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PATENT

REEL: 016153 FRAME: 0623

RELEASE OF ASSIGNMENT FOR SECURITY OF PATENTS

THIS RELEASE is made as of this 19th day of January, 2005, by HELLER

FINANCIAL, INC., as Agent ("Agent") in favor of Ace Products, Inc. ("Ace").

FOR GOOD AND VALUABLE CONSIDERATION, the receipt and

adequacy of which are hereby acknowledged, Agent hereby unconditionally and expressly

releases, terminates, and extinguishes any and all of its right, title and interest in and to any

and all liens and security interests it may have upon all of the patents and patent applications

listed on Schedule A attached hereto and made a part hereof, which liens and security

interests were established under and pursuant to that certain Patent Mortgage dated as of July

1, 1999, made by Ace in favor of Agent.

This Release shall be binding upon Agent's legal representatives, assigns and

successors.

HELLER FINANCIAL, INC.

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SCHEDULE A

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PATENTS

Patent Description Nylon Steel Agricultural Wheel Patent No. 5533793

Registration Date 7/9/96

PATENT APPLICATIONS

Patent Description

RECORDED: 01/21/2005

Application No. none

PATENT REEL: 016153 FRAME: 0625