

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BENCH ACCOUNTING, INC., *et al.*,¹

Debtors in a Foreign Proceeding.

Chapter 15

Case No. 25-10463 (LSS)

(Jointly Administered)

Ref. Docket No. 3

ORDER GRANTING RECOGNITION AND RELATED RELIEF

Upon the *Verified Petition for Recognition of Foreign Proceeding and Related Relief* (the “**Verified Petition**”)² filed by KSV Restructuring Inc., in its capacity as the appointed Licensed Insolvency Trustee and authorized foreign representative (the “**Trustee**”) of the Debtors in their proceedings (the “**Canadian Proceeding**”) pending before the Supreme Court of British Columbia at Vancouver (the “**B.C. Court**”) under Canada’s *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, for entry of an order (this “**Order**”), (i) recognizing the Canadian Proceeding as a “foreign main proceeding” under section 1517 of the Bankruptcy Code, (ii) applying section 365 of the Bankruptcy Code in the Chapter 15 Cases pursuant to sections 105(a), 1507, and 1521 of the Bankruptcy Code, and (iii) giving full force and effect in the United States to the Appointment Certificates and the Ancillary Order; and this Court having considered and reviewed the Chapter 15 Petitions and all pleadings and exhibits submitted by the Trustee in support thereof; and a hearing, if any, on the Chapter 15 Petitions having been held by this Court on April 10, 2025; and after due deliberation and sufficient cause appearing therefor, this Court finds and concludes as follows:

¹ The last four digits of the United States Tax Identification Number, or similar foreign identification number, as applicable, follow in parentheses: Bench Accounting, Inc. (3574) and 10Sheet Services Inc. (3476). The Trustee’s head office is located at 220 Bay Street, Suite 1300, PO Box 20, Toronto, Ontario, M5J 2W4, Canada.

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

A. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, section 1501 of the Bankruptcy Code, and the Amended Standing Order.

B. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P), and this Court may enter a final order consistent with Article III of the United States Constitution.

C. Venue is proper in this District pursuant to 28 U.S.C. § 1410.

D. The Trustee is a “person” within the meaning of section 101(41) of the Bankruptcy Code and is the duly appointed “foreign representative” of the Debtors within the meaning of section 101(24) of the Bankruptcy Code.

E. The Chapter 15 Cases were properly commenced pursuant to sections 1504 and 1509 of the Bankruptcy Code, and the Chapter 15 Petitions meet the requirements of sections 1504 and 1515 of the Bankruptcy Code.

F. The Canadian Proceeding is a “foreign proceeding” within the meaning of section 101(23) of the Bankruptcy Code.

G. Canada is the center of main interests of each of the Debtors and, accordingly, the Canadian Proceeding is a “foreign main proceeding,” as such term is defined in section 1502(4) of the Bankruptcy Code and is entitled to recognition by this Court as a “foreign main proceeding” pursuant to section 1517(b)(1) of the Bankruptcy Code.

H. The Trustee is entitled to all the relief provided pursuant to section 1520 of the Bankruptcy Code, including, without limitation, application of the automatic stay pursuant to section 362 of the Bankruptcy Code and application of section 365 of the Bankruptcy Code.

I. Appropriate notice of the filing of, and the hearing on, the Verified Petition was given, which notice is deemed adequate for all purposes, and no other or further notice need be given.

J. The Trustee is further entitled to all relief expressly set forth in section 1521(a)-(b) of the Bankruptcy Code.

K. The relief granted hereby is necessary and appropriate, in the interests of the public and international comity, consistent with the public policy of the United States, and warranted under sections 105(a), 362, 365, 1504, 1507, 1509, 1517, 1520, 1521, and 1525 of the Bankruptcy Code, and will not cause hardship to creditors of the Debtors or other parties in interests that is not outweighed by the benefits of granting that relief.

L. The relief granted hereby is necessary to effectuate the purposes and objectives of chapter 15 and to protect the Debtors and the interests of their creditors and other parties in interest.

M. Absent the requested relief, the efforts of the Debtors, the B.C. Court, and the Trustee in conducting the Canadian Proceeding may be thwarted by the actions of certain creditors, a result that will obstruct the purposes of chapter 15 as reflected in section 1501(a) of the Bankruptcy Code.

N. Each of the injunctions contained in this Order (i) is within the Court's jurisdiction, (ii) is essential to the success of the Canadian Proceeding, and (iii) confers material benefits on, and is in the best interests of, the Debtors and their creditors.

NOW, THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:

1. The Verified Petition is granted as to each of the Debtors and the relief requested therein is GRANTED as set forth herein.

2. The Canadian Proceeding is hereby recognized as a foreign main proceeding pursuant to section 1517(b)(1) of the Bankruptcy Code.

3. The Trustee is recognized as the "foreign representative" as defined in section 101(24) of the Bankruptcy Code in respect of the Canadian Proceeding.

4. The Debtors and the Trustee are granted all relief set forth in section 1520 of the Bankruptcy Code.

5. The Appointment Certificates and the Ancillary Order (and any amendments or extensions thereof as may be granted from time to time by the B.C. Court) are hereby given full force and effect in the United States pursuant to sections 1507 and 1521 of the Bankruptcy Code.

6. All other prior relief granted in this Court's *Order Granting Provisional Relief in Aid of the Canadian Proceeding* [Docket No. 20], pursuant to section 1519(a) of the Bankruptcy Code, is hereby extended on a final basis pursuant to section 1521(a)(6) of the Bankruptcy Code.

7. Pursuant to 1521(a)(7) of the Bankruptcy Code, section 365 of the Bankruptcy Code is hereby made applicable in these Chapter 15 Cases to the Debtors and their property within the territorial jurisdiction of the United States, effective as of the date of filing of the Chapter 15 Cases. No person or entity may terminate or modify any contract or unexpired lease of Debtors based on a provision in such contract or lease that is conditioned on the insolvency or financial condition of any Debtor or the commencement of the Debtors' Chapter 15 Cases.

8. The Canadian Proceeding shall be and hereby is granted comity and given full force and effect in the United States.

9. The Trustee, the Debtors, and their respective agents are authorized to serve or provide any notices required under the Bankruptcy Rules or the Local Rules.

10. This Court shall retain jurisdiction with respect to: (i) the enforcement, amendment or modification of this Order; (ii) any requests for additional relief or any adversary proceeding brought in or through these Chapter 15 Cases; and (iii) any request by an entity for relief from the provisions of this Order, for cause shown, as to any of the foregoing, and provided the same is properly commenced and within the jurisdiction of this Court.

11. The Trustee shall, within two business days of entry of this Order, serve, or cause to be served, a copy of this Order by United States or Canadian mail, first-class postage-prepaid, and by electronic mail to the extent email addresses are available, in accordance with the Court's *Order*

Specifying Form and Manner of Service of Notice [Docket No. 21]. Such service shall be good and sufficient service and adequate notice for all purposes. To the extent email addresses are available, the Trustee shall serve (or shall cause to be served) a copy of this Order by electronic mail on such email addresses in addition to any other service required pursuant to this paragraph.

12. Notwithstanding any provision in the Bankruptcy Rules to the contrary, (i) this Order shall be effective and enforceable immediately upon entry and shall constitute a final order within the meaning of 28 U.S.C. § 158(a); (ii) the Trustee is not subject to any stay in the implementation, enforcement or realization of the relief granted in this Order; and (iii) the Trustee is authorized and empowered, and may in its discretion and without further delay, take any action, and perform any act necessary to implement and effectuate the terms of this Order.

13. This Court shall retain jurisdiction with respect to the enforcement, amendment or modification of this Order, any request for additional relief, any adversary proceeding brought in and through these Chapter 15 Cases, and any request by an entity from the provisions of this Order that is properly commenced and within the jurisdiction of this Court.

Dated: April 9th, 2025
Wilmington, Delaware


LAURIE SELBER SILVERSTEIN
UNITED STATES BANKRUPTCY JUDGE