

TRADEMARK ASSIGNMENT

Electronic Version v1.1
 Stylesheet Version v1.1

SUBMISSION TYPE:	NEW ASSIGNMENT		
NATURE OF CONVEYANCE:	RELEASE BY SECURED PARTY		
CONVEYING PARTY DATA			
Name	Formerly	Execution Date	Entity Type
RBS Citizens, N.A. (Successor to Citizens Bank of Massachusetts) As Collateral Agent		12/11/2009	National Association:
RECEIVING PARTY DATA			
Name:	GPX International Tire Corporation		
Street Address:	730 Eastern Ave.		
City:	Malden		
State/Country:	MASSACHUSETTS		
Postal Code:	02148		
Entity Type:	CORPORATION: MASSACHUSETTS		
PROPERTY NUMBERS Total: 4			
Property Type	Number	Word Mark	
Registration Number:	2470897	BOSSMAN	
Registration Number:	2460836	LOGSTOMPER	
Registration Number:	2664960	PRIMEX	
Registration Number:	2165046	YARDMASTER	
CORRESPONDENCE DATA			
Fax Number:	(617)345-9020		
	<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>		
Phone:	6173459000		
Email:	tmdocket@haslaw.com		
Correspondent Name:	Hinckley, Allen & Snyder, LLP		
Address Line 1:	28 State Street		
Address Line 4:	Boston, MASSACHUSETTS 02109		
NAME OF SUBMITTER:	Jeremy Blackowicz		

OP \$115.00 2470897

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**TRADEMARK
 REEL: 004131 FRAME: 0779**

Signature:	/s/ Jeremy Blackowicz/
Date:	01/14/2010
<p>Total Attachments: 34</p> <p>source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page1.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page2.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page3.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page4.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page5.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page6.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page7.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page8.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page9.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page10.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page11.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page12.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page13.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page14.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page15.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page16.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page17.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page18.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page19.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page20.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page21.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page22.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page23.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page24.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page25.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page26.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page27.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page28.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page29.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page30.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page31.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page32.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page33.tif source=GPX_Certified_Order_on_Alliance_Tire_Sale_Motion#page34.tif</p>	

conjunction with the proposed sale, (d) authorizing the Debtor to reject certain executory contracts in conjunction with the proposed sale, and (e) for related relief; and

the Court having entered an order dated October 30, 2009 [docket no. 134] (the "Service Order"), *inter alia*, establishing the manner of service of the Sale Motion and approving the form of notice; and

the Debtor having given notice to the parties listed in paragraph D below as provided in the Service Order on or before November 9, 2009, as demonstrated by the certificates of service filed with the Court in connection therewith and the Declaration of Christian J. Urbano Respecting Notice and Service of Sale Motions, Bid Procedures, Sale Notices and Cure Procedure Notices [docket no. 365]; and

this Court having entered orders dated November 2, 2009 [docket no. 133], November 13, 2009 [docket no. 215], and November 19, 2009 [docket no. 267] (collectively the "**Bidding Procedures Order**"): (i) approving the Bid Procedures set forth in the Bidding Procedures Order (the "**Bid Procedures**") and the break-up fee and expense reimbursement provisions set forth in Section 6.2 of the Asset Purchase Agreement, (ii) approving the procedures for the assumption and assignment of the Purchased Contracts (as defined below), including the determination and approval of the Final Cure Costs (as defined below), if any, associated therewith ("**Assumption Procedures**"), (iii) scheduling bidding and objection deadlines and a date for an auction and a hearing to consider approval of the proposed Sale (the "**Sale Hearing**") and (iv) approving the form and manner of notice thereof; and

the Debtor having provided to each non-Debtor party to a Purchased Contract individualized notice of the Debtor's intent to assume and assign to the Buyer the Purchased

Contract(s) relevant to such party and the proposed Final Cure Cost, if any, for each such Purchased Contract, all in accordance with the terms of the Bidding Procedures Order; and the Sale Hearing having been held before this Court on December 7, 2009, at which time all parties in interest were afforded an opportunity to be heard with respect to the Sale Motion; and the Court having reviewed and considered the Sale Motion and the *Limited Assumption/Assignment Objection of SSJ Investments, Ltd. to Proposed Zero Cure Amount* [docket no. 318] and the *Amended Limited Assumption/Assignment Objection of SSJ Investments, Ltd. to Proposed Zero Cure Amount* [docket no. 340] (collectively, the "SSJ Cure Objection"), the *Limited Objection of Official Committee of Unsecured Creditors to Debtor's Sale Motions to Sell Alliance, Dynamic and Solid Tire Assets* [docket no. 345] (the "Committee Objection") and the *United States' Objection on Behalf of U.S. Environmental Protection Agency to Debtor's Sale Motions* [docket no. 374] (the "EPA Objection"), and related pleadings, including the *Affidavit of Craig Steinke in Support of the Debtor's Sale Motions* [docket no. 364] and the *Affidavit of Michael S. Goldman in Support of the Debtor's Sale Motions* [docket no. 363], and having heard testimony and arguments of counsel and received evidence with respect to the proposed Sale; and a stipulation resolving the SSJ Cure Objection having been filed; and the Committee Objection and the EPA Objection having been resolved as included in this Order;

NOW, THEREFORE, based upon all of the evidence, including affidavits, proffered or adduced at the Sale Hearing, memoranda, objections and arguments of counsel in connection with the Sale Hearing, and upon the entire record of the Sale Hearing and this Bankruptcy Case; and after due deliberation thereon; and good cause appearing therefor;

THE COURT HEREBY FINDS AND DETERMINES THAT:

A. This Court has jurisdiction to hear and determine the Sale Motion pursuant to 28 U.S.C. §§ 157 and 1334(a), and this matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A), (N) and (O). Venue of these Bankruptcy Cases and the Sale Motion in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

B. The statutory predicates for the relief requested herein include Sections 105(a), 363(b), (f) and (m) and 365 of the Bankruptcy Code, Bankruptcy Rules 2002, 6004, 6006, 9008 and 9014, and Local Rules 2002-1, 2002-2, 2002-4, 2002-5, 6004-1 and 9013-3.

Notice of Sale, Orders, Procedures and Assumptions and Assignments

C. As evidenced by the affidavits of service and publication previously filed with this Court, and based upon representatives of counsel at the Sale Hearing, proper, timely, adequate and sufficient notice of the Asset Purchase Agreement, the Sale, the Sale Motion, the Bidding Procedures Order, the Bid Procedures, the Assumption Procedures, the assumption and assignment of the Purchased Contracts, the Final Cure Costs and the Sale Hearing has been provided by the Debtor in accordance with Sections 102(1), 363 and 365 of the Bankruptcy Code and Bankruptcy Rules 2002, 6004, 6006, 9014 and 9019, Local Rules 2002-1, 2002-2, 2002-4, 2002-5, 6004-1 and 9013-3, and as required by the Bidding Procedures Order, and no other or further notice of the Bidding Procedures Order, the Sale (including the assumption and

¹ The findings and conclusions set forth herein constitute the Court's findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014. All findings of fact and conclusions of law announced by the Court at the Sale Hearing in relation to the Sale Motion are hereby incorporated herein to the extent not inconsistent herewith. To the extent that 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.

assignment of the Purchased Contracts), the Sale Motion or the Sale Hearing is or shall be required.

D. A reasonable opportunity to object or be heard regarding the Sale Motion and the relief requested in the Sale Motion has been afforded to all interested Persons, including (a) all creditors, present employees and individuals who have been employees within the past two years, and equity security holders of the Debtor, (b) all Persons, if any, known to have asserted a property interest or security interest in or lien upon any Purchased Assets, (c) all non-Debtor parties to the Purchased Contracts, (d) all Persons who have filed notices of appearance in this Bankruptcy Case or are listed on the Master Service List, (e) the United States Trustee for the District of Massachusetts, (f) counsel for the committee of unsecured creditors, (g) all federal, state and local taxing, environmental and other governmental authorities that have a reasonably known interest in the relief requested by the Sale Motion, (h) the Internal Revenue Service, (i) the United States Attorney's Office, (j) the attorneys general of each State in which the Debtor conducts business; (k) the Securities and Exchange Commission, (l) all Persons that have expressed an interest in purchasing any of the Purchased Assets during the past six months and (m) all other Persons identified by the Debtor or its advisors as potential bidders for the Purchased Assets.

E. Additionally, the Debtor published notice of the Sale, the Sale Motion, the Bid Procedures, the Assumption Procedures and the Sale Hearing in the Wall Street Journal and on the internet at www.hanify.com/gpx.html.

F. With regard to parties that have Liens, Claims or other interests on, against or in the Debtor and/or the Purchased Assets, but whose identities are not known by the Debtor, the

Court finds that such Publication Notice is sufficient and reasonably calculated under the circumstances to reach such parties.

G. Additionally, a reasonable opportunity to object or otherwise be heard with respect to the assumption and assignment of, and the Final Cure Cost, if any, for, each Purchased Contract was provided to the non-Debtor parties to each Purchased Contract in that each non-Debtor party to a Purchased Contract was provided individualized notice of the Debtor's intent to assume and assign to the Buyer the Purchased Contract(s) relevant to such party and the proposed Final Cure Cost, if any, for such Purchased Contract(s).

H. The disclosures made by the Debtor concerning the Asset Purchase Agreement, the Sale, the Sale Motion, the Bidding Procedures Order, the Bid Procedures, the Assumption Procedures, the assumption and assignment of the Purchased Contracts, the Final Cure Costs and the Sale Hearing were complete and adequate.

Highest and Best Offer

I. The Bid Procedures afforded a full, fair and reasonable opportunity for any Person to make a higher or better offer to purchase the Purchased Assets and Assumed Liabilities, and no offer that is higher or better than the Sale to the Buyer pursuant to the Asset Purchase Agreement has been made. The Debtor conducted the sale process, including the solicitation of alternative offers, the evaluation of competing bids and the conduct of the auction, in all respects in compliance with and in accordance with the Bidding Procedures Order. The auction process was duly noticed and conducted in a non-collusive, fair and good manner. The Buyer participated in the auction process and complied with the Bidding Procedures Order.

J. As demonstrated by the testimony and other evidence proffered or adduced at the Sale Hearing, (i) the Debtor has diligently and in good faith marketed the Purchased Assets, (ii)

the purchase price contained in the Asset Purchase Agreement constitutes the highest and best offer obtainable for the Purchased Assets and provides fair and reasonable consideration for such Purchased Assets, (iii) the Sale will provide a greater recovery for the Debtor's creditors than would be provided by any other practical available alternative, (iv) no other party has offered to purchase the Purchased Assets on better terms for the Debtor and (v) the purchase price constitutes reasonably equivalent value and fair consideration under the Bankruptcy Code and under the laws of the United States, all states, territories and possessions thereof and the District of Columbia.

Best Interests of the Debtor, Its Estate and Its Creditors

K. The Debtor has demonstrated and proven to the satisfaction of this Court that approval of the Asset Purchase Agreement and consummation of the Sale at this time are in the best interests of the Debtor, its creditors, the estate and all other parties in interest in this Bankruptcy Case, and that the Sale represents a prudent and good faith exercise of the Debtor's business judgment. The Debtor has articulated good, sufficient and sound business justification and compelling circumstances for a sale of the Purchased Assets pursuant to Section 363(b) of the Bankruptcy Code prior to, and outside of, a plan of reorganization in that, among other things:

- (1) The Sale will generate proceeds that, together with the other terms and conditions for the Sale as set forth in the Asset Purchase Agreement, constitute the highest and best offer that the Debtor has received to date for the Purchased Assets, after a diligent and good faith effort to market the Purchased Assets and solicit alternative offers in accordance with the Bidding Procedures Order, and thus maximizes the value realized for the benefit of the Debtor's estate;
- (2) In the absence of a prompt sale, the value of the Purchased Assets may precipitously decline;

- (3) Prompt approval and consummation of the Sale will preserve the viability of the portion of the Debtor's business that is being transferred to the Buyer as a going concern;
- (4) Claims against the Debtor's estate will be minimized as a result of the prompt consummation of the Sale, including the assumption and assignment of the Purchased Contracts, to the Buyer;
- (5) Employees of the Debtor will continue to retain their jobs without dislocation or diminution of value that would be caused if the sale were delayed or the Debtor liquidated; and
- (6) The Asset Purchase Agreement provides for termination by the Buyer at any time after December 31, 2009 if the Sale has not been consummated by such date, and there exists no other viable purchaser with a higher and better offer.

L. The Debtor has demonstrated that the assumption by the Debtor and assignment to the Buyer of the Purchased Contracts, and the rejection of the Terminated Contracts (as defined in the Sale Motion) is likewise in the best interests of the Debtor, its creditors and its estate and represents a prudent exercise of the Debtor's business judgment. The Purchased Contracts are an integral part of the Purchased Assets and, accordingly, such assumption and assignment are reasonable, enhance the value of the estate and do not constitute unfair discrimination.

Section 363(f) Is Satisfied

M. As a condition to the Sale, the Buyer requires that the Purchased Assets must be sold free and clear of all Liens and Claims² and all other interests, other than Assumed Liabilities

² For purposes of this Sale Order, "Liens and Claims" (including references to "Liens or Claims", "Liens, Claims" and "Liens on, Claims against") shall be deemed to refer to, without limitation, any and all claims (as defined in the Bankruptcy Code), mortgages, liens, leases, pledges, assessments, security interests or other security agreements, indentures, loans, credit agreements, other agreements, instruments, contracts, judgments, adverse claims, levies, charges, options, rights of first refusal, rights of first offer, rescission rights, voting trusts or agreements, set-off rights, recoupment rights, successor, product, environmental, claims relating to taxes, and other liabilities, obligations and other encumbrances or rights of any kind; as to each of the foregoing, whether secured or unsecured, contingent or absolute, liquidated or unliquidated, now existing or hereinafter arising, perfected or unperfected, choate or inchoate, filed or unfiled, scheduled or unscheduled, noticed or unnoticed, or recorded or unrecorded.

and other Permitted Encumbrances, and that the Buyer must have no liability for any liabilities or obligations of the Debtor (or its predecessors) other than Assumed Liabilities and other Permitted Encumbrances (including the Purchased Contracts). The Buyer would not enter into the Asset Purchase Agreement or consummate the Sale, thus adversely affecting the Debtor's estate and interfering with the Debtor's reorganization efforts, if the Sale were not to be free and clear of all Liens and Claims and other interests, other than Assumed Liabilities and other Permitted Encumbrances, or if the Buyer were or would be liable for any liabilities or obligations of the Debtor (or its predecessors) other than the Assumed Liabilities and other Permitted Encumbrances (including the Purchased Contracts).

N. The Debtor may sell the Purchased Assets free and clear of all Liens and Claims and other interests, other than Assumed Liabilities and other Permitted Encumbrances, because, in each case, one or more of the requirements set forth in Sections 363(f)(1)-(5) of the Bankruptcy Code has been satisfied. Those (i) holders of liens and security interests and (ii) non-Debtor parties to Purchased Contracts who did not object, or who withdrew their objections, to the Sale or the Sale Motion are deemed to have consented pursuant to Sections 363(f)(2) and 365 of the Bankruptcy Code. Those (i) holders of liens and security interests and (ii) non-Debtor parties to Purchased Contracts who did object fall within one or more of the other subsections of Sections 363(f) and 365 of the Bankruptcy Code and are adequately protected because their liens and security interests, if any, attach to the cash proceeds of the Sale attributable to the property against which or in which they claim a lien or security interest.

O. Were the Sale not free and clear of all Liens and Claims and other interests or if the Buyer would, or in the future, could potentially be liable for any such Liens, Claims or other interests, the Buyer would not have entered into the Asset Purchase Agreement and would not

consummate the transactions contemplated thereby, which would adversely affect the Debtor, its estate and its creditors.

The Purchased Assets Are To Be Sold Free and Clear of Successor Liability

P. The transactions contemplated under the Asset Purchase Agreement do not amount to a consolidation, merger or *de facto* merger of the Buyer and the Debtor and/or the Debtor's estate, there is not substantial continuity between the Buyer and the Debtor, there is no common identity between the Debtor and the Buyer, there is no continuity of enterprise between the Debtor and the Buyer, the Buyer is not a mere continuation of the Debtor or its estate, the Buyer is not purchasing all of the Debtor's assets, and the Buyer is not, and will not become by virtue of the Sale, a successor of or to the Debtor, and the transfer of the Purchased Assets to the Buyer does not and will not subject the Buyer, its affiliates, successors or assigns or their respective affiliates, successors, assigns, agents, representatives, counsel or advisors (collectively, the "Buyer Parties") to any liability, duty, responsibility or obligation for any Liens, Claims, interests, administrative expenses or other liabilities on, against or of the Debtor or the Purchased Assets by reason of such transfer under any agreements or under the laws of the United States, any state, territory or possession thereof or the District of Columbia that may be applicable to such transactions.

Q. The Buyer would not have entered into the Asset Purchase Agreement and would not consummate the Sale, thus adversely affecting the Debtor, its estate and its creditors, unless the Buyer Parties were released and discharged from any and all Liens and Claims and other interests on, against, or of, the Debtor, its estate, and its creditors and (with respect to each of the foregoing) their affiliates, successors and assigns (other than Assumed Liabilities and other Permitted Encumbrances).

Assumption and Assignment of the Purchased Contracts

R. The Purchased Assets, including the Purchased Contracts to be assumed and assigned pursuant to the Purchase Agreement, are in full force and effect and (subject to, and upon the payment of, the Final Cure Costs) no default on the part of the Debtor exists under the Purchased Contracts with respect to any material term, condition, covenant, payment obligation or other obligations thereunder, whether prepetition or postpetition in nature, other than any default existing as a result of the filing of this Bankruptcy Case pursuant to Section 365(b)(2) of the Bankruptcy Code.

S. Subject to payment of the Final Cure Costs, if any, at Closing, the Debtor and the Buyer have (i) cured, or provided adequate assurance of cure, of any default (other than defaults of a type specified in Section 365(b)(2) of the Bankruptcy Code) by the Debtor existing prior to the date hereof under any of the Purchased Contracts, within the meaning of Section 365(b)(1)(A) of the Bankruptcy Code, and (ii) compensated, or provided adequate assurance of compensation, to all non-Debtor parties to any of the Purchased Contracts for any actual pecuniary loss to such party resulting from a default by the Debtor prior to the date hereof under such Purchased Contracts, within the meaning of Section 365(b)(1)(B) of the Bankruptcy Code. The Buyer has provided adequate assurance of its future performance of and under the Purchased Contracts within the meaning of Section 365(b)(1)(C) of the Bankruptcy Code.

T. The cure amounts specified in Schedule 2.5 of the Asset Purchase Agreement or as otherwise determined by this Court pursuant to the procedures set forth in the Bidding Procedures Order (the "Final Cure Costs"), are the sole amounts necessary to cure all defaults by the Debtor and to pay all actual pecuniary losses, if any, payable by the Debtor or the Buyer under the Purchased Contracts pursuant to Section 365(b)(1) of the Bankruptcy Code, and the

non-Debtor parties to such contracts shall not have any claims against the Debtor or the Buyer in respect of any Purchased Contracts on account of any defaults occurring prior to the transfer of such contract to the Buyer.

Good Faith

U. The Buyer is a good faith purchaser under Section 363(m) of the Bankruptcy Code and, as such, is entitled to the protections afforded thereby in that: (i) the Buyer is not an affiliate or insider of the Debtor (in each case, as defined in the Bankruptcy Code), and is otherwise unrelated to the Debtor; (ii) the Bidding Procedures Order required the Debtor to, and the Debtor did, actively seek alternative offers and conduct a thorough and complete auction process for the Purchased Assets, thereby permitting the Debtor to obtain the highest and best offer for the Purchased Assets, and none of the Buyer Parties interfered with any such efforts; (iii) the Buyer, the Debtor and their respective counsel and financial advisors engaged in good faith, arm's length negotiations to determine the terms and conditions of the Asset Purchase Agreement; and (iv) the Debtor and the Buyer have entered into the Asset Purchase Agreement in good faith and without collusion or fraud.

V. No party has alleged any conduct that would constitute improper agreements or conduct under Section 363(n) of the Bankruptcy Code. No party has engaged in any conduct that would permit the avoidance of the Sale, the recovery of excess value and other costs, fees or expenses or the imposition of punitive damages pursuant to Section 363(n) of the Bankruptcy Code.

Validity of The Transfers

W. Upon the entry of this Sale Order, (a) the Debtor has full corporate power and authority to execute, deliver and perform the Asset Purchase Agreement and all other

agreements, instruments and other documents contemplated thereby (the "Transaction Documents") and to consummate the Sale in accordance with the terms and conditions hereof; (b) the execution, delivery and performance by the Debtor of the Asset Purchase Agreement and the other Transaction Documents and the consummation of the Sale have been duly and validly authorized by all necessary corporate action on the part of the Debtor; (c) no consents or approvals, other than those expressly provided for in the Asset Purchase Agreement, are required for the Debtor to consummate the Sale; and (d) any consents and approvals required for assignment of Purchased Contracts have been obtained.

X. Consistent with its fiduciary duties, the Debtor's Board of Directors has adequately informed itself of the terms of the Sale and, based on such due diligence and in the exercise of its sound business judgment, has authorized the Sale.

Y. The Debtor holds or will hold good title to the Purchased Assets and Purchased Contracts as of the Closing and, accordingly, the transfer of the Purchased Assets and the assignment of the Purchased Contracts to the Buyer (a) will be legal, valid and effective transfers of property of the Debtor's estate to the Buyer; and (b) will vest the Buyer with all right, title and interest of the Debtor in and to the Purchased Assets and Purchased Contracts, free and clear of all Liens and Claims and other interests, other than Assumed Liabilities and other Permitted Encumbrances, pursuant to Sections 363(f) and 105 of the Bankruptcy Code.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. The relief requested in the Sale Motion is hereby granted and approved in its entirety, and the Sale is hereby approved.
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 in or related to such

objections (whether written or oral), are hereby denied and overruled on the merits, with prejudice.

**Authorization and Approval of the
Sale and the Asset Purchase Agreement**

3. The Asset Purchase Agreement and all other Transaction Documents, all transactions contemplated in each of the foregoing and all of the terms and conditions contained in each of the foregoing, are hereby approved in all respects, and the Sale pursuant to the Asset Purchase Agreement is hereby authorized under, *inter alia*, Sections 363 (b) and (f) and 365 of the Bankruptcy Code. The definition of Purchased Assets (other than for purposes of the Closing Working Capital calculation) shall include the Covered Inventory as defined in letter agreement dated as of December 3, 2009 (the "Trelleborg Agreement"), between Trelleborg Wheel Systems SpA ("Trelleborg") and Seller, as approved by the Bankruptcy Court on December 7, 2009 ("Trelleborg Inventory"). The Purchase Price as set forth in the Asset Purchase Agreement shall be increased from \$38,300,000 to \$54,200,000 (after giving credit for the \$1,900,000 Break-Up Fee), to reflect (i) the increase in the cash purchase price from \$33,000,000 to \$46,700,000 and the assumption of assumed liabilities estimated at \$5,300,000, in each case as subject to adjustment as provided in the Asset Purchase Agreement, and (ii) the estimated purchase price of Trelleborg Inventory of \$2,200,000, subject to adjustment based upon actual inventory delivered to Buyer (equal to 92.2% of the value of Trelleborg Inventory so delivered as credited in good faith against the Trelleborg receivable in accordance with paragraph 4 of the Trelleborg Agreement) determined by February 15, 2010 by mutual agreement of the Debtor and Buyer or, in the event of failure of such agreement, by order of the Court, and paid immediately upon such determination. For the avoidance of doubt, the Buyer shall have title to the Trelleborg Inventory

as of the Termination Date (as defined in the Trelleborg Agreement). The omission from this Sale Order of specific reference to any provision of the Asset Purchase Agreement or any other Transaction Document shall not impair or diminish the efficacy, propriety or approval of any such provision, it being the intent of this Court that the Asset Purchase Agreement and the other Transaction Documents are hereby authorized and approved in their entireties.

4. By the issuance of this Sale Order, the Debtor (including its officers, employees and agents) is hereby authorized and empowered to execute and deliver, consummate and implement, and empowered to take any and all actions necessary or appropriate immediately to (i) consummate and implement the Sale in accordance with the terms and conditions of the Asset Purchase Agreement, the other Transaction Documents, and this Sale Order, (ii) fully perform its obligations under and comply with the terms of the Asset Purchase Agreement and the other Transaction Documents, in each case in accordance with the terms and conditions thereof, (iii) take all further actions as may reasonably be requested by the Buyer for the purpose of assigning, transferring, granting, conveying and conferring to the Buyer, or reducing to possession, any or all of the Purchased Assets, or to assign and delegate to the Buyer all of the Purchased Contracts and Assumed Liabilities or as may otherwise be necessary or appropriate for the performance of the Debtor's obligations under the Asset Purchase Agreement and the other Transaction Documents and the consummation of the Sale, in the case of the foregoing clauses (i), (ii) and (iii), without further order of this Court.

Transfer of the Purchased Assets

5. Pursuant to Sections 105(a), 363(f) and 365 of the Bankruptcy Code, upon satisfaction (or waiver to the extent permitted by the Asset Purchase Agreement) of the conditions to the Closing, the Purchased Assets shall be transferred to the Buyer at the Closing,

and such transfer shall constitute a legal, valid, binding and effective transfer of such Purchased Assets and shall be free and clear of all Liens and Claims and other interests of any kind or nature whatsoever, other than Permitted Encumbrances and Assumed Liabilities, with all such Liens and Claims and other interests (other than Permitted Encumbrances and Assumed Liabilities) released, terminated and discharged as to the Buyer Parties and the Purchased Assets and to attach to the proceeds of the Sale in the order of their priority, with the same validity, force and effect, if any, which they would then have against the Purchased Assets, subject to any defenses, counterclaims, rights of avoidance and rights under Sections 506(c) or 552(b)(1) of the Bankruptcy Code that the Debtor may have with respect thereto.

6. The transfer of the Purchased Assets to the Buyer pursuant to the Asset Purchase Agreement shall constitute a legal, valid and effective transfer, assignment and conveyance of the Purchased Assets, and shall vest the Buyer with all right, title (which shall be good, clear and marketable) and interest of the Debtor in and to the Purchased Assets, free and clear of all Liens and Claims and other interests, other than Assumed Liabilities and other Permitted Encumbrances.

7. With the exception of Assumed Liabilities and other Permitted Encumbrances, all Persons including, but not limited to, all debt security holders, equity security holders, federal, state, or local governmental, tax, environmental and regulatory authorities or agencies, lenders, trade and other creditors, holding any Lien, Claim or interest of any kind or nature whatsoever (including Liens or Claims based on any successor or transferee liability) against or in the Debtor (or any of its predecessors), the Purchased Assets or the Purchased Contracts (whether legal or equitable, secured or unsecured, matured or unmatured, contingent or non-contingent, now existing or hereafter arising, senior or subordinated, accrued, determined, determinable or

otherwise), arising under or out of, in connection with, or in any way relating to, the Debtor, the Purchased Assets, the Purchased Contracts, the operation of the Debtor's business, the Purchased Assets or the Purchased Contracts prior to the Closing, or the transfer of the Purchased Assets or the Purchased Contracts to the Buyer, are hereby forever barred, estopped and permanently enjoined from asserting, prosecuting or otherwise pursuing any Lien or Claim or any other interest, in each case of any kind or nature whatsoever that any such Person had, has or may have against the Debtor (or its predecessors), the Purchased Assets, the Purchased Contracts or any other assets or operations of the Debtor or any of the Debtor's predecessors or affiliates against any of the Buyer Parties, the Purchased Assets, the Purchased Contracts or any other assets or operations of any of the Buyer Parties. No such Person shall assert against any of the Buyer Parties or any of their successors in interest any Lien or Claim or other interest relating to or arising from the Purchased Assets (including the ownership or operation hereof) or any liabilities calculable by reference to the Debtor or any of its predecessors or any of their respective assets or operations.

8. All Persons are prohibited and enjoined from taking any action to adversely affect or interfere with the ability of the Debtor to transfer the Purchased Assets to the Buyer in accordance with the Asset Purchase Agreement and this Sale Order. All Persons asserting possessory liens or in possession of some or all of the Purchased Assets are directed to surrender possession of such Purchased Assets to the Buyer at the time of the Closing, and any such liens, to the extent valid, shall attach to the proceeds of the Sale.

9. Any amounts payable by the Debtor pursuant to the Asset Purchase Agreement and/or this Sale Order, including all amounts payable by the Debtor pursuant to the Post-Closing Purchase Price Adjustment pursuant to Section 3.4 of the Asset Purchase Agreement constitute

administrative expense claims pursuant to Section 503(b) of the Bankruptcy Code. The Debtor is hereby authorized to pay all such amounts if and when the Debtor's obligations arise thereunder, without further order of the Court (including, without limitation, out of (i) the Escrow Deposit pursuant to Section 3.3 of the Asset Purchase Agreement, (ii) any deposit paid by a Competing Bidder pursuant to the Bidding Procedures Order or (iii) cash, including, without limitation, cash that is cash collateral of the Debtor's pre-petition lenders (which use of cash collateral such lenders shall be deemed to have consented to), and no such amount shall be discharged, modified or otherwise affected by any plan of reorganization or liquidation of the Debtor or any dismissal of this Bankruptcy Case or conversion to a Chapter 7 liquidation. Neither the Escrow Deposit nor the account in which the Escrow Deposit is held shall constitute property of the Debtor's estate under Section 541 of the Bankruptcy Code.

**Assumption and Assignment of Purchased Contracts
and Rejection of Terminated Contracts**

10. Pursuant to Sections 105(a), 363 and 365 of the Bankruptcy Code, the assumption by the Debtor and the assignment to the Buyer of the Purchased Contracts and Assumed Liabilities in accordance with the Asset Purchase Agreement, subject to and conditioned upon the occurrence of the Closing thereunder, is hereby approved, and the requirements of Section 365(b)(1) with respect thereto are hereby deemed satisfied.

11. The Schedules to the Asset Purchase Agreement shall be deemed modified by the provisions set forth in Exhibit A to this Order and the Debtor shall file a motion to approve the assumption and assignment of the lease agreement referred to in Paragraph 1(a) of Exhibit A. The Buyer shall have three (3) days from the entry of this Order to elect to designate the Service Agreement between the Debtor and Triangle Tire Co., Ltd. (the "Triangle Contract") as either a

Purchased Contract or a Terminated Contract. Promptly following such designation, the Debtor shall file a motion to approve either the assumption and assignment of the Triangle Contract to the Buyer, or the rejection of the Triangle Contract.

12. The Debtor is hereby authorized and empowered, pursuant to Sections 105(a), 363 and 365 of the Bankruptcy Code, upon satisfaction (or waiver to the extent permitted by the Asset Purchase Agreement) of the conditions to and subject to the occurrence of the Closing, to (a) assume and assign to the Buyer each of the Purchased Contracts in accordance with the Asset Purchase Agreement, in each case free and clear of all Liens and Claims and other interests, other than Assumed Liabilities and other Permitted Encumbrances, and (b) execute and deliver to the Buyer such agreements, instruments and other documents as may be necessary or appropriate to assign and transfer the Purchased Contracts to the Buyer.

13. Upon the occurrence of the Closing, the Purchased Contracts (including, without limitation, any confidentiality agreements entered into by competing bidders pursuant to the Bid Procedures Order) and Assumed Liabilities shall be transferred to, and remain in full force and effect for the benefit of, the Buyer in accordance with their respective terms (and the Buyer shall be fully and irrevocably vested with all right, title and interest of the Debtor under the Purchased Contracts and Assumed Liabilities), notwithstanding any provision in any such Purchased Contract or Assumed Liability (including those of the type described in Sections 365(b)(2), (e)(1) and (f) of the Bankruptcy Code and any restriction purporting to make any right under such purchased contract personal to Seller) that prohibits, restricts or conditions such assignment or transfer. Any provision in any Purchased Contract that purports to declare (or provide a right to declare) a breach, default or termination as a result of a change of control of the Purchased Assets or requires the consent of any non-Debtor party for the assumption and assignment

thereof and any restriction purporting to make any right under such purchased contract personal to Seller is hereby deemed unenforceable under Section 365(f) of the Bankruptcy Code. There shall be no rent accelerations, assignment fees, penalties, increases or any other fees charged to the Debtor or the Buyer as a result of the assumption or assignment of the Purchased Contracts. Pursuant to Section 365(k) of the Bankruptcy Code, the Debtor shall be relieved from any liability with respect to the Purchased Contracts and Assumed Liabilities occurring after such assignment to and assumption by the Buyer except as expressly provided in the Asset Purchase Agreement.

14. All defaults or other obligations of the Debtor under the Purchased Contracts and Assumed Liabilities arising or accruing prior to the Closing (without giving effect to any acceleration clauses or any default provisions of the kind specified in Section 365(b)(2) of the Bankruptcy Code) shall be cured as set forth in the Asset Purchase Agreement at the Closing or as soon thereafter as practicable. The Buyer Parties shall have no liability or obligation for any such defaults or other obligations arising or accruing prior to the Closing Date, except as otherwise expressly provided in the Asset Purchase Agreement, and all claims or defaults of any kind in respect of each Purchased Contract shall be deemed satisfied by the payment of the Final Cure Costs related to such Purchased Contract.

15. Each non-Debtor party to any Purchased Contract that has not filed a timely objection to the assumption and assignment of its Purchased Contract is hereby forever barred, estopped and permanently enjoined from asserting, prosecuting or otherwise pursuing the Debtor, or any of its affiliates, successors or assigns or any of their respective affiliates, agents, representatives, counsel and advisors, or any of the Buyer Parties, the Purchased Assets or any other assets or operations of the Debtor or the Buyer Parties, on the basis that payment of any

cure amounts are owing and/or any other conditions to assumption or assignment must be satisfied in order for the Purchased Contract to be assumed by the Debtor and assigned to the Buyer; and all parties who have failed to raise with particularity that such party's consent is required for the Debtor to assume and assign such Purchased Contract are hereby deemed to have given the consent contemplated by Bankruptcy Code Section 365(c)(1)(B) and (f)(1) to the assumption of such Purchased Contract by the Debtor and the assignment of such Purchased Contract to the Buyer.

16. Each non-Debtor party to any Purchased Contract that has not filed a timely objection to any Final Cure Costs is hereby deemed to have waived any claim against the Debtor, or any of its affiliates, successors and assigns, and any of the affiliates, agents, representatives, counsel and advisors of any of the foregoing, and any of the Buyer Parties, the Purchased Assets and any other assets and operations of the Debtor or the Buyer Parties, for any amounts that may be owed to cure any defaults under such Purchased Contract in excess of such Final Cure Costs, and each non-Debtor party to any Purchased Contract is hereby forever barred, estopped and permanently enjoined from asserting, prosecuting or otherwise pursuing the Debtor, or any of its affiliates, successors or assigns or any of their respective affiliates, agents, representatives, counsel and advisors, or any of the Buyer Parties, the Purchased Assets or any other assets or operations of the Debtor or the Buyer Parties on the basis that payment of any amount in excess of the Final Cure Costs is owing with respect to any defaults under such Purchased Contract.

17. The failure of the Debtor or the Buyer to enforce at any time one or more terms or conditions of any Purchased Contract shall not constitute a waiver of any such terms or conditions, or of the Debtor's or the Buyer's rights to enforce every term and condition of the Purchased Contracts.

18. Effective as of the Closing, the Terminated Contracts (as defined in the Sale Motion) are deemed to be rejected.

Assumption of Assumed Liabilities

19. Upon the occurrence of the Closing, the Buyer shall assume the Assumed Liabilities in accordance with the terms of the Asset Purchase Agreement. With the exception of Assumed Liabilities and other Permitted Encumbrances, none of the Buyer Parties shall have any liability, duty, responsibility or obligation for any Liens, Claims, other interests, administrative expenses or other liabilities (including any successor, transferee or vicarious liabilities of any kind or character) of, with respect to or against the Debtor or any of the Debtor's predecessors, affiliates or assigns of any kind or character, or the Purchased Assets or any other assets or operations (current or former) of any of the foregoing, whether known or unknown as of the Closing, now existing or hereafter arising, whether fixed or contingent, matured or unmatured, direct or indirect, whensoever incurred, under the laws of the United States, any state, territory or possession thereof or the District of Columbia, based on any theory of law or equity, including, without limitation, (1) any Liens and Claims and other interests on account of any taxes arising, accruing or payable under, out of, in connection with, or in any way relating to the Purchased Assets or the operation of the Debtor's business prior to the Closing Date (including, without limitation, any liabilities arising under or with respect to any tax statutes or ordinances including, without limitation, the Internal Revenue Code of 1986, as amended) and (2) any Liens and Claims and other interests based on any theory of antitrust; environmental, including, without limitation, any Liens and Claims and other interests arising from actions first occurring or conditions first existing on or prior to Closing (including, without limitation, the presence of hazardous, toxic, polluting or contaminating substances or wastes) which may be asserted on any

basis, including, without limitation, under the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. § 9601, et seq.; successor or transferee liability; derivative or vicarious liability; labor law, including, without limitation, any obligations which might otherwise arise or, pursuant to, the Employee Retirement Income Security Act of 1974, as amended, the Fair Labor Standards Act, Title VII of Civil Rights Act of 1964, the Age Discrimination and Employment Act of 1967, the Federal Rehabilitation Act of 1973, the Worker Adjustment and Retraining Notification Act, 29 U.S.C. § 2101, et seq., the National Labor Relations Act or the Consolidated Omnibus Budget Reconciliation Act of 1985, workmen's compensation, occupational disease, retirement health benefit or unemployment or temporary disability insurance claims; *de facto* merger, continuation of enterprise or substantial continuity; any bulk sales or similar law; and any products liability or similar claims whether pursuant to any state or any federal laws or otherwise. Further without limiting the generality of the foregoing, except as expressly provided in the Purchase Agreement, (A) the Buyer shall have no obligation to pay wages, bonuses, severance pay, benefits (including, without limitation, unemployment benefits and contributions or payments on account of any undertaking with respect to any and all pension plans) or any other payment to employees of the Debtor, (B) the Buyer shall have no obligation for the cessation of any of the Debtor's operations, dismissal by the Debtor of employees, or termination by the Debtor of employment or labor agreements, (C) the Buyer shall have no liability with respect to any collective bargaining agreement, employee pension plan, employee welfare or retention, compensation, benefit and/or incentive plan, agreements, practices, or program to which the Debtor is a party (including, without limitation, arising from or related to the rejection or termination of any such agreement), (D) the Buyer shall in no way be deemed a party to or assignee of any such agreement, plan, practice or program, (E)

no employee of the Buyer shall be deemed in any way covered by a party to any such agreement, practice, plan or program and (F) all parties to any such agreement, practice, plan or program are hereby enjoined from asserting against the Buyer any and all claims arising from or relating thereto. The recitation in this paragraph of the Order of specific agreements, plans, programs, statutes or any other potential source of liability is not intended, and shall not be construed, to limit the generality of the categories of liabilities, debts, claims or obligations referred to therein. Under no circumstances shall the Buyer be deemed a successor of or to the Debtor (or its predecessors) for any Liens or Claims or other interests, in each case of any kind or nature whatsoever. Without limiting the foregoing, the Buyer Parties shall not have any successor, derivative or vicarious liabilities of any kind or character for any Liens or Claims or other interests on any theory of successor or transferee liability, *de facto* merger or continuity, environmental, labor and employment, products or antitrust liability, whether known or unknown as of the Closing, now existing or hereafter arising, asserted or unasserted, fixed or contingent, liquidated or unliquidated.

20. Nothing in this Order or the Asset Purchase Agreement releases, nullifies, or enjoins the enforcement by a governmental unit of its powers under police and regulatory statutes or regulations that any entity would be subject to as the owner or operator of property after the date of entry of this Order (other than pursuant to any theory of successor, transferee, derivative or vicarious liability, or the *de facto* merger, continuation of enterprise or substantial continuity doctrines, or any similar theories or doctrines; provided, that nothing in this parenthetical shall preclude any enforcement with respect to any contamination existing after the Closing with respect to any property owned or operated by the Buyer after the Closing solely because such contamination may have originated prior to the Closing). Nothing in this Order or

the Asset Purchase Agreement authorizes the transfer or assignment to Buyer of any license, permit, registration, authorization, or approval of or with respect to a governmental unit without Buyer's complying with all applicable legal requirements under non-bankruptcy law governing such transfers or assignments.

21. Following the Closing, no holder of any Lien or Claim shall interfere with the Buyer's title to or use and enjoyment of the Purchased Assets based on or related to any such Lien or Claim, or based on any actions the Debtor may have taken or may in the future take in its Bankruptcy Case.

Release of Liens

22. This Sale Order shall operate to release all Liens on, Claims against and interests in the Purchased Assets, other than Assumed Liabilities and other Permitted Encumbrances, upon the occurrence of the Closing. At or prior to the Closing, each Person is authorized and directed to execute such documents and take all other actions as may be necessary or appropriate to evidence the release of its Liens on, Claims against or interests in the Purchased Assets, other than Assumed Liabilities and other Permitted Encumbrances, as such Liens, Claims or interests may have been recorded or may otherwise exist. If any Person that has filed any mortgages, deeds of trust, financing statements or other documents or agreements evidencing any Liens on, Claims against or interests in any Purchased Assets shall not have delivered to the Debtor prior to the Closing, in proper form for filing and executed by the appropriate parties, termination statements, instruments of satisfaction, releases and/or other documents required to release all Liens and Claims and other interests that the Person has with respect to any Purchased Assets, each of the Debtor and the Buyer is hereby authorized and directed to execute and file such statements, instruments, releases and other documents on behalf of the Person with respect to

such Purchased Assets. Without limiting the effect of the foregoing, the Debtor and the Buyer are 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 Liens on, Claims against and interests in the Purchased Assets, other than Assumed Liabilities and other Permitted Encumbrances. The foregoing notwithstanding, the provisions of this Sale Order authorizing the Sale free and clear of Liens and Claims and other interests (other than Permitted Encumbrances and the Assumed Liabilities) shall be self-executing, and notwithstanding the failure of the Debtor, the Buyer or any other party to execute, file or obtain termination statements, instruments of satisfaction, releases, assignments, consents or other documents to effectuate, consummate and/or implement the provisions hereof or of the Asset Purchase Agreement with respect to the Sale and the assignment of the Purchased Assets, all Liens on, Claims against and interests in the Purchased Assets other than Assumed Liabilities and other Permitted Encumbrances shall be deemed unconditionally released, discharged, terminated, divested, void and unenforceable upon the occurrence of the Closing.

Good Faith Purchaser

23. The Buyer is a purchaser in good faith of the Purchased Assets and is entitled to all of the protections afforded by Section 363(m) of the Bankruptcy Code.

24. In the absence of a stay pending appeal, the Buyer will be acting in good faith within the meaning of Section 363(m) of the Bankruptcy Code in closing the Sale as contemplated by the Asset Purchase Agreement and the other Transaction Documents, including the assumption and assignment of the Purchased Contracts, at any time after the entry of this Sale Order and, accordingly, such closing in the face of an appeal will not deprive the Buyer of its status as a good faith purchaser. If the Debtor and the Buyer consummate the Sale while an

appeal of this Sale Order is pending, the Buyer shall be entitled to rely upon the protections of Section 363(m) of the Bankruptcy Code, absent any stay pending appeal granted by a court of competent jurisdiction prior to such consummation. Pursuant to Section 363(m) of the Bankruptcy Code, the reversal or modification of this Sale Order or any authorization provided herein shall not affect the validity of the Sale to the Buyer (except to the extent such authorization is duly stayed pending such appeal prior to consummation of the Sale), and if any or all of the provisions of this Sale Order are hereafter reversed, modified or vacated by a subsequent order of this Bankruptcy Court or any other court, such reversal, modification or vacatur shall not affect the validity and enforceability of any sale, transfer or assignment under the Asset Purchase Agreement or obligation or right granted pursuant to the terms of this Sale Order (unless stayed pending appeal), and notwithstanding any reversal, modification or vacatur shall be governed in all respects by the original provisions of this Sale Order or the Asset Purchase Agreement, as the case may be.

25. The Debtor and the Buyer have not engaged in any conduct that would cause or permit the Sale to be avoided, any amounts recovered or damages imposed, or costs, fees or expenses to be recovered, under Section 363(n) of the Bankruptcy Code.

Additional Provisions

26. From and after entry of this Sale Order, neither the Debtor nor any other Person shall take or cause to be taken any action that would adversely affect or interfere with the transfer of the Purchased Assets either to the Debtor prior to the Closing, for subsequent transfer to the Buyer at the Closing, or to the Buyer in accordance with the terms and conditions of the Asset Purchase Agreement and this Sale Order.

27. All Persons who are presently, or at any time hereafter prior to the transfer to the Buyer, in possession of any Purchased Assets are hereby directed to surrender possession of such Purchased Assets either to the Debtor prior to the Closing, for subsequent transfer to the Buyer at Closing, or to the Buyer at the Closing (except to the extent the Asset Purchase Agreement expressly provides otherwise).

28. The terms and conditions of the Asset Purchase Agreement and the other Transaction Documents, together with the terms and provisions of this Sale Order, shall be binding upon the Debtor, its affiliates, successors and assigns and their respective affiliates, agents, representatives, counsel and advisors, any trustee that may be appointed in this Chapter 11 case or in any case under Chapter 7 of the Bankruptcy Code to which this case may be converted, its estate, its creditors, the Buyer Parties and any other affected third parties, including without limitation all non-Debtor parties to any Purchased Contracts, all Persons asserting any claims against or interests in the Debtor's estate or any of the Purchased Assets and all other Persons, including without limitation all filing agents, filing officers, title agents, title companies, recorders of mortgages, recorders of deeds, registrars of deeds, registrars of patents, trademarks, or other intellectual property, administrative agencies, governmental departments, secretaries of state, federal, state and local officials, and all other Persons who may be required by operation of law or by 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 Purchased Assets.

29. Each and every federal, state and local governmental agency or department is hereby directed to accept any and all instruments and other documents necessary or appropriate to consummate the Sale, including without limitation, all instruments and other documents for

recording in any governmental agency or department required to transfer to the Buyer any and all licenses under the Debtor's ownership necessary for the operation of any Purchased Assets, and county and state offices wherein termination statements under the Uniform Commercial Code and/or mortgage releases are authorized to be filed.

30. As of the time of the Closing, all agreements of any kind whatsoever and all orders of this Court entered prior to the date hereof shall be deemed amended or otherwise modified to the extent required to permit the consummation of the Sale.

31. In accordance with Section 7.12 of the Asset Purchase Agreement, on and after the Closing (i) the Debtor shall, and shall cause its Affiliates (as defined in the Asset Purchase Agreement) to, hold in trust for the Buyer and promptly transfer to the Buyer any amounts received by the Debtor or such Affiliate in connection with or arising out of any Purchased Asset or otherwise properly owing to the Buyer in accordance with the terms of the Asset Purchase Agreement and (ii) the Buyer shall, and shall cause its Affiliates to, hold in trust for the Debtor and promptly transfer to the Debtor any amounts received by the Buyer or such Affiliate in connection with or arising out of any Excluded Asset (as defined in the Asset Purchase Agreement) or otherwise properly owing to the Debtor in accordance with the terms of the Asset Purchase Agreement. No such amounts shall be or become property of the receiving party of any such Affiliate or any of their respective bankruptcy estates, and such amounts shall be transferred to the proper party without right of setoff, recoupment or any other deduction.

32. Any of the terms and conditions of the Asset Purchase Agreement and the other Transaction Documents may be waived, modified, amended or supplemented by the parties thereto in accordance with the terms thereof, without further order of the Court.

33. Except for rights granted, or obligations, under, claims pursuant to, and actions taken to enforce any terms of, the Asset Purchase Agreement, any other Transaction Document or any other agreement between Buyer and Seller, or this Sale Order, Buyer and the Debtor, on its own behalf and on the behalf its estate, Subsidiaries and Affiliates (each, a **"Releasing Party"**), effective as of Closing, hereby release, acquit and forever discharge the other and the other party's respective estates, Subsidiaries, Affiliates, present directors, officers and employees (each, a **"Released Party"**), from any and all claims, causes of action, demands, costs, debts, damages, obligations and liabilities, whether known or unknown which a Releasing Party has or may come to have against a Released Party, in each case, solely in connection to the ownership or operation of the Business or the Purchased Assets prior to the Closing, whether directly, indirectly or derivatively, including, but not limited to, negligence or gross negligence (the **"Released Claims"**); provided that the Released Claims shall not include any claims, causes of action, demands, costs, debts, damages, obligations and liabilities, arising from any fraud or intentional misrepresentation. The release of the Released Claims shall be final and effective upon the Closing, and such release shall forever release, discharge and expunge such Released Claims. No order shall be entered in this Bankruptcy Case (or in any subsequent Chapter 7 case) that in any way waives, limits or modifies the release of any rights of a Released Party under the release or the Asset Purchase Agreement. The release shall survive any dismissal of these Bankruptcy Cases or conversion of this Bankruptcy Case to a Chapter 7 case.

34. This Court retains jurisdiction to (i) interpret, enforce and implement the terms and provisions of the Asset Purchase Agreement and the other Transaction Documents, all amendments thereto and any waivers and consents thereunder; (ii) compel delivery of the Purchased Assets to the Buyer; (iii) resolve any disputes arising under or related to the Asset

Purchase Agreement or any other Transaction Documents; (iv) interpret, enforce and implement the provisions of this Sale Order; (v) resolve any disputes relating to the receipt, use, application or retention of the proceeds of the Sale and any liens or security interests thereon; and (vi) protect the Buyer Parties against all Liens and Claims and other interests, other than Assumed Liabilities and other Permitted Encumbrances.

35. Nothing contained in any plan of reorganization or liquidation confirmed in this Bankruptcy Case or in any order of confirmation confirming any plan of reorganization or liquidation, nor any order dismissing the case or converting it to a Chapter 7 liquidation or any further order of this Court shall conflict with or derogate from the provisions of the Asset Purchase Agreement or the terms of this Sale Order.

36. Any contrary provision of the Asset Purchase Agreement or this Sale Order notwithstanding: (a) no allocation of the Purchase Price for the Alliance Assets between the Buyer and the Debtor shall be admissible or binding in any subsequent proceeding with this Court; and (b) the extent to which the Liens asserted by the Debtor's prepetition lenders attach to the proceeds of the Sale of the Alliance Assets shall be determined in accordance with the *Final Order (I) Authorizing the Use of Prepetition Lenders' Cash Collateral under 11 U.S.C. § 363 and (II) Granting Adequate Protection under 11 U.S.C. §§ 361, 362 and 363*, entered November 19, 2009 (the "Final Cash Collateral Order"). All proceeds of the Sale of the Alliance Assets authorized hereby shall be retained by the Debtor until distributed in accordance with the Final Cash Collateral Order or further order of this Court.

37. The \$49,400,000 bid submitted by Titan International, Inc. ("Titan") shall remain open in accordance with the Bidding Procedures Order and the asset purchase agreement (the "Titan APA") filed by Titan as part of its bid on December 2, 2009 [docket no. 346]. In the

event that the sale of the Purchased Assets to the Buyer does not close for any reason, the Debtor: (a) is authorized, but not directed, to sell the Purchased Assets to Titan in accordance with the Titan APA, as the Titan APA was modified at the Sale Hearing, and (b) shall submit an order to the Court substantially in the form of the order attached to the Titan APA conformed to reflect the modifications to the Titan APA that occurred at the Sale Hearing.

38. As provided by Bankruptcy Rule 7062, this Sale Order shall be effective and enforceable immediately upon entry. The stay otherwise imposed by Bankruptcy Rules 6004(h) and 6006(d) is hereby waived. Time is of the essence in closing the Sale, and the Debtor and the Buyer intend to close the Sale as soon as practicable. Therefore, any party objecting to this Sale Order must exercise due diligence in filing an appeal and pursuing a stay, or risk their appeal being foreclosed as moot.

39. All of the provisions of this Sale Order are nonseverable and mutually dependent.

Dated: Boston, Massachusetts
December 11, 2009

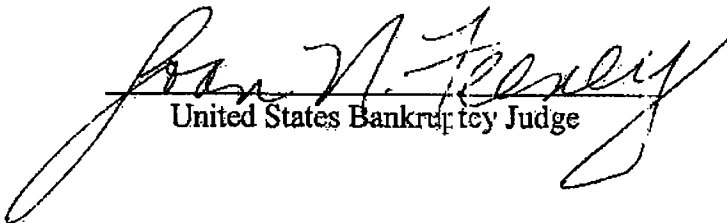

United States Bankruptcy Judge

EXHIBIT A

1. The following lease shall be and is hereby included in Schedule 2.1(b)(xii) –

Purchased Contracts to the Asset Purchase Agreement:

a. Motor Vehicle Lease Agreement by and between GPX Industrial Tires, Inc. and Tombell Ford dated May 5, 2008 for 2008 Ford F250 Super Duty, Vehicle Identification No. 1FTSF20R78EB17770.

2. The following Molds listed in Schedule 2.1(b)(viii) – Molds to the Asset Purchase

Agreement shall be and are hereby removed:

Size and Description from Source Doc	Equipment Type	Size	Brand	Model	Master List Cat	Q t y	Business
750-18 F2 GALAXY SUPER FRONT TRACTOR F2	Tire mold	750-18	Gala y	Super Fron tractor F2	AGR	1	Gala y Tire Europa
18.4R42 Mold Refurbishment	Tire mold	18.4R42	Gala y	Super Tractor Radial R-1	AGR	1	Gala y Tire Europa
20.8R42 Mold Refurbishments	Tire mold	20.8R42	Gala y	Super Tractor Radial R-1	AGR	1	Gala y Tire Europa
31.5/10-19.5 R4 GALAXY BULLDOG R4	Tire mold	31.5/10-19.5	Gala y	Bulldog R-4	CU	1	Gala y Tire Europa
31.5/10-19.5 R4 GALAXY BULLDOG R4	Tire mold	31.5/10-19.5	Gala y	Bulldog R-4	CU	1	Gala y Tire Europa
33/12LL-19.5 R4 GALAXY BULLDOG R4	Tire mold	33/12LL-19.5	Gala y	Bulldog R-4	CU	1	Gala y Tire Europa
1300-24 L3 GALAXY GIRAFFE L-3	Tire mold	1300-24	Gala y	Giraffe L-3	OTR	1	Gala y Tire Europa
24-9 (tooling for 24 9 grader wheel)	Wheel tooling	24 9GR	Radion	Telehandler wheels	WHL	1	Wheel Company

3. The quantity for the following Mold listed in Schedule 2.1(b)(viii) – Molds to the

Asset Purchase Agreement shall be and is hereby reduced from two (2) to one (1) as follows:

Size and Description from Source Doc	Equipment Type	Size	Brand	Model	Master List Cat	Q t y	Business
26.5-25 L-3/E-3 (G26)	Tire mold	26.5-25	Gala y	Rock Lug E-3/L-3	OTR	1	Mold Shop

4. The following vehicle listed in Schedule 2.1(b)(iii) – Equipment to the Asset

Purchase Agreement shall be and is hereby removed:

a. The 1997 Chevrolet Suburban located at Malden, Massachusetts.

5. The following vehicle shall be and is hereby included in Schedule 2.1(b)(iii) –

Equipment to the Asset Purchase Agreement:

a. 2008 Ford F250 (subject to the lease listed in Paragraph 1 above), located at the W. Wingfoot, Houston, Texas facility.