

**GOVERNMENT EXHIBIT**  
 214  
 08cr364(RHK/AJB)

ARWLTD002816  
 ARWLTD002816

0214.0001

Rx Date/Time  
 Apr 16 08 02:30p

APR-16-2008 (WED) 16:12  
 Capitoline Fax

Replica Note # 7055

Note # 7076

Received		Entered		Executed		Order Date
BUY <input type="checkbox"/>	Quantity 3,512,000	Description Saw's		Coupon Rate 13%	Limit Price	2/12/08
SELL <input checked="" type="checkbox"/>	Symbol	Customer Abercrombie Capital Finance		Maturity 5/08/08	DTD	GTC DAY 1TD
Account Number		Account Number		Commission \$ 2,215.00		Executed Price 100.00
Order Acct. Number		Xref		Discretion Used <input type="checkbox"/> Y <input type="checkbox"/> N		Reported Price 100.00
Inventory Account Buy/Sell		Y <input type="checkbox"/> N <input type="checkbox"/>		<input type="checkbox"/> Whsp Fee <input type="checkbox"/> Open <input checked="" type="checkbox"/> Unaudited <input type="checkbox"/> Mark ↑ <input type="checkbox"/> Mark ↓		
Trade Date 2/12/08		Settlement Date 2/18/08		<input type="checkbox"/> Solicited <input type="checkbox"/> Open Option <input type="checkbox"/> Clean Option		Handling Fee
1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8 <input type="checkbox"/> 9 <input type="checkbox"/>		1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8 <input type="checkbox"/> 9 <input type="checkbox"/>		1 <input type="checkbox"/> 2 <input type="checkbox"/> 3 <input type="checkbox"/> 4 <input type="checkbox"/> 5 <input type="checkbox"/> 6 <input type="checkbox"/> 7 <input type="checkbox"/> 8 <input type="checkbox"/> 9 <input type="checkbox"/>		

LEGENT CLEARING FILE COPY

LCS66 R02



**PETTERSCOMPANY, INC**

[REDACTED]  
Minnetonka, MN 55343  
[REDACTED] (phone)  
[REDACTED] (fax)

February 8, 2008

Mr. Martin Zolnai  
BluePoint Management, Ltd.  
4 Burnaby Street  
Hamilton, HM 12 Bermuda

Dear Mr. Zolnai:

Please wire \$3,592,000.00 for Purchase Order [REDACTED] to Nationwide Int'l Resources.

First Regional Bank  
1801 Century Park East  
Los Angeles, CA 90061  
[REDACTED]

Nationwide International Resources, Inc.  
[REDACTED]

If you have any questions, please contact our service agent.

Sincerely,  
[REDACTED]  
Deanna L. Coleman  
Vice President, Operations

Copy of  
Original

### Sales Confirmation

This Sales Confirmation is made by PETERS COMPANY, INC. (the "Seller") and MGC FINANCE, INC. (the "Buyer") pursuant to the Sales and Servicing Agreement between them dated as of July 18, 2001, as amended. This Sales Confirmation is in addition to, and is not in substitution for, all previous Sales Confirmations given under the Sales and Servicing Agreement.

The following inventory sale is sold by the Seller to the Buyer and constitutes Purchase and Sale Rights under the Sales and Servicing Agreement.

Inventory Seller Name: Nationwide Int'l Resources      Seller Purchase Order No: [REDACTED]  
 Obligor Name: Sam's Club      Obligor Purchase Order No: [REDACTED]  
 Purchase Price: \$3,987,792.00

By signing below, Seller represents and warrants that all Conveyed Property, as such term is defined in the Sales and Servicing Agreement, with respect to the Purchase and Sale Rights listed above, is being sold, assigned, transferred and conveyed to Buyer free and clear of all liens, pledges, encumbrances, security interests, charges or other interests created by Seller. Seller has not sold, assigned or otherwise transferred any right or interest in or to the Conveyed Property for any loan or obligation of Seller or for any other purpose.

<p>PETERS COMPANY, INC.  <small>DEBORAH L. [REDACTED]</small>        By _____        Its VP Operations        Dated: 2/08/08</p>	<p>MGC FINANCE, INC.  <small>[REDACTED]</small>        By _____        Its VP Operations        Dated: 2/08/08</p>
--	--

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**PETTERS COMPANY, INC.**

[REDACTED], MINNETONKA, MN 55343  
 PHONE [REDACTED] FAX [REDACTED]

*Selling to Semi*

**PURCHASE ORDER**

TO: NATIONWIDE INTL RESOURCES  
 2346 WESTWOOD BLVD.  
 LOS ANGELES, CA 90064

SHIP TO: WILL ADVISE

ORDERED BY:	TOM PETTERS	PURCHASE ORDER NUMBER:	[REDACTED]
DATE:	2-4-08	SHIP VIA:	BEST WAY
PAYMENT TERMS:	WIRE	F.O.B. / POINT:	CA

ITEM NO.	DESCRIPTION	UNIT	QTY.	UNIT COST	TOTAL AMOUNT
[REDACTED]	SONY 32" XBR SERIES LCD HDTV		3,825	\$938.25	\$3,592,631.25

Original

Subtotal	\$3,592,631.25
Shipping charges	
Handling charges	
Insurance	
Tax rate <input type="text"/> %	Tax \$0.00
<b>TOTAL DUE</b>	<b>\$3,592,631.25</b>

Your receipt and acceptance of this purchase price for the inventory which is the subject of this purchase order shall be deemed acknowledgment of the following: (i) all such inventory is being held by you solely for our account and subject to our instructions, with due care; (ii) you have no further rights in such inventory and will defend title to such inventory on our behalf as well as our successors and assigns; and (iii) all such inventory shall be specifically excluded from any and all liens and security interest in favor of your creditors.

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PURCHASE ORDER

SAM'S CLUB ATTN: ACCOUNTS PAYABLE 688 SW 8TH STREET BENTONVILLE, AR 72712-6297		INVOICE TO AND MAIL TO	PURCHASE ORDER NUMBER ORDER TYPE: REBUY REGULAR					
PH# 501-273-4000 FAX 910-720-7982 TLX 53-6223 ANSBK: WALMAR TF BTVM		PO NUMBER VENDOR STOCK NUMBER AND QTY ITEM NUMBER MUST BE ON EACH CARTON AND INVOICE PO NUMBER MUST BE LISTED ON EACH AND INVOICE FOR NON-COMMERCIAL PO'S MUST BE LISTED IN INVOICE TO SUBJECT TO TERMS AND CONDITIONS ON FILE						
NET 60	SHIP FROM LOS ANGELES, CA	EVENT: BLANKET PO	FACTORY					
SHIP TO: AS DIRECTED	VENDOR: 728163131 PETERS COMPANY, INC. ATTN: TOM PETERS [REDACTED] MINNETONKA, MN 55343	ORDER DATE: 02/05/08 SHIP DATE: 03/10/08 CANCEL DATE: 03/21/08						
BUYER: JILL LAHSVOLD								
UNITS	CASE	VENDOR STOCK NO	DESCRIPTION	SIZE	TOT-LBS	COST	EXTENDED	LN
3,025	3,025							
			SONY 32" XBR SERIES LCD HDTV			\$1,042.56	\$3,987,792.00	
** NO BACK ORDERS PLEASE **								

The original document is owned by Arrowhead Capital Management, LLC and this copy was created on Feb 11, 2008 10:26:03 AM.

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FORM OF TRANSMITTAL LETTER

ACF  
Account [REDACTED]

**Transmittal Letter**

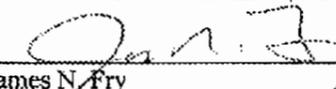
To: Wells Fargo Bank National Association  
[REDACTED] Sixth Street and Marquette Avenue  
Minneapolis, Minnesota 55479-0067  
Attention: Asset-Backed Securities

We refer to that certain Amended and Restated Custodial Agreement by and among ArrowHead Capital Finance Ltd., Blue Point Management Ltd. and Wells Fargo Bank National Association dated as of March 27, 2003 (as amended or modified to date, the "Agreement"). Capitalized terms used herein but not otherwise defined shall have the same meanings assigned to them in the Agreement.

Pursuant to Section 2.1(b) of the Agreement, Blue Point Management Ltd., hereby delivers to you the Security described below.

Security No.	Orig. Date	Principal Amount	Due Date	Interest Due
[REDACTED] MBC Finance	2/8/08	\$3,592,000.00	5/8/08	13%

BLUE POINT MANAGEMENT, LTD. <sup>LSS MWF</sup>

  
By: James N. Fry  
Its: Director

Dated: 2/8/08

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ARWLTD002821

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**SECURED PROMISSORY NOTE**

No. [REDACTED]

\$3,592,000.00

Minneapolis, Minnesota  
February 8, 2008

FOR VALUE RECEIVED, the undersigned, MGC FINANCE INC., a Minnesota corporation (the "Company") promises to pay to the order of ARROWHEAD CAPITAL FINANCE LTD or its assigns (the "Holder"), at the place designated at any time by the holder hereof, in lawful money of the United States of America and in immediately available funds, the principal amount of Three Million Five Hundred Ninety Two Thousand and No Cents United States Dollars (\$3,592,000.00) (the "Principal Amount") on the earlier of (i) the May 8, 2008 day, but in no event later than the 182nd day, after the date hereof, or (ii) the business day after the date upon which Company receives available funds from payment from the buyer on the inventory sale financed by the proceeds of this Note (such date, the "Maturity Date"), together with interest on the unpaid principal balance hereof from the date hereof until this Note is fully paid, at an annual rate of interest, calculated on the basis of actual number of days elapsed in a 360 day year, that shall be equal to Thirteen percent (13%). The proceeds of this Note will be used to purchase inventory pursuant to the purchase order attached hereto. This Note is secured pursuant to a Security Agreement dated as of April 20, 2007 made by the Company in favor of the Holder (as such agreement may be amended, restated, modified or replaced from time to time, the "Security Agreement").

1. **Prepayment.** This Note may be prepaid in whole or in part at any time or from time to time, without penalty or premium. Payments hereunder shall be applied first to the payment of accrued interest and then to reduction of principal.

2. **Events of Default.** The occurrence of any one or more of the following events shall constitute an "Event of Default:" The Company shall (a) fail to make when due, whether by acceleration or otherwise, any payment of principal or, or interest on, this Note; (b) fail to observe any covenant contained herein or in any related transaction document or fail to preserve, or contest the validity of, the security interest created in favor hereof by the Security Agreement or otherwise, or (c)(i) be or become insolvent, (ii) apply for or consent to the appointment of, or the taking of possession by, a receiver, custodian, trustee, liquidator or the like of the Company or of all or a substantial part of the Company's property, (iii) commence a voluntary case under any federal or state bankruptcy, insolvency, or similar law, (iv) file a petition seeking to take advantage of any other law relating to bankruptcy, insolvency, reorganization, winding up or composition or adjustment of debts, or (v) admit in writing its inability to pay its debts as they come due (vi) make an assignment for the benefit of its creditors; or (vii) become an involuntary party to (or be made the subject of) any bankruptcy proceeding or any other insolvency, readjustment of debt, marshalling of assets and liabilities, or similar procedures of or relating to the Company or relating to all or a significant portion of its properties, which proceeding is not dismissed within 60 days after the commencement thereof.

3. **Remedies.** If any Event of Default shall occur and be continuing, the outstanding unpaid principal balance of this Note and the accrued interest thereon shall automatically become immediately due and payable. In addition, upon any Event of Default, the Holder may exercise all rights and remedies under the Security Agreement and any other instrument, document or agreement in favor of the Holder, and enforce all rights and remedies under any applicable law. No delay or failure on the part of the Holder in exercising any right or remedy hereunder, or at

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law or at equity, shall operate as a waiver of or preclude the exercise of any such right or remedy, and no single or partial exercise by the Holder of any such right or remedy shall preclude or estop another or further exercise thereof or exercise of any other right or remedy. No waiver by the Holder hereof shall be effective unless in writing signed by the Holder. A waiver on any one occasion shall not be construed as a waiver of any such right or remedy on any prior or subsequent occasion.

4. Intention of Parties. If this Note is assigned or transferred to a note holder that is not a "United States person," within the meaning of Section 7701(a)(30) of the Internal Revenue Code of 1986, as amended (the "Code"), then it is the intention of the Company and such note holder that (x) all interest accrued and paid on this Note will qualify for exemption from United States withholding tax as "portfolio interest," because this Note will be an obligation which is in "registered form" within the meaning of Sections 871(h)(2)(B) and 881(c)(2)(B) of the Code and the applicable Treasury Regulations promulgated thereunder, and (v) as such, all interest accrued and paid on this Note will be exempt from United States information reporting under Sections 6041 and 6049 of the Code and United States backup withholding under Sections 3406 of the Code. The parties agree to cooperate with one another, and to execute and file such forms or other documents, or to do or refrain from doing such other acts, as may be required, to secure such exemptions from United States withholding tax, information reporting, and backup withholding. In furtherance of the foregoing, such note holder hereby represents, warrants and covenants to the Company that (i) such note holder is not, and will not be as long as any amounts due under this Note are outstanding, a "United States person," within the meaning of Section 7701(a)(30) of the Code; (ii) such note holder is not, and will not be as long as any amounts due under this Note have not been paid in full, a person described in Section 881(c)(3) of the Code; and (iii) such note holder shall have submitted an IRS Form W-8BEN (or successor form) as required by Paragraph 5 of this Note.

5. Assignment. This Note may be assigned to any person or entity provided that the Company is given thirty business days prior written notice by the Holder. The terms and conditions of this Note shall be binding upon and inure to the benefit of the Company and the Holder and its permitted assigns; provided, however, that if such assignment is to any note holder that is not a "United States person" within the meaning of Section 7701(a)(30) of the Code, then such note holder shall submit to the Company on or before the date of such assignment if such consent is otherwise obtained and such assignment is to any note holder that is not a "United States person" within the meaning of Section 7701(a)(30) of the Code, then such note holder shall submit to the Company on or before the date of such assignment a properly executed U.S. Internal Revenue Services ("IRS") Form W-8BEN, W-8ECI, or W-8IMY, as applicable (or any successor form prescribed by the IRS), certifying as to such note holder's complete exemption from United States withholding tax, information reporting and backup withholding with respect to all payments to be made to such note holder hereunder, and if an event occurs that would require a change in the exempt status of such note holder or any of the other information provided on the most recent IRS Form W-8BEN, W-8ECI, or W-8IMY (or successor form) previously submitted by such note holder to the Company hereunder, such note holder will so inform the Company in writing (or by submitting to the Company a new IRS Form W-8BEN, W-8ECI, or W-8IMY (or successor form) within 30 days after the occurrence of such event. Any attempted assignment in violation of this Section 5 shall be void and of no force and effect. Until there has been a valid assignment of this Note and of all of the rights hereunder by the Holder in accordance with this Section 5, the Company shall deem and treat the Holder as the absolute beneficial owner and holder of this Note and of all of the rights hereunder for all purposes (including, without limitation, for the purpose of receiving all payments to be made under this Note). Notwithstanding any other provision in this Note to the

contrary, the Company shall be entitled, to the extent it is required to do so by law, to deduct or withhold taxes imposed by the United States (or any political subdivision or taxing authority thereof or therein) from interest, fees, or other amounts payable under this Note for the account of the Holder or any subsequent note holder which is not a United States person (as that term is defined in Section 7701(a)(30) of the Code) to the extent that such Holder or subsequent note holder has not provided to the Company IRS forms that establish a complete exemption from such deduction or withholding and the Company shall not be obligated to make any additional payments to the Holder or note holder in respect of taxes so withheld or deducted or imposed by the United States if such Holder or note holder has not provided to the Company the IRS forms required to be provided to the Company pursuant to this Note.

6. Waiver. The Company waives diligence, demand, presentment, notice of nonpayment, protest, and notice of protest all in the sole discretion of the Holder and without notice and without affecting in any manner the liability of the Company.

7. No Oral Modification. This Note may not be changed, modified or terminated orally.

8. Governing Law. This Note is being delivered in, and shall be governed by the laws of, the State of Minnesota.

9. Electronic Execution. The parties agree that this document may be executed with an electronic signature which shall be deemed an original signature and constitute a binding and enforceable agreement. An electronic record or electronic signature shall have all the legal effect and enforceability of a manual, original record or signature.

MGC FINANCE, INC.

By: *Thomas J. Pittman*  
As:

Original

The original document is owned by ArrowHead Capital Management, LLC and this copy was created on Feb 11, 2008 10:26:03 AM.

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**FORM OF DISBURSEMENT INSTRUCTIONS**

Account # [REDACTED] and # [REDACTED]

**FAXED**  
2-8-08  
10:18 am

To: Wells Fargo Bank National Association  
[REDACTED] Attention: Asset-Backed Securities

We refer to that certain Amended and Restated Custodial Agreement by and among ArrowHead Capital Finance Ltd., Blue Point Management Ltd. and Wells Fargo Bank National Association dated as of March 27, 2003 (as amended or modified to date, the "Agreement"). Capitalized terms used herein but not otherwise defined shall have the same meanings assigned to them in the Agreement.

A. Pursuant to Section 2.7(c) of the Agreement, please withdraw the following amounts from the Class A-1 Cash Account [REDACTED] and deliver them as follows:

1. (\$ \_\_\_\_\_ ) Dollars to the Custodian.
2. (\$ 3,592,000.00 ) Dollars to the Collateral Account [REDACTED].
3. (\$ \_\_\_\_\_ ) Dollars by wire transfer to:

Party: \_\_\_\_\_  
Bank Name: \_\_\_\_\_  
ABA/SWIFT # \_\_\_\_\_  
Account # \_\_\_\_\_  
Ref: \_\_\_\_\_

B. Pursuant to Section 4 of the Collateral Agreement, please withdraw the following amounts from the Collateral Account [REDACTED] and deliver them as follows:

1. (\$ 3,592,000.00 ) Dollars by wire transfer to:

Party: Nationwide International Resources, Inc.  
Bank Name: First Regional Bank  
ABA/SWIFT # \_\_\_\_\_  
Account # \_\_\_\_\_  
Ref: \_\_\_\_\_

*Fed Ref*

By: <u>Alan Farrell</u>	One person from each list is required to authorize this transaction	By: <u>Lynette Schultz</u>
Date: <u>02-08-2008</u>		Date: <u>February 8, 2008</u>
<input checked="" type="checkbox"/> Alan Farrell		<input checked="" type="checkbox"/> Lynette Schultz
<input type="checkbox"/> Brian Francoeur		<input type="checkbox"/> Sarah Brass
<input type="checkbox"/> Paul Kelly		<input type="checkbox"/> Terra Hunter
<input type="checkbox"/> Ian Pilgrim		<input type="checkbox"/> Martin Zolnai
<input type="checkbox"/> Martijn van der Molen		
Authorized Signatory 1		Authorized Signatory 2

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**UCC FINANCING STATEMENT**

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

A. NAME & PHONE OF CONTACT AT FILER [optional]  
**Frank or Denley Venes** [REDACTED]

B. SEND ACKNOWLEDGMENT TO: (Name and Address)

**METRO GEM INC  
 PO BOX 3412  
 TEQUESTA, FL 33469**

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (1a or 1b) - do not abbreviate or combine names

1a. ORGANIZATION'S NAME  
**MGC FINANCE**

OR

1b. INDIVIDUAL'S LAST NAME  
**COYNE** FIRST NAME: **JOHN** MIDDLE NAME: **DAVID** SUFFIX: **III**

1c. MAILING ADDRESS  
 [REDACTED] CITY: **MINNETONKA** STATE: **MINN** POSTAL CODE: **55343** COUNTRY: **USA**

1d. SERIAL INSTRUCTIONS: [REDACTED] ADDL INFO RE ORGANIZATION DEBTOR: [REDACTED] 1e. TYPE OF ORGANIZATION: **CORPORATION** 1f. JURISDICTION OF ORGANIZATION: **MINN** 1g. ORGANIZATIONAL ID #, if any:  NONE

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only one debtor name (2a or 2b) - do not abbreviate or combine names

2a. ORGANIZATION'S NAME

OR

2b. INDIVIDUAL'S LAST NAME

2c. MAILING ADDRESS

2d. SERIAL INSTRUCTIONS: [REDACTED] ADDL INFO RE ORGANIZATION DEBTOR: [REDACTED] 2e. TYPE OF ORGANIZATION: [REDACTED] 2f. JURISDICTION OF ORGANIZATION: [REDACTED] 2g. ORGANIZATIONAL ID #, if any:  NONE

3. SECURED PARTY'S NAME (NAME OF TOTAL ASSIGNEE OF ASSIGNOR(S)) - insert only one secured party name (3a or 3b)

3a. ORGANIZATION'S NAME  
**ARROWHEAD CAPITAL FINANCE LTD.**

OR

3b. INDIVIDUAL'S LAST NAME

3c. MAILING ADDRESS  
**WASHINGTON MALL WEST, 7 REID STREET** CITY: **HAMILTON** STATE: **BERM** POSTAL CODE: **HM11** COUNTRY: **BERMUI**

4. This FINANCING STATEMENT covers the following collateral:  
**AS ON ATTACHED EXHIBIT A**

5. ALTERNATIVE DESIGNATION (if applicable):	LESSOR/LESSOR	CONSIGNEE/CONSIGNOR	BAILEE/BAILOR	SELLER/BUYER	AG. LIEN	NON-UCC FILING
6. This FINANCING STATEMENT is to be filed (or recorded) in the REAL ESTATE RECORDS. Attach Addendum (if applicable)	7. Check to REQUEST SEARCH REPORT (S) on Debtor(S) (optional)	ADDITIONAL FEE	Debtor 1	Debtor 2		

8. OPTIONAL FILER REFERENCE DATA

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DocuSign Envelope ID: [REDACTED]

Filing NO: [REDACTED]  
Filing Date: 2008/02/14  
Filing Time: 8:53 AM  
State of Minnesota  
Processing Office: Secretary of State  
Filed by: bouno01

**UCC FINANCING STATEMENT**

FOLLOW INSTRUCTIONS (front and back) CAREFULLY

7076

A. NAME & PHONE OF CONTACT AT FILER (optional)  
Frank or Denley Venner 561-575-5858

B. SEND ACKNOWLEDGMENT TO: (Name and Address)

METRO GEM INC  
PO BOX 3412  
TEQUESTA, FL 33469

THE ABOVE SPACE IS FOR FILING OFFICE USE ONLY

1. DEBTOR'S EXACT FULL LEGAL NAME - insert only legal debtors name (1 or 1a) - do not abbreviate in any line items

1a. ORGANIZATION'S NAME  
MGC FINANCE

OR  
1b. INDIVIDUAL'S LAST NAME

1c. MAILING ADDRESS  
[REDACTED]

1d. CITY  
MINNETONKA

1e. STATE  
MN

1f. POSTAL CODE  
55343

1g. COUNTRY  
USA

1h. TYPE OF ORGANIZATION  
CORPORATION

1i. JURISDICTION OF ORGANIZATION  
MN

1j. ORGANIZATIONAL ID #, if any

2. ADDITIONAL DEBTOR'S EXACT FULL LEGAL NAME - insert only legal debtor name (2a or 2b) - do not abbreviate or combine names

2a. ORGANIZATION'S NAME

OR  
2b. INDIVIDUAL'S LAST NAME

2c. MAILING ADDRESS

2d. CITY

2e. STATE

2f. POSTAL CODE

2g. COUNTRY

3. SECURED PARTY'S NAME (a) NAME of TOTAL ASSIGNEE or ASSIGNOR (SP) - insert only legal secured party name (3a or 3b)

3a. ORGANIZATION'S NAME  
ARROWHEAD CAPITAL FINANCE LTD.

OR  
3b. INDIVIDUAL'S LAST NAME

3c. MAILING ADDRESS  
WASHINGTON MALL WEST, 7 REID STREET

3d. CITY  
HAMILTON

3e. STATE  
HM11

3f. POSTAL CODE  
HM11

3g. COUNTRY  
BERMUDA

4. This FINANCING STATEMENT covers the following collateral:  
AS ON ATTACHED EXHIBIT A

RECEIVED  
FEB 23 2008  
BY: [Signature]

5. ALTERNATIVE DESIGNATION (if applicable):

6. THE FINANCING STATEMENT IS TO BE USED FOR RECORDS FOR RECEIVING IN THE PUBLIC RECORDS (check one):

7. CHECK TO REQUEST SEARCH REPORT (go to www.sos.state.mn.us for details):

8. OPTIONAL FILER REFERENCE DATA

ARWLTD002817  
ARWLTD002817

0214.0012

Sales Confirmation

This Sales Confirmation is made by PETERS COMPANY, INC. (the "Seller") and MGC FINANCE, INC. (the "Buyer") pursuant to the Sales and Servicing Agreement between them dated as of July 18, 2001, as amended. This Sales Confirmation is in addition to, and is not in substitution for, all previous Sales Confirmations given under the Sales and Servicing Agreement.

The following inventory sale is sold by the Seller to the Buyer and constitutes Purchase and Sale Rights under the Sales and Servicing Agreement.

Inventory Seller Name: Nationwide Int'l Resources      Seller Purchase Order No: [REDACTED]  
Obligor Name: Sam's Club      Obligor Purchase Order No: [REDACTED]  
Purchase Price: \$3,987,792.00

By signing below, Seller represents and warrants that all Conveyed Property, as such term is defined in the Sales and Servicing Agreement, with respect to the Purchase and Sale Rights listed above, is being sold, assigned, transferred and conveyed to Buyer free and clear of all liens, pledges, encumbrances, security interests, charges or other interests created by Seller. Seller has not sold, assigned or otherwise transferred any right or interest in or to the Conveyed Property for any loan or obligation of Seller or for any other purpose.

PETERS COMPANY, INC.  
By Deanna L. Coleman  
DocuSigned By: Deanna L. Coleman

MGC FINANCE, INC.  
By Deanna L. Coleman  
DocuSigned By: Deanna L. Coleman

Its VP Operations

Its VP Operations

Dated: 2/08/08

Dated: 2/08/08

RECEIVED  
FEB 22 2008  
BY: SAH

ARWLTD002818  
ARWLTD002818



Minnesota Central Filing System

UCC Filing Acknowledgement

February 14, 2008  
Page 1 of 1

METRO GEM INC  
PO BOX 3412  
TEQUESTA FL 33469

The Minnesota Central Filing System has received and filed your document. The information below reflects the data that was indexed in our system. Please review the information for accuracy. If you find a potential error, please notify the appropriate filing office.

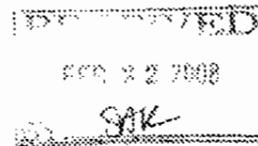
Client Account Number: [REDACTED] Batch Number: [REDACTED]  
Filing Type: UCC Financing Stmt Original Filing Number: [REDACTED]  
Filed Date: 02/14/2008 Filed Time: 8:53 a.m. Lapse Date: 2/14/2013

<u>Party Type</u>	<u>Party Name and Address</u>
Debtor	MGC FINANCE MINNETONKA MN
Secured Party	ARROWHEAD CAPITAL FINANCE LTD HAMILTON XX

Filing by the Minnesota Central Filing System is not conclusive proof that all conditions for securing priority have been met. Ensuring that accurate information is on the document to be filed is the responsibility of the filing party. If the filing is challenged, the filing office does not guarantee that the filing is legally sufficient to secure priority under UCC Article 9 and expressly disclaims any liability for failure of the filing party to secure priority resulting from the information contained in the filed document, or the lack of information on the filed document.

User ID: [REDACTED]

County ID: 88



 Online Services now available! You can now file your UCC documents online. Visit our website!  
(651) 296-2803 [www.online.sos.state.mn.us](http://www.online.sos.state.mn.us) TTY (800) 627-3529

ARWLTD002819  
ARWLTD002819

0214.0014

Exhibit B-3

**FORM OF RECEIPT AND VERIFICATION CERTIFICATION**

ACF  
Account [REDACTED]  
**Receipt and Verification Certification**

To: ArrowHead Capital Finance Ltd., c/o Citco Fund Services (Bermuda) Limited, Washington Mall West, 2<sup>nd</sup> Floor, 7 Reid Street, Hamilton, HM 11, Bermuda

Re: Amended and Restated Custodial Agreement by and among ArrowHead Capital Finance Ltd., Blue Point Management Ltd. and Wells Fargo Bank, National Association dated as of March 27, 2003 (as amended or modified to date, the "Agreement").

Ladies and Gentlemen:

In accordance with the provisions of Section 2.2 of the Agreement, the undersigned, as Custodian, hereby certifies, as to the following Security:

Security No.	Orig. Date	Principal Amount	Due Date	Interest Due
[REDACTED]	2/8/08	\$3,592,000.00	5/8/08	13%

- (i) the Custodian is in receipt of the Security;
- (ii) the Security appears to be the original signed Security and each of the name of the issuer, the date of the Security and the original principal amount of the Security conforms to the information set forth above;
- (iii) the Custodian is holding the Security as agent for, and on behalf of, you; and
- (iv) the Security has been allocated for the account of your Class A-1 Shares.

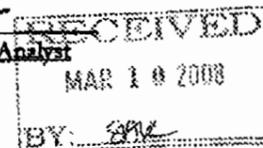
The Custodian has made no independent examination of the Security beyond the review specifically required in the Agreement. The Custodian makes no representations as to the validity, legality, sufficiency, enforceability, genuineness or collectibility of the Security.

Capitalized terms used herein but not otherwise defined shall have the same meanings assigned to them in the Agreement.

Dated: March 10, 2008

WELLS FARGO BANK,  
NATIONAL ASSOCIATION, as Custodian

By: [Signature]  
Its Securities Administration Analyst



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