

**EXHIBIT C**

**BILL OF SALE**

For valuable consideration, the full and satisfactory receipt of which is hereby acknowledged by Receiver, and pursuant to the terms and conditions of the Purchase Agreement dated 10/14/10 between:

**Robb Evans & Associates LLC**, in its capacity as Receiver for National Credit Acceptance, Inc. in the action pending as Case No. 34-2009-00044895 in the Superior Court of the State of California for the County of Sacramento ("Court") entitled *First Bank, a Missouri banking corporation, in its individual capacity and as Administrative Agent pursuant to that certain Credit Agreement dated as of March 30, 2006, Plaintiff, v. National Credit Acceptance, Inc., a California corporation, et al., Defendants*. ("**Receiver**"), and pursuant to an order of approval of this transaction by the applicable Court, and

**SACOR FINANCIAL, INC.** ("**Purchaser**"),

effective as of date below, Receiver hereby sells, transfers and assigns all rights, title and interest in the personal property of National Credit Acceptance, a California corporation, NCA Financial Services, Inc., a California corporation, and CCS Collections, Inc., a California corporation formerly known as Columbia Credit Services, Inc., and any affiliates, subsidiaries, divisions or field operations thereof, including without limitation the Loans identified on "**Exhibit 1 To Bill Of Sale**" and or otherwise owned by National Credit Acceptance, Inc. (the "**Transferred Assets**"), but excluding the assets listed on **Exhibit 1 To Bill Of Sale under the heading "Excluded Assets. Exhibit 1 To Bill Of Sale** is attached hereto and incorporated herein by this reference. This Bill of Sale is executed without recourse except Receiver represents and warrants as of the date of this Bill of Sale that it has not sold, transferred or encumbered the Transferred Assets except pursuant the transaction contemplated by this Bill of Sale.

No other representation of or warranty of title or enforceability is expressed or implied except as expressly set forth in this Bill of Sale.

**Receiver's Name:**

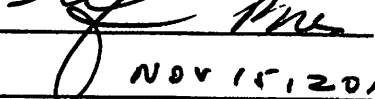
**ROBB EVANS & ASSOCIATES LLC,**  
in its capacity as Receiver for National Credit Acceptance, Inc. a California corporation, NCA Financial Services, Inc., a California corporation, and CCS Collections, Inc., a California corporation formerly known as Columbia Credit Services, Inc., and any affiliates, subsidiaries, divisions or field operations.

By:   
**SRINIVASA KRISHNAN, EXEC. VICE PRESIDENT**

Date: November 3, 2010

**Purchaser Name:**

**SACOR FINANCIAL, INC.**

By:   
Date: NOV 15, 2010