

Fill in this information to identify the case:

United States Bankruptcy Court for the:

_____ District of _____

Case number (if known): _____ Chapter 15

☐ Check if this is an amended filing

Official Form 401

Chapter 15 Petition for Recognition of a Foreign Proceeding

12/15

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write debtor's name and case number (if known).

1. Debtor's name _____

2. Debtor's unique identifier

For non-individual debtors:

☐ Federal Employer Identification Number (EIN) ____ - ____ - ____

☐ Other _____. Describe identifier _____.

For individual debtors:

☐ Social Security number: xxx - xx- ____ - ____

☐ Individual Taxpayer Identification number (ITIN): 9 xx - xx - ____ - ____

☐ Other _____. Describe identifier _____.

3. Name of foreign representative(s) _____

4. Foreign proceeding in which appointment of the foreign representative(s) occurred _____

5. Nature of the foreign proceeding

Check one:

- ☐ Foreign main proceeding
☐ Foreign nonmain proceeding
☐ Foreign main proceeding, or in the alternative foreign nonmain proceeding

6. Evidence of the foreign proceeding

- ☐ A certified copy, translated into English, of the decision commencing the foreign proceeding and appointing the foreign representative is attached.
☐ A certificate, translated into English, from the foreign court, affirming the existence of the foreign proceeding and of the appointment of the foreign representative, is attached.
☐ Other evidence of the existence of the foreign proceeding and of the appointment of the foreign representative is described below, and relevant documentation, translated into English, is attached.

7. Is this the only foreign proceeding with respect to the debtor known to the foreign representative(s)?

- ☐ No. (Attach a statement identifying each country in which a foreign proceeding by, regarding, or against the debtor is pending.)
☐ Yes

Debtor _____ Case number (if known) _____
Name

8. Others entitled to notice

Attach a list containing the names and addresses of:

- (i) all persons or bodies authorized to administer foreign proceedings of the debtor,
- (ii) all parties to litigation pending in the United States in which the debtor is a party at the time of filing of this petition, and
- (iii) all entities against whom provisional relief is being sought under § 1519 of the Bankruptcy Code.

9. Addresses

Country where the debtor has the center of its main interests:

Debtor's registered office:

Number Street

P.O. Box

City State/Province/Region ZIP/Postal Code

Country

Individual debtor's habitual residence:

Address of foreign representative(s):

Number Street

Number Street

P.O. Box

P.O. Box

City State/Province/Region ZIP/Postal Code

City State/Province/Region ZIP/Postal Code

Country

Country

10. Debtor's website (URL)

11. Type of debtor

Check one:

- ☐ Non-individual (check one):
 - ☐ Corporation. Attach a corporate ownership statement containing the information described in Fed. R. Bankr. P. 7007.1.
 - ☐ Partnership
 - ☐ Other. Specify: _____
- ☐ Individual

Debtor _____ Case number (if known) _____
Name

12. Why is venue proper in this district?

Check one:

- ☐ Debtor's principal place of business or principal assets in the United States are in this district.
- ☐ Debtor does not have a place of business or assets in the United States, but the following action or proceeding in a federal or state court is pending against the debtor in this district:
- _____.
- ☐ If neither box is checked, venue is consistent with the interests of justice and the convenience of the parties, having regard to the relief sought by the foreign representative, because:
- _____.

13. Signature of foreign representative(s)

I request relief in accordance with chapter 15 of title 11, United States Code.

I am the foreign representative of a debtor in a foreign proceeding, the debtor is eligible for the relief sought in this petition, and I am authorized to file this petition.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct,

X

Signature of foreign representative

Printed name

Executed on

MM / DD / YYYY

X

Signature of foreign representative

Printed name

Executed on

MM / DD / YYYY

14. Signature of attorney

X

Signature of Attorney for foreign representative

Date

MM / DD / YYYY

Printed name

Firm name

Number Street

City

State

ZIP Code

Contact phone

Email address

Bar number

State

Attachment 1

Item 6: Certified Copy of Receivership Order

DATED AT TORONTO THIS 12 DAY OF November 20 19
FAIT À TORONTO LE 12 NOVEMBRE 20 19
Registrar Superior Court of Justice
REGISTRAR GREFFIER

Court File No. CV-19-63050-0006

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SUPERIOR COURT OF JUSTICE

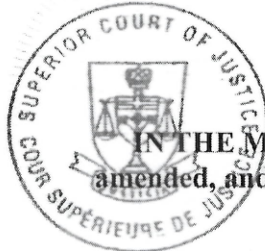
COMMERCIAL LIST

THE HONOURABLE

TUESDAY THE 5TH

JUSTICE CONWAY

DAY OF NOVEMBER, 2019



IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c.C.43, as amended, and in the matter of Section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended.

BETWEEN:

HSBC BANK CANADA

Applicant

- and -

COMSALE COMPUTER INC., COMSALE INC., COMSALE GROUP INC., COMSALE HONG KONG LIMITED AND COMSALE MALAYSIA SDN. BHD.

Respondents

ORDER
(appointing Receiver)

THIS APPLICATION made by HSBC Bank Canada (the "Applicant" or the "Bank") for an Order pursuant to section 101 of the *Courts of Justice Act*, R.S.O. 1990, c. C.43, as amended (the "CJA") and section 243(1) of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, appointing Grant Thornton Limited as receiver and manager (in such capacities, the "Receiver") without security, of all of the assets, undertakings and properties of Comsale Computer Inc., Comsale Group Inc., Comsale Inc., Comsale Hong Kong Limited and

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Comsale Malaysia Sdn. Bhd. (collectively, the "**Comsale Entities**") acquired for, or used in relation to a business carried on by the Comsale Entities, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of John Borch sworn November 5, 2019 and the Exhibits thereto and on hearing the submissions of counsel for the Applicant and the Receiver, no one else appearing or served, and on reading the consent of Grant Thornton Limited to act as the Receiver and upon being advised that the Respondents consent to the immediate appointment of a Receiver by this Court,

SERVICE

1. THIS COURT ORDERS that the time for service of the Notice of Application and the Application is hereby abridged and validated so that this Application is properly returnable today and hereby dispenses with further service thereof.

APPOINTMENT

2. THIS COURT ORDERS that pursuant to section 101 of the CJA and section 243(1) of the BIA, Grant Thornton Limited is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of Comsale Computer Inc., Comsale Group Inc. and Comsale Inc. acquired for, or used in relation to a business carried on by such entities, including all proceeds thereof (the "**Debtor Property**").

3. THIS COURT ORDERS that pursuant to section 101 of the CJA, Grant Thornton Limited is hereby appointed Receiver, without security, of all of the assets, undertakings and properties of Comsale Malaysia Sdn. Bhd. and Comsale Hong Kong Limited, acquired for, or used in relation to a business carried on by such entities, including all proceeds thereof (together with the Debtor Property, the "**Property**").

RECEIVER'S POWERS

4. THIS COURT ORDERS that the Receiver is hereby empowered and authorized, but not obligated, to act at once in respect of the Property and, without in any way limiting the generality

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of the foregoing, the Receiver is hereby expressly empowered and authorized to do any of the following where the Receiver considers it necessary or desirable:

- (a) to take possession of and exercise control over the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;
- (b) to receive, preserve, and protect the Property, or any part or parts thereof, including, but not limited to, the changing of locks and security codes, the relocating of Property to safeguard it, arranging for provision of utilities, the engaging of independent security personnel, the taking of physical inventories and the placement of such insurance coverage as may be necessary or desirable;
- (c) to manage, operate, and carry on the business of the Comsale Entities, including the powers to enter into any agreements, incur any obligations in the ordinary course of business, cease to carry on all or any part of the business, or cease to perform any contracts of the Comsale Entities;
- (d) to engage consultants, appraisers, agents, experts, auditors, accountants, managers, counsel and such other persons from time to time and on whatever basis, including on a temporary basis, to assist with the exercise of the Receiver's powers and duties, including without limitation those conferred by this Order;
- (e) to purchase or lease such machinery, equipment, inventories, supplies, premises or other assets to continue the business of the Comsale Entities or any part or parts thereof;
- (f) to receive and collect all monies and accounts now owed or hereafter owing to the Comsale Entities and to exercise all remedies of the Comsale Entities in collecting such monies, including, without limitation, to enforce any security held by the Comsale Entities;

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- (g) to settle, extend or compromise any indebtedness owing to the Comsale Entities;
- (h) to execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of the Comsale Entities, for any purpose pursuant to this Order;
- (i) to initiate, prosecute and continue the prosecution of any and all proceedings and to defend all proceedings now pending or hereafter instituted with respect to the Comsale Entities, the Property or the Receiver, and to settle or compromise any such proceedings. The authority hereby conveyed shall extend to such appeals or applications for judicial review in respect of any order or judgment pronounced in any such proceeding;
- (j) to market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;
- (k) to sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business,
 - (i) without the approval of this Court in respect of any transaction not exceeding \$500,000, provided that the aggregate consideration for all such transactions does not exceed \$1,500,000; and
 - (ii) with the approval of this Court in respect of any transaction in which the purchase price or the aggregate purchase price exceeds the applicable amount set out in the preceding clause;

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and in each such case notice under subsection 63(4) of the Ontario *Personal Property Security Act*, or section 31 of the Ontario *Mortgages Act*, as the case may be, shall not be required.

- (l) to apply for any vesting order or other orders necessary to convey the Property or any part or parts thereof to a purchaser or purchasers thereof, free and clear of any liens or encumbrances affecting such Property;
- (m) to report to, meet with and discuss with such affected Persons (as defined below) as the Receiver deems appropriate on all matters relating to the Property and the receivership, and to share information, subject to such terms as to confidentiality as the Receiver deems advisable;
- (n) to register a copy of this Order and any other Orders in respect of the Property against title to any of the Property;
- (o) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable by the Receiver, in the name of the Comsale Entities;
- (p) to enter into agreements with any trustee in bankruptcy appointed in respect of the Comsale Entities, including, without limiting the generality of the foregoing, the ability to enter into occupation agreements for any property owned or leased by the Comsale Entities;
- (q) to exercise any shareholder, partnership, joint venture or other rights which the Comsale Entities may have;
- (r) to make an assignment in bankruptcy on behalf of any or all of the Comsale Entities; and
- (s) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.

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and in each case where the Receiver takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Comsale Entities, and without interference from any other Person.

DUTY TO PROVIDE ACCESS AND CO-OPERATION TO THE RECEIVER

5. THIS COURT ORDERS that (i) the Comsale Entities, (ii) all of their current and former directors, officers, employees, agents, accountants, legal counsel and shareholders, and all other persons acting on their instructions or behalf, and (iii) all other individuals, firms, corporations, governmental bodies or agencies, or other entities having notice of this Order (all of the foregoing, collectively, being "**Persons**" and each being a "**Person**") shall forthwith advise the Receiver of the existence of any Property in such Person's possession or control, shall grant immediate and continued access to the Property to the Receiver, and shall deliver all such Property to the Receiver upon the Receiver's request.

6. THIS COURT ORDERS that all Persons shall forthwith advise the Receiver of the existence of any books, documents, securities, contracts, orders, corporate and accounting records, and any other papers, records and information of any kind related to the business or affairs of the Comsale Entities, and any computer programs, computer tapes, computer disks, or other data storage media containing any such information (the foregoing, collectively, the "**Records**") in that Person's possession or control, and shall provide to the Receiver or permit the Receiver to make, retain and take away copies thereof and grant to the Receiver unfettered access to and use of accounting, computer, software and physical facilities relating thereto, provided however that nothing in this paragraph 5 or in paragraph 6 of this Order shall require the delivery of Records, or the granting of access to Records, which may not be disclosed or provided to the Receiver due to the privilege attaching to solicitor-client communication or due to statutory provisions prohibiting such disclosure.

7. THIS COURT ORDERS that if any Records are stored or otherwise contained on a computer or other electronic system of information storage, whether by independent service provider or otherwise, all Persons in possession or control of such Records shall forthwith give unfettered access to the Receiver for the purpose of allowing the Receiver to recover and fully

copy all of the information contained therein whether by way of printing the information onto

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paper or making copies of computer disks or such other manner of retrieving and copying the information as the Receiver in its discretion deems expedient, and shall not alter, erase or destroy any Records without the prior written consent of the Receiver. Further, for the purposes of this paragraph, all Persons shall provide the Receiver with all such assistance in gaining immediate access to the information in the Records as the Receiver may in its discretion require including providing the Receiver with instructions on the use of any computer or other system and providing the Receiver with any and all access codes, account names and account numbers that may be required to gain access to the information.

8. THIS COURT ORDERS that the Receiver shall provide each of the relevant landlords with notice of the Receiver's intention to remove any fixtures from any leased premises at least seven (7) days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased premises to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of this Court upon application by the Receiver on at least two (2) days' notice to such landlord and any such secured creditors.

NO PROCEEDINGS AGAINST THE RECEIVER

9. THIS COURT ORDERS that no proceeding or enforcement process in any court or tribunal (each, a "**Proceeding**"), shall be commenced or continued against the Receiver except with the written consent of the Receiver or with leave of this Court.

NO PROCEEDINGS AGAINST THE COMSALE ENTITIES OR THE PROPERTY

10. THIS COURT ORDERS that no Proceeding against or in respect of the Comsale Entities or the Property shall be commenced or continued except with the written consent of the Receiver or with leave of this Court and any and all Proceedings currently under way against or in respect of the Comsale Entities or the Property are hereby stayed and suspended pending further Order of this Court.

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NO EXERCISE OF RIGHTS OR REMEDIES

11. THIS COURT ORDERS that all rights and remedies against the Comsale Entities, the Receiver, or affecting the Property, are hereby stayed and suspended except with the written consent of the Receiver or leave of this Court, provided however that this stay and suspension does not apply in respect of any "eligible financial contract" as defined in the BIA, and further provided that nothing in this paragraph shall (i) empower the Receiver or the Comsale Entities to carry on any business which the Comsale Entities are not lawfully entitled to carry on, (ii) exempt the Receiver or the Comsale Entities from compliance with statutory or regulatory provisions relating to health, safety or the environment, (iii) prevent the filing of any registration to preserve or perfect a security interest, or (iv) prevent the registration of a claim for lien.

NO INTERFERENCE WITH THE RECEIVER

12. THIS COURT ORDERS that no Person shall discontinue, fail to honour, alter, interfere with, repudiate, terminate or cease to perform any right, renewal right, contract, agreement, licence or permit in favour of or held by any of the Comsale Entities, without written consent of the Receiver or leave of this Court.

CONTINUATION OF SERVICES

13. THIS COURT ORDERS that all Persons having oral or written agreements with the Comsale Entities or statutory or regulatory mandates for the supply of goods and/or services, including without limitation, all computer software, communication and other data services, centralized banking services, payroll services, insurance, transportation services, utility or other services to the Comsale Entities are hereby restrained until further Order of this Court from discontinuing, altering, interfering with or terminating the supply of such goods or services as may be required by the Receiver, and that the Receiver shall be entitled to the continued use of the Comsale Entities' current telephone numbers, facsimile numbers, internet addresses and domain names, provided in each case that the normal prices or charges for all such goods or services received after the date of this Order are paid by the Receiver in accordance with normal payment practices of the Comsale Entities or such other practices as may be agreed upon by the supplier or service provider and the Receiver, or as may be ordered by this Court.

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RECEIVER TO HOLD FUNDS

14. THIS COURT ORDERS that all funds, monies, cheques, instruments, and other forms of payments received or collected by the Receiver from and after the making of this Order from any source whatsoever, including without limitation the sale of all or any of the Property and the collection of any accounts receivable in whole or in part, whether in existence on the date of this Order or hereafter coming into existence, shall be deposited into one or more new accounts to be opened by the Receiver (the "**Post Receivership Accounts**") and the monies standing to the credit of such Post Receivership Accounts from time to time, net of any disbursements provided for herein, shall be held by the Receiver to be paid in accordance with the terms of this Order or any further Order of this Court.

EMPLOYEES

15. THIS COURT ORDERS that all employees of the Comsale Entities shall remain the employees of the Comsale Entities until such time as the Receiver, on the Comsale Entities' behalf, may terminate the employment of such employees. The Receiver shall not be liable for any employee-related liabilities, including any successor employer liabilities as provided for in section 14.06(1.2) of the BIA, other than such amounts as the Receiver may specifically agree in writing to pay, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*.

PIPEDA

16. THIS COURT ORDERS that, pursuant to clause 7(3)(c) of the *Canada Personal Information Protection and Electronic Documents Act*, the Receiver shall disclose personal information of identifiable individuals to prospective purchasers or bidders for the Property and to their advisors, but only to the extent desirable or required to negotiate and attempt to complete one or more sales of the Property (each, a "**Sale**"). Each prospective purchaser or bidder to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to its evaluation of the Sale, and if it does not complete a Sale, shall return all such information to the Receiver, or in the alternative destroy all such information. The purchaser of any Property shall be entitled to continue to use the personal information provided to it, and related to the Property purchased, in a manner which is in all

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material respects identical to the prior use of such information by the Comsale Entities, and shall return all other personal information to the Receiver, or ensure that all other personal information is destroyed.

LIMITATION ON ENVIRONMENTAL LIABILITIES

17. THIS COURT ORDERS that nothing herein contained shall require the Receiver to occupy or to take control, care, charge, possession or management (separately and/or collectively, "**Possession**") of any of the Property that might be environmentally contaminated, might be a pollutant or a contaminant, or might cause or contribute to a spill, discharge, release or deposit of a substance contrary to any federal, provincial or other law respecting the protection, conservation, enhancement, remediation or rehabilitation of the environment or relating to the disposal of waste or other contamination including, without limitation, the *Canadian Environmental Protection Act*, the *Ontario Environmental Protection Act*, the *Ontario Water Resources Act*, or the *Ontario Occupational Health and Safety Act* and regulations thereunder (the "**Environmental Legislation**"), provided however that nothing herein shall exempt the Receiver from any duty to report or make disclosure imposed by applicable Environmental Legislation. The Receiver shall not, as a result of this Order or anything done in pursuance of the Receiver's duties and powers under this Order, be deemed to be in Possession of any of the Property within the meaning of any Environmental Legislation, unless it is actually in possession.

LIMITATION ON THE RECEIVER'S LIABILITY

18. THIS COURT ORDERS that the Receiver shall incur no liability or obligation as a result of its appointment or the carrying out the provisions of this Order, save and except for any gross negligence or wilful misconduct on its part, or in respect of its obligations under sections 81.4(5) or 81.6(3) of the BIA or under the *Wage Earner Protection Program Act*. Nothing in this Order shall derogate from the protections afforded the Receiver by section 14.06 of the BIA or by any other applicable legislation.

RECEIVER'S ACCOUNTS

19. THIS COURT ORDERS that the Receiver and counsel to the Receiver shall be paid their reasonable fees and disbursements, in each case at their standard rates and charges unless

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otherwise ordered by the Court on the passing of accounts, and that the Receiver and counsel to the Receiver shall be entitled to and are hereby granted a charge (the "**Receiver's Charge**") on the Property, as security for such fees and disbursements, both before and after the making of this Order in respect of these proceedings, and that the Receiver's Charge shall form a first charge on the Property in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subject to sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

20. THIS COURT ORDERS that the Receiver and its legal counsel shall pass their accounts from time to time, and for this purpose the accounts of the Receiver and its legal counsel are hereby referred to a judge of the Commercial List of the Ontario Superior Court of Justice.

21. THIS COURT ORDERS that prior to the passing of its accounts, the Receiver shall be at liberty from time to time to apply reasonable amounts, out of the monies in its hands, against its fees and disbursements, including legal fees and disbursements, incurred at the standard rates and charges of the Receiver or its counsel, and such amounts shall constitute advances against its remuneration and disbursements when and as approved by this Court.

FUNDING OF THE RECEIVERSHIP

22. THIS COURT ORDERS that the Receiver be at liberty and it is hereby empowered to borrow from the Bank by way of a revolving credit or otherwise, such monies from time to time as it may consider necessary or desirable, provided that the outstanding principal amount does not exceed \$750,000 (or such greater amount as this Court may by further Order authorize) at any time, at such rate or rates of interest as it deems advisable for such period or periods of time as it may arrange, for the purpose of funding the exercise of the powers and duties conferred upon the Receiver by this Order, including interim expenditures. The whole of the Property shall be and is hereby charged by way of a fixed and specific charge (the "**Receiver's Borrowings Charge**") as security for the payment of the monies borrowed, together with interest and charges thereon, in priority to all security interests, trusts, liens, charges and encumbrances, statutory or otherwise, in favour of any Person, but subordinate in priority to the Receiver's Charge and the charges as set out in sections 14.06(7), 81.4(4), and 81.6(2) of the BIA.

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DATED AT TORONTO THIS 12 DAY OF November 20 19
FAIT À TORONTO LE 12 JOUR DE Novembre 20 19

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Registrar, Superior Court of Justice

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INTERIM COMEBACK PERIOD

23. THIS COURT ORDERS that, pending further Order of the Court, for a period of fifteen (15) calendar days following the date of this Order (the "**Interim Comeback Period**"), the Receiver's Charge and the Receiver's Borrowing Charge shall not extend to collateral that is subject to a properly perfected security interest that is in priority to the Bank's security, including purchase money security interests. Any secured creditor that wishes to take the position that the priority charges granted pursuant to this Order should not extend to collateral subject to their security interest shall serve a motion on notice to the Receiver and the Bank within fifteen (15) calendar days of the date of this Order, seeking such relief. In the absence of an Order being granted in respect of such motion that is served within the Interim Comeback Period, all priority charges under this Order including the Receiver's Charge set forth in paragraph 19 above and the Receiver's Borrowings Charge set forth in paragraph 22 above, will apply to all assets, including those subject to purchase money security interests, equipment leases or other interests that may be in priority to the Bank's security, immediately upon the conclusion of the Interim Comeback Period without any further steps being taken.

24. THIS COURT ORDERS that neither the Receiver's Borrowings Charge nor any other security granted by the Receiver in connection with its borrowings under this Order shall be enforced without leave of this Court.

25. THIS COURT ORDERS that the Receiver is at liberty and authorized to issue certificates substantially in the form annexed as Schedule "A" hereto (the "**Receiver's Certificates**") for any amount borrowed by it pursuant to this Order.

26. THIS COURT ORDERS that the monies from time to time borrowed by the Receiver pursuant to this Order or any further order of this Court and any and all Receiver's Certificates evidencing the same or any part thereof shall rank on a *pari passu* basis, unless otherwise agreed to by the holders of any prior issued Receiver's Certificates.

SERVICE AND NOTICE

27. THIS COURT ORDERS that the E-Service Protocol of the Commercial List (the "**Protocol**") is approved and adopted by reference herein and, in this proceeding, the service of

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documents made in accordance with the Protocol (which can be found on the Commercial List website at <http://www.ontariocourts.ca/scj/practice/practice-directions/toronto/e-service-protocol/>) shall be valid and effective service. Subject to Rule 17.05 this Order shall constitute an order for substituted service pursuant to Rule 16.04 of the Rules of Civil Procedure. Subject to Rule 3.01(d) of the Rules of Civil Procedure and paragraph 21 of the Protocol, service of documents in accordance with the Protocol will be effective on transmission. This Court further orders that a Case Website shall be established in accordance with the Protocol with the following URL: www.GrantThornton.ca/Comsale.

28. THIS COURT ORDERS that if the service or distribution of documents in accordance with the Protocol is not practicable, the Receiver is at liberty to serve or distribute this Order, any other materials and orders in these proceedings, any notices or other correspondence, by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery, email, or facsimile transmission to the Comsale Entities' creditors or other interested parties at their respective addresses as last shown on the records of the Comsale Entities and that any such service or distribution by courier, personal delivery, email, or facsimile transmission shall be deemed to be received on the next business day following the date of forwarding thereof, or if sent by ordinary mail, on the third business day after mailing.

RETENTION OF LAWYERS

29. THIS COURT ORDERS that the Receiver may retain solicitors to represent and advise the Receiver in connection with the exercise of the Receiver's powers and duties, including without limitation, those conferred by this Order. Such solicitors may include Thornton Grout Finnigan LLP, solicitors for the Applicant herein, in respect of any matter where there is no conflict of interest. The Receiver shall, however, retain independent solicitors in respect of any legal advice or services where a conflict exists, or may arise.

GENERAL

30. THIS COURT ORDERS that the Receiver may from time to time apply to this Court for advice and directions in the discharge of its powers and duties hereunder.

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FAIT À TORONTO LE 12 JOUR DE NOVEMBRE 20 19

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31. THIS COURT ORDERS that nothing in this Order shall prevent the Receiver from acting as a trustee in bankruptcy of any of the Comsale Entities.

32. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, Malaysia and Hong Kong to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Receiver, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

33. THIS COURT ORDERS that the Receiver be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order, and that the Receiver is authorized and empowered to act as a representative in respect of the within proceedings for the purpose of having these proceedings recognized in a jurisdiction outside Canada.

34. THIS COURT ORDERS that the Applicant shall have its costs of this Application, up to and including entry and service of this Order, provided for by the terms of the Application security or, if not so provided by the Applicant's security, then on a substantial indemnity basis to be paid by the Receiver from the Comsale Entities' estates with such priority and at such time as this Court may determine.

35. THIS COURT ORDERS that any interested party may apply to this Court to vary or amend this Order on not less than seven (7) days' notice to the Receiver and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

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LE / DANS LE REGISTRE NO:

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PER / PAR: *fw*

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SCHEDULE "A"

RECEIVER CERTIFICATE

CERTIFICATE NO. _____

AMOUNT \$ _____

1. THIS IS TO CERTIFY that Grant Thornton Limited, the receiver (the "**Receiver**") of the assets, undertakings and properties of Comsale Computer Inc., Comsale Group Inc., Comsale Inc., Comsale Hong Kong Limited and Comsale Malaysia Sdn. Bhd. (collectively, the "**Comsale Entities**") acquired for, or used in relation to a business carried on by the Comsale Entities, including all proceeds thereof (collectively, the "**Property**") appointed by Order of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated the 5th day of November, 2019 (the "**Order**") made in an action having Court file number CV-19-_____, has received as such Receiver from the holder of this certificate (the "**Lender**") the principal sum of \$ _____, being part of the total principal sum of \$ _____ which the Receiver is authorized to borrow under and pursuant to the Order.

2. The principal sum evidenced by this certificate is payable on demand by the Lender with interest thereon calculated and compounded [daily][monthly not in advance on the _____ day of each month] after the date hereof at a notional rate per annum equal to the rate of _____ per cent above the prime commercial lending rate of Bank of _____ from time to time.

3. Such principal sum with interest thereon is, by the terms of the Order, together with the principal sums and interest thereon of all other certificates issued by the Receiver pursuant to the Order or to any further order of the Court, a charge upon the whole of the Property, in priority to the security interests of any other person, but subject to the priority of the charges set out in the Order and in the *Bankruptcy and Insolvency Act*, and the right of the Receiver to indemnify itself out of such Property in respect of its remuneration and expenses.

4. All sums payable in respect of principal and interest under this certificate are payable at the main office of the Lender at Toronto, Ontario.

5. Until all liability in respect of this certificate has been terminated, no certificates creating charges ranking or purporting to rank in priority to this certificate shall be issued by the Receiver

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REGISTRAR GREGGIER

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to any person other than the holder of this certificate without the prior written consent of the holder of this certificate.

6. The charge securing this certificate shall operate so as to permit the Receiver to deal with the Property as authorized by the Order and as authorized by any further or other order of the Court.

7. The Receiver does not undertake, and it is not under any personal liability, to pay any sum in respect of which it may issue certificates under the terms of the Order.

DATED the _____ day of _____, 20__.

Grant Thornton Limited, solely in its capacity
as Receiver of the Property, and not in its
personal capacity

Per: _____

Name: _____

Title: _____

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DATED AT TORONTO THIS 17 DAY OF November 20 19
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Registrar, Superior Court of Justice

IN THE MATTER OF Section 101 of the *Courts of Justice Act*, R.S.O. 1990 c. C.43, as amended, and in the matter of Section 243(1) of the
Bankruptcy and Insolvency Act, R.S.C. 1985, c. B-3, as amended.

HSBC BANK CANADA

- and -

COMSALE COMPUTER INC. et al.

Applicant

Respondents

Court File No. CV-19- 630501-0046

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceedings commenced at Toronto

**ORDER
(appointing Receiver)**

Thornton Grout Finnigan LLP

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Fax: (416) 304-1313

D.J. Miller (LSO# 34393P)

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Rachel Bengino (LSO# 68348V)

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Lawyers for the Applicant, HSBC Bank Canada

Attachment 2

Item 7: Statement Identifying Foreign Proceedings

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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-____ (____)

Joint Administration Requested

**DECLARATION OF FOREIGN REPRESENTATIVE PURSUANT TO
SECTION 1515(c) OF THE BANKRUPTCY CODE**

I, Rob Stelzer, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury under the laws of the United States of America, as follows:

1. I am a Vice President in the Toronto office of Grant Thornton Limited (“Grant Thornton”). Grant Thornton is the court-appointed receiver and manager (in such capacities, the “Receiver”) and authorized foreign representative (the “Foreign Representative”) of all of the assets, undertakings and properties of Comsale Group Inc. (“CGI”), Comsale Computer Inc. (“CCI” or the “Borrower”), and Comsale Inc. (“CI” and together with CGI and

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.

CCI, the “Debtors”). The Receiver was appointed by the Superior Court of Justice (Commercial List) in Ontario, Canada (the “Canadian Court”) in the proceedings with respect to the Comsale Entities² captioned under Court File No. CV-19-630501-00CL (the “Canadian Proceeding”) by the *Order (appointing Receiver)* (the “Receivership Order”) entered on November 5, 2019 under *Courts of Justice Act* of the Province of Ontario (the “CJA”) and *Bankruptcy and Insolvency Act* of Canada (the “BIA”).

2. I respectfully submit this statement, as required by section 1515(c) of title 11 of the United States Code (the “Bankruptcy Code”), in support of the verified petition filed herewith seeking recognition by this Court of the Canadian Proceeding as a foreign main proceeding.

3. Pursuant to the requirements of section 1515(c) of the Bankruptcy Code, to the best of my knowledge, the Canadian Proceeding is the only known pending “foreign proceeding” as that term is defined in section 101(23) of the Bankruptcy Code with respect to CGI and CI. CCI is subject to the Canadian Proceeding, and the Receiver intends to commence a proceeding in Malaysia seeking recognition of the Canadian Proceeding with respect to CCI and Comsale Malaysia.

[Signature Page Follows]

² Grant Thornton was also appointed as the Receiver for Comsale Hong Kong Limited (“Comsale Hong Kong”) and Comsale Malaysia Sdn. Bhd. (“Comsale Malaysia”) and together with Comsale Hong Kong and the Debtors, the “Comsale Entities”). Comsale Hong Kong and Comsale Malaysia are not debtors in these chapter 15 cases.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: November 13, 2019

/s/ Rob Stelzer
Rob Stelzer
Vice President
Grant Thornton Limited, solely in its capacity as
Receiver for the Debtors, and not in its personal
or corporate capacity

Attachment 3

Item 8: Disclosure Pursuant to Rule 1007(a)(4) of the Federal Rules of Bankruptcy Procedure

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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-____ (____)

Joint Administration Requested

**DISCLOSURE PURSUANT TO RULE 1007(a)(4) OF THE FEDERAL
RULES OF BANKRUPTCY PROCEDURE**

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., Comsale Computer Inc. and Comsale Inc. (collectively, the “Debtors”), each of which was placed in a receivership on November 5, 2019 by order of the Superior Court of Justice (Commercial List) in Ontario, Canada, Court File No.: CV-19-630501-00CL (the “Canadian Proceeding”) hereby files this disclosure pursuant to Rule 1007(a)(4) of the Federal Rules of Bankruptcy Procedure and respectfully sets forth as follows:

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.

I. Administrators in Foreign Proceeding Concerning the Debtor

Grant Thornton Limited is the sole authorized receiver and manager of the Debtors and the duly authorized foreign representative of the Debtors in the Canadian Proceeding. The Foreign Representative's address is: 200 King St. W., 11th Floor, Toronto, ON, Canada M5H 3T4.

II. Entities Against Whom Provisional Relief is Sought Pursuant to 11 U.S.C. § 1519

CWB NATIONAL LEASING INC. 1525 Buffalo Place Winnipeg MB R3T 1L9	MERCEDES-BENZ FINANCIAL SERVICES CANADA CORPORATION/MERCEDES-BENZ FINANCIAL 2680 Matheson Boulevard East Suite 500 Mississauga ON L4W 0A5
VFS CANADA INC. 238 Wellington Street East 3 rd Floor Aurora ON L4G 1J5	THE TORONTO-DOMINION BANK 2300 Steeles Ave W. Suite 200 Vaughan, ON L4K 5X6
THE TORONTO-DOMINION BANK TD EQUIPMENT FINANCE CANADA, A DIVISION OF THE TORONTO-DOMINION BANK 2020 Winston Park Drive Suite 301 Oakville ON L6H 6X7	CANADIAN DEALER LEASE SERVICES INC. 372 Bay Street Suite 1800 Toronto ON M5H 2W9
BANK OF NOVA SCOTIA – DLAC 44 King Street West Scotia Plaza Toronto ON M5H 1H1	BDC CAPITAL INC. 121 King Street West Suite 1200 Toronto ON M5H 3T9
AMAZON CAPITAL SERVICES INC. 410 Terry Ave North Seattle, Washington 98109	EXPORT DEVELOPMENT CANADA 150 Slater Street Ottawa, Ontario K1A 1K3 Katie Furaro Email: KFurfaro@edc.ca
FPIP-Memphis, L.P. c/o Linda Mathis 6389 Quail Hollow, Suite 201 Memphis, Tennessee 38120	CWP Limited Partnership 1801 East 9 th Street, Ste. 1505 Cleveland, OH 44114 Attention: Morton Q. Levin Email: mqlevin@levingrp.com

LBA RV – Company V. LP c/o LBA Realty LLC 3347 Michelson Drive, Suite 200 Irvine, California USA 92612	Memphis Business Park Portfolio LLC c/o Emersons Commercial Management US 17776 Preston Rd Suite 100 Dallas, TX 75252 Attention: Adam Spinn Email: Aspinn@Emersonscre.com
Global PLAS John Hunjan Director Finance and MP&L 120 Spinnaker Way, Concord, Ontario, L4K 2P6	Microsoft Corporation OEM Credit & Collections One Microsoft Way, Redmond, WA 98052 Attention: Michelle A. Visperas Emails: v-mivisp@microsoft.com ; oemcol@microsoft.com

III. All Parties to Litigation Pending in the United States in which the Debtors are a Party at the Time of Filing of the Petition

Case	Adverse Parties
FPIP-Memphis, L.P. v. Comsale Inc., Civil Warrant No. 2007719, Court of General Sessions of Shelby County, Tennessee	FPIP-Memphis, L.P. c/o Linda Mathis 6389 Quail Hollow, Suite 201 Memphis, Tennessee 38120

The Foreign Representative is not aware of any other currently pending litigation in the United States to which the Debtors are parties.

[Signature page follows]

Dated: November 13, 2019

Respectfully submitted,

/s/ Robert H. Trust

Robert H. Trust

Penelope J. Jensen

Christopher J. Hunker

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New York, NY 10105

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-and-

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Facsimile: (416) 304-1313

Counsel to the Foreign Representative

Attachment 4

Item 11: Corporate Ownership Statement

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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-____ (____)

Joint Administration Requested

**CORPORATE OWNERSHIP STATEMENT OF COMSALE GROUP INC., COMSALE
COMPUTER INC. AND COMSALE INC. PURSUANT TO BANKRUPTCY RULES
1007(a)(4) AND 7007.1 AND LOCAL BANKRUPTCY RULE 1007-3**

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”), each of which was placed in a receivership on November 5, 2019 by order of the Superior Court of Justice (Commercial List) in Ontario, Canada, Court File No.: CV-19-630501-00CL hereby files the corporate ownership

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.

information required by Rules 1007(a)(4) and 7007.1 of the Federal Rules of Bankruptcy Procedure and Rule 1007-3 of the Local Bankruptcy Rules for the Southern District of New York.

As of November 13, 2019, (i) Neil Shaul and Wenquiang Feng each own 50% of the outstanding equity interests in CGI and CCI and (ii) CGI owns 100% of the outstanding equity interests in CI.

Dated: November 13, 2019

Respectfully submitted,

/s/ Robert H. Trust

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Penelope J. Jensen
Christopher J. Hunker
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New York, NY 10105
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