

**Exhibit A**

**SECOND AMENDMENT TO  
AMENDED AND RESTATED  
ASSET PURCHASE AGREEMENT**

This SECOND AMENDMENT TO AMENDED AND RESTATED ASSET PURCHASE AGREEMENT (this "Amendment") dated as of November 30, 2012 (the "Effective Date") is by and between Carmel Funding, LLC, a Delaware limited liability company ("Buyer"), and TWG Capital, Inc., a Delaware corporation ("Seller"), as debtor-in-possession under Chapter 11 of the United States Bankruptcy Code, pursuant to Case No. 12-11019 (the "Bankruptcy Case") pending in the United States Bankruptcy Court for the Southern District of Indiana, Indianapolis Division (the "Bankruptcy Court").

**RECITALS**

A. Buyer and Seller are parties to that certain Amended and Restated Asset Purchase Agreement dated as of September 14, 2012, amended by that certain First Amendment to Amended and Restated Asset Purchase Agreement dated as of November 2, 2012, as the same has or may be amended, supplemented, restated, amended and restated, or otherwise modified from time to time (the "Asset Purchase Agreement").

B. Buyer and Seller have determined it is in their mutual best interest to postpone and extend the outside Closing Date up to and through December 31, 2012.

C. Subject to the terms and conditions stated in this Amendment, the parties desire to amend the Asset Purchase Agreement, as provided in this Amendment.

**AGREEMENT**

NOW, THEREFORE, in consideration of the premises and the respective representations, warranties, covenants and agreements contained herein, the parties hereto hereby agree as follows:

1. Incorporation of Recitals. The parties hereby incorporate by reference the Recitals as if fully set forth herein.

2. Definitions. Except as otherwise expressly stated in this Amendment, all terms used in the Recitals and in this Amendment that are defined in the Asset Purchase Agreement, and that are not otherwise defined herein, shall have the same meanings in this Amendment as are ascribed to them in the Asset Purchase Agreement.

3. Amendments to the Asset Purchase Agreement.

(a) Section 2.3 of the Asset Purchase Agreement is amended and restated as of the Effective Date in its entirety to read as follows:

**2.3 Closing.** Upon the terms and subject to the conditions set forth in this Agreement, the closing of the transactions contemplated hereby (the "Closing") shall take

place (i) at the offices of Faegre Baker Daniels LLP, 600 E. 96<sup>th</sup> Street, Suite 600, Indianapolis, Indiana, at 9:00 A.M., Indianapolis time, not later than the first Saturday following the day on which the Sale Order (as defined below) becomes a final and non-appealable order under applicable law (but in no event later than December 31, 2012), or (ii) at such other place and time and/or on such other date as the parties hereto may mutually agree. The date and time at which the Closing actually occurs is hereinafter referred to as the "Closing Date".

(b) Section 7.1(b) of the Asset Purchase Agreement is amended and restated as of the Effective Date in its entirety to read as follows:

(b) by Seller or Buyer if the Closing shall not have occurred on or within 45 days immediately following the day on which the Sale Order becomes final and non-appealable (but in no event later than December 31, 2012), for any reason other than a breach of this Agreement by the terminating party; or

4. Continuing Effect of Asset Purchase Agreement. Except as provided for in this Amendment, all terms and provisions of the Asset Purchase Agreement remain in full force and effect without modification.

5. Execution in Counterparts. This Amendment may be executed in one or more counterparts, each of which shall constitute an original, and a photocopy, facsimile, or PDF image of this fully executed Amendment is as valid and enforceable as the original.

**[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK;  
SIGNATURES APPEAR ON FOLLOWING PAGE]**

IN WITNESS WHEREOF, this Second Amendment to the Amended and Restated Asset Purchase Agreement has been duly executed and delivered by the duly authorized officers of each of the parties hereto as of the date first written above.

"Seller"  
TWG CAPITAL, INC.

By: *Mark Nando*  
Name: *Mark Nando*  
Title: *President*

"Buyer"  
CARMEL FUNDING, LLC

By: \_\_\_\_\_  
Name: \_\_\_\_\_  
Title: \_\_\_\_\_

IN WITNESS WHEREOF, this Second Amendment to the Amended and Restated Asset Purchase Agreement has been duly executed and delivered by the duly authorized officers of each of the parties hereto as of the date first written above.

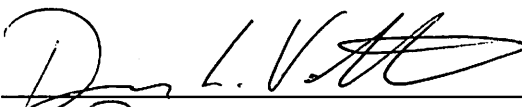
"Seller"  
TWG CAPITAL, INC.

By: \_\_\_\_\_

Name: \_\_\_\_\_

Title: \_\_\_\_\_

"Buyer"  
CARMEL FUNDING, LLC

By:  \_\_\_\_\_

Name: David W. Valentine

Title: Manager