee has selected both the Equipment and the vendor, and that Lessor is entitled to all benefits, privileges and protections of a lessor under a finance lease. To the extent permitted by law, Lessee agrees to waive any and all rights and remedies granted to Lessee under Article 2A of the UCC. If this Lease is deemed to be a secured transaction, Lessee grants Lessor a security interest in the Equipment to secure all of Lessee's obligations under this Lease. Lessee agrees that the Equipment will only be used for business purposes and not for personal, family or household use. Lessee and Guarantor (if any) agree that a facsimile copy of the Lease and Guaranty with facsimile signatures may be deemed as an original and will be admissible as evidence of the Lease and Guaranty.

THIS LEASE IS EFFECTIVE ONLY UPON SIGNING BY BOTH PARTIES. THIS LEASE IS NON-CANCELLABLE BY LESSEE. LESSEE REPRESENTS THAT ALL ACTIONS REQUIRED TO AUTHORIZE THE EXECUTION OF THIS LEASE ON BEHALF OF THE LESSEE BY THE FOLLOWING SIGNATORY HAS BEEN TAKEN.

Lessee (Full Legal Name)
 Lifting Gear Hire Corporation

Signature: *Thomas Beasley* Date: 5-6-11
 Print Name: Thomas Beasley Title: Business Support Manager

For Office Use Only Lessor: Wells Fargo Bank, N.A.

Acceptance Date: Lease Number: 211122593

Accepted By:

INDIVIDUAL GUARANTY

The undersigned absolutely, irrevocably and unconditionally guarantees to Lessor all payments and other obligations under this Lease or future leases to which Lessor and Lessee are parties. This is an absolute and continuing guaranty. THIS INDIVIDUAL GUARANTEE SHALL BE GOVERNED BY THE LAWS OF THE STATE OF ILLINOIS AND SUBJECT TO ALL TERMS OF PARAGRAPH 8 OF THE LEASE. The undersigned consents to any modification of the Lease and waives any right to require suit against Lessee before enforcing this Guaranty.

Signature: _____ Date: _____
 Print Name: _____ Phone: _____
 Address: _____

The Equipment has been received and is in good working order. Accordingly, Lessee hereby authorizes Lessor to pay the supplier for the Equipment.

Signature: *Thomas Beasley* Date: 5-6-11
 Print Name: Thomas Beasley Title: Business Support Manager

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**Wells Fargo Equipment Finance
Manufacturer Services Group**
300 Tri-State International, Suite 400
Lincolnshire, IL 60069
Phone 800-570-3607 Fax: 888-375-3288

In order for us to set up your account correctly please complete the following information.
If the address for either the bill to or the equipment location is the same as the lease, please
indicate by writing in "SAME AS LEASE" on the address line. Thank you.

BILL TO ADDRESS:
(if different than Equipment Location)

Lessee Name **Lifting Gear Hire Corporation**
Address 9925 S. INDUSTRIAL DR
City BROOKVIEW State ILL Zip 60455
County COOK
Phone Number 708-598-4727 Fax Number _____
Accounts Payable Contact Thomas Bersley

EQUIPMENT LOCATION ADDRESS:

Lessee Name **Lifting Gear Hire Corporation**
Address 400 UNION BOWER CT
City IRVING State TX Zip 75061
County _____
Phone Number 972-438-4057 Fax Number _____
Contact MIKE McEVOY

Federal Tax ID # 36-3692363 _____

TAX STATUS

If you are tax exempt, we must have a copy of your exemption certificate. Please forward a copy
along with the return of the signed lease documents. If you are exempt and an exemption is not
received, we are required to include tax on your monthly lease payment. Please indicate your tax
status below:

- I am EXEMPT and have enclosed my tax exempt certificate and/or resale certificate.
- I am NOT tax exempt.

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mandates that we verify certain information about you when you open an account. We will ask you for your
name, address and federal tax ID number. We may also ask to see other identifying documents.

EXHIBIT C

UNIFORM SALES & USE TAX CERTIFICATE—MULTIJURISDICTION

The below-listed states have indicated that this form of certificate is acceptable, subject to the notes on pages 2-4. The issuer and the recipient have the responsibility of determining the proper use of this certificate under applicable laws in each state, as these may change from time to time.

Issued to Seller: _____

Address: _____

I certify that:

Name of Firm (Buyer): Wells Fargo Bank, N.A.

Address: 1250 Montego, Walnut Creek, CA 94598

is engaged as a registered

- Wholesaler
 Retailer
 Manufacturer
 Seller (California)
 Lessor (see notes on pages 2-4)
 Other (Specify) _____

and is registered with the below listed states and cities within which your firm would deliver purchases to us and that any such purchases are for wholesale, resale, ingredients or components of a new product or service to be resold, leased, or rented in the normal course of business. We are in the business of wholesaling, retailing, manufacturing, leasing (renting) the following:

Description of Business: Financial Services - Equipment Leasing and Finance

General description of tangible property or taxable services to be purchased from the seller: _____

Heavy equipment, machinery and medical equipment

State	State Registration Number	State	State Registration Number
AL	R00074006	MO	17665663
AR	0272069-76-001	NE	1-8155887-1
AZ	07-532119-L	NV	66081-3350
CA	19-662489	NJ	952318940
CO	26-24346-0000	NM	01-504201004
CT	2823821	NC	600478692
DC	350000038398	ND	17293600
FL	80-8015139873-5	OH	99-0377624
GA	175423427	OK	886141
HI	W20214488-01	PA	84-049365
ID	000693018-U	RI	94-134739300
IL	1278-8627	SC	099415332
IA	977006416	SD	73-001-941347373B-UT-001
KS	004-941347393F-01	TN	104267750
KY	906412	TX	1-94-1347393-5
ME	1135498	UT	11741882002STC
MD	11550918	VT	450-941347393F-02
MI	ME0155005	WA	601-742-56-3
MN	4390083	WI	456-0002261555-05

I further certify that if any property or service so purchased tax free is used or consumed by the firm as to make it subject to a Sales or use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be a part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until canceled by us in writing or revoked by the city or state.

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature: [Signature]
 (Owner, Partner or Corporate Officer)

Title: VP

Date: 1-1-14