TRADEMARK ASSIGNMENT

Electronic Version v1.1
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SUBMISSION TYPE:	NEW ASSIGNMENT
NATURE OF CONVEYANCE:	Release of Security Interest

CONVEYING PARTY DATA

Name	Formerly	Execution Date	Entity Type
SILVER POINT FINANCE, LLC		05/01/2009	LIMITED LIABILITY COMPANY: DELAWARE

RECEIVING PARTY DATA

Name:	Emerson Radio Corp.
Street Address:	9 Entin Road
City:	Parsippany
State/Country:	NEW JERSEY
Postal Code:	07054
Entity Type:	CORPORATION: DELAWARE

PROPERTY NUMBERS Total: 5

Property Type	Number	Word Mark
Registration Number:	3184789	IDEA
Registration Number:	3238319	IDEA
Registration Number:	3320364	I-DIVA
Registration Number:	3266141	IDIVA
Registration Number:	3325578	OLEVIA

OP $140.00 3184789

CORRESPONDENCE DATA

Fax Number: (212)687-2329
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Phone: 212.338.3529
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Address Line 1: 90 Park Avenue
Address Line 4: New York, NEW YORK 10016

ATTORNEY DOCKET NUMBER:	093033-8049

NAME OF SUBMITTER:	Karin Segall
Signature:	/karin segall/
Date:	05/14/2009

Total Attachments: 13
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UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re:	Chapter 11
SYNTAX-BRILLIAN CORPORATION, *et al.*,[1]	Case No. 08-11407 (BLS)
Debtors.	(Jointly Administered)
	Ref. Docket Nos. 1143, 1214, 1234

ORDER (I) APPROVING SALE OF THE DEBTORS' BRAND AND RELATED ASSETS FREE AND CLEAR OF ALL LIENS, CLAIMS, ENCUMBRANCES, AND OTHER INTERESTS AND (II) GRANTING RELATED RELIEF

Upon the motion (the "Motion")[2] filed by the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") on April 1, 2009, as Docket No. 1143 in these cases for entry of an order (I) approving the sale (the "Sale") of the Debtors' brand and related assets (the "Purchased Assets")[3] free and clear of all liens, claims, encumbrances, and other interests pursuant to sections 105 and 363(b), (f), and (m) and 365 of Title 11 of the United States Code, 11 U.S.C. §§ 101, *et seq.* (the "Bankruptcy Code"), (II) approving bidding procedures, break-up fee, and other protections in advance of sale, and (III) granting related relief; and the Court having considered the Motion and having conducted a hearing on April 29, 2009 (the "Hearing"); and in connection with approval of the Bidding Procedures and Bid Protections, an order having been entered by the Court on April 20, 2009, as Docket No. 1234 (as amended, the "Bidding Procedures Order"); and the Court, having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein;

[1] The Debtors are the following entities: Syntax-Brillian Corporation, Syntax-Brillian SPE, Inc., and Syntax Groups Corporation.

[2] Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Motion or the Purchase Agreement (as defined below), as applicable.

[3] For purposes of this Order the defined term "Purchased Assets" has the meaning ascribed to such term in the Purchase Agreement (as hereinafter defined).

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and that the relief granted herein is necessary and appropriate; and upon the record of the Hearing; it is now

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 52 of the Federal Rules of Civil Procedure, made applicable to this proceeding pursuant to Bankruptcy Rules 7052 and 9014. To the extent any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent any of the following conclusions of law constitute findings of fact, they are adopted as such.

B. Proper, timely, adequate and sufficient notice of the Motion and the Hearing has been provided in accordance with sections 102(1) and 363(b) of the Bankruptcy Code, Bankruptcy Rules 2002, 6004, 9006, 9007, 9008 and 9014, the local rules of this Court, and the Bidding Procedures Order. No other or further notice of the Motion, the Sale Hearing, the Sale, or of the entry of this Order is necessary.

C. A reasonable opportunity to object or be heard regarding the requested relief has been afforded to all interested persons and entities as outlined in the Motion and Bidding Procedures Order.

D. The Debtors have demonstrated a sufficient basis and the existence of exigent circumstances requiring them to sell the Purchased Assets under section 363 of the Bankruptcy Code, and such actions are appropriate exercises of the Debtors' business judgment. Approval and consummation of the transactions contemplated hereby are in the best interests of the Debtors, their creditors, and their estates.

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Jurisdiction and Statutory Predicates

E. This Court has jurisdiction over the Motion pursuant to 28 U.S.C. § 1334. This proceeding is core pursuant to 28 U.S.C. §§ 157(b)(2)(A), (M), (N) and (O). Venue is proper in this district and in this Court pursuant to 28 U.S.C. § 1408.

F. The statutory predicates for the relief sought in the Motion are sections 105, 363 and 365 of the Bankruptcy Code and Bankruptcy Rules 2002, 6004 and 6006. The proposed Sale of the Purchased Assets constitutes a sale of property of the estates outside the ordinary course of business within the meaning of section 363(b) of the Bankruptcy Code.

Auction and Settlement

G. The Bidding Procedures Order designated Amergence Technology, Inc. ("Amergence") as the stalking horse bidder at the stalking horse price of $280,000.00, which Amergence placed into escrow pursuant to the Escrow Agreement and approved the Break-Up Fee in the amount of $28,000.00. In addition, Amergence paid certain agreed escrow fees and fees of the Escrow Agent's counsel.

H. In accordance with the Bidding Procedures Order, notice of the Bidding Procedures was provided and was due and proper.

I. As of April 24, 2009, no other Qualified Bid was received. On April 27, 2009, the Debtors received a competitive bid in the amount of $400,000.00 from Emerson Radio Corp. ("Emerson"), which amount was wired to the Debtors on April 27, 2009.

J. On April 27, 2009, Amergence filed its Emergency Motion to Enforce Amended Order Approving Bid Procedures and Disallow Non-Conforming Bids [Docket No. 1280]. On April 28, 2009, the Debtors filed their Response to Emergency Motion of Amergence Technology, Inc. to Enforce Amended Order Approving Bid Procedures and Disallow Non-Conforming Bids [Docket No. 1285].

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K. On April 28, 2009, the Debtors conducted an auction (the "Auction") attended by or on behalf of the Debtors, Lenders, Committee, Amergence and Emerson. Amergence attended the April 28, 2009 Auction under protest and reserved all of its rights with respect thereto. All other parties similarly reserved their rights.

L. The Auction was conducted for several hours on April 28, 2009. At the request of Amergence, the Auction was adjourned until April 29, 2009.

M. On April 28, 2009, Amergence filed its Complaint for Specific Performance, Injunctive Relief, and Breach of Contract, Application for a Temporary Restraining Order Pursuant to Bankruptcy Rule 7065 and memorandum of law in support thereof, initiating Adversary Proceeding No. 09-50935 (the "Amergence Adversary Proceeding").

N. Also on April 28, 2009, Amergence filed its Objection to Debtors' Motion for an Order Approving Sale of the Debtors' Brand and Related Assets Free and Clear of All Liens, Claims, Encumbrances, and Other Interests Pursuant to sections 105, 363(b), (f) and (m) of the Bankruptcy Code [Docket No. 1287].

O. On April 29, 2009, the Auction resumed until the commencement of the sale hearing before this Court. At the Court's direction, Amergence and Emerson participated in a continued Auction which the Lenders, Committee and Debtors attended. The parties returned to the Court to announce a resolution on the record, which resolution is embodied in this Order.

P. The Debtors, Lenders, Committee, Emerson and Amergence have agreed on the terms of a resolution of any and all issues relating to the Motion, Auction, Amergence Adversary Proceeding, Sale and Purchase Agreement as set forth herein.

Highest and Best Offer

Q. The Debtors convened and concluded the Auction in accordance with and have otherwise complied in all material respects with the Bidding Procedures Order. The Auction

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process set forth in the Bidding Procedures Order afforded a full, fair and reasonable opportunity for any person or entity to make an initial offer and then a higher or otherwise better offer to purchase the Purchased Assets. The Auction was duly noticed.

R. The Debtors have determined that Emerson made the Winning Bid in the amount of $1,270,000.00 (all cash). The Purchase Agreement with Emerson attached hereto as Exhibit A (the "Purchase Agreement") is fair and reasonable and should be approved.

S. The Debtors have determined that a sale of the Purchased Assets to Emerson on the terms set forth herein and in the Purchase Agreement is fair, reasonable and justified under the circumstances and is a sound exercise of their fiduciary duty.

T. The Debtors' determination that the Winning Bid, as set forth above, to sell the Purchased Assets pursuant to the terms of the Purchase Agreement constitutes the highest and best offer for the Purchased Assets constitutes a valid and sound exercise of the Debtors' business judgment.

U. The Debtors have demonstrated compelling circumstances and good, sufficient, and sound business purpose and justification for the Sale outside of a plan.

V. The Debtors have full corporate power and authority to execute and deliver the Purchase Agreement and all other documents contemplated thereby, and no further consents or approvals are required for the Debtors to consummate the transactions contemplated by the Purchase Agreement, except as otherwise set forth in the Purchase Agreement.

Good Faith of Emerson

W. Emerson is purchasing the Purchased Assets in good faith and is a good faith purchaser within the meaning of section 363(m) of the Bankruptcy Code and, therefore, is entitled to the protection of that provision, and otherwise has proceeded in good faith in all respects in that: (i) Emerson recognized that the Debtors were free to deal with any other party

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interested in acquiring the Purchased Assets; (ii) Emerson complied with the material provisions in the Bidding Procedures Order as modified by the Debtors; (iii) all payments to be made by Emerson and other agreements or arrangements entered into by Emerson in connection with the Sale have been disclosed; (iv) the Purchase Agreement was negotiated and entered into in good faith, based upon arm's length negotiations, and without collusion; (v) Emerson has not otherwise violated section 363(n) of the Bankruptcy Code by any action or inaction; and (vi) the negotiation and execution of the Purchase Agreement and any other agreements or instruments related thereto were in good faith.

X. The terms and conditions of the Purchase Agreement, including the total consideration to be realized by the Debtors pursuant to the Purchase Agreement, are fair and reasonable, and the transactions contemplated by the Purchase Agreement are in the best interest of the Debtors' estates. The Purchase Price represents a fair and reasonable offer to purchase the Purchased Assets under the circumstances of these Chapter 11 cases, and constitutes adequate and reasonably equivalent value for the Purchased Assets.

Y. The Aggregate Break-Up Fee as defined and set forth below, payable to Amergence upon closing to Emerson is fair, reasonable and in the sound exercise of the Debtors' business judgment.

Section 363 Sale Free and Clear of Interests

Z. The conditions of section 363(f) of the Bankruptcy Code have been satisfied in full. Therefore, the Debtors may sell the Purchased Assets free and clear of any liens, claims, encumbrances, and other interests (collectively, "Interests") in the Purchased Assets pursuant to section 363(f) of the Bankruptcy Code.

AA. With respect to any and all entities and persons asserting any Interests in and to the Purchased Assets (including those of any taxing authorities or other Government

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Authorities), either (i) such person or entity has consented to the Sale and transfer of the Purchased Assets free and clear of such Interest, (ii) applicable nonbankruptcy law permits the Sale of the Purchased Assets free and clear of such Interest, (iii) such Interest is in bona fide dispute, or (iv) such person or entity could be compelled, in a legal or equitable proceeding, to accept a money satisfaction of such Interest.

BB. Given all of the circumstances of the Debtors' Chapter 11 cases and the adequacy and fair value of the Purchase Price under the Purchase Agreement, the proposed Sale of the Purchased Assets to Emerson under the Purchase Agreement constitutes a reasonable and fair exchange of consideration for the Purchased Assets.

CC. The Aggregate Break-Up Fee payable to Amergence constitutes a reasonable and fair exchange of consideration for Amergence's actions as stalking horse bidder and the concessions made by Amergence in withdrawing its objections to the Sale, waiving its appeal rights, and dismissing with prejudice the Amergence Adversary Proceedings.

DD. All findings of fact and conclusions of law announced by the Court at the Hearing are hereby incorporated herein.

THEREFORE, IT IS HEREBY ORDERED THAT:

1. The relief requested in the Motion is GRANTED with respect to the Sale of the Purchased Assets to Emerson as set forth on the record of the Hearing, herein and in the Purchase Agreement.

2. The Purchase Agreement is hereby approved in all respects, and shall be deemed in full force and effect, binding and benefiting the Debtors and Emerson.

3. The Debtors and Emerson are authorized, empowered and directed, pursuant to sections 105, 363 and 365 of the Bankruptcy Code, to execute and deliver the Purchase Agreement and the other agreements contemplated thereby, and to implement and consummate

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all of the transactions and perform all obligations contemplated by the Purchase Agreement, including without limitation, to sell and transfer the Purchased Assets to Emerson on the terms of the Purchase Agreement, for the Purchase Price and other consideration set forth therein, and determined in accordance with the Purchase Agreement.

4. The Debtors, Emerson, the Lenders and all other necessary parties are hereby authorized and directed to take all such actions and execute any agreements that shall be necessary to consummate and give effect to the Purchase Agreement without further order of the Court.

5. Upon the Closing, and payment of the Purchase Price, Emerson shall take title to and possession of the Purchased Assets free and clear of all Interests. Pursuant to section 363(f) of the Bankruptcy Code and the Purchase Agreement, the transfer of title to the Purchased Assets shall be free and clear of any Interest in or against the Purchased Assets. All Interests shall attach solely to the proceeds of the Sale with the same extent, validity (or invalidity), priority and perfection as they attached to the Purchased Assets immediately prior to the Closing.

6. The Deposit funded by Amergence currently held in the Escrow Account shall be returned to Amergence in accordance with the terms of the Escrow Agreement. The fee for the Escrow Agent and its counsel which was required to be, and was, paid by Amergence shall not be refunded.

7. Of the cash received at Closing out of the Purchase Price to be paid by Emerson, $98,000.00 shall be paid to Amergence immediately upon Closing as a Break-Up Fee, expense reimbursement and in consideration for the withdrawal of its objections to the Sale, waiver of appeal rights, and dismissal with prejudice of the Amergence Adversary Proceeding (the "Aggregate Break-Up Fee").

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8. If Emerson fails to close the Sale, the Debtors are authorized and directed to close the Sale with Amergence as the Backup Bidder for the purchase price of $280,000.00 and "Amergence" shall be substituted herein for Emerson as the Winning Bidder entitled to the protections of this Order. In such event, Amergence shall return the Aggregate Break-Up Fee contemporaneously therewith.

9. Effective upon the entry of this Order, and Amergence's and Emerson's full compliance with the terms of this Order, the Debtors, by and on behalf of themselves, their estates, officers, directors, employees, agents, predecessors, subsidiaries, successors in interest, assigns, insurers, and attorneys, do hereby release, acquit, forever discharge and hold harmless Amergence and Emerson respectively, and their officers, directors, agents, employees, and attorneys from all claims, actions, demands, damages and causes of action arising from or relating to the Motion, Auction, Sale, Purchase Agreement or Amergence Adversary Proceeding.

10. Effective upon the entry of this Order, and the Debtors' full compliance with the terms of this Order, Amergence and Emerson respectively, each by and on behalf of itself, its officers, directors, employees, agents, predecessors, subsidiaries, successors in interest, assigns, insurers, and attorneys, does hereby release, acquit, forever discharge and hold harmless the Debtors, and their estates, officers, employees, directors, agents, predecessors, subsidiaries, successors in interest, pursuant corporations, assigns, insurers and attorneys from all claims, actions, demands, damages and causes of action arising from or relating to the Motion, Auction, Sale, Purchase Agreement or Amergence Adversary Proceeding.

11. Upon receipt of the Aggregate Break-Up Fee as set forth herein, Amergence's right to seek an appeal from or seek a stay of this Order shall be deemed waived. Effective upon receipt of the Aggregate Break-Up Fee, all objections to the Motion, including, but not limited to, Amergence's objections to the Motion and/or Sale, Amergence's Emergency Motion to

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Enforce Amended Order Approving Bid Procedures and Disallow Non-Conforming Bids, and Amergence's Complaint for Specific Performance, Injunctive Relief and Breach of Contract and Application for Temporary Restraining Order filed in the Amergence Adversary Proceeding, or the relief requested therein that have not been withdrawn, waived or settled (either by the terms of this Order, announced to the Court at the Sale Hearing and/or by stipulation filed with the Court), and all reservations of rights included in such objections are hereby withdrawn, overruled and denied on the merits to the extent such objections or reservations have not been otherwise explicitly satisfied, reserved or adequately provided for in this Order. Upon receipt of the Aggregate Break-Up Fee and refund of its deposit, as provided herein, Amergence shall file forthwith a notice of dismissal with prejudice of the Amergence Adversary Proceeding. All objections and reservations of other parties are withdrawn, overruled and denied on the merits to the extent not otherwise or explicitly satisfied, reserved or adequately provided for in this Order.

12. This Order shall be binding in all respects upon the Debtors, their estates, all creditors of, and holders of equity interests in, any Debtor (whether known or unknown), any holders of Interests in the Purchased Assets, Emerson, all successors and assigns of Emerson, Amergence, each Debtor and its respective affiliates and subsidiaries, the Purchased Assets and any trustees, if any, subsequently appointed in the Debtors' Chapter 11 cases or upon a conversion to Chapter 7 under the Bankruptcy Code of any of the Debtors' cases or upon the effective date of a plan herein. This Order and the Purchase Agreement shall inure to the benefit of the Debtors, their estates, their creditors, and Emerson, and their respective successors and assigns.

13. All entities that are in possession of some or all of the Purchased Assets on the Closing Date are directed to surrender possession of such Purchased Assets to Emerson or its assignee at the Closing.

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14. Except as otherwise expressly provided for in this Order or the Purchase Agreement, Emerson shall not have any liability or responsibility for any liability or other obligation of the Debtors, including without limitation, arising under or related to the Purchased Assets, for any period of time prior to the Closing Date. Without limiting the generality of the foregoing, and except as otherwise specifically provided herein or in the Purchase Agreement, Emerson shall not be liable for any claims against the Debtors or any of their predecessors or affiliates, whether known or unknown as of the Closing, now existing or hereafter arising, whether fixed or contingent, with respect to the Debtors or any obligations of the Debtors arising prior to the Closing, whether relating to or arising out of the Purchased Assets or otherwise.

15. Pursuant to sections 105 and 363 of the Bankruptcy Code, any and all creditors of the Debtors shall be barred, estopped and enjoined from taking any action of any kind against Emerson or the Purchased Assets on account of any claim against any Debtor, or any Purchased Asset arising prior to the Closing Date under the Purchase Agreement.

16. The Lenders shall not have a right to submit a credit bid whether the Purchaser is Emerson or Amergence upon its back-up bid.

17. Emerson is not a successor to any of the Debtors or their estates by reason of any theory of law or equity and Emerson shall not assume or in any way be responsible for any liability or obligation of any of the Debtors and/or their estates, except as otherwise expressly provided in the Purchase Agreement and related documents.

18. Emerson is a good faith purchaser within the meaning of section 363(m) of the Bankruptcy Code and, as such, is entitled to the full protections of section 363(m) of the Bankruptcy Code.

19. The Sale approved by this Order is not subject to avoidance pursuant to section 363(n) of the Bankruptcy Code.

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20. Notwithstanding Bankruptcy Rules 7062, 9014, 6004(h) and 6006(d), this Order shall be effective immediately upon entry and the Debtors are authorized to close the Sale immediately upon entry of this Order.

21. If any person or entity that has filed financing statements, mortgages, mechanic's liens, *lis pendens*, or other documents or agreements evidencing Liens and other Interests of record against or in the Purchased Assets shall not have delivered to the Debtors or Emerson prior to the Closing, in proper form for filing and executed by the appropriate parties, termination statements, instruments of satisfactions, releases of all Liens and other Interests that the person has with respect to the Purchased Assets, then, subject to the occurrence of the Closing, (a) each of the Debtors and Emerson is hereby authorized to execute and file such statements, instruments, releases and other documents on behalf of Emerson with respect to the Purchased Assets, and (b) Emerson is hereby authorized to file, register, or otherwise record a certified copy of this Order, which, once filed, registered or otherwise recorded, shall constitute conclusive evidence of the release of all Liens and other Interests against or in the Purchased Assets.

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

23. No bulk sales law or any similar law of any state or other jurisdictions shall apply in any way to the Sale.

24. The failure specifically to include any particular provision 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.

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25. The Purchase Agreement and any related agreements, documents, or other instruments may be amended by the parties in a writing signed by such parties without further order of the Court at any time prior to Closing, provided that: (a) any such amendment does not have a material adverse effect on the Debtors or the Debtors' estates, and (b) notice of such amendment shall be provided to counsel to the Official Committee of Unsecured Creditors, and counsel to the Prepetition and Postpetition Lenders.

26. This Order may be provided and filed in domestic and foreign jurisdictions to aid in providing proof of the transfer of the Purchased Assets to Emerson hereunder, and request is made for foreign recognition hereof.

27. This Court shall retain jurisdiction to, among other things, interpret, implement, and enforce the terms and provisions of this Order and the Purchase Agreement, all modifications thereto, and any waivers and consents thereunder and each of the agreements executed in connection therewith or which has been assigned or sold by the Debtors to Emerson, and to adjudicate, if necessary, any and all disputes concerning or relating in any way to the Sale and the Purchase Agreement (and all agreements and instruments related thereto).

28. To the extent that any provisions of this Order shall be inconsistent with the provisions in the Purchase Agreement, any prior order, or any pleading with respect to the motions in these cases, the terms of this Order shall control.

Dated: May 1, 2009

HONORABLE BRENDAN L. SHANNON
UNITED STATES BANKRUPTCY JUDGE

RECORDED: 05/14/2009
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