EXHIBIT B

(THIS PAGE INTENTIONALLY LEFT BLANK)

PLEASE REVIEW THIS DRAFT OF AN AMENDMENT TO YOUR LETTER OF CREDIT. WE RECOMMEND THAT YOU ALSO REVIEW THIS DRAFT WITH THE BENEFICIARY IN ORDER TO ENSURE THE PROPOSED AMENDMENT IS SATISFACTORY TO THEM. THIS WILL REDUCE THE POSSIBILIITY THAT THE BENEFICIARY MAY REQUIRE ADDITIONAL AMENDMENTS TO THE LETTER OF CREDIT.

IF YOU ARE SATISFIED WITH THIS DRAFT, PLEASE HAVE AN AUTHORIZED SIGNATORY SIGN WHERE INDICATED BELOW. OTHERWISE, PLEASE MARK YOUR REVISIONS ON THIS DRAFT AND HAVE AN AUTHORIZED SIGNATORY SIGN WHERE INDICATED BELOW, AND RETURN TO PNC BANK, EITHER BY FAX TO OR BY RETURN E-MAIL.

THE FOLLOWING DRAFT HAS NOT BEEN ISSUED AS AN AMENDMENT TO THE LETTER OF CREDIT, AND IT IS NOT AN ORIGINAL INSTRUMENT. THE TERMS OF THIS DRAFT ARE NOT FINAL AND THE WORDING OF THE AMENDMENT MAY BE REVISED UPON REVIEW BY PNC BANK, WHETHER OR NOT YOU HAVE REQUESTED CHANGES. THIS DRAFT IS NOT A PRE-ADVICE FOR THE ISSUANCE OF AN AMENDMENT AND IS NOT IRREVOCABLE, AND THIS DRAFT SHALL NOT BE CONSTRUED AS A COMMITMENT TO ISSUE AN AMENDMENT AT THIS TIME OR IN THE FUTURE, NOTWITHSTANDING (I) ANY ASSISTANCE WE MAY HAVE PROVIDED IN PREPARING THIS DRAFT AND (II) THE CONSENT OF ANY PARTY TO THE WORDING OF THIS DRAFT. **FORWARDING THIS DRAFT TO YOU DOES NOT IMPLY THAT PNC BANK HAS COMPLETED OUR COMPLIANCE REVIEW AND, IN THE EVENT WE DETERMINE THIS TRANSACTION DOES NOT COMPLY WITH APPLICABLE REGULATIONS, PNC BANK WILL NOT ISSUE THIS AMENDMENT.**

YOUR CONSENT TO THE WORDING OF THIS DRAFT SUPERSEDES ANY INCONSISTENT PROVISION IN THE APPLICATION FOR AMENDMENT.

HOWARD INDUSTRIES, INC. CONSENTS TO THE WORDING OF THIS SPECIMEN WITH REVISIONS AS NOTED BELOW.

____

AUTHORIZED SIGNATURE

DATE: JULY 16, 2026

BENEFICIARY:
CITY OF LAUREL, MISSISSIPPI
C/O CITY CLERK
401 N. FIFTH AVENUE
P.O. BOX 647
LAUREL, MS 39441

APPLICANT:
HOWARD INDUSTRIES, INC.
3225 PENDORF ROAD
P.O. BOX 1588
LAUREL, MS 39441

ATTENTION: MAYOR AND CITY COUNCIL

AMENDMENT TO IRREVOCABLE STANDBY LETTER OF CREDIT

OUR REFERENCE:	48000833-00-000
AMENDMENT NUMBER:	1

WE HEREBY AMEND OUR IRREVOCABLE STANDBY LETTER OF CREDIT NUMBER 48000833-00-000 AS FOLLOWS:

DELETE:
WE HEREBY ESTABLISH, AT THE REQUEST AND FOR THE ACCOUNT OF THE HOWARD INDUSTRIES, INC. (THE "COMPANY" OR THE "APPLICANT"), IN YOUR FAVOR, IN CONNECTION WITH THE ISSUANCE BY CITY OF LAUREL, MISSISSIPPI (THE "CITY" OR THE "BENEFICIARY"), OF ITS GENERAL OBLIGATION MBIA BOND, SERIES 2008 (HOWARD INDUSTRIES, INC. PROJECT) DATED MARCH 5, 2008, IN THE ORIGINAL PRINCIPAL AMOUNT OF USD $2,600,000.00 (THE "BOND"), UNDER AND PURSUANT TO A BOND RESOLUTION OF THE CITY DATED JANUARY 25, 2008 (THE "BOND RESOLUTION"), THE PROCEEDS OF WHICH WILL BE USED TO ACQUIRE AND EXPAND AN EXISTING MANUFACTURING FACILITY TO BE USED FOR THE MANUFACTURING, PROCESSING AND DISTRIBUTION OF ELECTRIC PRODUCTS ALONG WITH RELATED SITE AND INFRASTRUCTURE IMPROVEMENTS THEREON ALL AS SET FORTH IN DETAIL IN THE CITY'S MISSISSIPPI BUSINESS INVESTMENT ACT (THE "MBIA") APPLICATION TO THE MISSISSIPPI DEVELOPMENT AUTHORITY (THE "MDA"). THE PROCEEDS OF THE BOND WILL BE LOANED TO THE COMPANY PURSUANT TO A LEASE AGREEMENT DATED FEBRUARY 1, 2008, BETWEEN YOU AND THE COMPANY (THE "LEASE AGREEMENT"), OUR IRREVOCABLE STANDBY LETTER OF CREDIT NO. 48000833-00-000 (THE "LETTER OF CREDIT") WHEREBY WE HEREBY IRREVOCABLY AUTHORIZE YOU TO DRAW ON US, IN ACCORDANCE WITH THE TERMS AND CONDITIONS HEREINAFTER SET FORTH IN AN AMOUNT NOT EXCEEDING USD $684,950.00 (THE "STATED AMOUNT") WHICH REPRESENTS THE PRINCIPAL SUM OF USD $665,000.00, PLUS ONE (1) YEAR OF ACCRUED INTEREST IN THE AMOUNT OF NINETEEN THOUSAND NINE HUNDRED FIFTY AND 00/100 UNITED STATES DOLLARS (USD $19,950.00) SUBJECT TO REDUCTION AS SET FORTH BELOW. FUNDS MAY BE DRAWN HEREUNDER TO PAY:

(A) AN AMOUNT EQUAL TO THE TOTAL AGGREGATE PRINCIPAL AMOUNT OF THE BONDS THEN OUTSTANDING AS SET FORTH IN SCHEDULE ONE HERETO (THE "REDUCTION SCHEDULE") MAY BE DRAWN UPON WITH RESPECT TO THE PAYMENT OF THE UNPAID PRINCIPAL AMOUNT OF THE BONDS;

AND

(B) AN AMOUNT EQUAL TO THE ACCRUED AND UNPAID INTEREST AT THE RATE OF THREE PERCENT (3%) PER ANNUM ON THE PRINCIPAL AMOUNT OF BONDS OUTSTANDING IN THE AMOUNTS SET FORTH IN THE REDUCTION SCHEDULE ATTACHED HERETO;

AND

(C) AN AMOUNT EQUAL TO THE SUM OF ANY OF THE PRINCIPAL AMOUNT OF THE BOND PAID BY THE COMPANY PURSUANT TO THE LEASE AGREEMENT WITHIN NINETY-FIVE (95) DAYS PRIOR TO THE OCCURRENCE OF AN ACT OF BANKRUPTCY,

AS SUCH TERM IS DEFINED IN THE LEASE AGREEMENT.

SUBSTITUTE:
WE HEREBY ESTABLISH, AT THE REQUEST AND FOR THE ACCOUNT OF THE HOWARD INDUSTRIES, INC. (THE "COMPANY" OR THE "APPLICANT"), IN YOUR FAVOR, IN CONNECTION WITH THE ISSUANCE BY CITY OF LAUREL, MISSISSIPPI (THE "CITY" OR THE "BENEFICIARY"), OF ITS GENERAL OBLIGATION MBIA BOND, SERIES 2008 (HOWARD INDUSTRIES, INC. PROJECT) DATED MARCH 5, 2008, IN THE ORIGINAL PRINCIPAL AMOUNT OF USD $2,600,000.00 (THE "BOND"), UNDER AND PURSUANT TO A BOND RESOLUTION OF THE CITY DATED JANUARY 25, 2008 (THE "BOND RESOLUTION"), THE PROCEEDS OF WHICH WILL BE USED TO ACQUIRE AND EXPAND AN EXISTING MANUFACTURING FACILITY TO BE USED FOR THE MANUFACTURING, PROCESSING AND DISTRIBUTION OF ELECTRIC PRODUCTS ALONG WITH RELATED SITE AND INFRASTRUCTURE IMPROVEMENTS THEREON ALL AS SET FORTH IN DETAIL IN THE CITY'S MISSISSIPPI BUSINESS INVESTMENT ACT (THE "MBIA") APPLICATION TO THE MISSISSIPPI DEVELOPMENT AUTHORITY (THE "MDA"). THE PROCEEDS OF THE BOND WILL BE LOANED TO THE COMPANY PURSUANT TO A LEASE AGREEMENT DATED FEBRUARY 1, 2008, BETWEEN YOU AND THE COMPANY (THE "LEASE AGREEMENT"), OUR IRREVOCABLE STANDBY LETTER OF CREDIT NO. 48000833-00-000 (THE "LETTER OF CREDIT") WHEREBY WE HEREBY IRREVOCABLY AUTHORIZE YOU TO DRAW ON US, IN ACCORDANCE WITH THE TERMS AND CONDITIONS HEREINAFTER SET FORTH IN AN AMOUNT NOT EXCEEDING USD $340,000.00 (THE "STATED AMOUNT"). FUNDS MAY BE DRAWN HEREUNDER TO PAY:

(A) AN AMOUNT EQUAL TO THE TOTAL AGGREGATE PRINCIPAL AMOUNT OF THE BONDS THEN OUTSTANDING AS SET FORTH IN SCHEDULE ONE HERETO (THE "REDUCTION SCHEDULE") MAY BE DRAWN UPON WITH RESPECT TO THE PAYMENT OF THE UNPAID PRINCIPAL AMOUNT OF THE BONDS;

AND

(B) AN AMOUNT EQUAL TO THE SUM OF ANY OF THE PRINCIPAL AMOUNT OF THE BOND PAID BY THE COMPANY PURSUANT TO THE LEASE AGREEMENT WITHIN NINETY-FIVE (95) DAYS PRIOR TO THE OCCURRENCE OF AN ACT OF BANKRUPTCY, AS SUCH TERM IS DEFINED IN THE LEASE AGREEMENT.

DELETE:
THIS LETTER OF CREDIT IS EFFECTIVE IMMEDIATELY AND SHALL EXPIRE, EXCEPT AS PROVIDED IN THE NEXT SUCCEEDING PARAGRAPH, ON THE EARLIER OF (A) THE PRESENTATION AND HONOR OF A DRAFT DRAWN HEREUNDER, (B) NINETY-FIVE (95) DAYS AFTER PAYMENT IN FULL OF THE PRINCIPAL OF THE BOND BY THE COMPANY, AS ACKNOWLEDGED IN WRITING BY YOU OR (C) JANUARY 31, 2026, WITH RESPECT TO THE PAYMENT OF PRINCIPAL PURSUANT TO SUBSECTION (A) OF THE PRECEDING PAGE AND WITH RESPECT TO ANY PAYMENT DUE PURSUANT TO SUBSECTION (B) ON THE PRECEDING PAGE (AS SUCH DATE MAY BE EXTENDED FROM TIME TO TIME, AS PROVIDED IN THE NEXT PARAGRAPH, THE "STATED EXPIRATION DATE") OR (D) THE DATE UPON WHICH AN ALTERNATE LETTER OF CREDIT PROVIDED IN ACCORDANCE WITH ARTICLE XII OF THE LEASE SHALL BECOME EFFECTIVE. THE EARLIEST TO OCCUR OF SUCH DATES IS REFERRED TO HEREIN AS THE EXPIRATION DATE. THIS LETTER OF CREDIT SHALL BE PROMPTLY SURRENDERED TO US BY YOU SIMULTANEOUSLY WITH SUCH EXPIRATION.

SUBSTITUTE:

THIS LETTER OF CREDIT IS EFFECTIVE IMMEDIATELY AND SHALL EXPIRE, EXCEPT AS PROVIDED IN THE NEXT SUCCEEDING PARAGRAPH, ON THE EARLIER OF (A) THE PRESENTATION AND HONOR OF A DRAFT DRAWN HEREUNDER, (B) NINETY-FIVE (95) DAYS AFTER PAYMENT IN FULL OF THE PRINCIPAL OF THE BOND BY THE COMPANY, AS ACKNOWLEDGED IN WRITING BY YOU OR (C) JANUARY 31, 2026, WITH RESPECT TO THE PAYMENT OF PRINCIPAL PURSUANT TO SUBSECTION (A) OF THE PRECEDING PAGE (AS SUCH DATE MAY BE EXTENDED FROM TIME TO TIME, AS PROVIDED IN THE NEXT PARAGRAPH, THE "STATED EXPIRATION DATE") OR (D) THE DATE UPON WHICH AN ALTERNATE LETTER OF CREDIT PROVIDED IN ACCORDANCE WITH ARTICLE XII OF THE LEASE SHALL BECOME EFFECTIVE. THE EARLIEST TO OCCUR OF SUCH DATES IS REFERRED TO HEREIN AS THE EXPIRATION DATE. THIS LETTER OF CREDIT SHALL BE PROMPTLY SURRENDERED TO US BY YOU SIMULTANEOUSLY WITH SUCH EXPIRATION.

ALL OTHER TERMS AND CONDITIONS REMAIN UNCHANGED.

PLEASE SIGNIFY YOUR CONSENT TO THIS AMENDMENT BY SIGNING THE ATTACHED CONSENT TO THIS AMENDMENT AND RETURNING THE SAME DIRECTLY TO US BY MAIL OR COURIER OR TO THE ADVISING BANK FOR THEIR TRANSMISSION TO US. YOUR IMMEDIATE ATTENTION TO THIS MATTER IS REQUIRED IN ORDER THAT WE MAY COMPLETE OUR RECORDS.

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PNC BANK, NATIONAL ASSOCIATION
INTERNATIONAL TRADE PRODUCT DELIVERY

CONSENT TO AMENDMENT

IN REFERENCE TO AMENDMENT NUMBER 1:

_____ WE HEREBY CONSENT TO THE TERMS AND CONDITIONS OF THIS AMENDMENT.

_____ WE HEREBY DO NOT CONSENT TO THE TERMS AND CONDITIONS OF THIS AMENDMENT.

WE FURTHER CERTIFY THAT THE UNDERSIGNED IS AUTHORIZED TO EXECUTE THIS AGREEMENT

CITY OF LAUREL, MISSISSIPPI

BY: ______________________________

DATE: ______________________________