

Robert H. Trust
Penelope J. Jensen
Christopher J. Hunker
LINKLATERS LLP
1345 Avenue of the Americas
New York, NY 10105
Telephone: (212) 903-9000
Facsimile: (212) 903-9100

D.J. Miller
Rachel Bengino
THORNTON GROUT FINNIGAN LLP
100 Wellington St. West
Suite 3200, Canada Pacific Tower
Toronto (Ontario), Canada M5K 1K7
Telephone: (416) 304-1616
Facsimile: (416) 304-1313

Counsel to the Foreign Representative

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)

Joint Administration Requested

**MOTION FOR ENTRY OF AN ORDER SCHEDULING A HEARING ON CHAPTER 15
PETITION FOR RECOGNITION AND RELATED RELIEF AND SPECIFYING
FORM AND MANNER OF SERVICE OF NOTICE**

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” or the “Borrower”) and Comsale Inc. (“CI” and together with CGI and CCI, the “Debtors”), each of which was placed in a receivership on November 5, 2019 by order (the “Receivership Order”) of the Superior Court of Justice (Commercial List) in Ontario, Canada (the “Canadian Court”), Court File No.: CV-19-630501-00CL (the “Canadian Proceeding”), respectfully submits this motion (the

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.

“Motion”) for entry of an order (i) scheduling a hearing on the relief sought in the *Chapter 15 Petition for Recognition of a Foreign Proceeding* and the *Verified Petition Under Chapter 15 for Recognition of a Foreign Main Proceeding and Related Relief* (together, the “Petition”),² each filed contemporaneously herewith, (ii) setting the deadline by which any responses or objections to the Petition must be received and (iii) specifying the form and manner of service of notice thereof. In support of the Motion, the Foreign Representative respectfully states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this matter pursuant to 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.). This matter is a core proceeding pursuant to 28 U.S.C. § 157(b).

2. Venue is proper in this District pursuant to 28 U.S.C. § 1410(1) and (3).

3. The statutory predicates for the relief requested herein are section 1515 of the Bankruptcy Code and Rules 1007(a)(4), 2002(m), 2002(p), 2002(q) and 9007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

RELIEF REQUESTED

4. The Foreign Representative respectfully requests the entry of an order (the “Notice Order”), substantially in the form attached hereto as **Exhibit A**, (i) scheduling the date for the hearing to consider the relief sought in the Petition (the “Hearing”) at the earliest possible time, (ii) setting the deadline by which any responses or objections to the Petition must be received (the “Objection Deadline”), (iii) approving the form of the notice of these chapter 15 cases, the relief sought in the Petition, the Objection Deadline and the Hearing (the “Notice”) that is attached as

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Petition.

Exhibit 1 to the Notice Order and (iv) approving the manner of service of the Notice described herein.

BASIS FOR RELIEF

A. The Proposed Hearing and Notice Procedures Comply with the Bankruptcy Code and Bankruptcy Rules

5. Bankruptcy Rule 2002(q)(1) requires “at least 21 days’ notice by mail of the hearing” on a petition for recognition of a foreign proceeding. Bankruptcy Rule 2002(q)(1) provides that:

. . . the debtor, all persons or bodies authorized to administer foreign proceedings of the debtor, all entities against whom provisional relief is being sought under § 1519 of the Code, all parties to litigation pending in the United States in which the debtor is a party at the time of the filing of the petition, and such other entities as the court may direct, [shall be given] notice by mail of the hearing on the petition for recognition of a foreign proceeding. . . .

Bankruptcy Rule 2002(q), however, does not specify the form and manner in which notice must be given. Pursuant to Bankruptcy Rules 2002(m) and 9007, when notice is to be given under the Bankruptcy Rules, the presiding court may designate the form and manner in which such notice shall be given.

6. Pursuant to Bankruptcy Rule 2002(q), the Foreign Representative proposes to serve the Notice and the Petition (together, the “Notice Documents”) by email or first class mail on: (i) the United States Trustee for the Southern District of New York; (ii) the Debtors; (iii) Comsale Malaysia Sdn. Bhd.; (iv) Comsale Hong Kong Limited; (v) Neil Shaul and Wenqiang Feng, shareholders of CGI and CCI; (vi) all persons or bodies authorized to administer foreign proceedings of the Debtors, including the Canadian Proceeding; (vii) all entities against whom provisional relief is being sought under section 1519 of the Bankruptcy Code; (viii) all known creditors and contract counterparties of the Debtors in the United States; (ix) all parties to litigation

pending in the United States to which any of the Debtors is a party at the time of the filing of the Petition; and (x) all parties that have filed a notice of appearance in these chapter 15 cases (collectively, the “Notice Parties”).³

7. The Notice will notify the Notice Parties of the commencement of the Debtors’ chapter 15 cases, the relief sought in the Petition, the Objection Deadline and the procedures for filing a response or objection to the Petition. The Notice will also provide the electronic case filing (“ECF”) website maintained by the federal judiciary where interested parties may view all pleadings filed in these chapter 15 cases, the website maintained by the Receiver for the Receivership where interested parties may view the pleadings filed in these chapter 15 cases free of charge and a contact person from whom any interested party may obtain copies of the pleadings.

8. Because some of the Notice Parties may have foreign addresses, Bankruptcy Rule 2002(p) may be applicable. Bankruptcy Rule 2002(p) provides that the Office of the United States Trustee, a party in interest, or this Court may determine that supplemental notice is appropriate to ensure that parties with foreign addresses receive sufficient notice in a bankruptcy case. The Foreign Representative believes that supplementing the notice required by the Bankruptcy Rules by posting the Notice on the website maintained by the Receiver in respect of the Receivership would ensure that sufficient notice of the Petition, the time fixed for filing objections to the relief sought in the Petition and the time, date and place of the Hearing is provided to parties with foreign addresses.

³ If any party files a notice of appearance in these chapter 15 cases, the Foreign Representative will serve the Notice and any subsequent notices on that party within three business days of the filing of the notice of appearance, if such documents have not already been served on such party (or its counsel).

9. The Foreign Representative submits that the form and manner of service of the Notice Documents and the procedures outlined herein constitute adequate and sufficient notice of these chapter 15 cases, the relief sought in the Petition, the Objection Deadline and the Hearing to all parties. Accordingly, the Foreign Representative respectfully requests that this Court approve the form and manner of service of the Notice for the Notice Parties.

B. Section 1514(c) is not Applicable to this Case

10. Section 1514(c) provides that “[w]hen a notification of commencement of a case is to be given to foreign creditors, such notification shall (1) indicate the time period for filing proofs of claim and specify the place for filing such proofs of claim; [and] (2) indicate whether secured creditors need to file proofs of claim . . .” 11 U.S.C. § 1514(c). Given that these are ancillary cases under chapter 15 and creditors will not be filing proofs of claim in the chapter 15 cases, the Foreign Representative respectfully submits that section 1514 is inapplicable here. As explained in Collier on Bankruptcy, that section is the “last in a series of sections dealing with the international aspects of cases under chapters *other than chapter 15* that began with section 1511.” 8 Collier on Bankruptcy ¶ 1514.01 (Alan N. Resnick & Henry J. Sommer eds., 16th ed.) (emphasis added). To the extent section 1514(c) applies, the Foreign Representative respectfully requests that the requirements contained therein be waived.

NOTICE

11. Notice of this Motion has been provided to: (i) the United States Trustee for the Southern District of New York; (ii) the Debtors; (iii) Comsale Malaysia Sdn. Bhd.; (iv) Comsale Hong Kong Limited; (v) Neil Shaul and Wenqiang Feng, shareholders of CGI and CCI; (vi) all persons or bodies authorized to administer foreign proceedings of the Debtors, including the Canadian Proceeding; (vii) all entities against whom provisional relief is being sought under

section 1519 of the Bankruptcy Code; (viii) all known creditors and contract counterparties of the Debtors in the United States; (ix) all parties to litigation pending in the United States to which any of the Debtors is a party at the time of the filing of the Petition; and (x) all parties that have filed a notice of appearance in these chapter 15 cases. The Foreign Representative submits that no other or further notice of this Motion is necessary or required.

NO PRIOR REQUEST

12. No prior request for the relief sought in this Motion has been made to this or any other court.

CONCLUSION

WHEREFORE, the Foreign Representative respectfully requests that this Court (a) enter the Notice Order granting the relief requested herein and (b) grant such other and further relief as is just and proper.

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Dated: New York, New York
November 13, 2019

Respectfully submitted,

/s/ Robert H. Trust

Robert H. Trust
Penelope J. Jensen
Christopher J. Hunker
LINKLATERS LLP
1345 Avenue of the Americas
New York, NY 10105
Telephone: (212) 903-9000
Facsimile: (212) 903-9100

-and-

D.J. Miller
Rachel Bengino
THORNTON GROUT FINNIGAN LLP
100 Wellington St. West
Suite 3200, Canada Pacific Tower
Toronto (Ontario), Canada M5K 1K7
Telephone: (416) 304-1616
Facsimile: (416) 304-1313

Counsel to the Foreign Representative

EXHIBIT A

Notice Order

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)

Joint Administration Requested

**ORDER SCHEDULING HEARING ON CHAPTER 15 PETITION AND RELATED
RELIEF AND SPECIFYING FORM AND MANNER OF SERVICE OF NOTICE**

Upon consideration of the motion (the “Motion”)² 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” or the “Borrower”) and Comsale Inc. (“CI” and together with CGI and CCI, the “Debtors”), requesting entry of an order (i) setting the date for the hearing to consider the relief sought in the Petition at the earliest possible time (the “Hearing”), (ii) setting the objection deadline by which any responses or objections to the Petition must be received (the “Objection Deadline”), (iii) approving the form of the notice of the chapter 15 cases, the relief sought in the Petition, the Objection Deadline and the Hearing that is attached hereto as **Exhibit 1** (the “Notice”) and (iv) approving the manner of service of the Notice described herein; and the Court having found that it has jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference

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.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

from the United States District Court for the Southern District of New York dated as of January 31, 2012, Reference M-431, *In re Standing Order of Reference Re: Title 11, 12 Misc. 00032* (S.D.N.Y. Feb. 1, 2012) (Preska, C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue of this proceeding being proper before the Court pursuant to 28 U.S.C. § 1410(1) and (3); and the Court having determined that the relief requested in the Motion is necessary and beneficial to the Debtors; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Motion is granted as set forth herein.
2. The Hearing to consider the relief sought in the Petition shall be held before this Court in Room [●] of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on [●], 2019 at [●]:[●] [●].m. (Eastern Time).
3. The form of Notice attached hereto as **Exhibit 1** is hereby approved.
4. Prior to serving the Notice or causing it to be served, the Foreign Representative may insert any missing dates and other information, correct any typographical errors, conform the provisions thereof to the provisions of this Order and make such other and further non-material, non-substantive changes as the Foreign Representative deems necessary or appropriate.
5. Copies of the Notice Documents shall be served by email or first class mail upon:
(i) the United States Trustee for the Southern District of New York; (ii) the Debtors; (iii) Comsale Malaysia Sdn. Bhd.; (iv) Comsale Hong Kong Limited; (v) Neil Shaul and Wenqiang Feng, shareholders of CGI and CCI; (vi) all persons or bodies authorized to administer foreign proceedings of the Debtors, including the Canadian Proceeding; (vii) all entities against whom provisional relief is being sought under section 1519 of the Bankruptcy Code; (viii) all known

creditors and contract counterparties of the Debtors in the United States; (ix) all parties to litigation pending in the United States to which any of the Debtors is a party at the time of the filing of the Petition; and (x) all parties that have filed a notice of appearance in these chapter 15 cases (collectively, the “Notice Parties”) on or before [●], 2019.

6. The notice requirements set forth in section 1514(c) of the Bankruptcy Code are inapplicable in the context of these chapter 15 cases or, to the extent applicable, are hereby waived.

7. In the event any party files a notice of appearance in these chapter 15 cases subsequent to the Foreign Representative’s initial service of the Notice Documents as provided for in this Order, the Foreign Representative will serve, or cause to be served on such party, the Notice Documents and any subsequent notices upon that party within three business days of the filing of the notice of appearance, if such documents have not already been served on such party (or its counsel).

8. Subsequent notices shall be served in the form and manner set forth in this Order or as otherwise required by the Bankruptcy Code and Bankruptcy Rules.

9. Any party in interest wishing to submit a response or objection to the Petition must do so in writing and in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, setting forth the basis for such response or objection with specificity and the nature and extent of the respondent’s claims against the Debtors. Such responses or objections must be filed electronically with the Court by registered users of the Court’s electronic case filing system in accordance with General Order M-399 and the Court’s Procedures for the Filing, Signing and Verification of Documents by Electronic Means (copies of each of which may be viewed on the Court’s website at <http://www.nysb.uscourts.gov>) and by all other parties in interest, on a compact

disc in Portable Document Format (PDF), Microsoft Word, or any other Windows-based word processing format, which disc shall be sent to the Office of the Clerk of the Court, One Bowling Green, New York, New York 10004-1408. A hard copy of any response or objection shall be sent to the Chambers of the Honorable James L. Garrity, Jr., United States Bankruptcy Judge, One Bowling Green, New York, New York 10004-1408 and served upon counsel for the Foreign Representative, Linklaters LLP, 1345 Avenue of the Americas, New York, New York 10105 (Attention: Robert H. Trust, Esq., Penelope J. Jensen, Esq. and Christopher J. Hunker, Esq) and Thornton Grout Finnigan LLP, 100 Wellington St. West, Suite 3200, Canada Pacific Tower, Toronto (Ontario), Canada M5K 1K7 (Attention: D.J. Miller and Rachel Bengino), so as to be actually received on or before [●], 2019 at [●]:[●] [●].m. (Eastern Time).

10. Service of the Notice Documents in accordance with this Order is hereby approved as adequate and sufficient notice and service on all interested parties. Notice provided in accordance with this Order satisfies the requirements of the Bankruptcy Code and the Bankruptcy Rules, including Bankruptcy Rules 2002(p) and (q). No other or further notice is required.

11. Notwithstanding any provision in the Bankruptcy Code, the Bankruptcy Rules or the Local Bankruptcy Rules to the contrary, including, but not limited to Local Bankruptcy Rule 9078-1, the Foreign Representative shall file the certificate of service of the Notice Documents in advance of the Hearing.

12. The Foreign Representative is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

13. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

14. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: November [●], 2019
New York, New York

THE HONORABLE JAMES L. GARRITY, JR.
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1 to Notice Order

Notice

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)

Joint Administration Requested

**NOTICE OF FILING AND HEARING ON PETITIONS SEEKING RECOGNITION OF
FOREIGN PROCEEDING AND RELATED RELIEF PURSUANT TO
CHAPTER 15 OF THE UNITED STATES BANKRUPTCY CODE**

PLEASE TAKE NOTICE that on November 13, 2019, 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” or the “Borrower”) and Comsale Inc. (“CI” and together with CGI and CCI, the “Debtors”),² filed the *Chapter 15 Petition for Recognition of a Foreign Proceeding* and the *Verified Petition Under Chapter 15 for Recognition of a Foreign Main Proceeding and Related Relief* (together, the “Petition”) for each of the Debtors pursuant to chapter 15 of title 11 of the United States Code (the “Bankruptcy Code”) with the United States Bankruptcy Court for the Southern District of New York (the “Court”).

PLEASE TAKE FURTHER NOTICE that the Foreign Representative seeks the entry of an order (a) finding that (i) each of the Debtors is eligible to be a “debtor” under chapter 15 of the Bankruptcy Code, (ii) the Canadian Proceeding is a foreign main proceeding within the meaning of section 1502 of the Bankruptcy Code, (iii) the Receiver satisfies the requirements of a “foreign representative” under section 101(24) of the Bankruptcy Code, and (iv) the Petition was properly filed and meets the requirements of section 1515 of the Bankruptcy Code; (b) granting recognition of the Canadian Proceeding as a “foreign main proceeding” under sections 1517 and 1520 of the Bankruptcy Code; (c) granting all relief afforded to foreign main proceedings under section 1520 of the Bankruptcy Code; (d) recognizing, granting comity to, and giving full force and effect within the territorial jurisdiction of the United States to the Receivership Order, including any extensions or amendments thereof authorized by the Canadian Court; (e) granting additional relief under sections 1521 and 1507 of the Bankruptcy Code, including for purposes of

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.

² Each of the Debtors was placed in a receivership on November 5, 2019 by order (the “Receivership Order”) of the Superior Court of Justice (Commercial List) in Ontario, Canada (the “Canadian Court”), Court File No.: CV-19-630501-00CL (the “Canadian Proceeding”).

applying section 365 of the Bankruptcy Code in these chapter 15 cases; and (f) granting related relief.

PLEASE TAKE FURTHER NOTICE that the Court has scheduled a hearing (the “Hearing”) to consider the relief requested in the Petition for [●]:[●] [●].m. (Eastern Time) on [●], 2019 in Room 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004.

PLEASE TAKE FURTHER NOTICE that copies of the Petition and all documents filed in these chapter 15 cases are available to parties in interest on the Court’s Electronic Case Filing System, which can be accessed from (i) the Court’s website at <http://www.nysb.uscourts.gov> (a PACER login and password are required to retrieve a document), (ii) at the website maintained by the Receiver in respect of the Receivership (www.GrantThornton.ca/Comsale) or (iii) upon written request to the Foreign Representative’s counsel (including by facsimile or e-mail) addressed to:

LINKLATERS LLP
1345 Avenue of the Americas
New York, NY 10105
Telephone: (212) 903-9000
Facsimile: (212) 903-9100

Attn: Robert H. Trust, Esq.
robert.trust@linklaters.com
Penelope J. Jensen, Esq.
penelope.jensen@linklaters.com
Christopher J. Hunker, Esq.
christopher.hunker@linklaters.com

-and-

THORNTON GROUT FINNIGAN LLP
100 Wellington St. West
Suite 3200, Canada Pacific Tower
Toronto (Ontario), Canada M5K 1K7
Telephone: (416) 304-1616
Facsimile: (416) 304-1313

Attn: D.J. Miller
DJMiller@tgf.ca
Rachel Bengino
RBengino@tgf.ca

PLEASE TAKE FURTHER NOTICE that any party in interest wishing to submit a response or objection to the Petition must do so in writing and in accordance with the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, setting forth the basis for such response or objection

with specificity and the nature and extent of the respondent's claims against the Debtors. Such responses or objections must be filed electronically with the Court by registered users of the Court's electronic case filing system in accordance with General Order M-399 and the Court's Procedures for the Filing, Signing and Verification of Documents by Electronic Means (copies of each of which may be viewed on the Court's website at <http://www.nysb.uscourts.gov>) and by all other parties in interest, on a compact disc in Portable Document Format (PDF), Microsoft Word, or any other Windows-based word processing format, which disc shall be sent to the Office of the Clerk of the Court, One Bowling Green, New York, New York 10004-1408. A hard copy of any response or objection shall be sent to the Chambers of the Honorable James L. Garrity, United States Bankruptcy Judge, One Bowling Green, New York, New York 10004-1408 and served upon counsel for the Foreign Representative, Linklaters LLP, 1345 Avenue of the Americas, New York, New York 10105 (Attention: Robert H. Trust, Esq., Penelope J. Jensen, Esq. and Christopher J. Hunker, Esq) and Thornton Grout Finnigan LLP, 100 Wellington St. West, Suite 3200, Canada Pacific Tower, Toronto (Ontario), Canada M5K 1K7 (Attention: D.J. Miller and Rachel Bengino), so as to be actually received on or before [●], 2019 at [●]:[●] [●].m. (Eastern Time).

PLEASE TAKE FURTHER NOTICE that all parties in interest opposed to the Petition must appear at the Hearing at the time and place set forth above.

PLEASE TAKE FURTHER NOTICE that, at the Hearing, the Court may order the scheduling of a case management conference to consider the efficient administration of the cases.

PLEASE TAKE FURTHER NOTICE that if no response or objection is timely filed and served as provided above, the Court may grant the relief requested in the Petition without further notice or hearing.

PLEASE TAKE FURTHER NOTICE that the Hearing may be adjourned from time to time without further notice other than an announcement in open court, or a notice of adjournment filed with the Court, of the adjourned date or dates at the hearing or any other further adjourned hearing.

Dated: November [●], 2019
New York, New York

Robert H. Trust
Penelope J. Jensen
Christopher J. Hunker
LINKLATERS LLP
1345 Avenue of the Americas
New York, NY 10105
Telephone: (212) 903-9000
Facsimile: (212) 903-9100

D.J. Miller
Rachel Bengino
THORNTON GROUT FINNIGAN LLP
100 Wellington St. West
Suite 3200, Canada Pacific Tower
Toronto (Ontario), Canada M5K 1K7
Telephone: (416) 304-1616
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