

Below is an Order of the Court.


ELIZABETH PERRIS
U.S. Bankruptcy Judge

UNITED STATES BANKRUPTCY COURT
DISTRICT OF OREGON

In re
Beall Corporation,

Debtor.

Case No. 12-37291-elp11

ORDER (1) AUTHORIZING SALE OF DEBTOR'S ASSETS FREE AND CLEAR OF LIENS, CLAIMS, ENCUMBRANCES, AND OTHER INTERESTS; (2) AUTHORIZING ASSUMPTION AND ASSIGNMENT OF EXECUTORY CONTRACTS; (3) ESTABLISHING CURE AMOUNTS THEREFOR; AND (4) APPROVING OTHER RELATED RELIEF (PARTS AND SERVICES DIVISION TO PSC CUSTOM. LP)

Beall Corporation, Debtor and Debtor-in-Possession ("Debtor"), filed its Motion ("Motion") for an Order (A) Approving Sale Procedures; (B) Approving Procedures for the Assumption and Assignment of Executory Contracts; (C) Approving Sale of Assets to the Highest and Best Bidder at Auction; and (D) Granting Related Relief on October 15, 2012 [Dkt. #74]. Upon consideration of the Motion, the Court entered its Order (A) Approving Sale Procedures; (B) Approving Procedures for the Assumption and Assignment of Executory Contracts; (C) Approving Sale of Assets to the Highest and Best Bidder at Auction; and

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(D) Granting Related Relief (the "Bidding Procedures Order")¹ [Dkt. #142]. The Bidding Procedures Order established Bid Procedures relating to the sale of Debtor's assets, scheduled the Auction, set objection deadlines, and scheduled the Sale Hearing. The Court held the Sale Hearing on December 18, 2012 and heard and considered the submissions of counsel, the testimony of witnesses, and the files and records herein. Being fully advised in the premises, the Court finds as follows:

A. Debtor filed its voluntary petition under Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code") on September 24, 2012.

B. On October 4, 2012, the United States Trustee appointed the Official Committee of Unsecured Creditors (the "Committee") in this Chapter 11 case.

C. This Court has jurisdiction over this matter, and the parties and property affected thereby, pursuant to 28 U.S.C. §§ 157 and 1334, and 11 U.S.C. §§ 363 and 365. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2)(A), (M), (N) and (O). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

D. Due, timely, and adequate notice of the Motion, Auction, Sale Hearing, the proposed sale transaction approved by this order (the "Sale"), and all other transactions contemplated hereby, was given and such notice was good, sufficient, and appropriate under the circumstances. No other or further notice of the Motion, Auction, Sale Hearing, Sales, or other transactions contemplated hereby, including, without limitation, the assumption and assignments of the PSC Assumed Contracts (as defined below), is or shall be required.

E. On November 14, 2012, pursuant to the Bidding Procedures Order, Debtor served the Notice of (A) Sale Procedures in Connection with the Sale at Auction of Debtor's Assets, (B) Auction, (C) Sale Approval Hearing and Objection Deadline Thereto, and (D) Procedures for the Assumption and Assignment of Executory Contracts on all interested

¹ Capitalized terms not otherwise defined herein shall have the meaning given to them in the Motion.

parties and creditors listed on the Court's official mailing matrix [Dkt. #150] (the "Sale Notice"). Debtor subsequently served the Sale Notice on various parties on January 14, 2013 [Dkt. #206], January 16, 2013 [Dkt. #216], and January 17, 2013 [Dkt. #220].

F. Pursuant to the Bidding Procedures Order, Debtor filed and served the Notice of Filing of Cure Schedule (the "Initial Cure Notice") [Dkt. #159] on all counterparties to the executory contracts and unexpired leases listed on Exhibit A thereto. With respect to executory contracts and/or unexpired leases that (1) are to be assumed by the Debtor and assigned to PSC Custom, LP, a Texas limited partnership (together with its affiliates, "PSC") in connection with the Sale and (2) were not included in the Initial Cure Notice, Debtor filed a Notice of Filing of Supplemental Cure Schedule (Kent Corporate Park, L.L.C.) on January 7, 2013 (Dkt. #204), a Notice of Filing of Supplemental Cure Schedule (Sector Corporation and St. Johns Corporation) on January 7, 2013 [Dkt. #205], and a Notice of Filing of Supplemental Cure Schedule (Parking Lot Rental Agreements) on January 17, 2013 [Dkt. #219] (collectively, the "Filed Cure Notices"). The Filed Cure Notices were served on, among others, all counterparties to the executory contracts and unexpired leases identified therein and PSC. To the extent that additional executory contracts and/or unexpired leases are identified by the Debtor and PSC as contracts and/or leases to be assumed by the Debtor and assigned to PSC in connection with the Sale, the Debtor will file additional supplemental cure schedules (any such supplemental schedules, together with the Filed Cure Notices, the "Supplemental Cure Notices", and collectively with the Initial Cure Notice and the Filed Cure Notices, the "Cure Notices") and serve such schedules on the applicable counterparties and PSC. Those executory contracts and unexpired leases identified on any Cure Notice are referred to herein as the "Contracts." A reasonable opportunity to object or be heard regarding the relief granted herein has been afforded to all interested parties and the provisions hereof adequately safeguard the due process rights of counterparties to contracts and/or leases that may be identified on a Cure Notice.

G. Debtor received five Qualified Bids and held the Auction for Debtor's Tank and Trailer Division, Debtor's Parts and Services Division, and Debtor's Beall Bullet Division on December 12, 2012. Debtor's Tank and Trailer Division, Parts and Service Division, and Beall Bullet Division, together with all of Debtor's property and assets that are used or held for use in or in relation to each such division shall sometimes be referred to as a "Division" or together as the "Divisions."

H. Prior to the Auction, Debtor sent to each Potential Bidder that had submitted a Qualified Bid, the Committee, and Key Bank certain auction rules as set forth in the e-mail attached hereto as **Exhibit A** (the "Auction Rules"). The Auction Rules set forth certain terms and conditions that were to be incorporated into the Asset Purchase Agreements executed by and between Debtor and each Winning Bidder.

I. The Winning Bidder, as selected at the Auction, for Debtor's Parts and Services Division is PSC, with a Winning Bid of \$4,250,000 (subject to certain adjustments). Wabash National Corporation, a Delaware corporation ("Wabash"), is the Back Up Bidder, with a bid of \$4,150,000.

J. PSC and the Debtor have executed an asset purchase agreement regarding Debtor's Parts and Services Division (the "PSC Asset Purchase Agreement"). The PSC Asset Purchase Agreement is attached hereto as **Exhibit B**.

K. In order to effectuate the sale to PSC, Debtor shall assume and assign to PSC those Contracts required to be assumed and assigned to PSC by the PSC Asset Purchase Agreement (the "PSC Assumed Contracts"), subject to the provisions hereof. The assumption and assignment of the PSC Assumed Contracts are integral to the PSC Asset Purchase Agreement, are in the best interests of Debtor and its estate, and represent the reasonable exercise of Debtor's sound business judgment.

L. Debtor set forth in the Initial Cure Notice, and either has or will set forth in any Supplemental Cure Notice, the amounts believed and determined by Debtor to be

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necessary to cure defaults under the PSC Assumed Contracts pursuant to Section 365(b) of the Bankruptcy Code (the "Cure Amounts"). Except with respect to any counterparty to a Contract identified on a Supplemental Cure Notice that files with the Court an objection to the proposed assumption, assignment or Cure Amount (with service upon Debtor and PSC (or Wabash, as appropriate)) within 10 days of Debtor's service of such Supplemental Cure Notice upon such counterparty, the Cure Amounts with respect to the Contracts are hereby fixed at the amounts shown in the applicable Cure Notice and constitute the entire amount necessary to cure any defaults pursuant to Section 365(b) of the Bankruptcy Code, and payment of these amounts will cure any and all such defaults. The parties to the PSC Assumed Contracts are hereby bound by the Cure Amounts listed in the applicable Cure Notice, and the Cure Amounts set forth in the applicable Cure Notice are the sole amounts necessary to cure all defaults, if any, and to pay all actual and pecuniary losses that have resulted from such defaults under the PSC Assumed Contracts. The Cure Amount for any counterparty to an executory contract or unexpired lease identified on a Supplemental Cure Notice that files a timely objection to such notice will be such amount as is determined by the Court or is otherwise consensually agreed to by Debtor, PSC (or Wabash, as appropriate) and such objecting counterparty.

M. With respect to each of the PSC Assumed Contracts, Debtor has met all the requirements of Section 365(b) of the Bankruptcy Code. The Court finds that PSC has provided adequate assurance of future performance with respect to each of the PSC Assumed Contracts within the meaning of Sections 365(b)(1)(C) and 365(f)(2)(B) of the Bankruptcy Code.

N. Approval of PSC's Winning Bid, the PSC Asset Purchase Agreement, and the consummation of the sale of Debtor's Parts and Services Division is in the best interests of Debtor, its creditors, and its estate. Debtor has established that there are sufficient business justifications to authorize the sale of Debtor's Parts and Services Division prior to confirmation of a Chapter 11 plan. The sale of Debtor's Parts and Services Division and the assumption and assignment of the PSC Assumed Contracts does not constitute a *sub rosa* plan of reorganization.

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The disposition of Debtor's Parts and Services Division approved hereby maximizes the value of Debtor's Parts and Services Division for Debtor's estate and will not elevate the interests of one group of creditors over other creditors.

O. The sale of Debtor's Parts and Services Division, including, but not limited to, the conduct of the Auction, was conducted in a fair and reasonable manner. The terms of the Sale, as set forth in PSC Asset Purchase Agreement, are fair and reasonable, and the transactions contemplated thereunder reflect Debtor's prudent business judgment under all of the relevant circumstances. The proposed sale of assets to PSC is in the best interests of Debtor, its creditors, and its estate.

P. PSC and Debtor are not "insiders" or "affiliates" of each other (as such terms are defined in the Bankruptcy Code). PSC has proceeded in good faith in all respects in connection with this proceeding, is a purchaser in "good faith," as that term is used in Section 363(m) of the Bankruptcy Code, and is entitled to the protections of Section 363(m) of the Bankruptcy Code. The sale process was conducted in accordance with the Bidding Procedures and in good faith within the meaning of Section 363(m) of the Bankruptcy Code.

Q. The transfers of Debtor's Parts and Services Division to PSC represents an arm's length transaction between Debtor and PSC for a fair and reasonable price. PSC's Winning Bid represents the highest and best offer for Debtor's Parts and Services Division and constitutes fair consideration and reasonably equivalent value therefor under the Bankruptcy Code and applicable state law. There is no evidence that Debtor, PSC, the Winning Bidders, or the Back Up Bidders engaged in any conduct (including, but not limited to, collusion or fraud of any kind) that would cause or permit the Sale to be avoided, costs to be recovered, or punitive damages to be awarded under Section 363(n) of the Bankruptcy Code, and neither Debtor nor any other person affiliated with Debtor has violated Section 363(n) of the Bankruptcy Code by any action or inaction (with Debtor having represented that all agreements and understandings with respect

to such finding have been disclosed to the Court). The consideration to be paid by PSC was not limited by any agreement among potential bidders at such sale.

R. The Bidding Procedures Order entered by this Court established bidding and other procedures for the sale of the Divisions, including Debtor's Parts and Services Division. The Court finds and concludes that Debtor actively marketed the Divisions, including Debtor's Parts and Services Division, to potential purchasers and complied with the Bidding Procedures.

S. At all times prior to the closing of the transactions contemplated under the PSC Asset Purchase Agreement, Debtor's Parts and Services Division will have been the property of Debtor's estate, title thereto is vested in Debtor's estate, and Debtor is the sole and lawful owner thereof, holding all right, title, and interest therein. Debtor had full power and authority to execute and deliver to PSC the PSC Asset Purchase Agreement and all other documents contemplated thereby, and the sale of Debtor's Parts and Services Division by Debtor has been duly and validly authorized by all necessary actions of Debtor. Debtor has all the power and authority necessary to consummate the transaction contemplated by the PSC Asset Purchase Agreement and this Order. No other consents or approvals are required for (1) Debtor's entry into the PSC Asset Purchase Agreement, (2) the assumption and assignment of the PSC Assumed Contracts, or (3) the transfer of Debtor's Parts and Services Division to PSC.

T. Debtor may sell Debtor's Parts and Services Division free and clear of all pledges, liens (as that term is defined in Section 101(37) of the Bankruptcy Code), liabilities, encumbrances, rights, remedies, restrictions, claims (as that term is defined in Section 101(5) of the Bankruptcy Code), and all other similar interests of any kind or nature whatsoever, whether arising before or after the Petition Date and whether at law or in equity (collectively, the "Liens"). For the avoidance of doubt, the term "Liens" shall include, but not be limited to, any claims relating to or arising out of (1) any employment or labor agreements, consulting agreements, severance arrangements, change-in-control agreements, or other similar agreements

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to which Debtor is a party; (2) any pension, welfare, compensation, or other employee benefit plans, agreements, practices and programs, including, without limitation, any pension plan, any collective bargaining agreement, health or welfare benefit plan, or pension plan (including, without limitation, any "multiemployer plan," as defined in Section 3(37) or 4001(a)(3) of the Employee Retirement Income Security Act of 1974 (as amended) ("ERISA")), that encumber, relate to, or purport to encumber or relate to, Debtor's Parts and Services Division (except as otherwise provided in the PSC Asset Purchase Agreement as to Permitted Liens and/or Assumed Liabilities); (3) the cessation of Debtor's, or its subsidiaries', operations, dismissal of employees, or termination of employment or labor agreements or pension, welfare, compensation, or other employee benefit plans, agreements, practices and programs, obligations that might otherwise arise from or pursuant to ERISA, the Fair Labor Standard Act, Title VII of the Civil Rights Act of 1964, the Age Discrimination and Employment Act of 1967, the Federal Rehabilitation Act of 1973, the National Labor Relations Act, the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA"), the Worker Adjustment and Retraining Notification Act, or any such similar regulation in the United States or elsewhere; (4) any successor or transferee liability; (5) all environmental claims; and (6) all change-in-control provisions. The sale and transfer of the Debtor's Parts and Services Division free and clear of all Liens is warranted and appropriate under applicable law because each entity with a Lien in Debtor's Parts and Services Division to be transferred to PSC as of the closing of the PSC Asset Purchase Agreement either: (i) has consented to the Sale (including the assumption and assignment of the PSC Assumed Contracts) or is deemed to have consented to such Sale; (ii) could be compelled in a legal or equitable proceeding to accept money satisfaction of such Lien; or (iii) otherwise falls within the provisions of Section 363(f) of the Bankruptcy Code, and therefore, in each case, one or more of the standards set forth in Section 363(f)(1)-(5) of the Bankruptcy Code has been satisfied. Those holders of Liens who have been properly noticed and who did not object, or who withdrew their

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objections, to the Motion are deemed to have consented pursuant to Section 363(f)(2) of the Bankruptcy Code.

U. As a condition to purchasing Debtor's Parts and Services Division, PSC requires that (1) Debtor's Parts and Services Division be sold free and clear of all Liens; and (2) PSC shall have no liability whatsoever with respect to any Liens except those expressly assumed in the PSC Asset Purchase Agreement. PSC would not have entered into the PSC Asset Purchase Agreement and would not consummate the Sale (thus adversely affecting Debtor's estate) if the Sale to PSC was not free and clear of all such Liens or if PSC is or would be liable for any such Liens, except as otherwise explicitly provided in the PSC Asset Purchase Agreement.

V. The transactions contemplated under the PSC Asset Purchase Agreement do not amount to a consolidation, merger or *de facto* merger of PSC and Debtor, there is no substantial continuity between PSC and Debtor, there is no continuity of enterprise between PSC and Debtor, PSC is not a mere continuation of Debtor or Debtor's estate, and PSC does not constitute a successor to Debtor or Debtor's estate.

W. The transfer of Debtor's Parts and Services Division to PSC shall not subject PSC or any of its affiliates or subsidiaries to any liability by reason of such transfer, including, without limitation, under (1) the laws of the United States, any state, territory or possession thereof, or the District of Columbia, based in whole or part on, directly or indirectly, including, without limitation, any theory of antitrust, environmental, products liability, successor or transferee liability, labor law, *de facto* merger or substantial continuity; or (2) any employment contract, understanding or agreement, including, without limitation, employee pension plans, employee welfare or benefit plans, or retiree benefit plans.

X. The transfer of Debtor's Parts and Services Division to PSC pursuant to the terms of the PSC Asset Purchase Agreement and this Order will be a legal, valid, and effective transfer of Debtor's Parts and Services Division, and vests, or will vest, PSC with all

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right, title, and interest of Debtor to Debtor's Parts and Services Division as described in the PSC Asset Purchase Agreement, free and clear of Liens, including any right of setoff, with the exception of any Permitted Liens and/or Assumed Liabilities identified in the PSC Asset Purchase Agreement, with all such Liens to attach to Debtor's interest in any cash proceeds of the Sale (the "Sale Proceeds") in order of priority, subject to any rights, claims, and defenses of Debtor, or objections of other interested parties with respect thereto, and subject to the remaining provisions of this Order.

Y. The Court having reviewed the Motion, and having considered the presentations of counsel, and having considered any objections filed to the Motion, and it appearing that the Motion is in the best interest of Debtor and its estate, and for good cause shown, and for the reasons stated by the Court on the record at the Sale Hearing, which are incorporated herein by reference,

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED as follows:

1. The Motion is granted.
2. All objections to the Motion that have not been withdrawn, waived, settled, or expressly reserved pursuant to the terms of this Order are overruled.
3. The sale of Debtor's Parts and Services Division by Debtor to PSC as announced at the Auction and on the terms set forth in the PSC Asset Purchase Agreement, and all related transactions, are approved. Pursuant to Section 363(b) of the Bankruptcy Code, Debtor's entry into the PSC Asset Purchase Agreement with PSC, and the sale of all of the estate's right, title, and interest in Debtor's Parts and Services Division to PSC as contemplated therein, are approved. Pursuant to Section 363 of the Bankruptcy Code, the Sale to PSC shall be free and clear of any and all Liens (except as may be provided in the PSC Asset Purchase Agreement), with any and all such Liens attaching to the Sale Proceeds to the same extent, validity, and in the same order of priority as in Debtor's Parts and Services Division. The Liens, if any, asserted by any person or entity in or to any of the Sale Proceeds shall be in the same

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priority and subject to the same infirmities and defenses as existed with respect to the Liens in Debtor's Parts and Services Division prior to the Sale.

4. Debtor is authorized to perform under, and consummate the transactions contemplated by, the PSC Asset Purchase Agreement and this Order, and to execute and deliver all documents and instruments thereby required, and to transfer to PSC all right, title, and interest of Debtor in and to Debtor's Parts and Services Division identified in the PSC Asset Purchase Agreement, all without further authorization of this Court.

5. Effective as of the closing of the PSC Asset Purchase Agreement, the sale of Debtor's Parts and Services Division by Debtor to PSC shall constitute the legal, valid and effective transfer of Debtor's Parts and Services Division, notwithstanding any requirement for approval or consent by any person, and shall vest PSC with all right, title, and interest of Debtor in and to Debtor's Parts and Services Division.

6. PSC is hereby granted and is entitled to all of the protections provided to a good faith buyer under Section 363(m). The Sale of Debtor's Parts and Services Division and Debtor's entry into the PSC Asset Purchase Agreement may not be avoided, and costs may not be recovered or punitive damages awarded, pursuant to Section 363(n) of the Bankruptcy Code.

7. All Liens asserted against Debtor's Parts and Services Division shall be deemed released, terminated, and satisfied (except as may be provided in the PSC Asset Purchase Agreement), and this Order is and shall be binding on and govern the acts of all entities, including, without limitation, all filing agents; filing offices; title agents; title companies; recorders of mortgages; recorders of deeds; registrars of deeds; administrative agencies; governmental departments; secretaries of state; federal, state, and local officials; and all other persons and entities that may be required by operation of law, the duties of their offices, or contract, to accept, file, register, or otherwise record or release any documents or instruments, or that may be required to report or insure any title or state of title in or to Debtor's Parts and Services Division. All such Liens of record as of the date of this Order shall be forthwith

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removed and stricken as against Debtor's Parts and Services Division. All such Liens shall attach to the Sale Proceeds to the same extent, validity, and order of priority as in Debtor's Parts and Services Division. All such persons and entities described above are authorized to strike all such recorded Liens against Debtor's Parts and Services Division from their records, official and otherwise. The provisions of this Order authorizing the sale of Debtor's Parts and Services Division free and clear of Liens shall be self-executing, and neither Debtor, PSC, nor any other party shall be required to execute or file releases, termination statements, assignments, cancellations, consents, or other instruments to effectuate, consummate, and/or implement the provisions hereof with respect to the Sale.

8. Notwithstanding anything to the contrary contained herein, in the event a closing of a sale of Debtor's Parts and Services Division does not occur, the Liens shall not be deemed released, terminated, and satisfied.

9. This Order is and shall be effective as a determination that all Liens in Debtor's Parts and Services Division (except as may be otherwise provided in the PSC Asset Purchase Agreement) shall be, and are, without further action by any person or entity, released as of the closing of the transaction providing for the sale of Debtor's Parts and Services Division.

10. On or after the closing of the Sale to PSC, each of Debtor's creditors is authorized and directed to execute such documents and take all other actions as may be necessary to release its Liens in Debtor's Parts and Services Division, if any, as such Liens may have been recorded or otherwise exist. If any person or entity that has filed financing statements or other documents or agreements evidencing any Liens in or against Debtor's Parts and Services Division shall not have delivered to Debtor prior to the respective closing of the Sale after request therefor, in proper form for filing and executed by the appropriate parties, termination statements, instruments of satisfaction, or releases of all such Liens that the person or entity has with respect to Debtor's Parts and Services Division, Debtor is hereby authorized to execute and file such statements, instruments, releases, and other documents on behalf of the person or entity

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with respect to Debtor's Parts and Services Division prior to the closing of any Sale, and PSC is authorized to execute and file such documents solely with respect to its Sale after closing; provided, however, that nothing in this paragraph shall authorize Debtor to execute or file documents on behalf of any governmental entity.

11. Debtor is authorized to assume the PSC Assumed Contracts, and to assign the PSC Assumed Contracts to PSC, in accordance with Section 365 of the Bankruptcy Code. Except with respect to any counterparty to an executory contract or unexpired lease identified on a Supplemental Cure Notice that files with the Court an objection to the proposed assumption, assignment or Cure Amount (with service upon Debtor and PSC) within 10 days of Debtor's service of such Supplemental Cure Notice upon such counterparty, the amounts required to cure defaults, if any, in order to assume the PSC Assumed Contracts, as required by Section 365(b) of the Bankruptcy Code, are as listed in the "Cure Amount" column of the applicable schedule attached to the applicable Cure Notice, and payment of the Cure Amounts will cure said defaults, and Debtor and the non-debtor counterparties under the PSC Assumed Contracts will be bound by said Cure Amounts. The Cure Amount for any counterparty to an executory contract or unexpired lease identified on a Supplemental Cure Notice that files a timely objection to such notice will be such amount as is determined by the Court or is otherwise consensually agreed to by Debtor and PSC, and such objecting counterparty.

12. In the event the closing of the Sale of Debtor's Parts and Services Division does not occur, Debtor shall not have any obligation to assume any Contract or pay any Cure Amounts relating to any Contract to be assumed and assigned with respect to the sale of Debtor's Parts and Services Division and no such Contract shall be considered to have been assumed by Debtor pursuant to Section 365 of the Bankruptcy Code.

13. With respect to the PSC Assumed Contracts, and subject in all respects to the terms of the PSC Asset Purchase Agreement: (a) the PSC Assumed Contracts shall be and hereby are transferred and assigned to, and following the closing shall remain in full force and

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effect for the benefit of, PSC in accordance with their respective terms, notwithstanding any provision in any such PSC Assumed Contract (including those of the type described in Sections 365(b)(2) and (f) of the Bankruptcy Code) that prohibits, restricts, or conditions such assignment or transfer; (b) Debtor may assign each PSC Assumed Contract in accordance with Sections 363 and 365 of the Bankruptcy Code, and any provisions in any PSC Assumed Contract that prohibit or condition the assignment of such PSC Assumed Contract or allow the party to such PSC Assumed Contract to terminate, recapture, impose any penalty, condition, renew or extend, or modify any term or condition on account of the assignment of such PSC Assumed Contract, constitute unenforceable anti-assignment provisions that are void and of no force and effect; and (c) on closing, in accordance with Sections 363 and 365 of the Bankruptcy Code, PSC, as assignee of the PSC Assumed Contracts, shall be fully and irrevocably vested in all right, title, and interest of each PSC Assumed Contract to be assumed and assigned pursuant to the terms of the PSC Asset Purchase Agreement. The foregoing transfer and assignment constitutes an assignment of all of Debtor's interest in and to the PSC Assumed Contracts, all as set forth in the PSC Asset Purchase Agreement.

14. To the greatest extent permitted under applicable law, PSC shall be authorized, as of the closing of the Sale to PSC, to operate under any license, permit, registration and governmental authorization or approval of Debtor with respect to Debtor's Parts and Services Division, and all such licenses, permits, registrations, and governmental authorizations and approvals are deemed to have been, and hereby are, directed to be transferred to PSC as of the closing.

15. On assignment of a PSC Assumed Contract to PSC, Debtor and its estate shall be relieved from any liability for any breach of the PSC Assumed Contract occurring after such assignment.

16. Subject to the terms hereof with respect to payments of the Cure Amounts, all defaults or other obligations of Debtor under the PSC Assumed Contracts arising or accruing

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prior to the Closing Date will be cured such that PSC shall have no liability or obligation with respect to any default or obligation arising or accruing under any PSC Assumed Contract prior to closing, except to the extent expressly provided in the PSC Asset Purchase Agreement. Each non-debtor party to a PSC Assumed Contract is forever barred, estopped, and permanently enjoined from asserting against PSC, or its property or affiliates, any breach or default under any PSC Assumed Contract, any claim of lack of consent relating to the assignment thereof, or any counterclaim, defense, setoff, right of recoupment, or any other matter arising prior to closing for such PSC Assumed Contracts or with regard to the assumption and assignment thereof pursuant to this Order.

17. The consideration provided by PSC for the acquisition of Debtor's Parts and Services Division as set forth in the PSC Asset Purchase Agreement is fair and reasonable and may not be avoided under Section 363(n) of the Bankruptcy Code.

18. No bulk sales law or any similar law of any state or other jurisdiction shall apply in any way to the transfer of Debtor's Parts and Services Division to PSC.

19. PSC is not a "successor" to Debtor or its estate by reason of any theory of law or equity, and neither PSC nor its respective affiliates and subsidiaries shall assume, or be deemed to assume, or in any way be responsible for, any liability or obligation of Debtor and/or its estate (with the exception of any Assumed Liabilities under the PSC Asset Purchase Agreement), including, but not limited to, any successor liability or similar liability. Neither the purchase of Debtor's Parts and Services Division by PSC, nor the fact that PSC or its affiliates or subsidiaries are using the Parts and Services Division previously operated by Debtor, will cause PSC or any of its affiliates or subsidiaries to be deemed or construed as a successor in any respect to Debtor's business within the meaning of any foreign, federal, state, or local revenue, pension, tax, labor, employment, environmental, or other law, rule, or regulation (including, without limitation, filing requirements under any such laws, rules, or regulations and ERISA), or under any products liability law or doctrine with respect to Debtor's liability under such law or

Page 15 of 19 - ORDER (1) AUTHORIZING SALE OF DEBTOR'S ASSETS FREE AND CLEAR OF LIENS, CLAIMS, ENCUMBRANCES, AND OTHER INTERESTS; (2) AUTHORIZING ASSUMPTION AND ASSIGNMENT OF EXECUTORY CONTRACTS; (3) ESTABLISHING CURE AMOUNTS THEREFOR (PARTS AND SERVICES DIVISION TO PSC CUSTOM, LP)

doctrine, or under any product warranty liability law or doctrine with respect to Debtor's liability under such law or doctrine, and neither PSC nor any of its affiliates or subsidiaries shall have any liability or obligation on account of any of the foregoing. Moreover, PSC shall not be construed or deemed to: (a) be a successor of Debtor or its estate, (b) have, statutorily, *de facto*, or otherwise, merged with or into Debtor, (c) be a mere continuation or substantial continuation of Debtor or its enterprise, or (d) be liable for any acts or omissions of Debtor in the conduct of Debtor's business or arising under or related to Debtor's Parts and Services Division, and, to that end, PSC shall not be liable for any claims, written notices, causes of action, proceedings, complaints, investigations or other proceedings against Debtor or any of its predecessors or affiliates, and PSC shall have no successor or vicarious liability of any kind or character, whether known or unknown, as of the closing of its Sale, whether now existing or hereafter arising, or whether fixed or contingent, with respect to Debtor's Parts and Services Division, Debtor's business, or any other obligations of Debtor; provided, however, that nothing in this paragraph shall limit PSC's liability for any Assumed Liabilities identified in the PSC Asset Purchase Agreement.

20. This Court shall retain jurisdiction over any issues relating to the Sale of Debtor's Parts and Services Division to PSC, including the PSC Asset Purchase Agreement, and to enforce this Order.

21. Debtor and PSC shall execute, deliver, and perform all obligations pursuant to the PSC Asset Purchase Agreement and related documents as are necessary or appropriate to close the transactions contemplated by such PSC Asset Purchase Agreement and this Order.

22. Except as expressly provided otherwise in the PSC Asset Purchase Agreement, all persons or entities, presently or on or after the closing of the PSC Asset Purchase Agreement, in possession of some or all of Debtor's Parts and Services Division are directed to surrender possession thereof to PSC as PSC may request.

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23. Nothing contained in any order of any type or kind entered in this Chapter 11 case or any related proceeding subsequent to entry of this Order, nor in any Chapter 11 plan confirmed in this Chapter 11 case, shall conflict with or derogate from the provisions or the terms of this Order. Further, the provisions of this Order and any actions taken pursuant hereto shall survive the entry of an order which may be entered confirming any plan of liquidation for Debtor or the conversion of Debtor's case from Chapter 11 to a case under Chapter 7 of the Bankruptcy Code.

24. PSC shall have no liability or responsibility for any liability or other obligation of Debtor arising under or related to Debtor's Parts and Services Division other than as expressly set forth in the PSC Asset Purchase Agreement. Without limiting the effect or scope of the foregoing, the transfer of Debtor's Parts and Services Division to PSC shall not subject PSC or any of its affiliates or subsidiaries, or their properties (including the Parts and Services Division) to any liability by reason of such transfer, including, without limitation, under (1) the laws of the United States, any state, territory, or possession thereof, or the District of Columbia, based in whole or part on, directly or indirectly, including, without limitation, any theory of antitrust, environmental, products liability, successor or transferee liability, labor law, *de facto* merger, or substantial continuity; (2) any employment or labor agreements, consulting agreements, severance arrangements, change-in-control agreements, or other similar agreements to which Debtor is a party, (3) any pension, welfare, compensation, or other employee benefit plans, agreements, practices, and programs, including, without limitation, any pension plan, any collective bargaining agreement, health or welfare benefit plan or pension plan (including, without limitation, any "multiemployer plan," as defined in Section 3(37) or 4001(a)(3) of ERISA, that encumber, relate to, or purport to encumber or relate to, Debtor's Parts and Services Division (except as otherwise provided in the PSC Asset Purchase Agreement as to Permitted Liens and/or Assumed Liabilities); or (4) the cessation of Debtor's, or its subsidiaries', operations, dismissal of employees, or termination of employment or labor agreements, or

Page 17 of 19 - ORDER (1) AUTHORIZING SALE OF DEBTOR'S ASSETS FREE AND CLEAR OF LIENS, CLAIMS, ENCUMBRANCES, AND OTHER INTERESTS; (2) AUTHORIZING ASSUMPTION AND ASSIGNMENT OF EXECUTORY CONTRACTS; (3) ESTABLISHING CURE AMOUNTS THEREFOR (PARTS AND SERVICES DIVISION TO PSC CUSTOM, LP)

pension, welfare, compensation, or other employee benefit plans, agreements, practices, and programs, obligations that might otherwise arise from or pursuant to ERISA, the Fair Labor Standard Act, Title VII of the Civil Rights Act of 1964, the Age Discrimination and Employment Act of 1967, the Federal Rehabilitation Act of 1973, the National Labor Relations Act, the Consolidated Omnibus Budget Reconciliation Act of 1985 (COBRA), the Worker Adjustment and Retraining Notification Act, or any such similar regulation in the United States or elsewhere.

25. The failure specifically to include any particular provisions of the PSC Asset Purchase Agreement or any related agreement in this Order shall not diminish or impair the effectiveness of such provisions, it being the intent of the Court, Debtor, and PSC that the PSC Asset Purchase Agreement and any related agreements are authorized and approved in their entirety with such amendments thereto as may be made by the parties in accordance with this Order prior to the closing.

26. In the event of any direct conflict between the terms of the PSC Asset Purchase Agreement and this Order, this Order shall be controlling.

27. This is a final order and is enforceable on entry by the Clerk of the Court. To the extent necessary under Federal Rules of Bankruptcy Procedure 5003 and 9021, this Court expressly finds that there is no just reason for delay in the implementation of this Order and expressly directs entry of judgment as set forth herein, and the stay of Federal Rules of Bankruptcy Procedure 6004(h) and 6006(d) is hereby modified and shall not apply to the sale of Debtor's Parts and Services Division, and the assumption and assignment of the PSC Assumed Contracts, in accordance with the terms of the PSC Asset Purchase Agreement and this Order, and Debtor is authorized to immediately take all actions and enter into all transactions authorized by this Order. Time is of the essence in closing the transaction referenced herein and Debtor and PSC intend to close the transaction as soon as practicable.

28. This Order shall be binding in all respects on all creditors and interest holders of Debtor, all non-debtor parties to the PSC Assumed Contracts, all successors and

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assigns of PSC, any Chapter 11 trustee, and any trustee appointed on a conversion to Chapter 7 under the Bankruptcy Code, and the PSC Asset Purchase Agreement approved hereunder shall not be subject to rejection under Section 365 of the Bankruptcy Code.

29. Any allocation of the sale price in the PSC Asset Purchase Agreement as among Debtor and its affiliates shall be binding as between Debtor and PSC for purposes of the sale, but shall not be binding as among Debtor and its affiliates for purposes of any claims among themselves.

30. Notwithstanding the provisions of this Order, particularly those in paragraphs T, U, V, W, 3, 7, 9, 19, and 24, nothing in this Order regarding the sale being free and clear of any claim, including any claim of successor liability, shall be binding on anyone who did not receive actual notice of the sale or adequate notice in accordance with applicable law regarding due process.

###

I certify that I have complied with the requirements of LBR 9021-1(a)(2)(A).

Presented by:

TONKON TORP LLP

By /s/ Michael W. Fletcher

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Michael W. Fletcher, OSB No. 010448
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cc: List of Interested Parties

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EXHIBIT A

Michael Fletcher

From: Al Kennedy
Sent: Tuesday, December 11, 2012 7:37 PM
To: 'Erin Roth' (Erin.Roth@wabashnational.com); rgibson@jonesday.com; klutz@aulickleasing.com; Haker, Oren B. (OBHAKER@stoel.com); Sheridan, Adam (CCI/HCC) (asheridan@CROWN-CHICAGO.com)
Cc: Thomas, Jeanette L. (Perkins Coie); John Weil (JWeil@HOOPPLAW.COM); James E. Beall (jbeall@beallcorp.com); Scott Koch; 'David Scouler'; Keith Real (keith.real@hemcon.com) (keith.real@hemcon.com); tsummers@balljanik.com; Heston, Mary Jo; Kurt Ruttum; Leon Simson; Michael Fletcher
Subject: Beall Corporation Auction [IWOV-PDX.FID609563]

Beall Corporation has received five Asset Purchase Agreements relating to the purchase and sale of three of the four operating divisions of Beall Corporation. The APAs contain various terms and conditions and differing combinations of assets. In an effort to normalize the bids and assist in the auction process Beall Corporation submits the following outline for qualifying overbids.

Each division will be offered at auction separately. The minimum overbid increment will be \$100,000. At the conclusion of the auction of the divisions, the Debtor Enterprise consisting of the three divisions will be offered with the minimum overbid of \$100,000 in excess of the aggregate of the bids for the three divisions. Any bidder for the Debtor Enterprise will be required to allocate the bid by division. At the conclusion of the auction of the Debtor Enterprise, the divisions will be offered separately to determine if the aggregate of the bids for the three divisions exceeds the highest bid for the Debtor Enterprise. The process will continue until the bidding is closed.

Each division will be offered separately and will include the personal property owned by Beall Corporation, Sector Corporation, Diamond Beall or St. Johns Corporation:

- Tank and Trailer Division will include the facility located at 9200 N. Ramsey in Portland and all of the property and assets that are used or held for use in or in relation to the division, including the property and assets located in the Billings factory located at 1430 Highway East, Billings, Montana.
- Beall Bullet Division will include the facility located at 410 Factory Road, Sunnyside, WA and all of the property and assets that are used or held for use in or in relation to the division.
- Parts and Service Division will include the eight Parts and Service facilities located in Portland, Denver, Billings, Salt Lake City, Turlock, Phoenix, Kent and Bloomington, CA. and all of the property and assets held for use in or in relation to the division.

In addition to the Excluded Assets set forth in the form APA delivered to all bidders, the following property will not be offered in connection with the sale of the divisions or the Enterprise:

- The Billings factory located at 1430 Highway East, Billings. Beall Corporation and Sector Corporation will discuss the facility with the winning bidder if the bidder is interested in considering the facility.
- The Construction Division and property and assets that are used or held for use in relation to the division.
- Pacific Truck Tank stock.
- Original records. Beall will cooperate with winning bidders in providing access to and copies of records.
- Chapter 5 causes of action.

The winning bidder that pays the highest purchase price will acquire Beall's intellectual property, except for any property such as the trademark B-Tec, that is used solely by one of the Divisions. The bidder will grant fully paid up, perpetual licenses to the intellectual property used in the other divisions, including the Construction Division, to the purchaser of each division and to Beall with respect to the Construction Division. Each winning bidder and Beall will

enter into a Shared Services and Transition Agreement setting forth the terms and conditions of the sharing of administrative functions

For purposes of bidding at the auction, bidders should assume that Debtor will provide the below general representations and warranties in the APA to be executed with the successful bidder(s), with such representations and warranties expiring on the closing date. If a winning bidder believes that a particular representation or warranty not listed below is critical to such winning bidder, the Debtor will consider providing such additional representation or warranty, but Debtor is not committing to do so:

1. **Authority** (seller is duly organized, validly existing; seller has full corporate power and authority to execute and deliver the APA and related documents and to consummate the contemplated transactions and, subject to Bankruptcy Court approval, the APA constitutes the valid and binding agreement of Seller).
2. **No Brokers or Finders.** (seller has not incurred any obligation for an brokerage or finder's fees).
3. **Noncontravention.** (execution and delivery of the APA and the consummation of the transaction will not conflict with or constitute a breach of seller's organizational documents, any permit, order, legal requirement or assigned contract).
4. **No Successor Clause.** (none of seller's collective bargaining agreements contain successor clauses).

For purposes of bidding at the auction, bidders should assume that the APA to be executed with the successful bidder(s) will allow the following general closing conditions (conditions to obligations of the buyer to close the contemplated transaction). If a winning bidder believes that a particular closing condition not listed below is critical to such winning bidder, the Debtor will consider providing such additional closing condition, but Debtor is not committing to do so:

1. Buyer shall have until December 31 to complete all its due diligence (other than environmental due diligence) with respect to the business and shall be satisfied with the results thereof. Buyer shall have until the later of December 31 or 5 business days after receipt of all applicable phase 1 environmental site assessments, to complete all of its environmental due diligence and shall be satisfied with the results thereof.
2. No governmental body has enacted or issued any legal requirement or order that has the effect of making the contemplated transactions illegal or that otherwise restrains or prohibits the consummation of the contemplated transactions.
3. The Bankruptcy Court shall have entered an order approving the transaction in form and substance reasonably acceptable to the seller and buyer, and such order shall be a final order.
4. Seller has duly executed and delivered to buyer each document required to be delivered by seller to buyer under the APA.
5. There has been no material adverse change in the business or assets being acquired.
6. All representations and warranties made by seller shall be true and correct in all material respects on the closing date, and buyer shall have received a certificate signed by an officer of seller to such effect.
7. Sellers shall have performed in all material respects all obligations of seller under the APA to be performed by seller on or before the closing date, and buyer shall have received a certificate signed by an officer of the seller to such effect

Albert N. Kennedy | Tonkon Torp LLP

888 SW Fifth Avenue | 1600 Pioneer Tower | Portland, OR 97204

Direct T: 503.802.2013 | Direct F: 503.972.3713 | al.kennedy@tonkon.com

This message may contain confidential communications and privileged information. If you received this message in error, please delete it and notify me promptly.

Circular 230 Disclaimer: If any part of this communication is interpreted as providing federal tax advice, U.S. Treasury Regulations require that we inform you that we neither intended nor wrote this communication for you to use in avoiding federal tax penalties that the IRS may attempt to impose and you may not use it for that purpose.

EXHIBIT B

ASSET PURCHASE AGREEMENT

This Asset Purchase Agreement (this “**Agreement**”) is dated as of January 31, 2013 (the “**Effective Date**”), by and between PSC Custom, LP, a Texas limited partnership (“**Buyer**”), and Beall Corporation, an Oregon corporation, as debtor and debtor-in-possession (“**Seller**”).

RECITALS

A. Seller commenced a voluntary case in the United States Bankruptcy Court for the District of Oregon (the “**Bankruptcy Court**”) pursuant to Chapter 11 of Title 11 United States Code (the “**Bankruptcy Code**”).

B. Seller desires to sell, assign and transfer to Buyer, and Buyer desires to purchase and acquire from Seller, the Purchased Assets (defined below) free and clear of all liens, claims and interests other than as expressly permitted hereunder, and, in connection therewith, Buyer will pay the Purchase Price and assume the Assumed Liabilities (defined below), all upon the terms and subject to the conditions set forth in this Agreement.

C. The parties intend to effectuate the transactions contemplated by this Agreement pursuant to Section 363 of the Bankruptcy Code.

D. The Purchased Assets as of the Effective Date are being used by Seller in the conduct of the business of its Parts and Service Division (the “**Business**”), the operations of which are located at the Facilities (defined below).

In consideration of the promises and the mutual agreements and covenants set forth in this Agreement, and intending to be legally bound, Buyer and Seller subject to Bankruptcy Court approval agree as follows:

ARTICLE 1 DEFINITIONS

Capitalized terms that are defined in attached Exhibit A shall have the meanings ascribed to such terms in Exhibit A when used in this Agreement.

ARTICLE 2 PURCHASE AND SALE OF PURCHASED ASSETS

Section 2.1 Purchase and Sale of Assets. Upon the terms and subject to the conditions set forth in this Agreement, at the Closing Seller shall sell, convey, assign, transfer and deliver to Buyer, and Buyer shall purchase and acquire from Seller, free and clear of any Liens (except the Permitted Encumbrances), all of Seller’s right, title and interest in all of the property and assets of Seller primarily related to, used primarily in connection with, or primarily held for use in the Business, except to the extent such property and assets are defined in this Agreement as “Excluded Assets”, wherever located (collectively, the “**Purchased Assets**”). For the avoidance of doubt and without limiting the generality of the previous sentence, the Purchased Assets shall include the following:

(a) all tangible personal property located at the Facilities (other than the Beall Trailers and all property referred to in Section 2.2(k)) and all tangible personal property primarily related to, or used primarily in connection with, the Business, including equipment, machinery, furniture, fixtures, trade fixtures, leasehold improvements, office materials and supplies and the personal property identified on attached Schedule 2.1(a);

(b) all Inventory;

(c) all Accounts Receivable;

(d) all certifications (other than Permits and Licenses) of, relating to, or used in connection with, the Business to the extent assignable or transferrable;

(e) subject to Section 7.18, copies of the following to the extent primarily related to, or used primarily in connection with, the operations of the Business (collectively, the “**Records**”): data and records, including customer lists and records related to the same, referral sources, research and development reports and records, production reports and records related to the same, service and warranty records, equipment logs, operating guides and manuals, creative materials, advertising materials, promotional materials, studies, reports, correspondence and other similar documents and records, subject to Legal Requirements, personnel records, and all other items identified on attached Schedule 2.1(e);

(f) all goodwill associated with the Business or the Purchased Assets (excluding Intellectual Property Rights);

(g) subject to Section 7.2, all Contracts identified on attached Schedule 2.1(g) (collectively, the “**Assigned Contracts**”), including all prepaid deposits thereunder;

(h) to the extent applicable, subject to Sections 7.2, 7.22 and 9.2(h), Seller’s contractual and leaseholder interests in the lease agreements identified on attached Schedule 2.1(h) (collectively, the “**Assigned Leases**”);

(i) to the extent transferable, subject to Section 7.2, all municipal, state, federal and foreign franchises, permits, licenses, agreements, waivers and authorizations held by Seller primarily related to, or used primarily in connection with, the Business, including all such franchises, permits, licenses, agreements, waivers and authorizations required to be held by Seller under Environmental Laws (collectively, the “**Permits and Licenses**”);

(j) all causes of action (whether or not asserted as of the Closing Date) relating to, or in connection with, the Purchased Assets or the Business, including against vendors, suppliers and customers thereof, or Seller’s operations relating primarily to the Business, excluding all causes of action arising under Chapter 5 of the Bankruptcy Code or under similar state law;

(k) the amount of, and all rights to any, insurance proceeds paid after the Effective Date in respect of the loss, destruction or condemnation of any Purchased Asset occurring prior to or after the Closing or relating to any Assumed Liabilities;

(l) to the extent transferable, all unexpired, transferable representations, warranties, indemnities or guaranties from any third party with respect to the Purchased Assets;

(m) all Intellectual Property Rights (excluding trademarks and trade names) related primarily to, or used primarily in connection with, the Business, along with, in each case, any goodwill associated therewith;

(n) the trademarks logos and trade names identified on attached Schedule 2.1(n), along with, in each case, any goodwill associated therewith (the “**Trademarks**”);

(o) a non-exclusive, perpetual, paid up license to the trademarks and trade names (other than the Trademarks) used in connection with the Business;

(p) the right to invoice and collect from the Tank and Trailer Division, without offset for any pre-paid or similar deposits from any customers, for work in process and Finished Goods relating to truck-mounted tanks with respect to which the Business has not received in the ordinary course consistent with past practice an intercompany payment prior to Closing; and

(q) the Sector Assets and the St. Johns Assets.

Section 2.2 Excluded Assets. Except as expressly otherwise provided in Section 2.1 or elsewhere in this Agreement, the following assets of Seller, whether or not related to the Business (collectively, the “**Excluded Assets**”), are not part of the sale and purchase contemplated hereunder, are excluded from the Purchased Assets and shall remain the property of Seller after the Closing:

(a) all cash, cash equivalents, securities (including Seller’s interest in the equity of Pacific Truck Tank, Inc.) and negotiable instruments of Seller on hand, in lock boxes before 12:01 a.m. Portland, Oregon time on the Closing Date, in financial institutions or elsewhere, including all cash residing in any collateral cash account and all deposits securing any obligation or contingent obligation of Seller or any of its Affiliates;

(b) all corporate seals, minute books, stock records and financial data;

(c) all current and prior insurance policies held by or for the benefit of Seller (including life insurance policies) and all rights of any nature with respect thereto, including all insurance recoveries thereunder and rights to assert claims with respect to any such insurance policies;

(d) all original personnel records and other records that Seller is required by law to retain in its possession;

(e) all claims for refund of Taxes and other governmental charges of whatever nature for any period prior to the Closing Date;

(f) all Tax Returns of Seller;

(g) all rights in connection with and assets of the Employee Plans;

(h) all loans, receivables and payables among Seller and any of its Affiliates (including a receivable from Sector Corporation in the amount of approximately \$6.2 million), whether or not evidenced in writing, and all promissory notes and other records or materials evidencing same;

(i) any Excluded Contract and rights thereunder;

(j) any Contract that the Bankruptcy Court has determined cannot be assigned to Buyer under applicable law that is identified on attached Schedule 2.2(j);

(k) all personal property (tangible and intangible) that is identified on attached Schedule 2.2(k) and located on the second floor of Seller's headquarters building at 8801 N. Vancouver Avenue, Portland, Oregon;

(l) all rights of Seller under this Agreement or under other documents or agreements to be executed and delivered in connection with this Agreement;

(m) all trademarks and trade names other than the Trademarks;

(n) subject to Section 7.18, the originals of all data and records located at the Facilities, including customer lists and records, referral sources, research and development reports and records, production reports and records, service and warranty records, equipment logs, operating guides and manuals, creative materials, advertising materials, promotional materials, studies, reports, correspondence and other similar documents and records;

(o) any and all of Seller's suretyship rights and claims, including rights and claims for subrogation, contribution and exoneration, against Affiliates relating to or arising out of Seller's payment of any Affiliate's debts;

(p) all items to be removed from any of the Facilities that are described on Exhibit 7.24;

(q) any real property and, subject to Section 7.26, any and all USTs (other than the UST that constitutes a Sector Asset); and

(r) any other right, property or asset that is listed or described on attached Schedule 2.2(r).

For the avoidance of doubt, the Excluded Assets shall include all assets (tangible or intangible) primarily (i) used in, (ii) held for use in, (iii) or related to the Beall Bullet Division, the Tank and Trailer Division, or the Construction Division.

Section 2.3 Assumption of Liabilities.

(a) Assumed Liabilities. Buyer shall assume no Liability or obligation of Seller except the Liabilities and obligations set forth in this Section 2.3(a), and in any event, only to the extent such Liabilities and obligations first arise, are incurred or relate to time periods after Closing (the “**Assumed Liabilities**”), and which Buyer shall assume and pay, perform and discharge in accordance with their respective terms:

- (i) all Liabilities of Seller under the Assigned Contracts and the Assigned Leases first arising, incurred or relating to time periods after the Closing Date;
- (ii) in respect of each Assigned Contract and Assigned Lease for which all necessary consents of the Bankruptcy Court have been obtained, the obligation to pay Cure Costs;
- (iii) all Liabilities in respect of Permits and Licenses (other than any that is an Excluded Contract) including filing and other fees related thereto, first arising or relating to time periods after the Closing Date;
- (iv) all Liabilities for ordinary course of business warranty claims relating to service work performed by the Business prior to Closing, all of such claims asserted prior to Closing that have not been fully discharged being listed on attached Schedule 2.3(a)(iv);
- (v) all Liabilities of Seller under the Permitted Encumbrances relating to the Business first arising and relating to the period after the Closing Date;
- (vi) all real and personal property Taxes and assessments on the Purchased Assets that relate to any period (or portion thereof) beginning and ending after the Closing Date and the portion thereof that relates to the period after the Closing Date in the case of any real or personal property Taxes and assessments that straddle the Closing Date;
- (vii) all Liabilities arising as a result of the ownership, operation and use of the Purchased Assets by Buyer first arising after the Closing Date; and
- (viii) all other Liabilities set forth in attached Schedule 2.3(a)(viii).

(b) Retained Liabilities. Except as expressly set forth in Section 2.3(a), Buyer shall not assume or be liable for any Liabilities, Liens or other obligations of Seller or any of its Affiliates of any kind or nature, whether presently in existence or arising hereafter (other than the Assumed Liabilities), including the following (collectively, the “**Retained Liabilities**”):

- (i) any Liability of Seller, any of its Affiliates or any other Person, whether express or implied, liquidated, absolute, accrued, contingent or otherwise, or known or unknown, to the extent arising out of the operation or conduct

by Seller, any of its Affiliates or any other Person of any business other than the Business;

- (ii) any Liability in respect of any pending or threatened action arising out of, relating to or otherwise in respect of the operation of the Business or the Purchased Assets to the extent such action relates to such operation on or prior to the Closing Date;
- (iii) any Liability that relates to, or that arises out of, any Excluded Asset;
- (iv) any Liability for Taxes, whether or not accrued, assessed or currently due and payable, of Seller or any other Person relating to the operation or ownership of the Business or the Purchased Assets during any Pre-Closing Period, except for Taxes relating to post-Closing periods in the case of real and personal property Taxes that straddle the Closing Date;
- (v) all Liabilities relating to, arising from or incurred in connection with any collective bargaining agreement;
- (vi) all Liabilities relating to, arising from or incurred in connection with any intercompany obligations, agreements or arrangements;
- (vii) any Liabilities related to the operation or use of any of the Facilities arising or incurred during any period before the Closing Date;
- (viii) all Liabilities relating to, arising from or incurred in connection with any Employee Plan;
- (ix) all Liabilities relating to, arising from, or incurred in connection with the provision of notices, election periods, and benefits pursuant to Section 4980B of the Code or Part 6 of Subtitle B of Title 1 of ERISA; and
- (x) any Environmental Liability arising out of or relating to (A) the ownership or operation by any Person at any time on or prior to the Closing Date of any of the Purchased Assets or the Excluded Assets (including any Purchased Assets and Excluded Assets that are, have ever been or were ever suspected to be present at the Billings Site), or (B) any bodily injury (including illness, disability and death, regardless of when any bodily injury occurred, was incurred or manifested itself), personal injury, property damage (including trespass, nuisance, wrongful eviction and deprivation of the use of real property) or other damage of or to any Person or any of the Purchased Assets or Excluded Assets in any way arising from or allegedly arising from any hazardous activity conducted by any Person with respect to any of the Purchased Assets or the Excluded Assets, that was present or suspected to be present on or before the Closing Date on or at any of the Facilities, including the Billings Site (or present or suspected to be present on any other property, if such Hazardous Material emanated or allegedly emanated from any property

and was present or suspected to be present on or at any of the Facilities, including the Billings Site, on or prior to the Closing Date), or was released or allegedly released by any Person on, at or about any of the Purchased Assets or the Excluded Assets at any time on or prior to the Closing Date.

For the avoidance of doubt, the Retained Liabilities shall include all Liabilities resulting from or relating to the operation of the Beall Bullet Division, the Tank and Trailer Division, or the Construction Division.

ARTICLE 3 PURCHASE PRICE AND PAYMENT

Section 3.1 Purchase Price. The purchase price for the Purchased Assets (the “**Purchase Price**”) shall be an amount equal to \$4,250,000 minus the Accounts Receivable Adjustment.

Section 3.2 Payment of Purchase Price. Buyer shall pay the Purchase Price as follows:

- (a) \$300,000 to Seller, which was delivered on December 3, 2012 (the “**Deposit**”);
- (b) payment of the Cure Costs to the applicable counterparties of the applicable Assigned Contracts; and
- (c) the sum of (i) the Purchase Price, less (ii) the Deposit, less (iii) the Cure Costs, less (iv) the Punch List Holdback, if any, less (v) the Sector Liens Holdback, if any, less (vi) the St. Johns Liens Holdback, if any, to Seller by wire transfer of immediately available funds.

Section 3.3 Allocation. Within 60 days after the Closing Date, Buyer shall prepare and deliver to Seller an allocation schedule allocating the Purchase Price and the Assumed Liabilities (to the extent required by the Code) among the Purchased Assets, the Sector Assets, and the St. Johns Assets, in accordance with the relative fair market value of the Purchased Assets at that time, to the extent relevant, and in a manner consistent with Section 1060 of the Code and the regulations promulgated thereunder (the “**Allocation**”). Seller shall have ten days after receipt of the Allocation to provide Buyer with written notice of Seller’s objection to the Allocation. If Seller does not provide written notice of its objection within such ten-day period, the Allocation shall become final (the “**Final Purchase Price Allocation**”). If Seller provides written notice of its objection to the Allocation within such ten-day period, Buyer and Seller shall negotiate in good faith to agree upon a revised allocation, and any such agreed upon allocation shall become the Final Purchase Price Allocation. If Buyer and Seller cannot agree upon a revised allocation within 20 days following Seller’s written notice of its objection to the Allocation, then the matters in dispute shall be submitted to an independent firm of certified public accountants mutually agreeable to Buyer and Seller (the “**Neutral Accountant**”), and the Neutral Accountant’s decision on such disputed matters, together with any agreed upon matters, shall constitute the Final Purchase Price Allocation. Buyer and Seller shall use their commercially reasonable efforts to cause the Neutral Accountant to make its determination as promptly as possible and in any event within 30 days after the Neutral Accountant has been

retained, including by promptly complying with all reasonable requests for information, books, records and similar items (except to the extent privileged). The cost and expense of the Neutral Accountant for purposes of the foregoing dispute resolution shall be borne 50% by Buyer and 50% by Seller. The Final Purchase Price Allocation shall be binding on Buyer and Seller. Subject to the foregoing provisions of this Section 3.3, after the Closing, the parties shall make consistent use of the Final Purchase Price Allocation for all Tax purposes and in all filings, declarations and reports with the IRS in respect thereof, including the reports required to be filed under Section 1060 of the Code. Seller and Buyer agree to cooperate with each other in preparing IRS Form 8594, and to furnish the other with a copy of such form prepared in draft form within a reasonable period before its filing due date. If such allocation is disputed by any Governmental Body, the party receiving the notice of such dispute will promptly notify the other party and the parties will use their respective commercially reasonable efforts to sustain the Final Purchase Price Allocation. The parties will share information and cooperate to the extent reasonably necessary to permit the Contemplated Transactions to be properly, timely and consistently reported.

ARTICLE 4 CLOSING

Section 4.1 Closing Date. The purchase and sale of the Purchased Assets (the “**Closing**”) will take place at Seller’s offices in Portland, Oregon, or such other place mutually agreeable to the parties, effective as of the close of business (Pacific time) on any Business Day on or after February 1, 2013 (but no later than February 28, 2013) designated by Buyer in writing upon three Business Days’ advanced notice or such other date mutually agreeable to the parties (the “**Closing Date**”).

Section 4.2 Closing Obligations.

(a) Seller Deliveries. In addition to any other documents to be delivered under other provisions of this Agreement, at the Closing, Seller shall deliver (or cause to be delivered) to Buyer:

- (i) a true copy of the Transaction Approval Order as entered by the Bankruptcy Court;
- (ii) subject to Section 7.9, the Bill of Sale and such certificates of title (including for the vehicles listed on attached Exhibit 2.1(a)), registrations, and other instruments, in form and substance and in registrable or recordation form where applicable, reasonably satisfactory to Buyer, as may be reasonably requested by Buyer to effect the transfer of the Purchased Assets to Buyer, free and clear of all pledges, liens (as that term is defined in Section 101(37) of the Bankruptcy Code), liabilities, encumbrances, rights, remedies, restrictions, claims (as that term is defined in Section 101(5) of the Bankruptcy Code) and all other similar interests of any kind or nature whatsoever (other than Permitted Encumbrances), or to register or record or evidence such transfer on the public records, in each case duly executed by Seller;

- (iii) duly executed counterparts of each Ancillary Agreement to which Seller is a party;
- (iv) a certificate dated as of the Closing Date of non-foreign status of Seller that complies with Section 1445, duly executed by Seller;
- (v) duly executed counterpart of an Assignment and Assumption Agreement, effecting the assignment to Buyer from Seller of all Assigned Contracts, the form of which is attached as Exhibit 4.2(a)(v) (the “**Assignment and Assumption Agreement**”) and any other appropriate documentation required to effect the assignment to Buyer of all Assigned Contracts;
- (vi) evidence reasonably satisfactory to Buyer that general liability/product liability and umbrella insurance policies covering Seller and its operation of the Business for any and all claims relating to occurrences on or before the Closing Date are in effect as of the Closing Date and will continue after the Closing to cover all claims asserted before, on or after the Closing Date through at least October 31, 2013;
- (vii) to the extent applicable, amendments to the applicable Assigned Leases, in each case duly executed by each of Diamond Beall, Sector and St. Johns;
- (viii) copy of the Bill of Sale, duly executed by Sector, in substantially the form of attached Section 4.2(a)(viii) (the “**Sector Bill of Sale**”), and all related certificates of title, registrations, and such other instruments, in form and substance and in registrable or recordation form where applicable, reasonably satisfactory to Buyer, as may be reasonably requested by Buyer to effect the transfer of the assets owned by Sector primarily related to, used primarily in connection with, or primarily held for use in the Business (collectively, the “**Sector Assets**”) to Seller, free and clear of all pledges, liens, liabilities, encumbrances, rights, remedies, restrictions, claims and all other similar interests of any kind or nature whatsoever (other than Permitted Encumbrances), or to register or record or evidence such transfer on the public records, in each case duly executed by Sector; and
- (ix) copy of the Bill of Sale, duly executed by St. Johns, in substantially the form of attached Section 4.2(a)(ix) (the “**St. Johns Bill of Sale**”), and all related certificates of title, registrations, and such other instruments, in form and substance and in registrable or recordation form where applicable, reasonably satisfactory to Buyer, as may be reasonably requested by Buyer to effect the transfer of the assets owned by St. Johns primarily related to, used primarily in connection with, or primarily held for use in the Business (collectively, the “**St. Johns Assets**”) to Seller, free and clear of all pledges, liens, liabilities, encumbrances, rights, remedies, restrictions, claims and all other similar interests of any kind or nature whatsoever (other than Permitted Encumbrances), or to register or record

or evidence such transfer on the public records, in each case duly executed by St. Johns.

(b) Buyer Deliveries. In addition to any other documents to be delivered under other provisions of this Agreement, at the Closing, Buyer shall deliver:

(i) to Seller:

- (A) the Purchase Price, less (1) the Deposit, less (2) the Cure Costs, less (3) the Punch List Holdback, if any, less (4) the Sector Liens Holdback, if any, less (5) the St. Johns Liens Holdback, if any;
- (B) duly executed counterparts of the Bill of Sale and such other instruments, in form and substance reasonably satisfactory to Seller, as may be reasonably requested by Seller to effect the assumption by Buyer of the Assumed Liabilities and to evidence such transfer on the public records;
- (C) duly executed counterpart of the Assignment and Assumption Agreement;
- (D) duly executed counterparts of each Ancillary Agreement to which Buyer is a party; and

(ii) to the applicable counterparties of the applicable Assigned Contracts, the amount of the Cure Costs.

ARTICLE 5 REPRESENTATIONS AND WARRANTIES OF SELLER

Seller represents and warrants to Buyer as follows, all of which representations and warranties shall expire at Closing:

Section 5.1 Authority. Seller is a corporation duly organized and validly existing under the laws of Oregon. Seller, subject to Bankruptcy Court approval, has full corporate power and authority to execute and deliver this Agreement and the Ancillary Agreements to which it is a party and to consummate the Contemplated Transactions. This Agreement has been, and the Ancillary Agreements to which Seller is a party will be, duly executed and delivered by Seller, subject to entry by the Bankruptcy Court of the Transaction Approval Order (as defined below), and shall constitute the valid and binding agreement of Seller, enforceable in accordance with their respective terms.

Section 5.2 No Conflict. Except as set forth on attached Schedule 5.2, and subject to the entry of the Transaction Approval Order, the execution, delivery and performance by Seller of this Agreement and the consummation of the Contemplated Transactions do not and will not (a) violate any of Seller's articles of incorporation, bylaws or other organizational documents, (b) materially violate any Legal Requirement or Order applicable to Seller, (c) constitute a default under or give rise to any right of termination, cancellation or acceleration of any right or

obligation or to a loss of any benefit relating to any Purchased Assets owned by Seller to which Seller is entitled under any provision of any agreement or other instrument binding upon Seller except for breaches and defaults referred to in Section 365(b)(2) of the Bankruptcy Code, or (d) result in the creation or imposition of any Lien on any Purchased Assets, except for Liens to be released at or prior to or in connection with Closing and Permitted Encumbrances

Section 5.3 Brokers or Finders. Neither Seller nor any of its representatives have incurred any obligation or Liability, contingent or otherwise, for brokerage or finders' fees or agents' commissions or other similar payment in connection with the Contemplated Transactions.

Section 5.4 Contracts Necessary to the Business. Schedule 5.4 sets forth a true and complete list of all Contracts that are material to the conduct of the Business as conducted as of the Effective Date. Seller has made available to Buyer complete copies of all documents referred to on Schedule 5.4.

Section 5.5 No Successor Clause. None of Seller's collective bargaining agreements or any similar agreements contain provisions or clauses that would have the effect of deeming Buyer a successor of Seller.

Section 5.6 Regulatory Matters; Permits.

(a) All of the material permits that are necessary for the operation of the Business as conducted as of the Effective Date and as of the Closing Date and the ownership of the Purchased Assets are held by Seller in full force and effect (collectively, the "**Material Permits**"). Schedule 5.6(a) sets forth a true, complete and correct list of all Material Permits held by the Seller as of the Effective Date.

(b) As of the Effective Date and as of the Closing Date, Seller is in material compliance with its obligations under each of the Material Permits and the rules and regulations of the Governmental Body issuing such Material Permits, and to Seller's knowledge no condition exists that without notice or lapse of time or both that would constitute a material default under, or a violation of, any Material Permit.

Section 5.7 Title to the Purchased Assets. Seller has, and upon delivery to Buyer on the Closing Date of the instruments of transfer contemplated by Section 4.2(a), and subject to the terms of the Transaction Approval Order, will thereby transfer to Buyer good and valid title to, or, in the case of property licensed or leased by Seller, a legal, valid and enforceable licensed interest or a valid and subsisting leasehold interest in or right to use all of, the Purchased Assets, free and clear of all pledges, liens (as that term is defined in Section 101(37) of the Bankruptcy Code), liabilities, encumbrances, rights, remedies, restrictions, claims (as that term is defined in Section 101(5) of the Bankruptcy Code) and all other similar interests of any kind or nature whatsoever, except for the Assumed Liabilities and Permitted Encumbrances. Except for the Sector Assets and the St. Johns Assets to be transferred to Buyer at Closing by Sector and St. Johns free and clear of all Liens other than Permitted Encumbrances, respectively, pursuant to the Sector Bill of Sale and the St. Johns Bill of Sale, respectively, the Purchased Assets include

all of the material assets, material properties, material rights or material interests of any kind or nature that Seller has been using, holding or operating in the Business as of the Effective Date.

Section 5.8 Existing Conditions. As of the Effective Date, Seller has no knowledge that any customer of the Business intends to terminate or curtail its relationship with the Business (including as a result of the Contemplated Transactions) which would individually or in the aggregate have a material adverse effect on the Business. As of the Effective Date, to Seller's knowledge, there is no material pending or threatened litigation, claim or proceeding (other than the Bankruptcy Case) related to the Business which, if adversely determined, could reasonably be expected to have a material adverse effect on the Business or prevent the Contemplated Transactions.

Section 5.9 Billings Site Superfund Site.

(a) The Billings Site is not part of the Lockwood Solvent Ground Water Plume Superfund Site (EPA ID. MT0007623052) (the "**Lockwood Solvent Site**").

(b) To Seller's knowledge, no Liabilities associated with the Lockwood Solvent Site have in the past or will in any way in the future affect the Business or the Billings Site.

(c) No Governmental Body has ever alleged or provided any other written or oral notification to Seller that the Billings Site or the Business is or may be responsible for, or has any Liability associated with, any conditions related in whole or in part to the Lockwood Solvent Site.

Section 5.10 Commerce City Site Superfund Site.

(a) The Commerce City Site is not part of the Chemical Sales Company Superfund Site (EPA ID: 1009966399) (the "**Commerce City Superfund Site**").

(b) To Seller's knowledge, no Liabilities associated with the Commerce City Superfund Site have in the past or will in any way in the future affect the Business or the Commerce City Site.

(c) No Governmental Body has ever alleged or provided any other written or oral notification to Seller that the Commerce City Site or the Business is or may be responsible for, or has any Liability associated with, any conditions related in whole or in part to the Commerce City Superfund Site.

Section 5.11 Absence of Certain Changes, Events and Conditions. Except as set forth on attached Schedule 5.11, at all times during the period commencing on the date on which the Bankruptcy Case was commenced (the "**Petition Date**") and ending on the Effective Date, Seller has operated the Business in the ordinary course of business, consistent with past practices and as a going concern. Without limiting the generality of the foregoing, except as set forth on attached Schedule 5.11, at all times during the period commencing on the Petition Date and ending on the Closing Date, Seller: (a) has operated the Business as a going concern; (b) has not terminated the employment of any employee associated with the Business; (c) no such employees have terminated their own employment with Seller; (d) has and will have sufficient

working capital, funding or access thereto necessary to operate the Business from the Effective Date through February 28, 2013 in a manner consistent with Section 5.11(a), (b) and (c); and (e) has and will have sufficient working capital, funding or access thereto and sufficient resources to satisfy its obligations under this Agreement and the Ancillary Agreements from and after the Effective Date. If at any time prior to Closing this representation becomes untrue, then Seller will immediately notify Buyer in writing thereof and provide a description of the facts and circumstances that make or are reasonably likely to make this representation untrue.

Section 5.12 Effectiveness of Permits and Licenses. Seller has taken and completed or will take and complete all actions necessary or advisable to be in compliance with, and to maintain in full force and effect, all Permits and Licenses identified on Schedule 5.12 through March 31, 2013.

ARTICLE 6 REPRESENTATIONS AND WARRANTIES OF BUYER

Buyer represents and warrants to Seller as follows:

Section 6.1 Organization and Good Standing. Buyer is a limited partnership duly organized, validly existing and in good standing under the laws of the State of Texas, with full limited partnership power and authority to conduct its business as it is now conducted.

Section 6.2 Authority; No-Conflict.

(a) Buyer has full limited partnership power and authority to execute and deliver this Agreement and the Ancillary Agreements to which it is a party and to consummate the Contemplated Transactions. This Agreement has been, and the Ancillary Agreements to which Buyer is a party will be, duly executed and delivered by Buyer and constitute the valid and binding agreement of Buyer, enforceable in accordance with their respective terms.

(b) Neither the execution and delivery of this Agreement or any of the Ancillary Agreements by Buyer, nor the consummation or performance of any of the Contemplated Transactions by Buyer, will give any Person the right to prevent, delay or otherwise interfere with any of the Contemplated Transactions pursuant to: (i) any provision of Buyer's certificate of limited partnership, limited partnership agreement or similar organizational documents; (ii) any resolution adopted by the general partner of Buyer; (iii) any Legal Requirement or Order to which Buyer may be subject or (iv) any Contract to which Buyer is a party or by which Buyer may be bound. Buyer is not and will not be required to obtain any consent from any Person or Governmental Body in connection with the execution and delivery of this Agreement or the consummation or performance of any of the Contemplated Transactions.

Section 6.3 Financing. Buyer has sufficient immediately available funds to pay at the Closing, in cash, the Purchase Price and all other amounts payable pursuant to this Agreement and the Ancillary Agreements or otherwise necessary to consummate the Contemplated Transactions. Upon the consummation of the Contemplated Transactions, Buyer will not: (a) be insolvent; (b) be left with unreasonably small capital and (c) have incurred debts beyond its ability to pay such debts as they mature.

Section 6.4 Brokers or Finders. Neither Buyer nor any of its representatives have incurred any obligation or Liability, contingent or otherwise, for brokerage or finders' fees or agents' commissions or other similar payment in connection with the Contemplated Transactions.

Section 6.5 No Proceedings. There is no pending or threatened Proceeding by or against Buyer or any Affiliate of Buyer that could prevent or delay the Contemplated Transactions.

Section 6.6 Independent Investigation. Buyer acknowledges and agrees that: (a) in making its decision to enter into this Agreement and the other documents referred to herein and to consummate the Contemplated Transactions, Buyer has relied on the express representations and warranties of Seller set forth in Article 5; (b) neither Seller nor any other Person has made any representation or warranty as to Seller, the Purchased Assets, the Business or this Agreement, except as expressly set forth in Article 5; (c) Buyer has conducted its own independent investigation, review and analysis of the business, operations, assets, liabilities, results of operations, financial condition, software, technology and prospects of the Business and the Purchased Assets, which investigation, review and analysis was done by Buyer and its representatives; (d) Buyer and its representatives have been provided reasonable access to the personnel, properties, premises and records of the Business and the Purchased Assets for such purposes; (e) none of Seller, its Affiliates or any of its or their respective officers, directors, employees, managers, shareholders, members or agents make or have made any representation or warranty, express or implied, at law or in equity, with respect to the Purchased Assets or the Business, including as to (i) merchantability or fitness for any particular use or purpose, (ii) the operation of the Business by Buyer after Closing in any manner or (iii) the probable success or profitability of the Business after Closing; and (f) none of Seller, its Affiliates or any of its or their respective officers, directors, employees, managers, shareholders, members or agents will have or be subject to any Liability or indemnification obligation to Buyer or to any other Person resulting from the distribution to Buyer or its representative of, or Buyer's or its representatives' use of, any information relating to the Business or the Purchased Assets, including any information, documents or material made available to Buyer or its representatives, whether orally or in writing, in certain "data rooms" (electronic and physical), management presentations, responses to questions submitted by or on behalf of Buyer or its representatives or in any other form in expectation of the Contemplated Transactions.

Section 6.7 "AS IS" Transaction. Buyer hereby acknowledges and agrees that, except as otherwise expressly provided in this Agreement, Seller makes no representations or warranties whatsoever, express or implied, with respect any matter relating to the Business or the Purchased Assets, including income to be derived or expenses incurred in connection with the Business or the Purchased Assets, the physical condition of any tangible, intangible or real property comprising a part of the Purchased Assets or which is the subject of any Assigned Contracts assumed by Buyer at the Closing Date, the environmental condition other matter relating the physical condition of any real property or improvements which are the subject of any Assigned Contract to be assumed by Buyer at the Closing Date, the zoning of any such real property or improvements, the value or transferability of the Purchased Assets (or any portion thereof), the terms, amount, validity or enforceability of any Assumed Liabilities, or the merchantability or fitness of the Purchased Assets. Without limiting the foregoing, Seller hereby

disclaims any warranty (express or implied) of merchantability or fitness for any particular purpose as to any of the Purchased Assets (or any portion thereof). If Closing occurs, Buyer further acknowledges that Buyer will accept the Purchased Assets at the Closing Date “As Is, “Where Is” and “With All Faults,” subject to the provisions of this Agreement and the Transaction Approval Order providing that the sale of the Purchased Assets is free and clear of all Liens except for the Permitted Encumbrances.

ARTICLE 7 OTHER AGREEMENTS

Section 7.1 Bankruptcy Court Approval.

(a) Seller shall use its commercially reasonable efforts to ensure that the final Transaction Approval Order provides for all necessary and customary findings and holdings, including: (a) time is of the essence and a prompt closing is necessary to preserve the value of the Purchased Assets and (b) the 14 day automatic stays under Bankruptcy Rules 6004(h) and 6006(d) are waived for cause.

(b) Buyer shall reasonably but promptly cooperate with Seller in providing any information and evidence that may be reasonably required to demonstrate to the Bankruptcy Court’s satisfaction: (i) Buyer’s good faith under Section 363(m) of the Bankruptcy Code such that the reversal or modification on appeal of the Transaction Approval Order shall not affect the validity of the sale of the Purchased Assets as contemplated hereunder; (ii) the sale Purchase Price was not controlled by an agreement among potential bidders and (iii) adequate assurance of future performance of all Assigned Contracts to the extent required pursuant to Section 365(f)(2)(B) of the Bankruptcy Code.

(c) From and after the Effective Date and through the Closing Date, Seller will attempt in good faith to provide prior to the filing of any papers or pleadings by Seller in the Bankruptcy Case that relate, in whole or in part, to the Contemplated Transactions, the Purchased Assets or Buyer, a copy of such papers or pleadings.

(d) Seller shall file and serve a notice, in the form approved by the Bankruptcy Court, of the Contemplated Transaction to all Persons that Buyer reasonably requests to be served such notice.

(e) Seller shall file and serve a notice, in substantially the form of the Notice of Filing Cure Schedule (Docket No. 159) filed with the Bankruptcy Court in connection with the Bankruptcy case, identifying, among other things, the Cure Costs payable to all Persons that Buyer reasonably requests to be served such notice.

Section 7.2 Assumption of Assigned Contracts.

(a) At any time and from time to time on or before the Closing Date, Buyer may, by written notice to Seller and the applicable counterparty, elect to exclude any one or more of the Assigned Contracts, Assigned Leases and Permits and Licenses, from the Contemplated Transactions. Any Assigned Contract, Assigned Lease or Permit and License identified in such a notice (each, an “**Excluded Contract**”) shall no longer be an Assigned Contract, Assigned Lease

or a Permit and License to be assigned to Buyer under this Agreement. There shall be no adjustment to the Purchase Price as a result of Buyer's election to exclude any one or more of the Assigned Contracts, Assigned Leases or Permits and Licenses from the Contemplated Transactions pursuant to this Section 7.2(a) except that Seller shall not be required to make any payments for Cure Costs or any other amounts for any such Excluded Contracts.

(b) At any time and from time to time on or before the Closing Date, Buyer may, by written notice to Seller and the applicable counterparty, elect to include any one or more additional Contracts or Permits and Licenses, related primarily to the Business that is not an Excluded Asset under Section 2.2(j), in the Contemplated Transactions. Any Contract or Permit and License identified in such a notice (each, an "**Included Contract**") shall be an Assigned Contract or a Permit and License to be assigned to Buyer under this Agreement. There shall be no adjustment to the Purchase Price as a result of Buyer's election to include any one or more additional Contracts or Permits and Licenses in the Contemplated Transactions pursuant to this Section 7.2(b) except any payments for Cure Costs for any such Included Contracts shall be taken into account in calculating aggregate Cure Costs with respect to the Assigned Contracts; provided, that in no event will such additional Cure Costs related to Included Contracts exceed the aggregate of \$10,000.

(c) At the time of Closing, and subject to the approval of the Bankruptcy Court pursuant to the Transaction Approval Order, Seller shall assign to Buyer and Buyer shall assume all Assigned Contracts and Assigned Leases pursuant to the Transaction Approval Order.

(d) Seller shall deliver to Buyer true and complete copies of the Assigned Contracts and Assigned Leases (including all amendments thereto and assignments thereof) in Seller's possession prior to the Closing. Notwithstanding any provision in this Agreement to the contrary, from and after the date hereof through the Closing Date, Seller will not reject, repudiate or disclaim, without prior consent of Buyer, any Assigned Contract or Assigned Lease.

Section 7.3 Damage or Destruction. Until the Closing, the Purchased Assets shall remain at the risk of Seller. In the event of any material damage to or destruction of the Purchased Asset (other than normal wear and tear) after the date hereof and prior to the Closing (in any such case, a "**Loss**"), Seller shall give notice thereof to Buyer. If any such Loss is covered by policies of insurance, all right and claim of Seller to any proceeds of insurance for such Loss shall be assigned and (if previously received by Seller and not used prior to the Closing Date to repair any damage or destruction) paid to Buyer at Closing, and Buyer shall complete the Contemplated Transactions as provided in this Agreement without any reduction in the Purchase Price with respect to such Loss.

Section 7.4 Confidentiality. The terms of the Beall Corporation Confidentiality Agreement, dated as of September 27, 2012 (the "**Confidentiality Agreement**"), by and between Seller and Polar Corporation, a Minnesota corporation, are hereby incorporated herein by reference, and shall continue in full force and effect until the Closing, at which time the confidentiality provisions under the Confidentiality Agreement shall terminate; provided, however, that such obligations shall terminate only in respect of that portion of the Confidential Information (as defined in the Confidentiality Agreement) primarily related to, used primarily in connection with, or primarily held for use in the Business; provided, further, that notwithstanding

anything herein or in the Confidentiality Agreement to the contrary, Seller shall not be required to maintain the name of Buyer or this Agreement or any Ancillary Agreement as confidential. If this Agreement is, for any reason, terminated prior to the Closing, the Confidentiality Agreement shall nonetheless continue in full force and effect.

Section 7.5 Permits and Licenses. Commencing on the Effective Date, the parties, cooperating in good faith, shall use commercially reasonable effort to take such steps, including the filing of any required applications with Governmental Bodies, as may be necessary (a) to effect the transfer of the Permits and Licenses to Buyer on or as soon as practicable after the Closing Date, to the extent such transfer is permissible under applicable Legal Requirement and (b) to enable Buyer to obtain, on or as soon as practicable after the Closing Date, any additional licenses, permits, approvals, consents, certificates, registrations, and authorizations (whether governmental, regulatory, or otherwise) as may be necessary for the lawful operation of the Business from and after the Closing Date (the actions described in the foregoing clauses (a) and (b) being referred to herein as the “**Permitting Process**”). Any filing or other fees and other out-of-pocket expenses associated with the Permitting Process shall be paid by Buyer. Buyer acknowledges that it may not be possible to complete the Permitting Process prior to the Closing Date and agrees that completion of the Permitting Process prior to the Closing Date shall not be a condition to its obligation to proceed with this transaction as provided in this Agreement.

Section 7.6 Bulk Transfer Legal Requirements. Buyer hereby waives compliance by Seller with any applicable bulk sale or bulk transfer laws of any jurisdiction in connection with the sale of the Purchased Assets to Buyer.

Section 7.7 Further Action. The parties shall use all commercially reasonable efforts to take, or cause to be taken, all appropriate action, to do or cause to be done all things necessary, proper or advisable under applicable Legal Requirement, and to execute and deliver such documents and other papers, as may be required to carry out the provisions of this Agreement and consummate and make effective the Contemplated Transactions.

Section 7.8 Tax Cooperation and Exchange of Information. The parties will provide each other with such cooperation and information as may be reasonably requested in filing any Tax Return, amended Tax Return or claim for refund, determining any Liability for Taxes or a right to a refund of Taxes or participating in or conducting any audit or other proceeding in respect of Taxes relating to the Purchased Assets or the Business. Such cooperation and information shall include providing copies of relevant Tax Returns or portions thereof, together with accompanying schedules and related work papers and documents relating to rulings or other determinations by taxing authorities. Each of the parties will make themselves (and their respective employees) available, during normal business hours and on a mutually convenient basis, to provide explanations of any documents or information provided under this Section 7.8.

Section 7.9 Conveyance Taxes. In the event that any Conveyance Taxes (as may be reduced or eliminated pursuant to Section 1146 of the Bankruptcy Code or the Transaction Approval Order entered by the Bankruptcy Court) are assessed on the transfer of the Purchased Assets to Buyer, Seller shall pay such Conveyance Taxes. Buyer shall cooperate with Seller to complete and file all returns associated therewith.

Section 7.10 Proration of Taxes and Certain Charges.

(a) All Property Taxes or similar ad valorem obligations levied with respect to the Purchased Assets for any taxable period that includes the day before the Closing Date and ends after the Closing Date, whether imposed or assessed before or after the Closing Date, shall be prorated between Seller and Buyer as of 11:59 p.m. Portland, Oregon time on the Closing Date, if known at that time (using the same methodology set forth in the definition of Excluded Taxes). If any Taxes subject to proration are paid by Buyer, on the one hand, or Seller, on the other hand, the proportionate amount of such Taxes paid (or in the event a refund of any portion of such Taxes previously paid is received, such refund) shall be paid promptly by (or to) the other after the payment of such Taxes (or promptly following the receipt of any such refund).

(b) Except as otherwise provided in this Agreement, all installments of special assessments or other charges on or with respect to the Purchased Assets payable by Seller for any period in which the Closing Date shall occur, including base rent, common area maintenance, royalties, all municipal, utility or authority charges for water, sewer, electric or gas charges, garbage or waste removal, cost of fuel, fees and charges under Permits and Licenses and other charges commonly apportioned on the sale of real property and interests therein in the applicable jurisdiction, shall be apportioned as of the Closing, and each party shall pay its proportionate share promptly upon the receipt of any bill, statement or other charge with respect thereto. If such charges or rates are assessed either based upon time or for a specified period, such charges or rates shall be prorated as of 11:59 p.m. Portland, Oregon time on the Closing Date. If such charges or rates are assessed based upon usage of utility or similar services, such charges shall be prorated based upon meter readings taken on the Closing Date.

(c) All refunds, reimbursements, installments of base rent, additional rent, license fees or other use related revenue receivable by any part to the extent attributable to the operation of the Business for any period in which the Closing shall occur shall be prorated so that Seller shall be entitled to that portion of any such installment applicable to the period up to but not including the Closing Date and Buyer shall be entitled to that portion of any such installment applicable to any period from and after the Closing Date, and if Seller or Buyer, as the case may be, shall receive any such payments after the Closing Date, they shall promptly remit to such other party their share of such payments.

(d) The prorations pursuant to this Section 7.10 may be calculated after the Closing Date, as each item to be prorated (including any such Tax, obligation, assessment, charge, refund, reimbursement, rent installment, fee or revenue) accrues or comes due, provided that, in any event, any such proration shall be calculated not later than 30 days after the party requesting proration of any item obtains the information required to calculate such proration of such item.

(e) Notwithstanding any contrary provision of this Agreement, all Property Taxes that relate to the period prior the Closing Date and are due and payable as of the Closing shall be paid, including interest and late fees if applicable, to the applicable taxing authorities through escrow at Closing.

Section 7.11 Personal Information. In respect of any Personal Information contained in the books and records of Seller that Buyer has had access to or acquire at Closing, Buyer will,

before the Closing, use the Personal Information solely for purposes relating to the Contemplated Transactions and, if the Closing does not occur, return the Personal Information to Seller.

Section 7.12 Vehicle Registration. Effective upon Closing, Seller and Buyer shall arrange for the transfer of the registration of all registered trucks, cars, other vehicles and rolling stock included in the Purchased Assets into Buyer's name. Buyer shall not use such trucks, cars, other vehicles or rolling stock until such registrations have been so transferred and reasonable evidence of liability insurance has been provided by Buyer to Seller.

Section 7.13 No Liability of Directors, Officers, etc. Buyer hereby waives any right to, and agrees not to pursue, any recourse against any of Seller's or its Affiliates' respective officers, directors, shareholders, trustees, professionals, insurers, or agents with respect to the purchase and sale of the Purchased Assets, the assumption of the Assumed Liabilities or any other matter related in any way to the Contemplated Transactions; provided, however, the foregoing waiver shall not apply to claims arising out of the gross negligence or willful misconduct of any such Person.

Section 7.14 Remittance of Cash Received With Respect to Accounts Receivable. Seller shall promptly remit to Buyer all cash payments or other property, including any amounts payable as interest, it receives after Closing with respect to any Accounts Receivable and such other related items purchased by Buyer under this Agreement. Such remittances by Seller to Buyer shall be made via wire transfer, and any information that accompanies such remittances shall be delivered by Seller to Buyer via overnight delivery or electronically, in each case, two times per week for 30 days after the Closing and once per week thereafter. From and after the Closing, Buyer shall have the right and authority to collect for its own account all Accounts Receivable and other related items that are included in the Purchased Assets and to endorse with the name of Seller, as applicable, any checks or drafts received with respect to any Accounts Receivable or such other related items.

Section 7.15 Consents of Third Parties.

(a) Notwithstanding anything in this Agreement to the contrary, this Agreement shall not constitute an agreement to assign any Contract that would otherwise be an Assigned Contract if an attempted assumption and assignment thereof, without the consent of the counterparty to such Contract, would constitute a breach or other contravention of the rights of such counterparty under section 365(c) of the Bankruptcy Code. If any transfer or assignment by Seller requires the consent of a counterparty, then the Transaction Approval Order shall seek the conditional assumption and assignment of such Contract subject to such consent being obtained.

(b) If any such consent is not obtained prior to the Closing, Seller and Buyer shall cooperate (at their own expense) in any lawful and reasonable arrangement reasonably proposed by Seller under which Buyer shall obtain the economic claims, rights and benefits under the Contract with respect to which the consent has not been obtained in accordance with this Agreement. Such reasonable arrangement may include (i) the subcontracting, sublicensing or subleasing to Buyer of any and all rights of Seller against the other party to such third party agreement arising out of a breach or cancellation thereof by the other party, and (ii) the enforcement by Seller of such rights. The Purchase Price shall not be reduced or increased by

reason of the non-assignability or subcontracting of any Contract, provided that Buyer obtains the economic claims, rights and benefits of such non-assignable Contract pursuant to this Section 7.15(b). Notwithstanding anything in this Agreement to the contrary, Seller shall not be required to pay any consent fee, termination fee or other financial concession in connection with the transfer or assignment of any Contract.

Section 7.16 Conduct of Business. Except as necessary or advisable in connection with the sale of the Business consistent with this Agreement or as otherwise expressly permitted or required by the terms of this Agreement or the other Ancillary Agreements, at all times from the period commencing on the Effective Date and ending on the Closing Date, Seller shall conduct and operate the Business: (i) in the usual, regular or ordinary course in substantially the same manner as previously conducted prior to the Petition Date; (ii) as a going concern; and (iii) to the extent consistent therewith, subject to the Bankruptcy Case, use commercially reasonable efforts to keep intact the Business (including the Purchased Assets, the Sector Assets, and the St. Johns Assets) and preserve the relationships of the Business with employees, customers, suppliers, licensors, licensees, distributors and others with whom the Business deals on terms and conditions substantially similar to those existing as of the Petition Date to the end that the Business shall be unimpaired at the Closing.

Section 7.17 Access to Information Prior to Closing.

- (a) Seller shall afford to Buyer and its accountants, counsel and other representatives: (i) reasonable access, during normal business hours during the period prior to the Closing, to all the properties, books, Contracts, commitments, Tax Returns, corporate books and records, documents and other records of the Business or pertinent to the operation of the Business, including the materials referenced in Section 2.2(n) (collectively, “**Business Information**”), and during such period shall furnish promptly to Buyer any information concerning the Business as Buyer may reasonably request; provided, however, that Seller shall not be required to provide access to such Business Information where such disclosure would result in a waiver of the Party’s attorney client privilege; provided, further, that such access does not unreasonably disrupt the normal operations of Seller or the Business; (ii) access to and the ability to download data from Seller’s SAP system during the period prior to the Closing; and (iii) the cooperation of Seller and assistance with obtaining the cooperation of the respective purchasers of the assets of the Tank and Trailer Division and the Beall Bullet Division for the transition of the Business to Buyer.
- (b) During the period prior to the Closing, Seller shall not purposefully or willfully dispose of, destroy, eliminate, mark or modify in a manner that renders illegible, withhold, or make copies of any Business Information from Buyer or its accountants, counsel and other representatives. From and after the Closing Date, Seller shall not use any such Business Information except for the purposes of winding up Seller.

Section 7.18 Access to Information After Closing. Until completion of the winding up of Seller or at such other time agreed upon by Seller and Buyer in writing, Seller shall afford

to Buyer and its accountants, counsel and other representatives: (a) access to and the ability to download data from Seller's SAP system; and (b) access, whether electronically or in person, to copies of the Business Information. Upon completion of the winding up of Seller or at such other time agreed upon by Seller and Buyer in writing, Seller will use commercially reasonable efforts to segregate and deliver to Buyer the original Records that are primarily related to the Business or the Purchased Assets.

Section 7.19 Authorized Repair Shop Agreement. Seller shall cooperate with and provide reasonable assistance to Buyer in its negotiations for an authorized repair shop agreement with the purchaser of the assets of the Tank and Trailer Division.

Section 7.20 Efforts to Cause the Closing to Occur. Each of Seller and Buyer shall use its respective commercially reasonable efforts to take, or cause to be taken, all actions and to do, or cause to be done, all things necessary, proper or advisable to consummate and make effective the Contemplated Transactions, including to comply promptly with all legal requirements which may be imposed on it with respect to this Agreement and the Contemplated Transactions.

Section 7.21 Beall Trailers. Seller shall remove, or cause to be removed, all Beall Trailers from the Facilities no later than three Business Days after the Closing Date.

Section 7.22 Leases.

- (a) Seller shall cooperate with and provide reasonable assistance to Buyer in its negotiations, if any, for: (i) the establishment of new lease agreements or storage agreements (each a "**New Lease**") of the applicable existing lease agreements identified on attached Exhibit 7.22 (the "**Existing Leases**"), or (ii) modifications to the Existing Leases, in each case as requested by Buyer. Seller will cause any Existing Lease for which Buyer notifies Seller that Buyer has entered into a New Lease to be rejected under the Bankruptcy Code effective as of the Closing Date.
- (b) If Buyer desires to assume any Existing Lease, as may be modified by an agreement between Buyer and the applicable counterparty, Buyer shall, by written notice to Seller and the applicable counterparty, elect to include such Existing Lease in the Contemplated Transactions. Any Existing Lease identified in such a notice shall be an Assigned Lease to be assigned to Buyer, as may be modified pursuant to Section 7.22(a)(ii), under this Agreement. There shall be no adjustment to the Purchase Price as a result of Buyer's election to include any Existing Lease, as may be modified, in the Contemplated Transactions pursuant to this Section 7.22(b) except any payments for Cure Costs for any such Assigned Leases shall be taken into account in calculating aggregate Cure Costs with respect to the Assigned Leases. Notwithstanding anything to the contrary contained herein, if the Existing Lease governing the use and occupation of the Facility in Salt Lake City, Utah, is assumed by Buyer pursuant to this Section 7.22(b), such Existing Lease shall not be assumed and assigned by Seller pursuant to section 365 of the Bankruptcy Code; instead, such Existing Lease shall be assigned to Buyer from Seller pursuant to section 363 of the Bankruptcy Code.

- (c) Seller agrees that it shall reject under the Bankruptcy Code the Turlock Lease no earlier than four weeks after the Closing Date. During the four-week period from the Closing Date to the rejection of the Turlock Lease, Buyer and its designees shall be permitted reasonable access to such Facility to remove any Purchased Assets located at such Facility. Buyer agrees, upon the expiration of such four-week period, to pay to Seller a payment equal to the amount of four weeks' rent paid by Seller under the Turlock Lease.

Section 7.23 Billings Site Wastewater. At the sole cost and expense of Seller, Seller shall, prior to Closing, cause the complete disconnection of the Billings Site and the Facility located on the Billings Site from any septic system, cause any usage of any such septic system to cease entirely, provide Buyer with evidence reasonably satisfactory to Buyer thereof. Prior to Closing, Seller shall cause the Billings Site and such Facility to become equipped with fully functional access to the municipal sewer service so that the Billings Site and such Facility can be operated at the same capacity and manner as it has been operated prior to the Effective Date, and Seller shall provide Buyer with evidence reasonably satisfactory to Buyer thereof. In the event that Seller is unable to cause the Billings Site and such Facility to become equipped with access to the municipal sewer service prior to Closing, Seller shall, at Seller's sole cost and expense: (a) use its best efforts to cause the Billings Site and such Facility to become so equipped as soon as possible after the Closing, and (b) take all actions or inactions necessary, or cause Sector to take all actions or inactions necessary, to block any septic system from being used, including closing any restroom facilities, installing portable toilets equipped with holding tanks, and preventing the use of any other portion of the Billings Site and such Facility that results in the drainage or discharge of process or sanitary wastewater, and Seller shall provide Buyer with evidence reasonably satisfactory to Buyer thereof.

Section 7.24 Hazardous Materials. To the extent not removed prior to the Effective Date, Seller, at its sole cost and expense and prior to the Closing Date, shall remove, or shall cause to be removed, any and all materials and property listed on attached Exhibit 7.24 from the premises and real property of each of the Facilities identified on Exhibit 7.24 and deliver evidence reasonably satisfactory to Buyer that the removal of such materials and property has been completed. If the removal of such materials and property is not completed prior to the Closing Date, Seller shall, within 30 days after the Closing Date, deliver, upon completion of such obligations, evidence reasonably satisfactory to Buyer that the removal of such materials and property has been completed. If such evidence is received by Buyer within 30 days after the Closing Date, Buyer shall pay to Seller the Punch List Holdback by wire transfer of immediately available funds; otherwise, Buyer shall retain the Punch List Holdback and the Purchase Price shall be reduced by the amount of the Punch List Holdback.

Section 7.25 Transition Services Agreement. Seller shall have cooperated with and provided reasonable assistance to Buyer in its negotiations of an agreement, in substantially the form attached as Exhibit 7.25, among Buyer, Seller and the purchaser of the assets of the Tank and Trailer Division that relates to shared services, transition services and Intellectual Property Rights licenses (the "**Transition Services Agreement**").

Section 7.26 USTs. If, prior to the seven-month anniversary of the Closing Date, Buyer delivers written notice to Seller indicating that Buyer desires to acquire Seller's right, title,

and interest in and to one or more USTs, such USTs will automatically and without any further action be deemed to have been transferred and conveyed to Buyer as Purchased Assets effective as of the Closing Date notwithstanding the fact that such USTs were Excluded Assets when the Closing occurred. Without limiting the foregoing, to the extent practicable and reasonably requested by Buyer, Seller will execute and deliver to Buyer such documents and instruments as may be reasonably requested to evidence any such transfer and conveyance or termination.

Section 7.27 Lien Releases.

- (a) On or prior to the Closing Date, Seller, at its sole cost and expense, will provide Buyer with evidence, reasonably satisfactory to Buyer, to show that the Liens applicable to the Sector Assets and the St. Johns Assets set forth on Exhibit 7.27 hereto have been indefeasibly terminated and released.
- (b) If such evidence is not delivered to Buyer on or prior to the Closing Date, then Buyer agrees to provide such evidence to Buyer within 60 days after the Closing Date. Upon Buyer's receipt of such evidence with respect to the St. Johns Assets or the Sector Assets, as the case may be, within such 60 day period, Buyer will promptly pay to Seller an amount equal to the St. Johns Liens Holdback or the Sector Liens Holdback, as applicable. If Buyer does not receive such evidence within such 60 day period, Buyer will be entitled to retain the St. Johns Lien Holdback and Sector Liens Holdback, as applicable.

**ARTICLE 8
EMPLOYEE MATTERS**

Section 8.1 Employees.

- (a) Seller shall terminate the employment of all employees of the Business effective as of the close of business (local time) on the Closing Date.
- (b) Subject to Buyer's standard hiring practices and policies, Buyer may advertise, recruit and offer employment to such individuals as it determines in its sole discretion. This Section 8.1 does not constitute any commitment or understanding (expressed or implied) of any obligation on Buyer's part to: (i) offer employment to or to hire any of the employees of the Business or (ii) hire any such employees for a fixed term or duration or upon any terms or conditions other than those that Buyer establishes pursuant to individual offers of employment.
- (c) Buyer will have no responsibility for, and Seller will be solely responsible for any wages, compensation, bonuses, deferred compensation, overtime, profit sharing benefits, workers' compensation, sick pay, severance pay benefits and vacation and personal days accrued through and including the date the employment of any employee of the Business ceases. No such responsibility or obligation will constitute an Assumed Liability.

Section 8.2 Employee Benefits Claims. Seller will retain all liabilities under all Employee Plans. Buyer is not assuming, and will not have any responsibility for the continuation of, or any Liability under or in connection with any Employee Plans. Claims, if any, of employees of the Business and their eligible beneficiaries and dependents for medical, dental,

prescription drug, life insurance, disability and other welfare benefits that are incurred during Seller's period of operations before the Closing Date shall be the responsibility of Seller and the Employee Plans.

Section 8.3 COBRA Obligations. Notwithstanding anything to the contrary in this Agreement, Seller shall retain all Liabilities, and Buyer shall have no Liability, with respect to the provision of notices, election periods, and benefits pursuant to Section 4980B of the Code or Part 6 of Subtitle B of Title 1 of ERISA ("COBRA"), to any employee of the Business or any other former employees of Seller or other individuals associated with any employee of the Business or any other former employees of Seller with respect to qualifying events occurring on or before the Closing Date or in connection with the Contemplated Transactions.

Section 8.4 Collective Bargaining. Buyer is not obligated to assume any collective bargaining agreements under this Agreement. Seller will be solely liable for any termination notice severance or similar payment required to be made to any of its employees as a result of the Contemplated Transactions.

Section 8.5 Expenses.

(a) Seller will be responsible for all expenses, costs and other Liabilities incurred by Seller during its operation of the Business that are required to be paid in connection with the employment or termination of employment of any employee of the Business.

(b) Seller acknowledges and agrees that Seller maintains responsibility for paying and providing to the employees of the Business all wages, salaries and other incentives relating to the employees' terms and conditions of employment during Seller's period of operating the Business prior to the Closing Date.

**ARTICLE 9
CONDITIONS TO CLOSING**

Section 9.1 Conditions to Obligations of Seller. The obligations of Seller to consummate the Contemplated Transactions shall be subject to the fulfillment or written waiver by Seller, at or prior to the Closing, of each of the following conditions:

(a) No Governmental Body shall have enacted, issued, promulgated, enforced or entered any Legal Requirement or Order (whether temporary, preliminary or permanent) that has the effect of making the Contemplated Transactions illegal or otherwise restraining or prohibiting the consummation of the Contemplated Transactions.

(b) The Bankruptcy Court shall have entered the Transaction Approval Order and such Order shall be a Final Order.

(c) Buyer shall have duly executed and delivered to Seller each document, instrument and agreement required to be delivered under Section 4.2(b).

(d) All representations and warranties made by Buyer in this Agreement shall be true and correct in all material respects on and as of the Closing Date as if again made by Buyer on

and as of such date (or, if made as of a specific date, at and as of such date), except that those representations and warranties made by Buyer that contain materiality or other similar qualifiers shall be true and correct in all respects, and Seller shall have received a certificate dated as of the Closing Date and signed by an officer or other authorized representative of Buyer to such effect.

(e) Buyer shall have performed in all material respects all obligations required under this Agreement to be performed by it on or before the Closing Date (except with respect to the obligation to pay the Purchase Price in accordance with the terms of this Agreement, which obligation shall be performed in all respects as required under this Agreement), and Seller shall have received a certificate dated the Closing Date and signed by an officer or other authorized representative of Buyer to such effect.

Section 9.2 Conditions to Obligations of Buyer. The obligations of Buyer to consummate the Contemplated Transactions shall be subject to the fulfillment or written waiver by Buyer, at or prior to the Closing, of each of the following conditions:

(a) No Governmental Body shall have enacted, issued, promulgated, enforced or entered any Legal Requirement or Order (whether temporary, preliminary or permanent) that has the effect of making the Contemplated Transactions illegal or otherwise restraining or prohibiting the consummation of the Contemplated Transactions.

(b) The Bankruptcy Court shall have entered the Transaction Approval Order and such Order shall be a Final Order.

(c) Seller shall have duly executed and delivered to Buyer each document, instrument and agreement required to be delivered under Section 4.2(a).

(d) All representations and warranties made by Seller in this Agreement shall be true and correct in all material respects on and as of the Closing Date as if again made by Seller on and as of such date (or, if made as of a specific date, at and as of such date), except that those representations and warranties made by Seller that contain materiality or other similar qualifiers shall be true and correct in all respects, and Buyer shall have received a certificate dated as of the Closing Date and signed by an officer of Seller to such effect.

(e) Seller shall have performed in all material respects all obligations under this Agreement to be performed by it on or before the Closing Date, and Buyer shall have received a certificate dated the Closing Date and signed by an officer of Seller to such effect.

(f) The Transition Services Agreement, in form and substance reasonably satisfactory to Buyer shall have been duly executed and delivered by each of the purchaser of the Tank and Trailer Division and Seller.

(g) There shall have occurred no material adverse change in the Purchased Assets or the Business, taken as a whole, whether or not covered by policies of insurance, since the Effective Date.

(h) Seller shall have delivered to Buyer evidence reasonably acceptable to Buyer that all pledges, liens, liabilities, encumbrances, rights, remedies, restrictions, claims and all other

similar interests of any kind or nature whatsoever (other than Permitted Encumbrances) on any of the assets being sold, transferred and conveyed to Buyer by Sector or St. Johns have been released, discharged and terminated in full.

(i) Seller shall have delivered evidence reasonably satisfactory to Buyer demonstrating that Seller has complied with its pre-Closing obligations under Section 7.23.

(j) Seller shall have delivered to Buyer evidence reasonable satisfactory to Buyer that Seller has sufficient working capital, funding or access thereto and sufficient resources necessary to perform its obligations under and pursuant to the Transition Services Agreement for a period of 60 days following the Closing Date.

ARTICLE 10 GENERAL PROVISIONS

Section 10.1 Expenses. Except as otherwise provided in this Agreement, each party to this Agreement will bear its respective fees and expenses incurred in connection with the preparation, negotiation, execution and performance of this Agreement and the Contemplated Transactions, including all fees and expense of its representatives.

Section 10.2 Public Announcements. Neither party to this Agreement shall make, or cause to be made, any press release or public announcement in respect of this Agreement or the Contemplated Transactions, or otherwise communicate with any news media without the prior written consent of the other party (which such consent shall not be unreasonably withheld), except as otherwise required by Legal Requirement, applicable stock exchange regulations or in filings in the Bankruptcy Court or office of the United States trustee. The parties shall cooperate as to the timing and contents of any such press release, public announcement or communication.

Section 10.3 Notices. All notices, consents, waivers and other communications required or permitted by this Agreement shall be in writing and shall be deemed given to a party when (a) delivered to the appropriate address by hand or by nationally recognized overnight courier service (costs prepaid); (b) sent by facsimile or e-mail with confirmation of transmission by the transmitting equipment; or (c) received or rejected by the addressee, if sent by certified mail, return receipt requested, in each case to the following addresses, facsimile numbers or e-mail addresses and marked to the attention of the person (by name or title) designated below (or to such other address, facsimile number, e-mail address or person as a party may designate by notice to the other parties):

Seller	Beall Corporation 8801 N. Vancouver Avenue Portland, OR 97217
Attention:	Scott Koch, CFO
Fax No:	971-223-4701
Email Address:	skoch@beallcorp.com
With a copy to:	Tonkon Torp LLP

1600 Pioneer Tower
888 SW Fifth Avenue
Portland, OR 97204
Attention: Kurt W. Ruttum
Fax No: 503-972-3743
Email Address: kurt.ruttum@tonkon.com

Buyer: PSC Custom, LP
c/o Polar Corporation
1015 West St. Germain, Suite 420
U.S. Bank Plaza
St. Cloud, MN 56301
Attention: Theodore J. Fick, President and CEO
Fax No 320-656-5638
Email Address: tedfick@polarcorp.com

With a copy to: Jones Day
Address for U.S. mail:
P.O. Box 165017
Columbus, Ohio 43216-5017

Address for non-U.S. mail:
325 John H. McConnell Blvd.
Columbus, Ohio 43215

Attention: Rick J. Gibson
Fax No: 614-461-4198
Email Address: rjgibson@jonesday.com

Section 10.4 Specific Performance. The parties acknowledge and agree that irreparable damage would occur if any of the covenants or agreements of the parties in this Agreement are breached and, in such cases, monetary damages alone may not be adequate. Accordingly, the parties shall be entitled to seek to prevent any such breach by a decree of specific performance and to temporary, preliminary and permanent injunctive relief to prevent such breaches or threatened breaches.

Section 10.5 Waiver; Remedies Cumulative. The rights and remedies of the parties to this Agreement are cumulative and not alternative. Neither any failure nor any delay by any party in exercising any right, power or privilege under this Agreement or any of the documents referred to in this Agreement will operate as a waiver of such right, power or privilege, and no single or partial exercise of any such right, power or privilege will preclude any other or further exercise of such right, power or privilege or the exercise of any other right, power or privilege. To the maximum extent permitted by applicable law: (a) no waiver that may be given by a party will be applicable except in the specific instance for which it is given and (b) no notice to or demand on one party will be deemed to be a waiver of any obligation of that party or of the right

of the party giving such notice or demand to take further action without notice or demand as provided in this Agreement or the documents referred to in this Agreement.

Section 10.6 Entire Agreement and Modification. This Agreement supersedes all prior agreements, whether written or oral, between the parties with respect to its subject matter (including any letter of intent and any confidentiality agreement between Buyer and Seller) and constitutes (along with the Schedules, Exhibits and other documents delivered pursuant to this Agreement) a complete and exclusive statement of the terms of the agreement between the parties with respect to its subject matter. This Agreement may not be amended, supplemented, or otherwise modified except by a written agreement executed by the party to be charged with the amendment.

Section 10.7 Schedules. The statements in the Schedules relate to the provisions in the Sections of this Agreement to which they expressly relate and to any other Section to which the relevance of the disclosure is reasonably apparent.

Section 10.8 Assignments, Successors and No Third-Party Rights. No party may assign any of its rights or delegate any of its obligations under this Agreement without the prior written consent of the other party or by Order of the Bankruptcy Court. Subject to the preceding sentence, this Agreement will apply to, be binding in all respects upon and inure to the benefit of the successors and permitted assigns of the parties. Nothing expressed or referred to in this Agreement will be construed to give any Person other than the parties to this Agreement any legal or equitable right, remedy or claim under or with respect to this Agreement or any provision of this Agreement, except such rights as shall inure to a successor or permitted assignee pursuant to this Section 10.8; provided, however, that, notwithstanding the foregoing, the rights and obligations of Buyer under this Agreement may be assigned by Buyer, in whole, in part, or in multiple parts, to any Affiliate of Buyer without the prior written consent of Seller.

Section 10.9 Severability. If any provision of this Agreement is held invalid or unenforceable by any court of competent jurisdiction, the other provisions of this Agreement will remain in full force and effect. Any provision of this Agreement held invalid or unenforceable only in part or degree will remain in full force and effect to the extent not held invalid or unenforceable.

Section 10.10 Time of Essence. With regard to all dates and time periods set forth or referred to in this Agreement, time is of the essence.

Section 10.11 Governing Law. This Agreement will be governed by and construed under the laws of the State of Oregon, without regard to conflicts-of-laws principles that would require the application of any other Legal Requirements, and to the extent applicable, the Bankruptcy Code.

Section 10.12 Submission to Jurisdiction; Venue. Any action or proceeding against the parties relating in any way to this Agreement may be brought and enforced in the courts located in Multnomah County of the State of Oregon or of the United States District Courts of Oregon, or the Bankruptcy Court, to the extent subject matter jurisdiction exists therefor, and the parties irrevocably submit to the jurisdiction of both such courts in respect of any such action or

proceeding. The parties irrevocably waive, to the fullest extent permitted by law, any objection that they may now or hereafter have to the laying of venue of any such action or proceeding in such courts, and any claim that any such action or proceeding brought in any such court has been brought in any inconvenient forum.

Section 10.13 Usage. In this Agreement, unless a clear contrary intention appears:

- (i) the singular number includes the plural number and vice versa;
- (ii) reference to any Person includes such Person's successors and assigns but, if applicable, only if such successors and assigns are not prohibited by this Agreement, and reference to a Person in a particular capacity excludes such Person in any other capacity or individually;
- (iii) reference to any gender includes each other gender;
- (iv) reference to any agreement, document or instrument means such agreement, document or instrument as amended or modified and in effect from time to time in accordance with the terms thereof;
- (v) reference to any Legal Requirement means such Legal Requirement as amended, modified, codified, replaced or reenacted, in whole or in part, and in effect from time to time, including rules and regulations promulgated thereunder, and reference to any section or other provision of any Legal Requirement means that provision of such Legal Requirement from time to time in effect and constituting the substantive amendment, modification, codification, replacement or reenactment of such section or other provision;
- (vi) "hereunder," "hereof," "hereto," and words of similar import shall be deemed references to this Agreement as a whole and not to any particular Article, Section or other provision hereof;
- (vii) "including" (and with correlative meaning "include") means including without limiting the generality of any description preceding such term;
- (viii) "or" is used in the inclusive sense of "and/or";
- (ix) "will" and "shall" have the same meaning;
- (x) the headings of Articles and Sections in this Agreement are provided for convenience only and will not affect its construction or interpretation;
- (xi) references to "Articles", "Sections" and "Schedules" refer to the corresponding Articles, Sections and Schedules of this Agreement;
- (xii) with respect to the determination of any period of time, "from" means "from and including" and "to" means "to but excluding"; and

(xiii) references to documents, instruments or agreements shall be deemed to refer as well to all addenda, exhibits, schedules or amendments thereto.

Section 10.14 Execution of Agreement. This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Agreement and all of which, when taken together, will be deemed to constitute one and the same agreement. The exchange of copies of this Agreement and of signature pages by facsimile or electronic transmission shall constitute effective execution and delivery of this Agreement as to the parties and may be used in lieu of the original Agreement for all purposes. Signatures of the parties transmitted by facsimile or electronically shall be deemed to be their original signatures for all purposes.

ARTICLE 11 TERMINATION

Section 11.1 Right of Termination. Notwithstanding anything to the contrary contained herein, this Agreement may be terminated only as provided in this Article 11. In the case of any such termination, the terminating party shall give written notice to the other party specifying the provision pursuant to which the Agreement is being terminated.

Section 11.2 Termination Without Default.

- (a) This Agreement may be terminated at any time before Closing:
 - (i) by mutual written consent of Seller and Buyer;
 - (ii) by Seller if the Closing shall not have occurred on or before February 28, 2013; provided, however, that Seller may not terminate this Agreement pursuant to this Section 11.2(a)(ii) if Seller is in breach of its obligations hereunder and such breach is the sole reason that the Closing has not occurred by such date;
 - (iii) by Buyer if the Closing shall not have occurred on or before February 28, 2013; provided, however, that Buyer may not terminate this Agreement pursuant to this Section 11.2(a)(iii) if Buyer is in breach of its obligations hereunder and such breach is the sole reason that the Closing has not occurred by such date;
 - (iv) by written notice from Buyer to Seller if there shall be a material breach by Seller of any representation, warranty, covenant or agreement contained in this Agreement, which would result in a failure of a condition set forth in Section 9.2 and which breach is not reasonably capable of being cured such that the applicable condition is not capable of being satisfied within 30 days following delivery of notice to Seller of such breach; provided, however, that Buyer shall not be permitted to terminate this Agreement pursuant to this Section 11.2(a)(iv) if Buyer is then in material breach of the terms of this Agreement;

- (v) by written notice from Seller to Buyer if there shall be a material breach by Buyer of any representation, warranty, covenant or agreement contained in this Agreement, which would result in a failure of a condition set forth in Section 9.1 and which breach is not reasonably capable of being cured such that the applicable condition is not capable of being satisfied within 30 days following delivery of notice to Buyer of such breach; provided, however, that Seller shall not be permitted to terminate this Agreement pursuant to this Section 11.2(a)(v) if Seller is then in material breach of the terms of this Agreement;
- (vi) by Seller if any of the conditions set forth in Section 9.1(a) or (b) shall have become incapable of fulfillment and shall not have been waived by Seller; provided, however, that Seller shall have complied with its obligations set forth in Section 7.1 and Seller is not then in breach of any of its representations, warranties, covenants or agreements contained in this Agreement; and
- (vii) by Buyer if any of the conditions set forth in Section 9.2 shall have become incapable of fulfillment and shall not have been waived by Buyer; provided, however, that Buyer is not then in breach of any of its representations, warranties, covenants or agreements contained in this Agreement.

(b) If this Agreement is terminated pursuant to Section 11.2(a)(i), (ii), (iii), (iv), (vi), or (vii), the Deposit, together with any interest accrued thereon shall be returned to Buyer. If this Agreement is terminated pursuant to Section 11.2(a)(v), the Deposit shall be retained by Seller.

(c) Upon termination of this Agreement pursuant to Section 11.2(a): (i) this Agreement shall become null and void and have no effect (other than Section 7.4, Article 10 and this Article 11, which shall survive termination) and (ii) except as set forth in Section 11.2(b) (or Section 7.4, Article 10 or this Article 11, which survive termination) none of Buyer, Seller or any of their respective officers, directors, employees, representatives, Affiliates, agents or advisors shall have any Liability or obligation arising under or in connection with this Agreement.

[Signature page follows]

[Signature Page to Asset Purchase Agreement]

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

SELLER:

BUYER:

BEALL CORPORATION

PSC CUSTOM, LP

By: R. Scott Koch

By: _____

Name: R. Scott Koch

Name: _____

Title: VP-CFO

Title: _____

[Signature Page to Asset Purchase Agreement]

IN WITNESS WHEREOF, the parties have executed this Agreement as of the date first written above.

SELLER:

BUYER:

BEALL CORPORATION

PSC CUSTOM, LP

By: _____

By: *THEODORE J. FICK*

Name: _____

Name: THEODORE J. FICK

Title: _____

Title: Assistant Secretary

EXHIBIT A TO ASSET PURCHASE AGREEMENT

DEFINITIONS

When used in this Agreement, the following terms and variations thereof have the following meanings:

“**Accounts Receivable**” means: (a) all trade accounts receivable and other rights to payment, and the full benefit of all security for such accounts or rights to payment, representing amounts receivable in respect of goods shipped or products sold or services rendered by Seller in connection with the Business prior to Closing and (b) any claim, remedy or other right related to any of the foregoing.

“**Accounts Receivable Adjustment**” means an amount equal to (x) the aggregate amount of sales recorded by the Business during the 48 days ending on the Business Day immediately preceding the Closing Date minus (y) the amount of Accounts Receivable as of the Business Day immediately preceding the Closing Date; provided, that, if the result of such subtraction is zero or a negative number, the Accounts Receivable Adjustment shall be deemed to equal zero.

“**Affiliate**” means, with respect to any specified Person, any other Person that directs, or indirectly through one or more intermediaries, controls, is controlled by or is under common control with, such specified Person. Seller’s Affiliates include, without limitation, Sector, St. Johns and Diamond Beall.

“**Allocation**” has the meaning given in Section 3.3.

“**Ancillary Agreements**” means the Bill of Sale, the Assignment and Assumption Agreement, the Transition Services Agreement and such other instruments or agreements, in form and substance and in registrable or recordation form where applicable, reasonably satisfactory to Buyer, as may be reasonably requested by Buyer to effect the transfer of the Purchased Assets to Buyer and the consummation of the Contemplated Transactions, or to register or record or evidence such transfer (including on the public records), and any other instrument or agreement contemplated by this Agreement or the foregoing.

“**Assigned Contracts**” has the meaning given in Section 2.1(g).

“**Assigned Leases**” has the meaning given in Section 2.1(h).

“**Assignment and Assumption Agreement**” has the meaning given in Section 4.2(a)(v).

“**Assumed Liabilities**” has the meaning given in Section 2.3.

“**Bankruptcy Case**” means the case commenced by Seller under chapter 11 of the Bankruptcy Code, titled *In re Beall Corporation*, Case No. 12-37291-elp11 and pending before the Bankruptcy Court.

“**Bankruptcy Code**” has the meaning given in the Recitals.

“**Bankruptcy Court**” has the meaning given in the Recitals.

“**Beall Bullet Division**” means Seller’s division that manufactures at its facility located in Sunnyside, Washington trademarked, custom, high quality bottom dump trailers for use in bulk dry transportation applications.

“**Beall Trailers**” means finished tank trailers that constitute inventory of the Tank and Trailer Division.

“**Bill of Sale**” means the Bill of Sale and Instrument of Assignment of Assets and Assumption of Liabilities to be executed by Seller at the Closing, substantially in the form of Exhibit 4.2(a)(ii).

“**Billings Site**” means the real property on which the Facility located in Billings, Montana is located.

“**Business**” has the meaning given in the Recitals.

“**Business Day**” means any day other than (a) Saturday or Sunday or (b) any other day on which banks in Portland, Oregon are permitted or required to be closed.

“**Business Information**” has the meaning given in Section 7.17(a)(i).

“**Closing**” has the meaning given in Section 4.1.

“**Closing Date**” has the meaning given in Section 4.1.

“**COBRA**” has the meaning given in Section 8.3.

“**Code**” means the Internal Revenue Code of 1986, as amended.

“**Commerce City Site**” means the real property on which the Facility located in Commerce City, Colorado is located.

“**Commerce City Superfund Site**” has the meaning given in Section 5.10(a).

“**Confidentiality Agreement**” has the meaning given in Section 7.4.

“**Contemplated Transactions**” means the transactions contemplated by this Agreement and the Ancillary Agreements.

“**Construction Division**” means Seller’s division that manufactures at its facility located in Salem, Oregon high quality end dumps, bottom dumps and truck bodies for use in construction applications.

“**Contract**” means any contract, arrangement, bond, commitment, purchase order, sales order, franchise, guarantee, indemnity, indenture, instrument, lease, license or other agreement, understanding, instrument or obligation, whether written or oral, all amendments, supplements

and modifications of or for any of the foregoing any all rights and interests arising thereunder or in connection therewith.

“**Conveyance Taxes**” means all sales, use, value added, transfer, stamp, stock transfer real property transfer and similar Taxes.

“**Cure Costs**” means the amount set forth opposite the name of each Assigned Contract listed on Schedule 2.1(g) or Assigned Lease listed on Schedule 2.1(h) required to be paid to cure any outstanding defaults under such Assigned Contract so that Seller may assign such Contract to Buyer pursuant to section 365 of the Bankruptcy Code, provided that Schedule 2.1(g) or 2.1(h) may be amended to add Included Contracts and associated Cure Costs in accordance with Section 7.2(b).

“**Deposit**” has the meaning given in Section 3.2(a).

“**Diamond Beall**” means Diamond Beall Development, LLC, an Oregon limited liability company.

“**Effective Date**” has the meaning given in the preamble.

“**Employee Plans**” means the employee benefit plans of Seller existing prior to the Closing Date.

“**Environment**” means surface water, ground water, drinking water, land surface or land subsurface and indoor or ambient air.

“**Environmental Law**” means any federal, state, local, municipal, foreign, international, multinational or other constitution, law, ordinance, principle of common law, code, regulation, statute or treaty of any Governmental Body regulating, relating to or imposing liability or standards of conduct concerning the protection of the Environment, public or workplace health and safety as now in effect, as amended and as hereinafter enacted including, without limitation, the (i) Comprehensive Environmental Response, Compensation and Liability Act of 1980, as amended, 42 U.S.C. § 9601 et seq. (1980); (ii) Clean Air Act; 42 U.S.C. § 7401 et seq. (1970); (iii) Clean Water Act; 33 U.S.C. § 1251 et seq. (1972); (iv) Federal Insecticide, Fungicide and Rodenticide Act; 7 U.S.C. §136 et seq. (1972); (v) Toxic Substances Control Act; 42 U.S.C. § 9601 et seq. (1976); (vi) Solid Waste Disposal Act, 42 U.S.C. § 6901 et seq. (1965); (vii) Hazardous Materials Transportation Act; 49 U.S.C. § 5101 et seq. (1975); and (viii) Occupational Safety and Health Act of 1970, 29 U.S.C. § 651 et seq. (1970).

“**Environmental Liability**” means Liability related to the Environment, Environmental Law or Permits and Licenses.

“**EPA**” has the meaning given in Section 5.9(b).

“**Excluded Assets**” has the meaning given in Section 2.2.

“**Excluded Contract**” has the meaning given in Section 7.2(a).

“**Excluded Taxes**” means all Taxes relating to the Purchased Assets for any Pre-Closing Period and any income Taxes imposed on Seller. For purposes of this Agreement, in the case of any Straddle Period: (a) Property Taxes relating to the Purchased Assets allocable to the Pre-Closing Period shall be equal to the amount of such Property Taxes for the entire Straddle Period multiplied by a fraction, the numerator of which is the number of days during the Straddle Period that fall within the portion of the Straddle Period ending on (and including) the day before the Closing Date and the denominator of which is the number of days in the entire Straddle Period, and (b) Taxes (other than Property Taxes) relating to the Purchased Assets for the Pre-Closing Period shall be computed as if such taxable period ended as of 12:01 a.m. Portland, Oregon time on the Closing Date.

“**Existing Lease**” or “**Existing Leases**” has the meaning given in Section 7.22(a).

“**Facilities**” or “**Facility**” means the leased office, manufacturing, sales or service facilities of Seller used in connection with the Business and that are subject to the lease agreements identified as such on Exhibit 7.22 as Existing Leases. For the avoidance of doubt, any lease agreement rejected pursuant to Section 7.22 shall not be an Assigned Lease, but Buyer will purchase and acquire at the Closing any and all Purchased Assets located at such Facility or Facilities. The street addresses of the Facilities associated with the Business are:

8801 N. Vancouver Avenue
Portland, Oregon 97217

7210 S. 224th Street
Kent, Washington 98032

Kent Corporate Park
22402 72nd Avenue South, Building A
Kent, Washington 98032

4850 E. 74th Avenue
Commerce City, Colorado 80022

1635 N. Frontage Road
Billings, Montana 59101

2001 N. Warm Springs Road
Salt Lake City, Utah 84104

225 W. Slover Avenue
Bloomington, California 92316

1301 South Avenue
Turlock, California 95380

1139 N. 27th Avenue
Phoenix, Arizona 85009

“**Final Order**” means an order, judgment or other decree of the Bankruptcy Court or any other court or judicial body with proper jurisdiction, as the case may be, which is in full force and effect and which has not been reversed, stayed, modified or amended.

“**Final Purchase Price Allocation**” has the meaning given in Section 3.3.

“**Finished Goods**” means all finished goods relating to the Business and maintained, held or stored (at any location) by or for Seller as of the Closing Date, and any prepaid deposits for any of the same.

“**Governmental Body**” means any: (a) nation, state, county, city, town, borough, village, district or other jurisdiction; (b) federal, state, local, municipal, foreign or other government; (c) governmental or quasi-governmental authority of any nature (including any agency, branch, department, board, commission, court, tribunal or other entity exercising governmental or quasi-governmental powers); (d) multinational organization or body; (e) body exercising, or entitled or purporting to exercise, any administrative, executive, judicial, legislative, police, regulatory or taxing authority or power or (g) official of any of the foregoing.

“**Hazardous Materials**” means and includes petroleum products, flammables, explosives, radioactive materials, asbestos or any material containing asbestos, polychlorinated biphenyls, or any hazardous, toxic or dangerous waste, substance or material defined as such or regulated by any Environmental Law.

“**Included Contract**” has the meaning given in Section 7.2(b).

“**Intellectual Property Rights**” means: (a) patents, including reissued and reexamined patents and extensions corresponding thereto, and patent applications, including continuation, continuation in part and divisional applications and patents issuing therefore; (b) trademarks, service marks, trade names, trade dress and Internet domain names, together with the goodwill associated therewith, and registrations and applications of registrations thereof; (c) copyrights including copyrights in computer software and registrations and applications for registration thereof and (d) trade secrets and confidential and proprietary information.

“**Inventory**” means all Finished Goods, inventory, merchandise, work in progress, residual by-products, samples, supplies, spare parts, shipping materials, packaging materials, raw materials and other consumables relating primarily to the Business and maintained, held or stored by or for Seller and located at the Facilities as of the Closing Date.

“**IRS**” means the United States Internal Revenue Service.

“**Legal Requirement**” means any federal, state, local, municipal, foreign, international, multinational or other constitution, law, ordinance, principle of common law, code, regulation, statute or treaty of any Governmental Body, including any Environmental Law.

“**Liability**” means with respect to any Person, any and all claims, obligations, commitments, suits, judgments, damages, demands, rights, causes of action and liabilities of such Person of any kind, character or description, whether known or unknown, absolute or contingent,

accrued or unaccrued, disputed or undisputed, liquidated or unliquidated, secured or unsecured, joint or several, due or to become due, vested or unvested, executory, determined, determinable or otherwise, and whether or not the same is required to be accrued on the financial statements of such Person.

“**Lien**” means any interest, charge, claim, community or other marital property interest, condition, equitable interest, lien, option, pledge, security interest, mortgage, hypothecation, deed of trust, lease, sublease, license, use or occupancy rights, right of way, easement, encroachment, servitude, restrictive covenant, option, right of first offer or first refusal or any similar restriction, including any restriction on use, transfer, receipt of income or any other similar restriction or encumbrance of any kind.

“**Lockwood Solvent Site**” has the meaning given in Section 5.9(a).

“**Loss**” has the meaning given in Section 7.3.

“**Order**” means any order, injunction, judgment, decree, ruling, assessment or arbitration award of any Governmental Body, including any Order entered by the Bankruptcy Court.

“**Material Permits**” has the meaning given in Section 5.6(a).

“**Neutral Accountant**” has the meaning given in Section 3.3.

“**Parts and Services Division**” means Seller’s network of tank, truck and trailer service centers that provide (or formerly provided) parts sales, repair, certification, testing, refit, upfit and tank mounting services at the Facilities or former facilities used in connection with the Business, as well as mobile services associated with such the parts and services business.

“**Permits and Licenses**” has the meaning given in Section 2.1(i).

“**Permitted Encumbrances**” means those Liens, Liabilities and other obligations set forth on Schedule A-PE.

“**Permitting Process**” has the meaning given in Section 7.5.

“**Person**” means an individual, partnership, corporation, business trust, limited liability company, limited liability partnership, joint stock company, trust, unincorporated association, joint venture or other entity or a Governmental Body.

“**Personal Information**” means information from or about an individual that is sufficient to identify such individual, including, but not limited to, an individual’s first and last name, home or other physical address; telephone number, either home telephone number or mobile telephone number; financial account number, government-issued identifier, or persistent identifier, such as IP address or other unique identifier associated with a person; or any other information from or about an individual consumer that is combined with information from or about an individual that is sufficient to identify such individual.

“**Petition Date**” has the meaning given in Section 5.11.

“**Pre-Closing Period**” means any taxable period (or portion thereof) ending on or prior to the Closing Date.

“**Property Taxes**” means real and personal ad valorem property Taxes and any other Taxes imposed on a periodic basis and measured by the value of any item of property.

“**Punch List Holdback**” means an amount equal to either (a) \$10,000, if the obligations set forth in Section 7.24 are not completed by the Closing Date, or (b) \$0, if the obligations set forth in Section 7.24 are completed by the Closing Date.

“**Purchase Price**” has the meaning given in Section 3.1.

“**Purchased Assets**” has the meaning given in Section 2.1.

“**Records**” has the meaning given in Section 2.1(e).

“**Retained Liabilities**” has the meaning given in Section 2.1.

“**Sector**” means Sector Corporation, an Oregon corporation.

“**Sector Assets**” has the meaning given in Section 4.2(a)(viii).

“**Sector Bill of Sale**” has the meaning given in Section 4.2(a)(viii).

“**Sector Liens Holdback**” means an amount equal to: (a) \$40,000, if the obligations set forth in Section 7.27 with respect to the Sector Assets are not completed by the Closing Date, or (b) \$0, if the obligations set forth in Section 7.27 with respect to the Sector Assets are completed by the Closing Date.

“**St. Johns**” means St. Johns Corporation, an Oregon corporation.

“**St. Johns Assets**” has the meaning given in Section 4.2(a)(ix).

“**St. Johns Bill of Sale**” has the meaning given in Section 4.2(a)(ix).

“**St. Johns Liens Holdback**” means an amount equal to: (a) \$58,900, if the obligations set forth in Section 7.27 with respect to the St. Johns Assets are not completed by the Closing Date, or (b) \$0, if the obligations set forth in Section 7.27 with respect to the St. Johns Assets are completed by the Closing Date.

“**Straddle Period**” means any taxable period beginning on or prior to and ending after the Closing Date.

“**Tank and Trailer Division**” means Seller’s division that manufactures at facilities located in Portland, Oregon and Billings, Montana custom, high quality tanks and trailers for use in bulk liquid and dry transportation applications.

“**Tax**” means (a) any income, gross receipts, license, payroll, employment, excise, severance, stamp, occupation, premium, property, environmental, windfall profit, customs,

vehicle, airplane, boat, vessel or other title or registration, capital stock, franchise, employees' income withholding, foreign or domestic withholding, social security, unemployment, disability, real property, personal property, ad valorem, escheat, abandoned or unclaimed property, sales, use, transfer, value added, alternative, add-on minimum and other tax, fee, assessment, levy, tariff, charge or duty of any kind whatsoever and any interest, penalty, addition or additional amount thereon imposed, assessed or collected by or under any Law or the authority of any Governmental Body, whether disputed or not, (b) any Liability for the payment of any amounts of any of the foregoing types as a result of being a member of an affiliated, consolidated, combined or unitary group, or being a party to any agreement or arrangement whereby Liability for payment of such amounts was determined or taken into account with reference to the Liability of any other Person, (c) any Liability for the payment of any amounts as a result of being a party to any tax sharing or allocation agreements or arrangements (whether or not written) or with respect to the payment of any amounts of any of the foregoing types as a result of any express or implied obligation to indemnify any other Person, and (d) any Liability for the payment of any of the foregoing types as a successor, transferee or otherwise.

“Tax Return” means any return (including any information return), report, statement, schedule, notice, form, declaration, claim for refund or other document or information filed with or submitted to, or required to be filed with or submitted to, any Governmental Body in connection with the determination, assessment, collection or payment of any Tax or in connection with the administration, implementation or enforcement of or compliance with any Legal Requirement relating to any Tax.

“Trademarks” has the meaning given in Section 2.1(n).

“Transaction Approval Order” means a Final Order of the Bankruptcy Court, in form and substance reasonably satisfactory to Buyer, authorizing Seller, pursuant to Sections 105, 363 and 365 of the Bankruptcy Code, to enter into this Agreement and to consummate the Contemplated Transactions and, on the Closing, vesting in Buyer all of Seller's right, title and interest in and to the Purchased Assets, free and clear of all pledges, liens (as that term is defined in Section 101(37) of the Bankruptcy Code), liabilities, encumbrances, rights, remedies, restrictions, claims (as that term is defined in Section 101(5) of the Bankruptcy Code) and all other similar interests of any kind or nature whatsoever (except for Permitted Encumbrances).

“Transition Services Agreement” has the meaning given in Section 7.25.

“Turlock Lease” means that certain Air Commercial Real Estate Association Standard Industrial/Commercial Multi-Tenant Lease, dated July 9, 2012, by and between McDonald Souza Properties, as Lessor, and Seller (a/k/a Beall Trailer Company), as Lessee (1301 South Avenue, Building D, Turlock, California 95380).

“UST” means any underground storage tanks (including the oil/water separator located at the Facility at 7210 S. 224th Street in Kent, Washington) owned or operated by Seller that are primarily related to, used primarily in connection with, or primarily held for use in the Business.

**EXHIBIT 4.2(a)(ii) TO ASSET PURCHASE AGREEMENT
FORM OF**

**BILL OF SALE AND INSTRUMENT OF ASSIGNMENT OF ASSETS
AND ASSUMPTION OF LIABILITIES**

BILL OF SALE AND INSTRUMENT OF ASSIGNMENT OF ASSETS AND ASSUMPTION OF LIABILITIES, dated as of February __, 2013 (this “**Bill of Sale and Instrument of Assignment and Assumption**”), from Beall Corporation, an Oregon corporation as debtor and debtor-in-possession (“**Seller**”), to PSC Custom, LP, a Texas limited partnership (“**Buyer**”).

WHEREAS, Seller and Buyer have entered into an Asset Purchase Agreement, dated as of January 31, 2013 (the “**Asset Purchase Agreement**”; unless otherwise defined herein, capitalized terms shall be used herein as defined in the Asset Purchase Agreement), pursuant to which Seller has agreed to sell, assign and transfer to Buyer, and Buyer has agreed to purchase and acquire from Seller, the Purchased Assets, and Buyer has agreed to assume the Assumed Liabilities; and

WHEREAS, the execution and delivery of this Bill of Sale and Instrument of Assignment and Assumption by the Trustee and Buyer is required by Sections 4.2(a) and 4.2(b) of the Asset Purchase Agreement;

NOW, THEREFORE, in consideration of the promises and mutual agreements set forth in the Asset Purchase Agreement, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Seller and Buyer do hereby agree as follows:

1. **Sale and Assignment of Assets and Properties.** On the terms and subject to the conditions set forth in the Asset Purchase Agreement, Seller hereby sells, assigns, transfers, conveys and delivers unto Buyer and its successors and assigns, forever, the entire right, title and interest of Seller free and clear of all pledges, liens (as that term is defined in Section 101(37) of the Bankruptcy Code), liabilities, encumbrances, rights, remedies, restrictions, claims (as that term is defined in Section 101(5) of the Bankruptcy Code) and all other similar interests of any kind or nature whatsoever (except Permitted Encumbrances) in and to the Purchased Assets.

2. **Assumption of Assumed Liabilities.** On the terms and subject to the conditions set forth in the Asset Purchase Agreement, Buyer hereby assumes, and agrees to timely pay, perform and discharge in accordance with their terms, the Assumed Liabilities.

3. **Further Action.** Seller shall, at the request of Buyer, use its commercially reasonable efforts to timely execute and deliver any additional documents and perform such additional acts that may be necessary, proper and advisable or required under applicable Legal Requirement to grant, sell, convey, assign, transfer, set over to or vest in Buyer any of the Purchased Assets free and clear of all pledges, liens (as that term is defined in Section 101(37) of the Bankruptcy Code), liabilities, encumbrances, rights, remedies, restrictions, claims (as that

term is defined in Section 101(5) of the Bankruptcy Code) and all other similar interests of any kind or nature whatsoever (other than Permitted Encumbrances).

4. **No Third Party Beneficiaries.** This Bill of Sale and instrument of Assignment and Assumption shall be binding upon and inure solely to the benefit of the parties to the Asset Purchase Agreement and their respective successors and assigns and nothing herein, express or implied, is intended to or shall confer upon any other Person, any legal or equitable right, benefit or remedy of any nature whatsoever, under or by reason of this Bill of Sale and Instrument of Assignment and Assumption.

5. **Interpretation.** The respective rights of Seller, on the one hand, and Buyer, on the other, with respect to the Purchased Assets sold, transferred, assigned and conveyed hereby and the assumption of the Assumed Liabilities hereunder are subject to the terms and conditions of the Asset Purchase Agreement.

6. **Governing Law.** This Bill of Sale and Instrument of Assignment and Assumption will be governed by and construed under the laws of the State of Oregon, without regard to conflicts-of-laws principles that would require the application of any other Legal Requirements, and to the extent applicable, the Bankruptcy Code.

7. **Counterparts.** This Bill of Sale and Instrument of Assignment and Assumption may be executed and delivered (including by facsimile transmission) in counterparts, and by the different parties hereto in separate counterparts, each of when executed shall be deemed to be an original, but all of which taken together shall constitute one and the same agreement.

IN WITNESS WHEREOF, this Bill of Sale and Instrument of Assignment and Assumption has been duly executed as of the date first above written.

SELLER:

BUYER:

Beall Corporation

PSC Custom, LP

By: _____

By: _____

Name: _____

Name: _____

Title: _____

Title: _____

EXHIBIT 4.2(a)(v) TO ASSET PURCHASE AGREEMENT

**FORM OF
ASSIGNMENT AND ASSUMPTION AGREEMENT**

This Assignment and Assumption Agreement (this “**Assignment**”), dated as of February __, 2013, is between Beall Corporation, an Oregon corporation as debtor and debtor-in-possession (“**Assignor**”), and PSC Custom, LP, a Texas limited partnership (“**Assignee**”).

This Assignment is executed and delivered pursuant to the Asset Purchase Agreement, dated as of January 31, 2013 (the “**APA**”), between Assignor and Assignee. Under the APA, Assignor agreed to transfer certain contracts and leases to Assignee, and Assignee agreed to assume certain liabilities from Assignor.

Assignor and Assignee therefore agree as follows:

1. Each initially capitalized term not otherwise defined in this Assignment will have the meaning given in the APA.

2. Assignor hereby assigns to Assignee all of Assignor’s rights, title and interest in and to the Assigned Contracts and Assigned Leases identified on attached Exhibit A.

3. Assignee (a) accepts the assignment of the Assigned Contracts and the Assigned Leases and assumes, effective as of the Closing, the Assumed Liabilities related to each Assigned Contract and Assigned Lease; and (b) will be bound by the terms of each Assigned Contract and Assigned Lease and will perform all Assumed Liabilities related to each Assigned Contract and Assigned Lease.

4. This Assignment (a) will bind and inure to the benefit of Assignor, Assignee and their respective successors and assigns; and (b) will be governed by and construed and enforced in accordance with the laws of the state of Oregon without regard to its conflict of laws principles.

5. This Assignment may be executed in counterparts, each of which will be an original for all purposes but all of which taken together will constitute one instrument. Fax and pdf signatures will be valid for all purposes of this Assignment.

BEALL CORPORATION

PSC CUSTOM, LP

By: _____
Name: _____
Its: _____

By: _____
Name: _____
Its: _____

**EXHIBIT A
TO
ASSIGNMENT AND ASSUMPTION AGREEMENT**

**EXHIBIT 4.2(a)(viii) TO ASSET PURCHASE AGREEMENT
FORM OF**

SECTOR BILL OF SALE

BILL OF SALE, dated as of February ___, 2013 (this "**Bill of Sale**"), is from Sector Corporation, an Oregon corporation ("**Seller**"), to Beall Corporation, an Oregon corporation ("**Buyer**").

In consideration of \$1.00 paid by Buyer to Sector, the receipt and sufficiency of which are hereby acknowledged, Sector hereby agrees as follows:

1. **Sale and Assignment of Assets.** Sector hereby sells, assigns, transfers, conveys and delivers unto Buyer and its successors and assigns, forever, the entire right, title and interest of Sector in and to the assets primarily related to, used primarily in connection with, or primarily held for use in the Business (as defined in the Asset Purchase Agreement, dated as of January 31, 2013, by and between Beall Corporation, an Oregon corporation, and Buyer), including those assets identified on attached Exhibit A (the "**Sector Assets**"), free and clear of any interest, charge, claim, community or other marital property interest, condition, equitable interest, lien, option, pledge, security interest, mortgage, hypothecation, deed of trust, lease, sublease, license, use or occupancy rights, right of way, easement, encroachment, servitude, restrictive covenant, option, right of first offer or first refusal or any similar restriction, including any restriction on use, transfer, receipt of income or any other similar restriction or encumbrance of any kind (collectively, "**Liens**"). The Sector Assets are the only assets owned by Seller that are primarily related to, used primarily in connection with, or primarily held for use in the Business.

2. **Conveyance Taxes.** In the event that any Conveyance Taxes (as defined below) are assessed on the transfer of the Sector Assets to Buyer, Seller shall pay such Conveyance Taxes. Buyer shall cooperate with Seller to complete and file all returns associated therewith. For the purposes of this Bill of Sale, "**Conveyance Taxes**" means all sales, use, value added, transfer, stamp, stock transfer real property transfer and similar taxes.

3. **Further Action.** Sector shall, at the request of Buyer, use its commercially reasonable efforts to timely execute and deliver any additional documents and perform such additional acts that may be necessary, proper and advisable or required to grant, sell, convey, assign, transfer, set over to or vest in Buyer any of the Sector Assets free and clear of all Liens.

4. **Governing Law.** This Bill of Sale will be governed by and construed under the laws of the State of Oregon, without regard to conflicts-of-laws principles that would require the application of any other law.

5. **Third Party Beneficiary.** PSC Custom, LP, a Texas limited partnership, shall be a third party beneficiary of the representations and warranties, covenants, and other agreements of Seller contained herein.

IN WITNESS WHEREOF, this Bill of Sale has been duly executed as of the date first above written.

SELLER:

Sector Corporation

By: _____

Name: _____

Title: _____

**EXHIBIT A
TO
SECTOR BILL OF SALE**

***4850 E. 74th Avenue
Commerce City, Colorado 80022***

1. Shear/Press Prep-Tan (Asset No. 30014)
2. Shear/Press Prep (Asset No. 30015)
3. Shelving (Asset No. 30045)
4. Cincinnati Shear (Asset No. 30049)
5. Press Brake (Asset No. 30050)

***1635 N. Frontage Road
Billings, Montana 59101***

1. Cincinnati Shear (Asset No. 30053)
2. B. North 40 HP Compressor & Dryer (Asset No. 30058)
3. 12,000-Gallon Fiberglass Underground Storage Tank

**EXHIBIT 4.2(a)(ix) TO ASSET PURCHASE AGREEMENT
FORM OF**

ST. JOHNS BILL OF SALE

BILL OF SALE, dated as of February ___, 2013 (this “**Bill of Sale**”), is from St. Johns Corporation, an Oregon corporation (“**Seller**”), to Beall Corporation, an Oregon corporation (“**Buyer**”).

In consideration of \$1.00 paid by Buyer to St. Johns, the receipt and sufficiency of which are hereby acknowledged, St. Johns hereby agrees as follows:

1. **Sale and Assignment of Assets.** St. Johns hereby sells, assigns, transfers, conveys and delivers unto Buyer and its successors and assigns, forever, the entire right, title and interest of St. Johns in and to the assets primarily related to, used primarily in connection with, or primarily held for use in the Business (as defined in the Asset Purchase Agreement, dated as of January 31, 2013, by and between Beall Corporation, an Oregon corporation, and Buyer), including those assets identified on attached Exhibit A (the “**St. Johns Assets**”), free and clear of any interest, charge, claim, community or other marital property interest, condition, equitable interest, lien, option, pledge, security interest, mortgage, hypothecation, deed of trust, lease, sublease, license, use or occupancy rights, right of way, easement, encroachment, servitude, restrictive covenant, option, right of first offer or first refusal or any similar restriction, including any restriction on use, transfer, receipt of income or any other similar restriction or encumbrance of any kind (collectively, “**Liens**”). The St. Johns Assets are the only assets owned by Seller that are primarily related to, used primarily in connection with, or primarily held for use in the Business.

2. **Conveyance Taxes.** In the event that any Conveyance Taxes (as defined below) are assessed on the transfer of the St. Johns Assets to Buyer, Seller shall pay such Conveyance Taxes. Buyer shall cooperate with Seller to complete and file all returns associated therewith. For the purposes of this Bill of Sale, “**Conveyance Taxes**” means all sales, use, value added, transfer, stamp, stock transfer real property transfer and similar taxes.

3. **Further Action.** St. Johns shall, at the request of Buyer, use its commercially reasonable efforts to timely execute and deliver any additional documents and perform such additional acts that may be necessary, proper and advisable or required to grant, sell, convey, assign, transfer, set over to or vest in Buyer any of the St. Johns Assets free and clear of all Liens.

4. **Governing Law.** This Bill of Sale will be governed by and construed under the laws of the State of Oregon, without regard to conflicts-of-laws principles that would require the application of any other law.

5. **Third Party Beneficiary.** PSC Custom, LP, a Texas limited partnership, shall be a third party beneficiary of the representations and warranties, covenants, and other agreements of Seller contained herein.

IN WITNESS WHEREOF, this Bill of Sale has been duly executed as of the date first above written.

SELLER:

St. Johns Corporation

By: _____

Name: _____

Title: _____

**EXHIBIT A
TO
ST. JOHNS BILL OF SALE**

***8801 N. Vancouver Avenue
Portland, Oregon 97217***

1. Straightener (Asset No. 30015)
2. 1997 Accurpress Brake (Asset No. 30036)
3. 1997 Accur Shear (Asset No. 30037)

***7210 S. 224th Street
Kent, Washington 98032***

1. Shear (Asset No. 30007)
2. Ironworker (Asset No. 30012)
3. 1989 Atlantic Hydraulic Press Brake (Asset No. 30035)

***225 W. Slover Avenue
Bloomington, California 92316***

1. Shear and Press Brake (Asset No. 30011)
2. Storage Containers 40" (Asset No. 30070)

EXHIBIT 7.22 TO ASSET PURCHASE AGREEMENT

EXISTING LEASES

1. Lease Agreement, dated September 16, 2011, by and between Polyform US LTD, as Landlord, and Seller, as Tenant (7210 S. 224th Street, Kent, Washington).
2. Lease, dated December 1, 2009, by and between Kent Corporate Park, L.L.C., as Lessor, and Seller, as Lessee (Kent Corporate Park, 22402 72nd Avenue South, Building A, Kent, Washington 98032).
3. Lease, dated October 30, 2012, by and between D&M, LLC, as Landlord and Seller, as Tenant (2001 Warm Springs Road, Salt Lake City, Utah).
4. Air Commercial Real Estate Association Standard Industrial/Commercial Multi-Tenant Lease, dated July 9, 2012, by and between McDonald Souza Properties, as Lessor, and Seller (a/k/a Beall Trailer Company), as Lessee (1301 South Avenue, Building D, Turlock, California 95380).
5. Real Estate Lease, dated March 1, 2009, by and between Sector Corporation, as Landlord, and Seller, as Tenant (1139 N. 27th Avenue, Phoenix, Arizona 85009).
6. Real Estate Lease, dated June 1, 2009, by and between Diamond Beall Development, LLC, as Landlord, and Seller, as Tenant (8801 N. Vancouver Avenue, Portland, Oregon 97217).
7. Real Estate Lease, dated June 1, 2009, by and between Sector Corporation, as Landlord, and Seller, as Tenant (1635 N. Frontage Road, Billings, Montana 59101).
8. Real Estate Lease, dated June 1, 2009, by and between Diamond Beall Development, LLC, as Landlord, and Seller, as Tenant (4850 E. 74th Avenue, Commerce City, Colorado 80022).
9. Real Estate Lease, dated June 1, 2009, by and between St. Johns Corporation, as Landlord, and Seller, as Tenant (225 W. Slover Avenue, Bloomington, California 92316).
10. Real Estate Lease, dated June 1, 2009, by and between Diamond Beall Development, LLC, as Landlord, and Seller, as Tenant (225 W. Slover Avenue, Bloomington, California 92316).

EXHIBIT 7.24 TO ASSET PURCHASE AGREEMENT
HAZARDOUS MATERIALS

See attached.

Phase I Areas of Concern To Be Addressed By Seller Prior To Closing

**1. 48520 East 74th Avenue and 7300 Dahlia Street
Commerce City, Colorado**

Seller shall empty and remove from the premises all Hazardous Materials from all oil/water separators, tanks, sumps, totes, clean out stations, wash basins, containers, waste drums and waste storage tanks from everywhere on the premises including, without limitation, from the locations identified below. Seller need not empty and/or remove from the premises any Hazardous Materials that Buyer designates in writing to Seller as a usable product. Seller also shall remove from the premises all raw logs, trash, debris, used tires, empty propane tanks and canisters and empty five gallon containers and empty, unusable fifty-five gallons barrels or drums. Any roll-off containers shall be emptied by Seller, but the containers themselves may remain on the premises.

- a. 500-gallon spent product ASTs on the south side of the building.





b. Chemical storage in the parts storage area.



- c. Remove non-potable water from ASTs on the south wall of the service bays.



**2. Beall Transport Equipment Company, 8801 North Vancouver
Portland, Oregon**

Seller shall empty and remove from the premises all Hazardous Materials from all oil/water separators, tanks, sumps, totes, clean out stations, wash basins, containers, waste drums and waste storage tanks from everywhere on the premises including, without limitation, from the locations identified below. Seller need not empty and/or remove from the premises any Hazardous Materials that Buyer designates in writing to Seller as a usable product. Seller also shall remove from the premises all raw logs, trash, debris, used tires, empty propane tanks and canisters and empty five gallon containers and empty, unusable fifty-five gallons barrels or drums. Any roll-off containers shall be emptied by Seller, but the containers themselves may remain on the premises.

- a. Propane tanks, propane canisters, raw logs, and other materials stored on the western part of the site.



- b. 55-gallon drums, used tires, semitractor cab, and other materials on the western part of the site.



c. Roll-off containers on the southeastern part of the site.



d. Dumpster and transformer adjacent to the north warehouse extension. The transformer may remain on site.



- e. Parts-washer placed on the sump drain in the west warehouse extension.



- f. Storage areas at the northwest end of the west warehouse extension.



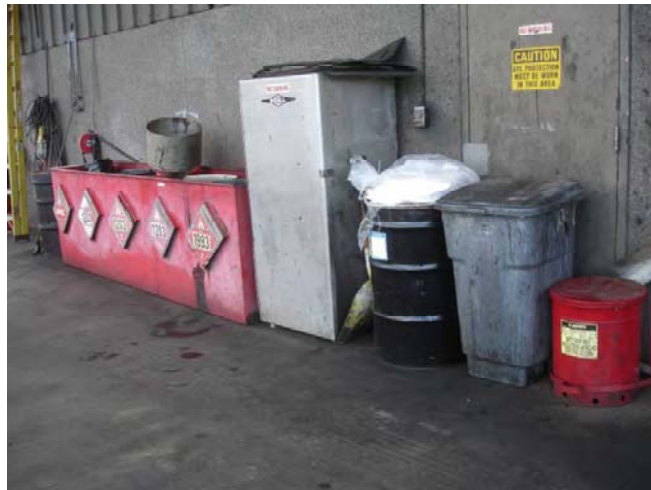




- g. Clean-out station abutting the west end of the west warehouse extension.



- h. 55-gallon drums in the clean-out station area.



i. AST, oil-water separator, and wood shed adjacent to the clean-out station and oil-water separator.



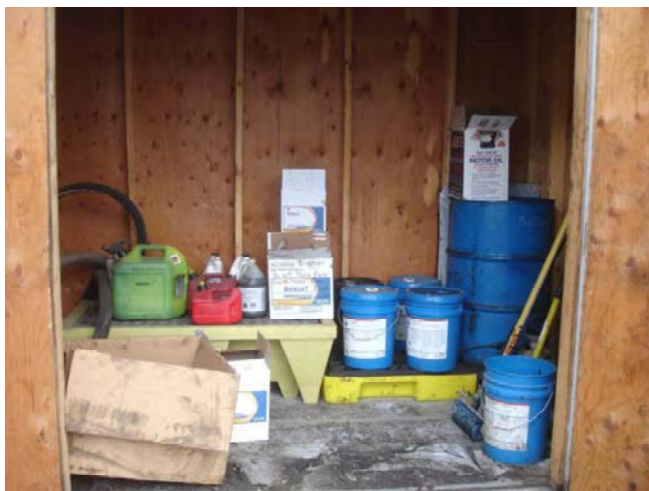
j. 55-gallon drums.



k. AST adjacent to the clean-out station.



1. Chemical storage shed and 55-gallon drums.



- m. Parts-washer and spillage in the south warehouse extension.



- n. 5-gallon containers in the south warehouse extension.



- o. Small volume container storage in the southern part of the south warehouse extension.

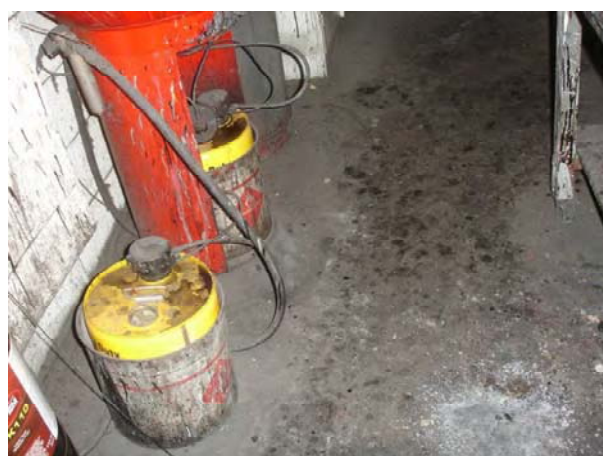


p. Spray-paint booth in the southeastern part of the south warehouse extension, paint build up on the floor of the spray-paint booth and fluid in metal trough beneath the exhaust vent in the spray paint booth. Floor needs to be cleaned up, steam cleaned and pressure washed with water.



q. Paint storing/mixing room adjacent to the paint booth, including paint in floor hole. Paint to be removed from all locations, including hole.







**3. 225 West Slover Avenue and 2121 South Willow Avenue
Rialto, California**

Seller shall empty and remove from the premises all Hazardous Materials from all oil/water separators, tanks, sumps, totes, clean out stations, wash basins, containers, waste drums and waste storage tanks from everywhere on the premises including, without limitation, from the locations identified below. Seller need not empty and/or remove from the premises any Hazardous Materials that Buyer designates in writing to Seller as a usable product. Seller also shall remove from the premises all raw logs, trash, debris, used tires, empty propane tanks and canisters and empty five gallon containers and empty, unusable fifty-five gallons barrels or drums. Any roll-off containers shall be emptied by Seller, but the containers themselves may remain on the premises.

- a. Empty 55-gallon drums in the central part of the western building (2121 South Willow Avenue).



- b. 55-gallon drums adjacent to the solid waste enclosure to the southeast of the western building along the southern margin of the site.



c. 55-gallon drum of motor oil and 5-gallon containers of petroleum products in a metal trailer.



d. Bucket for oily rags adjacent to the building (225 West Slover Avenue).



e. Hazardous materials storage shed adjacent to the 'drain-out station' to the south of the building along the southern property boundary (225 West Slover Avenue).



f. Totes and drums in hazardous materials storage shed adjacent to the 'drain-out station' to the south of the building along the southern property boundary (225 West Slover Avenue).



g. Dual-axle trailer with 55-gallon drums and 5-gallon containers of petroleum products on the eastern parcel leased to customers for rolling stock storage.



h. Material storage on the eastern parcel leased to customers for rolling stock storage that includes 5-gallon containers, junked vehicles, and other trash.



i. Containers stored on the eastern parcel leased to customers for rolling stock storage.



**4. 2001 North Warm Springs Road
Salt Lake City, Utah**

Seller shall empty and remove from the premises all Hazardous Materials from all oil/water separators, tanks, sumps, totes, clean out stations, wash basins, containers, waste drums and waste storage tanks from everywhere on the premises including, without limitation, from the locations identified below. Seller need not empty and/or remove from the premises any Hazardous Materials that Buyer designates in writing to Seller as a usable product. Seller also shall remove from the premises all raw logs, trash, debris, used tires, empty propane tanks and canisters and empty five gallon containers and empty, unusable fifty-five gallons barrels or drums. Any roll-off containers shall be emptied by Seller, but the containers themselves may remain on the premises.

- a. Paints, thinners, and cleaners stored in flammables cabinet.





b. Two drums of hydraulic fluid.



c. Container of grease.



- d. Stoddard solvent parts cleaner.



- e. Stoddard solvent waste and other petroleum hydrocarbon wastes in drum storage area located near southwest corner of the building.



5. **1635 North Frontage Road
Billings, Montana**

Seller shall empty and remove from the premises all Hazardous Materials from all oil/water separators, tanks, sumps, totes, clean out stations, wash basins, containers, waste drums and waste storage tanks from everywhere on the premises including, without limitation, from the locations identified below. Seller need not empty and/or remove from the premises any Hazardous Materials that Buyer designates in writing to Seller as a usable product. Seller also shall remove from the premises all raw logs, trash, debris, used tires, empty propane tanks and canisters and empty five gallon containers and empty, unusable fifty-five gallons barrels or drums. Any roll-off containers shall be emptied by Seller, but the containers themselves may remain on the premises.

- a. Shop areas, aboveground storage tanks, parts washer.





b. Used oil and waste crude and ASTs.



c. 55 Gallon drums in shop area.



- d. 5 gallon containers in shop area.



- e. 55 gallon drums in shop area.



- f. 5 gallon container drainage system.



g. 55 gallon drums of alcohol.



h. 55 gallon drums.



i. Parts washers.



j. Solid waste dumpster.



6. **7201 South 224th Street
Kent, Washington 98032**

Seller shall empty and remove from the premises all Hazardous Materials from all oil/water separators, tanks, sumps, totes, clean out stations, wash basins, containers, waste drums and waste storage tanks from everywhere on the premises including, without limitation, from the locations identified below. Seller need not empty and/or remove from the premises any Hazardous Materials that Buyer designates in writing to Seller as a usable product. Seller also shall remove from the premises all raw logs, trash, debris, used tires, empty propane tanks and canisters and empty five gallon containers and empty, unusable fifty-five gallons barrels or drums. Any roll-off containers shall be emptied by Seller, but the containers themselves may remain on the premises.

- a. The hydraulic oil above ground storage tank located on the eastern portion of the warehouse.



- b. The waste oil above ground storage tank and storage of 5-gallon buckets underneath the steam cleaning canopy.



c. The above ground diesel tank and a storage area for 55-gallon drums underneath the steam cleaning canopy.



d. The oil water separator on the eastern portion of the subject with the boring patches from EAI's December 2011 report.



**EXHIBIT 7.25 TO ASSET PURCHASE AGREEMENT
TRANSITION SERVICES AGREEMENT**

See attached.

FORM OF
TRANSITION AND SHARED SERVICES AGREEMENT

This TRANSITION AND SHARED SERVICES AGREEMENT (this "Agreement") is made as of February __, 2013, by and among Wabash National L.P, a Delaware limited partnership ("Wabash"), PSC Custom, LP, a Texas limited partnership ("PSC"), and Beall Corporation, an Oregon corporation ("Seller"). Wabash, PSC, and Beall are sometimes referred to herein collectively as the "Parties" and individually as a "Party"; Wabash and PSC are sometimes referred to herein collectively as the "Recipients" and individually as a "Recipient".¹

WITNESSETH:

WHEREAS, pursuant to that certain Asset Purchase Agreement, dated as of January 24, 2013, by and among Wabash, Seller, St. Johns Corporation, an Oregon corporation and Sector Corporation, an Oregon corporation (the "Wabash APA"), Wabash has agreed to acquire the assets being used or held by Seller and its affiliates in the conduct of the business of the Seller's Tank and Trailer Design, Manufacture and Sales Division (the "Tank and Trailer Business");

WHEREAS, pursuant to that certain Asset Purchase Agreement, dated as of January 31, 2013 (the "PSC APA"), by and between PSC and Seller, PSC has agreed to acquire the assets being used or held by Seller and certain of its affiliates in the conduct of the business of the Seller's Parts and Services Division (the "Parts and Services Business");

WHEREAS, each of the Recipients desires that, after the simultaneous closing (the "Closing") of the transactions contemplated by the Wabash APA and PSC APA, Seller continue to provide to the Recipients certain services on a transitional basis;

WHEREAS, each of the Recipients requires the services of certain salaried employees of Seller for the smooth and orderly transition of assets from Seller to each of the Recipients at certain of Seller's facilities;

WHEREAS, the Parties do not wish to create an agency or employment relationship between Wabash and such salaried employees of Seller, on the one hand, and PSC and such salaried employees of Seller, on the other, to provide the services described above during the transition of such assets from Seller to each of the Recipients; and

WHEREAS, PSC desires that, after the Closing, Wabash will provide to PSC certain services;

¹ This draft assumes the Wabash and PSC transactions will close at the same time. If one of the transactions closes before the other, the agreement will need to be revised to ensure that PSC and/or Wabash receive all necessary services, despite the fact that one of the transactions has not yet closed. This draft structure does not bind the Parties to close their transactions at the same time.

WHEREAS, Wabash desires that, after the Closing, PSC will provide to Wabash certain services;

NOW, THEREFORE, in consideration of the premises and covenants set forth herein and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Parties hereby agree as follows:

1. WABASH TRANSITION SERVICES.

- a. Services. Pursuant to the terms and conditions set forth in this Agreement, and during the Wabash Initial Transition Period and the Wabash Extended Transition Period to the extent Wabash exercises its rights under Section 1.d hereof, Seller shall provide, or cause its affiliates to provide to Wabash, from the date of this Agreement through the Wabash Initial Transition Period and the Wabash Extended Transition Period to the extent Wabash exercises its rights under Section 1.d hereof, the services set forth on Appendix 1-A(i) and Appendix 1-A(ii) attached hereto (the "Wabash Transition Services"). The Wabash Transition Services will be provided in good faith, and with a commercially reasonable level of care, skill and diligence but in no event less than the manner and relative level of service as provided to the Tank and Trailer Business when it was owned by Seller.
- b. Transition Personnel. In regards to such Wabash Transition Services listed on Appendix 1-A(i), Seller shall continue to employ those employees listed in Appendix 1-B hereto ("Wabash Transition Personnel") for such period up to and including _____, 2013 [***insert date that is 30 days after the Closing***] (the "Wabash Initial Transition Period"), or, subject to Section 2(d) below, such later date as may be reasonably required by Wabash, but in no event more than sixty (60) days after the closing date of the transactions contemplated by the Wabash APA ("Wabash Termination Date"). Seller shall pay for and provide such Wabash Transition Services listed on Appendix 1-A(ii) for such period up to and including _____, 2013 [***insert date that is 60 days after the Closing***]; provided that Seller shall have no obligation to provide Wabash Transition Personnel for such Wabash Transition Services. Wabash Transition Personnel shall be considered independent contractors (and not employees) of Wabash at all times from the closing date of the Wabash APA up to and including the Wabash Termination Date. Wabash shall not be obligated to provide, as a result of its relationship with any Wabash Transition Personnel, future employment, a promise of future employment, or any additional monies or benefits that are synonymous with employment to any employees of Seller or its affiliates. Any holdover, trespass on, or refusal to relinquish any property (real or personal) owned or leased by Wabash by any Wabash Transition Personnel after the Wabash Termination Date shall not be

deemed to create an employment and/or agency relationship between Wabash and any such Wabash Transition Personnel. Wabash and Seller agree that the Wabash Transition Personnel shall, at the direction of Seller, provide the Wabash Transition Services for such period from the closing date of the Wabash APA up to and including the Wabash Termination Date at the Portland, Oregon facility located at 9200 N. Ramsey Blvd. or such other locations, including the facility located at 8801 N. Vancouver Avenue, where the Wabash Transition Services have been provided to the Tank and Trailer Business when it was owned by Seller. Wabash acknowledges that Seller cannot compel any Wabash Transition Personnel to remain as an employee of Seller. In the event that any Wabash Transition Personnel notifies Seller of his or her intent to resign during the Wabash Initial Transition Period, Seller shall promptly provide notice to Wabash of such individual's intent to resign and use reasonable efforts to retain the services of such individual for the duration of the transition period. If such individual maintains an intent to resign after Seller's efforts to retain the services of such individual for the duration of the transition period, Seller shall use reasonable efforts to engage such individual on a consulting or part-time basis to perform such services.

- c. Necessary Insurance on Wabash Transition Personnel. Seller agrees to secure and maintain workers compensation insurance coverage at levels at a minimum required by the State of Oregon on the Wabash Transition Personnel until and including the Wabash Termination Date.
- d. Extended Term. Wabash may extend the Wabash Initial Transition Period for an additional thirty (30) days (the "Wabash Extended Transition Period") by providing written notice to Seller ten (10) days prior to the expiration of the Wabash Initial Transition Period.
- e. Billing and Payment. Other than its pro rata portion of fees paid by Sellers to third party providers allocable to Wabash's use of the services set forth on Appendix 1-A, Wabash shall not be obligated to pay Seller for the Wabash Transition Services during the Wabash Initial Transition Period and, if applicable, the Wabash Extended Transition Period. Wabash shall pay, or cause to be paid, any bills and invoices that it receives from Seller for such third-party services performed during the Wabash Initial Transition Period and, if applicable, the Wabash Extended Transition Period that are consistent with the terms indicated on Appendix 1-A(i) not later than twenty (20) days following receipt by Wabash of Seller's invoice, by wire transfer in accordance with the written instructions provided by Seller, subject to receiving from Seller, if reasonably requested by Wabash, any appropriate support documentation for such bills and invoices.

2. PSC TRANSITION SERVICES.

- a. Services. Pursuant to the terms and conditions set forth in this Agreement, and during the PSC Initial Transition Period and the PSC Extended Transition Period to the extent PSC exercises its rights under Section 2.d hereof, Seller shall provide, or cause its affiliates to provide to PSC, from the date of this Agreement through the PSC Initial Transition Period and the PSC Extended Transition Period to extent PSC exercises its rights under Section 2.d hereof the services set forth on Appendix 2-A(i) and Appendix 2(a)(ii) attached hereto (the "PSC Transition Services"). The PSC Transition Services will be provided in good faith, and with a commercially reasonable level of care, skill and diligence but in no event less than the manner and relative level of service as provided to the Parts and Services Business when it was owned by Seller. The services shall be provided at the cost specified beside each such service on Appendix 2-A.
- b. Transition Personnel. In regards to such PSC Transition Services listed on Appendix 2-A(i), Seller shall continue to employ those employees listed in Appendix 2-B hereto ("PSC Transition Personnel") for such period up to and including _____, 2013 [*insert date that is 45 days after the Closing*] (the "PSC Initial Transition Period"), or, subject to Section 3(d) below, such later date as may be reasonably required by PSC, but in no event more than sixty (60) days after the closing date of the transactions contemplated by the PSC APA ("PSC Termination Date"). Seller shall pay for and provide such PSC Transition Services listed on Appendix 2-A(ii) for such period up to and including _____, 2013 [*insert date that is 60 days after the Closing*]; provided that Seller shall have no obligation to provide PSC Transition Personnel for such PSC Transition Services. PSC Transition Personnel shall be considered independent contractors (and not employees) of PSC at all times from the closing date of the PSC APA up to and including the PSC Termination Date. PSC shall not be obligated to provide, as a result of its relationship with any PSC Transition Personnel, future employment, a promise of future employment, or any additional monies or benefits that are synonymous with employment to any employees of Seller or its affiliates. Any holdover, trespass on, or refusal to relinquish any property (real or personal) owned or leased by PSC by any PSC Transition Personnel after the PSC Termination Date shall not be deemed to create an employment and/or agency relationship between PSC and any such PSC Transition Personnel. PSC and Seller agree that the PSC Transition Personnel shall, at the direction of Seller, provide the PSC Transition Services for such period from the closing date of the PSC APA up to and including the PSC Termination Date at all facilities operated in connection with the Parts and Services Business or such other locations where PSC Transition Services have been provided to the Parts and Services Business when it was owned by

Seller. PSC acknowledges that Seller cannot compel any PSC Transition Personnel to remain as an employee of Seller. In the event that any PSC Transition Personnel notifies Seller of his or her intent to resign during the PSC Initial Transition Period, Seller shall promptly provide notice to PSC of such individual's intent to resign and use reasonable efforts to retain the services of such individual for the duration of the transition period. If such individual maintains an intent to resign after Seller's efforts to retain the services of such individual for the duration of the transition period, Seller shall use reasonable efforts to engage such individual on a consulting or part-time basis to perform such services.

- c. Necessary Insurance on PSC Transition Personnel. Seller agrees to secure and maintain workers compensation insurance coverage at levels at a minimum required by the states in which the PSC Transition Personnel are working until and including the PSC Termination Date.
- d. Extended Term. PSC may extend the PSC Initial Transition Period for an additional fifteen (15) days (the "PSC Extended Transition Period") by providing written notice to Seller ten (10) days prior to the expiration of the PSC Initial Transition Period.
- e. Billing and Payment. Other than its pro rata portion of fees paid by Sellers to third party providers allocable to PSC's use of the services set forth on Appendix 2-A, PSC shall not be obligated to pay Seller for the PSC Transition Services during the PSC Initial Transition Period and, if applicable, the PSC Extended Transition Period. PSC shall pay, or cause to be paid, any bills and invoices that it receives from Seller for such third-party services performed during the PSC Initial Transition Period and, if applicable, the PSC Extended Transition Period, that are consistent with the terms indicated on Appendix 2-A not later than twenty (20) days following receipt by PSC of Seller's invoice, by wire transfer in accordance with the written instructions provided by Seller, subject to receiving from Seller, if reasonably requested by PSC, any appropriate support documentation for such bills and invoices.

3. SHARED SERVICES.

- a. Services. Pursuant to the terms and conditions set forth in this Agreement, and during the period up to and including _____, 2013 [*insert date that is 30 days after the Closing*] or until such time as agreed upon by Wabash and PSC (the "Shared Services Transition Period"), Wabash shall provide or cause its affiliates to provide to PSC, and PSC shall provide or cause its affiliates to provide to Wabash certain shared services (the "Shared Services"), all as set forth on Appendix 3 hereto. The Shared Services will be provided in good faith, and with a commercially reasonable level of care, skill and diligence but

in no event less than the manner and relative level of service as provided to the Parts and Services Business (in the case of Shared Services provided to PSC), or to the Tank and Trailer Business (in the case of Shared Services provided to Wabash) when such business was owned by Seller. The services shall be provided at the cost specified beside each such service on Appendix 3. To the extent (i) Wabash receives an asset or assets of the Tank and Trailer Business or (ii) PSC receives an asset or assets of the Parts and Services Business that, in either case, renders Seller's ability to provide a particular transition service unreasonably burdensome, such PSC Transition Service or Wabash Transition Service, as applicable, will be deemed a Shared Service, to be provided by Wabash to PSC or by PSC to Wabash, as applicable, in each case to the extent commercially reasonable, and Appendix 3 shall be amended accordingly.

- b. Personnel. In providing Shared Services, Wabash or PSC, as applicable, shall utilize personnel that are mutually acceptable to both Wabash and PSC. Further, Wabash or PSC may employ the services of third parties to provide the Shared Services to the extent such third party services were routinely utilized to provide similar services to Seller prior to the date of the PSC APA or to the Wabash APA, as applicable, or are reasonably necessary for the efficient performance of the Shared Services, provided that such third parties are acceptable to PSC in PSC's reasonable discretion or to Wabash in Wabash's reasonable discretion.
- c. Invoices. Wabash will submit one invoice to PSC each month for all Shared Services provided to PSC during the prior month, and PSC will submit one invoice to Wabash for all Shared Services provided to Wabash during the prior month. Each invoice shall include a reasonably detailed summary of the Shared Services provided, including those for which there are fixed dollar fees and those provided on a non-fixed fee basis, together with documentation supporting each of the invoiced amounts that are not covered by a fixed fee. Both Parties shall have the right to setoff any amount owed to it by the other Party against amounts it owes to such other Party hereunder. Fees for Shared Services will be paid by wire transfer in accordance with the written instructions provided by Wabash and PSC, as applicable.
- d. Wabash License to PSC. Wabash grants to PSC a non-exclusive, royalty-free, worldwide license to use of the Beall name purchased by Wabash pursuant to the Wabash APA solely for the purpose of rebranding the Parts and Services Business during the Shared Services Transition Period, with such license expiring no later than sixty (60) days from the date hereof. For the avoidance of doubt, nothing set forth herein shall be construed to apply to the names purchased by PSC pursuant to the PSC APA, including "B-Tec," "BTEC," and "Beall Transport Equipment Company" and any derivation thereof and all

trademarks, trade names and logos associated therewith, including all rights, interests, and entitlements in such names and marks currently held by Seller and used in the Parts and Services Business.

4. GENERAL INTENT. Each of Wabash and PSC agrees to use reasonable commercial efforts to end its need to use the assistance contemplated by this Agreement with respect to each service specified in Appendix 1-A, Appendix 2-A and Appendix 3 respectively, but in any event such services will not extend past the end of the period specified in Section 6 below unless otherwise agreed by Wabash and Seller; PSC and Seller; or Wabash and PSC, as applicable.

5. VALIDITY OF DOCUMENTS. The Parties shall be entitled to rely upon the genuineness, validity or truthfulness of any document, instrument or other writing presented in connection with this Agreement.

6. TERM OF AGREEMENT.

- a. Termination. Any individual service or all of the services to be provided hereunder to Wabash or PSC are terminable by Wabash or PSC, as applicable, on twenty (20) days' prior written notice to Seller, and the fees associated with such terminated services shall also terminate upon the effective date of such termination provided that Wabash or PSC, as applicable, shall pay any fees outstanding on the termination date in accordance with Section 1(d) or 2(d), as applicable. Seller acknowledges and agrees that the termination of this Agreement by either Recipient shall not release Seller from any liability or obligation to provide services or otherwise abide by the terms of this Agreement with respect to the non-terminating Recipient.
- b. Shared Services. The term of this Agreement with respect to the Shared Services shall commence on the date hereof and shall continue (unless sooner terminated pursuant to the terms hereof) for a period of sixty (60) days after the Closing, or such earlier, shorter or longer period as may be agreed upon by Wabash and PSC. Any individual Shared Service or all of the Shared Services to be provided hereunder to a Recipient are terminable by Recipient on thirty (30) days' prior written notice to the provider of such Shared Service(s), and the fees associated with such terminated services shall also terminate upon the effective date of such termination provided that Recipient shall pay any fees outstanding on such termination date in accordance with Section 3(c). Wabash and PSC acknowledge and agree that the termination of this Agreement by Wabash or PSC pursuant to Section 6(a) above shall not release Wabash or PSC from any liability or obligation with respect to the Shared Services or otherwise abide by the terms of this Agreement in respect of the Shared Services.

7. EFFECT OF TERMINATION. Upon the expiration of, or effective date of termination of, this Agreement with respect to Wabash and Seller, PSC and Seller, or Wabash and PSC, as applicable: (a) all services will cease, (b) all outstanding and accrued amounts will become immediately due and payable and (c) no rights already accrued shall be affected; provided, however, Wabash or PSC, as applicable, will use commercially reasonable efforts and act in good faith to provide any services that may be reasonably requested by the other, in each case in connection with terminating this Agreement in a manner that will not unreasonably interfere with such Recipient's ability to operate the Parts and Services Business or the Tank and Trailer Business, as applicable. By way of example only, PSC or Wabash may request Wabash or PSC, as applicable, to assist such Recipient in finding an alternative service provider.

8. ACCESS AND COOPERATION. Subject to Section 10 below, with respect to each service provided by any Party or any of their respective affiliates hereunder, the applicable Recipient shall provide the Party providing services, service providers, and their respective personnel with access to the equipment, office and storage space and systems relating to such service during normal business hours for the term of the applicable transition period to the extent reasonably required in connection with the provision of such services. The Parties will use good-faith efforts to reasonably cooperate with each other in all matters relating to the provision and receipt of services. Such cooperation shall include obtaining all consents, licenses or approvals necessary to permit such Party to perform its obligations. PSC and Wabash will, for a period of seven years after the dates of the closings of the transactions contemplated by the Wabash APA and the PSC APA, as applicable, maintain documentation supporting the information contained in any Appendix and shall cooperate with each other in making such information available as needed, subject to appropriate confidentiality requirements, in the event of any tax audit or litigation.

9. ASSIGNMENT. This Agreement shall not be assignable in whole or in part by any Party without the prior written consent of the other Parties hereto except that each of Wabash and PSC may assign the benefit of receiving any Wabash Transition Service or PSC Transition Service, as applicable, to any of its affiliates.

10. CONFIDENTIALITY. Each Party shall cause each of its affiliates and each of their respective officers, directors and employees to hold all information relating to the business of the other Parties disclosed to it by reason of this Agreement confidential and will not disclose any of such information to any person or entity unless legally compelled to disclose such information; provided, however, that to the extent that any of them may become so legally compelled they may only disclose such information if they shall first have used reasonable efforts to, and, if practicable, shall have afforded the other Parties the opportunity to obtain, an appropriate protective order or other satisfactory assurance of confidential treatment for the information required to be so disclosed.

11. SECURITY. If any Party, or any of its personnel, shall be given access to any other Party's systems in connection with the performance of the Wabash Transition Services, the PSC Transition Services or the Shared Services, as applicable, the accessing

Party or its personnel, as the case may be, shall comply with all of such other Party's security requirements, policies, and procedures and shall not tamper with, compromise, or circumvent any security or audit measures employed by such other Party.

12. GOVERNING LAW. This Agreement shall be governed by and construed in accordance with the laws of the State of Oregon applicable to agreements made and to be performed entirely within such State, without regard to the conflicts of law principles of such State.

13. LIMITATION OF LIABILITY. No Party shall be liable to the other or any third party for any special, consequential or exemplary damages (including lost or anticipated revenues or profits relating to the same) arising from any claim relating to this Agreement or any of the services provided hereunder, whether such claim is based on warranty, contract, tort (including negligence or strict liability) or otherwise, even if an authorized representative of such Party is advised of the possibility or likelihood of the same.

14. NOTICES. Unless otherwise indicated herein, all notices, requests, demands or other communications to the Parties shall be deemed to have been given or made when deposited in the mails, registered or certified mail, return receipt requested, postage prepaid, or by means of overnight delivery service when delivered to such service addressed or by facsimile to each of the Parties at the following addresses:

To Wabash: Wabash National L.P.
 c/o Wabash National Corporation
 1000 Sagamore Parkway South
 Lafayette, IN 47905
 Attention: General Counsel
 Fax No. (312) 861-6012

Copy to: Wabash National L.P.
 c/o Wabash National Corporation
 1000 Sagamore Parkway South
 Lafayette, IN 47905
 Attention: Chief Financial Officer
 Fax No. (312) 861-6012

To PSC: PSC Custom, LP
 c/o Polar Corporation
 1015 West St. Germain, Suite 420
 U.S. Bank Plaza
 St. Cloud, MN 56301
 Attention: Theodore J. Fick, President and CEO
 Fax No. (320) 656-5638

Copy to: Jones Day
Address for U.S. mail:
P.O. Box 165017
Columbus, Ohio 43216-5017

Address for non-U.S. mail:
325 John H. McConnell Blvd.
Columbus, Ohio 43215

Attention: Rick J. Gibson
Fax No. (614) 461-4198

To Seller: c/o Beall Corporation
8801 N. Vancouver Avenue
Portland, OR 97217
Attention: Scott Koch, CFO
Fax No. 917-223-4701

Copy to: Tonkon Torp LLP
1600 Pioneer Tower
888 SW Fifth Avenue
Portland, OR 97204
Attention: Kurt W. Ruttum
Fax No. 503-972-3743

15. MODIFICATION, NONWAIVER, SEVERABILITY. Neither this Agreement nor any part hereof may be changed, altered or amended orally. Any modification to Section 1 must be by written instrument signed by Wabash and Seller. Any modification to Section 2 must be by written instrument signed by PSC and Seller. Any modification to Section 3 must be by written instrument signed by Wabash and PSC. Any modification to any section other than Section 1, 2, or 3 must be by written instrument signed by all Parties. Failure by any Party to exercise promptly any right granted herein or to require strict performance of any obligation imposed hereunder shall not be deemed a waiver of such right. If any provision of this Agreement is held ineffective for any reason, the other provisions shall remain effective.

16. INTERPRETATION. The headings and captions contained in this Agreement and in the appendices attached hereto are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement. The use of the word "including" herein shall mean "including without limitation."

17. ENTIRE AGREEMENT. This Agreement and the Wabash APA or the PSC APA, as applicable, contain the entire agreement and understanding among the Parties hereto with respect to the subject matter hereof and supersede all prior agreements and understandings, whether written or oral, relating to such subject matter.

18. RELATIONSHIP OF PARTIES. Except as specifically provided herein, none of the Parties shall act or represent or hold itself out as having authority to act as an agent or partner of any other Party, or in any way bind or commit any other Party to any obligations. Nothing contained in this Agreement shall be construed as creating a partnership, joint venture, agency, trust or other association of any kind, each Party being individually responsible only for its obligations as set forth in this Agreement.

19. FORCE MAJEURE. If Seller is prevented from complying, either totally or in part, with any of the terms or provisions of this Agreement by reason of fire, flood, storm, strike, lockout or other labor trouble, any law, order, proclamation, regulation, ordinance, demand or requirement of any governmental authority, riot, war, rebellion or other causes beyond the reasonable control of Seller, or other acts of God, then upon written notice to Wabash or PSC, as applicable, the affected provisions and/or other requirements of this Agreement shall be suspended during the period of such disability and Seller shall have no liability to Wabash or PSC, as applicable, in connection therewith. Seller shall use reasonable efforts to remove such disability within thirty (30) days of giving notice of such disability.

20. USE AND RESALE. The services provided by Seller or its affiliates to Wabash or PSC, as applicable, shall be used only by Wabash or PSC solely in connection with such Party's operation of its business and shall not be resold, licensed, or otherwise permitted to be used by others except in the ordinary course of business consistent with past practice in the conduct of the business of Seller.

22. NO THIRD-PARTY BENEFICIARIES. Nothing herein expressed or implied is intended or should be construed to confer upon or give to any person other than the Parties any rights or remedies under or by reason of this Agreement.

23. INFORMAL DISPUTE RESOLUTION. In connection with any dispute arising out of or with respect to this Agreement, the Parties agree to endeavor to settle such disputes in good faith.

24. CONSTRUCTION. The Parties have participated jointly in the negotiation and drafting of this Agreement. In the event any ambiguity or question of intent or interpretation arises, this Agreement shall be construed as if drafted jointly by the Parties and no rule of strict construction shall be applied against either Party.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized representatives as of the date and year first set forth above.

~ Signature page follows ~

WABASH NATIONAL L.P.

By: _____

Title:

PSC CUSTOM, LP

By: _____

Title:

BEALL CORPORATION

By: _____

Title: President

Appendix 1-A(i)**Wabash Transition Services**

<u>Service</u>	<u>Cost</u>
<p>1. <u>Telephones Service, "800" Numbers and Internet:</u> Continued use of telephone service and telephone numbers used primarily by the Tank and Trailer Business and extensions associated therewith, including long-distance services. Continued use of "800" numbers and voicemail used primarily by the Tank and Trailer Business and routing of calls placed to such numbers as may be requested by Wabash. Continued use of internet services and connections sufficient to provide high speed access through an internet firewall to each workstation or personal computer of Wabash at the facilities (including WAN and LAN infrastructure). Such use must specify locations and hours of related support services. The fees to be paid by Wabash are conditioned on the ongoing ability by Wabash to review detailed and/or summary service activity reports.</p>	<p>pro-rata portion of fees paid by Sellers to third party providers allocable to Wabash's use of such services.</p>
<p>2. <u>Data Transfer:</u> Support for transfer by Wabash onto Wabash's systems as soon as practicable after the closing date (i) all current and historical sales data with respect to all trailers sold by Seller, and all data and analysis thereof relating to creditworthiness of customers, and (ii) finance, order, inventory and customer information files and data and other information, files and data relating to the Tank and Trailer Business, all in electronic file formats satisfactory to Wabash in its sole discretion.</p>	<p>no additional cost, unless SAP third-party services are required, in which case Wabash responsible for pro-rata portion of fees for such services</p>
<p>3. <u>Website Hosting:</u> Continued administration, maintenance and customary updates of the Seller's websites, including maintaining links from Seller's website, to be hosted at new domain names provided by Wabash.</p>	<p>no additional cost</p>
<p>4. <u>Internal Reporting Software:</u> Allow creation of new company folder on currently used SAP enterprise reporting software (at Wabash's cost and expense). Provide support for the data transfer into the new company folder (in the event that SAP</p>	<p>no additional cost except as indicated</p>

ServiceCost

third-party services are required, Wabash responsible for pro rata portion of the fees for such services). Continued use of SAP enterprise reporting software, and continued use and support of any other internal reporting and managerial accounting software, at a level and in a manner substantially similar to the access and use thereof provided to the Tank and Trailer Business prior to the closing date, and support for the design and development of new SAP management reports software needed to satisfy new reporting requirements. Wabash is responsible for the cost of any required upgrade to achieve any of the foregoing.

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| 5. | <p><u>Management Reporting</u>: In addition to access to SAP system, access to any other systems necessary to create opening balance sheet and related initial financial statements/reporting/journal entries, etc.; sufficient personnel to assist in the creation of an opening balance sheet and related financial statements/reporting.</p> | No additional cost |
| 6. | <p><u>Email</u>: Continued use of and support for the applications, databases and workflow technology at a level and in a manner substantially similar to the access and use thereof provided to the Seller prior to the closing date. Transfer of all emails and email archives of all email addresses of Transferred Employees and other email addresses relating primarily to the Tank and Trailer Business. Coordination and assistance in transferring such files, software and systems to Wabash's email platform as soon as practicable after the closing date, including cooperation with such third-party providers as Wabash may retain.</p> | no additional cost |

	<u>Service</u>	<u>Cost</u>
7.	<u>IT Support:</u> Continued technical support and applications support for currently used hardware and software applications at a level and in a manner substantially similar to the service and support provided to the Seller prior to the closing date, including access to IT personnel.	no additional cost
8.	<u>Disaster Recovery, Backup and Security Services:</u> Disaster recovery, backup and security services will be provided at a level and in a manner substantially similar to the service and support provided to the Seller prior to the closing date, and in accordance with the services provided prior to the closing date pursuant to the terms of that certain Master Co-Location Agreement by and between Seller and Time Warner Telecom Holdings Inc.	No additional cost

Appendix 1-A(ii)

Additional Wabash Transition Services

Maintenance of co-location data services provided pursuant to that certain Master Co-Location Agreement by and between Beall Corporation and Time Warner Telecom Holdings Inc.

Appendix 1-B

List of Wabash Transition Personnel

Scott Koch
Wayne Kimmet
Ken Alleman
Tammy Jensen
Mark Baker

Appendix 2-A(i)**List of PSC Transition Services**

<u>Service</u>	<u>Cost</u>
<p>1. <u>Telephones Service, "800" Numbers and Internet:</u> Continued use of telephone service and telephone numbers used primarily by the Parts and Services Business and extensions associated therewith, including long-distance services. Continued use of "800" numbers and voicemail used primarily by the Parts and Services Business and routing of calls placed to such numbers as may be requested by PSC. Continued use of internet services and connections sufficient to provide high speed access through an internet firewall to each workstation or personal computer of PSC at the facilities (including WAN and LAN infrastructure). Such use must specify locations and hours of related support services. The fees to be paid by PSC are conditioned on the ongoing ability by PSC to review detailed and/or summary service activity reports. Release/transfer assistance for any of the above stated continued use telephone services, "800" numbers and internet to PSC as requested by PSC.</p>	<p>pro-rata portion of fees paid by Seller to third party providers allocable to PSC's use of such services.</p>
<p>2. <u>Data Transfer:</u> Support for transfer by PSC onto PSC's systems as soon as practicable after the closing date (i) all current and historical sales data with respect to the Parts and Services Business, and all data and analysis thereof relating to creditworthiness of customers, and (ii) finance, order, inventory and customer information files and data and other information, files and data relating to the Parts and Services Business, all in electronic file formats satisfactory to PSC in its sole discretion. Additionally, access to all current and historical Parts and Service Business data, shared and user, to be made available through the termination of transition services.</p>	<p>no additional cost, unless SAP third-party services are required, in which case PSC responsible for pro-rata portion of fees for such services</p>
<p>3. <u>Internal Reporting Software:</u> Allow creation of</p>	<p>no additional</p>

<u>Service</u>	<u>Cost</u>
<p>new company folder on currently used SAP enterprise reporting software (at PSC's cost and expense). Provide support for the data transfer into the new company folder (in the event that SAP third-party services are required, PSC responsible for pro rata portion of the fees for such services). Continued use of SAP enterprise reporting software, and continued use and support of any other internal reporting and managerial accounting software, at a level and in a manner substantially similar to the access and use thereof provided to the Parts and Services Business prior to the closing date, and design and development of and support for new SAP management reports software needed to satisfy new reporting requirements. PSC is responsible for the cost of any required upgrade to achieve any of the foregoing. Continued read-only access and extraction rights to the current and historical SAP data related to the Parts and Service Business on the Sellers instance of SAP.</p>	<p>cost except as indicated</p>
<p>4. <u>Management Reporting</u>: Continued use of and support for the existing management reporting capabilities for transactions prior to the closing date under the PSC APA at a level and in a manner substantially similar to the access and use thereof provided to the Seller prior to the closing date. In addition to access to SAP system, access to any other systems necessary to create opening balance sheet and related initial financial statements/reporting/journal entries, etc., as well as sufficient personnel to assist in the creation of an opening balance sheet and related financial statements/reporting.</p>	<p>No additional cost</p>
<p>5. <u>Email</u>: Continued use of and support for the email applications, databases and workflow technology at a level and in a manner substantially similar to the access and use thereof provided to the Seller prior to the closing date. Transfer of all emails and email archives of all email addresses of transferred employees and other email addresses relating primarily to the Parts and Services Business. Forwarding of all emails related to the Parts and Service Business for 60 days, or such earlier date</p>	<p>no additional cost</p>

ServiceCost

that Wabash redirects the MX record for beallcorp.com. Coordination and assistance in transferring such files, software and systems to PSC's email platform as soon as practicable after the closing date, including cooperation with such third-party providers as PSC may retain.

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| 6. | <p><u>IT Support</u>: Continued technical support and applications support for currently used hardware and software applications at a level and in a manner substantially similar to the service and support provided to the Seller prior to the closing date, including access to IT personnel.</p> | no additional cost |
| 7. | <p><u>Disaster Recovery, Backup and Security Services</u>: Disaster recovery, backup and security services will be provided at a level and in a manner substantially similar to the service and support provided to the Seller prior to the closing date.</p> | No additional cost |

Appendix 2-A(ii)

Additional PSC Transition Services

Maintenance of co-location data services provided pursuant to that certain Master Co-Location Agreement by and between Beall Corporation and Time Warner Telecom Holdings Inc.

Appendix 2-B

List of PSC Transition Personnel

Scott Koch
Wayne Kimmet
Ken Alleman
Tammy Jensen
Mark Baker

Appendix 3

List of Shared Services

If not provided by Seller, email services. In the event that Wabash redirects the MX record for beallcorp.com prior to 60 days after the Closing, Wabash to provide the forwarding of all emails related to the Parts and Service Business to PSC for the remainder of the 60 days.

EXHIBIT 7.27 TO ASSET PURCHASE AGREEMENT**LIEN RELEASES**

<u>Debtor: Sector Corporation</u>	
<i>Secured Party/Creditor</i>	<i>Filing Number/Filing Date/Location</i>
Wells Fargo Bank Montana, National Association 299 S. Main St., 6th Floor Salt Lake City, Utah 84111	Multnomah County, Oregon Fixture Filing 2003-063171 (3/21/03) Amendment 2003-120944 (5/27/03) Continuation 2007-179403 (10/11/07) Continuation 2012-122642 (9/27/12)
Wells Fargo Bank, National Association 333 S. Grand Ave., 9th Floor Los Angeles, CA 90071-1504	Yellowstone County, Montana Commercial Fixture Filing 3083168 (3/6/00) Continuation 3303874 (3/8/04) Amendment 3342339 (7/29/05) Continuation 3523575 (9/9/09) Amendment 3642750 (10/19/12)
Wells Fargo Bank, National Association 333 S. Grand Ave., 9th Floor Los Angeles, CA 90071-1504	Secretary of State, Oregon UCC 596447 (8/16/02) Continuation (2/26/07) Amendment (3/16/10) Del Coll (9/1/11) Continuation (2/22/12) Amendment (10/19/12)
Wells Fargo Bank, National Association 333 S Grand Ave., 9th Floor Los Angeles, CA 90071	Secretary of State, Oregon UCC 6752825 (11/17/04) Continuation (5/28/09) Amend SP (7/7/09) Del Coll (9/1/11) Amendment (10/19/12)
Keybank National Association	Secretary of State, Oregon

1211 S.W. Fifth Ave., Suite 305 Portland, OR 97204	UCC 89036313 (10/27/11)
Wells Fargo Bank, National Association 333 S Grand Ave., 9th Floor Los Angeles, CA 90071	UCC 614630 (3/13/03) Continuation (9/27/07) Amend SP (11/2/07) Del Coll (9/1/11) Continuation (9/24/12) Amendment (10/19/12)

Debtor: St. Johns Corporation

Wells Fargo Bank, National Association 333 S. Grand Ave., 9th Floor Los Angeles, CA 90071	Secretary of State, Oregon UCC 450529 (12/17/98) Continuation (6/20/03) Assignment (7/14/03) Continuation (9/3/03) Continuation (8/18/08) Amend SP (8/2/10) Amendment (10/23/12)
Wells Fargo Bank, National Association 333 S. Grand Ave., 9th Floor Los Angeles, CA 90071	Secretary of State, Oregon UCC 7020342 (8/25/05) Continuation (3/4/10) Amend DB (8/2/10) Amendment (10/23/12)
Keybank National Association 1211 S.W. Fifth Ave., Suite 305 Portland, OR 97204	Secretary of State, Oregon UCC 89036351 (10/27/11)
Keybank National Association PO Box 5278 Boise, ID 87305	Secretary of State, Oregon UCC 89051145 (11/15/11)
Wells Fargo Bank, National Association 333 Grand Ave., 9th Floor Los Angeles, CA 90071	Secretary of State, Oregon UCC 239101 (10/5/94) Amendment (6/28/99)

	Continuation (8/3/99) Continuation (4/7/04) Amendment (5/4/04) Continuation (4/14/09) Amend DB (8/2/10) Amendment (10/23/12)
Wells Fargo Bank, National Association 333 S. Grand Ave., 9th Floor Los Angeles, CA 90071	Secretary of State, Oregon UCC 271046 (6/19/95) Assignment (7/18/96) Assignment (12/16/98) Continuation (4/10/00) Continuation (12/23/04) Amendment (1/7/05) Continuation (12/23/09) Amendment (8/2/10) Amendment (11/9/12)
Wells Fargo Bank, National Association 333 S. Grand Ave., 9th Floor Los Angeles, CA 90071	Secretary of State, Oregon UCC 289181 (11/2/95) Continuation (5/15/00) Amendment (7/14/00) Continuation (5/4/05) Continuation (5/17/10) Amendment (6/7/10) Amendment (8/3/10) Amendment (11/9/12)

SCHEDULE 2.1(a) TO ASSET PURCHASE AGREEMENT
PERSONAL PROPERTY

See attached **Exhibit 2.1(a)**.

EXHIBIT 2.1(a)

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	DP / Hardware	80158	HR9MWO1 Dell Computer	
Portland	DP / Hardware	80001	04KQ01 Dell computer	
Portland	DP / Hardware	80008	3577681 monitor	
Portland	DP / Hardware	80014	3577807 monitor	
Portland	DP / Hardware	80019	3578049 monitor	
Portland	DP / Hardware	80105	Dell Laptop 9CV6R01	
Portland	DP / Hardware	80115	Dell Laptop GG09R01	
Portland	DP / Hardware	80041	Dell Computer 2BQJ801	2BQJ801
Portland	DP / Hardware	80130	Dell Monitor D3224445	D3224445
Portland	DP / Hardware	80073	Dell Computer JJMF01	JJMF01
Portland	DP / Hardware	80142	Dell Monitor D3277054	D3277054
Portland	DP / Hardware	80143	Dell Monitor d3277059	D3277059
Portland	DP / Hardware	80033	Del Computer 4KMJF01	4KMJ01
Portland	DP / Hardware	80026	BTEC RECEPTIONIST PC	
Phoenix	DP / Hardware	80120	Dell Latitude C600	8DDQ311
Phoenix	DP / Hardware	80059	Dell Computer DWLGF11	
Phoenix	DP / Hardware	80080	Dell Lap top 155R01	
Phoenix	DP / Hardware	80102	Dell Laptop 8P09R01	
Phoenix	DP / Hardware	80114	Dell Laptop G3VR01	
Phoenix	DP / Hardware	80054	Dell Computer B8B4301	
Kent	DP / Hardware	80017	3578036 monitor	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Kent	DP / Hardware	80163	KJRM01 Dell Computer	
Kent	DP / Hardware	80085	Dell Laptop 1DV6R01	
Kent	DP / Hardware	80098	Dell Laptop 6DV6R01	
Kent	DP / Hardware	80100	Dell Laptop 7G09R01	
Kent	DP / Hardware	80116	Dell Laptop J46R01	
Kent	DP / Hardware	80125	Dell Monitor d3062652	D3062652
Commerce City	DP / Hardware	80004	3577425 monitor	
Commerce City	DP / Hardware	80010	3577731 monitor	
Commerce City	DP / Hardware	80015	3578033 monitor	
Commerce City	DP / Hardware	80020	3578073 monitor	
Commerce City	DP / Hardware	80160	JJRM01 Dell Computer	
Commerce City	DP / Hardware	80161	JJRM01 Dell Computer	
Commerce City	DP / Hardware	80209	XDQQ01 Dell Computer	
Commerce City	DP / Hardware	80210	XGNT01 Dell Computer	
Commerce City	DP / Hardware	80211	YJ7Z01 Dell Computer	
Commerce City	DP / Hardware	80062	Dell Computer FJMJF0111	FJMJF01
Commerce City	DP / Hardware	80127	Dell Monitor D3224200	D3224200
Commerce City	DP / Hardware	80060	Dell Computer FFF8K07	FFF8K07
Commerce City	DP / Hardware	80067	Dell Computer HLXNF01	HLXNF01
Bloomington	DP / Hardware	80159	J85QR01 Dell Computer	
Bloomington	DP / Hardware	80002	206W01 Dell Computer	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Bloomington	DP / Hardware	80006	3577433 monitor	
Bloomington	DP / Hardware	80007	3577449 Monitor	
Bloomington	DP / Hardware	80009	3577713 monitor	
Bloomington	DP / Hardware	80012	3577791 monitor	
Bloomington	DP / Hardware	80016	3578035 monitor	
Bloomington	DP / Hardware	80179	NGT01 Dell Computer	
Bloomington	DP / Hardware	80206	WGNT01 Dell Computer	
Bloomington	DP / Hardware	80021	6NZFP01 Dell Computer	
Bloomington	DP / Hardware	80107	Dell Laptop B6V6R01	
Bloomington	DP / Hardware	80112	Dell Laptop D3V6r01	
Bloomington	DP / Hardware	80051	Dell Computer 8XNF40B	8XNF40B
Bloomington	DP / Hardware	80055	Dell Computer B8JP901	B8JP01
Billings	DP / Hardware	80181	Planar Flat Screen	WAYBILL 4261
Billings	DP / Hardware	80045	Dell Computer 2WMZH11	
Billings	DP / Hardware	80101	Dell Laptop 8CV6R01	
Billings	DP / Hardware	80199	Tape Drive	
Billings	DP / Hardware	80077	Dell Computer52XKD01	52XKD01
Billings	DP / Hardware	80165	LAPTOP COMPUTER	1S11719KUAAG77GK
Billings	DP / Hardware	80201	Thinkpad	1S11611UAAG3C3T
SLC	Fixtures and fittings	32158	COMPLETE BENCH TEST	
SLC	Fixtures and fittings	32166	SHELVING	
SLC	Fixtures and fittings	32139	SIGN D/F ILLUMINATED SIGN	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Fixtures and fittings	32132	SAFETY ENCLOSURE FOR COMPRESSOR/AIR DRYER	
Portland	Fixtures and fittings	31877	Credit Card Machine	
Portland	Fixtures and fittings	30078	Storage Containers & Shelving	
Portland	Fixtures and fittings	31855	FRAME RELAY INSTALLATION	
Portland	Fixtures and fittings	31854	CELERON 366 COMPUTER	
Portland	Fixtures and fittings	31849	DAYTEC 15 MONITOR	
Portland	Fixtures and fittings	31874	TELEPHONE UPGRADE	
Portland	Fixtures and fittings	31853	HP JET FAX MACHINE	
Portland	Fixtures and fittings	31852	POPCORN MACHINE	
Portland	Fixtures and fittings	31851	TELEPHONE SET AT&T	
Portland	Fixtures and fittings	31873	COMPUTER UPGRADING	
Portland	Fixtures and fittings	31850	COMPUTER LINES	
Portland	Fixtures and fittings	31872	AS/400 HOOKUP INSTAL	
Portland	Fixtures and fittings	31848	AIR CONDITIONER	
Portland	Fixtures and fittings	31870	FURNITURE	
Portland	Fixtures and fittings	31871	FAX	
Portland	Fixtures and fittings	31847	OFFICE FURNITURE	
Portland	Fixtures and fittings	31845	CHAIR, CRED, DESK	
Portland	Fixtures and fittings	31846	MERLINS	
Portland	Fixtures and fittings	31803	BIN SHELFs - 68	
Portland	Fixtures and fittings	31804	4-DRAWER FILE CABINE	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Fixtures and fittings	31805	STEEL SHELVES - 83	
Portland	Fixtures and fittings	31806	WALNUT DESK - 1 6-D	
Portland	Fixtures and fittings	31807	2-DRAW CABINET	
Portland	Fixtures and fittings	31808	PARTS CART - 6	
Portland	Fixtures and fittings	31809	FILE CABINET - 6 3-	
Portland	Fixtures and fittings	31810	MAHOGANY DESK	
Portland	Fixtures and fittings	31811	3-DR FILE CABINET -	
Portland	Fixtures and fittings	31812	METAL SHELF - 4	
Portland	Fixtures and fittings	31813	4-LOCK FILE CABINET	
Portland	Fixtures and fittings	31814	4-DRFILE CABINET	
Portland	Fixtures and fittings	31815	FILE CABINET -1	
Portland	Fixtures and fittings	31816	2 DR FIREPROOF CABIN	
Portland	Fixtures and fittings	31817	WIRE BROCHURE HOLDER	
Portland	Fixtures and fittings	31818	WALNUT CREDENZA - 1	
Portland	Fixtures and fittings	31819	OAK CREDENZA - 1	
Portland	Fixtures and fittings	31820	LARGE METAL BIN	
Portland	Fixtures and fittings	31821	FILE BOXES (INVOICES	
Portland	Fixtures and fittings	31822	OKIDATA PRINTER	
Portland	Fixtures and fittings	31823	4-DRAWER FILE CABINE	
Portland	Fixtures and fittings	31824	STORAGE BOXES - 74	
Portland	Fixtures and fittings	31825	U-SHAPED MODULAR DES	
Portland	Fixtures and fittings	31826	WALNUT DESK - 1 6-D	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Fixtures and fittings	31827	STEEL BINS - 15 3-S	
Portland	Fixtures and fittings	31828	STORAGE BOXES - 98	
Portland	Fixtures and fittings	31829	METAL N&B BINS	
Portland	Fixtures and fittings	31830	WOOD SHELVES - 17	
Portland	Fixtures and fittings	31831	W R CHAIRS - 3 BURG	
Portland	Fixtures and fittings	31832	METAL SHELF - 8	
Portland	Fixtures and fittings	31833	LOCKERS - 22	
Portland	Fixtures and fittings	31834	PC CRAFT COMPUTER	
Portland	Fixtures and fittings	31835	SAFE	
Portland	Fixtures and fittings	31836	FLOOR SCALE	
Portland	Fixtures and fittings	31837	INGERS AIR COMP	
Portland	Fixtures and fittings	31838	FAX MACHINE	
Portland	Fixtures and fittings	31839	LARGE METAL BIN FOR	
Portland	Fixtures and fittings	31840	CONFERENCE TAB & CHA	
Portland	Fixtures and fittings	31841	BARS LGE METAL BINS	
Portland	Fixtures and fittings	31842	METAL BIN SHELF	
Portland	Fixtures and fittings	31843	CONVEYOR ROLLER - 53	
Portland	Fixtures and fittings	31861	PARTS SHELVES - 40'	
Portland	Fixtures and fittings	31862	PAINT TRAILER - 1	
Portland	Fixtures and fittings	31863	AIR COND/HEATER	
Portland	Fixtures and fittings	31864	AIR COND/HEATER	
Portland	Fixtures and fittings	31866	PARTS SHELVES	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Fixtures and fittings	31867	PARTS STORAGE TLR -	
Portland	Fixtures and fittings	31868	PARTS RACKS - 37	
Portland	Fixtures and fittings	31869	PARTS RACKS - 58	
Phoenix	Fixtures and fittings	32130	SHELVING	
Phoenix	Fixtures and fittings	31661	Phone System Toshiba	
Phoenix	Fixtures and fittings	31660	Software-Dealer Click	
Phoenix	Fixtures and fittings	31659	Dell Optiplex GX150	4SPQY01
Phoenix	Fixtures and fittings	30043	HP CELERON PC	SKR946A0987
Phoenix	Fixtures and fittings	30044	HP CELERON PC	SKR649A1046
Phoenix	Fixtures and fittings	30045	HP CELERON PC	SKR946A119
Phoenix	Fixtures and fittings	30046	HP CELERON PC	SKR946A1127
Phoenix	Fixtures and fittings	30047	HP CELERON PC/SOFTWARE UPGRADE	SKR946A1128
Phoenix	Fixtures and fittings	30048	HP CELERON PC/SOFTWARE/TAPE DRIVE	SKR946A1129
Phoenix	Fixtures and fittings	31658	AOPEN SYSTEM	ZW946100808
Phoenix	Fixtures and fittings	31657	OFFICE REMODEL	
Phoenix	Fixtures and fittings	31656	IBM TERMIANL 3197	5000260
Phoenix	Fixtures and fittings	31655	DESKS, CHAIR, CREDEN	5000138
Phoenix	Fixtures and fittings	31653	BTU AIR CONDITIONER	5000127
Phoenix	Fixtures and fittings	31646	ICE MACHINE	5000112
Phoenix	Fixtures and fittings	31645	(2) CHAIRS	5000111

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Fixtures and fittings	31639	MOTOROLA PHONE	5000080
Phoenix	Fixtures and fittings	31640	MOTOROLA PHONE	5000081
Phoenix	Fixtures and fittings	31641	MOTOROLA PHONE	5000082
Phoenix	Fixtures and fittings	31642	MOTOROLA PHONE	5000083
Phoenix	Fixtures and fittings	31637	USED TANDY 1000 COMP	5000078
Phoenix	Fixtures and fittings	31636	DESK	5000077
Phoenix	Fixtures and fittings	31638	TELEPHONE UPGRADE	5000079
Phoenix	Fixtures and fittings	31635	CELLULAR PHONE	5000062
Phoenix	Fixtures and fittings	31634	COPIER	5000061
Phoenix	Fixtures and fittings	31633	MERLIN PHONE SYSTEM	5000060
Phoenix	Fixtures and fittings	31632	CREDENZA & CHAIR	5000042
Phoenix	Fixtures and fittings	31631	CANON FAX MACHINE	5000041
Phoenix	Fixtures and fittings	31630	DESK,CREDENZA,CHAIR	5000040
Phoenix	Fixtures and fittings	31629	USED CREDENZA	5000037
Phoenix	Fixtures and fittings	31628	IBM TYPEWRITER	5000036
Phoenix	Fixtures and fittings	31624	CONF. TABLE 6 CHAIRS	5000030
Phoenix	Fixtures and fittings	31625	EXECUTIVE OAK DESK-2	5000031
Phoenix	Fixtures and fittings	31626	OAK CREDENZA	5000033
Phoenix	Fixtures and fittings	31627	OAK/CIMMANON SIDE CH	5000035
Phoenix	Fixtures and fittings	31623	DESK & CHAIR	5000029
Phoenix	Fixtures and fittings	31622	DESK & CHAIR	5000028
Phoenix	Fixtures and fittings	31621	BLUE PICA IBM TYPEWR	5000027

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Fixtures and fittings	31616	W. SECRETARIAL DESK	5000022
Phoenix	Fixtures and fittings	31617	W. DESK & CREDENZA	5000023
Phoenix	Fixtures and fittings	31618	WALNET DESK	5000024
Phoenix	Fixtures and fittings	31619	CHAIRS-2	5000025
Phoenix	Fixtures and fittings	31620	DESERT SAND FILES-3	5000026
Kent	Fixtures and fittings	32173	WAREHOUSE SHELVES & RACK	
Kent	Fixtures and fittings	32159	COMPLETE BENCH TEST	
Kent	Fixtures and fittings	31475	Display Racks - Parts	INV#800473 & 79924
Kent	Fixtures and fittings	30009	24 PORT SWITCH	
Kent	Fixtures and fittings	31474	APC SMART UPS (BACKUP)	
Kent	Fixtures and fittings	31472	AOPEN PII 400 & 17 MONITOR	
Kent	Fixtures and fittings	31473	LEXMARK PRINTER & CABLE	
Kent	Fixtures and fittings	31471	WIRING FOR NETWORK	
Kent	Fixtures and fittings	31470	TELEPHONE SYSTEM	
Kent	Fixtures and fittings	31466	TELEPHONE SYSTEM	
Kent	Fixtures and fittings	31465	COPIER AUTO DOC FDR	
Kent	Fixtures and fittings	31464	DESK & CREDENZA	
Kent	Fixtures and fittings	31463	BOOKCASE	
Kent	Fixtures and fittings	31462	FURNITURE	
Kent	Fixtures and fittings	31461	DESK UNIT	
Kent	Fixtures and fittings	31460	MOBILE PHONE	
Kent	Fixtures and fittings	31459	CANNON FAX MACHINE	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Kent	Fixtures and fittings	31458	CANNON TYPEWRITER	
Kent	Fixtures and fittings	31457	FABRIC PARTITIONS	
Kent	Fixtures and fittings	31456	DESK & CHAIRS	
Commerce City	Fixtures and fittings	32052	Phone System Toshiba	
Commerce City	Fixtures and fittings	32053	17 IN. MONITOR	MANUF. FE700
Commerce City	Fixtures and fittings	32051	OFFICE FURNITURE FOR RECEPTION	
Commerce City	Fixtures and fittings	32050	CONF. TABLE 6 CHAIRS	
Commerce City	Fixtures and fittings	32049	NO AMER ALARM SYSTEM	
Commerce City	Fixtures and fittings	32048	LATHEM DWA4000 HORN	
Commerce City	Fixtures and fittings	32047	USED OFFICE EQUIP	
Commerce City	Fixtures and fittings	32046	MANAGER OFF FURNITUR	
Commerce City	Fixtures and fittings	32045	NO AMER. ALARM SYSTE	
Commerce City	Fixtures and fittings	32044	LATERAL FILE	
Commerce City	Fixtures and fittings	32041	DRAWER FILE CABINETS	
Commerce City	Fixtures and fittings	32042	ART METAL DESK	
Commerce City	Fixtures and fittings	32043	72X36 ALL STEEL DESK	
Bloomington	Fixtures and fittings	31555	CC Merchant machine	
Bloomington	Fixtures and fittings	31553	Expanets Phone System	A206-20722542
Bloomington	Fixtures and fittings	31552	AOPEN CUSTOM PC/OFFICE 2000	
Bloomington	Fixtures and fittings	31547	AOPEN CUSTOM PC/MODEM	
Bloomington	Fixtures and fittings	31549	17 IN. MONITOR	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Bloomington	Fixtures and fittings	31550	3 COM ETHERNET HUB	
Bloomington	Fixtures and fittings	31551	POWERSTAR AS/400 TWINAX HUB	
Bloomington	Fixtures and fittings	31548	LAPTOP COMPUTER	
Bloomington	Fixtures and fittings	31554	Office Panels & work Surfaces	
Bloomington	Fixtures and fittings	31545	HP DESKJET PRINTER	
Bloomington	Fixtures and fittings	31546	CELERON MONITOR, OFFICE 97	
Bloomington	Fixtures and fittings	31544	LEXMARK PRINTER 9 PIN WIDE	
Bloomington	Fixtures and fittings	31543	UPGRADE COMP NETWORK	
Bloomington	Fixtures and fittings	31542	CHAIR	
Bloomington	Fixtures and fittings	31540	UPGRADE COMP NETWORK	
Bloomington	Fixtures and fittings	31541	DESK CHAIR MAT BKSLF	
Bloomington	Fixtures and fittings	31539	ROOM DIVIDERS	
Bloomington	Fixtures and fittings	31538	DON'S OFFICE FURN	
Bloomington	Fixtures and fittings	31537	FILE CABINET	
Bloomington	Fixtures and fittings	31536	COMPUTER STAND	
Bloomington	Fixtures and fittings	31535	DESK	
Bloomington	Fixtures and fittings	31534	DESK & DIVIDER	
Bloomington	Fixtures and fittings	31531	TELEX MACHINE.	
Bloomington	Fixtures and fittings	31532	DESK & CHAIRS	
Bloomington	Fixtures and fittings	31533	3 FILE CABINETS	
Billings	Fixtures and fittings	30019	CANON FAX MACHINE	UKJ04519

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Billings	Fixtures and fittings	30011	3COM SSII SWITCH	
Billings	Fixtures and fittings	30017	BEALL NORTH PHONE SYSTEM	
Billings	Fixtures and fittings	30066	POWERSTAR HUB	
Billings	Fixtures and fittings	30072	ROUTER/DSU(WS# 53062)	211632000/11109761
Billings	Fixtures and fittings	30074	SATELLITE CSU/DSU(WS#53063)	211635542
Billings	Fixtures and fittings	30084	WAVESPAN WIRELESS(WS#53062)	10471/15498
Billings	Fixtures and fittings	30085	WAVESPAN WIRELESS(WS#53063)	10473/15477
Kent	Intangible assets	80390	PATENTS-MOBILE EQ.	
SLC	Leasehold Improvements	10195	Sign	
Portland	Leasehold Improvements	10227	CLEAN ROOM AT BTEC- PDX	
Portland	Leasehold Improvements	10219	METAL ROOF REPAIRS	
Portland	Leasehold Improvements	10179	Kitchen Remodel	
Portland	Leasehold Improvements	10178	Gate, Vancouver street	
Portland	Leasehold Improvements	10177	Remodel Parts Dept	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Leasehold Improvements	10175	OVERHEAD CRANE	WO C6478/00
Portland	Leasehold Improvements	10174	HVAC unit	8- 2.0-7.5 TON UNI
Portland	Leasehold Improvements	10176	GAS HEATERS FOR WHSE	
Portland	Leasehold Improvements	10173	TANK SERVICE SHOP	TRANS FROM FACTORY
Portland	Leasehold Improvements	10172	CORPORATE PARTS OFFICE	WO #: B7758
Portland	Leasehold Improvements	10171	DOUBLE FACED SIGN	
Portland	Leasehold Improvements	10170	UPSTAIRS OFFICE REMODEL	
Portland	Leasehold Improvements	10169	MACHINE REWIRING	
Portland	Leasehold Improvements	10163	PARTITION WALLS	
Portland	Leasehold Improvements	10162	OFFICE SHEETROCK & LINOLEUM	
Portland	Leasehold Improvements	10168	TANK REMOVAL	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Leasehold Improvements	10167	LIGHT FIXTURES	
Portland	Leasehold Improvements	10166	IMPROVE BEALL SIGN	
Portland	Leasehold Improvements	10165	EXHAUST SYSTEM	
Portland	Leasehold Improvements	10164	BUILDING SIGNS	
Phoenix	Leasehold Improvements	10217	ELECTRICAL FOR CHOP SAW	
Phoenix	Leasehold Improvements	10218	PAVING	
Phoenix	Leasehold Improvements	10161	Electrical for new building	
Phoenix	Leasehold Improvements	10120	Equipment Cooler	
Phoenix	Leasehold Improvements	10160	Shelving Parts	
Kent	Leasehold Improvements	10228	KENT WAREHOUSE ADDITION	
Kent	Leasehold Improvements	10140	SHELVING FOR BOX DEPT.	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Kent	Leasehold Improvements	10139	PARTS SHELVING	
Kent	Leasehold Improvements	10138	SHED FOR YARD	
Kent	Leasehold Improvements	10134	40'STORAGE CONTAINER	
Commerce City	Leasehold Improvements	10225	INSTALL ELECTRICAL @ WEST END	
Commerce City	Leasehold Improvements	10224	NEW LOT	
Commerce City	Leasehold Improvements	10209	GFA Heaters (5)	
Commerce City	Leasehold Improvements	10208	Yard Improvements - Concrete Pads and Paving	
Commerce City	Leasehold Improvements	10207	Sign for building	
Commerce City	Leasehold Improvements	10206	Parts Room Remodel	
Commerce City	Leasehold Improvements	10205	FRONT PARKING LOT PAVING	
Commerce City	Leasehold Improvements	10204	FRONT PARKING LOT PAVING	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Commerce City	Leasehold Improvements	10203	PARKING LOT SURFACING	
Commerce City	Leasehold Improvements	10201	AIR CONDITIONER ROOFTOP OFFICE	
Commerce City	Leasehold Improvements	10202	BLOW DOWN RACK	
Commerce City	Leasehold Improvements	10200	6' TALL CH LNK FENCE	
Commerce City	Leasehold Improvements	10198	CONSTRUCT PARTS ROOM	
Commerce City	Leasehold Improvements	10199	BEALL MONUMENT SIGN	
Commerce City	Leasehold Improvements	10196	400 AMP ELEC SERVICE	
Commerce City	Leasehold Improvements	10197	OTHER IMPROVEMENTS	
Bloomington	Leasehold Improvements	10158	Ramp to Sales Yard	
Bloomington	Leasehold Improvements	10159	Remodel Parts Showroom	
Bloomington	Leasehold Improvements	10157	Electric Gate	201994 04PEC

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Bloomington	Leasehold Improvements	10156	GREEN BUILDING FOR VAN REPAIR	
Bloomington	Leasehold Improvements	10155	MFG OFFICE/ LUNCH ROOM IMPROVEMENTS	
Bloomington	Leasehold Improvements	10154	METAL SHELVES FOR PARTS DEPT.	
Bloomington	Leasehold Improvements	10153	PALLET RACKING FOR PARTS DEPT.	
Bloomington	Leasehold Improvements	10152	SHELVING	
Bloomington	Leasehold Improvements	10150	SHELVING	
Bloomington	Leasehold Improvements	10149	ELECTRIC WORK	
Bloomington	Leasehold Improvements	10151	REMODEL	
Bloomington	Leasehold Improvements	10148	UPGRADE COMP WIRING	
Bloomington	Leasehold Improvements	10147	LIGHTING	
Bloomington	Leasehold Improvements	10146	CHAIN-LINK FENCE	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Billings	Leasehold Improvements	10113	PAINT BOOTH	
Billings	Leasehold Improvements	10194	Awning 26'	
Billings	Leasehold Improvements	10193	Loading ramp and dock	
Billings	Leasehold Improvements	10192	BEALL NORTH EXPANSION	
Billings	Leasehold Improvements	10191	CHAIN LINK/BARB WIRE FENCE	
Billings	Leasehold Improvements	10190	BEALL NORTH SHELVING	
Billings	Leasehold Improvements	10189	NEW SIGN 7'6 H X 24'W	
Billings	Leasehold Improvements	10188	NORTH SHELVING RACK	
Turlock	Machinery and Equipment	32170	PUMP FOR SERVICE DEPARTMENT	1.03071E+16
Turlock	Machinery and Equipment	30551	Lite Check Inspector	
Turlock	Machinery and Equipment	30676	TOOL CAGE FOR REPAIR DEPT.	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Turlock	Machinery and Equipment	30455	CARTS FOR MANOMETER	
Turlock	Machinery and Equipment	30484	CYGNUS	
Turlock	Machinery and Equipment	30537	HYDRATEST STATION	
Turlock	Machinery and Equipment	30457	CHAIN HOIST	
Turlock	Machinery and Equipment	30536	HYDROSTAT TEST PUMP	
Turlock	Machinery and Equipment	30699	WATER TANK	
Turlock	Machinery and Equipment	30653	STEEL STORAGE CABINT	
SLC	Machinery and Equipment	32153	TIG WELDER, W/ COOLER & THUMB CONTROL MILLER	903765
SLC	Machinery and Equipment	32155	TIG WELDER, W/ COOLER & THUMB CONTROL MILLER	907194-03-1
SLC	Machinery and Equipment	32156	MULTIPROCESS POWER SOURCE MILLER W/ MIG RUNNER,	903471
SLC	Machinery and Equipment	32157	INDUSTRIAL SCIENTIFIC GAS DETETECTION	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
SLC	Machinery and Equipment	32160	FORK LIFT KOMATSU (FAB) DIESEL	035345A
SLC	Machinery and Equipment	32162	FORK-LIFT YALE PROPANE	E404816
SLC	Machinery and Equipment	32163	2 TON ELECTRIC HOIST	
SLC	Machinery and Equipment	32142	HYDRAULIC PRESS BRAKE KRRAS	
SLC	Machinery and Equipment	32143	HYDRAULIC SHEAR KRRAS	1468
SLC	Machinery and Equipment	32140	TANK 6100 GAL	
SLC	Machinery and Equipment	32150	BANDSAW ELLIS HORIZONTAL	
SLC	Machinery and Equipment	32149	FORKLIFT HYSTER 1998	
SLC	Machinery and Equipment	32141	TANK 6100 GAL	
SLC	Machinery and Equipment	32165	COMPRESSOR	4106F-150-09-2008
SLC	Machinery and Equipment	31988	Timeclock	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
SLC	Machinery and Equipment	31986	Lite Check	
SLC	Machinery and Equipment	31981	Light Tester - Lite-Check 910B	
SLC	Machinery and Equipment	31982	Welder - Millermatic 350P	
SLC	Machinery and Equipment	31980	Plasma Cutter S/N 04147739	
SLC	Machinery and Equipment	31979	Ironworker 55 ton Jaws 1V S/N 51935506	
SLC	Machinery and Equipment	31977	Forklift Toyota 7FGCU30	
SLC	Machinery and Equipment	31978	Storage Trailer 40' Dry Van	
SLC	Machinery and Equipment	31976	Pull Trailer	
SLC	Machinery and Equipment	31975	Shelving - Fastenal	
SLC	Machinery and Equipment	31974	Shelving - Wall Section/Gondolas	
SLC	Machinery and Equipment	31971	Welder Millermatic LG092450B	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
SLC	Machinery and Equipment	31972	Welder Milleromatic LG14081L	
SLC	Machinery and Equipment	31973	Welder Milleromatic LG301187B	
SLC	Machinery and Equipment	31305	MIG WELDER	
SLC	Machinery and Equipment	31306	MIG WELDER	
Portland	Machinery and Equipment	32182	FORKLIFT KOMATSU FG25T - USED	
Portland	Machinery and Equipment	32167	HELIUM LEAK DETECTOR	
Portland	Machinery and Equipment	32154	TIG WELDER, W/ COOLER & THUMB CONTROL MILLER	
Portland	Machinery and Equipment	32134	CRYOGENIC VACCUM	
Portland	Machinery and Equipment	31802	Welding Gun & Cabinet	
Portland	Machinery and Equipment	31801	Cat Engine Diagnostic Machine	
Portland	Machinery and Equipment	31800	Tension Air Machine	1592

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31799	Tester, Electrical & Air	
Portland	Machinery and Equipment	31798	Forklift 1999 Daewoo G25S LPG	99-01894
Portland	Machinery and Equipment	31797	Bee Line Laser Alignment Apparatus	
Portland	Machinery and Equipment	31796	Emergency Rescue Equipment	
Portland	Machinery and Equipment	31795	Fence for Raw Materials	
Portland	Machinery and Equipment	31794	1999 Daewoo G-25s Lift Truck	99-01555
Portland	Machinery and Equipment	31700	Wolf RD-IW Skin Roller Electric	
Portland	Machinery and Equipment	31701	ESAB Plasma Torch PE1818065	
Portland	Machinery and Equipment	31702	10,000 #GVW 2-Axle Trailer-class 1	
Portland	Machinery and Equipment	31703	Hypertherm Plasma Torch	
Portland	Machinery and Equipment	31704	3/8 Huck Gun S/N 16bke 60085	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31705	Miller Aluminum Wire Feed S/N KE 600806	
Portland	Machinery and Equipment	31706	Upright Drill Press	
Portland	Machinery and Equipment	31707	Rutland Band Saw	
Portland	Machinery and Equipment	31708	Iron Worker	
Portland	Machinery and Equipment	31793	Miller Aluminum Wire Feed S/N KE 60085	
Portland	Machinery and Equipment	31753	Engine for ottawa yard tractor	11VAA12F8LA000032
Portland	Machinery and Equipment	31752	1995 FREIGHTLINER	1FUY3MCB3SP568244
Portland	Machinery and Equipment	31751	20" BAND SAW	ASSET #: 460
Portland	Machinery and Equipment	31750	TANK ATMOSPHERE TESTER	
Portland	Machinery and Equipment	31735	1990 OTTAWA YARD MULE	
Portland	Machinery and Equipment	31699	MILLER ALUMINUM WELDER	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31734	ENGINE/SERVICE TRUCK	
Portland	Machinery and Equipment	31749	ELLIS GRINDER	
Portland	Machinery and Equipment	31729	IT-30 PARTSWASHER	
Portland	Machinery and Equipment	31730	IT-30 PARTSWASHER	
Portland	Machinery and Equipment	31731	IT-30 PARTSWASHER	
Portland	Machinery and Equipment	31732	IT-30 PARTSWASHER	
Portland	Machinery and Equipment	31733	IT-30 PARTSWASHER	
Portland	Machinery and Equipment	31721	MUBEA IRONWORKER	
Portland	Machinery and Equipment	31747	MILLER CP300 WELDER	
Portland	Machinery and Equipment	31748	MILLER S22A FEEDER	
Portland	Machinery and Equipment	31712	12000# 16' FLATBED 2 AXLE TRAILER	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31711	AIR COMPRESSOR	
Portland	Machinery and Equipment	31746	HORIZONTAL BAND SAW	
Portland	Machinery and Equipment	31792	WELDER	
Portland	Machinery and Equipment	31745	XR-30W GUN & FEEDER	
Portland	Machinery and Equipment	31697	YAMAHA GOLF CAR	
Portland	Machinery and Equipment	31698	MILLERMATIC 250 WELDER	
Portland	Machinery and Equipment	31782	ZIP CUT HORZ. DRILL(INCLD S/H \$103.43)	
Portland	Machinery and Equipment	31696	WELD CONTROL & ACCESSORIES	
Portland	Machinery and Equipment	31727	50' CABLE EXTENSION	
Portland	Machinery and Equipment	31728	POWER MAX 1100 PLASMA	
Portland	Machinery and Equipment	31726	CAPITALIZED ASSET 71	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31744	MILLER ELEC WIRE FDR	
Portland	Machinery and Equipment	31724	CHY-250 FORKLIFT	
Portland	Machinery and Equipment	31790	EWSC GUN	
Portland	Machinery and Equipment	31791	DELIVERY TRAILER	
Portland	Machinery and Equipment	31723	FREON RECOVER SYSTEM	
Portland	Machinery and Equipment	31789	EWSC GUN	
Portland	Machinery and Equipment	31788	THICKNESS GAUGE	
Portland	Machinery and Equipment	31722	WELDER	
Portland	Machinery and Equipment	31787	450 HEATER	
Portland	Machinery and Equipment	31725	COMPUTER LINES	
Portland	Machinery and Equipment	31785	MILLER ELECTRIC GUN	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31786	12 STEP LADDER	
Portland	Machinery and Equipment	31718	45' REEFER	
Portland	Machinery and Equipment	31719	PARTS STORAGE TRAILO	
Portland	Machinery and Equipment	31717	MILLER WELDER	
Portland	Machinery and Equipment	31784	WELDER	
Portland	Machinery and Equipment	31783	AIR COMPRESSOR UPGRA	
Portland	Machinery and Equipment	31716	JET SANDER	
Portland	Machinery and Equipment	31778	TABLE SAW	
Portland	Machinery and Equipment	31779	SNIFFER	
Portland	Machinery and Equipment	31780	MILLER WELDER	
Portland	Machinery and Equipment	31781	BAND SAW	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31715	HUCK	
Portland	Machinery and Equipment	31777	MILLER WELDER	
Portland	Machinery and Equipment	31776	USED WELDER	
Portland	Machinery and Equipment	31720	MILLER ELECTRIC	
Portland	Machinery and Equipment	31662	350 AMP LINC WELD-1	
Portland	Machinery and Equipment	31663	250 AMP LINC WELD-1	
Portland	Machinery and Equipment	31664	AIR FREON RECY UNIT	
Portland	Machinery and Equipment	31665	STANTIONARY JACKS -	
Portland	Machinery and Equipment	31666	5 TON COME-ALONG - 1	
Portland	Machinery and Equipment	31667	REAMERS - 26	
Portland	Machinery and Equipment	31668	BL.H. TRUCK TRANS	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31669	7-TON FLOOR JACK - 1	
Portland	Machinery and Equipment	31670	ML WORK BENCHES - 5	
Portland	Machinery and Equipment	31671	HUNTER WHEEL BAL - 1	
Portland	Machinery and Equipment	31672	ASS. AXLE NUT SOCKET	
Portland	Machinery and Equipment	31673	100-200LB TORQUE WRE	
Portland	Machinery and Equipment	31674	7-TON WALKER AIR JAC	
Portland	Machinery and Equipment	31675	WPN-200 WELDERS, GAS	
Portland	Machinery and Equipment	31676	METERING LUBE GUN -	
Portland	Machinery and Equipment	31677	STORAGE AND TIRE RAC	
Portland	Machinery and Equipment	31678	4,000 LB CHERRY PICK	
Portland	Machinery and Equipment	31679	GAS POWERED WELDER -	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31680	FORKLIFT CAGE - 1	
Portland	Machinery and Equipment	31681	MILLER STICK WELDERS	
Portland	Machinery and Equipment	31682	HORNET GAS COMPR- 1	
Portland	Machinery and Equipment	31683	12 LADDERS - 4	
Portland	Machinery and Equipment	31684	MONDBOLT GUN - 1	
Portland	Machinery and Equipment	31685	TABLE SAWS - 3	
Portland	Machinery and Equipment	31686	LINCOLN REEL ASS. -	
Portland	Machinery and Equipment	31687	POWCOM WIRE WELD- 1	
Portland	Machinery and Equipment	31688	AIR BUMPER JACKS - 2	
Portland	Machinery and Equipment	31689	HUCK GUN W/NOESE - 1	
Portland	Machinery and Equipment	31690	ESAB WIRE FEED - 1	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31691	ESAB 315 WIRE FEED -	
Portland	Machinery and Equipment	31692	40-TON PRESS - 1	
Portland	Machinery and Equipment	31693	WAGNER OPACITY MET-	
Portland	Machinery and Equipment	31694	6-6 LINCOLN LUBE PUM	
Portland	Machinery and Equipment	31695	LUBE RACK-DRIVE ON	
Portland	Machinery and Equipment	31754	STEAM CLEANER - 1	
Portland	Machinery and Equipment	31755	MISC REAMERS	
Portland	Machinery and Equipment	31756	BUSHING TOOL - 1	
Portland	Machinery and Equipment	31757	HUB SEAL TOOLS-9	
Portland	Machinery and Equipment	31758	5' BRAKE - 1	
Portland	Machinery and Equipment	31759	IMPACT WRENCHES - 2	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31760	TIRE BALANCE VISE -	
Portland	Machinery and Equipment	31761	OIL PUMP - 1	
Portland	Machinery and Equipment	31762	TAP AND DIE SET - 1	
Portland	Machinery and Equipment	31763	LADDERS - WOOD - 6	
Portland	Machinery and Equipment	31764	PLASMA CUTTER - 1	
Portland	Machinery and Equipment	31765	HYD RAM PUMPS - 4	
Portland	Machinery and Equipment	31766	JIB CRANES - 2	
Portland	Machinery and Equipment	31767	ADJ. REAMERS - 5	
Portland	Machinery and Equipment	31768	OXY ACET CUT	
Portland	Machinery and Equipment	31769	WIRE F/ALUM WELDER	
Portland	Machinery and Equipment	31770	MILLER AMP WELDER -	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31771	ELEC CHAIN HOIST-4	
Portland	Machinery and Equipment	31772	HOBART WIRE WELDER -	
Portland	Machinery and Equipment	31773	50-TON RAMS - 3	
Portland	Machinery and Equipment	31774	AIR COMP - 1	
Portland	Machinery and Equipment	31775	HUCK GUN TIPS - 1	
Portland	Machinery and Equipment	31714	PUSH\PULL GUN #353	
Portland	Machinery and Equipment	31713	SYNCROWAVE #340	
Portland	Machinery and Equipment	31710	USED MILLER WELD	
Portland	Machinery and Equipment	31743	USED WIRE FEED ASY.	
Portland	Machinery and Equipment	31709	SERV. JACK	
Portland	Machinery and Equipment	31742	MILLER WELDER & WIRE	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Portland	Machinery and Equipment	31741	MILLER POWER SOURCE	
Portland	Machinery and Equipment	31740	MILLER POWER SOURCE	
Portland	Machinery and Equipment	31739	POWER SOURCE	
Portland	Machinery and Equipment	31738	POWER SOURCE	
Portland	Machinery and Equipment	31737	POWER SOURCE	
Portland	Machinery and Equipment	31736	DR PRESS	
Phoenix	Machinery and Equipment	32131	STORAGE CONTAINER - FLYING J	
Phoenix	Machinery and Equipment	31615	Hydro Tank	
Phoenix	Machinery and Equipment	31354	Storage Container 20'	
Phoenix	Machinery and Equipment	31614	Storage Unit for Flying J El Paso	
Phoenix	Machinery and Equipment	31613	Air Conditioning Unit Robinar Cool Tech 31434	116430

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31352	Die for Press	
Phoenix	Machinery and Equipment	31350	Plasma Machine	1000-037800
Phoenix	Machinery and Equipment	31351	Container 20' Steel	
Phoenix	Machinery and Equipment	31611	Press Brake Standard Industrial Corp	799830
Phoenix	Machinery and Equipment	31612	Shear, Wysong Model 1010-HN	HMS7-106
Phoenix	Machinery and Equipment	31610	Lockers Service Dept	
Phoenix	Machinery and Equipment	31609	Golf Cart	
Phoenix	Machinery and Equipment	31346	Tig Welder w/foot control	
Phoenix	Machinery and Equipment	31608	Battery Backups	
Phoenix	Machinery and Equipment	31606	Air Cooler Champion	
Phoenix	Machinery and Equipment	31607	Forklift Toyota 7FGCU25	97870

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31601	Golf carts w/ chargers 2002	AQ0216-140174
Phoenix	Machinery and Equipment	31602	Golf Cart w/ Charger 2002	AQ 0211-128615
Phoenix	Machinery and Equipment	31604	Golf Cart w/ charger 2002	AQ 0216-140182
Phoenix	Machinery and Equipment	31605	Forklift Linde 2000	H 450-000
Phoenix	Machinery and Equipment	31339	PORTABLE COOLER	
Phoenix	Machinery and Equipment	31337	10 TON AIR LIFT JACK	
Phoenix	Machinery and Equipment	31335	PART CART	
Phoenix	Machinery and Equipment	31336	PART CART	
Phoenix	Machinery and Equipment	31603	Golf Cart w/ Charger 2002	AQ 0216140206
Phoenix	Machinery and Equipment	31334	1/2 TON JIB CRANE	
Phoenix	Machinery and Equipment	31333	PRESS BRAKE	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31340	WIRE BASKET / MOVING PARTS	
Phoenix	Machinery and Equipment	31341	WIRE BASKET / MOVING PARTS	
Phoenix	Machinery and Equipment	31342	WIRE BASKET / MOVING PARTS	
Phoenix	Machinery and Equipment	31343	WIRE BASKET / MOVING PARTS	
Phoenix	Machinery and Equipment	31328	CONTAINER - 40 FT	
Phoenix	Machinery and Equipment	31344	1 TON JIB CRANE	
Phoenix	Machinery and Equipment	31320	ELECTRIC WINCH	
Phoenix	Machinery and Equipment	31300	MILLER GUN	
Phoenix	Machinery and Equipment	31301	MILLER GUN	
Phoenix	Machinery and Equipment	31314	3 TON CHAIN HOIST	
Phoenix	Machinery and Equipment	31315	1 TON CHAIN HOIST	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31311	CAT D90 FORKLIFT	SVB00263
Phoenix	Machinery and Equipment	31309	PRESSURE WASHER	
Phoenix	Machinery and Equipment	31296	HOISTS	
Phoenix	Machinery and Equipment	31297	WINCH & TROLLEY	
Phoenix	Machinery and Equipment	31600	Truck Mount Extending Crane	
Phoenix	Machinery and Equipment	31288	3 HOISTS	
Phoenix	Machinery and Equipment	31289	CABINET - PARTS ROOM	
Phoenix	Machinery and Equipment	31290	DIES	
Phoenix	Machinery and Equipment	31291	TOOLING	
Phoenix	Machinery and Equipment	31286	SHELVING PARTS ROOM	
Phoenix	Machinery and Equipment	31282	WELDER	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31284	PALATE RACK	
Phoenix	Machinery and Equipment	31279	1 MILLER WELDERS	
Phoenix	Machinery and Equipment	31280	1 MILLER WELDERS	
Phoenix	Machinery and Equipment	31281	1 MILLER WELDERS	
Phoenix	Machinery and Equipment	31270	1 WELDER	
Phoenix	Machinery and Equipment	31271	1 WELDER	
Phoenix	Machinery and Equipment	31272	1 WELDER	
Phoenix	Machinery and Equipment	31266	1 MAGNETIC FRAME DRILL	
Phoenix	Machinery and Equipment	31267	1 MAGNETIC FRAME DRILL	
Phoenix	Machinery and Equipment	31273	COMPRESSOR	
Phoenix	Machinery and Equipment	31265	TORQUE WRENCH	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31285	75 TON PRESS BRAKE	
Phoenix	Machinery and Equipment	31263	1 1/2 TON HOIST	
Phoenix	Machinery and Equipment	31264	1 1/2 TON HOIST	
Phoenix	Machinery and Equipment	31261	TORCH	
Phoenix	Machinery and Equipment	31260	4 1 TON 20' LIFT HAND CHAIN	
Phoenix	Machinery and Equipment	31255	BER MIG GUN ASSY MILLER	
Phoenix	Machinery and Equipment	31256	1 WELDER	
Phoenix	Machinery and Equipment	31257	1 WELDER	
Phoenix	Machinery and Equipment	31258	1 WELDER	
Phoenix	Machinery and Equipment	31259	1 WELDER	
Phoenix	Machinery and Equipment	31247	COMPRESSOR	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31244	WELDER	
Phoenix	Machinery and Equipment	31245	SPOOL GUN	
Phoenix	Machinery and Equipment	31241	MACHINE TORCH	
Phoenix	Machinery and Equipment	31240	WIREFEEDER	
Phoenix	Machinery and Equipment	31239	HOIST	
Phoenix	Machinery and Equipment	31238	2 MIG GUN	
Phoenix	Machinery and Equipment	31237	LIGHT TOWER	
Phoenix	Machinery and Equipment	31599	Rescue Equipment	RESCUE EQUIPMENT
Phoenix	Machinery and Equipment	31233	2 PLASMA TORCH BODIES	
Phoenix	Machinery and Equipment	31234	LADDERS	
Phoenix	Machinery and Equipment	31231	2 REPLACEMENT MIG GUNS	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31230	SHELVING / PARTS ROOM	
Phoenix	Machinery and Equipment	31228	FLOW METER	
Phoenix	Machinery and Equipment	31227	CAT DP30 FORK LIFT	
Phoenix	Machinery and Equipment	31226	GINDER/GEAR LUBE DISPE	
Phoenix	Machinery and Equipment	31225	SHELVING / PARTS ROOM	
Phoenix	Machinery and Equipment	31236	TUBE BENDER	
Phoenix	Machinery and Equipment	31223	MIG GUN / MILLER WELDER	
Phoenix	Machinery and Equipment	31212	CHUCK FOR LATHE	
Phoenix	Machinery and Equipment	31210	MIG GUN	
Phoenix	Machinery and Equipment	31209	MIG GUN	
Phoenix	Machinery and Equipment	31221	LIFT BASKET	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31207	BENCH VISE/CHAIN HOIST	
Phoenix	Machinery and Equipment	31205	PAINT TRAILER #3	
Phoenix	Machinery and Equipment	31206	PAINT TRAILER #2	
Phoenix	Machinery and Equipment	31204	HOIST/TROLLEY 1/2 TON	
Phoenix	Machinery and Equipment	31203	PAINT TRAILER #1	
Phoenix	Machinery and Equipment	31201	PLASMA TORCH HOLDER	
Phoenix	Machinery and Equipment	31215	MIG GUN	
Phoenix	Machinery and Equipment	31199	VICTOR TORCH HEADS	
Phoenix	Machinery and Equipment	31200	CRANE	
Phoenix	Machinery and Equipment	31213	JOY STICK	
Phoenix	Machinery and Equipment	31214	MIG GUN	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31190	TROLLEY CRANE	
Phoenix	Machinery and Equipment	31598	INTERVEC V PRP 350	40B6433
Phoenix	Machinery and Equipment	31208	LIFE BASKET	
Phoenix	Machinery and Equipment	31596	BUILDING BLOWER	WO#85109/00
Phoenix	Machinery and Equipment	31595	PIPE THREADER	
Phoenix	Machinery and Equipment	31187	CHAIN HOIST AND TROLLEY	
Phoenix	Machinery and Equipment	31186	HOIST TRANSFER LINE	
Phoenix	Machinery and Equipment	31176	SHOP DRILL	
Phoenix	Machinery and Equipment	31124	WEB LATHE	17810439
Phoenix	Machinery and Equipment	31126	VERSON PRESS BRAKE-70 TON	
Phoenix	Machinery and Equipment	31127	PIRANHA IRON WOKER-P70 W/ATTACH	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31129	CINCINNATI SHEAR	1810
Phoenix	Machinery and Equipment	31131	PIRANHA IRON WORKER-P50	
Phoenix	Machinery and Equipment	31132	GANTRY CUTTING MACHINE-ECON 2500	
Phoenix	Machinery and Equipment	31133	MILLER CP200 WELDER	JJ499533
Phoenix	Machinery and Equipment	31134	MILLER CP200 WELDER	JJ320920
Phoenix	Machinery and Equipment	31135	MILLER CP200 WELDER	JG070846
Phoenix	Machinery and Equipment	31136	MILLER CP200 WELDER	JG086835
Phoenix	Machinery and Equipment	31137	MILLER CP200 WELDER	KA840945
Phoenix	Machinery and Equipment	31138	MILLER CP200 WELDER	KB026448
Phoenix	Machinery and Equipment	31139	MILLER CP200 WELDER	KB026450
Phoenix	Machinery and Equipment	31140	MILLER CP200 WELDER	KE555643

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31141	MILLER CP200 WELDER	KC259051
Phoenix	Machinery and Equipment	31142	MILLER CP200 WELDER	KE555645
Phoenix	Machinery and Equipment	31143	MILLER CP250 WELDER	AC513645
Phoenix	Machinery and Equipment	31144	MILLER CP302 WELDER	KH316309
Phoenix	Machinery and Equipment	31145	MILLER CP302 WELDER	KH316313
Phoenix	Machinery and Equipment	31146	MILLER CP300 WELDER	HK324966
Phoenix	Machinery and Equipment	31147	MILLER CP300 WELDER	HK324937
Phoenix	Machinery and Equipment	31148	MILLER CP300 WELDER	HK325025
Phoenix	Machinery and Equipment	31149	MILLER CP300 WELDER	KF963135
Phoenix	Machinery and Equipment	31150	MILLER 451DW WELDER	KC231963
Phoenix	Machinery and Equipment	31151	MILLER 451DW WELDER	KD388374

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31152	MILLER 451DW WELDER	KD416120
Phoenix	Machinery and Equipment	31153	MILLER 451DW WELDER	KD420332
Phoenix	Machinery and Equipment	31154	MILLER 451DW WELDER	KD420328
Phoenix	Machinery and Equipment	31155	MILLER 451DW WEDLER	KE599936
Phoenix	Machinery and Equipment	31156	MILLER 451DW WELDER	KE599961
Phoenix	Machinery and Equipment	31157	MILLER CP250	
Phoenix	Machinery and Equipment	31158	MILLER 5YA WIRE FEED	
Phoenix	Machinery and Equipment	31161	ELECTRIC OH HOISTS (6)	
Phoenix	Machinery and Equipment	31162	CAT 12000# FORKLIFT-DIESEL	
Phoenix	Machinery and Equipment	31174	ONE LOT-SHOP TOOLS/ACC	
Phoenix	Machinery and Equipment	31594	AIR-LIFT END JACK	5000210

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31593	AIR-LIFT END JACK	5000200
Phoenix	Machinery and Equipment	31590	PLASMA CUTTER	5000136
Phoenix	Machinery and Equipment	31591	WELDER	5000137
Phoenix	Machinery and Equipment	31589	DRILL PRESS	5000135
Phoenix	Machinery and Equipment	31588	TRANSMISSION JACK	5000131
Phoenix	Machinery and Equipment	31587	ROBINAIR FREON UNIT	5000130
Phoenix	Machinery and Equipment	31592	WEST SIDE EQUIPMENT	5000170
Phoenix	Machinery and Equipment	31586	WIRE FEEDER	5000118
Phoenix	Machinery and Equipment	31584	CARTS FOR WELDERS	5000109
Phoenix	Machinery and Equipment	31585	END DUMP FIXTURES	5000110
Phoenix	Machinery and Equipment	31583	USED WELDERS	5000108

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31581	FLOOR JACK	5000100
Phoenix	Machinery and Equipment	31582	FLOOR JACK	5000101
Phoenix	Machinery and Equipment	31580	USED MILLER WELDER	5000098
Phoenix	Machinery and Equipment	31579	STORAGE TANK	5000097
Phoenix	Machinery and Equipment	31578	RADIAL ARM SAW	5000096
Phoenix	Machinery and Equipment	31577	FRAME RACK	5000089
Phoenix	Machinery and Equipment	31574	PARTS ROACK	5000085
Phoenix	Machinery and Equipment	31575	WIRE ROPE HOIST	5000086
Phoenix	Machinery and Equipment	31576	HOSE REEL	5000087
Phoenix	Machinery and Equipment	31573	PORTABLE WELDER	5000084
Phoenix	Machinery and Equipment	31571	FLOOR JACK	5000075

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31569	JAY SCREW COMPRESSOR	5000072
Phoenix	Machinery and Equipment	31570	PLASMA CUTTING MACH	5000073
Phoenix	Machinery and Equipment	31572	3 WELDERS COMPLETE	5000076
Phoenix	Machinery and Equipment	31568	2 CHAIN HOIST	5000071
Phoenix	Machinery and Equipment	31567	G.D. PARTS RACKS	5000070
Phoenix	Machinery and Equipment	31566	PORTA-POWER	5000069
Phoenix	Machinery and Equipment	31564	PORT AIR COMPRESSOR	5000065
Phoenix	Machinery and Equipment	31565	WATER COOLERS (2)	5000066
Phoenix	Machinery and Equipment	31563	MONOBOLT TOOL	5000021
Phoenix	Machinery and Equipment	31562	MONOBOLT TOOL	5000020
Phoenix	Machinery and Equipment	31597	SHEAR	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Machinery and Equipment	31561	2- HOCK TOOLS	5000019
Phoenix	Machinery and Equipment	31560	3- MIG WELDERS	5000017
Phoenix	Machinery and Equipment	31559	MONOBOLT TOOL	5000015
Phoenix	Machinery and Equipment	31558	PART SHELVES	5000012
Phoenix	Machinery and Equipment	31556	WALKER WHEEL DOLLY	5000001
Phoenix	Machinery and Equipment	31557	VICTOR DLX TORCH	5000003
Kent	Machinery and Equipment	32169	VACUUM PUMP EDWARDS E2M20	1133
Kent	Machinery and Equipment	32171	STEAM RACK	
Kent	Machinery and Equipment	31455	Lite Check Electrical Inspector	
Kent	Machinery and Equipment	31454	Welder Miller 350P	LF249231
Kent	Machinery and Equipment	31453	Rescue Equipment	RESCUE EQUIPMENT

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Kent	Machinery and Equipment	31452	Flatbed 96W X 9' long	INVOICE 09PROT 285
Kent	Machinery and Equipment	31451	Hazardous Fume Detector	
Kent	Machinery and Equipment	31450	gas cylinder rack	3029497
Kent	Machinery and Equipment	31449	PRESS BRAKE DIES	62463
Kent	Machinery and Equipment	31448	NELSON STUD WELDER	
Kent	Machinery and Equipment	31447	WELDING LEADS	
Kent	Machinery and Equipment	31446	MILLER S22A WIRE FEEDER	
Kent	Machinery and Equipment	31445	EZ POWER WRENCH	99467
Kent	Machinery and Equipment	31444	JIG FOR MILLENIUM DASHES	
Kent	Machinery and Equipment	31443	IMPACT WRENCH	
Kent	Machinery and Equipment	31442	WIRE CONTAINER	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Kent	Machinery and Equipment	31441	ADJUSTABLE AIR CLAMP	
Kent	Machinery and Equipment	31439	FRAME RAIL RACK	
Kent	Machinery and Equipment	31440	CHASSIS MODIFICATION	
Kent	Machinery and Equipment	31438	SIOUX 1/2 DRILL	
Kent	Machinery and Equipment	31437	WELDER	
Kent	Machinery and Equipment	31436	HYPENTHENM MAX 100	
Kent	Machinery and Equipment	31435	SPEED DRILL PRESS	
Kent	Machinery and Equipment	31433	WELDER STANDS	
Kent	Machinery and Equipment	31434	WELDER STANDS	
Kent	Machinery and Equipment	31432	FIX. FOR BOTTOM DUMP	
Kent	Machinery and Equipment	31431	WELDING JIG	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Kent	Machinery and Equipment	31430	PARTS CONTAINER	
Kent	Machinery and Equipment	31429	GUN CAB	
Kent	Machinery and Equipment	31428	GENERATOR	
Kent	Machinery and Equipment	31424	AR TOOLS	
Kent	Machinery and Equipment	31425	AR PERANHA	
Kent	Machinery and Equipment	31426	KENTOX POLCON	
Kent	Machinery and Equipment	31427	WEST COAST WIRE ROPE	
Kent	Machinery and Equipment	31422	POW CON 300	
Kent	Machinery and Equipment	31423	KENTOX EQUIPMENT	
Kent	Machinery and Equipment	31421	LEAN-TO FRAME	
Kent	Machinery and Equipment	31416	POWCON S/N 3M202215	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Kent	Machinery and Equipment	31417	POWCON S/N 3M297845	
Kent	Machinery and Equipment	31418	10 BENCH GRINDER	
Kent	Machinery and Equipment	31419	JET 2 TON HOIST	
Kent	Machinery and Equipment	31420	FORKLIFT	
Kent	Machinery and Equipment	31415	FRAME JIGS	
Kent	Machinery and Equipment	31414	HOSE REEL	
Kent	Machinery and Equipment	31413	STORAGE CONTAINER	
Kent	Machinery and Equipment	31412	STEEL RACK	
Kent	Machinery and Equipment	31410	MAT. HANDLING RACK	
Kent	Machinery and Equipment	31411	(4) PWR CON WELDING	
Kent	Equipment	31408	POWCOR 302 SMF	
Kent	Equipment	31409	MISC	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Kent	Equipment	31406	SPOOLMATIC I	
Kent	Equipment	31407	HUCK HYD. POWERIG	
Kent	Equipment	31405	40' CONTAINER	
Kent	Equipment	31404	THICKNESS GAGE	
Kent	Equipment	31403	MITRE BAND SAW #1500	
Kent	Machinery and Equipment	31401	HANSER RESPRIATOR	
Kent	Machinery and Equipment	31400	ESAB WELD MAC W/GUN	
Kent	Machinery and Equipment	31399	POW-CON COBRA WELDER	
Kent	Machinery and Equipment	31397	22N IR MULTI-VANE DR	
Kent	Machinery and Equipment	31398	ESAB WIRE FEEDER USD	
Kent	Machinery and Equipment	31395	COBRA WELDER PWR CON	
Kent	Machinery and Equipment	31396	AIROC CV-300 WELDER	
Kent	Machinery and Equipment	31393	2-AIRCO WELD PKG	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Kent	Machinery and Equipment	31394	FORKLIFT ENG REPLM'T	
Kent	Machinery and Equipment	31392	INSTALL OVERHEAD CR	
Kent	Machinery and Equipment	31391	AIRCO WELDING MACH	
Kent	Machinery and Equipment	31390	JET DRILL PRESS	
Kent	Machinery and Equipment	31389	MILWAUKEE DR MOTOR	
Kent	Machinery and Equipment	31388	VICTOR DC2400	
Kent	Machinery and Equipment	31387	CHICAGO 1 AIRIMPACT	
Kent	Machinery and Equipment	31385	VICTOR CUTTING MACH	
Kent	Machinery and Equipment	31386	PCH-48 TORCH	
Kent	Machinery and Equipment	31378	CEMO WELDER	
Kent	Machinery and Equipment	31379	CEMCO WELDER #2	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Kent	Machinery and Equipment	31380	12 GRINDER	
Kent	Machinery and Equipment	31381	ROCKWELL 10 SAW43410	
Kent	Machinery and Equipment	31382	KUCK TOOL GUN	
Kent	Machinery and Equipment	31383	VICTOR WELDER & CART	
Kent	Machinery and Equipment	31384	TWELCO WELDING GUN	
Kent	Machinery and Equipment	31377	MILLER CP-200 WELDER	
Kent	Machinery and Equipment	31375	PATTERNS & DIES	
Kent	Machinery and Equipment	31376	BULK PUR. OF EQUIP	
Kent	Machinery and Equipment	31373	SHELVING	
Kent	Machinery and Equipment	31374	OPW 963 OLLS TESTER	
Kent	Machinery and Equipment	31372	VAPOR RECOVERY TEST.	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Kent	Machinery and Equipment	31370	JET AIR DRILL	
Kent	Machinery and Equipment	31371	DEGASSING EQUIPMENT	
Kent	Machinery and Equipment	31368	CUT-OFF SAW COM-20M	
Kent	Machinery and Equipment	31369	SERVICE JACK	
Kent	Machinery and Equipment	31361	VERTICAL GRINDER	
Kent	Machinery and Equipment	31362	CHIPPING HAMMER	
Kent	Machinery and Equipment	31363	IMPACT WENCH	
Kent	Machinery and Equipment	31364	THREADER SET	
Kent	Machinery and Equipment	31365	GRINDER	
Kent	Machinery and Equipment	31366	DRILL PRESS	
Kent	Machinery and Equipment	31367	TIME RECORDER	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Kent	Machinery and Equipment	31357	18 METAL BAND SAW	
Kent	Machinery and Equipment	31358	PDC-AIR DRYER	
Kent	Machinery and Equipment	31359	AIR COMPRESSOR-SULLA	
Kent	Machinery and Equipment	31360	HELI WELDER 330 A/BP	
Commerce City	Machinery and Equipment	32147	GENERATOR FOR OUTSIDE SERVICE TRAILER	
Commerce City	Machinery and Equipment	32146	WELDER - SYNCROWAVE	
Commerce City	Machinery and Equipment	32040	Lite Check	
Commerce City	Machinery and Equipment	32037	Iron Worker, Kidder	
Commerce City	Machinery and Equipment	32038	Finger Brake Chicago 8 ft	
Commerce City	Machinery and Equipment	32039	Press Brake Nugier 50 ton	158027
Commerce City	Machinery and Equipment	31347	Welder - Replaces stolen asset # 335	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Commerce City	Machinery and Equipment	31348	Welder - Replaces stolen asset # 328	
Commerce City	Machinery and Equipment	31316	WELDER	
Commerce City	Machinery and Equipment	31317	WELDER	
Commerce City	Machinery and Equipment	32035	Welder, used Syncrowave	KJ122646
Commerce City	Machinery and Equipment	32036	Jacks 3 ton floor Jack	
Commerce City	Machinery and Equipment	32033	LITE SAFETY	552034
Commerce City	Machinery and Equipment	32034	PUSH TROLLEY AND CHAIN	BEH0208-20PT-3
Commerce City	Machinery and Equipment	32031	Welder	LF147683
Commerce City	Machinery and Equipment	32032	Welder	DELTAWELD 302 60 H
Commerce City	Machinery and Equipment	31229	40 FT CONTAINER	
Commerce City	Machinery and Equipment	32029	1999 Daewoo G25S	99-01551

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Commerce City	Machinery and Equipment	32027	Plasma Cutter	
Commerce City	Machinery and Equipment	32028	Air Compressor	
Commerce City	Machinery and Equipment	32026	AIR COMPRESSOR	003-125036
Commerce City	Machinery and Equipment	32025	MILLER WELDING MACHINE	KK200443
Commerce City	Machinery and Equipment	31123	CORNET MILLING MACHINE	8609985A
Commerce City	Machinery and Equipment	32024	MILLER WELDER	
Commerce City	Machinery and Equipment	32023	USD TIMPTE STOR REFE	
Commerce City	Machinery and Equipment	32022	NEW PARTS MEZZINE	
Commerce City	Machinery and Equipment	32019	SQU. WH BELT GRINDER	
Commerce City	Machinery and Equipment	32020	IRON WORKER	
Commerce City	Machinery and Equipment	32021	MILL. DEL 451 WELDER	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Commerce City	Machinery and Equipment	32018	27' 1969 GINDY VAN	
Commerce City	Machinery and Equipment	32017	SAW HORSES	
Commerce City	Machinery and Equipment	32016	HMX MONITOR	
Commerce City	Machinery and Equipment	32015	KALAMOZOO C/O SAW	
Commerce City	Machinery and Equipment	32013	5 TON AIR LIFT JACK	
Commerce City	Machinery and Equipment	32014	JACKS, PRESS, DOLLY	
Commerce City	Machinery and Equipment	32008	450 MILL. DELTA WELD	
Commerce City	Machinery and Equipment	32009	MILLER DELTA WELDER	
Commerce City	Machinery and Equipment	32007	HUCK TOOL & ACCESSOR	
Commerce City	Machinery and Equipment	32006	PARTS SHELVING UNITS	
Commerce City	Machinery and Equipment	32011	SCAFFOLING	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Commerce City	Machinery and Equipment	32012	HUCK TOOL	
Commerce City	Machinery and Equipment	32005	HMX-271 COMB MONITOR	
Commerce City	Machinery and Equipment	32004	UED MILLER 330 WELDE	
Commerce City	Machinery and Equipment	32002	AREATION SYSTEM	
Commerce City	Machinery and Equipment	32003	CAGE FOR SPRING BRAK	
Commerce City	Machinery and Equipment	32001	HYSTER CRANE-USED	
Commerce City	Machinery and Equipment	32000	DELTAWELD 450 WELDER	
Commerce City	Machinery and Equipment	31998	MILL. DELTA WELDER	
Commerce City	Machinery and Equipment	31999	CHICAGO BRAKEE	
Commerce City	Machinery and Equipment	31997	MILLER WELDER	
Commerce City	Machinery and Equipment	31996	MILLER 450 DELTA WEL	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Commerce City	Machinery and Equipment	31993	AIR LIFT JACK - USED	
Commerce City	Machinery and Equipment	31991	CINCIN. 18 METALBAND	
Commerce City	Machinery and Equipment	31992	5' POWER PINCH ROLL	
Commerce City	Machinery and Equipment	31990	MILLER DELTAWELD 450	
Commerce City	Machinery and Equipment	31994	DELTA 450 WELDER	
Commerce City	Machinery and Equipment	31995	ARCO HELIARC 300 AMP	
Bloomington	Machinery and Equipment	32164	TANK LINING TESTER KIT 115V	
Bloomington	Machinery and Equipment	31529	Sand Blaster	
Bloomington	Machinery and Equipment	31530	Sand Blaster	
Bloomington	Machinery and Equipment	31355	Compressor	
Bloomington	Machinery and Equipment	31528	Thickness tester	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Bloomington	Machinery and Equipment	31526	Plasma Cutting Machine	LH400230P
Bloomington	Machinery and Equipment	31527	Pulse Welder Millermatic 350P	LH410032B
Bloomington	Machinery and Equipment	31330	YALE FORKLIFT GDP80LG	204894W
Bloomington	Machinery and Equipment	31274	1 CONTAINER	
Bloomington	Machinery and Equipment	31275	1 CONTAINER	
Bloomington	Machinery and Equipment	31525	Holding Tanks for Recycled Oil 240 gal	
Bloomington	Machinery and Equipment	31524	Modular Lunch Room	OSIF12599
Bloomington	Machinery and Equipment	31523	KOMATSU MODEL FG40T-8	131185
Bloomington	Machinery and Equipment	31522	8X10 Cargo Container	UNIT723233-5
Bloomington	Machinery and Equipment	31521	1998 Daewoo Forklift	A6-00423
Bloomington	Machinery and Equipment	31520	Blade shear 4 edge 10'hchc	HACO ATLANTIC 8030

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Bloomington	Machinery and Equipment	31519	THICKNESS TESTER	
Bloomington	Machinery and Equipment	31518	SYNCHRO 250 WELDER W/COOL RUNNER	LA143614
Bloomington	Machinery and Equipment	31517	CHAMPION COMPRESSOR	
Bloomington	Machinery and Equipment	31516	8' X 16' TANDEM AXLE TRAILER	
Bloomington	Machinery and Equipment	31515	S22A FEEDER	
Bloomington	Machinery and Equipment	31511	3 H.P. COMPRESSOR	
Bloomington	Machinery and Equipment	31512	10 H.P. COMPRESSOR	
Bloomington	Machinery and Equipment	31513	ELECTRICAL TRANSFORMER	
Bloomington	Machinery and Equipment	31514	CANTILEVER STORAGE RACK	
Bloomington	Machinery and Equipment	31510	PITTSBURG SEAM ROLLER	
Bloomington	Machinery and Equipment	31508	MILLER CP-302 WELDING MACHINES	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Bloomington	Machinery and Equipment	31509	MILLER CP-302 WELDING MACHINES	
Bloomington	Machinery and Equipment	31507	WELDER	
Bloomington	Machinery and Equipment	31506	WELDER	
Bloomington	Machinery and Equipment	31505	COBRA WELDER	
Bloomington	Machinery and Equipment	31503	2 WELDERS	
Bloomington	Machinery and Equipment	31502	CAP.REPAIRS-FORKLIFT	
Bloomington	Machinery and Equipment	31501	HYSTER FORKLIFT	
Bloomington	Machinery and Equipment	31497	4 WELDING GUNS	
Bloomington	Machinery and Equipment	31498	2 WELDERS	
Bloomington	Machinery and Equipment	31496	HUCK TOOL	
Bloomington	Machinery and Equipment	31500	COBRA MIG WELDER 180	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Bloomington	Machinery and Equipment	31495	XR-30A GUN & CABLE	
Bloomington	Machinery and Equipment	31499	COBRA MIG WELDER 180	
Bloomington	Machinery and Equipment	31494	MONITOR (TEST KIT)	
Bloomington	Machinery and Equipment	31493	DIES	
Bloomington	Machinery and Equipment	31492	(2)THUNDERBOLT WELD	
Bloomington	Machinery and Equipment	31504	HELIARC-AMERIGAS	
Bloomington	Machinery and Equipment	31491	STORAGE TANK	
Bloomington	Machinery and Equipment	31490	18 BANDSAW	
Bloomington	Machinery and Equipment	31489	MIDGET AH20E GUN	
Bloomington	Machinery and Equipment	31488	DEQ TESTING CART	
Bloomington	Machinery and Equipment	31487	PROFAX #1 SPOOL GUN	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Bloomington	Machinery and Equipment	31486	PROFAX #1 SPOOL GUN	
Bloomington	Machinery and Equipment	31485	MIG TORCH	
Bloomington	Machinery and Equipment	31484	WIRE FEEDER	
Bloomington	Machinery and Equipment	31482	COIL HOLDER	
Bloomington	Machinery and Equipment	31483	INSULATION TABLEEXIT	
Bloomington	Machinery and Equipment	31476	25T CAP POWER BRAKE	
Bloomington	Machinery and Equipment	31477	CRAFTSMAN ELEC SAW	
Bloomington	Machinery and Equipment	31478	5 TON HYSTER	
Bloomington	Machinery and Equipment	31479	ROLLAIR COMPRESSOR	
Bloomington	Machinery and Equipment	31480	MISC SMALL TOOLS	
Bloomington	Machinery and Equipment	31481	4 MISC WELDERS	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Bloomington	Machinery and Equipment	50065	Sprinter Van 08 Counter for Laptop	
Billings	Machinery and Equipment	32161	FORK-LIFT YALE PROPANE	E481090
Billings	Machinery and Equipment	31989	Tension Air Machine s/n 1593	
Billings	Machinery and Equipment	31987	Timeclocks - 3 ea	
Billings	Machinery and Equipment	31985	Horizontal Drill	
Billings	Machinery and Equipment	31984	Welder Syncrowave 250 DX	
Billings	Machinery and Equipment	31983	Welder - Syncrowave 250 DX w/ Tig	
Billings	Machinery and Equipment	31970	Lite Check	
Billings	Machinery and Equipment	31312	PAINT BOOTH EQUIPMENT	
Billings	Machinery and Equipment	31313	PAINT BOOTH EQUIPMENT	
Billings	Machinery and Equipment	31969	Wed Shaver	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Billings	Machinery and Equipment	31310	PAINT BOOTH EQUIPMENT	
Billings	Machinery and Equipment	31303	DRIER / PAINT BOOTH	
Billings	Machinery and Equipment	31968	Welder Coolmate	
Billings	Machinery and Equipment	31967	Storage Van for parts	
Billings	Machinery and Equipment	31246	CONTAINER	
Billings	Machinery and Equipment	31966	CONFINED SPACE RESCUE	
Billings	Machinery and Equipment	31965	Forklift	
Billings	Machinery and Equipment	31964	TIG Welder 9037-65011	
Billings	Machinery and Equipment	31963	Mitre Bandsaw	
Billings	Machinery and Equipment	31962	Two Axle Tank Dolly	
Billings	Machinery and Equipment	31961	Skin Roller	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Billings	Machinery and Equipment	31960	DRILL PRESS	6W281-7
Billings	Machinery and Equipment	31959	WELDING CART FOR SHOP	INV 63917
Billings	Machinery and Equipment	31958	STORAGE VAN	WO#69927/00
Billings	Machinery and Equipment	31957	WELDING CART	W.O. #A8041
Billings	Machinery and Equipment	31956	DRAW BAR TURNING FIXTURE	WO29083/00
Billings	Machinery and Equipment	31955	TIG WELDER	
Billings	Machinery and Equipment	31954	BRAKE PRESS	W.O.# A7337/00
Billings	Machinery and Equipment	31953	WELDER & CART	
Billings	Machinery and Equipment	31952	VERTICAL BAND SAW	STOCK#: 9US99-0
Billings	Machinery and Equipment	31951	P50 PIRAHNA IRON WORKER	
Billings	Machinery and Equipment	31949	40HP AIR COMPRESSOR	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Billings	Machinery and Equipment	31948	WIRE FEEDER XR CONTROL	LA014347
Billings	Machinery and Equipment	31946	STAR HUB FOR BTEC-MT	
Billings	Machinery and Equipment	31945	HYDRO CELL CART	
Billings	Machinery and Equipment	32106	TURNING FIXTURE FOR BOTTOM DUMP	
Billings	Machinery and Equipment	31944	18' X 102' FLAT BED TRAILER	
Billings	Machinery and Equipment	31943	BAND SAW	
Billings	Machinery and Equipment	31942	SERVICE TRAILER	
Billings	Machinery and Equipment	31941	POWER RIG W/ HOSE	
Billings	Machinery and Equipment	31940	TOYOTA FORK LIFT	
Billings	Machinery and Equipment	31939	HOBART WELDER	
Billings	Machinery and Equipment	31938	ALARM SYSTEM	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Billings	Machinery and Equipment	31937	PRTBLE TANDEM ALIGNM	
Billings	Machinery and Equipment	31936	PARTS RACK & DISPLAY	
Billings	Machinery and Equipment	31935	OTC PRESS & ACCESS	
Billings	Machinery and Equipment	31932	3/4 IMPACT WRENCH	
Billings	Machinery and Equipment	31933	AIR COMPRESSOR-TYP30	
Billings	Machinery and Equipment	31934	TOYOTA FORK LIFT	
Billings	Machinery and Equipment	31931	MILLER PLASMA CUTTER	
Billings	Machinery and Equipment	31930	HOBART MIG WLDR, ACC	
Billings	Machinery and Equipment	31929	HOBART PWR 90WS15751	
Billings	Machinery and Equipment	31928	HOBART WLDR,CART,ACC	
Billings	Machinery and Equipment	31926	EXHAUST BLOWER	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Billings	Machinery and Equipment	31927	EXHAUST BLOWER	
Billings	Machinery and Equipment	31925	2 BLWR CARTS & ASSY	
Billings	Machinery and Equipment	31924	DELTA WELD 451	
Billings	Machinery and Equipment	31923	DIALARC HF 250 WELDR	
Billings	Machinery and Equipment	31922	7AW KALAMAZOO BD SAW	
Billings	Machinery and Equipment	31921	DELTA WELD 450 WLDR	
Billings	Machinery and Equipment	31920	MP45E MILLER WELDER	
Billings	Machinery and Equipment	31919	MP45E MILLER WELDER	
Billings	Machinery and Equipment	31918	6 WIRE DRIVE UNITS	
SLC	Office Equipment	80401	Phone System Toshiba	
Phoenix	Office Equipment	80386	ADD'L PHONE EQUIPMENT	
Phoenix	Office Equipment	80388	SIDE CHAIRS	
Phoenix	Office Equipment	80382	COMPUTER - OFFICE MANAGER	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Office Equipment	80383	REFRIGERATOR	
Phoenix	Office Equipment	80384	REFRIGERATOR	
Phoenix	Office Equipment	80379	SALES OFFICE HANGING FILES	
Phoenix	Office Equipment	80378	SALES OFFICE CHAIR	
Phoenix	Office Equipment	80360	PRINTERS ETC	
Phoenix	Office Equipment	80362	FURN LU & STAN	
Phoenix	Office Equipment	80364	LATERAL FILES LU & STAN	
Phoenix	Office Equipment	80371	ERIK OFFICE	
Phoenix	Office Equipment	80372	Phone System	
Phoenix	Office Equipment	80358	PRINTER & MONITOR	
Phoenix	Office Equipment	80359	PRINTER, MONITOR, FURN	
Phoenix	Office Equipment	80355	DIGITAL CAMERA	
Phoenix	Office Equipment	80353	COMPUTER - SALES	
Phoenix	Office Equipment	80352	CUTTING TABLE COMPUTER	
Phoenix	Office Equipment	80350	TIME CLOCKS	
Phoenix	Office Equipment	80346	WIRELESS NETWORK	
Phoenix	Office Equipment	80343	COMPUTER/DRAWING DEPT	
Phoenix	Office Equipment	80326	Office Eq	
Phoenix	Office Equipment	80325	Office Eq	
Phoenix	Office Equipment	80324	Office Eq	
Billings	Office Equipment	80402	Phone system update	
Billings	Office Equipment	80400	B.NORTH OFFICE FURNITURE	

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Billings	Office Equipment	80399	REPLACEMENT MONITOR FOR ROGER O.	
Billings	Office Equipment	80398	2 DSK, CRDNZA-PURCHG	
Billings	Office Equipment	80397	DESK & CABINET	
Billings	Office Equipment	80396	LITERATURE ORGANIZER	
Billings	Office Equipment	80394	NEW SALES OFFICE	
Billings	Office Equipment	80395	NEW SALES OFFICE	
Billings	Office Equipment	80391	2 2-DRWR FILE CABNTS	
Billings	Office Equipment	80392	5 4-DRWR FILE CABINT	
Billings	Office Equipment	80393	MONTGOMERY WARD SAFE	
Turlock	Vehicles	45756	1997 Chevrolet van	1GCGG29R2V1O45756
Turlock	Vehicles	59948	1995 Ford	1FTYR82E8SVA59948
Turlock	Vehicles		1997 Ford PK (Trailco)	1FTDX1727VKC21598
Turlock	Vehicles	12278	2000 Ford Pickup	1FTRF17W8YKA18869
Turlock	Vehicles	72725	2004 Chevrolet Pickup	2GCEC19V44127275
Turlock	Vehicles	18896	2000 Ford Pickup	1FTRF17W1YNC12278
Turlock	Vehicles	09042	1989 Freightliner Truck	1FUWZKYB1KH409042
Turlock	Vehicles	50033	2005 CHEVROLET C1500 PICKUP	1GCEC14X555Z136864
Turlock	Vehicles	50034	2005 CHEVY C1500 ADJUSTMENT	1GCEC14X555Z136864
SLC	Vehicles	50048	1982 GMC TRUCK (Yard Truck)	1GDP9C1Z6CV556075

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
SLC	Vehicles	00066	2006 Big Tex Utility Trailer	16VFX202661H40066
SLC	Vehicles	99356	2001 Freightliner FL70 Box Truck	1FVABSAK91HJ99356
SLC	Vehicles	50078	Truck 2000 Freightliner	1FUYDWEB5YPG19938
SLC	Vehicles	50076	Van Dodge Sprinter	WD0PD544065961343
SLC	Vehicles	50087	Truck-2006 Ford F250	1FTSX21P66EA82985
Portland	Vehicles	50063	Ford 2008 F250 SD Pick Up	1FTNF20568ED08896
Portland	Vehicles	50059	98 GMC Yard Truck	1GDJG31F4W1071897
Portland	Vehicles	50058	1999 FORD PICKUP	2FTZF1822XCA19055
Portland	Vehicles	50056	99 FORD PICK UP	2FTZF1820XCB02368
Portland	Vehicles	50055	SERVICE TRUCK	May be 2000 GMC Truck/Asset No. Not Available
Portland	Vehicles	50053	83 INTERNATIONAL	1HTDA237XDHA20367
Portland	Vehicles		2000 GMC Truck	May be "Service Truck" / Asset No. 50055 1GDJ7C1C3YJ512671
Portland	Vehicles		Ford Aeromax L-9000	1FTYY95W0SVA66616
Portland	Vehicles		Ottawa Yard Truck	11VAA12S8LA000032
Phoenix	Vehicles	50072	14 FT. PACE SERVICE TRAILER	4P2UB1421WU011963
Phoenix	Vehicles	50089	FREIGHTLINER TRUCK 201	1FUWDZYAX1LH17520

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Phoenix	Vehicles	50046	Trailer 2006 Big Tex Utility	16VEX202X52388174
Phoenix	Vehicles	50050	GMC TRACTOR	4VUJBAJE7NR816394
Phoenix	Vehicles	50042	1995 DODGE 1 TON	3B7KC23C7SM183463
Kent	Vehicles	27025	1974 Trailmobile Flatbed	87411913127025
Kent	Vehicles	11254	1965 Trailmobile Flatbed	P21TGB11254
Kent	Vehicles	11256	1965 Trailmobile Flatbed	P21TOCAGB11256
Kent	Vehicles	50092	KENWORTH TRUCK 1990	1XKAD29X6LS544861
Kent	Vehicles	50091	2004 Chevy Pickup	2GCEC19V241262162
Kent	Vehicles	50030	GMC Step Van 1997	1GDKP32Y3V3500647
Kent	Vehicles	50029	Chevrolet Silverado Pickup 2006	1GCEC19V56Z144116
Kent	Vehicles	50028	2004 Chev Pickup	1GBJC39294E312641
Kent	Vehicles	50027	1992 FORD LN9000	1FTYS95X2NVA25547
Kent	Vehicles	50025	INTL. DIESEL TRACTOR 1979	DA227JGB18443
Commerce City	Vehicles	45311	1994 Superior 14-foot flatbed trailer	ST14BPF10F9945311
Commerce City	Vehicles	50082	2006 Dodge Sprinter Van	WD0PD544165932921
Commerce City	Vehicles	50081	1998 Ford Pick Up	1FTZX1765WKC09282
Commerce City	Vehicles	50080	1995 Freightliner FL-70	1FUWHLBB5SL604768

Location	Asset Class Description	Asset No.	Asset Description	Serial No.
Bloomington	Vehicles	50035	Pickup, Dodge Ram 2005	1D7HA16K95J652704
Bloomington	Vehicles	50036	Pickup, Dodge Ram 2005	1D7HA16K75J652703
Bloomington	Vehicles	50037	Truck, 93 Freightliner	1FUWZCXA5PL444847
Billings	Vehicles	69011	1999 Ratco Flatbed Trailer	1R9FS1827XB269011
Billings	Vehicles	3163	1978 Superiod Gooseneck Trailer	3163
Billings	Vehicles	50073	Axel Haul Trailer	SNTR099718MT
Billings	Vehicles	50090	FREIGHTLINER TRUCK 1999	1FUWTMDB1XHA36520
Billings	Vehicles	50075	Truck-2006 Ford F250	1FTSX21PX6ED30817
Billings	Vehicles	50044	2004 Dodge Cargo Van Adjustment	Duplicate of Asset No. 50043
Billings	Vehicles	50043	2004 Dodge Sprinter Cargo Van	WD2PD544X45678436
Billings	Vehicles	50074	1999 Dodge Ram BE2500	1B7KC2363XJ636797

SCHEDULE 2.1(e) TO ASSET PURCHASE AGREEMENT
RECORDS, ETC.

1. File cabinets with:
 - a. Prior work orders;
 - b. Prior sales jackets; and
 - c. Employee files (to the extent allowed by law).

SCHEDULE 2.1(g) TO ASSET PURCHASE AGREEMENT

ASSIGNED CONTRACTS

1. Lease Agreement, signed February 23, 2009, by and between American Capital Group, Inc., as Lessor (with lease payments assigned to The Manifest Group, as of April 27, 2009, and then assigned to U.S. Bank (current lessor)), and Seller, as Lessee, for one Krras Hydraulic Press Brake and one Krras Hydraulic Sheer, (originally located at 1070 West 2100 South, Salt Lake City, Utah and relocated to 2001 Warm Springs Road, Salt Lake City, Utah.).

2. Trac Motor Vehicle Master Lease dated March 20, 2008 between TransLease, Inc. DBA Trans Lease, Inc., Trans Lease Inc. of Colorado; GEP Leasing, Inc., as Lessor, and Seller, as Lessee, for a 2008 Freightliner VB7L15 3500 (Sprinter) van located at the Facility in Bloomington, California (assigned to US Bank National Assoc. – Co.).

3. The following agreements for parking at the Facility in Bloomington, California:

a. Parking Rental & Hold Harmless Agreement, dated August 20, 2012, between Apex Tank Lines and Beall Trailers of SoCal, Inc.

b. Parking Rental & Hold Harmless Agreement, dated January 11, 2012, between Apex Tank Lines and Beall Trailers of SoCal, Inc.

c. Parking Rental & Hold Harmless Agreement, dated December 23, 2002, between BJJ Inc. and Beall Trailers of SoCal, Inc., as amended by letter dated December 1, 2006.

d. Trailer Parking Space Rental Agreement, dated September 3, 2009, between Beall Corporation and Gemini Motor Transport, L.P.

e. Parking Rental & Hold Harmless Agreement, dated July 23, 2012, between MJ Tank Lines and Beall Trailers of SoCal, Inc.

f. Rental & Hold Harmless Agreement, dated July 23, 2010, between MJ Tank Lines and Beall Trailers of SoCal, Inc.

g. Parking Rental & Hold Harmless Agreement, dated May 31, 2012, between Parks Petroleum Products and Beall Trailers of SoCal, Inc.

h. Rental & Hold Harmless Agreement, dated November 1, 2010, between Petro-Chemical Transport, LLC and Beall Trailers of SoCal, Inc.

i. Parking Rental & Hold Harmless Agreement, dated November 3, 2004, between Flying J Transport and Beall Trailers of SoCal, Inc., as amended by letter dated December 1, 2006.

4. The following agreements for parking at the Facility in Commerce City, Denver:

a. Commercial Lease Agreement, dated December 1, 2008, between Culver Transit Inc. and Beall Corporation.

b. Commercial Lease Agreement, dated October 1, 2008, between Pilot Travel Centers, LLC and Beall Corporation.

c. Commercial Lease Agreement, dated September 1, 2012, between Vern Winslow and Beall Corporation.

d. Commercial Lease Agreement, dated September 1, 2011, between Gemini Motor Transport and Beall Corporation.

e. Commercial Lease Agreement, dated March 1, 2010, between Laubenstein Transport, LLC and Beall Corporation.

f. Commercial Lease Agreement, dated November 2, 2009, between Park Western Leasing and Beall Corporation.

g. Commercial Lease Agreement, dated November 10, 2010, between Rocky Hills Express and Beall Corporation.

h. Commercial Lease Agreement, dated September 1, 2012, between Western Terminal Transport, LLC and Beall Corporation.

i. Commercial Lease Agreement, signed January 22, 2013, between Stryker Transport, LLC and Beall Corporation.

j. Commercial Lease Agreement, signed January 18, 2013, between Superior Transportation and Beall Corporation.

SCHEDULE 2.1(h) TO ASSET PURCHASE AGREEMENT

ASSIGNED LEASES

Lease, dated December 1, 2009, by and between Kent Corporate Park, L.L.C., as Lessor, and Seller, as Lessee (Kent Corporate Park, 22402 72nd Avenue South, Building A, Kent, Washington).

SCHEDULE 2.1(n) TO ASSET PURCHASE AGREEMENT

TRADEMARKS

"B-Tec," "BTEC," and "Beall Transport Equipment Company" and any derivation thereof and all trademarks, trade names and logos associated therewith, including all rights, interests, and entitlements in such names and marks currently held by Seller and used in the Business.

SCHEDULE 2.2(j) TO ASSET PURCHASE AGREEMENT

CONTRACTS BANKRUPTCY COURT DETERMINED CANNOT BE ASSIGNED

None.

SCHEDULE 2.2(k) TO ASSET PURCHASE AGREEMENT

EXCLUDED PERSONAL PROPERTY

1. Tanker barbeque located at the first floor of the 8801 N. Vancouver Avenue, Portland, Oregon facility;
2. 2005 Suburban (VIN 3GNFK16Z85G218908); and
3. Beall wide-area network and associated servers located in the Time Warner shared service location in Vancouver, Washington.

SCHEDULE 2.2(r) TO ASSET PURCHASE AGREEMENT

OTHER EXCLUDED ASSETS

1. Air Commercial Real Estate Association Standard Industrial/Commercial Multi-Tenant Lease, dated July 9, 2012, by and between McDonald Souza Properties, as Lessor, and Seller (a/k/a Beall Trailer Company), as Lessee (1301 South Avenue, Building D, Turlock, California 95380).

2. Real Estate Lease, dated March 1, 2009, by and between Sector Corporation, as Landlord, and Seller, as Tenant (1139 N. 27th Avenue, Phoenix, Arizona 85009).

3. Real Estate Lease, dated June 1, 2009, by and between Diamond Beall Development, LLC, as Landlord, and Seller, as Tenant (8801 N. Vancouver Avenue, Portland, Oregon 97217).

4. Real Estate Lease, dated June 1, 2009, by and between Sector Corporation, as Landlord, and Seller, as Tenant (1635 N. Frontage Road, Billings, Montana 59101).

5. Real Estate Lease, dated June 1, 2009, by and between Diamond Beall Development, LLC, as Landlord, and Seller, as Tenant (4850 E. 74th Avenue, Commerce City, Colorado 80022).

6. Real Estate Lease, dated June 1, 2009, by and between St. Johns Corporation, as Landlord, and Seller, as Tenant (225 W. Slover Avenue, Bloomington, California 92316).

7. Real Estate Lease, dated June 1, 2009, by and between Diamond Beall Development, LLC, as Landlord, and Seller, as Tenant (225 W. Slover Avenue, Bloomington, California 92316).

8. Lease Agreement, dated September 16, 2011, by and between Polyform US LTD, as Landlord, and Seller, as Tenant (7210 S. 224th Street, Kent, Washington).

9. Lease, dated October 30, 2012, by and between D&M, LLC, as Landlord and Seller, as Tenant (2001 Warm Springs Road, Salt Lake City, Utah).

10. Patents and Patent Applications

a. U.S. Patent No. 7,815,212 (Application No. 12/113,751)

b. U.S. Patent Application No. 13/401699, which is pending finalization of application.

c. U.S. Patent Application No. 12/704,249, filed 2/11/2010.

11. Domain Names

a. Beallcorp.com

12. Trademarks

a. Beall: Name

- i. U.S. Reg. No. 1,623,529
- ii. CA Reg. No. TMA569,077
- iii. MX Reg. No. 919,564
- iv. MX Reg. No. 663,011

b. Beall Trailers of Dakota, Inc.: Name

- i. U.S. State—North Dakota Reg. No. 19,371,200

c. Beall: Name and Design (Name Plate)

- i. U.S. Reg. No. 1,958,326
- ii. CA Reg. No. TMA448,847
- iii. MX Reg. No. 919,565
- iv. MX Reg. No. 487,751

d. All trademarks associated with the following names:

- i. "Pioneer" under U.S. Reg. No. 3,964,867
- ii. "Truckweld" under U.S. Reg. No. 369,143
- iii. "PTW Pioneer Truckweld" under U.S. Reg. No. 3,969,145
- iv. "Trans-Liner" under U.S. Reg. No. 2,266,201
- v. "Pioneer Truckweld" under U.S. State—Washington No. 50360

e. All trademarks associated with the following names and design (name plate):

- i. "PTW Pioneer Truckweld" under U.S. Reg. No. 3,639,144
- ii. "The Bullet" under U.S. Reg. No. 1,562,069
- iii. "Truckweld" under U.S. Reg. No. 0,697,721
- iv. "The Bullet" under CA Reg. No. TMA449,345
- v. "The Bullet" under MX Reg. No. 503,456

f. Design of a truck trailer of the bottom dumping type under U.S. Reg. No. 1,622,364 and MX Reg. No. 914,399.

g. Design of a truck trailer under MX Reg. No. 487,750

13. Copyright to Bullet Trailer Drawings under U.S. Copyright Reg. No. VAu000721071

SCHEDULE 2.3(a)(iv) TO ASSET PURCHASE AGREEMENT
ORDINARY COURSE OF BUSINESS WARRANTY CLAIMS

None.

SCHEDULE 2.3(a)(viii) TO ASSET PURCHASE AGREEMENT

ADDITIONAL ASSUMED LIABILITIES

None.

SCHEDULE 5.2 TO ASSET PURCHASE AGREEMENT

NO CONFLICT

None.

SCHEDULE 5.4 TO ASSET PURCHASE AGREEMENT

MATERIAL CONTRACTS

Real Estate Leases

- a. Lease Agreement, dated September 16, 2011, by and between Polyform US LTD, as Landlord, and Seller, as Tenant (7210 S. 224th Street, Kent, Washington).
- b. Lease, dated December 1, 2009, by and between Kent Corporate Park, L.L.C., as Lessor, and Seller, as Lessee (Kent Corporate Park, 22402 72nd Avenue South, Building A, Kent, Washington).
- c. Lease, dated October 30, 2012, by and between D&M, LLC, as Landlord and Seller, as Tenant (2001 Warm Springs Road, Salt Lake City, Utah).
- d. Real Estate Lease, dated June 1, 2009, by and between Diamond Beall Development, LLC, as Landlord, and Seller, as Tenant (8801 N. Vancouver Avenue, Portland, Oregon).
- e. Real Estate Lease, dated June 1, 2009, by and between Sector Corporation, as Landlord, and Seller, as Tenant (1635 N. Frontage Road, Billings, Montana).
- f. Real Estate Lease, dated June 1, 2009, by and between Diamond Beall Development, LLC, as Landlord, and Seller, as Tenant (4850 E. 74th Avenue, Commerce City, Colorado).
- g. Real Estate Lease, dated June 1, 2009, by and between St. Johns Corporation, as Landlord, and Seller, as Tenant. (225 W. Slover Avenue, Bloomington, California).
- h. Real Estate Lease, dated June 1, 2009, by and between Diamond Beall Development, LLC, as Landlord, and Seller, as Tenant (225 W. Slover Avenue, Bloomington, California).
- i. Real Estate Lease, dated March 1, 2009, by and between Sector Corporation, as Landlord, and Seller, as Tenant (1139 N. 27th Avenue, Phoenix, Arizona).
- j. Air Commercial Real Estate Association Standard Industrial/Commercial Multi-Tenant Lease, dated July 9, 2012, by and between McDonald Souza Properties, as Lessor, and Seller (a/k/a Beall Trailer Company), as Lessee (1301 South Avenue, Building D, Turlock, California).

Assigned Contracts

- a. Lease Agreement, signed February 23, 2009, by and between American Capital Group, Inc., as Lessor (with lease payments assigned to The Manifest Group, as of April

27, 2009, and then assigned to U.S. Bank (current lessor)), and Seller, as Lessee, for one Krras Hydraulic Press Brake and one Krras Hydraulic Sheer, (originally located at 1070 West 2100 South, Salt Lake City, Utah and relocated to 2001 Warm Springs Road, Salt Lake City, Utah.).

b. Trac Motor Vehicle Master Lease dated March 20, 2008 between TransLease, Inc. DBA Trans Lease, Inc., Trans Lease Inc. of Colorado; GEP Leasing, Inc., as Lessor, and Seller, as Lessee, for a 2008 Freightliner VB7L15 3500 (Sprinter) van located at the Facility in Bloomington, California (assigned to US Bank National Assoc. – Co.).

SCHEDULE 5.6(a) TO ASSET PURCHASE AGREEMENT

MATERIAL PERMITS

1. ***Company-Wide***

a. U.S. Department of Transportation, Pipeline and Hazardous Materials Safety Administration, Approval CA2006010015 (Fourth Revision), Approval IM-9705 for portable tanks and multiple element gas containers (expires August 31, 2014).

b. U.S. Department of Transportation, Pipeline and Hazardous Materials Safety Administration, Hazardous Materials Certificate of Registration, No. 071112 550 031U (expires June 30, 2013).

2. ***Facility-Specific— 8801 N. Vancouver Avenue, Portland, Oregon 97217***

a. Certificate of Registration issued by Transport Canada for the manufacture, modification, assembly, repair, test, retest, or inspection of highway tanks and portable tanks, No. 25-0745. (this must be renewed upon substantive change given in the application).

b. U.S. Department of Transportation, Federal Motor Carrier Safety Administration for the manufacture, assembly, inspection and testing, certification or repair of a cargo tank or a cargo tank motor vehicle, US DOT No. 600916, CT No. 8329.

c. Certificate of Authorization (R) from the National Board of Boiler and Pressure Vessel Inspectors, No. R-2934 for metallic repairs and/or alterations (expires September 30, 2013).

3. ***Facility Specific—7210 S. 224th Street, Kent, Washington 98032***

a. Certificate of Authorization (R) from the National Board of Boiler and Pressure Vessel Inspectors, No. R-2608 for metallic repairs and/or alterations (expires April 16, 2013).

b. Business License issued by the State of Washington, No. 602 3030 337.

c. Annual Business License issued by the City of Tacoma Finance Department, Account No. 500056103.

d. Reseller Permit issued by the Washington State Department of Revenue, Permit No. A09 2264 13.

e. U.S. Department of Transportation, Federal Motor Carrier Safety Administration for the manufacture, assembly, inspection and testing, certification or repair of a cargo tank or a cargo tank motor vehicle, US DOT No. 600916, CT No. 873.

f. Certificate of Inspection issued by the Washington Department of Labor and Industries, State No. 43802-10W.

4. ***Facility Specific—4850 E. 74th Avenue, Commerce City, Colorado 80022***

a. Certificate of Authorization (U) from the American Society of Mechanical Engineers, No. 26,348 for the manufacture of pressure vessels (expires May 26, 2013).

b. Certificate of Authorization (R) from the National Board of Boiler and Pressure Vessel Inspectors, No. R-2804 for metallic repairs and/or alterations (expires May 26, 2013).

c. City Use Tax License issued by City of Commerce City, No. 007406 (must be surrendered upon revocation, suspension, termination or ownership transfer).

d. Sales Tax License issued by Department of Revenue, Denver, Colorado, No. 02493583-0000 (license is not transferable).

e. U.S. Department of Transportation, Federal Motor Carrier Safety Administration for the manufacture, assembly, inspection and testing, certification or repair of a cargo tank or a cargo tank motor vehicle, US DOT No. 600916, CT No. 1162.

f. General Business License issued by the City of Commerce.

g. Dealers License issued by State of Colorado, Auto Industry Division, No. 5641.

h. Salesperson License issued by State of Colorado, Auto Industry Division.

i. Colorado Department of Health assignment of EPA ID No. COD983791062.

j. South Adams County Water and Sanitation District, Wastewater Connection Permit.

5. ***Facility Specific—1635 N. Frontage Road, Billings, Montana 59101***

a. Certificate of Authorization (U) from the American Society of Mechanical Engineers, No. 31,706 for the manufacture of pressure vessels (expires March 9, 2015).

b. Certificate of Authorization (R) from the National Board of Boiler and Pressure Vessel Inspectors, No. R-5526 for metallic repairs and/or alterations (expires March 9, 2015).

c. U.S. Department of Transportation, Federal Motor Carrier Safety Administration for the manufacture, assembly, inspection and testing, certification or repair of a cargo tank or a cargo tank motor vehicle, US DOT No. 600916, CT No. 10064.

d. New Motor Vehicle Dealer License issued by the Montana Department of Justice, Motor Vehicle Division, License No. 03D037 (renewal date December 31, 2012).

e. License for scales 0 to 499 pounds issued by One Stop Business Licensing in Helena, Montana, UID# 25943 (expires December 31, 2012).

f. Taxpayer license number issued by the South Dakota Department of Revenue and Regulation, License No. 1019-4366-ST (no listed expiration date).

g. Taxpayer license number issued by the State of Wyoming Department of Revenue. License No. 24011634 (no listed expiration date).

6. ***Facility Specific—2001 N. Warm Springs Road, Salt Lake City, Utah 84104***

a. Certificate of Authorization (R) from the National Board of Boiler and Pressure Vessel Inspectors, No. R-7067 for metallic repairs and/or alterations (expires February 27, 2013).

7. ***Facility Specific—225 W. Slover Avenue, Bloomington, California 92316***

a. City of Rialto, California Fire Department Permit, No. 1174 (expires December 31, 2012).

b. California Department of Food and Agriculture, Division of Measurement Standards, Service Agency Registration Certificate, No. 2832 (expires June 30, 2013).

c. Certificate of Authorization (R) from the National Board of Boiler and Pressure Vessel Inspectors, No. R-2545 for metallic repairs and/or alterations (expired October 31, 2012).

8. ***Facility Specific—1301 South Avenue, Turlock, California 95380***

a. U.S. Department of Transportation, Federal Motor Carrier Safety Administration for the manufacture, assembly, inspection and testing, certification or repair of a cargo tank or a cargo tank motor vehicle, US DOT No. 600916, CT No. 137.

b. State of California Integrated Waste Management Board, Tire Program Identification No. 1061899-01.

c. Wastewater Discharge Permit issued by the City of Turlock Municipal Services Department, No. 50 (expires December 31, 2012).

d. State of California Environmental Protection Agency, 2012 EPA ID Number Verification (EPA ID No. CAL000188489) (expires January 2013).

e. Certificate of Authorization (R) from the National Board of Boiler and Pressure Vessel Inspectors, No. R-4404 for metallic repairs and/or alterations (expires December 28, 2013).

f. Motor Carrier Permit issued by the California Department of Motor Vehicles, CA# 0311845.

g. Vehicle Dealer Permit issued by the California Department of Motor Vehicles, License No. 62817.

h. City of Turlock Business License Tax Certificate, Account No. 53678.

i. State of California, Department of California Highway Patrol, Hazardous Materials Transportation License, No. 133569.

j. Permit to Operate Liquefied Petroleum Gas Tank issued by the State of California Department of Industrial Relations, Division of Occupational Safety and Health, No. 15783.

k. Seller's Permit issued by the California State Board of Equalization, Account No. 10/1/2003 SR Z OH 100-291350 00001 KHE.

l. Vehicle Manufacturer License issued by the California Department of Motor Vehicles, No. 63208.

9. ***Facility Specific—1139 N. 27th Avenue, Phoenix, Arizona 85009***

a. U.S. Department of Transportation, Federal Motor Carrier Safety Administration for the manufacture, assembly, inspection and testing, certification or repair of a cargo tank or a cargo tank motor vehicle, US DOT No. 600916, CT No. 2703.

b. Certificate of Authorization (R) from the National Board of Boiler and Pressure Vessel Inspectors, No. R-2863 for metallic repairs and/or alterations (expires March 15, 2015).

c. Privilege (Sales) Tax License issued by the City of Phoenix, No. 80027091.

SCHEDULE 5.11 TO ASSET PURCHASE AGREEMENT
ABSENCE OF CERTAIN CHANGES, EVENTS AND CONDITIONS

None.

SCHEDULE A-PE TO ASSET PURCHASE AGREEMENT
PERMITTED ENCUMBRANCES

None.

LIST OF INTERESTED PARTIES

In re Beall Corporation
U.S. Bankruptcy Court Case No. 12-37291-elp11

ECF PARTICIPANTS

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- US Trustee, Portland USTPRegion18.PL.ECF@usdoj.gov

NON-ECF PARTICIPANTS

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Lavon Robison
Escrow Pacific LLC
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REQUESTS FOR NOTICE

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