

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

Comsale Group Inc., *et al.*,¹

Debtors in a Foreign Proceeding.

Chapter 15

Case No. 19-13625 (JLG)

Jointly Administered

ORDER CLOSING CHAPTER 15 CASES

Upon consideration of the *Final Report and Motion for an Order Closing the Chapter 15 Cases* (collectively, the “Motion”) of Grant Thornton Limited, solely in its capacity as court-appointed receiver and manager and not in its personal or corporate capacity (the “Receiver”) and authorized foreign representative (the “Foreign Representative”) of Comsale Group Inc. (“CGI”), Comsale Computer Inc. (“CCI”) and Comsale Inc. (“CI,” and together with CGI and CCI, the “Debtors”); and the Court having found that: (i) it has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference to Bankruptcy Judges of the District Court for the Southern District of New York, dated January 31, 2012 (Preska, C.J.); (ii) venue in this district is proper pursuant to 28 U.S.C. § 1410(1); (iii) this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P); (iv) notice and the opportunity for a hearing on this Motion was appropriate and no other or further notice is necessary and (v) the relief requested is appropriate and necessary to effectuate the purposes of chapter 15 of the Bankruptcy Code; and it appearing that entry of this Order is in the best

¹ The Debtors in these chapter 15 cases, along with the last four digits of each Debtor’s U.S. Federal Tax Identification Number or other unique identifier are: Comsale Group Inc. (7355) (Ontario Corporation Number); Comsale Computer Inc. (7508) (Ontario Corporation Number); and Comsale Inc. (0354) (FEIN). The Receiver and Foreign Representative is Grant Thornton Limited, located at 200 King St. W. 11th Floor, Toronto, Ontario, Canada M5H 3T4.

interests of the Debtors and all other parties in interest in the Chapter 15 Cases; and after due deliberation and sufficient cause appearing therefore,

IT IS HEREBY ORDERED THAT:

1. The Final Report is APPROVED, and the Motion is GRANTED.
2. Pursuant to sections 350(a) and 1517(d) of the Bankruptcy Code, Bankruptcy Rule 5009(c) and Local Rule 5009-2, the jointly administered Chapter 15 Cases of *In re Comsale Group Inc.*, No. 19-13625 (JLG), *In re Comsale Computer Inc.*, No. 19-13627 (JLG) and *In re Comsale Inc.*, No. 19-13628 (JLG) are hereby closed effective immediately. This Order is without prejudice to the right of the Debtors or the Foreign Representative to seek an order reopening the Chapter 15 Cases under section 350(b) of the Bankruptcy Code or Local Rule 5009-2. Upon entry of this Order, the Foreign Representative shall be released and discharged from his duties and obligations as foreign representative in the Chapter 15 Cases.
3. Any orders heretofore entered by this Court in the Chapter 15 Cases shall continue in full force and effect and survive entry of this Order.
4. This Court shall retain jurisdiction with respect to the implementation, enforcement, amendment or modification of this Order and prior orders in the Chapter 15 Cases.

Dated: March 24, 2021
New York, New York

/s/ James L. Garrity, Jr.
Honorable James L. Garrity, Jr.
US Bankruptcy Judge