

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)

**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 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, on December 11, 2019 at 2:00 p.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 November 18, 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 **Two single-sided** hard copies **[JLG]** 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 December 4, 2019 at 5:00 p.m. (Eastern Time). The Foreign Representative shall file a reply, if any, on or before December 6, 2019 at 5:00 p.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 15, 2019
New York, New York

/s/ James L. Garrity, Jr.

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

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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>). Two single-sided hard copies 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

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