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DEBORAH L. PEYTON, RECORDER/REGISTRA
DELAWARE COUNTY IOWA

Prepared by Jeffrey L. Walters, 2080 Southpark Court, Dubuque, IA 52003 (563) 582-2926

ASSIGNMENT OF LEASE AGREEMENT

THIS AGREEMENT, entered into this 31st day of October, 2005, between ACQUISITION INVESTMENTS OF MANCHESTER, L.L.C. (hereinafter referred to as LANDLORD), and HENDERSON MANUFACTURING, INC., (hereinafter referred to as TENANT), and E.C.I.A. BUSINESS GROWTH, INC., an Iowa corporation, Dubuque, Iowa, (hereinafter referred to as LENDER).

WHEREAS, TENANT is the Lessee of the following described real estate, to-wit:

> Parcel P in the SW 1/4 - SE 1/4 Section 32 - T89N - R5W City of Manchester, Delaware County, Iowa, according to plat recorded in Book 2004, Page 4504,
>
> Lot Two (2) of Lot Thirteen (13) of the Sub-Division of Section 32-89-5 in Delaware County, Iowa, according to plat recorded in Book 2 Plats, Page 96 ½, except that part conveyed to the State of Iowa by Easement recorded in Book 91 L.D., Page 403, and also except that part conveyed to the City of Manchester, Iowa, by Quit Claim Deed recorded in Book 125, L.D., Page 322,

and LENDER is the owner and holder of a note and mortgage in the principal sum of $864,000.00 made by **ACQUISITION INVESTMENTS OF MANCHESTER, L.L.C.** as Borrower and RANDALL L. SMEDSTAD, MARK S. HOLLINRAKE, MART E. WARD, HENDERSON ENTERPRISES, INC., HENDERSON MANUFACTURING, INC. and HENDERSON TRUCK EQUIPMENT, L.L.C. as Guarantors, to E.C.I.A BUSINESS GROWTH, INC. dated October 31, 2005.

WHEREAS, LENDER, as a condition to granting the aforesaid mortgage loan, has required the execution of this Assignment of Lease Agreement of the business premises by TENANT and **ACQUISITION INVESTMENT OF MANCHESTER, L.L.C.. (hereinafter "LANDLORD").**

NOW, THEREFORE, in order further to secure the payment of the indebtedness of TENANT and LANDLORD to LENDER, and in consideration of the making of the loan represented by the aforesaid note secured thereby, and in further consideration of the sum

of One Dollar paid by LENDER to TENANT and LANDLORD, the receipt of which is hereby acknowledged, TENANT and LANDLORD do hereby sell, assign, transfer, and set over unto LENDER all of the rights under the Lease dated October 1, 2005.

1. In furtherance of the foregoing Assignment, TENANT and LANDLORD hereby authorize LENDER, by its employees or agents, at its option, to enter upon the leased premises, to take over and assume the management and operation and maintenance of the said leased premises and to perform all acts necessary and proper and to expend such sums out of the income of the leased premises as may be needful in connection therewith, in the same manner and to the same extent as TENANT and LANDLORD theretofore might do, including the right to effect new leases, to cancel or surrender existing leases, to alter or amend the terms of existing leases, to renew existing leases, or to make concessions to the Landlord; TENANT and LANDLORD hereby release all claims against LENDER arising out of such management, operation and maintenance, excepting the liability of LENDER to account as hereinafter set forth, except negligent and willful misconduct of LENDER.

2. LENDER shall, after payment of all proper charges and expenses, including reasonable compensation to such Managing Agent as it shall select and employ, and after the accumulation of a reserve to meet taxes, assessments, water, sewer, and utility expense and fire and liability insurance in requisite amounts, credit the net amount of income received by it from the leased premises by virtue of this assignment, to any amounts due and owing to it by TENANT and LANDLORD under the terms of the note secured thereby, but the manner of the application of such net income and what items shall be credited, shall be determined in the sole discretion of LENDER. LENDER shall not be accountable for more moneys than it actually received from the leased premises.

3. TENANT and LANDLORD hereby covenant and warrant to LENDER that neither they nor any previous TENANT executed any prior assignment or pledge of the rentals of the leased premises, nor any prior assignment or pledge of his landlord's interest in any lease of the whole or any part of the leased premises, other than prior Assignments and Mortgages to TENANT and LANDLORD also hereby covenants and agrees not to do any other act which would destroy or impair the benefits of LENDER of this assignment, except for any assignment by TENANT to **US BANK** to cure the obligations of TENANT pursuant to the Intercreditor Agreement between LENDER and **US BANK**.

4. It is not the intention of the parties hereto that any entry by LENDER upon the leased premises under the terms of this instrument shall constitute LENDER a "mortgagee in possession" in contemplation of law, except at the option of LENDER.

5. This assignment shall remain in full force and effect as long as the mortgage debt to LENDER remains unpaid in whole or in part.

6. The provisions of this instrument shall be binding upon TENANT and LANDLORD and their legal representatives, successors or assign s and upon LENDER and its successors or assigns. The word "TENANT and LANDLORD " shall be construed to mean any one or more persons or parties who are holders of the legal title or equity of redemption to or in the aforesaid mortgage premises. The word "note" shall be construed to mean the instrument, whether note or bond, given to evidence the indebtedness held by LENDER against the leased premises; and the word "mortgage" shall be construed to

mean the instrument securing the said indebtedness, owned and held by LENDER, whether such instrument be mortgage, loan deed, trust deed, vendor's lien or otherwise.

It is understood and agreed that a full and complete release of the aforesaid mortgage shall operate as a full and complete release of all LENDER'S rights and interest hereunder, and that after said mortgage has been fully released this instrument shall be void and of no further effect.

IN WITNESS WHEREOF, TENANT and LANDLORD have executed this agreement the day and year first above stated.

ACQUISITION INVESTMENTS OF MANCHESTER, INC.,

By _____
Randall L. Smedstad, Member

By _____
Mark S. Hollinrake, Member

STATE OF IOWA)
)SS:
COUNTY OF DUBUQUE)

On this 31st day of October, 2005, before me, a Notary Public in and for the said State, personally appeared RANDALL L. SMEDSTAD and MARK S. HOLLINRAKE, to me personally known, who being by me duly sworn did say those persons are Members of said limited liability company, that no seal has been procured by the said limited liability company and that said instrument was signed on behalf of the said limited liability company by authority of its managers and the said RANDALL L. SMEDSTAD and MARK S. HOLLINRAKE, acknowledged the execution of said instrument to be the voluntary act and deed of said limited liability company by it voluntarily executed.

_____
Notary Public In and for the State of Iowa

HENDERSON MANUFACTURING, INC.

By _____
RANDALL L. SMEDSTAD, President

By _____
Mark S. Hollinrake, Secretary

STATE OF IOWA)
COUNTY OF DUBUQUE) ss:

On this 31st day of October, 2005 before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared RANDALL L. SMEDSTAD and MARK S. HOLLINRAKE to me personally known, who being by me duly sworn, did say that they are the President and Secretary, respectively, of said corporation executing the within and foregoing instrument; that the instrument was signed on behalf of said corporation by authority of its Board of Directors; and the said President and Secretary acknowledged the execution of said instrument to be the voluntary act and deed of said corporation, by it and by them voluntarily executed.

Notary Public
in and for State of Iowa

S:\wp\CASES\ECIA Business Growth, Inc\Acquisition Investments of Manchester, L.L.C\Assignment of Lease Agreement - Henderson Manufacturing, Inc.wpd

JEFFREY L. WAL...
Commission Number 1...
My Comm. Exp. 11/20...

LEASE

THIS LEASE, made as of the 1st day of October, 2005, between Acquistion Investment of Manchester LLC, hereinafter called "Landlord", and Henderson Manufacturing Inc. hereinafter called "Tenant",

WITNESSETH:

That the Landlord hereby leases to the Tenant, and the Tenant hereby takes from the Landlord the following described premises: Approximately 148,420 square foot building located at 1085 South Third Street, Manchester, Iowa. For use and occupied by the Tenant for manufacturing purposes. For a term of 5 years commencing October 1, 2005, and ending September 30, 2010, together with an option to extend the lease for an additional fifteen (15) year term as provided herein. Tenant shall pay rent in the amount of sixteen thousand five hundred fifty Dollars ($16,550.00) per month payable in advance with the first such monthly rent payment due October 1, 2005 and a like payment due and payable on the first day of each and every month thereafter through the end of the lease term or any extension thereof.

This lease is granted and accepted upon the following terms and conditions, which the Landlord and Tenant covenant and agree to keep and perform.

1. Payment of Rent. The Tenant will pay said rent without demand to the Landlord, or to such other person as the Landlord may designate in writing. Delinquent payments shall draw interest at nine percent (9%) per annum commencing 10 days after the due date, until paid.

2. Landlord's Title and Allowable Use. The Landlord covenants as a condition of the lease that it has good and marketable title to the premises and the right to make this lease for the term aforesaid; that it will deliver possession of the premises to the Tenant at the commencement of the term; and at the commencement of the term that the premises may lawfully be used by the Tenant for the uses hereinabove expressed. In the event such uses, or any of them, shall be prohibited by any governmental authority having jurisdiction of the premises, Tenant may, in addition to any other remedy it may have, terminate this lease and vacate the premises upon prompt written notice to the Landlord.

Tenant will make no unlawful use of the premises and agrees to comply with all valid regulations of the Board of Health, City Ordinances of Manchester, the laws of the State of Iowa, and the laws of the federal government. The Tenant shall keep the building and improvements in good order and repair subject to normal wear and tear and repairs which are required herein. Tenant shall not make any structural alterations or improvements without the written approval of the Landlord, which approval will not be withheld unreasonably.

3. Care and Maintenance of the Premises. Tenant takes the premises in their present condition and shall, after taking possession of the premises, until termination of this lease and the actual removal from the premises at its own expense, care for and maintain the premises in a reasonably safe and serviceable condition. Tenant will not permit or allow the premises to be damaged or depreciated in value by any act or negligence of the Tenant, its agents or employees. Without limiting the generality of the foregoing, Tenant will make necessary repairs to the ceilings, roof, walls, floors, pipes, doors, windows, heating, electrical, mechanical and plumbing fixtures and equipment. At the expiration of the term, the Tenant will remove its goods and effects (except as otherwise provided herein below) and will peaceably yield up to the Landlord the leased premises in as good order and condition as when delivered to it, excepting ordinary wear and tear.

The Tenant will repair all damage or injury to the premises, fixtures, appurtenances and equipment, or to the building caused by the Tenant's appurtenances and equipment, or to the building caused by the Tenant's installation or removal of its property or resulting from the negligence or tortuous conduct of the Tenant, its servants, employees, agents or visitors.

4. Utilities and Services. Tenant, during the term of this lease, shall pay before delinquency, all charges for use of water, sewer, gas, heat, electricity, power, air conditioning, garbage disposal, trash removal, and all other utilities and services of whatever kind and nature which may be used in or upon the premises.

5. Improvements and Alterations. The Tenant may place temporary partitions, fixtures (including lighting fixtures), personal property and equipment in the leased premises and may make such improvements and alterations as it may desire at its own expense. All such things heretofore or hereafter made or installed shall remain the property of the Tenant, and in case of damage or destruction thereto by fire or other causes, Tenant shall have the right to recover as its own loss from any insurance company with which it has insured the same. The Tenant may remove all or any such things at any time during the term, or at its option, the Tenant may abandon the same, in whole or in part, to the Landlord at the end or other expiration of the term by vacating the premises without removing the same. In the event of the removal of such things or any of them, the Tenant shall not be required to remove pipes, wires and the like from the walls, ceilings or floors, provided that the Tenant properly cuts, caps and disconnects such pipes and wires and seals them off, if necessary, in a safe and lawful manner.

6. Inspection. Upon reasonable prior notice (except in the case of an emergency) the Landlord shall have the right at all reasonable times during the term of this lease to enter the leased premises for the purpose of inspecting the same and of making such structural repairs or replacements thereon as may be required by this lease or as the Landlord shall deem necessary; provided, however, that the Landlord shall use all reasonable effort not to disturb the Tenant's use and occupancy.

7. Casualty. In the event that the leased premises or the building are destroyed or damaged by any cause to such an extent or degree that the Tenant is unable to continue its normal business therein, or if, in Tenant's judgment, they be rendered untenantable or unfit for occupancy, and if repair of such damage cannot be completed within six (6) months from the date of such event, the Tenant shall have the option to terminate the lease as of the date of the happening of such event, by written notice to the Landlord, and the rent shall be apportioned and paid in full to such date, and all prepaid rent shall forthwith be repaid by the Landlord to the

Tenant. In the event Tenant does not exercise said option within thirty (30) days of the date of said damage or destruction, or if the damage be slight and the premises remain tenantable and fit for occupancy and normal business, this lease shall continue in force and the Landlord shall, as speedily as circumstances permit, at its own expense or by use of any insurance proceeds, cause such rebuilding and repairs to be done as may be necessary to restore said premises to their former condition; except, however, the Landlord shall not be responsible for expenses of rebuilding or repair which are not covered by insurance due to Tenant's failure to pay any increase in insurance programs. There shall be a pro rata abatement of rent from the date of such damage until such restoration is completed.

The Tenant shall maintain insurance, covering the building and improvements in an amount equal to at least one hundred percent of replacement cost thereof exclusive of excavations and foundations, against loss or damage by fire and the perils specified in the standard extended coverage endorsement; provided, however, that any increase in the premium for such coverage shall be paid by Tenant.

The Tenant shall keep its trade fixtures, improvements, equipment and other personal property on the premises reasonably insured against hazards and casualties, that is, fire and those items usually covered by extended coverage; and Tenant will procure and deliver to the Landlord a certification from its insurance company to that effect. Such insurance shall be made payable to the parties hereto as their interests may appear. In case of damage or destruction to the building and improvements by fire or any of said peril covered by such insurance, whether or not attributable to the negligence of the Tenant or its agents, visitors, servants or employees, this paragraph shall control and the Tenant shall have no liability to the Landlord or its insurers, provided any failure of insurance to cover any amount of damage is not caused by Tenant's failure to pay the aforesaid increase in premiums needed to provide the aforesaid amount of coverage.

8. Condemnation. In the event the whole or apart of the demised premises is taken by condemnation or by any right of eminent domain or for any public or quasi-public use or purpose, making the premises untenantable for the aforesaid use, and provided in such case the building cannot be made tenantable within 120 days from the date of the taking, either at its present location or on contiguous property, this lease shall terminate at the option of the Tenant, and expire on the date that possession is taken by the condemnor, and the rent shall be apportioned and paid in full to such date and all prepaid rent shall forthwith be repaid by the Landlord to the Tenant. In the event Tenant does not exercise said option, this lease shall continue in full force except that the rent herein reserved shall be diminished by an equitable amount based upon the relative portion of the floor area of the building taken and upon the parking area or facilities, if any, taken. In the case of a partial taking in which this lease shall continue, the Landlord shall, as speedily as circumstances permit, cause the condemnation award to be used to repair and to restore the building and improvements to a complete architectural unit of substantially the same proportionate usefulness design and construction as the building and improvements immediately before such taking. During the period required for repair and restoration, the rent hereinabove reserved shall be abated proportionately to the extent the premises shall be untenantable or incapable of use by the Tenant.

9. Restoration by Tenant. If the Landlord shall fail promptly to proceed with and complete the repairs and restoration which it may be required to make under Paragraphs 7 and 8, the Tenant may make the same, or make so much thereof as shall be reasonably necessary to protect the premises, building and improvements, for the account and at the expense of the Landlord, and the Landlord will upon receipt of a statement of the cost of such repairs and restoration from the Tenant, reimburse the Tenant for all expenditures so made.

10. Indemnification of Landlord Public Liability Insurance, and Workers Compensation Insurance. Tenant agrees to protect, indemnify and save harmless the Landlord from and against any and all claims, demands and causes of action of any nature whatsoever (except those resulting from the Landlord's acts, omissions or fault), and any expense incident to defense by Landlord of any such demand or action, for injury to or death of persons or loss of, or damage to property, occurring on the leased premises, or the adjoining sidewalks, streets, or ways, or in any manner growing out of or connected with Tenant's use and occupation of such premises or the condition thereof, or of the adjoining sidewalks, streets or ways, during the term of this lease; provided that the Tenant shall not be responsible to protect, indemnify and save harmless the Landlord from liability resulting from Landlord's failure to comply with this lease, from the negligence, recklessness or willful misconduct of Landlord, its agents, employees or contractors, or resulting from defects in the structural integrity of the premises. Any insurance carried by either party on its own property or otherwise in connection with this lease shall contain a clause waiving any claim by the insurance company of subrogation against the other party assuming such clause can be provided without invalidating said insurance. Tenant shall, at its own cost and expense procure and keep in force during the term of this lease a policy of comprehensive public liability insurance with limits of not less than One Million Dollars ($1,000,000.00) as to any one person, and Two Million Dollars ($2,000,000.00) as to any one accident, and One Million Dollars ($1,000,000.00) as property damage, and the Landlord shall be named as an additional insured therein. A certificate of said insurance shall be delivered to Landlord at Landlord's request. Tenant shall also keep in force any workmen's compensation required as to its employees on the premises, with statutory coverage. Said insurance may contain commercially reasonable deductibles and/or self-insured retentions.

11. Signs. The Tenant shall have the privilege of placing on the premises or attaching to the exterior of the building one or more of signs, except as limited by the provision of any city zoning or sign ordinance or the laws of the State of Iowa.

12. Default. If the Tenant shall default in the payment of rent when due, or in the performance of any of its other obligations pursuant to this lease, and if such default, other than nonpayment of rent, shall continue for thirty (30) days after written notice thereof, and in the case of nonpayment of rent shall continue for ten (10) days after written notice thereof, by the Landlord to the Tenant, (except that if the Tenant cannot cure any such default other than nonpayment of rent within said thirty (30) day period, said period shall be extended for a reasonable additional period, provided that the Tenant commences to cure such default within thirty (30) day period and proceeds diligently thereafter to effect such cure) or if the Tenant shall be adjudicated bankrupt or insolvent according to law, or shall make an assignment for the benefit of creditors, then and in any such cases, the Landlord may lawfully enter into and upon said premises and repossess the same as of the former estate of the Landlord and expel the Tenant and those claiming under the Tenant without being deemed guilty of any manner of trespass and without prejudice to any remedies which might otherwise be used for arrears of rent or preceding breach of covenant, and may rerent the premises; upon entry and rerenting as aforesaid, the Landlord may either treat this lease as being still in full force and effect for purposes of holding Tenant liable for the performance of all covenants hereunder, or treat the lease as being terminated. The Tenant covenants that in either case, it will indemnify the Landlord against all unavoidable loss of rent which the Landlord may incur by reason of such repossession and rerenting during the remainder of the term above specified, such loss of rent being calculated after the deduction from the avails of any rerenting of the premises the reasonable cost of obtaining possession of said premises and rerenting the same, including but not limited to reasonable attorneys fees and the cost of any reasonable repairs and alterations necessary to prepare the premises for rerenting. Any surplus of rents upon rerenting above the costs of obtaining possession and rerenting and rent reserved herein shall belong to the Landlord.

The Landlord shall also have any and all other remedies available at law or in equity for default by the Tenant, which may be exercised without retaking possession of the premises or terminating the lease. Each and every remedy of Landlord shall be cumulative and not exclusive of any other remedy given hereunder.

13. Extension. The Tenant may, at its option, extend the term of this lease for an additional 15 years at a mutually agreed upon monthly lease payment, providing that the Tenant is not in default hereunder, by giving written notice to the Landlord on or before July 31, 2010, of its intention to extend the lease, and thereupon the terms of the lease shall, as mutually agreed upon, be extended to September 30, 2025 without any further action by either party. Such option to extend the term of the lease shall be effective as to all premises covered by this lease at the time of the exercise thereof, and as to any other premises in the building or on adjoining premises which may at such time be under the lease to the Tenant.

14. Holdover. If the Tenant remains in the premises beyond the expiration of this lease, either at the end of the initial term or as it may have been extended or renewed, such holding over in itself shall not constitute a renewal or extension of this lease, but in such event a tenancy from month to month shall arise, subject to payment of rent by Tenant each month equal to the agreed fair rental value of the premises as of the last month of the initial, extended or renewal term, as the case may be.

15. Assignment and Subletting. Tenant shall not assign or sublet this lease or any interest herein without the written consent of the Landlord, given after the review by the Landlord of the terms and documentations of such assignment or sublease. Such consent and approval shall not be unreasonably withheld. Tenant shall remain responsible for the faithful performance of all of the covenants, terms and conditions hereof on the Tenant's part to be performed.

16. Right of Either Party to Make Good Any Default of the Other. If default shall be made by either party in the performance of, or compliance with, any of the terms, covenants or conditions of this lease, and such default shall have continued for thirty (30) days after written notice thereof from one party to the other, the person aggrieved, in addition to all other remedies now or hereafter provided by law, may, but need not, perform such term, covenant or condition, or make good such default and any amount advanced shall be repaid forthwith on demand, together with interest at the rate of nine percent (9%) per annum, from date of advance.

17. Mechanic's Liens. Should anyone claiming by, through, or under the Tenant or any sublessee or assigns of the Tenant file, or place any mechanic's lien or other lien of any kind or character whatsoever, upon said premises or upon any buildings or improvements thereon, or upon the leasehold interest of the Tenant therein, the Tenant covenants and agrees to either cause the same to be vacated and cancelled of record within thirty (30) days after the date of filing thereof, or, if Tenant in good faith determines that such should be contested, Tenant shall furnish such security, by surety bond or otherwise, as may be necessary or be prescribed by law to release the same as a lien against the premises and to prevent any foreclosure of such lien during the pendency of such contest.

18. Notices. In every case, when under the provisions of this lease is shall be necessary or desirable for the Tenant to serve any notice or demand on the Landlord, such notice or demand shall be served personally or by registered or certified mail addressed to the Landlord at its address set forth on Page 1 hereof, until otherwise directed in writing by the Landlord, and any such notice or demand to be given to the Tenant shall be served personally, or by registered or certified mail addressed to the Tenant at the leased premises with a copy also being sent to the

Tenant at 1085 South 3rd Street, P.O. Box 40, Manchester, Iowa 52057.

19. Hazardous Materials. Tenant shall not, during the term of the lease allow any hazardous wastes to be stored on the premises and upon the expiration of the lease term, or any extension thereof, the Tenant shall at its own expense and without expense to the Landlord remove from the premises any hazardous materials, hazardous waste, or hazardous contaminants that may have been placed on the premises by the Tenant. Tenant, during the term of the lease and any extension thereof, shall at all times abide by all State and Federal regulations regarding the handling, storage and removal of hazardous wastes on the premises.

Landlord warrants and represents to Tenant that Landlord is not aware of any hazardous wastes, hazardous materials or hazardous contaminants on the premises. Landlord agrees to indemnify, defend and hold Tenant harmless from and against any and all environmental claims, demands, damages, environmental liabilities and costs, actions, orders, expenses, liens or any other liability, and for any resulting judgments, settlements, fines, penalties, attorneys' fees and other litigation expenses arising from and caused by any and all adverse environmental conditions, whether known or unknown, existing on the premises prior to the commencement date of this lease. In the event adverse environmental conditions not caused by the Tenant are found to exist which said conditions render the premises untenantable or unfit for occupancy, and such adverse environmental condition cannot be cured within six (6) months from the date of discovery thereof, or has not been cured within such six (6) month period, the Tenant shall have the option of terminating the lease as of the date of the discovery of said adverse environmental conditions under the provisions of paragraph seven (7) hereof. The provisions of this section shall survive the termination, cancellation, modification or recision of this lease, the Landlord's representations, warranties and indemnity obligations shall continue and be made a part of any sale to Tenant pursuant to Section 23 hereof.

20. Quiet Enjoyment. The Tenant, on paying the rent and performing the covenants of this lease on its part to be performed, shall and may peaceably and quietly have, hold and enjoy the demised premises for the term aforesaid and any extension ort renewal thereof.

21. Execution. This lease shall not be binding and in effect until a counterpart hereof has been executed and delivered by the parties each to the other. This lease contains the entire agreement of the parties and may not be modified except by instrument in writing, executed by both parties.

22. Successors in Interest. This lease shall bind and inure to the benefit of the parties hereto and their respective heirs, representatives, successors and assigns; provided that this lease shall not inure to the benefit of any assignee pursuant to an assignment which is not in compliance with the terms of this lease.

IN WITNESS WHEREOF, this instrument has been duly executed by the parties hereto as of the date first above written.

By: _____
Randall Smedstad – President
Acquisition Investment of Manchester

By: _____
Steven A. Hoeger - Chief Financial Officer
Henderson Manufacturing, Inc