

EXHIBIT C
FORM OF FINAL SALE ORDER

**UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF ILLINOIS
WESTERN DIVISION**

IN RE:)
) Chapter 11
)
ROCKFORD PRODUCTS CORPORATION, <i>et</i>) Case No. 07 B 71768
<i>al.</i> ,) Jointly Administered
)
Debtors) Hon. Manuel Barbosa

**ORDER (A) APPROVING THE ASSET PURCHASE AGREEMENT, (B)
AUTHORIZING THE SALE OF CERTAIN OF ROCKFORD PRODUCTS'
ASSETS FREE AND CLEAR OF ALL LIENS, CLAIMS, ENCUMBRANCES AND
OTHER INTERESTS, (C) AUTHORIZING ASSUMPTION AND ASSIGNMENT
OF EXECUTORY CONTRACTS AND UNEXPIRED LEASES, AND
(D) GRANTING RELATED RELIEF**

Upon the motion (the "Sale Motion")¹ dated October 29, 2007, of Rockford Products Corporation ("Rockford Products") and Rockford Products Global Services, Inc. ("Rockford Global"), chapter 11 debtors and debtors-in-possession (each a "Debtor" and collectively, the "Debtors"), by and through their attorneys, Dewey & LeBoeuf LLP for entry of an order, pursuant to sections 105 and 363 of title 11 of the United States Code (the "Bankruptcy Code"), and Rules 2002 and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"): (A) approving the Asset Purchase Agreement, dated as of [_____], 2007 (the "APA"), a copy of which is attached hereto as **Schedule 1**, by and between Rockford Products and [_____] (the "Buyer"); (B) authorizing the sale (the "Sale") of the Assets free and clear of all liens, claims, encumbrances, and other interests (collectively, the "Liens"); and (C) granting certain related relief; and a hearing on the Sale Motion having been held on November 12, 2007 (the "Sale Hearing"), at which time all interested parties were offered an

¹ Unless otherwise defined herein, all capitalized terms not defined herein shall have the same meaning as set forth in the Sale Motion.

opportunity to be heard with respect to the Sale Motion; and the Court having reviewed and considered (a) the Sale Motion and exhibits thereto; (b) the APA attached hereto as Schedule 1; (c) objections to the Sale, if any; and (d) the arguments of counsel made and the evidence proffered or adduced at the Sale Hearing; and it appearing that the relief requested in the Sale Motion is in the best interests of the Debtors, their estates and other parties in interest; and upon the record of the Sale Hearing and this case and after due deliberation thereon; and good cause appearing therefore,

THE COURT HEREBY FINDS AND DETERMINES THAT:

A. This Court has jurisdiction over the subject matter of the Sale Motion pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding under 28 U.S.C. § 157(b). Venue is properly before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

B. The statutory predicates for the relief requested in the Sale Motion are (a) sections 105(a), 363, 503 and 507 of the Bankruptcy Code; and (b) Bankruptcy Rules 2002 and 6004.

C. This Court finds that (a) proper, timely, adequate, and sufficient notice of the Sale Motion, the Sale Procedures, the Sale Procedures Order, the Auction, the Objections Deadline, and the Sale Hearing has been provided, (b) such notice was good and sufficient, and appropriate under the particular circumstances, and (c) no other or further notice of the Sale Motion, the Sale Hearing, and the Sale is or shall be required.

D. On October 31, 2007, this Court entered an Order [Docket No.____] (the “Sale Procedures Order”) approving certain sale procedures (the “Sale Procedures”) for the Sale of the Assets. The Sale Procedures provided a full, fair and reasonable opportunity for any entity to make an offer to purchase the Assets. Rockford Products conducted an auction process in accordance with, and has otherwise complied in all respects with, the Sale Procedures Order.

The Auction afforded a full, fair and reasonable opportunity for any person or entity to make a higher or otherwise better offer to purchase the Assets. The Auction was duly noticed and conducted in a non-collusive, fair and good faith manner. The Buyer participated in the Auction and complied with the Sale Procedures Order.

E. As demonstrated by the testimony and other evidence proffered or adduced at the Sale Hearing, (1) Rockford Products has adequately marketed the Assets; (2) the Purchase Price contained in the APA constitutes the highest and best offer for the Assets and provides fair and reasonable consideration for such Assets; (3) the Sale will provide a greater recovery for the Debtors' creditors than would be provided by any other practical available alternative; (4) no other party has offered to purchase the Assets for greater economic value to the Debtors or their estates; and (5) the Purchase Price constitutes reasonably equivalent value and fair consideration under the Bankruptcy Code and under the laws of the United State, any state, territory, possession or the District of Columbia.

F. Rockford Products (a) has full corporate power and authority to execute the APA and all other documents contemplated thereby, and the transfer and conveyance of the Assets by Rockford Products has been duly and validly authorized by all necessary corporate action of Rockford Products, (b) has all of the corporate power and authority necessary to consummate the transactions contemplated by the APA, and (c) has taken all corporate action necessary to authorize and approve the APA and the consummation by Rockford Products of the transactions contemplated thereby, and no consents or approvals, other than those expressly provided for in the APA, are required for Rockford Products to consummate such transactions.

G. Rockford Products has demonstrated both (a) good, sufficient, and sound business purpose and justification for the Sale, because, among other things, Rockford Products and its

advisors diligently and in good faith analyzed all other available options in connection with the disposition of the Assets and determined that the terms and conditions set forth in the APA, and the transfer to Buyer of the Assets pursuant thereto, represent a fair and reasonable purchase price and constitute the highest or otherwise best value obtainable for the Assets and (b) compelling circumstances for the Sale pursuant to 11 U.S.C. § 363(b) prior to, and outside of, a plan of reorganization in that, among other things, absent the Sale the value of the Assets will be substantially diminished and the estates harmed.

H. Proper notice and a reasonable opportunity to object or be heard with respect to the Sale Motion and the relief requested therein has been afforded to all interested persons and entities, including without limitation: (a) all parties on the Master Service List; (b) all persons or entities known or reasonably believed to have asserted a Lien on any of the Assets; (c) all counterparties to any executory contracts or unexpired leases that the Debtors seek to assume and assign as part of the Sale; (d) all persons or entities known or reasonably believed to have expressed an interest in acquiring the Assets; and (e) the entire 2002 service list in these Cases.

I. The Buyer is not an “insider” of any of the Debtors, as that term is defined in 11 U.S.C. § 101(31).

J. The APA was negotiated, proposed, and entered into by Rockford Products and the Buyer without collusion, in good faith, and from arm’s-length bargaining positions. Neither Rockford Products nor the Buyer has engaged in any conduct that would cause or permit the Sale to be avoidable under 11 U.S.C. § 363(n).

K. The Buyer is a good faith buyer under 11 U.S.C. § 363(m) and, as such, is entitled to all of the protections afforded thereby. The Buyer is acting in good faith within the meaning of 11 U.S.C. § 363(m) in undertaking the transactions contemplated by the APA.

L. The consideration provided by the Buyer for the transfer of the Assets and the assignment of the Assigned Contract pursuant to the APA (a) is fair and reasonable, (b) is the highest or otherwise best offer for the Assets, (c) will provide a greater recovery for Rockford Products' creditors than would be provided by any other practical available alternative, and (d) constitutes reasonably equivalent value and fair consideration under the Bankruptcy Code and under the laws of the United States, any state, territory, possession, or the District of Columbia. Such transfers and assignments constitute transfers and assignments for reasonably equivalent value and fair consideration.

M. The Sale must be approved and consummated promptly to preserve the viability of the Debtors as a going concern and to maximize value for the Debtors' estates and creditors.

N. The transfer of the Assets to the Buyer pursuant to the APA will be a legal, valid, and effective transfer of the Assets, and will vest the Buyer with all right, title, and interest to the Assets free and clear of any and all liens, claims, interests, and encumbrances of any type whatsoever (whether known or unknown, choate or inchoate, filed or unfiled, scheduled or unscheduled, noticed or unnoticed, recorded or unrecorded, perfected or unperfected, allowed or disallowed, contingent or non-contingent, liquidated or unliquidated, matured or unmatured, material or non-material, disputed or undisputed, whether arising prior to or subsequent to July 25, 2007, and whether imposed by agreement, understanding, law, equity, or otherwise, including claims otherwise arising under doctrines of successor liability), including, but not limited to those (a) that purport to give to any party a right or option to effect any forfeiture, modification, right of first refusal, or termination of Rockford Products' or the Buyer's interest in the Assets, or any similar rights, and (b) relating to taxes arising under or out of, in connection with, or in any way relating to the operation of Rockford Products' business prior to the transfer

of the Assets to the Buyer (collectively, the “Interests and/or Claims”), all of which Interests and/or Claims shall attach to the proceeds of the Assets to the same extent and with the same validity and priority as existed immediately prior to the closing of the APA.

O. If the Sale of the Assets were not free and clear of all Interests and/or Claims as set forth in the APA and this Sale Order, or if the Buyer would, or in the future could, be liable for any of the Interests and/or Claims as set forth in the APA and this Sale Order, the Buyer would not have entered into the APA and would not consummate the Sale or the transactions contemplated by the APA, thus adversely affecting Rockford Products, its estate, and its creditors.

P. Rockford Products may sell its interests in the Assets free and clear of all Interests and/or Claims because, in each case, one or more of the standards set forth in 11 U.S.C. § 363(f)(1)-(5) has been satisfied. Those holders of Interests and/or Claims who did not object, or who withdrew, settled, or otherwise resolved their objections, to the Sale, are deemed to have consented to the Sale, to such assumption and assignments, and to the other transactions contemplated in the APA, pursuant to 11 U.S.C. §§ 363(f)(2) and 365(c).

Q. Unless expressly assumed under the APA, the transfer of the Assets to the Buyer will not subject the Buyer to any liability whatsoever with respect to the operation of the Business prior to the Closing Date or by reason of such transfer under the laws of the United States, any state, territory, or possession thereof, or the District of Columbia based, in whole or in part, directly or indirectly, on any theory of law or equity, including, without limitation, any theory of equitable law, including, without limitation, any theory of successor or transferee liability.

IT IS HEREBY ORDERED, ADJUDGED AND DECREED THAT:

General Provisions

1. The Sale Motion is hereby GRANTED to the extent provided herein.
2. All objections to the Sale Motion or the relief requested therein, including, without limitation, objections to the Sale, that have not been withdrawn, waived, settled, or otherwise resolved, and all reservations of rights included therein, are hereby overruled on the merits.

Approval of the APA

3. Pursuant to 11 U.S.C. § 363(b), the APA and all of the terms and conditions thereof are hereby approved.
4. Pursuant to 11 U.S.C. § 363(b), Rockford Products is authorized and directed to perform its obligations under the APA and comply with the terms thereof and consummate the Sale in accordance with and subject to the terms and conditions of the APA.
5. The Buyer and the Seller are each directed to take all actions necessary or appropriate to effectuate the terms of this Sale Order.
6. The Debtors are authorized and directed to execute and deliver, and empowered to perform under, consummate, and implement, the APA, together with all additional instruments and documents that may be reasonably necessary or desirable to implement the APA, and to take all further actions as may be requested by the Buyer for the purpose of assigning, transferring, granting, conveying, and conferring to the Buyer or reducing to possession, the Assets or as may be necessary or appropriate to the performance of the obligations as contemplated by the APA.
7. This Sale Order and the APA shall be binding in all respects upon all creditors (whether known or unknown) of Rockford Products, the Buyer, all successors and assigns of the Buyer and Rockford Products, all affiliates and subsidiaries of the Buyer and Rockford Products,

and any subsequent trustees appointed in the Debtors' chapter 11 cases or upon a conversion to chapter 7 under the Bankruptcy Code and shall not be subject to rejection. To the extent any provision of this Sale Order is inconsistent with the terms of the APA, this Sale Order shall govern.

8. The APA and any related agreements, documents, or other instruments, may be modified, amended, or supplemented by the parties thereto in accordance with the terms thereof without further order of the Court, but with the consent of the Agents; provided that any such modification, amendment, or supplement is not material.

Sale and Transfer of the Assets

9. Except as expressly permitted or otherwise specifically provided for in the APA or this Sale Order, pursuant to 11 U.S.C. §§ 363(b) and 363(f), upon the consummation of the APA, the Assets shall be transferred to the Buyer free and clear of all Interests and/or Claims of any kind or nature whatsoever, with all such Interests and/or Claims to attach to the proceeds of the Assets in the order of their priority, with the same validity, force, and effect which they have immediately prior to the sale of the Assets, subject to any claims and defenses Rockford Products may possess with respect thereto. All proceeds of the Assets shall be immediately remitted to Bridge Healthcare Finance, LLC and Bridge Opportunity Finance, LLC (the "Agents") to be applied pursuant and subject to the terms of the Final Cash Collateral/Financing Order.

10. The transfer of the Assets to the Buyer pursuant to the APA constitutes a legal, valid, and effective transfer of the Assets, and shall vest the Buyer with all right, title, and interest in and to the Assets free and clear of all Interests and/or Claims of any kind or nature whatsoever, including without limitation, any Interests or Claims held by any of the Debtors, their affiliates, their affiliates' creditors, vendors, suppliers, customers, employees or lessors and

any other person (collectively, "Claimants"). Buyer shall not be liable in any way (as assignee, successor entity, or otherwise) for any Interests or Claims that any Claimant or other third party may have against Rockford Products or its affiliates, or the Business.

11. The Buyer is hereby authorized to file, register, or otherwise record a certified copy of this Sale Order, which, once filed, registered, or otherwise recorded, shall constitute conclusive evidence of the release of all Interests and/or Claims in the Assets of any kind or nature whatsoever.

12. This Sale Order (a) shall be effective as a determination that, upon the Closing Date and transfer of the proceeds of the Assets to the Debtors and the Agents in accordance with this Order, all Interests and/or Claims of any kind or nature whatsoever existing as to Rockford Products or the Assets prior to the Closing Date have been unconditionally released, discharged, and terminated (other than any surviving obligations), and that the conveyances described herein have been effected and (b) shall be binding upon and shall govern the acts of all entities including, without limitation, all filing agents, filing officers, title agents, title companies, recorders of mortgages, recorders of deeds, registrars of deeds, administrative agencies, governmental departments, secretaries of state, federal, state, and local officials, and all other persons and entities who may be required by operation of law, the duties of their office, or contract, to accept, file, register, or otherwise record or release any documents or instruments, or who may be required to report or insure any title or state of title in or to any of the Assets.

13. Except as expressly permitted or otherwise specifically provided by the APA or this Sale Order, all persons and entities, including, but not limited to, all debt security holders, equity security holders, governmental, tax, and regulatory authorities, lenders, trade, and other creditors, holding Interests or Claims of any kind or nature whatsoever against or in Rockford

Products or the Assets (whether legal or equitable, secured or unsecured, matured or unmatured, contingent or non-contingent, senior or subordinated), arising under or out of, in connection with, or in any way relating to, Rockford Products, the Assets, the operation of the Business prior to the Closing Date, or the transfer of the Assets to the Buyer, hereby are forever barred from asserting such persons' or entities' Interests or Claims against the Buyer, its successors or assigns, its property, the Assets, the Agents or the proceeds of the Assets (subject to the Committee's rights under the Cash Collateral/DIP Order).

14. Upon the consummation of the transactions contemplated by the APA, the Buyer shall not be deemed to (a) be the successor of Rockford Products, (b) have, *de facto*, or otherwise, merged with or into Rockford Products, (c) be a mere continuation or substantial continuation of Rockford Products or the enterprise(s) of Rockford Products, or (d) be liable for any acts or omissions of Rockford Products in the conduct of the Business.

Assumed Agreements

15. The Rockford Products is hereby authorized to assume and assign to Buyer those executory contracts and unexpired leases set forth in the Assumption Notice attached to the Sale Motion at Exhibit E.

16. All objections to the Cure Amounts that have not been withdrawn, waived, settled, or otherwise resolved, and all reservations of rights included therein, are hereby overruled on the merits.

17. The Debtors are hereby relieved of all liability accruing or arising at any time under Assumed Agreements. The Buyer's promise to perform under such contract or lease constitutes adequate assurance of future performance under such contract or lease.

Additional Provisions

18. The consideration provided by the Buyer for the Assets under the APA is hereby deemed to constitute reasonably equivalent value and fair consideration under the Bankruptcy Code, the Uniform Fraudulent Conveyance Act, the Uniform Fraudulent Transfer Act, and under the laws of the United States, and any state, territory, possession, or the District of Columbia.

19. Upon the occurrence of the Closing Date, this Sale Order shall be construed and shall constitute for any and all purposes a full and complete general assignment, conveyance, and transfer of all of the Assets or a bill of sale transferring good and marketable title in such Assets to the Buyer pursuant to the terms of the APA.

20. Each and every federal, state, and governmental agency or department, and any other person or entity, is hereby directed to accept any and all documents and instruments necessary and appropriate to consummate the transactions contemplated by the APA.

21. The Buyer shall have no liability or responsibility for any liability or other obligation of Rockford Products arising under or related to the Assets. Without limiting the generality of the foregoing, and except as otherwise specifically provided herein and in the APA, the Buyer shall not be liable for any Interests or Claims against Rockford Products or any of its predecessors or affiliates, and the Buyer shall have no successor or vicarious liabilities of any kind or character whether known or unknown as of the Closing Date, now existing or hereafter arising, whether fixed or contingent, with respect to Rockford Products or any obligations of Rockford Products arising prior to the Closing Date, including, but not limited to, liabilities on account of any taxes arising, accruing, or payable under, out of, in connection with, or in any way relating to the operation of the Business prior to the Closing Date.

22. Buyer shall not be liable, either directly or indirectly, as Buyer, successor, transferee, assignee or otherwise, for any liabilities of or any Interest or Claim against or in Rockford Products or any of its affiliates (whether under federal or state law or otherwise). Under no circumstances shall the Buyer be deemed a successor of or to Rockford Products for any Interest or Claim against or in Rockford Products or the Assets of any kind or nature whatsoever. The sale, transfer, assignment, and delivery of the Assets shall not be subject to any Interests or Claims, and Interests or Claims of any kind or nature whatsoever shall remain with, and continue to be obligations of, Rockford Products. After the Closing Date and remittance of the proceeds of the Assets to Agents in accordance with this Order, all persons holding Interests or Claims against or in Rockford Products or the Assets of any kind or nature whatsoever shall be, and hereby are, forever barred, estopped, and permanently enjoined from asserting, prosecuting, or otherwise pursuing such Interests or Claims of any kind or nature whatsoever against the Buyer, its successors or assigns, its property, the Assets, the Agents or the proceeds of the Assets with respect to any Interest or Claim of any kind or nature whatsoever such person or entity had, has, or may have against or in Rockford Products, its estate, its officers, its directors, its shareholders, the Assets.

23. The transactions contemplated by the APA are undertaken by the Buyer without collusion and 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 of the Assets shall not affect the validity of the Sale to the Buyer, unless such authorization is duly stayed pending such appeal. The Buyer is a buyer in good faith of the Assets, and is entitled to all of the protections afforded by section 363(m) of the Bankruptcy Code.

24. The consideration provided by the Buyer for the Assets under the APA is fair and reasonable and the Sale may not be avoided under section 363(n) of the Bankruptcy Code.

25. Rockford Products, including, but not limited to, its officers, employees, and agents, is hereby authorized to execute such documents and do such acts as are necessary or desirable to carry out the transactions contemplated by the terms and conditions of the APA and this Sale Order. Rockford Products shall be, and it hereby is, authorized to take all such actions as may be necessary to effectuate the terms of this Sale Order.

26. The terms and provisions of the APA and this Sale Order shall be binding in all respects upon, and shall inure to the benefit of, the Debtors, their estates, and their creditors, the Buyer, and its respective affiliates, successors, and assigns, and any affected third parties, including, but not limited to, all persons asserting an Interest or Claim in the Assets to be sold to the Buyer pursuant to the APA, notwithstanding any subsequent appointment of any trustee, party, entity, or other fiduciary under any section of any chapter of the Bankruptcy Code, as to which trustee, party, entity, or other fiduciary such terms and provisions likewise shall be binding.

27. To the extent permitted by section 525 of the Bankruptcy Code, no governmental unit may revoke or suspend any permit or license relating to the operation of the Assets sold, transferred, or conveyed to the Buyer on account of the filing or pendency of these chapter 11 cases or the consummation of the Sale.

28. Nothing in this Order or the APA approves or provides for the transfer to Buyer of any avoidance claims (whether under chapter 5 of the Bankruptcy Code or otherwise) of the Debtors' estates.

29. No bulk sales law or any similar law of any state or other jurisdiction applies in any way to the Sale.

30. There are no brokers involved in consummating the Sale and no brokers' commissions are due.

31. The failure specifically to include or to reference any particular provision of the APA in this Sale Order shall not diminish or impair the effectiveness of such provision, it being the intent of the Court that the APA be authorized and approved in its entirety. The provisions of this Sale Order are non-severable and mutually dependent.

32. The APA and any related agreements, documents or other instruments may be modified, amended or supplemented by the parties thereto and in accordance with the terms thereof, without further order of the Court, provided that any such modification, amendment or supplement does not have a material adverse effect on the Debtors' estates, and provided further that no such modification, amendment or supplement may be made except following two (2) days prior written notice to the Agents and the Official Committee of Unsecured Creditors.

33. This Court retains exclusive jurisdiction to interpret, construe, enforce and implement the terms and provisions of this Sale Order, the APA, all amendments thereto, any waivers and consents thereunder, and of each of the agreements executed in connection therewith in all respects, including, but not limited to, retaining jurisdiction to (a) compel delivery of the Assets to the Buyer, (b) compel delivery of the purchase price or performance of other obligations owed to Rockford Products pursuant to the APA, (c) resolve any disputes arising under or related to the APA, except as otherwise provided therein, (d) interpret, implement, and enforce the provisions of this Sale Order, and (e) protect the Buyer against any Interests and/or

Claims against Rockford Products or the Assets, of any kind or nature whatsoever, attaching to the proceeds of the Sale.

34. Sale of the Assets shall not be subject to any transfer taxes.

35. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

36. Notwithstanding the possible applicability of Bankruptcy Rules 6004(h), 7062, 9014 or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

37. As provided by Bankruptcy Rule 6004(h), this Order shall not be stayed for 10 days after its entry but shall be effective immediately upon entry and Rockford Products and the Buyer are authorized to close the Sale immediately upon entry of this Order.

38. To the extent that this Order is inconsistent with the APA or any related agreements, documents or other instruments, the terms of this Order shall govern.

39. To the extent that this Order is inconsistent with any prior order or pleading with respect to the Sale Motion in these Cases, the terms of this Order shall govern.

Dated: _____, 2007

UNITED STATES BANKRUPTCY JUDGE

Schedule 1
Asset Purchase Agreement