



SO ORDERED.

SIGNED this 24 day of January, 2013.

John T. Laney, III
Chief United States Bankruptcy Judge

**UNITED STATES BANKRUPTCY COURT
MIDDLE DISTRICT OF GEORGIA
VALDOSTA DIVISION**

| | | |
|--|---|-----------------------|
| IN RE: |) | CHAPTER 7 |
| |) | |
| ALPHA PROTECTIVE SERVICES, INC. |) | CASE NO. 12-70482-JTL |
| |) | |
| Debtor. |) | |
| <hr/> | | |
| NEIL C. GORDON, |) | |
| Trustee for the Estate of Alpha Protective |) | |
| Services, Inc., |) | |
| Movant, |) | |
| v. |) | |
| BANK OF AMERICA, N.A. |) | |
| INTERNAL REVENUE SERVICE, |) | |
| FORD MOTOR CREDIT COMPANY, |) | |
| Respondents, |) | |

ORDER GRANTING MOTION TO LEASE

This matter having come before the Court on the Trustee's Amended Motion for Order (I) Approving Asset Purchase Agreement and Lease, (II) Authorizing Sale of Certain of Debtor's Business Assets, and (III) Authorizing Lease of Certain of Debtor's Business Assets (the "Sale Motion")(Doc. # 186), pursuant to the Asset Purchase Agreement ("APA"), attached thereto, on January 17, 2013 at 10:30 a.m. and upon the agreement of the Trustee, Debtor, counsel for Bank of America, N.A. (the "Bank") and the Internal Revenue Services (IRS), it is hereby Ordered as follows:

1. The portion of the Sale Motion seeking authority to sell certain assets of Debtor to Willowheart, LLC ("WH") is hereby postponed and a continued hearing on the Sale Motion will be held on **February 12, 2013 at 10:30 a.m.** before the **Honorable John T. Laney, III, Chief United States Bankruptcy Judge, in the Columbus Courtroom, 901 Front Avenue, One Arsenal Place, Columbus, GA 31901.**
2. The portion of the Sale Motion which seeks authority to Lease (Section 9.11 of the APA) the assets of Alpha Protective Services, Inc. ("Alpha") which WH is using to perform services for Fort Bragg listed on the Inventory List attached hereto as Exhibit A and incorporated herein by this reference, which are designated with the title "Bragg" thereon (the "Leased Equipment") is approved with the following modifications to the Sale Motion and APA:
 - a. Paragraph 9.11(a) of the APA is deleted and replaced as follows: Prior to a final hearing on the Sale Motion, the Trustee agrees to lease to WH and WH agrees to lease from Trustee the Leased Assets for a daily lease rate of \$1,000 per day commencing on December 21, 2012 and continuing until the later of a final Order denying or granting the Sale Motion or completion of turnover of the Leased Equipment by Alpha and/or Debtor to the Trustee (the "Lease Termination Date");
 - b. Paragraph 9.11 (b) of the APA is deleted and replaced as follows: The Trustee is entitled to deduct the \$1,000 per day rent payment from the Purchase Consideration being held in the Trustee's escrow account and the daily rent will be due and payable until the Lease Termination Date regardless of whether the a sale is approved or denied to WH.
 - c. Paragraph 9.11(c) of the APA is hereby deleted.
 - d. Paragraph 1.4(a)(iii) of the APA is hereby deleted.
 - e. Alpha and WH agree that they will cooperate with the Trustee or his agent or other professionals in the immediate turnover of any assets of Alpha other than the Leased Equipment (the Non-Leased Equipment), but excluding the Environmental Protection Agency equipment, used at the EPA location, (and designated as "EPA" on the Inventory List) which may be included in the proposed Sale (the "EPA Equipment") by, *inter alia*, consolidating the Non-Leased Equipment at Alpha's Thomasville location or such other place or places as mutually agreed to by the Trustee, Bank, WH and Alpha.
 - f. If a Sale to WH is not approved, Alpha and WH will turn over the Leased Equipment as well as any other assets of Alpha not previously turned over to the Trustee, including, but not limited to, the EPA Equipment, to the Trustee within five (5) business days from the date the Sale is not approved to WH by delivering the Leased Equipment to the Trustee at WH's offices located at 103 Sleepy Drive, Springlake, North Carolina 28390 (the "Sleepy Location") including, but not limited to, directing

WH's employees to deliver any equipment of Alpha in their personal possession to the Sleepy Location and otherwise coordinating with the Trustee to ensure turnover of the Leased Equipment.

- g. The Purchase Consideration (as defined in the APA) shall not be released to the WH until the turnover of the Leased Equipment to the Trustee has been completed. If the Trustee or WH dispute that any of the Leased Equipment or the Non-Leased Equipment has not been turned over or has not been timely turned over, then the Trustee or WH may file a Motion for the Court to determine whether the Purchase Consideration should be released to WH and whether Alpha and/or WH have turned over all of Alpha's assets to the Trustee or other issues related thereto.
 - h. Alpha/WH agree to cooperate with allowing the Trustee and his agents to inspect and appraise Alpha's assets, including the Leased Equipment, Non-Leased Equipment, EPA Equipment or any other assets of Alpha by, *inter alia*, making arrangements for the Trustee's agents to access any equipment located at or used at Fort Bragg or providing the equipment to Trustee and/or his agents at the Sleepy Location by delivering same there within a reasonable time (not to exceed five (5) business days from the date of a request unless otherwise agreed to by the parties) in response to a request by the Trustee to do so, providing access to the EPA Location or the EPA Equipment at the EPA Location or the Sleepy Location or such other locations or arrangements mutually acceptable to the Trustee, WH/Alpha and the Bank.
3. To the extent this Order conflicts with any provisions of the Sale Motion or the APA this Order controls.

SO ORDERED.

[End of Document]
Signatures on following page.

PREPARED BY:

By: /s/ Beth E. Rogers
Beth E. Rogers, Georgia Bar No. 612092
Rogers Law Offices
The Equitable Building
100 Peachtree Street, Ste. 1950
Atlanta, Georgia 30303
770-685-6320 phone
678-990-9959 fax
brogers@berlawoffice.com
Attorneys for Bank of America, N.A.

REVIEWED AND TERMS AGREED TO IN COURT BY:

INTERNAL REVENUE SERVICE
Bernard Snell, Georgia Bar No. 665692
Asst. U.S. Attorney o/b/o IRS
Post Office Box 1702
Macon Georgia 31202-1702
(478) 752-3511
Bruce T. Russell
Trial Attorney, U.S. Department of
Justice, Tax Division
P.O. Box 14198
Ben Franklin Station
Washington, D.C. 20044

Wesley J. Boyer, Georgia Bar No. 073126
Katz, Flatau & Boyer LLP
355 Cotton Avenue
Macon, GA 31201
(478) 742-6481 office
(478) 742-0108 fax
wjboyer_2000@yahoo.com
Counsel for Debtor

Neil C. Gordon, Georgia Bar No. 302387
Neil.Gordon@agg.com
171 17th Street NW
Suite 2100
Atlanta, Georgia 30363
(404) 873-8596
neil.gordon@agg.com
Chapter 7 Trustee of the Estate of Alpha Protective Services, Inc.

DISTRIBUTION LIST:

Beth E. Rogers
Rogers Law Offices
The Equitable Building
100 Peachtree Street, Ste. 1950
Atlanta, Georgia 30303
brogers@berlawoffice.com

Bernard Snell
Asst. U.S. Attorney o/b/o IRS
Post Office Box 1702
Macon Georgia 31202-1702
bernard.snell@usdoj.gov

Bruce T. Russell
Trial Attorney, U.S. Department of
Justice, Tax Division
P.O. Box 14198
Ben Franklin Station
Washington, D.C. 20044
bruce.t.russell@usdoj.gov

Wesley J. Boyer
Katz, Flatau & Boyer LLP
355 Cotton Avenue
Macon, GA 31201
wjboyer_2000@yahoo.com

Amber L. Bagley
Office of United States Trustee
440 Martin Luther King Jr. Blvd. Suite 302
Macon, GA 31201-7987
amber.l.bagley@usdoj.gov

Elizabeth A. Hardy
Office of United States Trustee
440 Martin Luther King Jr. Blvd. Suite 302
Macon, GA 31201-7987
elizabeth.a.hardy@usdoj.gov

John S. Choate
Atwood Law Firm, P.C.
1515 Newcastle Street
Brunswick, GA 31520-6806

William Douglas Divine
Diving Finney, PC
600 N. Jackson Street
P.O. Box 64
Albany, GA 31702-1610
doug@dfdpclaw.com

Mark Gilbert
Coleman Talley LLP
P.O. Box 5437
Valdosta, GA 31603-5437
mark.gilbert@colemantalley.com

Ronald A. Levine
Levine, Block & Strickland LLP
780 Johnson Ferry Road
Suite 240
Sandy Springs, GA 30342-1434
info@lbslaw.com

Kenneth Wade Stroud
Wargo & French LLP
999 Peachtree Street, 26th Floor
Atlanta, GA 30309-3915
kstroud@wargofrench.com

Carter C. Thompson
Jones, Cork & Miller LLP
P.O. Box 6437
Macon, GA 31208-6437
carter.thompson@jonescork.com

Fife M. Whiteside
Fife M. Whiteside, PC
P.O. Box 5383
Columbus, GA 31906-0383
whitesidef@mindspring.com

S. Gregory Hays
3343 Peachtree Road, NE
East Tower, Suite 200
Atlanta, GA 30326-1420
ghays@haysconsulting.net

INVENTORY LIST 2012

| VIN | YEAR | MAKE | MODEL | LOC |
|-------------------|------|------|-----------|-------|
| 1FTYR14U08PA47530 | 2008 | FORD | SUPER CAB | BRAGG |
| 1FTYR14U98PA47526 | 2008 | FORD | SUPERCAB | BRAGG |
| 1FTYR15E38PB16055 | 2008 | FORD | RANGER | BRAGG |

| \$ FA | \$ Total |
|-------------|-------------|
| \$16,000.00 | \$16,000.00 |
| \$16,000.00 | \$16,000.00 |
| \$13,000.00 | \$13,000.00 |

| | | | | |
|-------------------|------|-------|-----------|-----|
| 1D4RE2G67BC712209 | 2011 | DODGE | DURANGO | EPA |
| 1D4RE2G62BC730813 | 2011 | DODGE | DURANGO | EPA |
| 2FAFP74V27X135826 | 2007 | FORD | CROWN VIC | EPA |
| 2B3CA3CV5AH311232 | 2010 | DODGE | CHARGER | EPA |

| | |
|-------------|-------------|
| \$25,000.00 | \$25,000.00 |
| \$25,000.00 | \$25,000.00 |
| \$10,500.00 | \$10,500.00 |
| \$22,500.00 | \$22,500.00 |

| | | | | |
|--------------------|------|---------|------------|-----|
| 2MEFM174W01X671711 | 2001 | MERCURY | GR MARQUIS | TSA |
|--------------------|------|---------|------------|-----|

| | |
|------------|------------|
| \$4,500.00 | \$4,500.00 |
|------------|------------|

| | BRAGG | EPA | TOTAL |
|------------|-------|-----|-------|
| 92FS | 185 | 33 | 218 |
| SHOTGUN | 36 | 0 | 36 |
| M-4 | 19 | 0 | 19 |
| Cuffs | 173 | 67 | 240 |
| Holsters | 173 | 67 | 240 |
| Duty Belts | 173 | 67 | 240 |
| Batons | 0 | 67 | 67 |
| OC Spray | 173 | 67 | 240 |
| Magazines | 519 | 201 | 720 |
| Helmets | 29 | 0 | 29 |
| Vests | 29 | 0 | 29 |
| HHR | 30 | 0 | 30 |

| | |
|----------|--------------|
| \$600.00 | \$130,800.00 |
| \$200.00 | \$7,200.00 |
| \$800.00 | \$15,200.00 |
| \$25.00 | \$6,000.00 |
| \$60.00 | \$14,400.00 |
| \$50.00 | \$12,000.00 |
| \$85.00 | \$5,695.00 |
| \$15.00 | \$3,600.00 |
| \$25.00 | \$1,800.00 |
| \$300.00 | \$8,700.00 |
| \$350.00 | \$10,150.00 |
| \$250.00 | \$7,500.00 |

(IN THOMASVILLE)

| NOMENCLATURE | SIZE | DESCRIPTION | TOTAL |
|----------------------------|--------|--------------|-------|
| Ammo Pouches (Speedloader) | Double | Basket Weave | 66 |

| | |
|---------|------------|
| \$35.00 | \$2,310.00 |
|---------|------------|



| | | |
|--|-----------|-----------------|
| Ammo Pouches (Speedloader) | Double | Basket Weave |
| Baton (ASP) | 26 Inches | Chrome / Silver |
| Baton Holders (37 Plastic / 1 Leather) | | Basket Weave |
| Belt Keepers | | Patent Leather |
| Belt Keepers | | Web |
| Belt Keepers | | Leather, Smooth |

(IN THOMASVILLE)

| NOMENCLATURE | SIZE | DESCRIPTION |
|--------------------|------|--------------|
| Belt, Duty (Outer) | 28 | Basket Weave |
| Belt, Duty (Outer) | 30 | Basket Weave |
| Belt, Duty (Outer) | 32 | Basket Weave |
| Belt, Duty (Outer) | 34 | Basket Weave |
| Belt, Duty (Outer) | 36 | Basket Weave |
| Belt, Duty (Outer) | 38 | Basket Weave |
| Belt, Duty (Outer) | 40 | Basket Weave |
| Belt, Duty (Outer) | 42 | Basket Weave |
| Belt, Duty (Outer) | 44 | Basket Weave |

TOTAL

23
148
38
4
3
5
4
16
11
15
7
16
17
7
6

| | |
|---------|-------------|
| \$35.00 | \$805.00 |
| \$85.00 | \$12,580.00 |
| \$40.00 | \$1,520.00 |
| \$10.00 | \$40.00 |
| \$10.00 | \$30.00 |
| \$10.00 | \$50.00 |

| | |
|---------|----------|
| \$50.00 | \$200.00 |
| \$50.00 | \$800.00 |
| \$50.00 | \$550.00 |
| \$50.00 | \$750.00 |
| \$50.00 | \$350.00 |
| \$50.00 | \$800.00 |
| \$50.00 | \$850.00 |
| \$50.00 | \$350.00 |
| \$50.00 | \$300.00 |

| NOMENCLATURE | SIZE | DESCRIPTION | TOTAL |
|--------------------|------|-----------------|-------|
| (IN THOMASVILLE) | | | |
| Belt, Duty (Outer) | 46 | Basket Weave | 13 |
| Belt, Duty (Outer) | 48 | Basket Weave | 3 |
| Belt, Duty (Outer) | 50 | Basket Weave | 1 |
| Belt, Duty (Outer) | 52 | Basket Weave | 0 |
| Belt, Duty (Outer) | 54 | Basket Weave | 4 |
| Belt, Duty (Outer) | 56 | Basket Weave | 5 |
| Belt, Duty (Outer) | 58 | Basket Weave | 1 |
| Belt, Duty (Outer) | 60 | Basket Weave | 2 |
| Belt Keepers | | Basket Weave | 6 |
| Flashlight Rings | | Basket Weave | 26 |
| Flashlight Rings | | Web | 2 |
| Flashlight Rings | | Leather, Smooth | 2 |
| (IN THOMASVILLE) | | | |
| Gloves Pouches | | Basket Weave | 23 |
| Handcuff Cases | | Patton Leather | 24 |
| Handcuffs | | HWC | 32 |
| Handcuffs | | HWC | 163 |

| | |
|---------|----------|
| \$50.00 | \$650.00 |
| \$50.00 | \$150.00 |
| \$50.00 | \$50.00 |
| \$50.00 | \$0.00 |
| \$50.00 | \$200.00 |
| \$50.00 | \$250.00 |
| \$50.00 | \$50.00 |
| \$50.00 | \$100.00 |
| \$10.00 | \$60.00 |
| \$10.00 | \$260.00 |
| \$10.00 | \$20.00 |
| \$10.00 | \$20.00 |

| | |
|---------|------------|
| \$25.00 | \$575.00 |
| \$25.00 | \$600.00 |
| \$25.00 | \$800.00 |
| \$25.00 | \$4,075.00 |

| | | | | | |
|---------------------------|-------------|-----------------|-----|---------|------------|
| Handout's Cases | | Canvas | 6 | \$20.00 | \$120.00 |
| Handout's Cases | | Basket Weave | 15 | \$25.00 | \$375.00 |
| Holster (Dual Retention) | Size 2 / RH | Basket Weave | 21 | \$60.00 | \$1,260.00 |
| Holsters (Dual Retention) | Size 2 / LH | Basket Weave | 11 | \$60.00 | \$660.00 |
| Key Ring Holders | | Leather, Smooth | 49 | \$10.00 | \$490.00 |
| Key Ring Holders | | Basket Weave | 19 | \$10.00 | \$190.00 |
| Key Ring Holders | | Web | 3 | \$10.00 | \$30.00 |
| Magazine Cases | Double | Patton Leather | 15 | \$40.00 | \$600.00 |
| OC Cases | L | Basket Weave | 19 | \$30.00 | \$570.00 |
| OC Cases | Small | Patton Leather | 14 | \$30.00 | \$420.00 |
| OC Cases | Large | Patton Leather | 23 | \$30.00 | \$690.00 |
| Radio Holders | | Basket Weave | 26 | \$35.00 | \$910.00 |
| Radio Holders | | Leather, Smooth | 7 | \$35.00 | \$245.00 |
| Radio Holders | | Web | 2 | \$25.00 | \$50.00 |
| Speedloaders | | HKS-10 | 102 | \$10.00 | \$1,020.00 |
| Speedloaders | | HKS-10 | 396 | \$10.00 | \$3,960.00 |

(IN THOMASVILLE)

NOMENCLATURE

| | | | | | |
|------------------|--|--|---|----------|------------|
| Desk w/ Credenza | | | 9 | \$850.00 | \$7,650.00 |
| Desk | | | 1 | \$440.00 | \$440.00 |

TOTAL

| | | | | | |
|--|--|--|---|----------|------------|
| | | | 9 | \$850.00 | \$7,650.00 |
| | | | 1 | \$440.00 | \$440.00 |

| | | |
|-----------------|--|--|
| Filing Cabinets | | |
| Book Cases | | |
| Couches | | |
| Chairs | | |

| | | |
|----|----------|------------|
| 43 | \$200.00 | \$8,600.00 |
| 18 | \$130.00 | \$2,340.00 |
| 5 | \$650.00 | \$3,250.00 |
| 42 | \$150.00 | \$6,300.00 |

| | | |
|-------------------|--|--|
| (IN THOMASVILLE) | | |
| NOMENCLATURE | | |
| Conference Tables | | |
| Tables | | |

| | | |
|---|----------|------------|
| 2 | \$750.00 | \$1,500.00 |
| 7 | \$100.00 | \$700.00 |

| | | |
|---|----------------|-----------------|
| (IN THOMASVILLE) | | |
| NOMENCLATURE | | |
| First Aid Kit | 942 | Orion Daytipper |
| First Aid Kit (50 Person) | | DYNA-MED |
| First Aid Signage (Various) | n/a | n/a |
| Hearing Protection (Ear Muffs) | Various | Various |
| Manikins (10 pack) | Basic Buddy | LifeForm |
| Manikins (5 pack) | Baby Buddy | LifeForm |
| Manikins Lung Bags (Baby Buddy 100 pack) | Infant | n/a |
| Manikins Lung Bags (Basic Buddy 100 pack) | Adult | n/a |
| Mats (Black Large Tri-Fold) | 48"x96" | Harbinger |
| Megaphone | Street Thunder | Galls |
| Portable Tripod Projector Screen | T99NWS1 | Elite Screens |

| | | |
|-------|--|--|
| TOTAL | | |
| 2 | | |
| 1 | | |
| 11 | | |
| 19 | | |
| 10 | | |
| 5 | | |
| 150 | | |
| 300 | | |
| 4 | | |
| 6 | | |
| 1 | | |

| | |
|----------|----------|
| \$18.00 | \$36.00 |
| \$40.00 | \$40.00 |
| \$15.00 | \$285.00 |
| \$735.00 | \$735.00 |
| \$400.00 | \$400.00 |
| \$40.00 | \$60.00 |
| \$40.00 | \$120.00 |
| \$80.00 | \$480.00 |
| \$125.00 | \$125.00 |

| NOMENCLATURE | SIZE | DESCRIPTION | TOTAL |
|-------------------------------------|----------------|------------------|-------|
| Projector | EMP-SIH | Epson Power Lite | 2 |
| Safety Glasses (Shooting) | Various | Various | 65 |
| Targets | ICE-QT | ICE | 250 |
| Trauma Kit (Quik-Clot) | TK-036 | DYNA-MED | 1 |
| (IN THOMASVILLE) | | | |
| TOTAL | | | |
| VCR Player | PV-V4524S | Panasonic | 1 |
| External Hard Drive (204 GB) | OneTouch II | Maxtor | 1 |
| External Hard Drive (320 GB) | 3200-320GB | Maxtor | 1 |
| Adult CPR/AED | Skills Card | ARC/Staywell | 10 |
| Infant & Child CPR | Skills Card | ARC/Staywell | 15 |
| First Aid | Skills Card | ARC/Staywell | 11 |
| Bloodborne Pathogens Training | Books | ARC/Staywell | 25 |
| First Aid/CPR/AED for the Workplace | Instructor Kit | ARC/Staywell | 1 |
| First Aid/CPR/AED for the Workplace | Workbook | ARC/Staywell | 50 |

| | |
|----------|----------|
| \$200.00 | \$400.00 |
| \$10.00 | \$650.00 |
| \$75.00 | \$190.00 |
| \$35.00 | \$35.00 |

| | |
|----------|----------|
| \$200.00 | \$200.00 |
| \$250.00 | \$250.00 |
| \$175.00 | \$175.00 |
| \$7.00 | \$70.00 |
| \$7.00 | \$105.00 |
| \$7.00 | \$77.00 |
| \$25.00 | \$625.00 |
| \$60.00 | \$60.00 |
| \$10.00 | \$500.00 |

\$433,678.00