

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 11
JANCOR COMPANIES, INC., et. al.,)	Bankr. Case No. 08-12556 (MFW)
Debtors. ¹)	Jointly Administered

CERTIFIED:
 AS A TRUE COPY.
 U.S. BANKRUPTCY COURT
 ATTEST:
 DAVID D. BIRD, CLERK
 U.S. BANKRUPTCY COURT
 BY: *Matthew J. [Signature]*
 Deputy Clerk 1/12/09/06

ORDER UNDER SECTIONS 105(a), 363, 365 AND 1146(a) OF THE BANKRUPTCY CODE (A) AUTHORIZING THE SALE OF SUBSTANTIALLY ALL OF CERTAIN DEBTORS' ASSETS, FREE AND CLEAR OF LIENS, CLAIMS AND ENCUMBRANCES, (B) APPROVING ASSET PURCHASE AGREEMENT, AND (C) AUTHORIZING THE ASSUMPTION AND ASSIGNMENT OF CERTAIN EXECUTORY CONTRACTS AND UNEXPIRED LEASES IN CONNECTION WITH SUCH SALE

Upon consideration of the motion (the "Sale Motion") of the above-captioned debtors and debtors in possession (collectively, the "Debtors") seeking, among other things, the entry of an order (the "Sale Order") under sections 105(a), 363, and 365 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code") (a) authorizing the sale of substantially all the assets (the "Acquired Assets") of certain Debtors as identified in Section 1.1 to the that certain asset purchase agreement (the "Asset Purchase Agreement"),² dated as of December 12, 2008, by and among Heartland Building Products, Inc. ("Heartland"), Outdoor Technologies, Inc. ("OTI"), and Infinite Building Products, Inc. ("Infinite" and collectively with Heartland and OTI, the "Sellers"), Jancor Companies, Inc., and ProVia Products LLC, an Ohio limited liability company (the "Buyer"), a copy of which has been filed with the Bankruptcy Court (the "Court")

¹ The Debtors are Jancor Companies, Inc.; Jancor Holdings, LLC; Vinyl Holdings, LLC; Heartland Building Products, Inc.; Infinite Building Products, Inc.; Survivor Technologies, Inc.; Kensington Windows, Inc.; Outdoor Technologies, Inc.; Armor Bond Building Products, Inc.; Boone Oak Enterprises, Inc.; Master Shield Building Products Co., L.P.; and Bird Vinyl Products Limited.

² Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Asset Purchase Agreement.

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236

in the above-captioned cases, free and clear of all Interests, with such Interests to transfer, affix, and attach to the proceeds of such Sale, all as more fully set forth in the Sale Motion, (b) approving the Asset Purchase Agreement, and (c) authorizing the assumption and assignment of the Acquired Contracts in connection with such sale; and the Court's consideration of the Sale Motion, the relief requested therein, and the responses thereto (if any) being a core proceeding in accordance with 28 U.S.C. § 157(b); and upon the Declaration of Glenn C. Pollack in Support of the Sale Motion; and adequate notice of the Sale Motion having been given; and the appearances of all interested parties and all responses and objections to the Sale Motion, if any, having been duly noted in the Sale Hearing; and the Court having entered the Bidding Procedures Order; and upon the record of the Sale Hearing, the Sale Motion, said responses and objections, if any; and after due deliberation and sufficient cause appearing therefor, it is hereby:

FOUND AND DETERMINED THAT:

A. The findings and conclusions set forth herein constitute the Court's findings of fact and conclusions of law pursuant to Rule 7052 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), made applicable to this proceeding pursuant to Bankruptcy Rule 9014.³

B. Notice of the Sale Motion, the Auction, and the Sale Hearing has been given in accordance with Bankruptcy Rules 2002 and 6004, Local Rules 2002 and 6004, and the Bidding Procedures Order. In view of the exigent circumstances facing the Sellers and the viability of their businesses as going concern enterprises, such notice has constituted good and

³ Findings of fact shall be construed as, and constitute, conclusions of law and conclusions of law shall be construed as, and constitute, findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Any statements made by the Court from the bench at the Sale Hearing shall constitute additional conclusions of law and findings of fact as appropriate.

sufficient notice of the Sale Motion, the Auction, and the Sale Hearing; and no other or further notice of the Sale Motion, the Sale Hearing, or the entry of this Sale Order need be given.

C. Proper, timely, adequate and sufficient notice of the Sale Motion, the Bidding Procedures Order, the Auction, the Sale Hearing, the intent to assume, assign and cure any defaults under the Acquired Contracts, and the proposed Sale and related relief have been provided and such notice constitutes due and proper notice for purposes of sections 102(1), 363 and 365 of the Bankruptcy Code, Bankruptcy Rules 2002, 6004, 6006, 9006, 9008, and 9019, and the Local Rules, and no other or further notice of the Sale Motion, the Sale Hearing, or the entry of this Sale Order is required.

D. A reasonable opportunity has been afforded any interested party to make a higher and better offer for the Acquired Assets.

E. Exigent circumstances and sound business reasons exist for the sale of the Acquired Assets pursuant to the Asset Purchase Agreement. Entry into the Asset Purchase Agreement and consummation of the transactions contemplated thereby constitute the exercise of sound business judgment by the Debtors and such acts are in the best interests of the Debtors, their estates, and creditors.

F. The Sellers are the sole and lawful owners of the Acquired Assets, and hold good title thereto, immediately prior to the Closing. The transfer of the Acquired Assets from the Sellers to the Buyer will be a legal, valid, and effective transfer of the Acquired Assets, and will vest with the Buyer (and its designees or assignees, as applicable) all right, title and interest of the Sellers and their respective bankruptcy estates to the Acquired Assets free and clear of Interests, except as permitted under the express terms of the Asset Purchase Agreement.

The only liabilities being assumed by the Buyer are those liabilities expressly assumed pursuant to the Asset Purchase Agreement.

G. With respect to all parties asserting an Interest in, to, or against the Acquired Assets, the Sale complies with all the requirements of section 363(f) of the Bankruptcy Code. With respect to each Interest in the Acquired Assets: (a) applicable non-bankruptcy law permits the sale free and clear of such Interest or interest; (b) the holder of such Interest or interest consents to the sale; (c) such interest is a Interest and the price at which such property is to be sold is greater than the aggregate value of all liens on the Acquired Assets; (d) such Interest is not in bona fide dispute; or (e) the holder of such Interest or interest could be compelled, in a legal or equitable proceeding, to accept a money satisfaction of such interest. Specifically, the Debtors' lenders and any other creditors having liens on the Acquired Assets have thoroughly reviewed the Debtors' alternatives and have consented to the sale pursuant to section 363(f) of the Bankruptcy Code.

H. The price to be paid under the Asset Purchase Agreement represents the highest and best offer received by the Sellers for the Acquired Assets.

I. The purchase price and other consideration to be paid by the Buyers pursuant to the Asset Purchase Agreement are fair and reasonable.

J. The transactions contemplated by the Asset Purchase Agreement are undertaken by the Sellers and the Buyer at arms' length, without collusion and in good faith within the meaning of section 363(m) of the Bankruptcy Code, and such parties are entitled to the protections of section 363(m) of the Bankruptcy Code.

K. The Sellers and the Buyer have not engaged in any actions or conduct that is prohibited by section 363(n) of the Bankruptcy Code.

L. The Buyer is not an "insider" of the Debtors, as that term is defined in section 101(31) of the Bankruptcy Code.

M. A sale of the Acquired Assets other than one free and clear of Interests would adversely affect the Sellers' bankruptcy estates.

N. The Acquired Contracts are valid and binding, in full force and effect, and enforceable in accordance with their terms.

O. The decision to assume and assign the Acquired Contracts is based on the reasonable exercise of the Sellers' business judgment and is in the best interests of the Sellers' bankruptcy estates.

P. The Buyer has demonstrated adequate assurance of future performance with respect to the Acquired Contracts.

Q. Those of the Sellers' or Debtors' employees who may be hired by the Buyer are being hired under new employment contracts or other arrangements to be entered into or to become effective at or after the Closing.

R. The Buyer's offer is the highest and best offer received by the Sellers and the amount of the purchase price represents the value of the Acquired Assets in accordance with section 506(a) of the Bankruptcy Code.

S. A transaction fee is payable out of the Sale proceeds to Candlewood Partners, LLC ("Candlewood"), subject to disgorgement if Candlewood's application for allowance of compensation pursuant to sections 330 and 331 of the Bankruptcy Code is not approved by the Court. Upon Closing, the amount of \$281,250.00 shall immediately be paid to Candlewood from the Sale proceeds. From the Sale proceeds, the additional amount of \$497,750.00 shall be distributed and held in escrow in the IOLTA account of McCarthy Lebit

Crystal & Liffman (Candlewood's counsel) pending resolution of the objection of PNC Bank ("PNC") to the amount of Candlewood's transaction fee. If Candlewood and PNC have not reached a consensual resolution of the amount of the transaction fee payable to Candlewood before January 4, 2009, PNC shall file a written objection to Candlewood's fees setting forth the grounds and basis of its objection on or before January 4, 2009.

T. The sale of the Acquired Assets is in the best interest of the Sellers, the Debtors, and their respective estates and creditors.

For all of the foregoing and after due deliberation, the Court hereby:

ORDERS, ADJUDGES, AND DECREES THAT:

1. The Sale Motion, the Asset Purchase Agreement and the transactions contemplated thereby shall be, and hereby are, GRANTED and APPROVED in all respects.

2. All objections and responses concerning the Sale Motion are hereby resolved in accordance with the terms of this Sale Order and as set forth in the record of the Sale Hearing. To the extent any such objections or responses were not otherwise withdrawn, waived, or settled, they, and all reservations and rights therein, are OVERRULED and DENIED.

3. Pursuant to section 363(b) of the Bankruptcy Code, the Sellers are authorized to sell the Acquired Assets to the Buyer upon the terms and subject to the conditions set forth in the Asset Purchase Agreement.

4. Each of the Sellers and the Buyer are hereby authorized to take all actions and execute all documents and instruments that the Sellers and the Buyer deem necessary or appropriate to implement and effect the transactions contemplated by the Asset Purchase Agreement.

5. The sale of the Acquired Assets to the Buyer shall be free and clear of Interests pursuant to section 363(f) of the Bankruptcy Code whether known or unknown, including, but not limited to, Interests asserted by any of the Debtors' creditors, vendors, suppliers, employees, executory contract counterparties, or lessors. The Buyer shall not be liable in any way (as successor entity or otherwise) for any claims that any of the foregoing parties or any other third party may have against any of the Debtors. The Acquired Assets shall be delivered to the Buyer free and clear of all employees' claims, including, but not limited to, all asserted or unasserted, known or unknown, employment related claims, payroll taxes, employee contracts, employee benefit obligations, employee seniority accrued while employed with any of the Debtors and successorship liability. Any and all valid and enforceable Interests on the Acquired Assets, including those asserted by the Lenders (as defined in the Sale Motion), shall be transferred, affixed and attached to the net proceeds of such sale, with the same validity, priority, force, and effect as such Interests had upon the Acquired Assets immediately prior to the Closing.

6. For the avoidance of doubt, no such Interests shall attach to the portion of the Sale Proceeds payable to Candlewood.

7. Except for objections arising under the Acquired Contracts, or as otherwise expressly provided in any written agreement directly between the Buyer and a third party, the Buyer shall have no liability for any claims, obligations, liens or liabilities of the Sellers or Debtors or against any Acquired Assets, whether arising prior to, on or after the Closing Date, including, without limitation, any claims, obligations, liens or liabilities of the Debtors or against the Acquired Assets for any warranty liabilities, environmental claims, asbestos claims, tort claims, claims arising under product liability law, claims for taxes, ERISA, fines or pension claims or similar obligations. Without limiting the generality of the foregoing, the Buyer shall

not have any successor or transferee liability of any kind or character for any liability of the Sellers or Debtors that the Buyer has not expressly assumed under the Asset Purchase Agreement, including, without limitation, any liability, claim or obligation that is or may be asserted upon any alter ego or successor-in-interest theory or allegation. In addition, except as expressly provided in the Asset Purchase Agreement, and to the greatest extent permitted by law, Buyer does not acquire or assume any of the Sellers' or any other person's liabilities, including without limitation, any of Sellers' or Debtors' obligations under any employment or collective bargaining agreement and in no event shall Buyer (a) be deemed the successor of the Debtors or Sellers, (b) be deemed to have, de facto or otherwise, merged with or into the Sellers or (c) be regarded as a mere continuation of the Sellers, Debtors, or the enterprises of the Sellers or Debtors. The Buyer shall have no liability or obligation under the WARN Act (29 U.S.C. § 2101 *et seq.*), and in no event shall Buyer be deemed a successor purchaser for purposes of continuation coverage under the Consolidated Omnibus Budget Reconciliation Act of 1986, the Comprehensive Environmental Response Compensation and Liability Act or any federal, state, or local environmental law by virtue of the Buyer's purchase of the Acquired Assets.

8. At Closing, the Purchase Price shall be paid in accordance with Article III of the Asset Purchase Agreement.

9. Upon Closing, Candlewood shall earn a fee of \$281,250.00 to be immediately paid out of the Sale proceeds subject to disgorgement if Candlewood's application for allowance of compensation pursuant to sections 330 and 331 of the Bankruptcy Code is not approved by the Court. From the Sale proceeds, the additional amount of \$497,750.00 shall be held in escrow in the IOLTA account of McCarthy Lebit Crystal & Liffman (Candlewood's counsel) pending resolution of the objection of PNC Bank to the amount of Candlewood's transaction fee. If

Candlewood and PNC have not reached a consensual resolution of the amount of the transaction fee payable to Candlewood before January 4, 2009, PNC shall file a written objection setting forth the grounds and basis of its objection to Candlewood's fees on or before January 4, 2009. Candlewood shall respond to said motion on or before January 26, 2009, and this matter shall be set for a final hearing, if necessary, to determine the amount of Candlewood's transaction fees on behalf of the Debtors' chapter 11 estates, on February 4, 2009 at 10:30 a.m.

10. The sale of the Acquired Assets to the Buyer under the Asset Purchase Agreement shall constitute transfers for reasonably equivalent value and fair consideration under the Bankruptcy Code and the laws of Ohio.

11. If any person or entity that has filed any financing statement, mortgage, mechanic's lien, *lis pendens* or other document or instrument evidencing liens with respect to any of the Acquired Assets shall have failed to deliver to the Sellers and Buyer prior to the Closing of the Asset Purchase Agreement, in proper form for filing and executed by the appropriate entity or entities, termination statements, instruments of satisfaction and releases of all Interests which such person or entity has with respect to the Acquired Assets, then (a) the Sellers are authorized to execute and file such statements, instruments, releases and other documents on behalf of such person or entity and (b) Buyer is 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 in the Acquired Assets as of the Closing of the Asset Purchase Agreement.

12. Upon the filing of this Sale Order with the clerk of the court of any county or the secretary of state for any state in which any lien, claim, interest, charge or encumbrance shall have been filed on or in the Acquired Assets, this Sale Order shall constitute a satisfaction and

release of all such lien, claims, interests, charges and encumbrances on the Assets, subject to the terms of this Order and the Asset Purchase Agreement. The Buyer is hereby authorized to file this Sale Order (or an abstract thereof) with any such filing or recording office as necessary or appropriate to evidence such satisfactions and releases, and this Sale Order is deemed to be in recordable form sufficient to be placed in the filing or recording system maintained by any such filing or recording office. The Buyer is hereby authorized to prepare and file UCC-3 termination statements or amendments, as appropriate, to effectuate the provisions of this Sale Order.

13. Each and every federal, state, and local governmental agency or department is hereby directed to accept any and all documents and instruments necessary and appropriate to consummate the transactions contemplated by the Asset Purchase Agreement and this Sale Order.

14. After the date of Closing of the Asset Purchase Agreement, no person or entity, including, without limitation, any federal, state or local taxing authority, may (a) attach or perfect liens or a security interest against any of the Acquired Assets on account of, or (b) collect or attempt to collect from the Buyer or any of its affiliates, any tax (or other amount alleged to be owing by the Debtors) (i) for any period commencing before and concluding prior to the date of Closing or (ii) assessed prior to and payable after the date of Closing.

15. This Sale Order shall be binding upon and 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 or 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 to or insure title or state of title in or to any of the Acquired Assets of the Debtors.

16. The Buyer is hereby granted all of the protections provided to a good faith purchaser under section 363(m) of the Bankruptcy Code.

17. Pursuant to sections 105(a) and 363 of the Bankruptcy Code, all "persons" (as that term is defined in section 101(41) of the Bankruptcy Code) are hereby enjoined from taking any action against the Buyer or the Buyer's affiliates (as they existed immediately prior to the Closing) to recover any claim which such "person" has solely against the Sellers, Debtors, or the Debtors' affiliates (as they exist immediately following the Closing).

18. Subject to the payment by the Buyer to the Sellers pursuant to sections 363 and 365(a) of the Bankruptcy Code of the consideration provided for in the Asset Purchase Agreement, the sale of the Acquired Assets by the Debtors to the Buyer shall constitute a legal, valid, and effective transfer of the Acquired Assets and shall vest the Buyer with all right, title and interest of the Debtors in and to the Acquired Assets free and clear of all Interests pursuant to section 363(f) of the Bankruptcy Code, effective as of the Closing.

19. The Sellers are authorized to assign and transfer to the Buyer all of the Sellers' or Debtors' rights, title and interest (including common law rights) to all of the Sellers' intangible property to be assigned and transferred to the Buyer under the Asset Purchase Agreement.

20. All persons or entities who are presently, or at the Closing of the Asset Purchase Agreement will be, in possession of any of the Acquired Assets of the Debtors conveyed to the Buyer hereunder are hereby directed to surrender possession of such Acquired Assets to the Buyer at the Closing.

21. From and after the date of the entry of this Sale Order, the Sellers, the Debtors or any creditor or other party in interest shall not take or cause to be taken any action that would interfere with the transfer of the Acquired Assets to the Buyer in accordance with the terms of this Sale Order.

22. The Buyer has not assumed or otherwise become obligated for any of the Sellers' liabilities other than as set forth in the Asset Purchase Agreement, and the Buyer has not purchased any of the "Excluded Assets," as defined in Section 1.2 of the Asset Purchase Agreement. Consequently, all holders of liabilities retained by the Sellers are hereby enjoined from asserting or prosecuting any "claim" (as defined in section 101(5) of the Bankruptcy Code) or cause of action against the Buyer or the Acquired Assets to recover on account of any liabilities other than those liabilities expressly assumed pursuant to the Asset Purchase Agreement or other than pursuant to this Sale Order. All persons having any interest in the Excluded Assets are hereby enjoined from asserting or prosecuting any "claim" or cause of action against the Buyer for any liability associated with the Excluded Assets.

23. The assumption and assignment of the Acquired Contracts is approved pursuant to section 365 of the Bankruptcy Code, subject to any objection to adequate assurance of future performance by a contract counterparty at the Cure Objection Hearing and/or the Buyer's determination at the Cure Objection Hearing not to accept the assignment of a contract.

24. Except as may be determined at the Cure Objection Hearing, the counterparties to the Acquired Contracts shall be paid cure amounts payable in the amounts set forth in Exhibit C to the Sale Motion (the "Schedule"). Except as set forth herein, the Cure Amounts set forth in the Schedule shall be deemed the entire cure obligation of the Debtors due and owing under section 365 of the Bankruptcy Code. The Buyer shall be responsible for paying the Cure Costs

in accordance with this Sale Order, the Bidding Procedures Order, the Asset Purchase Agreement and the Schedule.

25. Subject to the preceding two paragraphs, the Buyer shall assume obligations of the Sellers arising from and after the Closing under the Acquired Contracts. Upon assumption and assignment of any Acquired Contract, the Sellers, the Debtors and their respective estates shall be relieved of any liability for breach of such Acquired Contract occurring after such assignment pursuant to section 365(k) of the Bankruptcy Code.

26. The Buyer has provided adequate assurance of its future performance under the Acquired Contracts. The proposed assumption and assignment of the Acquired Contracts satisfies the requirements of the Bankruptcy Code including, inter alia, sections 365(b)(1) and (3) and 365(f) of the Bankruptcy Code to the extent applicable.

27. There shall be no rent accelerations, assignment fees, increases, or any other fees charged to the Buyer as a result of the assumption and assignment of the Acquired Contracts.

28. All parties to the Acquired Contracts are forever barred and enjoined from raising or asserting against the Buyer or the Sellers any assignment fee, default or breach under, or any claim or pecuniary loss or condition to assignment, arising under or related to, the Acquired Contracts existing as of the Closing or arising by reason of the Closing.

29. The Acquired Contracts, upon assignment to the Buyer, shall be deemed valid and binding, in full force and effect in accordance with their terms, subject to the provisions of this Sale Order and, pursuant to section 365(k) of the Bankruptcy Code, the Debtors shall be relieved from any further liability, except for any cure obligations as herein provided.

30. Pursuant to sections 363(b) and (f) and 365(a), (b) and (f) of the Bankruptcy Code, the assumption, assignment and sale to the Buyer of the Acquired Contracts by the respective Seller or Jancor Companies, Inc., thereto shall be made effective by this Sale Order.

31. The Acquired Contracts, together with any amendments and modification of such Acquired Contracts, constitute the Acquired Contracts that are being assumed by and assigned to the Buyer by the Seller party thereto.

32. This Court shall retain exclusive jurisdiction to interpret and enforce the provisions of the Asset Purchase Agreement, the Bidding Procedures Order, and this Sale Order in all respects and further to hear and determine any and all disputes between the Debtors and/or the Buyer, as the case may be, and any non-debtors party to, among other things, any Acquired Contracts concerning, inter alia, the Sellers' assumption and assignment thereof to the Buyer under the Asset Purchase Agreement; provided, however, that in the event the Court abstains from exercising or declines to exercise such jurisdiction or is without jurisdiction with respect to the Asset Purchase Agreement, the Bidding Procedures Order, or this Sale Order, such abstention, refusal, or lack of jurisdiction shall have no effect upon, and shall not control, prohibit or limit the exercise of jurisdiction of any other court having competent jurisdiction with respect to any such matter.

33. The Asset Purchase Agreement and any related agreements, documents or other instruments may be modified, amended or supplemented by the parties thereto, in a writing signed by such parties, in accordance with the terms thereof without further order of the Court.

34. The provisions of this Sale Order are nonseverable and mutually dependent.

35. This Sale Order shall inure to the benefit of the Buyer, the Sellers, the Debtors, and their respective successors and assigns, including but not limited to any chapter 11 or chapter

7 trustee that may be appointed in the Debtors' cases and shall be binding upon any trustee, party, entity or fiduciary that may be appointed in connection with these cases or any other or further cases involving the Debtors, whether under chapter 7 or chapter 11 of the Bankruptcy Code.

36. Pursuant to the covenants set forth in section 5.5(e) of the Asset Purchase Agreement, within ten days of the Closing, the Sellers shall be deemed to have waived and released, all Bankruptcy Claims (i) against any employee of any of the Sellers and (ii) against any supplier of the Sellers for Bankruptcy Claims arising out of or in connection with transactions with or for the benefit of the Sellers.

37. If the Sellers determine to reject any Contract related to the Businesses that is not an Acquired Contract after the Closing Date, Sellers shall provide Buyer with notice of the Rejection Motion. Prior to the hearing on the Rejection Motion, Buyer may notify Seller that it desires to assume the Contract in accordance with this Agreement, and Seller shall assume and assign such Contract to the Buyer. If after determination of the Cure Costs for any such Contract Buyer determines to assume it pursuant to section 1.6(b) of the Asset Purchase Agreement, Buyer shall pay all Cure Costs related thereto.

38. Nothing contained in any plan of reorganization or liquidation (a "Plan") confirmed in these cases, any order confirming a Plan, or any other order entered in these cases shall conflict with or derogate from the provisions of the Asset Purchase Agreement or the terms of this Sale Order. Further, the provisions of this Sale Order and any actions taken pursuant hereto shall survive the entry of any order which may be entered confirming any chapter 11 plan of the Debtors, converting the Debtors' cases from chapter 11 to cases under chapter 7 of the Bankruptcy Code, or dismissing any of the Debtors' chapter 11 cases.

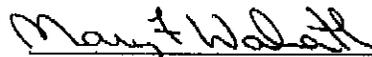
39. All taxes, including, without limitation, all state and local taxes in connection with the transfer of the Acquired Assets, and all recording and filing fees that may be imposed by reason of the sale, transfer, assignment and delivery of the Acquired Assets and that are not exempt under section 1146(a) of the Bankruptcy Code, shall be borne by Sellers. The transactions contemplated by the Asset Purchase Agreement shall be exempt from any so-called "bulk-sale" law in all necessary jurisdictions arising as a result of or in connection with the Sellers' sale and transfer of the Acquired Assets to the Buyer.

40. Because time is of the essence, this Sale Order shall be effective and enforceable immediately upon entry and its provisions shall be self-executing, and the stay of orders (i) authorizing the sale, use, or lease of property of the estate, as set forth in Bankruptcy Rule 6004(h), and (ii) authorizing the assignment of an executory contract or unexpired lease, as set forth in Bankruptcy Rule 6006(d), shall not apply to this Sale Order.

41. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Sale Order and the Asset Purchase Agreement.

42. The Debtors are authorized to close the sale immediately upon entry of this Sale Order.

Dated: Dec. 29, 2008
Wilmington, Delaware



THE HONORABLE MARY F. WALRATH
UNITED STATES BANKRUPTCY JUDGE