

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

Comsale Group Inc.

Debtor in a Foreign Proceeding.

Chapter 15

Case No. 19-13625 (JLG)

In re

Comsale Computer Inc.

Debtor in a Foreign Proceeding.

Chapter 15

Case No. 19-13627 (JLG)

In re

Comsale Inc.

Debtor in a Foreign Proceeding.

Chapter 15

Case No. 19-13628 (JLG)

**ORDER DIRECTING JOINT ADMINISTRATION OF
CHAPTER 15 CASES AND GRANTING RELATED RELIEF**

Upon the motion (the “Motion”)¹ 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”), 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-

¹ Capitalized terms not defined herein shall have the meanings ascribed to them in the Motion.

00CL (the “Canadian Proceeding”), for entry of an order: (i) directing the joint administration of these cases for procedural purposes only pursuant to section 105(a) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), (ii) authorizing the filing of a consolidated list pursuant to Bankruptcy Rule 1007(a)(4); and (iii) granting related relief; 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 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. Pursuant to Bankruptcy Rule 1015(b), the Debtors’ chapter 15 cases shall be, and hereby are, consolidated for procedural purposes only and shall be jointly administered by the Bankruptcy Court under the docket of Comsale Group Inc., Case No. 19-13625 (JLG).

3. All pleadings and other papers filed in these chapter 15 cases shall bear a consolidated caption in the following form:

<i>In re</i>	Chapter 15
Comsale Group Inc., <i>et al.</i> , ²	Case No. 19-13625 (JLG)
Debtors in a Foreign Proceeding.	Jointly Administered

4. The foregoing caption satisfies the requirements set forth in section 342(c)(1) of the Bankruptcy Code and Bankruptcy Rule 1005 in all respects.

5. The following notation shall be entered on the dockets of the chapter 15 cases of Comsale Computer Inc. and Comsale Inc., to reflect the joint administration of these cases:

An Order has been entered in this case in accordance with Rule 1015(b) of the Federal Rules of Bankruptcy Procedure directing the procedural consolidation and joint administration of the chapter 15 cases of Comsale Group Inc., Comsale Computer Inc. and Comsale Inc. The docket in Case No. 19-13625 (JLG) should be consulted for all matters affecting this case.

6. Nothing contained in this Order shall be deemed or construed as directing or otherwise effecting the substantive consolidation of any of the above-captioned cases.

7. If these chapter 15 cases were initially assigned to different judges, these chapter 15 cases shall be transferred to the judge to whom the lowest numbered case was assigned.

² 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.

8. The Foreign Representative shall maintain, and the Clerk of the United States Bankruptcy Court for the Southern District of New York shall keep, one consolidated docket, one file and one consolidated service list in these chapter 15 cases.

9. The Foreign Representative is authorized to file and utilize a combined list under Bankruptcy Rule 1007(a)(4) for the Debtors' jointly-administered cases and may send combined notices to creditors of the Debtors and other parties in interest where appropriate.

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

11. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry, and the Clerk is hereby directed to enter this Order on the docket in the chapter 15 case of each of the Debtors.

12. 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