PATENT ASSIGNMENT

Electronic Version v1.1 Stylesheet Version v1.1

| SUBMISSION TYPE: | | | NEW ASSIGNMENT | | | |
|---|--|-------|--------------------------|--|--|--|
| NATURE OF CONVEYANCE: | | | RELEASE BY SECURED PARTY | | | |
| CONVEYING PARTY DATA | | | | | | |
| Name Execution Date | | | | | | |
| ICON Income Fund Ten, LLC 10/13/2009 | | | | | | |
| RECEIVING PARTY DATA | | | | | | |
| Name: | Anchor Tool & Die Co. d/b/a Anchor Manufacturing Group, Inc. | | | | | |
| Street Address: | 12200 Brookpark Road | | | | | |
| City: | Cleveland | | | | | |
| State/Country: | ОНІО | | | | | |
| Postal Code: | 44130 | | | | | |
| PROPERTY NUMBERS Total: 2 | | | | | | |
| Property Type | | | Number | | | |
| Application Number: 1 | | 10692 | 0692217 | | | |
| Patent Number: | | 67296 | 10692217 6729648 | | | |
| CORRESPONDENCE DATA | | | | | | |
| Fax Number: (216)623-0134 0 Correspondence will be sent via US Mail when the fax attempt is unsuccessful. 0 | | | | | | |
| Correspondence will be sent via US Mail when the fax attempt is unsuccessful. | | | | | | |
| Phone: 216.623.0150 | | | | | | |
| Email: Jroge@raiaw.com | | | | | | |
| Correspondent Name: James C. Scott Address Line 1: 1375 East Ninth Street | | | | | | |
| Address Line 1: 1375 East Ninth Street Address Line 2: One Cleveland Center, 9th FL | | | | | | |
| Address Line 2: One Cleveland Center, still L Address Line 4: Cleveland, OHIO 44114 | | | | | | |
| ATTORNEY DOCKET NUMBER: | | | 109770.0026 | | | |
| NAME OF SUBMITTER: | | | James C. Scott | | | |
| Total Attachments: 3 source=109770icon#page1.tif source=109770icon#page2.tif PATENT | | | | | | |

PATENT REEL: 024006 FRAME: 0700

RELEASE OF PATENT SECURITY AGREEMENT

THIS RELEASE OF PATENT SECURITY AGREEMENT is made as of October 13, 2009, by ICON Income Fund Ten, LLC (ultimate successor to Varilease Finance Inc., by assignment), as secured party ("Secured Party"), for the benefit of Anchor Tool & Die Co. d/b/a Anchor Manufacturing Group, Inc., as debtor ("Debtor").

BACKGROUND

Debtor is the applicant and/or registrant of the patents and/or patent applications listed on Exhibit A hereto (the "Patents"), which Patents are encumbered by a Patent Security Agreement (the "Patent Security Agreement") granted by Debtor to Secured Party, or a predecessor-in-interest, to Secured Party, which security interest is evidenced by that certain Patent Security Agreement, dated July 28, 2006, and recorded with the United States Patent and Trademark Office at Reel 018061 and Frame 0125 (as amended and/or assigned through the date hereof, the "Patent Security Agreement") and certain other instruments executed in connection therewith.

As of the date hereof, the entire indebtedness of Debtor to Secured Party, to the extent secured by the Patent Security Agreement, has been paid by or on behalf of Debtor to Secured Party. Therefore, Debtor has requested that Secured Party: (a) release Debtor from the obligations set forth in the Patent Security Agreement, and (b) release the Patents from the lien of the Patent Security Agreement.

NOW, THEREFORE, in consideration of the foregoing premises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Secured Party does hereby: (a) fully release Debtor, its successors and assigns, from any and all obligations set forth in the Patent Security Agreement, and (b) fully release and discharge the Patents from the effect and operation of the Patent Security Agreement. The terms of that Patent Security Agreement are now cancelled and of no further force or effect.

IN WITNESS WHEREOF, the undersigned has caused this Release of Patent Security Agreement to be executed and made effective as of the date first above written.

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WITNESS:

Name: Peter Ruffini, in^vhis capacity as Associate Counsel of ICON Capital Corp.

ICON INCOME FUND TEN, LLC By: ICON Capital Corp., its Manager

Name: Michael Reisner Title: Co-President & Co-CEO

> PATENT REEL: 024006 FRAME: 0701

STATE OF NEW YORK

COUNTY OF NEW YORK

On the 13th day of October in the year 2009 before me personally came Michael Reisner, to me known, who, being by me duly sworn, did depose and say that he is the Co-President and Co-CEO of ICON CAPITAL CORP., the corporation described in and which executed the above instrument; and that he signed his name thereto by authority of the board of directors of said corporation.

Notary Public

PETER JOSEPH RUFFINI Notary Public, State of New York No. 02RU6177961 Qualified in Nassau County Commission Expires November 19,

EXHIBIT A

Schedule of Intellectual Property

| | TYPE |
|---|------------|
| Axially Adjustable Steering Column Assembly with Flexible Bearing Sleeve Serial | |
| No./Patent No. 10/692,217 - Filed 10/23/03 | U.SUtility |
| Non-Linear Energy Absorbing Column Assembly | |
| Serial No. 10/165,333, Filed 06/07/02; Patent No. 6,729,648, Issued 06/04/04; | US-Utility |
| Axially Adjustable Steering Column Assembly with Flexible Bearing Sleeve Serial No. | |
| 10 2004 051 670.7 Filed 10/22/04 | German |

PATENT REEL: 024006 FRAME: 0703

RECORDED: 03/02/2010