

AT&T COMMERCIAL FINANCE CORPORATION

SUBORDINATION, ATTORNMENMENT AND ESTOPPEL AGREEMENT

THIS AGREEMENT, entered into this 13th day of June, 1998 is between Dennis A. and Frances G. Clarkson ("Borrower"), Clarkson Enterprises, Inc. dba Heaventree Candle Company ("Tenant") and AT&T Commercial Finance Corporation ("Lender").

Recitals

WHEREAS, Tenant, by virtue of a certain lease dated July 1, 1998, (the "Lease"), entered into with Borrower as landlord, a copy of the Lease has been provided to Lender which is the correct and most current lease and to which there have been no addendums added, and a copy of said Lease is attached hereto as Exhibit "B", has leased the real property known as 500-504 Glenn Avenue, Wheeling, IL 60090, of which is more particularly described on Exhibit "A" attached hereto and by reference incorporated herein (the "Premises");

WHEREAS, Borrower has requested that Lender make a mortgage loan (the "Loan") to be secured by a Mortgage from Borrower to Lender (the "Mortgage") encumbering the Premises; and

WHEREAS, Lender has required as a condition for the making of the Loan that a Subordination Agreement and Estoppel Letter be executed by Tenant, whereby the Lease is subordinated to the Mortgage.

Agreement

NOW, THEREFORE, in consideration of the mutual covenants and agreements set forth below and in order to induce Lender to make the Loan, the parties do hereby agree and covenant as follows:

A. Tenant hereby certifies, represents, warrants, confirms, covenants and agrees for the benefit of Lender as follows:

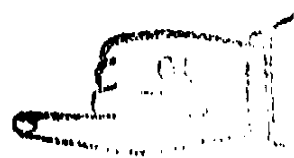
1. Tenant is "tenant" or "lessee" under the Lease.
2. The Lease is in full force and effect and has not been modified, altered, amended, changed, supplemented, terminated or superseded in any manner.
3. The Lease constitutes a complete statement of the agreements, covenants, terms and conditions of Tenant and Borrower with respect to the Premises, and there are no other agreements or understandings between Borrower and Tenant with respect to the Premises or the Lease.
4. The Lease and all rights of Tenant thereunder are and shall at all times continue to be subject and subordinate in all respects to the terms and provisions of the Loan and the Mortgage and to all renewals, modifications and extensions thereof, subject to the terms and conditions set forth in this Agreement.

TICOR TITLE INSURANCE 420923

Initials [Handwritten initials]

P. INT 'S 03-11-305-033-1001
03-11-305-033-1002
03-11-305-033-1003

Box 15
JFS



5. The primary term of the Lease is for Twenty five (25) years, commencing on July 1, 1998 and ending on June 30, 2023. Tenant has No (0) option(s) each to renew and extend the term of the Lease.

6. Rents due monthly during the primary term of the Lease are currently paid no more than one month in advance.

7. All agreements and conditions of the Lease to be performed or complied with by Borrower relating to the improvements or the use of the Premises have been satisfied and the improvements were fully and timely completed and have been approved and accepted by Tenant.

8. Tenant has accepted possession and is in actual occupancy of the Premises and as of the date of this Agreement, there are no defenses to Borrower's enforcement of its rights under the Lease.

9. Tenant has no charges, liens, claims, credits or offsets against rentals under the Lease.

10. Borrower is holding no security to secure Tenant's obligations; no rents have been prepaid, except as provided in paragraph 6 above, and there are no periods of free rentals applicable to the term of the Lease, except as specified in the Lease. In no event will Tenant look to Lender for the return of any security deposit.

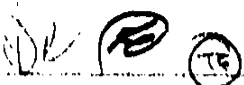
11. Without Lender's prior written consent, Tenant and Borrower will not (a) modify or in any manner alter the agreements, covenants, terms or conditions of the Lease or any modification or amendment thereto specified herein; (b) waive or release performance of any obligation under the Lease or under any modification or amendment thereto specified herein; (c) accept surrender, abandonment, cancellation or termination of the Lease; (d) pay or accept the rent or any other sums becoming due under the terms of the Lease more than one month in advance unless the Lease or any modification or amendment specified herein provides otherwise; or (e) accept waiver of or release from the performance of any obligations under the Lease.

12. From time to time upon request, Tenant will timely execute and deliver Estoppel Letters to Lender or Lender's designees or assigns, including any instrument that may be necessary or appropriate to evidence attainment. Tenant hereby irrevocably appoints Lender its attorney-in-fact to execute and deliver for and on behalf of Tenant any such instrument.

13. Tenant has not subleased, nor will Tenant sublease in the future, any portion of the Premises and Tenant has not assigned, nor will Tenant assign in the future, whether outright or by collateral assignment, all or any portion of Tenant's rights under the Lease.

B. By reason of the execution of this Agreement, no duty or responsibility is imposed upon Lender to perform or comply with any of the terms, provisions or conditions of the Lease required to be performed by Borrower.

C. If Lender requires the Premises pursuant to a foreclosure proceeding or deed in lieu thereof, Tenant will attorn to Lender as successor to Borrower under the terms of the Lease, unless Lender elects to terminate the Lease and the rights of Tenant to the possession of the Premises. Tenant waives the right, if any, under any statute or rule of law now or hereinafter in effect, which may allow Tenant to terminate the Lease or to surrender possession of the Premises in the event any proceeding is brought by Lender.

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and Tenant agrees that unless and until Lender elects to terminate the Lease and extinguish Tenant's leasehold estate, the Lease will not be effected in any way by any proceeding.

D. In the event the Mortgage is foreclosed for any reason, and Lender does not elect to terminate the lease, Lender will succeed to the interest of Borrower under the Lease and Tenant will be bound to Lender under all of the terms of the Lease for the balance of the term thereof remaining with the same force and effect as if Lender were landlord under the Lease. Tenant shall be under no obligation to pay rent to Lender until Tenant receives written notice from Lender that it has succeeded to the interest of Borrower under the Lease, or until Tenant receives notice from Lender pursuant to any assignment of leases and rents executed by Borrower in connection with the Loan. To the extent of the then remaining balance of the term of the Lease the respective rights and obligations of Tenant and Lender upon such attornment shall be the same as now set forth in the Lease.

E. In the event Lender succeeds to the rights of Borrower as landlord under the Lease, Lender shall not be (a) liable for any act or omission of any prior landlord, including Borrower, (b) subject to any offsets or defenses which Tenant may have against any prior landlord, (c) bound by any rent or additional rent which Tenant might have paid for more than thirty (30) days in advance, (d) bound by any amendment or modification of the Lease made without Lender's consent, (e) bound by any lease provisions with respect to landlord's obligation to complete any construction on the Premises, or (f) liable to Tenant under the Lease to any extent beyond Lender's interest in the Premises.

F. This Agreement may be modified only in writing, signed by the parties or their respective successors in interest. This Agreement shall inure to the benefit of and be binding upon the parties, their respective heirs, successor and assigns; it being expressly understood that all references to "Lender" shall be deemed to include not only Lender but also its successors and assigns, including any purchaser at a foreclosure sale.

G. A standard mortgagee clause naming Lender as Mortgagee shall be added to any and all insurance policies required to be carried under the Lease or Mortgage, and the insurance proceeds are to be applied in the manner specified in the Mortgage. Such standard mortgagee clause shall also provide for non-cancellation of the policy without at least thirty (30) days prior written notice to Lender. Borrower and Tenant shall provide Lender with copies of the endorsement containing such standard mortgagee clause, together with a complete copy of the exclusions and exceptions section of the insurance policy(ies) within twenty (20) days after the execution of this Subordination, Attornment and Estoppel Agreement.

H. Whenever Borrower or Tenant shall give notice to the other of a breach of any of the conditions, covenants, or provisions of this Lease, Borrower and Tenant agree to also send a copy of such notice to Lender at P.O. Box 440, Parsippany, New Jersey 07054.

I. Borrower and Tenant affirm that as of the date of this Agreement, there are no breaches of any of the covenants, conditions or provisions of the Lease.

J. Notwithstanding the terms of the Lease, in the event of breach of any of the covenants, conditions, or provisions of the Lease by Borrower, Tenant agrees that Borrower shall have thirty (30) days from the date Borrower receives notice, specifying such breach, to cure said breach. Tenant further agrees that Lender shall also have a reasonable period of time to cure such breach, which period of time shall include, if necessary, the time necessary for Lender to secure possession of the Premises.

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BP (E) (TO)

TENANT: Clarkson Enterprises, Inc.
dba Heaventree Candle Company

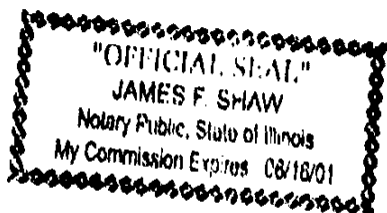
By: [Signature]
Dennis A. Clarkson

Title: President

STATE OF ILLINOIS)
COUNTY OF Cook) SS:

I, James F. Shaw, a Notary Public in and for said County in the State of aforesaid, DO HEREBY CERTIFY that Dennis A. Clarkson personally known to me to be the president of Clarkson Enterprises, Inc., whose name are subscribed to the foregoing instrument, appeared before me this day in person, and acknowledged that they signed, sealed and delivered the said Instrument of writing as president of said Corporation, and caused the seal of said Corporation to be thereunto affixed, pursuant to the authority given by the Board of Directors of said Corporation as their free and voluntary act and as the free and voluntary act of said Corporation, for the uses and purposes set forth.

GIVEN under my hand and seal this 12 day of June 1998.



[Signature]
Notary Public
My Commission Expires: 06-16-01

(Signatures and Acknowledgements Continue on Following Page)

Initials DC

LENDER:

AT&T COMMERCIAL FINANCE CORPORATION

By: [Signature]
Todd D. Overley, Assistant Vice President

CORPORATE ACKNOWLEDGEMENT

STATE OF COLORADO

COUNTY OF ARAPAHOE

On this 10th day of June, in the year 1998, before me, the undersigned, a Notary Public in and for said County and State, personally appeared Todd D. Overley personally known to me (or proved to me on the basis of satisfactory evidence) to be the person who executed the within instrument as Assistant Vice President or on behalf of the corporation therein named and acknowledged to me that the corporation executed it.

Signature [Signature]
Notary Public in and for said County and State

My Commission Expires: My Commission Expires 06/30/00

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EXHIBIT "A"

The land referred to in this agreement is described as follows:

Units 1, 2 and 3 in Glenn Avenue Industrial Condominium as delineated on a survey of the following described land:

Lots 1 and 2 (except the west 32 feet of said Lot 2) in Block 3 in AMERLINE subdivision of part of the east 1/2 of the southwest 1/4 of section 11, township 42 north, range 11, east of the THIRD PRINCIPAL MERIDIAN, in Cook County, Illinois; which survey is attached as an exhibit to the declaration of condominium recorded April 25, 1996 as document Number 96, 310, 956 together with its undivided percentage interest in the common elements.

PROPERTY OF COOK COUNTY CLERK'S OFFICE