

Exhibit 1

**AMENDED AND RESTATED
ASSET PURCHASE AGREEMENT**

This AMENDED AND RESTATED ASSET PURCHASE AGREEMENT, dated as of September 14, 2012 (this "Agreement"), 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"), and amends and restates in its entirety that certain previous Asset Purchase Agreement, also dated as of September 14, 2012, between Buyer and Seller.

RECITALS

A. Seller is a specialized finance company that serves the insurance industry, engaging generally in the business of (i) providing liquidity to insurance agents and agencies by acquiring contractual rights to such entities' insurance commission receivables, and (ii) providing services and related products and programs leveraging Seller's expertise in evaluating insurance commission receivables, including outsourced commission processing, commission fronting programs and surplus relief arrangements (collectively, the "Business"), and Seller owns or leases substantially all of the assets used in connection with the Business.

B. Buyer is an affiliate of Seller within the meaning of Section 101(2) of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"), and is providing debtor-in-possession financing to Seller under that certain Debtor in Possession Loan Agreement, dated as of the date hereof (the "DIP Financing").

C. Seller desires to sell, transfer and assign the Assets (as hereinafter defined) to Buyer, and Buyer desires to purchase the Assets from Seller, upon the terms and subject to the conditions set forth in this Agreement, subject to higher and better offers and the approval by the Bankruptcy Court.

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

**ARTICLE I
SALE AND PURCHASE OF ASSETS;
ASSUMPTION OF CERTAIN LIABILITIES**

1.1 Sale and Purchase of Assets. Upon the terms and subject to the conditions set forth in this Agreement, on the Closing Date (as hereinafter defined) Seller agrees to sell, transfer, convey, assign and deliver to Buyer, and Buyer agrees to purchase, acquire and accept from Seller, all of Seller's right, title and interest in and to the following assets of Seller (the assets to be purchased hereunder being called the "Assets"):

(a) Current Assets. All insurance commission receivables ("ICRs"), investments, accounts receivable ("Accounts Receivable"), prepaid insurance, prepaid expenses related to the Assets, deposits and refunds;

(b) Ownership Interests: All membership interests or other ownership interests ("Ownership Interests") held by Seller in those subsidiaries (the "Subsidiaries") identified on Schedule 1.1(b); for the purposes of this Agreement, the term "Ownership Interest" shall include the entire ownership or membership interest of Seller in a Subsidiary identified on Schedule 1.1(b), including, without limitation, Seller's right to vote as an owner or member of the Subsidiary, its capital account, its share or units, its right to receive profits, losses, distributions and any other economic benefits from the Subsidiary, and all of its rights and obligations under the Articles and Bylaws or Operating Agreement of the Subsidiary, as applicable;

(c) Fixed Assets and Equipment. All fixed assets and tangible personal property owned by Seller at 7434 Shadeland Station Way, Indianapolis, Indiana 46256 or any other location where Seller conducts business (collectively, the "Properties"), including, without limitation, all furniture, fixtures, leasehold improvements, signage, security equipment, telephone systems, computers, computer equipment and computer systems, hardware and software, office equipment, vehicles, and other items of equipment of any nature whatsoever (collectively, the "Equipment"). Except for property owned by vendors or other third parties, all tangible personal property located on or at 7434 Shadeland Station Way, Indianapolis, Indiana 46256, will be presumed to be Equipment;

(d) (Intentionally Omitted).

(e) Contracts. All of Seller's rights and interests under those employment agreements, servicing contracts, equipment leases, subleases, and other Contracts (as hereinafter defined) of Seller listed on Schedule 1.1(e) annexed hereto (collectively, the "Assumed Contracts"), which shall in all events include, but not be limited to, that certain Subservicing Agreement, dated as of September 13, 2012, by and between Inservico, Inc. and Seller (the "Subservicing Agreement"), unless terminated in accordance with its terms;

(f) Permits. All assignable licenses, permits and other authorizations from Governmental Entities (as hereinafter defined) owned or held by Seller in connection with the Business (collectively, the "Permits"), and all rights related thereto;

(g) Books, Records and Data. All data and information, no matter how or where held, or in what format; all customer lists and records, mailing lists, marketing, sales and promotional materials and records, manuals, training materials, and similar items, and all books, records, files, computer software, data or databases, correspondence, memoranda, notes and other documents or papers and other evidence thereof relating to the Business, other than the organizational records, minute books and tax returns of Seller (collectively, the "Books and Records"). Buyer shall give Seller access to such Books and Records as set forth in Section 5.7 below;

(h) Intellectual Property. All computer programs, software, manuals and related rights; all registrations of trademarks and of other marks, registrations of trade names, Seller's URL, internet address, domain name, labels or other trade rights, and applications for any such registrations; all Seller's phone numbers; all copyrights, copyright registrations and applications therefor; all trademarks and other marks, trade names, trade dress, labels and other trade rights, whether or not registered; all know-how, trade secrets, improvements, formulae, other general intangibles and similar assets; all prepaid licenses in favor of Seller, and all licenses under which Seller is licensee, and royalties or other agreements relating to any of the foregoing; all claims and causes of action relating to any of the foregoing, including claims and causes of action for past infringement; and all other intellectual property rights of any character or description (collectively, the "Intellectual Property");

(i) General Intangibles. All other general intangibles; and

(j) Goodwill. Seller's goodwill.

1.2 Excluded Assets. Buyer shall not purchase, and Seller shall retain all assets of Seller not specifically included in the Assets listed above, including, without limitation, the following (collectively, the "Excluded Assets");

(a) All cash or cash equivalents;

(b) All insurance policies with Seller as named insured, insurance proceeds, claims and causes of action with respect to or arising in connection with any event, action or circumstance existing prior to the Closing or any property or other assets of Seller not acquired by Buyer at the Closing.

(c) All claims and causes of action of Seller or Seller's bankruptcy estate including, without limitation, all preference or avoidance claims and actions of Seller, including any such claims and actions arising under Chapter 5 of the United States Bankruptcy Code (the "Bankruptcy Code");

(d) All rights or obligations under all Contracts (as hereinafter defined) of Seller other than the Assumed Contracts, including, without limitation, the lease for 7434 Shadeland Station Way, Indianapolis, Indiana 46256, any other servicing contracts, any other employment agreements, employee benefit plans or other employment related Contracts or arrangements;

(e) Any monies due to Seller with respect to any retirement plans or 401(k) plans;

(f) The Ownership Interests of Seller in any entity not identified on Exhibit B; and

(g) Seller's corporate records, tax returns, tax refunds and tax attributes

1.3 Assumption of Certain Liabilities.

(a) Upon the terms and subject to the conditions set forth in this Agreement, on the Closing Date, Buyer agrees to assume only those liabilities and obligations arising out of or based upon Buyer's ownership of and obligations under the Assumed Contracts, or the Permits, first arising or accruing after the Closing Date; provided, that Seller shall, effective as of the Closing, have assumed all of the Assumed Contracts with the approval of the Bankruptcy Court and Buyer shall pay all cure and compensation amounts required under Section 365 of the Bankruptcy Code with respect to the Assumed Contracts prior to and as a condition of the assignment of the Assumed Contracts to Buyer and Buyer's assumption thereof (collectively, the "Assumed Liabilities").

(b) Buyer shall assume only the Assumed Liabilities described above. All other obligations, debts, taxes, fines, penalties, operating expenses, rent, utilities and other liabilities of Seller of any kind, character or description, whether accrued, absolute, contingent or otherwise, shall not be assumed by Buyer and shall be retained by Seller; provided that Seller shall have no liability or obligation arising under or related to Buyer's ownership of and operation of the Assets from and after the Closing.

ARTICLE II PURCHASE PRICE; CLOSING

2.1 Purchase Price. The aggregate purchase price for the sale and purchase of the Assets (the "Purchase Price") shall be the sum of Two Hundred Thousand Dollars (\$200,000.00). The Purchase Price shall be payable in whole or in part, as determined by the Buyer in its sole discretion, in the form of a credit bid of the DIP Financing.

2.2 Allocation of Purchase Price. On or prior to the Closing Date, Seller and Buyer shall mutually agree in writing upon an allocation of the Purchase Price among the Assets in proportion to their fair market values. Each party hereto agrees that it shall report for federal, state, local and all other tax purposes in a manner consistent with such allocation, and that it shall not take any position inconsistent with such allocation in connection with any examination, claim, action or other proceeding by or against any taxing authority or for any other purpose.

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. 96th 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 1, 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".

2.4 Closing Matters. Upon the terms and subject to the conditions set forth in this Agreement, at the Closing:

(a) Buyer shall deliver to Seller any portion of the Purchase Price that is payable in cash by wire transfer of immediately available funds to an account to be designated in writing by Seller at least two (2) business days prior to the Closing Date to be held in escrow subject to Closing.

(b) Seller shall deliver to Buyer such bills of sale, endorsements, assignments and other good and sufficient instruments of conveyance and transfer, in form and substance reasonably satisfactory to Buyer, as shall be effective to vest in Buyer good and marketable title in and to the Assets, free and clear of all Liens (as hereinafter defined) except Permitted Liens (as hereinafter defined), and, simultaneously therewith, will take such steps as may be necessary to place Buyer in actual possession and operating control of the Assets, effective as of 12:01 A.M. on the Closing Date. Delivery of the Assets shall be made at the premises of Seller.

(c) Buyer shall deliver to Seller such written undertakings, in form and substance reasonably satisfactory to Seller, whereby Buyer shall assume and agree to pay, perform and discharge the Assumed Liabilities.

(d) Seller deliver to Buyer: (i) a certificate of good standing issued by the secretary of state of its jurisdiction of incorporation, (ii) certified copies of its articles of incorporation and by-laws, (iii) a certified copy of the Sale Order; (iv) a certified copy of the resolution of its board of directors authorizing and approving the execution, delivery and performance of this Agreement and the transactions contemplated hereby, subject to the entry of the Sale Order; (v) the officer's certificate described in Section 6.1(c) hereof, and (v) such other documents, certificates, instruments and writings required to be delivered pursuant to Article VI of this Agreement or otherwise required pursuant to this Agreement.

(e) Buyer shall deliver to Seller: (i) a certificate of good standing issued by the secretary of state of its jurisdiction of incorporation or organization, (ii) certified copies of its articles or certificates of incorporation and by-laws and resolutions of its boards of directors authorizing and approving the execution, delivery and performance of this Agreement and the transactions contemplated hereby, (iii) the officer's certificate described in Section 6.2(c) hereof, and (iv) such other documents, certificates, instruments and writings required to be delivered pursuant to Article VI of this Agreement or otherwise required pursuant to this Agreement.

(f) Both parties shall deliver to the other party all other documents reasonably requested by such other party to consummate the transactions contemplated in this Agreement.

2.5 Liens and Encumbrances. Seller shall convey all of the Assets to Buyer free and clear of all Liens (as defined below) other than the Permitted Liens.

ARTICLE III REPRESENTATIONS AND WARRANTIES OF SELLER

Seller hereby represents and warrants to Buyer as follows:

3.1 Organization and Qualification. Seller is a corporation duly organized, validly existing and in good standing under the laws of the State of Delaware, and has all requisite power and authority to own, lease and operate the Assets and to carry on the Business as now being conducted. Seller is duly qualified to do business and in good standing in each jurisdiction in which the nature of the Business or the ownership, lease or operation of the Assets makes such qualification necessary.

3.2 Authority. Subject to the entry of the Procedure Order and the Sale Order, Seller has all requisite power and authority to execute and deliver this Agreement and each other agreement, instrument or document to be executed and delivered by Seller pursuant hereto (collectively, the "Seller Related Agreements"), to perform its obligations hereunder and thereunder and to consummate the transactions contemplated hereby and thereby. The execution and delivery of this Agreement and the Seller Related Agreements by Seller, the performance of this Agreement and the Seller Related Agreements by Seller, and the consummation of the transactions contemplated hereby and thereby, have been duly authorized by Seller and, except for the entry of the Procedure Order and the Sale Order, no other proceeding on the part of Seller is necessary to authorize this Agreement or the Seller Related Agreements or to consummate the transactions contemplated hereby and thereby. This Agreement has been duly executed and delivered by Seller and, subject to the entry of the Procedure Order and the Sale Order, constitutes the valid and binding obligation of Seller, enforceable against Seller in accordance with its terms. Upon its execution and delivery by Seller and subject to the entry of the Procedure Order and the Sale Order, each Seller Related Agreement will constitute the valid and binding obligation of Seller, enforceable against Seller in accordance with its terms.

3.3 No Conflicts; Required Consents. Subject to entry of the Procedure Order and the Sale Order, the execution and delivery of this Agreement and the Seller Related Agreements by Seller do not, and the performance of this Agreement and the Seller Related Agreements by Seller and the consummation of the transactions contemplated hereby and thereby will not, (a) conflict with or violate the articles of incorporation or bylaws, in each case as amended or restated, of Seller; (b) conflict with or violate any United States federal, state, local or foreign law, statute, ordinance, rule, regulation, order, judgment or decree applicable to Seller or by or to which any of its properties or assets is bound or subject; (c) result in any breach of, or constitute a default (or an event that with notice or lapse of time or both would constitute a default) under, any agreement, lease, license, contract, note, guaranty, mortgage, indenture, arrangement or other obligation (collectively, "Contracts") to which Seller is a party or by which any of the Assets or the Business is bound; or (d) require Seller to obtain any consent, approval, authorization or permit of, or to make any filing with or notification to, any court, administrative agency or commission or other governmental entity, authority or instrumentality, whether foreign or domestic (a "Governmental Entity"), or any third party, except, in the case of subsection (d) for (i) the Sale Order, (ii) any required consents or approvals to the transfer of any Permits and (iii) those of which the failure to make or obtain, alone or in the aggregate, reasonably would be expected to have a material adverse effect on the Assets or the Business (a "Material Adverse Effect").

3.4 No Litigation. Other than matters pending in the Bankruptcy Case or disclosed on Schedule 3.4, there is no claim, action or proceeding, at law or in equity, by or

before any Governmental Entity pending or, to the knowledge of Seller, threatened against Seller, that challenges or seeks to prevent, enjoin or materially delay the consummation of the transactions contemplated by this Agreement.

3.5 Licenses and Permits. Seller possesses all Permits and other authorizations from Governmental Entities required by applicable provisions of law, ordinances, rules and regulations necessary for the operation of the Business as it exists on the date hereof and through the Closing Date.

3.6 Warranty of Title. Seller owns all right, title and interest in and to all of the Assets, free and clear of all claims, charges, security interests, liens and other encumbrances of any kind whatsoever (collectively "Liens"), except for (a) Liens of carriers, warehousemen, mechanics, laborers and materialmen and other similar Liens incurred in the ordinary course of business for sums not yet due or being contested in good faith, but only to the extent such Liens are (i) valid, enforceable and properly perfected and (ii) afforded priority over all other Liens under applicable law; (b) the Lien claimed by the U.S. Small Business Administration, as Receiver for Cardinal Growth, L.P. (the "Receiver") against Debtor (the "Receiver's Lien"), which purports to secure an obligation of the Debtor to the Receiver under a certain Credit Enhancement and Security Agreement dated as of June 30, 2009 (the "Receiver's Claim"), if the Receiver's Claim is ultimately determined to be valid and enforceable, and the Receiver's Lien is determined to be valid, enforceable and perfected; (c) Liens incurred in the ordinary course of business after the Petition Date in connection with worker's compensation, unemployment insurance or similar legislation; (d) Liens for taxes and assessments not yet due or delinquent, as may be applicable, (e) and interests of lessors, contracting parties or other third parties, all as set forth on Schedule 3.6, and (d) Liens securing the DIP Financing (collectively, "Permitted Liens").

3.7 Brokers. No broker, finder or investment banker is entitled to any brokerage, finder's or other fee or commission in connection with the transactions contemplated by this Agreement based on arrangements made by or on behalf of Seller.

ARTICLE IV REPRESENTATIONS AND WARRANTIES OF BUYER

Buyer hereby represents and warrants to Seller as follows:

4.1 Organization and Authority. Buyer is duly organized, validly existing and in good standing under the laws of the jurisdiction of its organization, and has all requisite power and authority to execute and deliver this Agreement and each other agreement, instrument or document to be executed and delivered by Buyer pursuant hereto (collectively, the "Buyer Related Agreements"), to perform its obligations hereunder and thereunder and to consummate the transactions contemplated hereby and thereby. The execution and delivery of this Agreement and each Buyer Related Agreement by Buyer, the performance of this Agreement and each Buyer Related Agreement by Buyer and the consummation of the transactions contemplated hereby and thereby have been duly authorized by all necessary action on the part of Buyer and no other proceeding on the part of Buyer is necessary to authorize this Agreement or the Buyer

Related Agreements or to consummate the transactions contemplated hereby and thereby. This Agreement has been duly executed and delivered by Buyer and constitutes the valid and binding obligation of Buyer, enforceable against Buyer in accordance with its terms. Upon its execution and delivery by Buyer, each Buyer Related Agreement will constitute the valid and binding obligation of Buyer, enforceable against Buyer in accordance with its terms.

4.2 No Conflicts; Required Consents.

(a) The execution and delivery of this Agreement and each Buyer Related Agreement by Buyer do not, and the performance of this Agreement and each Buyer Related Agreement by Buyer and the consummation of the transactions contemplated hereby and thereby will not, (i) conflict with or violate the articles or certificate of incorporation, by-laws or other constituent documents of Buyer, (ii) conflict with or violate any United States federal, state, local or foreign law, statute, ordinance, rule, regulation, order, judgment or decree applicable to Buyer or by or to which any of its properties or assets is bound or subject or (iii) result in any breach of, or constitute a default (or an event that with notice or lapse of time or both would constitute a default) under, any Contracts to which Buyer is a party or by which any of its properties or assets is bound.

(b) The execution and delivery of this Agreement and the Buyer Related Agreements by Buyer do not, and the performance by Buyer of this Agreement and the Buyer Related Agreements and the consummation of the transactions contemplated hereby and thereby will not, require Buyer to obtain any consent, approval, authorization or permit of, or to make any filing with or notification to, any court, administrative agency or commission or other Governmental Entity, or any third party.

4.3 Brokers. No broker, finder or investment banker is entitled to any brokerage, finder's or other fee or commission in connection with the transactions contemplated by this Agreement based upon arrangements made by or on behalf of Buyer.

ARTICLE V COVENANTS

5.1 Conduct of Business. From and after the date hereof and pending the Closing, unless Buyer shall otherwise consent in writing, Seller shall use its commercially reasonable efforts in these circumstances to (a) maintain and operate the Assets and the Business only in the ordinary and usual course of business consistent with past practice; (b) maintain all existing policies of insurance (or comparable policies) of or relating to the Business in full force and effect; and (c) preserve Seller's existing relationships with agents, agents of record, customers, clients, vendors and others having material business relations with Seller such that the Business will not be materially impaired.

5.2 Access; Confidentiality.

(a) Upon execution of this Agreement and reasonable notice to Seller's employees, accountants, consultants, legal counsel, agents and other authorized representatives, Seller shall provide Buyer and its employees, accountants, consultants,

legal counsel, agents and other authorized representatives reasonable access during regular business hours to the Seller's employees, including, without limitation, officers of Seller (collectively, "Seller's Employees"), Assets, Properties, Assumed Contracts and Books and Records for the purpose of making such investigations of the Assets and assessments concerning Seller's Employees regarding any decision of Buyer to hire such Seller's Employees as provided for in Section 5.8, and Seller shall furnish Buyer such information as Buyer may from time to time reasonably require with respect to the Assets and Seller's Employees. Seller shall cause Seller's Employees to assist Buyer in making any such investigation and assessment and shall cause the counsel, accountants, consultants and other non-employee representatives of Seller to be reasonably available to Buyer for such purposes.

(b) Pending the Closing, Buyer shall keep all Seller Confidential Information (as hereinafter defined) strictly confidential, and will use the Confidential Information solely in connection with the transactions contemplated by this Agreement. If the Closing does not occur for any reason whatsoever, Buyer shall, promptly upon request, return all Seller Confidential Information to Seller and either destroy any writings prepared by or on behalf of Seller based on the Seller Confidential Information or deliver such writings to Seller. For purposes of this Agreement, the term "Seller Confidential Information" means all information and documents obtained by Buyer and its representatives pursuant to this Agreement, except information that (i) is or becomes generally available to the public other than as a result of disclosure in violation of this subsection; (ii) is or becomes available to Buyer on a non-confidential basis from a source other than Seller or its representatives, provided that such source is not known to Buyer to be bound by a confidentiality agreement or other obligation of secrecy with Seller in respect thereof; or (iii) is required, in the opinion of legal counsel, to be disclosed by law, in which case the parties will discuss the terms of such disclosure prior to its release. Buyer may disclose Seller Confidential Information to any of its directors, officers, employees, affiliates, representatives, legal counsel, accountants, consultants, lenders, and potential lenders who need to know such information for the purposes of the transactions contemplated hereby, but such persons will be informed by Buyer of the confidential nature of such information and will be directed to treat such information confidentially and, in any event, Buyer shall remain responsible for any violation of the terms of this subsection by any of them.

(c) Pending the Closing, Seller shall keep all Buyer Confidential Information (as hereinafter defined) strictly confidential, and will use the Buyer Confidential Information solely in connection with the transactions contemplated by this Agreement. If the Closing does not occur for any reason whatsoever, Seller shall, promptly upon request, return all Buyer Confidential Information to Buyer and either destroy any writings prepared by or on behalf of Buyer based on the Buyer Confidential Information or deliver such writings to Buyer. For purposes of this Agreement, the term "Buyer Confidential Information" means all information and documents obtained by Seller and its representatives pursuant to this Agreement, except information that (i) is or becomes generally available to the public other than as a result of disclosure in violation of this subsection; (ii) is or becomes available to Buyer on a non-confidential basis from a source other than Seller or its representatives, provided that such source is not known to

Buyer to be bound by a confidentiality agreement or other obligation of secrecy with Seller in respect thereof; or (iii) is required, in the opinion of legal counsel, to be disclosed by law, in which case the parties will discuss the terms of such disclosure prior to its release. Seller may disclose Buyer Confidential Information to any of directors, officers, employees, affiliates, representatives, legal counsel, accountants, consultants, lenders, and potential lenders who need to know such information for the purposes of the transactions contemplated hereby, but such persons will be informed by Seller of the confidential nature of such information and will be directed to treat such information confidentially and, in any event, Seller shall remain responsible for any violation of the terms of this subsection by any of them.

5.3 Chapter 11 Procedure

(a) Within three (3) business days of the date hereof (the "Petition Date"), Seller shall file in the Bankruptcy Court a voluntary petition under Chapter 11 of the Bankruptcy Code.

(b) On the Petition Date, Seller shall file a motion (the "Procedure and Sale Motion") with the Bankruptcy Court requesting, with notice in compliance with the Bankruptcy Code and local rules of the Bankruptcy Court, seeking (i) entry of an order in the form annexed hereto as Exhibit 5.3(a) (or otherwise acceptable to Buyer in its sole discretion) establishing bidding and auction procedures for the Assets (the "Procedure Order") and (ii) entry of an order in the form annexed hereto as Exhibit 5.3(b) (or otherwise acceptable to Buyer in its sole discretion) approving this Agreement and the transactions contemplated hereby (the "Sale Order").

5.4 Appropriate Action; Consents; Filings. From and after the date hereof, each of the parties hereto shall use all commercially reasonable efforts to (a) take, or cause to be taken, all appropriate action, and do, or cause to be done, all things necessary, proper or advisable under applicable law or otherwise to satisfy the conditions to the Closing to be satisfied by it and to consummate and make effective the transactions contemplated by this Agreement, (b) obtain from any Governmental Entities or third parties any consents, licenses, permits, waivers, approvals, authorizations or orders required to be obtained or made by any party hereto in connection with the authorization, execution and delivery of this Agreement and the consummation of the transactions contemplated hereby, without any change in the terms and provisions of any underlying Permit or Contract, and (c) make all necessary filings, and thereafter make any other required submissions, with respect to this Agreement required under any applicable United States federal, state, local or foreign law; provided, that the parties hereto shall cooperate with each other in connection with the making of all such filings, including providing copies of all such documents to the non-filing parties and their respective advisors prior to filing and, if requested, to accept all reasonable additions, deletions or changes suggested in connection therewith.

5.5 Further Assurances. At any time and from time to time after the Closing, Seller shall, at the reasonable request of Buyer and at Seller's expense and without further consideration, execute and deliver any further deeds, bills of sale, endorsements, assignments and other instruments of conveyance and transfer, and take such other actions as

Buyer may reasonably request in order more effectively to transfer, convey, assign and deliver to Buyer, and to place Buyer in actual possession and operating control of, and to vest, perfect or confirm, of record or otherwise, in Buyer all right, title and interest in, to and under the Assets.

5.6 Books and Records; Facilities. On the Closing Date, Seller shall deliver to Buyer all of the Books and Records. However, if at any time after the Closing Date, Seller or Buyer discover any other Books and Records that have not been delivered to Buyer, Seller shall promptly deliver them to Buyer. Seller may retain copies of such tax, finance and legal records as Seller may deem reasonably necessary. For a period of three (3) years after the Closing Date (or such longer period as may be required to comply with any applicable legal requirements), Buyer shall retain all material Books and Records in existence on the Closing Date and make the same available for inspection and copying by Seller or its bankruptcy estate (or their respective authorized representatives) at Seller's expense, upon reasonable request and upon reasonable notice; provided, however, that Buyer may destroy any of such records to the extent that Buyer shall have given Seller not less than thirty (30) days' advance written notice, with reasonable specificity, of such destruction and an opportunity to obtain possession thereof.

5.7 Seller's Employees.

(d) As of the Closing Date, Seller shall terminate the employment of all Seller's Employees. Effective as of the Closing Date, Buyer may offer employment to one or more of Seller's Employees selected by Buyer upon such terms and conditions as Buyer shall determine in its discretion, except that such terms and conditions shall include an agreement or policy that establishes severance for the Hired Employees (as defined below) entitling such Hired Employees to three (3) months severance if they or any one of them is terminated without cause earlier than one year after accepting offers of employment from Buyer. Buyer and Seller agree to cooperate in jointly notifying Seller's Employees of the termination of their employment by Seller and the offer of employment by Buyer. The former Seller's Employees who accept Buyer's offer of employment are herein called the "Hired Employees".

(e) Nothing in this Section shall confer upon any of the Hired Employees or any other current or former employees of Seller any rights or remedies, including any right to employment, or continued employment for any specified period, of any nature whatsoever under or by reason of this Agreement.

5.8 Public Announcements. No party hereto shall issue any public announcement, report, statement or press release or otherwise make any public statement regarding this Agreement or the transactions contemplated hereby without the prior written consent of the other parties hereto, except as otherwise required by law or the Bankruptcy Court and except that nothing herein shall prevent the Seller from publicly filing this Agreement and all related documents with the Bankruptcy Court or discussing them before the Bankruptcy Court or with appointed committees.

ARTICLE VI
CONDITIONS

6.1 Conditions to Obligations of Buyer. The obligations of Buyer to consummate the transactions contemplated hereby are subject to the satisfaction at or prior to the Closing Date of the following conditions, any or all of which may be waived, in whole or in part, to the extent permitted by applicable law, in a written instrument executed and delivered by Buyer:

(a) Representations and Warranties. Each of the representations and warranties of Seller contained in this Agreement shall be true and correct in all material respects on and as of the Closing Date, as though made on and as of the Closing Date.

(b) Agreements and Covenants. Seller shall have performed or complied with all agreements and covenants required by this Agreement to be performed or complied with by them on or prior to the Closing Date.

(c) Certificate. At the Closing, Buyer shall have received a certificate or certificates signed by a duly authorized senior executive officer of Seller, to the effect set forth in Sections 6.1(a) and (b).

(d) Procedure Order. The Bankruptcy Court shall have entered the Procedure Order, and such Order shall not have been amended, modified, appealed, supplemented, vacated or stayed.

(e) Sale Order. The Bankruptcy Court shall have entered the Sale Order, and the Sale Order shall not have been amended, modified, appealed, supplemented, vacated or stayed as of the Closing Date and shall have become final and non-appealable under applicable law.

(f) Approval of DIP Financing. The Bankruptcy Court shall have entered interim and final orders in form and substance acceptable to Buyer in its sole discretion, approving the DIP Financing, and such orders shall not have been amended, modified, appealed, supplemented, vacated or stayed as of the Closing Date and shall have become final and non-appealable under applicable law.

(g) Transfer Free of Liens. The Assets shall be transferred to the Buyer free and clear of all Liens except for Permitted Liens.

(h) Other Governmental Approvals. All filings required to be made prior to the Closing by Seller with, and all consents, approvals and authorizations required to be obtained by Seller from, any Governmental Entities in connection with the transactions contemplated hereby shall have been made or obtained.

(i) Employment Agreements. Buyer shall have entered into an amended and restated Employment Agreement with each of Melanie Otto and Mark Nondorf, each in form and substance satisfactory to Buyer and Otto and Nondorf, respectively.

(j) Assumption of Seller's Agreements with M. Otto and M. Nondorf. Buyer shall have designated on Schedule 1.1(e) the Employment Agreements between Seller and each of Melanie Otto and Mark Nondorf (collectively, the "Seller Otto/Nondorf Agreements") as Assumed Contracts and each of the Seller Otto/Nondorf Agreements shall be assumed and assigned to Buyer pursuant to the Sale Order.

(k) No Order. On the Closing Date, no litigation or other proceeding by or before any Governmental Entity shall have been instituted, and no Governmental Entity, including any federal or state court of competent jurisdiction, shall have enacted, issued, promulgated, enforced or entered any statute, rule, regulation, executive order, judgment, decree, injunction or other order (whether temporary, preliminary or permanent), which, in either case, is in effect and which has the effect of making the transactions contemplated by this Agreement illegal, or otherwise restrains consummation of the transactions contemplated hereby (collectively, an "Order").

(l) Affidavits of Service. Seller shall provide affidavits of service or other evidence reasonably satisfactory to Buyer demonstrating that Seller provided valid notice to all creditors, claimants, Lien holders and other appropriate parties-in-interest, of the sale of the Assets and assignment of the Assumed Contracts, in each case free and clear of claims (as defined in the Bankruptcy Code) and other Liens.

If one or more of the foregoing conditions is not timely satisfied according to its terms or waived in writing by Buyer, Seller shall not be in breach under this Agreement, but Buyer, in its sole discretion, may refuse to close on the purchase of the Assets in their entirety and may terminate this Agreement.

6.2 Conditions to Obligations of Seller. The obligations of Seller to consummate the transactions contemplated hereby are subject to the satisfaction at or prior to the Closing Date of the following conditions, any or all of which may be waived, in whole or in part, to the extent permitted by applicable law, in a written instrument executed and delivered by Seller:

(a) Representations and Warranties. Each of the representations and warranties of Buyer contained in this Agreement shall be true and correct in all material respects on and as of the Closing Date, as though made on and as of the Closing Date.

(b) Agreements and Covenants. Buyer shall have performed or complied with all agreements and covenants required by this Agreement to be performed or complied with by it on or prior to the Closing Date.

(c) Officer's Certificate. At the Closing, Seller shall have received a certificate signed by a duly authorized senior executive officer of Buyer to the effect set forth in Sections 6.2(a) and (b).

(d) Procedure Order. The Bankruptcy Court shall have entered the Procedure Order, and such Order shall not have been amended, modified, appealed, supplemented, vacated or stayed.

(e) Assumption of Seller's Agreements with M. Otto and M. Nondorf. Buyer shall have designated on Exhibit 1.1(e) the Seller Otto/Nondorf Agreements as Assumed Contracts and each of the Seller Otto/Nondorf Agreements shall be assumed and assigned to Buyer pursuant to the Sale Order.

(f) Sale Order. The Bankruptcy Court shall have entered the Procedure Order and the Sale Order, and the Sale Order shall not have been amended, modified, appealed, supplemented, vacated or stayed as of the Closing Date and shall have become final and non-appealable under applicable law.

(g) Other Governmental Approvals. All filings required to be made prior to the Closing by Buyer with, and all consents, approvals and authorizations required to be obtained by Buyer from, any Governmental Entities in connection with the transactions contemplated hereby shall have been made or obtained (as the case may be).

(h) No Order. There shall be no Order.

ARTICLE VII TERMINATION

7.1 Termination. This Agreement may be terminated and the transactions contemplated hereby abandoned at any time prior to the Closing or such earlier date as set forth below:

(a) by mutual written consent of Seller and Buyer; or

(b) by Seller or Buyer if the Closing shall not have occurred on or within 30 days immediately following the day on which the Sale Order becomes final and non-appealable (but in no event later than December 1, 2012), for any reason other than a breach of this Agreement by the terminating party; or

(c) this Agreement shall terminate automatically and without any action on the part of either party hereto if either (i) the Bankruptcy Court does not enter the Procedure Order within ten (10) business days after the Petition Date or (ii) Buyer is not determined at the Sale Hearing, or any other final hearing, to be the successful bidder; or

(d) by Seller, if Buyer fails to pay the Purchase Price as herein provided when due or if there shall have been any breach by Buyer of any of its representations, warranties, covenants and agreements set forth herein which breach has not been remedied within fifteen (15) days after Seller delivers written notice of such breach to Buyer (any such written notice to refer specifically to this Section 7.1(d) and to describe such breach in reasonable detail); or

(e) by Buyer, if there shall have been any breach by Seller of any of its representations, warranties, covenants and agreements set forth herein which breach has not been remedied within fifteen (15) days after Buyer delivers written notice of such

breach to Seller (any such written notice to refer specifically to this Section 7.1(e) and to describe such breach in reasonable detail).

7.2 Procedure and Effect of Termination.

(a) Subject to the provisions of the Procedures Order and Sale Order, in the event of termination of this Agreement pursuant to Section 7.1, the terminating party shall forthwith give written notice thereof to the other party or parties and this Agreement shall terminate, and the transactions contemplated hereby shall be abandoned, without further action by any of the parties hereto.

(b) If this Agreement is terminated as provided herein, no party hereto shall have any liability or further obligation hereunder to any other party to this Agreement, except as provided in Section 8.1 and except that nothing herein shall relieve any party from liability for any breach of this Agreement which occurred prior to such termination.

ARTICLE VIII MISCELLANEOUS AND GENERAL

8.1 Survival. Except for this Article VIII and the covenants and agreements of the parties to be performed after the Closing Date, none of the respective representations, warranties, covenants, and agreements of the parties contained in this Agreement shall survive the Closing. Except for the agreements of the parties contained in Sections 5.2(b) and (c), 7.2 and this Article VIII, none of the representations, warranties, covenants and agreements of the parties shall survive any termination of this Agreement pursuant to Article VII hereof.

8.2 Entire Agreement; Assignment; Etc. This Agreement (including the Exhibits and Schedules hereto) constitutes the entire agreement, and supersedes all other agreements, understandings, representations and warranties, both written and oral, among the parties with respect to the subject matter hereof, and shall not be assignable by operation of law or otherwise and is not intended to create any obligations to, or rights in respect of, any persons (including, without limitation, any employees, customers or creditors of Seller or any other third party) other than Seller and Buyer; provided, however, that, at any time prior to the Closing Date, Buyer may assign all or any part of its rights and obligations hereunder and, in the event of any such assignment, Buyer shall nevertheless remain fully responsible to Seller for all obligations of Buyer hereunder and thereunder.

8.3 Captions. The Article, Section and paragraph captions herein are for convenience of reference only, do not constitute part of this Agreement and shall not be deemed to limit or otherwise affect any of the provisions hereof.

8.4 Severability. If any term or other provision of this Agreement, or any portion thereof, is invalid, illegal or incapable of being enforced by any rule of law or public policy, all other terms and provisions of this Agreement, or remaining portion thereof, shall nevertheless remain in full force and effect so long as the economic or legal substance of the transactions contemplated hereby is not affected in any manner materially adverse to any party. Upon such determination that any such term or other provision, or any portion thereof, is invalid,

illegal or incapable of being enforced, the parties hereto shall negotiate in good faith to modify this Agreement so as to effect the original intent of the parties as closely as possible in an acceptable manner to the end that the transactions contemplated hereby are consummated to the fullest extent possible.

8.5 Modification or Amendment. The parties hereto may modify or amend this Agreement at any time, only by a written instrument duly executed and delivered by each party hereto.

8.6 Notices. All notices and other communications given or made pursuant hereto shall be in writing and shall be deemed to have been duly given on the date delivered, if delivered personally, on the fifth business day after being mailed by registered or certified mail (postage prepaid, return receipt requested), in each case, to the parties at the following addresses, or on the date sent and confirmed by electronic transmission to the telecopier number specified below (or at such other address or telecopier number for a party as shall be specified by notice given in accordance with this Section):

(a) If to Seller, to: TWG Capital, Inc.

7434 Shadeland Station Way
Indianapolis, Indiana 46256
Attention: Mark Nondorf
Telecopier No.: 317.813.1701

with a copy to:

Faegre Baker Daniels LLP
600 E. 96th Street, Ste 600
Indianapolis, IN 46240
Attention: Jay Jaffe
Telecopier No.: 317.569.4800

(b) If to Buyer, to: Carmel Funding, LLC

221 N. LaSalle St. Suite 900
Chicago, IL 60601
Attention: David Valentine
Telecopier No.: 312.269.3060

with a copy to:

Hunton & Williams LLP
200 Park Avenue
New York, New York 10166
Attention: Peter S. Partee, Sr.
Telecopier No.: 212.309.1100

No provision of this Agreement, including this Section, shall be deemed to constitute consent to the manner and address for service of process in connection with any legal proceeding (including such arising out of or in connection with this Agreement), which service shall be effected as required by applicable law.

8.7 Failure or Delay Not Waiver; Remedies Cumulative. No failure or delay on the part of any party hereto in the exercise of any right hereunder shall impair such right or be construed to be a waiver of, or acquiescence in, any breach of any representation, warranty, covenant or agreement herein, nor shall any single or partial exercise of any such right preclude other or further exercise thereof or of any other right. All rights and remedies existing under this Agreement are cumulative to, and not exclusive of, any rights or remedies otherwise available.

8.8 Governing Law. To the extent not governed by the Bankruptcy Code, this Agreement shall be governed by and construed in accordance with the law of the State of Indiana, without regard to the conflicts of laws principles thereof.

8.9 Counterparts. This Agreement may be executed in the original or by telecopy in any number of counterparts, each of which shall be deemed to be an original and all of which together shall constitute one and the same instrument.

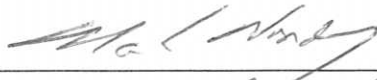
8.10 Bankruptcy Court Jurisdiction. Buyer and Seller agree that the Bankruptcy Court shall have exclusive jurisdiction over all disputes and other matters relating to the interpretation and enforcement of this Agreement and each other agreement, instrument or document executed in connection with the transactions contemplated hereby, and Buyer expressly consents to and agrees not to contest such exclusive jurisdiction, and accordingly waives its rights to a jury trial.

8.11 Offer. This offer may be revoked by Buyer at any time prior to its acceptance.

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

IN WITNESS WHEREOF, this 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: Mark Nordhoff
Title: President

"Buyer"
CARMEL FUNDING, LLC

By: _____
Name: _____
Title: _____

IN WITNESS WHEREOF, this 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.

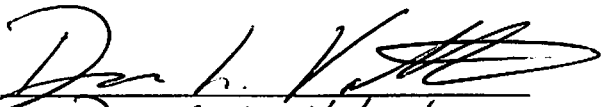
"Seller"
TWG CAPITAL, INC.

By: _____

Name: _____

Title: _____

"Buyer"
CARMEL FUNDING, LLC

By:  _____

Name: David W. Valentine

Title: Manager

**Schedule 1.1(b)
Ownership Interests**

IR Finance 1, LLC		100%
Insurance Receivables 1, LLC		Minority Interest (80 of the 100 units of Class B member interests)

Schedule 1.1(e)
Assumed Contracts

1. Subservicing Agreement, dated as of September 13, 2012, between Inservico, Inc. and Seller
2. Management Services Agreement, dated July 25, 2008, between Seller and IR Finance 1, LLC
3. D&O Insurance Policy with Continental Casualty Company, MJ Insurance, Policy No. 169788614, through 7/24/2013;
4. Employment Agreement between the Seller and Mark Nondorf, dated August 6, 2007; and
5. Employment Agreement between the Seller and Melanie Otto, dated August 6, 2007, as amended, September 13, 2012.

**Schedule 3.4
Pending Litigation**

CAPTION OF SUIT AND CASE NUMBER	International Real Estate Holding Company, LLC vs TWG Capital, Inc. Cause No. 49D13-1204-MF-017400
NATURE OF PROCEEDING	Litigation brought by former landlord seeking repayment of holdover rent surcharge and common area maintenance costs
COURT OR AGENCY AND LOCATION	Marion County Superior Court 13 State of Indiana
STATUS OR DISPOSITION	Pending

CAPTION OF SUIT AND CASE NUMBER	Bradle et al. vs TWG Capital, Inc. Case No. 01-cv-2011-094511.00
NATURE OF PROCEEDING	Litigation brought by former agents of Long Term Preferred Care
COURT OR AGENCY AND LOCATION	U.S. District Court Northern District of Alabama
STATUS OR DISPOSITION	Pending

Schedule 3.6
Permitted Liens (not otherwise identified in Section 3.6)

- Leaf Funding, Inc., filed for informational purposes only per a lease agreement for copier system serial number 8090070

Exhibit 5.3(a)
Procedures Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

In re:) Chapter 11
)
TWG CAPITAL, INC.,) Case No. 12-11019-BHL-11
)
Debtor.)

ORDER GRANTING MOTION FOR ENTRY OF AN ORDER (I) APPROVING CERTAIN BIDDING PROCEDURES WITH RESPECT TO THE SALE OF SUBSTANTIALLY ALL OF THE ASSETS OF THE DEBTOR'S ESTATE; (II) SCHEDULING AN AUCTION AND SUBSEQUENT HEARING TO CONSIDER THE SALE OF THE DEBTOR'S ASSETS; AND (III) APPROVING THE FORM AND MANNER OF NOTICE THEREOF

This matter is before the Court on the *Motion For Entry of an Order (I) Approving Certain Bidding Procedures With Respect to the Sale of Substantially All of the Assets of the Debtor's Estate; (II) Scheduling An Auction and Subsequent Hearing to Consider the Sale of the Debtor's Assets; and (III) Approving the Form and Manner of Notice Thereof* (the "Procedures Motion") filed by TWG Capital, Inc., the debtor and debtor-in-possession (the "Debtor" or the "Seller") in the above-captioned chapter 11 case (the "Chapter 11 Case"),

seeking entry of an order (i) approving certain bidding procedures for the sale of substantially all of the assets of the Debtor's estate, (ii) scheduling an auction and subsequent hearing to consider the sale of the Debtor's assets; and (iii) approving the form and manner of notice thereof.

Upon consideration of the Procedures Motion, and upon the record of the hearing held on the Procedures Motion and the record in the Chapter 11 Case, and being otherwise duly advised, the Court now finds and concludes that:

A. On September 14, 2012, the Debtor filed with the United States Bankruptcy Court for the Southern District of Indiana, Indianapolis Division (the "Court") its voluntary petition for relief under chapter 11 of the Bankruptcy Code commencing the Chapter 11 Case.

B. The Debtor continues to operate its business and manage its properties as a debtor-in-possession pursuant to 11 U.S.C. §§ 1107(a) and 1108. No trustee, examiner, or committee has been appointed in the Chapter 11 Case.

C. This Court has jurisdiction over the matters raised in the Procedures Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

D. The Debtor has articulated a sound business justification for the proposed sale and has demonstrated that the proposed bidding procedures attached to the Procedures Motion (the "Bidding Procedures") will maximize the proceeds realized for the benefit of the Debtor's estate and are in the best interests of the Debtor's estate and creditors.

E. The Debtor has entered into the Purchase Agreement with Carmel Funding, LLC, a stalking horse bidder (the "Stalking Horse Bidder").

F. The Bidding Procedures, the Break-up Fee¹ and the Overbid Protection are reasonable and appropriate to maximize the return on the Assets.

G. The Break-up Fee to be paid under the circumstances as set forth in the Purchase Agreement, and the Overbid Protection are (a) actual and necessary costs and expenses of preserving the Debtor's estate, within the meaning of section 503(b) of the Bankruptcy Code, (b) commensurate to the real and substantial benefit conferred upon the Debtor's estate by the Stalking Horse Bidder, (c) reasonable and appropriate, in light of the size and nature of the proposed transaction and comparable transactions, the commitments that have been made, and the efforts that have been and will be expended by the Stalking Horse Bidder, and (d) necessary to induce the Stalking Horse Bidder to continue to pursue the transaction and to continue to be bound by the Purchase Agreement.

H. The Debtor's bankruptcy estate's authorization to pay the the Break-up Fee is an essential inducement and condition relating to the Stalking Horse Bidder's entry into, and continuing obligations under, the Purchase Agreement. Unless it is assured that the Break-up Fee will be made in each of the circumstances described in the Purchase Agreement, the Stalking Horse Bidder is unwilling to remain obligated to purchase the Assets or be otherwise bound under the Purchase Agreement (including the obligation to maintain committed to its offer while such offer is subjected to higher or otherwise better offers as contemplated by the Bidding Procedures). The Debtor's promise to pay the Break-up Fee has induced the Stalking Horse Bidder to submit a bid that will serve as a minimum or floor bid on which the Debtor, its creditors, and other prospective bidders can rely. The Stalking Horse Bidder has provided a material benefit to the Debtor and its creditors by increasing the likelihood that the best possible

¹ Capitalized terms not otherwise defined herein shall have the meaning ascribed to such term in the Procedures Motion or the Purchase Agreement.

purchase price for the Assets will be received. Accordingly, the Break-up Fee is reasonable and appropriate and represents the best method for maximizing value for the benefit of the Debtor's estate and creditors.

I. In compliance with Rules 2002, 6004, and 6006 of the Federal Rules of Bankruptcy Procedure, proper and adequate notice of the Procedures Motion and the hearing thereon has been provided and no other or further notice is necessary.

J. There are sufficient business justifications to approve the Bidding Procedures, the Break-up Fee and the Overbid Protection, and the other relief requested in the Procedures Motion. Accordingly, the relief requested in the Procedures Motion is in the best interests of the Debtor, its estate, and its creditors.

K. Good and sufficient cause exists for the granting of the relief requested. Accordingly,

IT IS HEREBY ORDERED that:

1. The Procedures Motion is GRANTED in its entirety.
2. All objections to the Procedures Motion or the relief requested therein that have not been withdrawn, waived, or settled, any all reservations of rights included therein, are hereby overruled on their merits.
3. The Bidding Procedures attached to the Procedures Motion, including without limitation all deadlines set forth therein, the Break-up Fee and the Overbid Protection, are approved in all respects.
4. The Debtor is authorized to take any and all actions necessary or appropriate to implement the Bidding Procedures and this Order. Where the terms of this Order vary from the terms of the Purchase Agreement or the terms proposed in the Procedures Motion,

this Order shall control.

5. As scheduled below, the Court will conduct the Sale Hearing to consider approval of the proposed sale to the Stalking Horse Bidder, subject to higher and better bids received by way of an auction (the "Auction") to be held at the offices of _____ in _____, Indiana on _____, 2012 at __:___ _m EST.

6. The Break-up Fee. If the Closing with the Stalking Horse Bidder does not occur as a result of (A) the Seller's breach of the Purchase Agreement or (B) the Seller's receipt of a third party offer at the Approval Hearing (and such third party offer is subsequently approved by the Bankruptcy Court and closes), then the Stalking Horse Bidder will be entitled to receive from the Seller (i) reimbursement of its out of pocket expenses incurred and actually expended in connection with the Sale Process, not to exceed the sum of \$10,000 (the "Expense Reimbursement") and (ii) a flat fee payment (not dependent on amounts actually expended or incurred by the Stalking Horse Bidder) in cash in an amount equal to \$10,000 (together with the Expense Reimbursement, the "Break-up Fee").

a. If the Closing with the Stalking Horse Bidder does not occur as a result of the Seller's breach of the Purchase Agreement and a termination of the Purchase Agreement by the Stalking Horse Bidder, the Seller is authorized and directed, without further order of this Court, to pay the Stalking Horse Bidder the Break-up Fee, which shall be paid out of the Seller's bankruptcy estate, and the claim or claims of the Stalking Horse Bidder to payment of the Break-up Fee shall constitute an allowed superpriority administrative expense claim arising under Bankruptcy Code §§ 364(c), 503(b), 506(c) and 507(a)(1).

b. If the Closing with the Stalking Horse Bidder does not occur as a result of the Seller's receipt of a third party offer at the Approval Hearing (and such third party

offer is subsequently approved by the Bankruptcy Court and closes), then (i) the Successful Bidder (as hereinafter defined) and/or the Seller shall be directed to immediately cause the Break-up Fee to be paid to the Stalking Horse Bidder directly from the proceeds associated with the sale to such Successful Bidder; provided, however, that in the event that a third party sale is not consummated within 15 days following the Sale Hearing, the Seller and the Stalking Horse Bidder shall close the transactions contemplated by the Purchase Agreement upon the terms and conditions set forth in the Purchase Agreement as modified by any Overbid by the Stalking Horse Bidder, and (ii) pursuant to §§ 364(c)(1) and 506(c) of the Bankruptcy Code, the Stalking Horse Bidder shall have superpriority administrative expense and surcharge claims payable out of the Seller's cash or Deposit of the Successful Bidder.

7. Participation Requirements. Any person or entity who wishes to participate in the Bidding Process must be deemed "financially qualified" by the Debtor or the Debtor's advisors.

8. Initial Overbid Amount. No prospective purchaser(s) which bid(s) for the Assets at the Auction shall be entitled to purchase the Assets unless such prospective purchaser submits an initial deposit ("Deposit") equal to ten percent (10 %) of its bid and offers to purchase the Assets for consideration (including all cash, non-cash consideration and Assumed Liabilities) which, when coupled with the consideration received by the Seller in conjunction with the Assets that may not be part of such purchaser's offer, is in an amount equal to not less than the sum of (such sum being referred to as the "Initial Overbid Amount"): (A) the Purchase Price (including the Seller's good faith valuation of those portions of the Purchase Price that will not be paid in cash), plus (B) the Break-up Fee, plus (C) \$5,000.

9. Subsequent Overbid Amount. After the Initial Overbid Amount, all

further overbids must be in increments of at least \$2,500 in excess of the Initial Overbid Amount or the then prevailing bid. After the Initial Overbid Amount, the Seller must consider the amount of or entitlement to payment of the Break-up Fee in determining the highest or best offer for the Assets. Should overbidding take place, the Buyer shall have the right, but not the obligation, to participate in the overbidding and to be approved as the over bidder at the Sale Hearing based upon any such overbid and may credit bid the Break-up Fee.

10. Deposits. Unless forfeited as a result of breach by a Successful Bidder and failure to close, the Deposits shall not be property of the Debtor's bankruptcy estate, shall not become the property of the Debtor's bankruptcy estate to the extent necessary to pay the Break-up Fee, and no party shall have a lien on the Deposit of the Successful Bidder. Pursuant to 11 U.S.C. §§ 364(c)(1) and 506(c), the Stalking Horse Bidder shall have a superpriority administrative expense and surcharge claims payable out of the Seller's cash or Deposit of the Successful Bidder.

11. The Stalking Horse Bidder's Right to Credit Bid. The Purchase Price under the Purchase Agreement shall be payable in whole or in part, as determined by the Stalking Horse Bidder in its sole discretion, in the form of a credit bid of the DIP Financing.

12. Bid Deadline. A prospective purchaser who wishes to bid for the Assets must submit its bid on or before **5:00 p.m. EST three business days prior to the Sale Hearing (as defined herein)** (the "Bid Deadline").

13. Highest Bidder. Upon conclusion of the Auction, the Debtor shall review the qualified bid(s) on the basis of among other things, the following: (a) the amount of the bid, (b) the form of consideration, (c) the form of the proposed transaction, (d) the ability to obtain approval from this Court and other required approvals for the sale and to close in a timely

fashion, and (e) the net value provided to the Debtor and such other aspects as determined by the Debtor and shall submit the highest or otherwise best bid (the "Successful Bid") at a hearing (the "Sale Hearing") for approval by this Court pursuant to Section 363 of the Bankruptcy Code. The party making the Successful Bid is referred to herein as the "Successful Bidder." If the Debtor does not receive any qualified bids by the Bid Deadline, other than from the Stalking Horse Bidder, the Debtor shall report the same to this Court and shall proceed to seek approval of the proposed sale of the Assets to the Stalking Horse Bidder pursuant to the Purchase Agreement at the Sale Hearing.

14. Qualified Bids Remain Open. Qualifying bid(s) at the Auction shall remain open and subject to acceptance by the Seller as back up bids to the Successful Bid for a period of twenty-one (21) days following entry of the Sale Order, unless further extended by order of this Court, following which period the Deposits of all bidders who were not the Successful Bidder at the Auction or later accepted, shall be refunded.

15. Sale Hearing. The Court shall conduct the Sale Hearing on _____, **2012, at ____:____.m. EST** (the "Sale Hearing") at which time, the Court will consider approval of the proposed sale to the Stalking Horse Bidder or other Successful Bidder.

16. Procedure For Assumption And Assignment Of The Assumed Lease and the Assumed Contracts. Within three (3) days after the entry of this Procedures Order, the Debtor will file with the Court and serve on each non-debtor party to a contract or lease that may potentially be an Assumed Lease or Assumed Contract a notice (the "Assumption and Cure Notice"), which shall set forth the cure amount that the Debtor believes is necessary to assume such contract or lease pursuant to Section 365 of the Bankruptcy Code (the "Cure Amount") as of the date of the Sale Hearing, and notify each non-debtor party that such party's lease or

contract may be designated for assumption and assignment to the Stalking Horse Bidder or the Successful Bidder to be identified at the conclusion of the Auction. Any objection to the assumption or assignment of any Assumed Lease or Assumed Contract or the amount or terms of payment of the Cure Amount thereunder must be filed and served on or before five (5) days before the Sale Hearing (the "Cure Objection Deadline"). Any objection to the amount or terms of payment of the Cure Amount must state with specificity what cure the party to the Assumed Contract or Assumed Lease believes is required with appropriate documentation in support thereof. If no objection is timely received, the Cure Amount set forth in the Assumption and Cure Notice shall be controlling notwithstanding anything to the contrary in any Assumed Lease and Assumed Contract or other document, and the non-debtor party to the Assumed Lease or Assumed Contract shall be forever barred from asserting any other claim arising prior to the Sale Hearing against the Seller or the Stalking Horse Bidder or any other Successful Bidder as to the Assumed Lease or Assumed Contract, and the non-debtor party shall be deemed to have consented to the assumption and assignment of the Assumed Lease or Assumed Contract.

17. Notice of Motion. Within three (3) days of the entry of this Procedures Order, the Debtor shall: (a) provide notice by serving the Procedures Order and the Bidding Procedures upon the following persons in the manner indicated, in accordance with Rules 2002, 6004 and 6006 of the Federal Rules of Bankruptcy Procedure and Rule B-6004-1(b) of the Local Rules of the United States Bankruptcy Court for the Southern District of Indiana: (i) the office of the United States Trustee for the Southern District of Indiana; (ii) any counsel or party that has filed an appearance and served such appearance on the Debtor; (iii) the Internal Revenue Service; (iv) each governmental agency, regulatory body or taxing authority and other party that might claim an interest in the Assets to be sold; (v) the counter-parties to the Assumed Lease and

the Assumed Contracts; (vi) all parties to the Purchase Agreement and all related agreements; (vii) all entities known to have expressed an interest in a transaction with respect to the Debtor or the Assets; (viii) all entities known to have asserted any Lien related to the Assets; (ix) the Service List as defined in Rule B-1000-1(b)(4) of the Local Rules of this Court to the extent duplicative of the foregoing; and (x) to any party requesting a copy of the Sale Motion or to whom the Court directs that notice be given; and (b) serve a notice of the Sale Motion and Sale Hearing on all known creditors and interested parties in addition to the parties set forth in part (a) above. To the extent the Debtor complies with the notice provisions herein, such shall be good and sufficient, and no other notice shall be required.

18. Objections. _____, 2012, **five days prior to the Sale Hearing, at 5:00 p.m. Eastern Standard Time** shall be the last date to file with the Clerk of this Court written objections to the proposed sale, to the proposed assumption and assignment of the Assumed Lease and Assumed Contracts or to the proposed Cure Amounts or adequate assurance of future performance, if any, related to the Assumed Lease and Assumed Contracts. The failure of any objecting person or entity to timely file its objection shall be a bar to the assertion, at the Sale Hearing or thereafter, of any objection, to the Sale Motion, or the consummation and performance of the Debtor under the Purchase Agreement, or an agreement with a Successful Bidder.

19. Retention of Jurisdiction. The Court shall retain jurisdiction over any matter or dispute arising from or relating to the implementation of this Order.

20. Debtor's Authority. The Debtor is hereby authorized and empowered to take such steps, expend such sums of money, and do such other things as may be necessary to implement and effect the terms and requirements of this Order.

21. Waiver. Notwithstanding Bankruptcy Rules 6004(g) and 6006(d), this Order shall not be stayed for ten (10) days after the entry hereof and shall be effective and enforceable immediately upon its entry.

22. Binding on Successor Trustee. This Order shall be binding in all respects upon, and shall inure to the benefit of the Debtor, its estate, the Purchaser or other Successful Bidder, and the successors and assigns of each of the foregoing, and any affected third parties, notwithstanding any subsequent appointment of any trustee(s) under any chapter of the Bankruptcy Code, as to which trustee(s) such terms and provisions likewise shall be binding.

###

Exhibit 5.3(b)
Sale Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION

In re:) Chapter 11
)
TWG CAPITAL, INC.,) Case No. 12-11019-BHL-11
)
Debtor.)

ORDER GRANTING MOTION FOR ENTRY OF AN ORDER (I) APPROVING ASSET PURCHASE AGREEMENT; (II) AUTHORIZING THE SALE OF SUBSTANTIALLY ALL OF THE DEBTOR'S ASSETS FREE AND CLEAR OF ALL LIENS, CLAIMS AND ENCUMBRANCES; AND (III) AUTHORIZING THE ASSUMPTION AND ASSIGNMENT OF LEASES AND CONTRACTS

This matter is before the Court on the *Motion For Entry of an Order (I) Approving Asset Purchase Agreement; (II) Authorizing the Sale of Substantially All of the Debtor's Assets Free and Clear of Liens; and (III) Authorizing the Assumption and Assignment of Leases and Contracts* (the "Sale Motion") filed by TWG Capital, Inc., the debtor and debtor-in-possession (the "Debtor" or the "Seller") in the above-captioned chapter 11 case (the "Chapter 11 Case"), seeking entry of an order (i) approving asset purchase agreement, (ii) authorizing the sale of substantially all of the Debtor's assets free and clear of all liens, claims and

encumbrances; and (iii) authorizing the assumption and assignment of certain leases and contracts.

As requested by the Debtor, this Court conducted a hearing on _____, 2012 (the "Procedures Hearing") to consider, *inter alia*, establishing bidding procedures (the "Bidding Procedures") to receive and consider higher and better offers for the sale of the Assets.¹ This Court approved the Bidding Procedures by an order entered on _____, 2012 (the "Procedures Order"). Pursuant to the Bidding Procedures and the Procedures Order, the Debtor conducted an auction on _____, 2012 (the "Auction"). At the Auction, Carmel Funding, LLC, the stalking horse bidder, (the "Purchaser") emerged as the Successful Bidder.

Subject to the approval of this Court, the Debtor has entered into an Asset Purchase Agreement (the "Purchase Agreement"), pursuant to which the Debtor agreed to (i) sell the Assets to the Purchaser free and clear of all Liens, except the Permitted Liens, with such Liens to attach to the proceeds of the sale of the Assets; and (ii) assume and assign to the Purchaser the Assumed Leases and the Assumed Contracts.

The Sale Motion requested that this Court, *inter alia*, hold a hearing (the "Sale Hearing") and enter an order authorizing the sale of the Assets to the Successful Bidder and the assumption and assignment of the Assumed Leases and the Assumed Contracts to the Successful Bidder.

As requested, the Court held the Sale Hearing on _____, 2012. The Court, having considered the Sale Motion, the Purchase Agreement, any objections thereto, the record of the Sale Hearing, and the record in the Chapter 11 Case, and being otherwise duly advised, now finds and concludes that:

¹ Capitalized terms not otherwise defined herein shall have the meaning ascribed to such terms in the Sale Motion or the Purchase Agreement (as defined herein).

A. On September 14, 2012, the Debtor filed with the United States Bankruptcy Court for the Southern District of Indiana, Indianapolis Division (the "Court") its voluntary petition for relief under Chapter 11 of the Bankruptcy Code commencing the Chapter 11 Case.

B. The Debtor continues to operate its business and manage its properties as a debtor-in-possession pursuant to 11 U.S.C. §§ 1107(a) and 1108. No trustee, examiner, or committee has been appointed in the Chapter 11 Case.

C. This Court has jurisdiction over the matters raised in the Sale Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

D. The Debtor has soundly exercised its business judgment in determining to enter into the Purchase Agreement and to sell and transfer the Assets to the Purchaser outside of a plan of reorganization. The terms and conditions of the Purchase Agreement and the relief requested in the Sale Motion are in the best interests of the Debtor's estate and its creditors.

E. The Debtor has full corporate power and authority to execute and deliver the Purchase Agreement and all other documents or agreements contemplated thereby, and no other or further consents or approvals are required for the Debtor to consummate the transactions contemplated in the Sale Motion and in the Purchase Agreement.

F. The Debtor has diligently and in good faith marketed the Assets to secure the highest and best offer for the Assets.

G. Proper, timely, adequate, and sufficient notice of the Sale Motion, the Procedures Order, the Bidding Procedures, the notices of the Cure Amounts, and the relevant

hearings thereon has been provided in accordance with Rules 2002, 6004, and 6006 of the Federal Rules of Bankruptcy Procedure, and no other or further notice is required.

H. The Bidding Procedures afforded a full, fair and reasonable opportunity for any entity and potential bidder to make a higher or otherwise better offer to purchase the Assets. The Purchaser's bid for the Assets as reflected in the terms and conditions of the Purchase Agreement represent fair and reasonable terms, including the amount of the Purchase Price, and constitute the highest and best offer for the Assets.

I. A reasonable opportunity to object or be heard with respect to the Sale Motion and the relief requested therein, and the rights of third parties to submit higher or otherwise better offers for the Assets, has been afforded to all interested persons and entities, including without limitation, the following: (i) the office of the United States Trustee for the Southern District of Indiana; (ii) any counsel or party that has filed an appearance and served such appearance on the Debtor; (iii) the Internal Revenue Service; (iv) each governmental agency, regulatory body or taxing authority and other party that might claim an interest in the Assets to be sold; (v) the counter-parties to the Assumed Leases and the Assumed Contracts; (vi) all parties to the Purchase Agreement and all related agreements; (vii) all entities known to have expressed an interest in a transaction with respect to the Debtor or the Assets; (viii) all entities known to have asserted any Lien related to the Assets; (ix) the Service List as defined in Rule B-1000-1(b)(4) of the Local Rules of this Court to the extent duplicative of the foregoing; and (x) to any party requesting a copy of the Sale Motion or to whom the Court directs that notice be given.

J. With respect to any and all entities asserting any mortgages, land contracts, trust deeds, assignments of rents, mechanic's liens, construction liens, rights of first

refusal, options, pledges, security interests, Claims (as defined in the Bankruptcy Code), equities, reservations, third party rights, voting trusts or similar arrangements, liens, charges or other encumbrances or restrictions on or conditions to transfer or assignment of any kind (including, without limitation to the generality of the foregoing, restrictions or conditions on or to the transfer, assignment or renewal of licenses, permits, registrations, and authorizations or approvals of or with respect to governmental units and instrumentalities), whether direct or indirect, absolute or contingent, matured or unmatured, liquidated or unliquidated, or arising before or after the commencement of the Chapter 11 Case, on or against the Assets (collectively, "Encumbrances"), either (i) such entity has consented to the sale and transfer, license and assignment, as applicable, free and clear of its Encumbrance, with such Encumbrance to attach to the proceeds of such sale and transfer, license, and assignment, as applicable, respectively, (ii) applicable nonbankruptcy law permits sale of the assets free and clear of such Encumbrance, (iii) such interest is in *bona fide* dispute, or (iv) such entity could be compelled, in a legal or equitable proceeding, to accept a money satisfaction of such Encumbrance, so that the conditions of Section 363(f) of the Bankruptcy Code have been met.

K. Upon the Closing of the Purchase Agreement, the sale and transfer of the Assets to the Purchaser shall be a legal, valid, binding and effective transfer of the Assets to the Purchaser, and shall vest in the Purchaser all right, title and interest in the Assets in accordance with the terms and conditions of the Purchase Agreement free and clear of any and all Liens and Encumbrances pursuant to Sections 105(a), 363(f), and 365 of the Bankruptcy Code.

L. The Seller and the Purchaser have complied with the Bidding Procedures and the Procedures Order in all respects. The Bidding Process and the resulting sale were non-

collusive, fair and reasonable, and conducted in good faith. The Auction was conducted in full compliance with the Bidding Procedures and the Procedures Order.

M. The Purchase Agreement was negotiated, proposed, and entered into by the Debtor and the Purchaser without collusion, in good faith, and at arms-length. Neither the Debtor nor the Purchaser has engaged in any conduct that would cause or permit the Purchase Agreement to be avoided, or for a claim to arise, under 11 U.S.C. § 363(n).

N. The Purchaser is an affiliate of the Seller pursuant to 11 U.S.C. § 101(2). Notwithstanding its status as an affiliate of the Seller, the Purchaser negotiated the Purchase Agreement at arms-length and is a good faith purchaser of the Assets. Accordingly, the Purchaser is entitled to the protection of Section 363(m) of the Bankruptcy Code.

O. The consideration to be provided by the Purchaser for the Assets pursuant to the Purchase Agreement (i) is fair and reasonable, (ii) represents the highest and best offer for the Assets, and (iii) constitutes reasonably equivalent value and fair consideration under the Bankruptcy Code and under the laws of the United States, any state, territory, possession, and the District of Columbia.

P. The Debtor may assume the Assumed Leases and the Assumed Contracts and assign each of them to the Purchaser pursuant to Section 365 of the Bankruptcy Code effective as of the Closing Date. The assumption and assignment of the Assumed Leases and the Assumed Contracts pursuant to the terms of this Order is integral to the Purchase Agreement and is in the best interests of the Debtor, the Debtor's estate, its creditors and other parties in interest, and represents the exercise of the sound and prudent business judgment by the Debtor.

Q. The amounts in the column entitled "Cure Amount" on Exhibit A attached hereto (the "Cure Amount Schedule") are the sole amounts necessary under Sections 365(b) and

365(f) of the Bankruptcy Code (each, a "Cure Amount") to cure all monetary defaults and pay all actual pecuniary losses under such Assumed Leases and Assumed Contracts.

R. Upon the Purchaser's payment of the applicable Cure Amount, (a) each Assumed Leases and Assumed Contract shall constitute a valid and existing interest in the property subject to such Assumed Leases or Assumed Contract, (b) none of the Debtor's rights will have been released or waived under any such Assumed Lease and Assumed Contract, (c) the Assumed Leases and Assumed Contracts shall remain in full force and effect, and (d) no default shall exist under the Assumed Leases and Assumed Contracts, nor shall there exist any event or condition, which with the passage of time or the giving of notice, or both, would constitute such a default.

S. The Purchaser has provided adequate assurance of its future performance under the Assumed Leases and the Assumed Contracts within the meaning of Sections 365(b) and 365(f) of the Bankruptcy Code.

T. There are sufficient business justifications to approve the Sale Motion. Accordingly, the relief requested in the Sale Motion is in the best interests of the Debtor, its estate, and its creditors.

U. Good and sufficient cause exists for the granting of the relief requested. Accordingly,

IT IS HEREBY ORDERED that:

1. The Sale Motion is GRANTED in its entirety.
2. All objections to the Sale Motion or the relief requested therein that have not been withdrawn, waived, or settled, and all reservations of rights included therein, are hereby overruled on the merits.

3. The Purchase Agreement (including all exhibits, schedules, and related agreements executed in connection therewith) and its terms and conditions are hereby approved in their entirety.

4. Pursuant to 11 U.S.C. §§ 105(a), 362, 363(b), and 365, the Debtor is authorized to consummate the transactions contemplated by, pursuant to and in accordance with the terms and conditions of the Purchase Agreement.

5. The Debtor is authorized and directed, without need of further corporate action or approvals, to execute and deliver and empowered to fully perform under, consummate and implement, the Purchase Agreement, together with all additional instruments and documents that may be reasonably necessary or desirable to implement the Purchase Agreement, and to take all further actions as may be reasonably requested by the Purchaser for the purpose of transferring the Assets to the Purchaser, including the assumption and assignment to the Purchaser of the Assumed Leases and the Assumed Contracts, or as may be necessary or appropriate to the performance of the Debtor's obligations as contemplated by the Purchase Agreement.

6. All persons and entities are hereby forever prohibited and enjoined from taking any action that would adversely affect or interfere with the ability of the Seller to sell and transfer the Assets to the Purchaser in accordance with the terms of this Order.

7. Except as provided in the Purchase Agreement, pursuant to Sections 105(a), 363(f) and 365 of the Bankruptcy Code, upon the Closing Date, the Assets shall be transferred and assigned to the Purchaser, free and clear of Liens and Encumbrances arising prior to the Closing Date, with Liens and Encumbrances attaching to the sale proceeds.

8. Effective upon the Closing Date, all persons and entities are forever

prohibited and enjoined from commencing or continuing in any manner any action or other proceeding, whether in law or in equity, in any judicial, administrative, arbitral or other proceeding against the Purchaser, its successors and assigns, or the Assets, with respect to any Lien or Encumbrance, including without limitation, the following actions:

- a. Commencing or continuing in any manner any action or other proceeding against the Purchaser, its successors, assets or properties;
- b. Enforcing, attaching, collecting or recovering in any manner any judgment, award, decree, or order against the Purchaser, its successors, assets, or properties;
- c. Creating, perfecting or enforcing any Lien or Encumbrance against the Purchaser, its successors, assets, or properties;
- d. Asserting any setoff, right of subrogation or recoupment of any kind against any obligation due the Purchaser or its successors; or
- e. Commencing or continuing any action, in any manner or place, that does not comply with or is inconsistent with the provisions of this Order or the agreements or actions contemplated or taken in respect thereof

9. If any person or entity that has filed a financing statement or other documents or agreements evidencing a Lien or Encumbrance on the Assets shall not have delivered to the Debtor prior to the Closing Date a release, termination statement or another instrument of satisfaction of such Lien or Encumbrance, in proper form for filing and executed by the appropriate parties, the Purchaser is hereby authorized and directed to execute and file

such statements, instruments, releases, and other documents on behalf of such person or entity with respect to such Assets. The foregoing notwithstanding, the provisions of this Order shall be self-executing, and notwithstanding the failure of the Purchaser, the Debtor, or any other party to execute, file or obtain releases, termination statements, assignments, consents or other instruments to effectuate, consummate and/or implement the provisions hereof or of the Purchase Agreement, all Liens and Encumbrances on the Assets shall be deemed divested, released, and terminated. At the election of the Purchaser, a certified copy of this Order may be filed in the records of any governmental department or agency to evidence conclusively the termination of any Lien or Encumbrance, and no further action shall be necessary to establish such termination. Notwithstanding the foregoing, the liens in favor of the Purchaser pursuant to the DIP Financing (as defined in the Sale Motion) shall not be affected, impaired, or released until such time as the DIP Financing has been fully repaid whether by the Purchaser's credit bid at the Auction or otherwise.

10. Subject to and conditioned upon the occurrence of the Closing, the Debtor is hereby authorized and directed, in accordance with Section 365 of the Bankruptcy Code, at the Closing, to assume the Assumed Leases and the Assumed Contracts and to assign effective as of the date of the Closing the Assumed Leases and the Assumed Contracts to the Purchaser free and clear of all Liens and Encumbrances, except the Permitted Liens. The Purchaser is hereby directed, as of the Closing Date, to perform under the Assumed Leases and the Assumed Contracts the obligations first arising or accruing after the Closing Date in accordance with their respective terms, except to the extent the Purchaser and the relevant counter-party agree to vary such terms.

11. On or before the Closing Date, as to all Assumed Leases and Assumed

Contracts the Purchaser shall pay all Cure Amounts due on the Assumed Leases and the Assumed Contracts that the Debtor will assign to the Purchaser at the Closing. Other than the Cure Amount relating to each Assumed Lease and each Assumed Contract, there are no other amounts due on the Assumed Leases or the Assumed Contracts required to be paid, and no other action needs to be taken with respect to the Assumed Leases and the Assumed Contracts in order to assume the Assumed Leases and the Assumed Contracts pursuant to Sections 365(b) and 365(f) of the Bankruptcy Code. Upon payment of the Cure Amounts, all defaults and other obligations of the Debtor under the Assumed Leases and the Assumed Contracts arising or accruing prior to the Closing shall be deemed cured by payment of the Cure Amounts, and the Purchaser shall have no liability or obligation under the Assumed Leases and Assumed Contracts arising or accruing prior to the Closing Date. Each non-debtor party to the Assumed Leases and the Assumed Contracts is forever barred, estopped, and permanently enjoined from asserting against the Debtor or the Purchaser any liability or obligation under the Assumed Leases and the Assumed Contracts arising prior to the Closing Date.

12. The consideration provided by the Purchaser for the Assets is fair and reasonable and the result of open and competitive bidding. The Auction was free from collusion, and there is no basis to avoid the sale or to assert a claim under Section 363(n) of the Bankruptcy Code.

13. The transactions contemplated by the Purchase Agreement are undertaken by the Purchaser in good faith, as that term is used in Section 363(m) of the Bankruptcy Code, and accordingly, the reversal or modification on appeal of the authorization provided herein to consummate the sale shall not affect the validity of the sale to the Purchaser, unless such authorization is duly stayed pending such appeal. The Purchaser is entitled to the protections of

Section 363(m) of the Bankruptcy Code.

14. This Court shall retain jurisdiction to enforce and implement the terms and provisions of the Purchase Agreement, all amendments thereto, any waivers and consents thereunder, and of each of the agreements executed in connection therewith in all respects.

15. The terms and provisions of the Purchase Agreement and this Order shall be binding in all respects upon, and shall inure to the benefit of the Debtor, its estate, the Purchaser and the successors and assigns of each of the foregoing, and any affected third parties, notwithstanding any subsequent appointment of any trustee(s) under any chapter of the Bankruptcy Code, as to which trustee(s) such terms and provisions likewise shall be binding.

16. The failure specifically to include any particular provisions of the Purchase Agreement in this Order shall not diminish or impair the effectiveness of such provision, it being the intent of the Court that the Purchase Agreement be authorized and approved in its entirety.

17. The automatic stay provisions of Section 362 of the Bankruptcy Code are vacated and modified to the extent necessary to implement the terms and conditions of the Purchase Agreement and the provisions of this Order.

18. The 14-day stay provided in Bankruptcy Rules 6004(h) and 6006(d) is waived. This Order shall become effective immediately upon its entry. The Debtor is authorized to close the sale immediately upon entry of this Order.

19. Nothing contained in any plan of reorganization or liquidation confirmed in the Chapter 11 Case or the order confirming any plan of reorganization or liquidation shall conflict with or derogate from the provisions of this Order. The provisions of this Order, and any actions taken pursuant hereto, shall survive the entry of an order which may be entered

confirming any plan of reorganization or liquidation for the Debtor or converting the Debtor's case from a case under chapter 11 to a case under chapter 7 of the Bankruptcy Code.

20. Qualifying bids at the Auction shall remain open and subject to acceptance by the Debtor for a period of twenty-one (21) days following the entry of this Order. In the event of the failure to consummate the sale of the Assets to the Purchaser in accordance with the terms and provisions of the Purchase Agreement due to a breach of failure on the part of the Purchaser or termination of the Purchase Agreement in accordance with its terms, the Debtor may designate another Successful Bidder. Following this period, the deposits of all bidders who were not the Successful Bidder at the Auction or later accepted shall be refunded.

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Exhibit A

To Be Provided.