IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re:	Chapter 15
Black Press Ltd., et al., ¹	Case No. 24-10044 (MFW)
Debtors in a Foreign Proceeding.	(Jointly Administered)
	Obj. Deadline : February 1, 2024 at 4:00 p.m. EDT
	Hearing Date: February 8, 2024 at 2:00 p.m. EDT

MOTION OF THE FOREIGN REPRESENTATIVE FOR ENTRY OF AN ORDER (I) RECOGNIZING AND ENFORCING THE SISP ORDER, AND (II) GRANTING <u>RELATED RELIEF</u>

Black Press Ltd. ("<u>BP Holdco</u>"), in its capacity as the duly-appointed foreign representative ("<u>Foreign Representative</u>") for the above-captioned debtors (collectively, "<u>Debtors</u>"), in the proceedings ("<u>Canadian Proceedings</u>") currently pending before the Supreme Court of British Columbia ("<u>Canadian Court</u>"), initiated under the Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36 (as amended, the "<u>CCAA</u>"), by and through its undersigned counsel, respectfully submits this *Motion of the Foreign Representative for Entry of an Order (i) Recognizing and Enforcing the SISP Order, and (iii) Granting Related Relief* ("<u>Motion</u>"), seeking entry of an order, recognizing and giving effect in the United States to the *Order Made After Application (SISP Approval Order)* ("<u>SISP Order</u>"). In support of this Motion, the Foreign Representative respectfully submits as follows:²

¹ The Debtors in these chapter 15 cases, along with the last four digits of each Debtor's federal tax identification number (or BN as applicable), include: Black Press Group Ltd. (BN 8464); Sound Publishing Inc. (TIN 6047); The Beacon Journal Publishing Company (TIN 5666); Black Press Ltd. (BN 4084); Sound Publishing Holding Inc. (TIN 6047); 311773 BC Ltd. (BN 3265); Sound Publishing Properties, Inc. (TIN 6047); Oahu Publications, Inc. (TIN 3529); San Francisco Print Media Company (TIN 0940); Central Web Offset Ltd. (BN 5111); 0922015 B.C. Ltd. (BN 4906); and WWA (BPH) Publications, Inc. (TIN 7876). The location of the Debtors' corporate headquarters and service address is: 15288 54a Ave #208, Surrey, British Columbia, Canada V3S 5X7.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Hargreaves Declaration [D.I. 8], Recognition Motion [D.I. 10], Provisional Relief Order [D.I. 37], SISP Order, or the Sales Procedures (as herein defined), as applicable.

I. JURISDICTION AND VENUE

1. This Court has jurisdiction over this case under sections 157 and 1334 of title 28 of the United States Code and the Amended Standing Order of Reference of the United States District Court for the District of Delaware (Sleet, C.J.), dated February 29, 2012.

2. Venue for this case is proper in this Court under section 1410 of title 28 of the United States Code.

3. The statutory predicates for the relief requested in this Motion are sections 105(a),

363, 1507, 1520, and 1521 of title 11 of the United States Code ("Bankruptcy Code").³

II. <u>RELIEF REQUESTED</u>

4. By this Motion, the Foreign Representative seeks recognition and enforcement of

the SISP Order, which is attached to the Proposed Order as Exhibit 1 and approves, among other relief:

- (1) the sale and investment solicitation procedures ("<u>Sale Procedures</u>"), attached as Schedule D to the SISP Order, and implementation thereof;
- (2) the Debtors' entry into the Stalking Horse Transaction Agreement,⁴ on terms the terms set forth on Appendix A to the Amended and Restated Transaction Support Agreement; and
- (3) the Bid Protections (defined below).

III. FACTUAL BACKGROUND

A. Factual Background and Procedural History in the Canadian Proceedings and Chapter 15 Cases

5. On January 15, 2024 ("<u>Petition Date</u>"), the Foreign Representative filed the Official

Form 401 [D.I. 1] ("Petition") and Verified Petition for (i) Recognition of Foreign Main

³ Statutory references are the Bankruptcy Code unless otherwise noted.

⁴ The Stalking Horse Transaction Agreement will be finalized at least seven (7) business days before the bid deadline set forth in the SISP Order.

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Proceedings, (ii) Recognition of Foreign Representative, and (iii) Related Relief Under Chapter 15 of the Bankruptcy Code [D.I. 4] ("Verified Petition" and together with the Petition, the "Chapter <u>15 Petition</u>") for each of the Debtors, commencing these chapter 15 cases ("Chapter 15 Cases"). On January 16, 2024, the Court entered an order authorizing the joint administration and procedural consolidation of these Chapter 15 Cases. [D.I. 36]

6. As more fully described in the Verified Petition and in the Declaration of Christopher Hargreaves in Support of Debtors' Verified Petition for (i) Recognition of Foreign Main Proceedings, (ii) Recognition of Foreign Representative, and (iii) Debtors' Motion for Certain Provisional Relief [D.I. 8] ("Hargreaves Declaration"), the Debtors' and certain non-debtor parties' (Black Press (Barbados) Ltd.; Whidbey Press (Barbados) Inc.; Black Press Delaware LLC; and Black Press Group Oregon LLC (collectively, "Non-Debtor Stay Parties" and together with the Debtors, the "Company")) primary business is print newspapers and magazines, digital news, marketing and advertising services, commercial printing, and parcel delivery operating in Canada in British Columbia, Alberta, Yukon, Nunavut, and Northwest Territories, and in the US in the states of Washington, Alaska and Hawaii (collectively, the "<u>BP Business</u>").

7. Prior to the Petition Date and on January 12, 2024, the Debtors' directors and officers resolved to address the Debtors' debt loan and restructure the Debtors' overburdened businesses based on the terms of a proposed sale and investment solicitation process of the Company as a going-concern to be approved under the CCAA ("<u>SISP</u>") and financed by DIP financing options from the Company's key stakeholders and secured creditors. To effectuate the SISP, the Debtors entered into a support agreement dated January 12, 2024 among the Noteholders and CNL and the Debtors ("<u>Transaction Support Agreement</u>") pursuant to which, and subject to the terms and conditions set out therein, among other things, the prepetition secured creditors

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agreed to support the Canadian Proceedings and the Chapter 15 Cases, including the Stalking Horse Transaction Agreement (defined below) and the SISP Order. Thereafter, the Debtors and the Noteholders and CNL entered into an amended and restated support agreement dated January 22, 2024 ("<u>Amended and Restated Transaction Support Agreement</u>"), which did not have a substantive impact on the overall structure of the Stalking Horse Bid or the consideration provided in connection therewith.

8. On the Petition Date, the Foreign Representative filed the *Motion of the Foreign Representative for Chapter 15 Recognition and Final Relief* [D.I. 10] and related memorandum of law in support [D.I. 11] (collectively, "<u>Recognition Motion</u>"). On January 16, 2024, the Court entered the *Order (a) Scheduling Hearing on Recognition of Chapter 15 Petitions, (b) Specifying Form and Manner of Service of Notice, and (c) Authorizing Redaction of Certain Personally Identifiable Information of Individual Stakeholders* [D.I. 38], setting the hearing on the Recognition Motion for February 8, 2024.

9. On the Petition Date, the Foreign Representative filed the *Ex Parte Motion for Provisional Relief in the Form of a Temporary Restraining Order, and after Notice and a Hearing, an Order for Provisional Relief under Section 1519 of the Bankruptcy Code* [D.I. 5] and related memorandum of law in support [D.I. 6] (collectively, "<u>Provisional Relief Motion</u>"). On January 16, 2024, the Court granted the Provisional Relief Motion and entered the corresponding *Order Granting Provisional Relief pursuant to Section 1519 of the Bankruptcy Code* [D.I. 37] ("<u>Provisional Relief Order</u>").

10. On January 25, 2024, the Canadian Court entered the *Order Made after Application* (Amended and Restated Initial Order) ("<u>Amended and Restated Initial Order</u>" or "<u>ARIO</u>"), which, among other things, approved the Debtors' entry into the Amended and Restated Transaction

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Support Agreement. A true and correct copy of the Amended and Restate Initial Order is filed contemporaneously herewith.

B. The Sale Procedures

11. The SISP Order sets out the manner in which: (i) the Debtors will solicit binding bids for executable transaction alternatives that are superior to the sale transaction contemplated by the Stalking Horse Transaction Agreement, (ii) any bids will be received, (iii) any Successful Bid will be selected, and (iv) Court approval of any Successful Bid will be sought. Under the Sale Procedures, the terms of the stalking horse transaction ("<u>Stalking Horse Transaction</u>") will be subject to a full marketing process.

12. As set forth in the Canadian Court, it is important to the success of the Canadian Proceedings that the Sale Procedures be approved and that such approval occur expeditiously to protect against erosion of the Debtors' value, the potential loss of the Debtors' business critical relationships with their employees, suppliers, and customers, among others, and the support of their secured creditors. The Sale Procedures, together with the Stalking Horse Transaction, will reduce liquidity constraints and allow the Debtors to market their assets and maximize their value, while also minimizing risks to the Debtors of undertaking the Sale Procedures without the certainty of a transaction. The Foreign Representative submits that this process will reassure the Debtors' employees, suppliers, and customers that a going-concern solution will be achieved in the near term.

13. The Stalking Horse Bid is structured as a reverse vesting transaction whereby the Stalking Horse Purchaser will restructure the Company through, among other things, a reverse vesting order ("<u>RVO</u>") approving the purchase of the Company by the Stalking Horse Purchaser and the vesting out of all liabilities of the Debtors (other than the remaining secured obligations of

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the Noteholders, any obligations not capable of being vested out by the RVO and such other obligations that are acceptable to the Noteholders and CNL).

14. The key terms of the Stalking Horse Transaction are as follows:⁵

Term	Details	
Transaction Structure	The transaction will be structured as a share purchase and subscription agreement, in form and substance acceptable to the Company, the Noteholders and CNL, to be approved by way of an RVO granted in the CCAA proceedings and recognition of such RVO in the Chapter 15 Cases or some other form of transaction structure reasonably acceptable to the Company, the Noteholders and CNL (" <u>Transaction</u> ") pursuant to which the Purchaser will acquire all of the equity securities of Black Press and 3117.	
Purchase Price	At the Closing Time:	
	1. CNL will contribute \$7 million in cash to the Purchaser in exchange for (i) 25% of the equity ownership interests of the Purchaser, in order to capitalize the Company post-CCAA emergence and (ii) a promissory note on terms acceptable to the Noteholders, CNL and the Company;	
	2. The Noteholders will contribute \$7 million in aggregate to the Purchaser, by way of (i) assignment of \$6 million of the outstanding principal amount owing under the Note Indenture, in order for the Purchaser to credit bid such debt as provided below and (ii) \$1 million in cash from the Noteholders or certain affiliates thereof, collectively in exchange for 75% of the equity ownership interests of the Purchaser; and	
	3. The Purchaser shall acquire 100% of the equity of each Company by way of (i) a credit bid of \$6 million of the outstanding principal amount owing under the Note Indenture, (ii) assumption of all amounts owing under the DIP Financing (as defined below), and (iii) payment in full in cash of any claims or charges then outstanding ranking in priority to the Notes.	
Note Indenture	At the Closing Time, the Note Indenture will be amended as follows:	
	(a) The maturity date will be extended to five years from Closing Date at an interest rate of 10% per annum payable semi-annually in arrears. The Noteholders and CNL to agree on other payment terms which will include, without limitation, the following:	
	 (i) 100% of net proceeds from all asset dispositions to be used to repay the outstanding Debt, in accordance with the applicable existing Note Indenture terms, after any required payments to mortgage lenders; and 	
	 (ii) until the Excess Cashflow Threshold Date (as defined below), 75% of excess cashflow (to be defined in a manner reasonably acceptable to the Noteholders and CNL, with related mechanics to also be reasonably acceptable to the Noteholders and CNL, and which for greater certainty will be net of scheduled Note Indenture payments and Management Fees) to be used to repay the outstanding Debt until such time as the aggregate 	

⁵ All references to currency are in Canadian dollars, unless otherwise noted.

	outstanding principal amount of the Debt is not greater than \$20 million (the "Excess Cashflow Threshold Date"), with the remaining 25% of excess cashflow to be retained by the Company for working capital purposes. From and after the Excess Cashflow Threshold Date, excess cashflow to be applied in the following manner: (x) 50% to repay outstanding Debt; (y) subject to board approval up to 25% to each of the Noteholders and CNL as a distribution; and (z) the balance, if any, to be retained by the Company as for working capital purposes.
	(b) The Company will have the option to PIK interest for first 12 months.
	(c) Existing financial covenants in the Note Indenture will be deleted.
	(d) The Company may not (i) incur additional debt other than normal trade payables, purchase money or other debt for capital expenditures in an annual amount to be agreed upon by the Noteholders and CNL, existing mortgage debt and any refinancing thereof on terms acceptable to the Noteholders and (ii) grant any other liens except for purchase money liens related to permitted capital expenditures, liens relating to permitted mortgage debt and liens in respect of the CIBC Credit Facility.
	(e) Existing terms of the Note Indenture to otherwise remain substantially unchanged.
DIP	The DIP Lender will provide DIP financing in an amount not to exceed \$5,500,000, which shall be on the terms set forth in Schedule "A" to the Stalking Horse Term Sheet.
Documentation	The Noteholders, CNL and their respective advisors will work cooperatively with each other and the Company and its advisors to prepare and finalize all Definitive Documents and other documents referred to under "Conditions Precedent" required to implement the Transaction. Without limiting the foregoing, the Parties will settle the terms of the Purchase Agreement by no later than seven (7) Business Days prior to the binding bid deadline under the SISP
Shareholder Agreement	The Noteholders and CNL shall enter into a mutually acceptable shareholder agreement in respect of the Purchaser effective as of the Closing (the "Shareholder Agreement").
Conditions	The implementation of the Transaction will be subject to, among other things, the following key conditions:
	(a) the Transaction being structured, including as to tax matters, in a manner satisfactory to the Company, the Noteholders and CNL, each acting reasonably;
	(b) the negotiation and execution of definitive legal documentation (the "Definitive Documents") implementing the Transaction (including, without limitation, the RVO, the definitive purchase or other transaction agreement (the "Purchase Agreement"), the Shareholder Agreement, and the amendment to the Note Indenture), which Definitive Documents shall be in form and substance acceptable to the Company, the Noteholders and CNL, each acting reasonably and shall be binding as of the Closing Time;
	(c) the Company and its applicable subsidiaries having on hand at the Closing Date a one-month supply of customary inventory of newsprint, ink and printing plates in good condition, subject to the Company having sufficient availability under

the DIP Financing prior to the Closing Date to acquire and maintain such inventory levels;
(d) the claim of PBGC against the Company shall have been settled for an amount satisfactory to the Noteholders and CNL or otherwise compromised or resolved on terms satisfactory to the Noteholders and CNL in their sole discretion;
(e) the outstanding principal balance of mortgage loans of the Company and its subsidiaries remaining outstanding in accordance with their terms in the cumulative amount not to exceed \$14,100,000;
(f) all loans owing by the Company and/or its subsidiaries to the Shareholders and/or a related party of the Company being forgiven or otherwise extinguished as against the Debtors by the RVO in a manner satisfactory to the Noteholders and CNL in their sole discretion;
(g) the Noteholders and CNL being satisfied that there are no other material liabilities of the Company, other than those liabilities set forth in the financial statements of the Company provided to the Noteholders and CNL, which have not been extinguished as against the Debtors by the RVO;
(h) payment of the Wind-Up Reserve to the Monitor to fund any professional fees incurred in connection with post-Closing matters and/or to wind-up and terminate the CCAA proceedings, Chapter 15 Cases, and any further proceedings involving the Petitioners or any of their affiliates, including any residual entities established in connection with the RVO;
 (i) no material adverse change in the financial condition, business or assets of the Company since the date hereof; and
 (j) all necessary governmental and regulatory approvals shall have been received on terms and conditions satisfactory to the Noteholders and CNL in their sole discretion.

15. The terms of the Stalking Horse Transaction Agreement provides for a break fee equal to \$1,500,000 ("<u>Break Fee</u>") and an expense reimbursement of up to a maximum of \$250,000, unless other reimbursed through the DIP Loan ("<u>Expense Reimbursement</u>" and together with the Break Fee, the "<u>Bid Protections</u>"). The Break Fee and Expense Reimbursement will be paid to the Stalking Horse Purchaser if the Debtors close a transaction with a bidder other than Stalking Horse Purchaser, in the circumstances described in the terms of the Stalking Horse Transaction Agreement.

16. The Stalking Horse Transaction and the Bid Protections were approved by the Canadian Court in the SISP Order.

C. The Amended and Restated Transaction Support Agreement

17. The Amended and Restated Transaction Support Agreement provides that the Debtors will seek Court approval of the Sale Procedures by no later than February 15, 2024, subject to court availability, in the form attached as Appendix B to the Amended and Restated Transaction Support Agreement, including a Stalking Horse Transaction. The Canadian Court granted such approval on January 25, 2024.

18. The Amended and Restated Transaction Support Agreement establishes following milestones ("<u>Milestones</u>"):

Milestone	Date
Debtors shall obtain an initial order from the Canadian Court ("Initial	January 15, 2024
Order"), providing a stay of proceedings for 10 days, appointing the	
Monitor, approving super-priority DIP Financing and related DIP	
Charge in favor of the DIP Lender.	
Debtors shall obtain recognition of the Initial Order from the US Court	as soon as possible following
in the Chapter 15 Proceedings.	entry of the Initial Order
Debtors shall obtain an amended and restated initial order providing	within 10 days of obtaining the
for an extension of the stay of proceedings and other relief granted	Initial Order
under the Initial Order ("Amended and Restated Initial Order" or	
<u>"ARIO</u> ").	
Debtors shall obtain the SISP Order.	concurrent with obtaining the
	ARIO
Debtors shall obtain the RVO.	within 10 days of the Stalking
	Horse Bid being selected as
	the Successful Bid
Debtors shall obtain recognition of the ARIO from the US Court in the	no later than 21 days following
Chapter 15 Proceedings.	issuance of the ARIO
Debtors shall obtain recognition of the SISP Order from the US Court	no later than 21 days following
in the Chapter 15 Proceedings.	issuance of the SISP Order
If the Stalking Horse Bid is selected as the Successful Bid and subject	on or prior to the Outside Date
to the granting of the RVO, Debtors shall implement the Transaction	(defined below)
pursuant to the RVO	
Debtors shall obtain recognition of the RVO from the US Court in the	no later than 21 days following
Chapter 15 Proceedings	issuance of the RVO

19. Meeting the Milestones (a) is necessary to ensure compliance with the Amended

and Restated Transaction Support Agreement and to preserve and facilitate the Stalking Horse

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Transaction, (b) will facilitate an expeditious resolution to the Debtors' insolvency proceedings, and (c) minimize expenses and additional employee loss.

20. The Amended and Restated Transaction Support Agreement does not contain any provisions restricting the ability of the Debtors to solicit superior offers to the Stalking Horse Transaction. Consequently, the Debtors have been soliciting, and continue to actively solicit bids and working to cultivate interest in the Sale Procedures from potential participants.

21. Together, the protections under the Amended and Restated Transaction Support Agreement ensure that the sale process undertaken by the Debtors in accordance with the Sale Procedures is fair, provides the opportunity for interested parties to submit a bid, and positions the Debtors for the achievement of the best transaction possible in the circumstances for the benefit of all stakeholders.

22. The Amended and Restated Transaction Support Agreement and the terms of the Stalking Horse Transaction Agreement were approved by the Canadian Court in the Amended and Restated Initial Order and in the SISP Order, respectively.

D. The SISP Order

23. On January 25, 2024, the Canadian Court entered the SISP Order.

24. The Sales Procedures are similar to customary bidding procedures in a chapter 11. The Sale Procedures establish a clear and transparent process for the solicitation, receipt, and evaluation of bids on a timeline that the Debtors and the Monitor believe is reasonable and will provide parties with sufficient time and information to submit a competitive bid. The Sale Procedures' timeline allows for a fair and reasonable process that will permit the Debtors to adequately canvass the market and protect against the significant risk of further market decline, reduce liquidity constraints, and allow the Debtors to market their assets and maximize their value.

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25. Because the Sale Procedures are attached to the SISP Order, the procedures are not restated fully herein. Generally, however, the Sale Procedures set out the parameters by which the Debtors, under the oversight of the Monitor, will market their assets for sale, and contemplate the following timeline:

EVENT	DEADLINE
Commencement of solicitation process	January 25, 2024
Qualified Bid Deadline	February 16, 2024
	at 5:00 p.m. Pacific Time
Deadline to determine whether a bid is a Qualified Bid and, if	February 21, 2024
applicable, to notify those parties who submitted a Qualified	at 5:00 p.m. Pacific Time
Bid of the Auction	
Auction and selection of Successful Bid	February 26, 2024
	at 10:00 a.m. Pacific Time
Transaction Order hearing if there is no Auction	March 1, 2024
Transaction Order hearing if there is an Auction	March 6, 2024
Closing of the Successful Bid ("Outside Date")	March 15, 2024 at 5:00 p.m.
	Pacific Time

26. This Court's recognition of the SISP Order and enforcement of it within the territorial jurisdiction of the United States will provide material assistance to the Canadian Court and the Debtors. It will allow the Debtors to comply with the Milestones to pursue either the Stalking Horse Transaction or a superior proposal, which is in the best interests of the Debtors and their estates.

27. Following the bidding procedures contemplated by the Sales Procedures, the Debtors will seek an order approving the Successful Bid and consummation of any transactions approved in the Canadian Proceedings, whereby parties wishing to oppose the sale will have the opportunity to object and be heard in the Canadian Proceedings. The Foreign Representative will thereafter seek recognition and enforcement of such within the territorial jurisdiction of the United States in this Court (which, for the avoidance of doubt, will be the RVO if the Stalking Horse

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Transaction is to be implemented). At such time, the Foreign Representative will provide additional detail on the approved transactions and carry their burden for recognition thereof.

IV. BASIS FOR RELIEF

28. Chapter 15 of the Bankruptcy Code is designed to promote cooperation and comity between courts in the United States and foreign courts, protect and maximize the value of a debtor's assets, and facilitate the rehabilitation and reorganization of businesses. 11 U.S.C. § 1501(a). It empowers courts with "broad, flexible rules to fashion relief appropriate for effectuating [chapter 15's] objectives in accordance with comity." *In re Vitro SAB de CV*, 701 F.3d 1031, 1053 (5th Cir. 2012); *see also Lavie v. Ran*, 406 B.R. 277, 282 (S.D. Tex. 2009) (stating that post-recognition relief in chapter 15 involves weighing "flexible and pragmatic' subjective considerations and comity"); *In re SPhinX, Ltd.*, 351 B.R. 103, 112 (Bankr. S.D.N.Y. 2006) ("[C]hapter 15 maintains—and in some respects enhances—the 'maximum flexibility'... that section 304 provided bankruptcy courts in handling ancillary cases considering principles of international comity and respect for the laws and judgments of other nations.") (internal citations omitted).

29. The CCAA provides a comprehensive framework for reorganization, in which creditors participate in a centralized, collective judicial process, the Debtors operate under the supervision of the Canadian Court, and a stay of actions to recover on creditor claims is implemented.

30. Sections 1507 and 1521 provide the statutory basis to provide relief to a foreign representative following the recognition of a foreign proceeding. Moreover, should the Court ultimately recognize the Canadian Proceedings as foreign main proceedings prior to consideration of this Motion as previously requested by Debtors, then under section 1520, the provisions of

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section 363 will apply to these cases. Granting the relief requested is therefore consistent with, and permissible under, sections 1507, 1520, and 1521.

31. The Court should exercise its discretion and power, and recognize and enforce the SISP Order accordingly.

A. The Relief Requested Herein is Appropriate and Warranted Pursuant to Section 1521 of the Bankruptcy Code.

32. Under section 1521, upon recognition of a foreign proceeding and at the request of the foreign representative, the court may grant "any appropriate relief" to "effectuate the purpose of [chapter 15] and to protect the assets of the debtor or the interests of the creditors." 11 U.S.C. § 1521(a). And, under section 1521(a)(7), the Court may grant the Debtors any relief available to a trustee. Trustees, including debtors in possession acting as their own trustee, frequently seek relief like that in the SISP Order. Relief under section 1521(a) is conditioned on determination that the interests of "the creditors and the other interested entities, including the debtor, are sufficiently protected." 11 U.S.C. § 1522(a).

33. Recognizing and enforcing the SISP Order and the relief granted thereunder, including the Debtors' entry into the Stalking Horse Transaction Agreement on the terms set forth on Appendix A to the Amended and Restated Transaction Support Agreement, is "appropriate relief" under section 1521. Further, the relief granted by the SISP Order is relief that is routinely granted to debtors in possession in chapter 11 cases.

34. Recognition and enforcement of the SISP Order, which grants relief to the Debtors that would otherwise be available to them under chapter 11, is appropriate and within the Court's authority pursuant to section 1521. To that end, courts uniformly recognize that procedures intended to enhance competitive bidding are consistent with the goal of maximizing the value received by the estate and, therefore, are appropriate in the context of bankruptcy transactions. The

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purpose of procedural bidding orders is to facilitate an open and fair public sale designed to maximize value for the estate. *In re Edwards*, 228 B.R. 552, 561 (Bankr. E.D. Pa. 1998); *In re Fin. News Network, Inc.*, 126 B.R. 152, 156 (Bankr. S.D.N.Y. 1991) ("[C]ourt-imposed rules for the disposition of assets . . . [should] provide an adequate basis for comparison of offers, and [should] provide for a fair and efficient resolution of bankrupt estates").

35. The use of a stalking horse in a public auction process for sales is a customary practice in chapter 11 cases, as the use of a stalking horse bid is, in many circumstances, the best way to maximize value in an auction process by "establish[ing] a framework for competitive bidding and facilitat[ing] a realization of that value." *Off. Comm. of Unsecured Creditors v. Interforum Holding LLC*, No. 11-CV-219, 2011 U.S. Dist. LEXIS 73421, at *4 n.1 (E.D. Wis. July 7, 2011). As a result, stalking horse bidders virtually always require break-up fees and, in many cases, other forms of bidding protections as an inducement for "setting the floor at auction, exposing [their] bid[s] to competing bidders, and providing other bidders with access to the due diligence necessary to enter into an asset purchase agreement." *Id.* (citation omitted). Thus, the use of bidding protections, such as the Break-Up Fee, has become an established practice in chapter 11 cases. *See In re O'Brien Envtl. Energy, Inc.*, 181 F.3d 527, 535 (3d Cir. 1999) ("In other words, the allowability of break-up fees, like that of other administrative expenses, depends upon the requesting party's ability to show that the fees were actually necessary to preserve the value of the estate.").

36. Parties in interest had an opportunity to object and be heard in the Canadian Proceedings with respect to the relief requested within the SISP Order, and entry thereof by the Canadian Court, after careful consideration, evidences that the Sales Procedures, the Amended and Restated Transaction Support Agreement, the terms of the Stalking Horse Transaction Agreement,

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and the other relief requested by the SISP Order is proper in light of the facts and circumstances. As such, the Court should grant recognition and enforcement of the SISP Order as a form of "appropriate relief" under section 1521(a).

37. Recognizing and enforcing the SISP Order as appropriate relief satisfies the requirement under section 1522 that the interests of creditors, the debtor, and other interested parties be "sufficiently protected." 11 U.S.C. § 1522(a). As noted above, although the Bankruptcy Code does not define "sufficient protection," it "requires a balancing of the interests of Debtors, creditors, and other interested parties." *In re Petroforte Brasileiro de Petroleo Ltda.*, 542 B.R. 899, 909 (Bankr. S.D. Fla. 2015); *see also In re Better Place, Inc.*, No. 13-11814 (LSS), 2018 Bankr. LEXIS 322, at *19 (Bankr. D. Del. Feb. 5, 2018) ("The analysis under [section] 1522 is one of balancing the respective interests based on the relative harms and benefits in light of the circumstances presented.") (citations omitted); H.R. Rep. No. 109-31, pt. 1, at 116 (2005) (providing that such protection is lacking where "it is shown that the foreign proceeding is seriously and unjustifiably injuring United States creditors").

38. Here, granting the requested relief is appropriate because the interests of all parties in interest are protected throughout the Canadian Proceedings. Creditors and other parties in interest were given notice of the hearing to consider the Canadian Court's entry of the SISP Order, and will likewise be given a full and fair opportunity to be heard and present objections to approval of the RVO for the Stalking Horse Transaction or, if applicable, any asserted superior proposal. Recognizing and enforcing the SISP Order will protect the interests of both the Debtors and their stakeholders, as the relief granted in the SISP Order sets the necessary stage for the Debtors to find the best bid for some or all their assets, consummate a related transaction, and ultimately emerge from their insolvency proceedings. The relief requested herein will "assist in the efficient

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administration of [the] cross-border insolvency proceeding . . . [while] not harm[ing] the interest of the debtors or their creditors." *In re Grant Forest Prods., Inc.*, 440 B.R. 616, 621 (Bankr. D. Del. 2010). Granting full force and effect to the SISP Order within the territorial jurisdiction of the United States will ensure the uniform and efficient administration of the Canadian Proceedings and these Chapter 15 Cases.

39. Accordingly, recognizing and enforcing the SISP Order is consistent with the wellestablished principles underlying the Bankruptcy Code and is appropriate under the circumstances.

B. The Relief Requested Herein is Appropriate and Warranted Pursuant to Section 1507.

40. The Foreign Representative respectfully submits that the relief requested herein is also warranted as "additional assistance" under section 1507. 11 U.S.C. § 1507; *Vitro SAB de CV*, 701 F.3d at 1057 (explaining that section 1507's "broad grant of assistance is intended to be a catch-all"); *see also* H.R. Rep. No. 109-31, pt. 1, at 109 (2005) (noting that section 1507 authorizes "additional relief" beyond that available under section 1521).

41. In determining whether to exercise its discretion to grant additional relief under section 1507(a), the Court's analysis should be guided by the principle of comity. *See* 11 U.S.C. § 1507(b). Additionally, section 1507(b) directs the court to consider "whether such additional assistance, consistent with the principles of comity, will reasonably assure" the:

- (1) just treatment of all holders of claims against or interests in the debtor's property;
- (2) protection of claim holders in the United States against prejudice and inconvenience in the processing of claims in such foreign proceeding; [and]
- (3) prevention of preferential or fraudulent dispositions of property of the debtor.

11 U.S.C. § 1507(b). Recognition and enforcement of the SISP Order is appropriate under section 1507, as all applicable factors are satisfied.

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42. *First*, reasonable assurance of "just treatment of all holders of claims" is met when "foreign insolvency law provides a comprehensive procedure for the orderly resolution of claims and the equitable distribution of assets among all of the estate's creditors in one proceeding." *In re Oi S.A.*, 587 B.R. 253, 267 (Bankr. S.D.N.Y. 2018). As discussed above, the relief being sought under the SISP Order is like relief routinely afforded to debtors under chapter 11 of the Bankruptcy Code and routinely granted by bankruptcy courts in chapter 11 cases. Further, the bidding procedures within the Sales Procedures are consistent with the goal of maximizing the value received by the Debtors for some or all their assets and, therefore, a fair and efficient resolution for all key stakeholders.

43. Second, requiring reasonable assurance of the "protection of claim holders in the United States against prejudice and inconvenience in the processing of claims in such foreign proceeding" is satisfied where "creditors are given adequate notice of the timing and procedures for filing claims, and such procedures do not create additional procedures for a foreign creditor seeking to file a claim." *Oi S.A.*, 587 B.R. at 268. The Debtors' creditors and parties in interest have been treated fairly in the Debtors' obtaining the SISP Order. Such parties have been provided proper and sufficient notice of, and had the opportunity to raise any objections to, the substantive relief requested in the SISP Order. Accordingly, the second factor in the section 1507(b) analysis is satisfied.

44. *Third*, section 1507(b) requires that the additional assistance reasonably assure "prevention of preferential or fraudulent dispositions of property of the debtor." 11 U.S.C. § 1507(b)(3). Preferential or fraudulent transfers are not permitted under the CCAA, which provides for the recovery of such transfers. CCAA § 36.1(1) (incorporating by reference sections 38, 95, and 101 of Canada's Bankruptcy and Insolvency Act, which allows for preferential or

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undervalued transactions made by debtor to be set aside). In any event, the purpose of the Sale Procedures is to ensure that the assets being sold are being disposed of in a value maximizing transaction. Accordingly, the third factor in the section 1507(b) analysis is given the CCAA's prohibition against preferential and/or fraudulent transfers.

45. Recognition and enforcement of the SISP Order is thus appropriate under section 1507 and will provide the Debtors and parties in interest with certainty that SISP Order will be enforceable not only in Canada, but also with respect to creditors beyond the jurisdiction of the Canadian Court but within the territorial jurisdiction of the United States. Therefore, recognition and enforcement of the SISP Order will protect and prevent prejudice to creditors by ensuring uniform application of the SISP Order in Canada and the United States.

C. Section 363 is Applicable upon Recognition Pursuant to Section 1520(a)

46. Section 1520(a)(2) provides, in relevant part, that "[u]pon recognition of a foreign proceeding that is a foreign main proceeding . . . section[] 363 appl[ies] to a transfer of an interest of the debtor in property that is within the territorial jurisdiction of the United States to the same extent that the section[] would apply to property of an estate." 11 U.S.C. § 1520(a)(2). Moreover, section 1520(a)(3) provides that upon recognition of a foreign main proceeding "unless the court orders otherwise, the foreign representative may operate the debtor's business and may exercise the rights and powers of a trustee under and to the extent provided by section[] 363." 11 U.S.C. § 1520(a)(3); *see also In re Elpida Memory, Inc.*, No. 12-10947 (CSS), 2012 Bankr. LEXIS 5367, at *18 (Bankr. D. Del. Nov. 16, 2012) (holding that section 363 applies to transfers of assets located within United States outside of ordinary course of business in connection with cases commenced under chapter 15); *In re Fairfield Sentry Ltd.*, 768 F.3d 239, 244 (2d Cir. 2014) (same). Section 363(b) provides, in pertinent part, that "the trustee, after notice and a hearing, may use, sell, or

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lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). As described above, the SISP Order sets forth the procedures through which the Debtors and the Monitor will solicit interest in a sale of the Debtors' assets. Recognition and enforcement of the SISP Order, which grants relief to the Debtors that would otherwise be available to them under section 363, is therefore appropriate and within the Court's authority pursuant to section 1520(a)(3).

D. Approval of the SISP Order and the Entry into the Stalking Horse Transaction Agreement is Warranted under Section 363(b)

47. Although section 363 does not specify a standard for determining when it is appropriate for a court to authorize the use, sale or lease of property of the estate outside the ordinary course of business, courts in this Circuit and elsewhere have found that a debtor's sale or use of assets outside the ordinary course of business should be approved if the debtor can demonstrate a sound business justification for the proposed transaction. See e.g. In re Martin, 91 F.3d 389, 395 (3d Cir. 1996); In re Abbotts Dairies of Penn., Inc., 788 F.2d 143, 149-50 (3d Cir. 1986); In re Grand Prix Assocs., No. 09-16545 (DHS), 2009 Bankr. LEXIS 1779, at *12-15 (Bankr. D.N.J. June 26, 2009); In re Summit Global Logistics, Inc., No. 08-11566, 2008 Bankr. LEXIS 896, at *26-28 (Bankr. D.N.J. Mar. 26, 2008). Once the Foreign Representative, on behalf of the Debtors, articulates a valid business justification, "[t]he business judgment rule is a presumption that in making the business decision the directors of a corporation acted on an informed basis, in good faith and in the honest belief that the action was in the best interests of the company." In re S.N.A. Nut Co., 186 B.R. 98, 102 (Bankr. N.D. Ill. 1995) (internal quotations omitted); In re Johns-Manville Corp., 60 B.R. 612, 615-16 (Bankr. S.D.N.Y. 1986) ("a presumption of reasonableness attaches to a debtor's management decisions").

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48. The "sound business judgment" test requires a proponent of a sale to establish four elements in order to justify the sale or lease of property outside the ordinary course of business. These factors are (a) that a "sound business purpose" justifies the sale of assets outside the ordinary course of business, (b) that adequate and reasonable notice has been provided to interested persons, (c) that the trustee or debtor in possession has obtained a fair and reasonable price, and (d) that the purchaser has acted in good faith. *In re Exaeris Inc.*, 380 B.R. 741, 744 (Bankr. D. Del. 2008); *Titusville Country Club v. Pennbank (In re Titusville Country Club)*, 128 B.R. 396, 399 (Bankr. W.D. Pa. 1991); *In re Sovereign Estates, Ltd.*, 104 B.R. 702, 704 (Bankr. E.D. Pa. 1989).

49. The Foreign Representative submits that ample business justification exists to enter into the Stalking Horse Transaction Agreement on the proposed terms (including the Bid Protections set forth therein) and recognize the SISP Order and the Sale Procedures attached thereto. The Foreign Representative believes that the entry into the Stalking Horse Transaction Agreement satisfies the conditions set forth in *Abbotts Dairies*. First, sound business purposes justify the RVO. The Foreign Representative believes that the RVO presents the best opportunity for the Debtors to maximize the value of their assets. *Second*, the Foreign Representative believes that the RVO will establish a fair and reasonable price for the assets. *Third*, fair and reasonable notice has been provided to interested parties. Pursuant to the sale process supervised by the Monitor and the Canadian Court, the Debtors and their advisors will have engaged in negotiations to solicit higher and better offers. Moreover, known creditors and parties in interest are being served with a copy of this Motion.

E. Recognition and Enforcement of the SISP Order is Not Manifestly Contrary to United States Public Policy.

50. Nothing in chapter 15 prevents a court from refusing to take an action governed by chapter 15 that would be "manifestly contrary to the public policy of the United States." 11 U.S.C.

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§ 1506. Courts have emphasized that "public policy exception" in section 1506 is narrow, and its application should be restricted to the most fundamental policies of the United States. *Vitro S.A.B de CV*, 701 F.3d at 1069; *In re Ran*, 607 F.3d 1017, 1021 (5th Cir. 2010); *see also Collins v. Oilsands Quest Inc.*, 484 B.R. 593, 597 (S.D.N.Y. 2012). A foreign judgment should be accorded comity if the foreign jurisdiction's proceedings meet fundamental standards of fairness. *Vitro S.A.B de CV*, 701 F.3d at 1069. Notably, the Fifth Circuit has held that United States courts assessing the fairness of a foreign proceeding under the section 1506 public policy exception "need not engage in an independent determination about the propriety of individual acts of a foreign court," and may not employ the public policy exception simply because some procedural or constitutional rights are absent from the foreign proceeding. *Id.* (noting, for example, that "[f]ederal courts have enforced against U.S. citizens foreign judgments rendered by foreign courts for whom the very idea of a jury trial is foreign") (quoting *In re Ephedra Prods. Liab. Litig.*, 349 B.R. 333, 336 (S.D.N.Y. 2006)).

51. Recognition and enforcement of the SISP Order does not violate United States public policy. The Canadian Proceedings comply with fundamental standards of fairness and due process, which require that each interested party has notice of proceedings and an opportunity to be heard by a neutral court that contends with each party's arguments. The SISP Order was only granted after, and provided for procedures furthering, such compliance.

52. Recognition and enforcement of the SISP Order is not offensive to United States public policy, because the Sales Procedures, the Amended and Restated Transaction Support Agreement, and the terms of the Stalking Horse Transaction Agreement are like bidding procedures, support agreements, and stalking horse agreements respectively, frequently utilized in

chapter 11 cases. As recognizing and enforcing the SISP Order does not contravene United States public policy, the relief requested herein is appropriate and should be granted accordingly.

V. <u>CONCLUSION</u>

WHEREFORE, for the reasons set forth in this Motion, the Foreign Representative respectfully requests that this Court: (i) enter the proposed order attached to this Motion as **Exhibit A**, recognizing and enforcing the SISP Order; and (ii) grant such other and further relief as this Court determines to be fair and appropriate under the circumstances.

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Dated: January 25, 2024 Wilmington, Delaware /s/ Stanley B. Tarr Stanley B. Tarr (DE No. 5535) Lawrence R. Thomas III (DE No. 6935) **BLANK ROME LLP** 1201 N. Market Street, Suite 800 Wilmington, Delaware 19801 Telephone: (302) 425-6400 Facsimile: (302) 425-6464 <u>Stanley.Tarr@BlankRome.com</u> Lorenzo.Thomas@BlankRome.com

-and-

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Counsel to the Foreign Representative

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

	Objection Deadline: February 1, 2024 at 4:00 PM Hearing: February 8, 2024 at 2:00 PM	
Debtors in a Foreign Proceeding.	(Jointly Administered)	
BLACK PRESS LTD., et al., ¹	Case No. 24-10044 (MFW)	
In re:	Chapter 15	

NOTICE OF MOTION OF THE FOREIGN REPRESENTATIVE FOR ENTRY OF AN ORDER (I) RECOGNIZING AND ENFORCING THE SISP ORDER AND (II) **GRANTING RELATED RELIEF**

PLEASE TAKE NOTICE that on January 25, 2024, Black Press Ltd., as the duly authorized foreign representative for the above-captioned foreign debtors in the proceedings currently pending before the Supreme Court of British Columbia, initiated under the Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36, filed the foregoing Motion of the Foreign Representative for Entry of an Order (I) Recognizing and Enforcing the SISP Order and (II) Granting Related Relief (the "Motion") with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court").

PLEASE TAKE FURTHER NOTICE that a hearing with respect to the relief requested in the Motion will be held on February 8, 2024 at 2:00 p.m. (ET) (the "Hearing") before the Honorable Mary F. Walrath, United States Bankruptcy Judge, at the Bankruptcy Court, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that any objections or responses to the Motion must be (i) made in writing, (ii) filed with the Clerk of the Court, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801, and served so as to be received on or before 4:00 p.m. (ET) on February 1, 2024; and (iii) served upon (a) counsel to the Foreign Representative, Blank Rome LLP, 1201 N. Market Street, Suite 800, Wilmington, Delaware 19801 (Attn: Stanley B. Tarr, Esq., stanley.tarr@blankrome.com, and Lawrence R. Thomas III, lorenzo.thomas@blankrome.com), and Thompson Hine LLP, Two Alliance Center, 3560 Lenox Road NE, Suite 1600, Atlanta, Georgia 30326-4266 (Attn: Sean A. Gordon, Esq., sean.gordon@thompsonhine.com, and Austin B. Alexander, Esq., austin.alexander@thompsonhine.com) and Thompson Hine LLP, 300 Madison Avenue, 27th Floor, New York, New York 10017-6232 (Attn: Curtis L. Tuggle, Esq., curtis.tuggle@thompsonhine.com, Alexander J. and Andrews, Esq.,

¹ The Debtors in these chapter 15 cases, along with the last four digits of each Debtor's federal tax identification number (or BN as applicable), include: Black Press Group Ltd. (BN 8464); Sound Publishing Inc. (TIN 6047); The Beacon Journal Publishing Company (TIN 5666); Black Press Ltd. (BN 4084); Sound Publishing Holding Inc. (TIN 6047); 311773 BC Ltd. (BN 3265); Sound Publishing Properties, Inc. (TIN 6047); Oahu Publications, Inc. (TIN 3529); San Francisco Print Media Company (TIN 0940); Central Web Offset Ltd. (BN 5111); 0922015 B.C. Ltd. (BN 4906); and WWA (BPH) Publications, Inc. (TIN 7876). The location of the Debtors' corporate headquarters and service address is: 15288 54a Ave #208, Surrey, British Columbia, Canada V3S 5X7.

alexander.andrews@thompsonhine.com), and (b) the United States Trustee for the District of Delaware, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801 (Attn: Timothy J. Fox, Jr., Esq., timothy.fox@usdoj.gov.

PLEASE TAKE FURTHER NOTICE that if you timely file and serve an objection or response, you or your attorney must attend the Hearing.

PLEASE TAKE FURTHER NOTICE THAT IF NO RESPONSES OR OBJECTIONS ARE RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED BY THE FOREIGN REPRESENTATIVE WITHOUT FURTHER NOTICE OR HEARING.

Dated: January 25, 2024 Wilmington, Delaware

BLANK ROME LLP

<u>/s/ Stanley B. Tarr</u> Stanley B. Tarr (DE No. 5535) Lawrence R. Thomas III (DE No. 6935) 1201 N. Market Street, Suite 800 Wilmington, Delaware 19801 Telephone: (302) 425-6400 Facsimile: (302) 425-6464 Stanley.Tarr@BlankRome.com Lorenzo.Thomas@BlankRome.com

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Curtis. L. Tuggle (*pro hac vice*) Alexander J. Andrews (*pro hac vice*) **THOMPSON HINE LLP** 300 Madison Avenue, 27th Floor New York, New York 10017-6232 Telephone: (212) 344-5680 Facsimile: (212) 344-6101 Curtis. Tuggle@thompsonhine.com Alexander.Andrews@thompsonhine.com

Counsel to the Foreign Representative

EXHIBIT A

IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re:

Black Press Ltd., *et al.*,¹

Debtors in a Foreign Proceeding.

Chapter 15

Case No. 24-10044 (MFW)

(Jointly Administered)

Re: D.I. Nos. ____, ____

ORDER (I) RECOGNIZING AND ENFORCING THE SISP ORDER, AND (II) GRANTING RELATED RELIEF

Upon consideration of the motion ("<u>Motion</u>")² filed by Black Press Ltd. ("<u>BP Holdco</u>") in its capacity as the duly appointed foreign representative ("<u>Foreign Representative</u>") of the abovecaptioned debtors (collectively, the "<u>Debtors</u>"), pursuant to sections 105, 363, 1507, 1520, and 1521 of title 11 of the United States Code ("<u>Bankruptcy Code</u>"), for entry of an order (this "<u>Order</u>"): (a) recognizing and enforcing the SISP Order, attached hereto as <u>Exhibit 1</u>, approving, among other things, (i) the Sales Procedures, (ii) the Debtors' entry into the Stalking Horse Transaction Agreement, and (iii) the Bid Protections, and (b) granting such other relief as the Court deems just and proper, all as more fully set forth in the Motion; and it appearing that the relief requested in the Motion is necessary and beneficial to the Debtors; and adequate and sufficient notice of the filing of the Motion having been given by the Foreign Representative; and this Court having held a hearing to consider the relief requested in the Motion; and there being no objections

¹ The Debtors in these chapter 15 cases, along with the last four digits of each Debtor's federal tax identification number (or BN as applicable), include: Black Press Group Ltd. (BN 104728464); Sound Publishing Inc. (TIN 91-1396047); The Beacon Journal Publishing Company (TIN 34-1095666); Black Press Ltd. (BN 824544084); Sound Publishing Holding Inc. (TIN 91-1396047); 311773 BC Ltd. (BN 129593265); Sound Publishing Properties, Inc. (TIN 91-1396047); Oahu Publications, Inc. (TIN 99-0353529); San Francisco Print Media Company (TIN 90-0860940); Central Web Offset Ltd. (BN 100875111); 0922015 B.C. Ltd. (BN 851234906); and WWA (BPH) Publications, Inc. (TIN 45-3687876). The location of the Debtors' corporate headquarters and service address is: 15288 54a Ave #208, Surrey, British Columbia, Canada V3S 5X7.

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

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or other responses filed that have not been overruled, withdrawn, or otherwise resolved; and after due deliberation and sufficient cause appearing therefor,

THE COURT FINDS AND CONCLUDES AS FOLLOWS:

A. The Court has jurisdiction over this matter under 28 U.S.C. §§ 157 & 1334.

B. This is a core proceeding under 28 U.S.C. § 157(b)(2)(P).

C. Venue is proper in this district under 28 U.S.C. § 1410.

D. This Court may enter a final order consistent with Article III of the United States Constitution.

E. Notice of the hearing on the Motion was sufficient under the circumstances and no further or other notice of or hearing on the Motion is necessary or required.

F. No objections or other responses were filed that have not been overruled, withdrawn, or otherwise resolved.

G. On January 25, 2024, the Canadian Court entered the SISP Order, approving, among other things, (a) the Sales Procedures, (b) the Debtors' entry into the Stalking Horse Transaction Agreement, and (c) the Bid Protections.

H. On January 25, 2024, the Canadian Court entered the Amended and Restated Initial Order, approving, among other things, the Debtors' entry into the Amended and Restated Transaction Support Agreement.

I. The relief granted pursuant to this Order: (a) is necessary and appropriate to (i) effectuate the purposes of chapter 15 of the Bankruptcy Code; (ii) protect the assets of the Debtors; and (iii) protect the Debtors and their interests and the interests of creditors and other parties in interest; (b) is consistent with the laws of the United States, international comity, public policy, and the policies of the Bankruptcy Code; and (c) will not cause any hardship to any party in interest

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that is not outweighed by the benefits of the relief granted because the parties in interest in these cases are sufficiently protected by the provisions in the SISP Order.

J. Absent the relief granted pursuant to this Order, the Canadian Court and the Foreign Representative in conducting the Canadian Proceedings and effectuating the restructuring may be frustrated, which is a result that is inconsistent with the purposes of chapter 15 of the Bankruptcy Code.

K. The relief requested in the Motion and granted herein is appropriate and warranted pursuant to sections 1507 and 1521 of the Bankruptcy Code.

L. All creditors and other parties in interest, including the Debtors, are sufficiently protected in the grant of the relief ordered hereby in compliance with 11 U.S.C. § 1522(a).

NOW, THEREFORE, IT IS HEREBY ORDERED:

1. The Motion is **GRANTED** as provided in this Order.

2. Any objections or responses to the Motion or the relief requested therein that have not been withdrawn, waived, or settled by stipulation filed with the Court, are hereby overruled on the merits.

3. The SISP Order, and all of its terms, including any immaterial or administrative amendments thereto, including those necessary to give effect to the substance of such orders, either as provided in the SISP Order or as approved by the Canadian Court, are fully recognized and given full force and effect within the territorial jurisdiction of the United States.

4. The Sales Procedures, including all deadlines and requirements therein as set forth in the SISP Order, are hereby fully recognized and given full force and effect in the United States, including as bidding procedures for the sale of assets and/or equity of the Debtors located in the

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territorial jurisdiction of the United States, and shall apply with respect to parties located in the United States.

5. This Court retains jurisdiction to enforce the terms and provisions of the SISP Order in the territorial jurisdiction of the United States.

6. The portion of the SISP Order that authorized and approved the Debtors' entry into the Stalking Horse Transaction Agreement, on the terms set forth in the SISP Order, is recognized by this Court and is enforceable within the territorial jurisdiction of the United States.

7. The failure to specifically reference or include any provision of the SISP Order in this Order shall not impair, diminish, or limit the effectiveness of such provision.

8. The Debtors and any party to the Amended and Restated Transaction Support Agreement or the Stalking Horse Transaction Agreement may exercise the respective rights and remedies available to them under the Amended and Restated Transaction Support Agreement or the Stalking Horse Transaction Agreement in the territorial jurisdiction of the United States, respectively and as applicable, in accordance with the terms thereof and the SISP Order, but only to the extent approved by the SISP Order.

9. All persons and entities subject to the jurisdiction of the United States are permanently enjoined and restrained from taking any actions inconsistent with, or interfering with the enforcement and implementation of, the SISP Order or any documents incorporated by the foregoing.

10. Nothing herein ratifies, approves, and/or recognizes the sale and/or vesting of any property pursuant to the Stalking Horse Transaction Agreement, and all rights, claims, objections, and interests of any interested party, at law or in equity, with respect to the proposed sale and vesting of property pursuant to the Stalking Horse Purchase Agreement or Successful Bid (as

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defined in the Sales Procedures) are not waived and are expressly preserved and may be asserted in the Canadian Proceedings in accordance with the applicable rules and procedures applicable in the Canadian Court.

11. The Foreign Representative is authorized to take all actions it deems necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion and the SISP Order.

12. Notwithstanding any provision in the Federal Rules of Bankruptcy Procedure ("<u>Bankruptcy Rules</u>") to the contrary including, but not limited to Bankruptcy Rules 7062 and 1018: (a) this Order shall be effective immediately and enforceable upon its entry; (b) the Foreign Representative is not subject to any stay in the implementation, enforcement, or realization of the relief granted in this Order; and (c) the Foreign Representative and the Debtors are authorized and empowered, and may in their 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 retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and/or enforcement of this Order.

EXHIBIT 1



IN THE SUPREME COURT OF BRITISH COLUMBIA

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND

IN THE MATTER OF THE BUSINESS CORPORATIONS ACT, S.B.C. 2002, c. 57, AS AMENDED

AND

IN THE MATTER OF BLACK PRESS LTD., 311773 B.C. LTD., AND THOSE ENTITIES LISTED IN SCHEDULE "A"

PETITIONERS

No. S-240259

Vancouver Registry

ORDERMADEAFTER APPLICATION (SISP APPROVAL ORDER)

))

)

BEFORE THE HONOURABLE JUSTICE

January 25, 2024

THE APPLICATION of the Petitioners coming on for hearing at Vancouver, British Columbia, on the 25th day of January, 2024 (the "Order Date"); AND ON HEARING Vicki Tickle and Stephanie Fernandes, counsel for the Petitioners and the non-petitioner affiliates of the Petitioners listed in Schedule "B" hereto (the "Non-Petitioner Stay Parties" and collectively with the Petitioners, the "Black Press Entities"), and those other counsel listed on Schedule "C" hereto; AND UPON READING the material filed, including the First Affidavit of Christopher Hargreaves made January 12, 2024 (the "First Hargreaves Affidavit"), the First Report of KSV Restructuring Inc. in its capacity as monitor of the Petitioners (the "Monitor") dated January 23, 2024 (the "First Report"); AND pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985 c. C-36 as amended (the "CCAA"), the British Columbia Supreme Court Civil Rules and the inherent jurisdiction of this Honourable Court;

THIS COURT ORDERS AND DECLARES THAT:

SERVICE AND DEFINITIONS

1. The time for service of this Notice of Application and supporting materials is hereby abridged such that the Notice of Application is properly returnable today.

2. Capitalized terms used in this Order and not otherwise defined herein shall have the meanings ascribed to them in the Sale and Investment Solicitation Process in respect of the business and assets of the Black Press Entities, in the form attached hereto as Schedule "D" (the "SISP"), the Amended and Restated Initial Order of this Court dated January 25, 2024 (the "ARIO"), or the First Hargreaves Affidavit, as applicable.

SALE AND INVESTMENT SOLICITATION PROCESS

3. The SISP is hereby approved and the Petitioners and the Monitor are hereby authorized and directed to implement the SISP pursuant to the terms thereof. The Petitioners and the Monitor are hereby authorized and directed to perform their respective obligations and to do all things reasonably necessary to perform their obligations thereunder, subject to prior approval of the Court being obtained before completion of any transaction(s) under the SISP.

4. The Petitioners and the Monitor and their respective affiliates, partners, directors, officers, employees, legal advisors, representatives, agents and controlling persons shall have no liability with respect to any and all losses, claims, damages or liabilities of any nature or kind to any person in connection with or as a result of the SISP, except to the extent of losses, claims, damages or liabilities that arise or result from the gross negligence or wilful misconduct of the Petitioners or the Monitor, as applicable, in performing their obligations under the SISP, as determined by this Court in a final order that is not subject to appeal or other review.

5. In conducting the SISP, the Monitor shall have all of the benefits and protections granted to it under the CCAA, the ARIO and any other Order of this Court in the within proceeding.

STALKING HORSE PURCHASE AGREEMENT

6. The Petitioners are hereby authorized and empowered to enter into a definitive share purchase and subscription agreement with the Noteholders and CNL or one or more entities to be formed by the Noteholders and CNL (as applicable, the "Stalking Horse Purchaser"), which shall be substantially on the terms set out in the Stalking Horse Term Sheet attached as Appendix "A" to the Amended and Restated Transaction Support Agreement attached as Appendix "B" to the First Report and satisfactory to the Monitor (the "Stalking Horse Transaction Agreement"), such minor amendments as may be acceptable to each of the parties thereto, with the approval of the Monitor; provided that, nothing herein approves the sale and the vesting of any Property to the Stalking Horse Purchaser (or any of its designees) pursuant to the Stalking Horse Transaction Agreement application made to this Court if the transaction set out in the Stalking Horse Transaction for a subsequent application made to this Court if the transaction set out in the Stalking Horse Transaction Agreement is the Successful Bid pursuant to the SISP.

7. As soon as reasonably practicable following the Petitioners and the Stalking Horse Purchaser executing the Stalking Horse Transaction Agreement, and in any event by no later than seven (7) Business Days prior to the Qualified Bid Deadline under the SISP, the Monitor shall post a copy thereof on its website, and the Petitioners shall: (a) serve a copy thereof on the Service List; and (b) provide a copy thereof to each SISP Participant (as hereinafter defined), excluding from the public record any confidential information that the Petitioners and the Stalking Horse Purchaser, with the consent of the Monitor, agree should be redacted.

BID PROTECTIONS

8. The Bid Protections are hereby approved and, subject to the entry of the Stalking Horse Transaction Agreement, the Petitioners are hereby authorized and directed to pay the Bid Protections to the Stalking Horse Purchaser (or to such other person as it may direct) in the manner and circumstances described in the Stalking Horse Transaction Agreement.

9. The Stalking Horse Purchaser shall be entitled to the benefit of and is hereby granted a charge (the "**Bid Protections Charge**") on the Property, which charge shall not exceed \$1,750,000, as security for payment of the Bid Protections in the manner and circumstances described in the Stalking Horse Transaction Agreement.

10. The filing, registration or perfection of the Bid Protections Charge shall not be required, and that the Bid Protections Charge shall be valid and enforceable for all purposes, including against any right, title or interest filed, registered, recorded or perfected subsequent to the Bid Protections Charge, notwithstanding any such failure to file, register, record or perfect.

11. The Bid Protections Charge shall constitute a charge on the Property and the Bid Protections Charge shall rank in priority to all other Encumbrances in favour of any Person notwithstanding the order of perfection or attachment, other than the Charges.

12. Except for the Charges or as may be approved by this Court on notice to parties in interest, the Petitioners shall not grant any Encumbrances over any Property that rank in priority to, or *pari passu* with, the Bid Protections Charge, unless the Petitioners also obtain the prior written consent of the Monitor and the Stalking Horse Purchaser.

13. The Bid Protections Charge shall not be rendered invalid or unenforceable and the rights and remedies of the Stalking Horse Purchaser in respect of the Bid Protections Charge shall not otherwise be limited or impaired in any way by: (a) the pendency of these proceedings and the

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declarations of insolvency made herein; (b) any application(s) for bankruptcy order(s) issued pursuant to the *Bankruptcy and Insolvency Act* (Canada) (the "**BIA**"), or any bankruptcy order made pursuant to such applications; (c) the filing of any assignments for the general benefit of creditors made pursuant to the BIA; (d) the provisions of any federal or provincial statutes; or (e) any negative covenants, prohibitions or other similar provisions with respect to borrowings, incurring debt or the creation of Encumbrances, contained in any existing loan documents, lease, mortgage, security agreement, debenture, sublease, offer to lease or other agreement (collectively, an "**Agreement**") which binds the Petitioners, and notwithstanding any provision to the contrary in any Agreement:

- (a) neither the creation of the Bid Protections Charge nor the execution, delivery, perfection, registration or performance of the Stalking Horse Transaction Agreement shall create or be deemed to constitute a breach by any of the Petitioners of any Agreement to which any of the Petitioners is a party; and
- (b) the payments made by the Petitioners pursuant to this Order, the Stalking Horse Transaction Agreement and the granting of the Bid Protections Charge, do not and will not constitute preferences, fraudulent conveyances, transfers at undervalue, oppressive conduct, or other challengeable or voidable transactions under any applicable law.

14. The Bid Protections Charge created by this Order over leases of real property shall only be a charge in the applicable Petitioner's interest in such real property lease.

15. The Stalking Horse Purchaser, with respect to the Bid Protections Charge only, shall be treated as unaffected in any plan of arrangement or compromise filed by the Petitioners under the CCAA, or any proposal filed by the Petitioners under the BIA.

PIPEDA

16. Pursuant to section 18(10)(o) of the *Personal Information Protection Act* (British Columbia), and any similar legislation in any other applicable jurisdictions, the Petitioners or the Monitor and their respective advisors are hereby authorized and permitted to disclose and transfer to prospective SISP participants that are party to a non-disclosure agreement with the Petitioners (each, a "**SISP Participant**") and their respective advisors personal information of identifiable individuals, but only to the extent required to negotiate or attempt to complete a transaction pursuant to the SISP (a "**Transaction**"). Each SISP Participant to whom such personal information is disclosed shall maintain and protect the privacy of such information and limit the use of such information to the SISP Participant does not complete a Transaction, shall return all such information to the Petitioners or the Monitor, or, in the alternative, destroy all such information and provide confirmation of its destruction if requested by the Petitioners or the Monitor.

GENERAL

17. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body, wherever located, to give effect to this Order and to assist the Petitioners, the Monitor, and their respective 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 Petitioners, the Foreign Representative and the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order or to assist the Petitioners and the Monitor and their respective agents in carrying out the terms of this Order.

18. This Order and all of its provisions are effective as of 12:01 a.m. local Vancouver time on the Order Date.

19. Endorsement of this Order by counsel appearing on this application is hereby dispensed

with.

THE FOLLOWING PARTIES APPROVE THE FORM OF THIS ORDER AND CONSENT TO EACH OF THE ORDERS, IF ANY, THAT ARE INDICATED ABOVE AS BEING BY CONSENT:

Signature of Vicki Tickle Lawyer for the Petitioners

BY THE COURT

REGIS

SCHEDULE "A" Petitioners

A. Canadian Petitioners

Black Press Ltd. 311773 B.C. Ltd. Black Press Group Ltd. 0922015 B.C. Ltd. Central Web Offset Ltd.

B. US Petitioners

Sound Publishing Holding, Inc. Sound Publishing Properties, Inc. Sound Publishing, Inc. Oahu Publications, Inc. The Beacon Journal Publishing Company WWA (BPH) Publications, Inc. San Francisco Print Media Co.

SCHEDULE "B" Non-Petitioner Stay Parties

Black Press (Barbados) Ltd. Whidbey Press (Barbados) Inc. Black Press Delaware LLC Black Press Group Oregon LLC

SCHEDULE "C" LIST OF COUNSEL

Name of Counsel	Party Represented
Mary Buttery, KC	KSV RESTRUCTURING INC., the COURT - APPOINTED MONITOR
DAVID GRUBER + MICHAEL SHAKEA	CANSO INVESTMENT COUNSEL LTD.
SCOTT STEPHENS + HEATHER FRYDENLUND	VANCOUVER CITY SAVINGS CEEDIT UNION + COAST CAPITAL SAVINGS FEDERAL CREDIT UNION
EAMONN WATSON	SERVUS CREDIT UNION LTD.
RYAN LALMY LAITY	THE UNITED STATES OF AMERICA

SCHEDULE "D" SISP

See attached.

Sale and Investment Solicitation Process

- On January 15, 2024, the Supreme Court of British Columbia, Vancouver Registry (the "CCAA Court") issued an Order (the "Initial Order") granting certain relief to Black Press Ltd., 311773 B.C. Ltd., Black Press Group Ltd., 0922015 B.C. Ltd., Central Web Offset Ltd., Sound Publishing Holding, Inc., Sound Publishing Properties, Inc., Sound Publishing, Inc., Oahu Publications, Inc., The Beacon Journal Publishing Company, WWA (BPH) Publications, Inc., San Francisco Print Media Co. (collectively, the "Petitioners" and together with the Non-Petitioner Stay Parties (the "Black Press Entities") pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (the "CCAA" and the Petitioners proceedings thereunder, the "CCAA Proceedings").
- 2. Pursuant to the Initial Order, KSV Restructuring Inc. was appointed as monitor (in such capacity, the "Monitor") of the Petitioners in the CCAA Proceedings.
- Pursuant to proceedings commenced in the United States Bankruptcy Court for the District of Delaware (the "US Bankruptcy Court") under Chapter 15, Title 11, of the United States Code, the Petitioners obtained, among other things, recognition of the CCAA Proceedings.
- 4. On January 25, 2024, the CCAA Court granted:

(i) an Order amending and restating the Initial Order (the "ARIO"), and

(ii) an Order (the "SISP Approval Order") that, among other things, authorized: (a) the Petitioners to implement a sale and investment solicitation process in respect of the Black Press Entities (the "SISP") in accordance with the terms hereof; (b) the Black Press Entities to negotiate and finalize a definitive Stalking Horse Transaction Agreement (the "Stalking Horse Bid") with the Stalking Horse Purchaser; (c) approved the Bid Protections subject to entry of the Stalking Horse Transaction Agreement; and (d) granted the Bid Protections Charge.

- Capitalized terms that are not otherwise defined herein have the meanings ascribed to them in the ARIO or the SISP Approval Order, as applicable. Copies of the ARIO and the SISP Approval Order can be found at www.ksvadvisory.com/experience/case/black-press (the "Monitor's Website").
- 6. This SISP sets out the manner in which: (a) binding bids for executable transactions involving the business and/or assets of, or the equity interests in, the Black Press Entities will be solicited from interested parties; (b) any such bids received will be addressed; (c) any Successful Bid (as defined below) will be selected; and (d) CCAA Court approval of any Successful Bid will be sought.
- 7. The SISP shall be conducted by the Petitioners with the assistance and under the oversight of the Monitor and the Monitor shall be entitled to receive all information in relation to the SISP.
- 8. Parties who wish to have their bids considered must participate in the SISP.
- 9. The Black Press Entities and the Monitor, in accordance with section 10 below, shall:

- a) disseminate marketing materials and a process letter to potentially interested parties identified by the Black Press Entities and the Monitor;
- b) solicit interest from parties with a view to such interested parties entering into nondisclosure agreements (each an "NDA") (parties shall only obtain access to the virtual data room and be permitted to participate in the SISP if they execute an NDA, in form and substance satisfactory to the Black Press Entities; provided that those parties that have already executed a NDA with the Black Press Entities shall not be required to execute a further agreement unless such agreement has expired or will expire during the SISP);
- c) provide applicable parties who have entered into an NDA with the Black Press Entities access to a virtual data room containing, among other things, diligence information; and
- d) request that such parties submit a binding offer meeting at least the requirements set forth in Section 11 below, as determined by the Black Press Entities and the Monitor (each a "Qualified Bid"), by the Qualified Bid Deadline (as defined below).
- 10. The SISP shall be conducted subject to the terms hereof and the following key milestones, which milestones may be extended by the Black Press Entities, with the consent of the Monitor and the Stalking Horse Purchaser:¹
 - a) the CCAA Court issues the SISP Approval Order by no later than January 25, 2024;
 - b) the Black Press Entities and the Monitor commence the solicitation process by no later than January 25, 2024, it being understood that the Black Press Entities and/or the Monitor shall be at liberty to contact, provide marketing materials and commence discussions with interested parties prior to such date as they consider appropriate;
 - c) deadline to submit a Qualified Bid 5:00 p.m. Pacific Time on February 16, 2024 (the "Qualified Bid Deadline");

¹ To the extent any dates fall on a non-business day in British Columbia, they shall be deemed to be the first business day thereafter.

- d) deadline to determine whether a bid is a Qualified Bid and, if applicable, to notify those parties who submitted a Qualified Bid of the Auction (as defined below) – by no later than 5:00 p.m. Pacific Time on February 21, 2024;
- e) the Black Press Entities and the Monitor to hold an Auction (if applicable) and select the successful bid(s) (the "Successful Bid") – by no later than 10:00 a.m. Pacific Time on February 26, 2024 (the "Definitive Agreement Deadline");
- f) Transaction Order (as defined below) hearing:
 - (if there is no Auction) by no later than March 1, 2024 subject to CCAA Court availability; or
 - (if there is an Auction) by no later than March 6, 2024, subject to CCAA Court availability; and
- g) closing of the Successful Bid as soon thereafter as possible and, in any event, by no later than 5:00 p.m. Pacific Time on March 15, 2024 (the "Outside Date").
- 11. In order to constitute a Qualified Bid, a bid must comply with the following:
 - a) it provides for aggregate consideration, payable in cash in full on closing in an amount equal to or greater than (i) all outstanding obligations under the Senior Secured Notes (as defined in the First Hargreaves Affidavit), (ii) all outstanding obligations under the DIP Term Sheet, (iii) any obligations in priority to amounts owing under the DIP Term Sheet, including any Charges, (iv) the amount of \$500,000 to fund any professional fees incurred in connection with the wind-up of the Petitioners' CCAA proceedings and any further proceedings or wind-up costs; and (v) the amount of \$1,750,000 to satisfy the Bid Protections (the "Consideration Value"), and provides a detailed sources schedule that identifies, with specificity, the composition of the Consideration Value and any assumptions that could reduce the net consideration payable including details of any material liabilities that are being assumed or being excluded;
 - b) it contemplates closing of the proposed transaction by not later than the Outside Date;
 - c) it contains:
 - i. duly executed binding definitive transaction document(s);
 - ii. the legal name and identity (including jurisdiction of existence) and contact information of the bidder, full disclosure of its direct and indirect principals, and the name(s) of each of its equityholder(s);
 - iii. a redline to the Stalking Horse Transaction Agreement posted in the virtual data room;
 - evidence of authorization and approval from the bidder's board of directors (or equivalent governing body) and, if necessary to complete the transaction, the bidder's equityholder(s);

- v. disclosure of any past or current connections or agreements with the Black Press Entities or any of their affiliates, any known, potential, prospective bidder, or any current or former officer, manager, director, member or known current or former equity security holder of any of the Black Press Entities or any of their affiliates;
- vi. such other information reasonably requested by the Black Press Entities or the Monitor;
- vii. indicates whether any Transaction Order (as defined below) approving the bid will require recognition from the US Bankruptcy Court;
- d) it includes a letter stating that the bid is submitted in good faith, is binding and is irrevocable until closing of the Successful Bid; provided, that if such bid is not selected as the Successful Bid or as the next-highest or otherwise best Qualified Bid as compared to the Successful Bid (such bid, the "Back-Up Bid") it shall only remain irrevocable until selection of the Successful Bid;
- e) it provides that the bid will serve as a Back-Up Bid if it is not selected as the Successful Bid and if selected as the Back-Up Bid it will remain irrevocable until the earlier of: (i) closing of the Successful Bid; or (ii) closing of the Back-Up Bid;
- f) it provides written evidence of a bidder's ability to fully fund and consummate the transaction (and satisfy its obligations under the transaction documents, including binding equity/debt commitment letters and/or guarantees covering the full value of all cash consideration and the additional items (in scope and amount) covered by the guarantees provided by affiliates of the bidder in connection with the Successful Bid;
- g) it does not include any request for or entitlement to any break fee, expense reimbursement or similar type of payment;
- h) it is not conditional upon:
 - i. approval from the bidder's board of directors (or equivalent governing body) or equityholder(s);
 - ii. the outcome of any unperformed due diligence by the bidder; or
 - iii. the bidder obtaining financing;
- i) it includes acknowledgments and representations that the bidder: (i) has had an opportunity to conduct any and all required due diligence prior to making its bid, and has relied solely upon its own independent review, investigation and inspection in making its bid; (ii) is not relying upon any written or oral statements, representations, promises, warranties, conditions, or guaranties whatsoever, whether express or implied (by operation of law or otherwise), made by any person or party, including the Black Press Entities, the Monitor and their respective employees, officers, directors, agents, advisors and other representatives, regarding the proposed transactions, this SISP, or any information (or the

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completeness of any information) provided in connection therewith, except as expressly stated in the proposed transaction documents; (iii) is making its bid on an "as is, where is" basis and without surviving representations or warranties of any kind, nature, or description by the Black Press Entities, the Monitor or any of their respective employees, officers, directors, agents, advisors and other representatives, except to the extent set forth in the proposed transactions documents; (iv) is bound by this SISP and the SISP Approval Order; and (v) is subject to the exclusive jurisdiction of the CCAA Court with respect to any disputes or other controversies arising under or in connection with the SISP or its bid;

- j) it specifies any regulatory or other third-party approvals the party anticipates would be required to complete the transaction (including the anticipated timing necessary to obtain such approvals);
- k) it includes full details of the bidder's intended treatment of the Petitioners' employees, customers, contracts, collective bargaining agreements, pension and benefit obligations and vendors under the proposed bid;
- it is accompanied by a cash deposit (the "Deposit") paid by wire transfer of immediately available funds in an amount equal to at least 10% of the Consideration Value, which Deposit shall be retained by the Monitor in an interestbearing trust account in accordance with the terms hereof;
- m) it includes a statement that the bidder will bear its own costs and expenses (including legal and advisor fees) in connection with the proposed transaction, and by submitting its bid is agreeing to refrain from and waive any assertion or request for reimbursement on any basis; and
- n) it is received by the Black Press Entities, with a copy the Monitor, by the Qualified Bid Deadline at the email addresses specified on Schedule "A" hereto.
- 12. The Black Press Entities, with the consent of the Monitor, may in their sole discretion waive compliance with any one or more of the requirements specified in Section 11 above and deem a non-compliant bid to be a Qualified Bid, provided that requirements 11(a), 11(b) and 11(I) may not be waived without the consent of the Stalking Horse Bidder.
- 13. Notwithstanding the requirements specified in Section 11 above, the transaction contemplated by the Stalking Horse Transaction Agreement (the "Stalking Horse Bid"), is deemed to be a Qualified Bid, provided that, for greater certainty, no Deposit shall be required to be submitted in connection with the Stalking Horse Bid.
- 14. If one or more Qualified Bids (other than the Stalking Horse Bid) has been received by the Black Press Entities on or before the Qualified Bid Deadline, the Black Press Entities shall proceed with an auction process to determine the successful bid(s) (the "Auction"), which Auction shall be administered in accordance with <u>Schedule "B"</u> hereto. The successful bid(s) selected pursuant to the Auction shall constitute the "Successful Bid(s)". Forthwith upon determining to proceed with an Auction, the Black Press Entities shall provide written notice to each party that submitted a Qualified Bid (including the Stalking Horse Bid) of which Qualified Bid is the highest or otherwise best bid (as determined by the Black Press Entities, in consultation with the Monitor) along with a copy of such bid.

- 15. If by the Qualified Bid Deadline, no Qualified Bid (other than the Stalking Horse Bid) has been received by the Black Press Entities, then the Stalking Horse Bid shall be deemed the Successful Bid and shall be consummated in accordance with and subject to the terms of the Stalking Horse Transaction Agreement.
- 16. Following selection of a Successful Bid, if any, the Black Press Entities, with the assistance of its advisors, and in consultation with the Monitor, shall seek to finalize any remaining necessary definitive agreement(s) with respect to the Successful Bid in accordance with the milestones set out in Section 10. Once the necessary definitive agreement(s) with respect to a Successful Bid have been finalized, as determined by the Black Press Entities in consultation with the Monitor, the Petitioners shall apply to the CCAA Court for an order or orders approving such Successful Bid and/or the mechanics to authorize the Petitioners to complete the transactions contemplated thereby, as applicable, and authorizing the Petitioners to: (a) enter into any and all necessary agreements and related documentation with respect to the Successful Bid; (b) undertake such other actions as may be necessary to give effect to such Successful Bid; and (c) implement the transaction(s) contemplated in such Successful Bid (each, a "Transaction Order"). If the Successful Bid is not consummated in accordance with its terms, the Black Press Entities shall be authorized, but not required, to elect that the Back-Up Bid (if any) is the Successful Bid.
- 17. The highest Qualified Bid may not necessarily be accepted by the Black Press Entities. The Black Press Entities, with the written consent of the Monitor, reserve the right not to accept any Qualified Bid or to otherwise terminate the SISP. The Black Press Entities, with the written consent of the Monitor, reserve the right to deal with one or more Qualified Bidders to the exclusion of others, to accept a Qualified Bid for different parts of the Black Press Entities business and assets or to accept multiple Qualified Bids and enter into definitive agreements in respect of all such bids, provide that the aggregate of such Qualified Bids satisfies the requirements of Section 11(a) and (b).
- 18. If a Successful Bid is selected and a Transaction Order authorizing the consummation of the transaction contemplated thereunder is granted by the Court, any Deposit paid in connection with such Successful Bid will be non-refundable and shall, upon closing of the transaction contemplated by such Successful Bid, be applied to the cash consideration to be paid in connection with such Successful Bid or be dealt with as otherwise set out in the definitive agreement(s) entered into in connection with such Successful Bid. Any Deposit delivered with a Qualified Bid that is not selected as a Successful Bid will be returned to the applicable bidder as soon as reasonably practicable (but not later than ten (10) business days) after the date upon which the Successful Bid is approved pursuant to a Transaction Order or such earlier date as may be determined by the Black Press Entities, in consultation with the Monitor; provided, the Deposit in respect of the Back-Up Bid shall not be returned to the applicable bidder until the closing of the Successful Bid.
- 19. The Black Press Entities shall be permitted, in their discretion, to provide general updates and information in respect of the SISP to legal counsel to any creditor (each a "Creditor") on a confidential basis, upon: (a) irrevocable confirmation in writing from such counsel that the applicable Creditor will not submit any bid in the SISP; and (b) counsel to such Creditor entering into confidentiality arrangements with the Black Press Entities, in form and substance satisfactory to the Black Press Entities and the Monitor.
- 20. The Interim Lender shall only be entitled to the consultation rights specified herein in its favour and confidential updates and information from the Black Press Entities and the

Monitor in respect of the SISP, including copies of any Qualified Bids, upon the Interim Lender (in its capacity as Stalking Horse Bidder) irrevocably confirming in writing to the Petitioners and the Monitor that it will not submit any bid in the SISP except for the Stalking Horse Agreement and will not participate in the Auction.

21. Any amendments to this SISP may only be made by the Black Press Entities with the written consent of the Monitor and the Interim Lender or by further order of the court.

SCHEDULE "A": E-MAIL ADDRESSES FOR DELIVERY OF BIDS

To the counsel for the Black Press Entities:

vtickle@cassels.com; jenns@cassels.com; rjacobs@cassels.com; jbellissimo@cassels.com; jbornstein@cassels.com

and with a copy to the Monitor:

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ngoldstein@ksvadvisory.com; jknight@ksvadvisory.com; ebrenner@ksvadvisory.com

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SCHEDULE "B": AUCTION PROCEDURES

1. <u>Auction.</u> If the Black Press Entities receive at least one Qualified Bid (other than the Stalking Horse Bid), the Black Press Entities will conduct and administer the Auction in accordance with the terms of the SISP. Instructions to participate in the Auction, which will take place via video conferencing, will be provided to Qualified Parties (as defined below) not less than 24 hours prior to the Auction.

2. <u>Participation.</u> Only parties that provided a Qualified Bid by the Qualified Bid Deadline, including, for greater certainty, the Stalking Horse Bid (collectively, the "Qualified Parties" and each a "Qualified Party"), shall be eligible to participate in the Auction. No later than 5:00 p.m. Pacific Time on the day prior to the Auction, each Qualified Party must inform the Black Press Entities and the Monitor in writing whether it intends to participate in the Auction. The Black Press Entities will promptly thereafter inform in writing each Qualified Party who has expressed its intent to participate in the Auction of the identity of all other Qualified Parties that have indicated their intent to participate in the Auction. If no Qualified Party (including the Stalking Horse Purchaser) provides such expression of intent, the highest or otherwise best Qualified Bid as determined by the Black Press Entities, in consultation with the Monitor, shall be designated as the Successful Bid (as defined below).

- 3. <u>Auction Procedures.</u> The Auction shall be governed by the following procedures:
 - a. <u>Attendance.</u> Only the Black Press Entities, the Qualified Parties and the Monitor, and each of their respective advisors will be entitled to attend the Auction, and only the Qualified Parties will be entitled to make any Overbids (as defined below) at the Auction;
 - b. <u>No Collusion</u>. Each Qualified Party participating at the Auction shall be required to confirm on the record at the Auction that: (a) it has not engaged in any collusion with respect to the Auction and the bid process; and (b) its bid is a good-faith *bona fide* offer, it is irrevocable and it intends to consummate the proposed transaction if selected as the Successful Party (as defined below);
 - c. <u>Minimum Overbid and Back-Up Bid.</u> The Auction shall begin with the Qualified Bid that represents the highest or otherwise best Qualified Bid as determined by the Black Press Entities, in consultation with the Monitor (the "Initial Bid"), and any bid made at the Auction by a Qualified Party subsequent to the Black Press Entities' announcement of the Initial Bid (each, an "Overbid"), must proceed in minimum additional cash increments of \$100,000, and all such Overbids shall be irrevocable until closing of the Successful Bid; provided, that if such Overbid is not selected as the Successful Bid or as the Back-Up Bid (if any) it shall only remain irrevocable until selection of the Successful Bid;
 - d. <u>Bidding Disclosure.</u> The Auction shall be conducted such that all bids will be made and received in one group video-conference, on an open basis, and all Qualified Parties will be entitled to be present for all bidding with the understanding that the true identity of each Qualified Party will be fully disclosed to all other Qualified Parties and that all material terms of each

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subsequent Qualified Bid will be fully disclosed to all other Qualified Parties throughout the entire Auction; provided, however, that the Black Press Entities, in their discretion, may establish separate video conference rooms to permit interim discussions among the Black Press Entities, the Monitor and individual Qualified Parties with the understanding that all formal bids will be delivered in one group video conference, on an open basis;

- e. <u>Bidding Conclusion.</u> The Auction shall continue in one or more rounds and will conclude after each participating Qualified Party has had the opportunity to submit an Overbid with full knowledge and confirmation of the then-existing highest or otherwise best bid and no Qualified Party submits an Overbid; and
- f. **No Post-Auction Bids**. No bids will be considered for any purpose after the Successful Bid has been designated, and therefore the Auction has concluded.

Selection of Successful Bid

4. <u>Selection.</u> During the Auction, the Black Press Entities, in consultation with the Monitor, will: (a) review each subsequent Qualified Bid, considering the factors set out in Section 11 of the SISP and, among other things, (i) the amount of consideration being offered and, if applicable, the proposed form, composition and allocation of same, (ii) the value of any assumption of liabilities or waiver of liabilities not otherwise accounted for in (i) above, (iii) the likelihood of the Qualified Party's ability to close a transaction by not later than the Outside Date (including factors such as: the transaction structure and execution risk; conditions to, timing of, and certainty of closing; termination provisions; availability of financing and financial wherewithal to meet all commitments; and required governmental or other approvals), (iv) the likelihood of the Successful Bid, (v) the net benefit to the Black Press Entities and their stakeholders and (vi) any other factors the directors or officers of the Black Press Entities may, consistent with their fiduciary duties, reasonably deem relevant; and (b) identify the highest or otherwise best bid received at the Auction (the "Successful Bid" and the Qualified Party making such bid, the "Successful Party").

5. <u>Acknowledgement.</u> The Successful Party shall complete and execute all agreements, contracts, instruments or other documents evidencing and containing the terms and conditions upon which the Successful Bid was made within one business day of the Successful Bid being selected as such, unless extended by the Black Press Entities in their sole discretion, subject to the milestones set forth in Section 10 of the SISP.

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CERTIFICATE OF SERVICE

I, Stanley B. Tarr, hereby certify that on January 25, 2024, I served or caused to be served the foregoing *Motion of the Foreign Representative for Entry of an Order (I) Recognizing and Enforcing the SISP Order, and (II) Granting Related Relief* via U.S. first-class mail, postage fully prepaid, or electronic mail, where available, on those persons and entities listed on the attached Service List.

Dated: January 25, 2024 Wilmington, Delaware

BLANK ROME LLP

<u>/s/ Stanley B. Tarr</u> Stanley B. Tarr (DE No. 5535) Lawrence R. Thomas III (DE No. 6935) 1201 N. Market Street, Suite 800 Wilmington, Delaware 19801 Telephone: (302) 425-6400 Facsimile: (302) 425-6464 Stanley.Tarr@BlankRome.com Lorenzo.Thomas@BlankRome.com

-and-

Michael B. Schaedle (*pro hac vice*) Evan J. Zucker (*pro hac vice*) **BLANK ROME LLP** 1271 Avenue of the Americas New York, New York 10020 Telephone: (212) 885-5000 Facsimile: (212) 885-5001 Mike.Schaedle@BlankRome.com Evan.Zucker@BlankRome.com

-and-

Sean A. Gordon (*pro hac vice*) Austin B. Alexander (*pro hac vice*) **THOMPSON HINE LLP** Two Alliance Center 3560 Lenox Road NE, Suite 1600 Atlanta, Georgia 30326-4266 Telephone: (404) 541-2900 Facsimile: (404) 541-2905 Sean.Gordon@thompsonhine.com Austin.Alexander@thompsonhine.com -and-

Curtis. L. Tuggle (*pro hac vice*) Alexander J. Andrews (*pro hac vice*) **THOMPSON HINE LLP** 300 Madison Avenue, 27th Floor New York, New York 10017-6232 Telephone: (212) 344-5680 Facsimile: (212) 344-6101 Curtis. Tuggle@thompsonhine.com Alexander.Andrews@thompsonhine.com

Counsel to the Foreign Representative

Service List

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CREDITOR NAME	ATTENTION	ADDRESS 1	ADDRESS 2	CITY	STATE/PROVINCE		ZIP	EMAIL ADDRESS
0858133 BC Ltd	DBA Nicklin Waste Disposal	4409 Victoria Quay		Port Alberni	BC	Canada	V9Y 6G1	nicklinwastedisposal@shaw.ca
123RF LLC		220 N Green St		Chicago	IL	US	60607	info@123rf.com
1825711 ALBERTA LTD	CLEAN FREAKS	5233 49 Ave		Red Deer	AB	Canada	T4N 6G5	cleanfreaks@yahoo.ca
33742 Yukon Inc		16 Vimy Place		Whitehorse	YT	Canada	Y1A 6B1	
49TH PARALLEL PRINTERS		PO BOX 687		LADYSMITH	BC	Canada	VOR 2E0	
5 Star Catering Ltd.		5640 188th Street		Surrey	BC	Canada	V3S 4N5	cater@5starcatering.com
A MARKETING RESOURCE LLC		539 BIELENBERG DR STE 125 .		WOODBURY	MN BC	US	55125	
Abell Pest Contorl Inc.		Unit H - 2231 Mcgarrigle Road		Nanaimo		Canada	V9S 4M5	edi@abellgroup.com
ACCESS -		P O BOX 888306		LOS ANGELES	CA	US	90088-8306	
ACCUWEATHER INC - ACE COURIER SERVICES		385 SCIENCE PARK ROAD 122 - 3016 10 Ave. N.F.		STATE COLLEGE	PA	US Canada	16803 T2A 6A3	dot@acecourier.bc.ca
		2810 PAA STREET BLDG A .			HI		96819	dot@acecourier.bc.ca
ACE HARDWARE Ace Mat Services		7 Thornbird Way SE		HONOLULU Airdie	AB	US Canada	T4A 2C5	accounting@acemats.ca
ADCELLERANT LLC		900 BANNOCK STREET		DENVER	CO	LIC	80204	accounting@acemats.ca
AFFINITY EXPRESS INC		2175 POINT BLVD	SUITE 170	ELGIN		US	60123	billing@affinityx.com
AIRGAS USA LLC		P 0 B0X 102289	30112 170	PASADENA	CA	US	91189-2289	
AKAMAI SEARCH INDUSTRIES LLC		5572 PIA STREET		HONOLULU	н	US	96821	
ALASKA AIRLINES INC		PO BOX 749877		LOS ANGELES	CA	us	90074-9877	amy.wilson@alaskaair.com
AI BERTA NEWSPRINT SALES		POSTAL BAG 9000		WHITECOURT	AB	Canada	T7S 1P9	ancaccountsreceivable@albertanewsprint.com
ALBERTA NEWSPRINT SALES	BANK OF AMERICA LOCKBOX 15521	COLLECTION CENTER DRIVE		CHICAGO	1	US	60693	
Alex Such	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	Canada	REDACTED	REDACTED
ALIESHA BREWSTER	C/O RED DEER ADVOCATE	2950 Bremmer Ave		Red Deer	AB	Canada	T4R 1M9	sales@reddeeradvocate.com
All West Freight Ltd		1210 C BORLAND ROAD		WILLIAMS LAKE	BC	Canada	V2G 4V1	allwestfreight@gmail.com
Allegra Marketing		2217 Wilgress Road		Nanaimo	BC	US	V9S 4N3	
ALLIANCE FOR AUDITED MEDIA		PO BOX 74008818		CHICAGO	IL	US	60674-8818	
ALOHA AIR CARGO		P O BOX 846892		LOS ANGELES	CA	US	90084-6892	
Alpha Integrated Systems Ltd.		115-9547 152 Street		Surrey	BC	Canada	V3R 5Y5	alphaservice@alphaintegrated.ca
Alphasert Inc.		PO Box 2		Port Perry	ON	Canada	L9L 1A2	lisa@alphasert.com
ALSCO UNIFORM & LINEN		91 Comox Rd.		Nanaimo	BC	Canada	V9R 3H7	ar.nlnan@alsco.com
ALTRES STAFFING INC		P O BOX 1410 .		HONOLULU	HI	US	96807	
AMBERCOR SHIPPING INC		701 EVANS AVENUE SUITE 301		TORONTO	ON	Canada	M9C 1A3	accounting@ambercor.com
AMERICAN LINEN		2771 WAIWAI LOOP .		HONOLULU	н	US	96819-1941	
AMERIGAS - 7801		P O BOX 7155		PASADENA	CA	US	91109-7155	
AMEX CAD		2225 Sheppard Ave E		North York	ON	Canada	M2J 5C2	
AMEX USA		200 Vesey Street		New York	NY	US	102855	
AMPLE IT SOLUTIONS LLC ANCHORAGE PRINTING INC	JEREMY LUDEMAN	PO BOX 33343		JUNEAU	AK	US	99803	jeremy@ampitservices.com
ANCHORAGE PRINTING INC ANDREWS McMEEL SYNDICATION		3110 SPENARD ROAD PO BOX 843345		ANCHORAGE KANSAS CITY	AK MO	US	99503 64184-3345	andrew@anchorageprinting.com acasady@amuniversal.com; uuaccountsreceivable@amuniversal.com
ANDREWS MCMEEL SYNDICATION ANTHOLOGY	RE: HAWAII POPS	1003 BISHOP ST 9th FLOOR		HONOLULU		US	96813	acasady@amuniversal.com; uuaccountsreceivable@amuniversal.com
APC HAWAII INC	RE: HAWAII POPS	2933 KOAPAKA STREET			н	US	96813	
Applied Compression Systems		400 Industrial Road A		HONOLULU Cranbrook	BC	Canada	V1C 4Z3	accounting@appliedcompression.com
ARCHIE JOHNSTONE PLUMBING & HEATING LTD		113 GAVA PLACE		NANAIMO	BC	Canada	V1C 423	ar@ajph.com
ARMSTRONG SPALLUMCHEEN	CHAMBER OF COMMERCE	BOX118		ARMSTRONG	BC	Canada	VOE 1B0	areaphicon
ASHLEY BLACK	C/O CASTLEGAR NEWS	2240 6 Ave		CASTLEGAR	BC	Canada	V1N 2Y2	circulation@castlegarnews.com
AT SOURCE RECYCLING SYSTEMS CORP.	GO GIGIEGARITERIO	#101 - 1318 KETCH COURT		COQUITLAM	BC	Canada	V3K 6W1	info@atsource.ca; ATSASSIST@atsource.ca
ATLAS INSURANCE AGENCY INC		P O BOX 31000		HONOLULU	н	US	96849-5634	mog acourced, more shore acource ca
ATWELL JOHN *	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	US	REDACTED	REDACTED
BANDSTRA TRANSPORTATION SYSTEMS		BOX 95		SMITHERS	BC	Canada	V0J 2N0	receivables@bandstra.com
BANK OF HAWAII		P O BOX 3414		HONOLULU	н	US	96801	
BASTION CLEANING & JANITORIAL		6-1938 NORTHFIELD ROAD		NANAIMO	BC	Canada	V9S 3B5	info@bastionjanitorial.com
BC HYDRO		PO BOX 9501		VANCOUVER	BC	Canada	V6B 4N1	eft.pymts@bchydro.com
Beanfield Technologies Inc		67 Mowat Avenue Suite 506		Toronto	ON	Canada	M6K 3E3	snisperos@ubn.ca
Beauchemin Painting		329 Caspian Dr		Victoria	BC	Canada	V9C 0P5	patrick@beaucheminpainting.ca
Beaver Creek/Albertsons Home Center		1187 Franklins Gull		Parksville	BC	Canada	V9P 1R2	kgraf@albertsonshomecenter.com
BECKER COMMUNICATIONS	ATTN ACCOUNTS PAYABLE	119 MERCHANT ST #300		HONOLULU	н	US	96813	
Bell Mobility INc.		P.O. Box 5102		Burlington	ON	Canada	L7R 4R7	
BENJAMIN YONG	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	Canada	REDACTED	REDACTED
	Counsel for Canso Investment Counsel Ltd. Attn:	3400 One First Canadian Place		Toronto	ON	Canada	M5X 1A4	gruberd@bennettjones.com; rasilem@bennettjones.com; shakram@bennettjones.com;
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Best Color Press Ltd.		1728 E. Kent Ave. South		Vancouver	BC	Canada	V5P 2S7	eliza@bestcolorpress.com
Betts Electric Security Ltd.		280 Industrial Avenue E.		Penticton	BC	Canada	V2A 3H8	security@bettselectric.com
Big Green Storage		3580 Shenton Road		Nanaimo	BC	Canada	V9T 5A3	biggreenstorage@hotmail.com
BINDERY OVERLOAD	Canadian Counsel to Canadian Imperial Bank of Commerce	bindery@telusplanet.net 199 Bay Street, Suite 4000	11443 - 163 Sti NW	EDMONTON Toronto	AB	Canada Canada	T5M 3Y3 M5L 1A9	bindery@telusplanet.net; reetu@binderyoverload.ca ayro.shalviri@blakes.com; peter.rubin@blankes.com
Blake, Cassels & Graydon LLP	Attn: Ayro Shalviri and Peter Rubin							
Blink Bindery Ltd.		10661 Jackson Rd.		Maple Ridge	BC	Canada	V2W 1G6	scott.julia.scott@gmail.com
BLOOMINGDALE S		3333 S BRISTOL ST		COSTA MESA	с	US	92648	
BLUEWAVE ENERGY	A Div of Parkland Corporation	P.O. Box 2030 Stn M		Calgary	AB	Canada	T2P 1K6	AccountsReceivable@Parkland.ca; remittance@parkland.ca
BOB S MOTOR ELECTRIC LTD		511A DAVID STREET		VICTORIA	BC	Canada	V8T 2C7	
BRENLYN TRANSPORT LTD		235 3545 - 32 AVE NE	UNIT/BOX #697	CALGARY	AB	Canada	T1Y 6M6	BSTREAK@HOTMAIL.COM
Bruce Stephen	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	Canada	REDACTED	REDACTED
Bulkley Cleaners Ltd		Box 724		Smithers	BC	Canada	VOJ 2NO	bulkley1@telus.net
BULKLEY-STIKINE JANITOR S WAREHOUSE		3756 RIVER DR.		TERRACE	BC	Canada	V8G 3N9	terracejanitorswarehouse@gmail.com
BULLET TRANSPORTATION CO. INC		3755 64th Ave S.E.	100.111	CALGARY	AB	Canada	T2C 2V5	admin@bullettci.com
Buy-Low Foods		4520 Hope Downtown	489 Wallace Street	Hope	BC	Canada	VOX 1L0	
C&C Insurance Consultants Ltd.	0.50 1.0750	6 - 22425 Jefferies Rd. RR #5	050 1 0750	Komoka	ON	Canada	NOL 1R0	susan.naismith@ccinsurance.ca
CAMPBELL EWARD	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	US	REDACTED	REDACTED
Canada Post Corporation		2701 Riverside Drive	Suite E0680A	Ottawa	ON	Canada	K1A 1L7	cashap1@canadapost.ca
Canada Revenue Agency		9755 King George Boulevard	0	Surrey	BC	Canada	V3T 5E1	agc_pgc_vancouver@justice.gc.ca
Canadian Freightways/TST-CF		P.O.Box 1108	Station T	Calgary	AB	Canada	T2H 2J1	remit@canadianfreightways.com;eft@tst-cfexpress.com
Canadian Linen & Uniform Service		Box 51082 RPO Tyndall	+	Winnipeg	MB	Canada	R2X 3C6	acctrec53@canadianlinen.com
Canadian North Fly the Arctic		20 Cope Drive		Kanata	ON	Canada	K2M 2V8	receivables@canadiannorth.com
CANADIAN TIRE #329		J.A.& PATRICE PILON INC.	2510 50th AVENUE	RED DEER	AB	Canada	T4R 1M3	

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Canco Propane		166 Enterprise Way		Oliver	BC	Canada	V0H 1T0	invoice@cancopropane.ca
Carbon60 Operating Co./ GT.net		181 Bay Street Suite 810		Toronto	ON	Canada	M5J 2T3	AR@CARBON60.COM
Carole Fawcett	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	Canada	REDACTED	REDACTED
Carpenter Newsmedia, LLC	Attn. Kim Ingram	600 Lurleen B Wallace Blvd S	Suite 160	Tuscaloosa	AL	US	3540	1 kingram@hayesingram.com
CARVILL SOTHEBY S INTERNATIONAL REALTY		P O BOX 1427		KAILUA	н	US	96734	
Cassels Brock & Blackwell LLP,	Canadian Counsel for Debtors Attn: Vicki Tickle, Jared Enns, Ryan Jacobs, Joseph Bellissimo and Jeremy Bornstein	HSBC Building, 855 West Georgia Stret	Suite 2200	Vancouver	BC	Canada	V6C 3E8	vtickle@cassels.com; jenns@cassels.com; rjacobs@cassels.com; jbellissimo@cassels.com; jbornstein@cassels.com
CASTLEGAR & DISTRICT	CHAMBER OF COMMERCE	1995-6TH AVENUE		CASTLEGAR	BC	Canada	V1N 4B7	
CATALYST PAPER (USA) INC		PO BOX 856173		MINNEAPOLIS	MN	US		payment.details@catalystpaper.com
CBRE Limited Trust		1111 West Gerogia Street	Suite 600	Vancouver	BC	Canada	V6E 4M3	
CDW Canada Inc.		PO Box 57720	Postal Station A	Toronto BEDFORD PARK	ON	Canada US	M5W 5M5	remittance@cdw.ca
CENTRAL INK CORPORATION CENTRAL ALBERTA CO-OP LTD		PO BOX 2165 6201 - 46 AVE		RED DEER	AB	Canada	50499-2165 T4N 6Z1	sheila.lewis@cicink.com ar@centralab.coop
CENTRAL ALBERTA CO-OF ETD	ATTN: RAYMOND MCCARTHY	#114 - 1748B CLEARVIEW DRIVE		RED DEER	AB	Canada	T4E 0A1	admin@cafinc.ca
CENTRAL CARIBOO DISPOSAL SERVICES	A THE RUINIOND INCOMENT	605 MARWICK DRIVE		WILLIAMS LAKE	BC	Canada	V2G 5E8	micki@ccdsl.ca
CENTRAL INK CORP		P O BOX 2165		BEDFORD PARK	IL	US	60499-2165	
CENTRAL INK CORPORATION		1100 N HARVESTER ROAD		West Chicago	IL	US	60185	sheila.lewis@cicink.com
CERTIFIED FOLDER DISPLAY		45-13320 78th AVENUE		SURREY	BC	Canada	V3W 0H6	janinep@certifiedfolder.com
Chilliwack Water Store		101 - 45478 Yale Rd.		Chilliwack	BC	Canada	V2R 3Z8	chilliwackwaterstore@shaw.ca
Chloe Sjuberg CHONG SHIRLEY	REDACTED REDACTED	REDACTED REDACTED	REDACTED	REDACTED	REDACTED	Canada	REDACTED	REDACTED REDACTED
CINTAS THE UNIFORM PEOPLE	REDACTED	6800 Cintas Blvd	PO Box 625737	Cincinatti	OH	US	45262	CADEFTRemits@cintas.com; 886office@cintas.com; 6632EFTREMITS@Cintas.com
CITY & COUNTY OF HONOLULU	DIV OF MOTOR VEHICLE	P O BOX 30310	PO Box 625737	HONOLULU	HI	US	96820-0310	CADEFTREMIts@cintas.com; 8860mce@cintas.com; 6632EFTREMITS@cintas.com
CITY & COUNTY OF HONOLULU	HONOLULU POLICE DEPT - Records and ID Dept.	801 South Beretania Street		HONOLULU	н	US	96813	
CITY OF CASTLEGAR		460 COLUMBIA AVENUE		CASTLEGAR	BC	Canada	V1N 1G7	
CITY OF CRANBROOK		40-10 AVENUE SOUTH		CRANBROOK	BC	Canada	V1C 2M8	
CITY OF DUNCAN		200 CRAIG ST	BOX 820	DUNCAN	BC	Canada	V9L 3Y2	
CITY OF FERNIE		PO BOX 190	_	FERNIE	BC	Canada	V0B 1M0	
CITY OF KELOWNA	UTILITIES SERVICES	PO BOX 20220		KELOWNA	BC	Canada	V1Y 9H2	utilitybilling@kelowna.ca
City of Maple Ridge CITY OF PENTICTON		11995 Haney Place 171 MAIN STREET		Maple Ridge PENTICTON	BC BC	Canada Canada	V2X 6A9 V2A 5A9	
CITY OF PENTICION CITY OF PORT ALBERNI		171 MAIN STREET 4850 ARGYLE ST	-	PORT ALBERNI	BC	Canada	V2A 5A9 V9Y 1V8	payments@portalberni.ca
CITY OF REVELSTOKE		PO BOX 170		REVELSTOKE	BC	Canada	V0E 2S0	payments@portablerni.ca
CITY OF SALMON ARM		500 - 2ND STREET NE	BOX 40	SALMON ARM	BC	Canada	V1E 4N2	
CITY OF VICTORIA		#1 CENTENNIAL SQUARE		VICTORIA	BC	Canada	V8W 1P6	
City of Wetaskiwin		PO BOX 6210		WETASKIWIN	AB	Canada	T9A 2E9	
City of Yellowknife		P.O. Box 580		Yellowknife	NT	Canada	X1A 2N4	
CLEANWAY SUPPLY INC.		275 S MacKenzie Ave		Williams Lake	BC	Canada	V2G 1C4	ar@cleanway.ca
Coast Capital		310 - 1515 Douglas St		Victoria	BC	Canada	V8W 2G4	
Cogent Canada Inc.		P.O. Box 46067	Postal Station A	Toronto	ON	Canada	M5W 4K9	billingca@cogentco.com
COLE INTERNATIONAL INC		1111 49th AVE NE #280 - 1775 Baseline Road		CALGARY Grand Island	AB	Canada US	T2E 8V2 14072	Scott.Birmingham@coleintl.com; remittance1@coleintl.com ar.remittancesusa@coleintl.com
COLOR TECHNOLOGY INC		3000 COLUMBIA HOUSE BLVD STE 110		VANCOUVER	WA	US	98661	ar.remittancesusa@coleInti.com
COLOUR & STYLE PRINTING INC		2815 12 Street SE		Calgary	AB	Canada	T2E 7J2	
COLUMBIA VALLEY PIONEER				cuigury				
		PO BOX 868	Attn: Dean Midvette	INVERMERE	BC	Canada	V0A 1K0	admin@columbiavallevpioneer.com
COMMAND MEDIA LLC		PO BOX 868 113 CHERRY STREET # 93646	Attn: Dean Midyette	INVERMERE SEATTLE	BC WA	Canada US	V0A 1K0 98104	admin@columbiavalleypioneer.com
			Attn: Dean Midyette					admin@columbiavalleypioneer.com
COMMAND MEDIA LLC COMMERCIAL COLORS INC COMOX PACIFIC EXPRESS LTD.	Squamish Freightways Ltd.	113 CHERRY STREET # 93646 2632 KILIHAU ST UNIT B . PO Box 2129		SEATTLE HONOLULU Winnipeg	WA	US	98104 96819 R3C 3R4	admin@columbiavalleypioneer.com ar@comoxpacific.com
COMMAND MEDIA LLC COMMERCIAL COLORS INC COMOX PACIFIC EXPRESS LTD. COMPASS MARKETING	Squamish Freightways Ltd.	113 CHERRY STREET # 93646 2632 KILIHAU ST UNIT B . PO Box 2129 3447 MT DIABLO BLVD	Attn: Dean Midyette ATTN ACCOUNTS PAYABLE	SEATTLE HONOLULU Winnipeg LAFAYETTE	WA HI MB CA	US US Canada US	98104 96819 R3C 3R4 94549	
COMMAND MEDIA LLC COMMERCIAL COLORS INC COMOX PACIFIC EXPRESS LTD. COMPASS MARKETING CONEN S FREIGHT TRANSPORT INC		113 CHERRY STREET # 93646 2632 KILIHAU ST UNIT B . PO Box 2129 3447 MT DIABLO BLVD 60 KUHIO STREET BLDG 3		SEATTLE HONOLULU Winnipeg LAFAYETTE HILO	WA HI MB	US US Canada US US	98104 96819 R3C 3R4 94549 96720	
COMMAND MEDIA LLC COMMERCIAL COLORS INC COMOX PACIFIC EXPRESS ITD. COMPASS MARKETING CONEN S FREIGHT TRANSPORT INC CONENY MEDIA LTD	ATTN ACCOUNTS PAYABLE	113 CHERRY STREET # 93646 2632 KILIHAU ST UNIT B . PO Box 2129 3447 MT DIABLO BLVD 60 KUHIO STREET BLDG 3 6713 KINGERY WAY		SEATTLE HONOLULU Winnipeg LAFAYETTE HILO WILLOWBROOK	WA HI MB CA HI IL	US US Canada US US US	98104 96819 R3C 3R4 94549 96720 60527	ar@comoxpacific.com
COMMAND MEDIA LLC COMMERCIA.COLORS INC COMOR PACIFIC EXPRESS LTD. COMPASS MARKETING COCKPASS MARKETING COCKPASS TREIGHT TRANSPORT INC CONROY MEDIA LTD COROY MEDIA LTD COPORTE EXPRESS CANADA Inc.		113 CHERRY STREET # 93646 2632 KUIHAU ST UNIT B . PO Box 2129 3447 MT DIABLO BLVD 60 KUHIO STREET BLOG 3 6713 KINGERY WAY PO Box 8600 Station Terminal		SEATTLE HONOLULU Winnipeg LAFAYETTE HILO WILLOWBROOK Vancouver	WA HI CA HI IL BC	US US Canada US US US US Canada	98104 96819 R3C 3R4 94549 96720 60527 V6B 6P7	ar@comoxpacific.com bc.credit@cexp.ca; SACanadaRemit@staples.com
COMMAND MEDIA LLC COMMERCIAL COLORS INC COMOX PACIFIC EXPRESS LTD. COMOX PACIFIC EXPRESS LTD. COMNESS MARKETING CONNESS MARKETING CONNESS MARKETING CONNESS MARKETING CONNESS MARKETING CONNESS MARKETING CONTENT DUBLISSION DE STANDARDON CONTENT DUBLISSION DE STANDAR	ATTN ACCOUNTS PAYABLE	113 CHERRY STREET # 93646 2632 KILIHAU ST UNIT B . PO Box 2129 3447 MT DIABLO BLVD 60 KUHIO STREET BLDG 3 6713 KINGERY WAY PO Box 8600 Station Terminal PO. Box 1510		SEATTLE HONOLULU Winnipeg LAFAYETTE HILO WILLOWBROOK Vancouver Maple Creek	WA HI MB CA HI IL BC SK	US US Canada US US US Canada Canada	98104 96819 R3C 3R4 94549 96720 60527 V6B 6P7 SON 1N0	ar@comoxpacific.com bc.credit@cexp.ca; SACanadaRemit@staples.com accounting@skandacor.com
COMMAND MEDIA LLC . COMMERCIAL COLORS INC COMOX PACIFIC EXPRESS ITD. COMPASS MARKETING CONEN S FREIGHT TRANSPORT INC CONROY MEDIA LTD Corporate Express Canada Inc. Cortech Quality DBA Skandacor Coverall of British Columbia	ATTN ACCOUNTS PAYABLE	113 CHERRY STREET # 93646 2632 KILIHAU ST UNIT B . PO Box 2129 3447 MT DIABLO BLVD 60 KUHIO STREET BLDG 3 6713 KINGERY WAY PO Box 8600 Station Terminal P.O. Box 1510 # 205 - 6400 Roberts St		SEATTLE HONOLULU Winnipeg LAFAYETTE HILO WILLOWBROOK Vancouver Maple Creek Burnaby	WA HI MB CA HI IL BC SK BC	US US Canada US US US Canada Canada Canada	98104 96819 R3C 3R4 94549 96720 60527 V6B 6P7 SON 1N0 V5G 4C9	ar@comoxpacific.com bc.credit@cexp.ca; SACanadaRemit@staples.com accounting@skandacor.com alicia@coverallbc.com
COMMAND MEDIA LLC . COMMERCIAL COLORS INC COMOX PACIFIC EXPRESS ITD. COMPASS MARKETING CONEN S FREIGHT TRANSPORT INC CONROY MEDIA LTD CORPORT EXPRESS Canada Inc. Cortech Quality DBA Skandacor	ATTN ACCOUNTS PAYABLE	113 CHERRY STREET # 93646 2632 KILIHAU ST UNIT B . PO Box 2129 3447 MT DIABLO BLVD 60 KUHIO STREET BLDG 3 6713 KINGERY WAY PO Box 8600 Station Terminal PO. Box 1510		SEATTLE HONOLULU Winnipeg LAFAYETTE HILO WILLOWBROOK Vancouver Maple Creek	WA HI CA HI IL BC SK BC BC BC	US Canada US US US Canada Canada Canada Canada Canada	98104 96819 R3C 3R4 94549 96720 60527 V6B 6P7 SON 1N0	ar@comoxpacific.com bc.credit@cexp.ca; SACanadaRemit@staples.com accounting@skandacor.com
COMMAND MEDIA LLC COMMERCIAL COLOBS INC COMOX PACIFIC EXPRESS LTD. COMOXS MARKETING CONEN S FREIGHT TRANSPORT INC CONEN OY MEDIA LTD COPROTE EXPRESS Canada Inc. Cortech Quality DBA Skandacor Coveral of British Columbia COWAN OFFICE SUPPLIES	ATTN ACCOUNTS PAYABLE	113 CHERRY STREET # 93646 2632 KILHAU ST UNIT B . PO Box 2129 3447 MT DIABLO BLVD 60 KUHIO STRETE BLDG 3 6713 KINGERY WAY PO Box 8600 Station Terminal P.O. Box 1510 #205 - 6400 Roberts St 517 Victoria Street	ATTN ACCOUNTS PAYABLE	SEATTLE HONOLULU Winnipeg LAFAYETTE HILO WILLOWBROOK Vancouver Maple Creek Burnaby Nelson	WA HI MB CA HI IL BC SK BC	US US Canada US US US Canada Canada Canada	98104 96819 R3C 3R4 94549 96720 60527 V68 6P7 S0N 1N0 V56 4C9 V1L 4K7	ar@comoxpacific.com bc.credit@cexp.ca; SACanadaRemit@staples.com accounting@skandacor.com alicia@coveralibc.com accounting@coveralibc.com
COMMAND MEDA LLC . COMMERCIAL COLORS INC COMOX PACIFIC EXPRESS ITD. COMOX PACIFIC EXPRESS ITD. COMEN SERIENT TRANSPORT INC CONROY MEDIA LTD Corporate Express Canada Inc. Cortech Quality DBA Skandacor Coveral of British Columbia Covano FICTE SupPLIES Cranbrook Chamber of Commerce CRANBROCK WATER CONDITIONING Creative Basics	ATTN ACCOUNTS PAYABLE	113 CHERRY STREET # 93646 2632 KILHAU ST UNIT B PO Box 2129 3447 MT DIABLO BLVD 60 KUHIO STREET BLDG 3 6713 KINGERY WAY PO Box 8600 Station Terminal P.O. Box 1510 #205 - 6400 Roberts St 517 Victoria Street 2279 Cranbrook St. N. #2-100 VAN HORNE ST. N. P.O. Box 2096	ATTN ACCOUNTS PAYABLE	SEATTLE HONOLULU Winnipeg LAFAYETTE HILO WILLOWBROOK Vancouver Maple Creek Burnaby Nelson Cranbrook CRANBROOK Yellowknife	WA HI CA HI IL BC SK BC BC BC BC BC	US Canada US US US Canada Canada Canada Canada Canada Canada	98104 96819 R3C 3R4 94549 96720 60527 V6B 6P7 SON 1N0 V5G 4C9 V1L 4K7 V1C 4H6 V1C 3P3 X2A 2P6	ar@comoxpacific.com bc.credit@cexp.ca; SACanadaRemit@staples.com accounting@skandacor.com alicia@coveralbc.com accounting@coveralbc.com accounting@coveralbc.com
COMMAND MEDIA LLC COMMERCIA.COLORS INC COMPAS PACIFIC EXPRESS LTD. COMPASS MARKETING COMPASS MARKETING CONEN S FREICHT TRANSPORT INC CONENT VMEDIA LTD CORPORTE EXPERSE Sanada Inc. Cortech Quality DBA Skandaor Cortech Quality DBA Skandaor Cortect Guerres Control Control Contect Control Control Control Control Contect Control Control Control Control Control Contect Control Control Control Control Control Control Control Control Control Control Control Control Control Control Control Contro	ATTN ACCOUNTS PAYABLE c/o VB601C	113 CHERRY STREET # 93646 2632 KILHANG ST UNIT B. PO Box 2129 3447 MT DIABLO BLVD 60 KUHIO STREET BLDG 3 6713 KINGERY WAY PO Box 8600 Station Terminal P.O. Box 1510 #205 - 6400 Roberts St 517 Victoria Street 2279 Cranbrook SL N. #2-100 VAH HORNE ST. N. P.O. Box 2096 73 3RD STREET	ATTN ACCOUNTS PAYABLE	SEATTLE HONOLULU Winnipeg LAFAYETTE HILO WILLOWBROOK Vancouver Maple Creek Burnaby Nelson Cranbrook CRANBROOK CRANBROOK Yellowknife HERMOSA BEACH	WA HI CA CA HI BC SK BC BC BC BC BC C NT CA	US Canada US US US Canada Canada Canada Canada Canada Canada Canada US	98104 96819 R3C 3R4 94549 96720 60527 V6B 6P7 SON 1N0 V5G 4C9 V1L 4K7 V1C 4H6 V1C 3P3 X2A 2P6 90254	ar@comoxpacific.com bc.credit@cexp.ca; SACanadaRemit@staples.com accounting@skandsocr.com alicla@coveralbc.com accounting@covans.org info@crahtrookchamber.com info@crahtro.ca info@crahtro.ca
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Izabel Kazenbroot-Guppy								
	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	US	REDACTED	
J & R HALL TRANSPORT INC		552 PIPER ST		AYR	ON	Canada	NOB 1E0	ar@jrhall.ca
J BIRKET INC		211 MCCOWN DRIVE		LEBANON	TN	Canada		mark@jbirket.net
J.F. PRINT SERVICES		4510 LAMBOURNE DR	RR #3	COWICHAN BAY	BC HI	US	VOR 1N2 96818	jfprint@shaw.ca
JACK IN THE BOX #1152280 Jan-Pro Vancouver		4510 SALT LAKE BLVD D14 4259 Canada Way	Suite 215	HONOLULU	BC	Canada	96818 V5G 1H1	
Jan-Pro Vancouver JENRON GROUP INC.		4259 Canada Way 224 Iniitiative Ave SE	Suite 215	Burnaby	AB	Canada		vancouver@jan-pro.com stevek@jenron.ca; accounting@jenron.ca
JJC HAWAII LLC		4510 SALT LAKET BLVD D14		Calgary HONOLULU	Н	Callaua	96818	stever@jenion.ca, accounting@jenion.ca
JOBCASE INC	-	201 BROADWAY STE 7		CAMBRIDGE	MA	US	02139	
Josephine M. Duffy	BEDACTED	REDACTED	REDACTED	REDACTED	REDACTED	US	REDACTED	REDACTED
Joshua Lockhart	c/o Cranbrook Daily Townsman	42 12th Ave S	REDACTED	CRANBROOK	BC	Canada	V1C 2R7	sales@cranbrooktownsman.com
K&G Services(836996 Yukon Inc)	c/o cranbrook bany rownsman	45B Willow Cres		Whitehorse	YT	Callada	Y1A 4N8	kandgservices@outlook.com
KAMAKA AIR INC		144 PALEKONA STREET		HONOLULU	н	Canada	96819	kanagser neese outbokkenn
KAMEHAMEHA SCHOOLS		MSC 61333 WINDWARD MALL	P O BOX 1300	HONOLULU	HI	US	96807-1300	
KANAI MARIE	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	US	REDACTED	REDACTED
KAPOLEI PRESS LLC	-	201 MERCHANT STREET STE 2050		HONOLULU	н	US	96813	
KAREN MACKENZIE	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	US	REDACTED	REDACTED
KAREN POWELL	C/O QUESNEL CARIBOO OBSERVER	188 Carson Ave		QUESNEL	BC	Canada	V2J 2A8	sales@quesnelobserver.com
Kathy Michaels	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED		REDACTED	REDACTED
KAUAI FIRST		P O BOX 510042		KEALIA	н	Canada	96751	
KAYE-SMITH INC		PO BOX 956		RENTON	WA	US	98057-0956	teamaker@kayesmith.com
KC S EXCAVATING		5419 SCUFFI ROAD		100 MILE HOUSE	BC	US	VOK 2E1	gsthibeault@shaw.ca
KELOWNA CHAMBER OF COMMERCE		544 HARVEY AVENUE		KELOWNA	BC	Canada	V1Y 6C9	
KENNON ANDREW F	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	Canada	REDACTED	REDACTED
Kerrie Reay	C/O: Sook News Mirror	6631 Sooke Road #4		Sooke	BC	Canada	V9Z 0A3	sales@sookenewsmirror.com
KHON		P O BOX 844304		DALLAS	тх		75284	
KINSMEN CLUB OF PONOKA		PO BOX 4022		PONOKA	AB	US	T4J 1R5	
KNE LLC	DBA H2O LOGISTICS	23601 S WILMINGTON AVE		CARSON	CA	Canada	90745	
Konica Minolta Bus. Sol.(Canada)Ltd		PO Box 4563 Toronto Station A	_	Toronto	ON	US		eftcentral@bt.konicaminolta.ca
KOOTENAY VALLEY WATER		2253 COLUMBIA AVENUE	_	CASTLEGAR	BC	Canada	V1N 2X2	water@kvwc.ca
KRUGLIAK WILKINS GRIFFITHS & DOUGHERTY CO LPA		PO BOX 36963		CANTON	он	Canada	44735-6963	wsmith@kwgd.com; account@kwgd.com
		1165 001 0U 1					700.077	
KOV Destructuring inc.	Proposed Monitor	1165, 324-8th Avenue SW		Calgary	Alb.	US	T2P 2Z2	ngoldstein@ksvadvisory.com; jknight@ksvadvisory.com
KSV Restructuring Inc.	Attn: Noah Goldstein and Jason Knight	20 20V 0000			AB		T.U. 005	
Lacombe and District Chamber of Commerce		PO BOX 9020		Lacombe		Canada	T4L 0G5	
LADYSMITH HOME HARDWARE		BOX 550 P.O. Box 3554 Station A		LADYSMITH Toronto	BC ON	Canada Canada	V9G 1A4 M5W 3G4	acct.ls.hhbc@gmail.com
Larry Pruner	BEDACTED	P.O. BOX 3554 Station A REDACTED	REDACTED	REDACTED	REDACTED	Canada		REDACTED
Larry Pruner Laura Gellatly	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	Canada	REDACTED	
LAW OFFICE OF GEORGE N NAM	REDACTED	98-211 PALI MOMI ST # 811	REDACTED	AIFA	HI		96701	REDACTED
LICHTENSTEIN CHARLENE	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	US		REDACTED
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Lillooet Publishing Ltd.	DBA The Bridge River	P.O. Box 709		Lillooet	BC	US	VOK 1VO	Inaging in whice our is a course in the data of the issue our issue our issue our issue our issue our issue our
LIQUID VENTURES	DBA H2O4U WATER PURE & SIMPLE	401 - 251Trans Canada Hwy NW		SALMON ARM	BC	Canada	V1E3B8	ap@h2o4u.ca
LM ADVERTISING	ATTN ACCOUNTS PAYABLE	1098 FOSTER CITY BLVD #106-700		FOSTER CITY	CA	Canada	94404	apienzowa.ca
Local Media Consortium Inc	ATTA ACCOUNTS FAILURE	476 Shotwell Road Suite 102 Box 288		Clayton	NC	US	27520	jenny@localmediaconsortium.com
Logical Sheet Metal & Roof		1501-C Willow St.		Campbell River	BC	US	V9W 6J6	1
LONO GLEN	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	Canada		REDACTED
LOOMIS EXPRESS	a division of TFI Transport 22 L.P.	200 Westcreek Blvd		Brampton	ON	US	L6T 5T7	central.cashapps@loomis-express.com
Lucy Bailey	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	Canada	REDACTED	REDACTED
LYNCH STACIE K	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED		REDACTED	REDACTED
M32 CONNECT.		#207 - 355 Peel Street		Montreal	QC	US	H3C 2G9	finances@m32.media
MACHADO VICTORIA	REDACTED	REDACTED	REDACTED		DED LOTED		REDACTED	
MADILL - THE OFFICE CO. LTD.				REDACTED	REDACTED	Canada	REDACTED	REDACTED
		PO Box 1240	neb/iereb		BC	Canada US		
Magnite		PO Box 1240 #400 - 6080 Center Drive	4th Floor	REDACTED Ladysmith Los Angeles			V9G 1A8 90045	REDACTED jim@gomadill.com; accounts@gomadill.com ar@magnite.com
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Magnite MAHI ALOHA LLC MAILERS HAVEN Manitoulin Transport MANROLAND GOSS WEB SYSTEMS AMERICA		#400 - 6080 Center Drive P O BOX 4418 P O BOX 2270 . P.O BOX 390 PO BOX 535055		Ladysmith Los Angeles KAILUA KONA WASHINGTON Gore Bay ATLANTA	BC CA HI MO ON GA	US Canada US US US Canada	V9G 1A8 90045 96745 63090 POP 1H0 30353-5055	jim@gomadill.com; accounts@gomadill.com ar@magnite.com
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Magnite MAHI ALOHA LLC MAILERS HAVEN Manitoulin Transport MARROLAND GOSS WEB SYSTEMS AMERICA MASCON CABLE SYSTEMS MATHER ECONOMICS LLC		#400-6080 Center Drive P O BOX 4418 P O BOX 2270 . P.O Box 390 PO BOX 535055 BOX 3386 - 4901 AUTO RD SE 1215 HIGHTOWER TRAIL A100		Ladysmith Los Angeles KAILUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA	BC CA HI MO ON GA BC GA	US Canada US US US Canada US Canada	V9G 1A8 90045 96745 63090 P0P 1H0 30353-5055 V1E 452 30350	Jim@gomadill.com; accounts@gomadill.com ar@magnite.com credits@manitoulintransport.com gia.acctsreceive@manrolandgoss.com
Magnite MAHI ALOHA LLC MAILERS HAVEN MANICUAND GOSS WEB SYSTEMS AMERICA MANGOLAND GOSS WEB SYSTEMS AMERICA MASCON CABLE SYSTEMS MATHER ECONOMICS LLC MACLATCHY NEWSPAPERS INC	C/O JANICE WU	#400 - 6080 Center Drive P 0 B0X 4218 P 0 B0X 2270 . P 0 B0X 3300 P 0 B0X 3305 B0X 3386 - 4901 AUTO RD SE 1215 HIGHTOWER TRAIL A100 2100 Q STRET		Ladysmith Los Angeles KAILUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA SACRAMENTO	BC CA HI MO ON GA BC	US Canada US US Canada US Canada US US	V9G 1A8 90045 96745 63090 POP 1H0 30353-5055 V1E 452 30350 95816-6899	jim@gmadill.com; accounts@gomadill.com ar@magnite.com credits@manitoulintransport.com
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Magnite MAHI ALOHA LLC MAILERS HAVEN MANTOLAND GOSS WEB SYSTEMS AMERICA MAROCLAND GOSS WEB SYSTEMS AMERICA MASCON CABLE SYSTEMS MATHER ECONOMICS LLC MCCLATCHY NEWSPAPERS INC MCMASTER CARR SUPPLY COMPANY MED LIFE SERVICES		#400 - 6080 Center Drive P O BOX 4413 P O BOX 4413 P O BOX 4310 P O BOX 3300 P O BOX 33055 BOX 3386 - 4901 AUTO RD 5E 1215 HIGHTOWER TRAIL A100 2100 Q STREET P O BOX 7690 2855 E MANQA RD	4th Floor STE 105	Ladysmith Los Angeles KAILUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA SACRAMENTO CHICAGO HONOLUU	ВС СА НІ МО ОN GA BC GA CA IL HI	US Canada US US Canada US Canada US US US US US US	V9G 1A8 90045 96745 63090 P0P 1H0 30353-5055 V1E 452 30350 95816-6899 60680-7690 96822	jim@gomadiil.com; accounts@gomadiil.com ar@magnite.com credits@manitoulintransport.com gia.acctsreceive@manrolandgoss.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com
Magnite MAHI ALOHA LLC MAILERS HAVEN MAILERS HAVEN MARDICAND GOSS WEB SYSTEMS AMERICA MASCON CABLE SYSTEMS MATHER ECONOMICS LLC MCLATCHY NEWSPAPERS INC MCMASTER CARR SUPPLY COMPANY MED LIFE SERVICES MEUSSA BOUTLIER	C/O JANICE WU REDACTED	#400 - 6080 Center Drive P O B0X 4418 P O B0X 2270 . P.O B0X 3300 PO B0X 353055 B0X 3386 - 4901 AUTO RD 5E 1215 HIGHTOWER TRAIL A100 2100 Q STRET P O B0X 7690 2855 E MANOA RD REDACTED	4th Floor	Ladysmith Los Angeles KAILUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA SACRAMENTO CHICAGO HONOLULU REDACTED	BC CA HI MO ON GA BC GA IL HI REDACTED	US Canada US US Canada US Canada US US US	V9G 1A8 90045 96745 63090 P0P 1H0 30353-5055 V1E 452 30350 95816-6899 960820-7690 96822 REDACTED	jim@gomadiil.com; accounts@gomadiil.com ar@magnite.com credits@manitoulintransport.com gia.acctsreceive@manrolandgoss.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com
Magnite MAHI ALOHA LLC MAHI ALOHA LLC MANROLAND GOSS WEB SYSTEMS AMERICA MANROLAND GOSS WEB SYSTEMS AMERICA MASCON CABLE SYSTEMS MATHER ECONOMICS LLC MCLATCHY NEWSPAPERS INC MCMASTER CARR SUPPLY COMPANY MED LIFE SERVICES MELUSSA BOUTILIER MEMORIAMAS		#400 - 6080 Center Drive P 0 B0X 4413 P 0 B0X 4270 . P 0 B0X 3300 P 60X 533055 B0X 3386 - 4901 AUTO RD 5E 1215 HIGHTOWER TRAIL A100 2100 Q STREET P 0 B0X 7690 2855 E MANOA RD REDACTED P 0 B0X 560101	4th Floor STE 105	Ladysmith Los Angeles KAILUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA SALMON ARM ATLANTA SACRAMENTO CHICAGO HONOLULU REDACTED DENVER	BC CA HI MO ON GA BC GA IL HI REDACTED CO	US Canada US US Canada US Canada US US US US US US US	V9G 1A8 90045 96745 63090 P0P 1H0 30353-5055 V1E 452 30350 95816-6899 60680-7690 96822 REDACTED 80256-0101	jim@gomadiil.com; accounts@gomadiil.com ar@magnite.com credits@manitoulintransport.com gia.acctsreceive@manrolandgoss.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com
Magnite MAHI ALOHA LLC MAILERS HAVEN MAINERS HAVEN MANROLAND GOSS WEB SYSTEMS AMERICA MASOCAND GOSS WEB SYSTEMS MATHER ECONOMICS LLC MCMASTER CARR SUPPLY COMPANY MCLATCHY NEWSPAPERS INC MCMASTER CARR SUPPLY COMPANY MED LIFE SERVICES MELISA BOUTILIER MENORIAMS MENEHURE WATER COMPANY INC		#400 - 6080 Center Drive P 0 B0X 4418 P 0 B0X 2270 . P 0 B0X 3300 P 0 B0X 33055 B0X 3386 - 4901 AUTO RD 5E 1215 HIGHTOWER TRAIL A100 2100 Q STRET P 0 B0X 7560 2855 E MANOA RD REDACTED P 0 A0X 560101 99-1205 HALAWAV VALLEY STREET	4th Floor 4th Floor STE 105 REDACTED	Ladysmith Los Angeles KAILLA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA SACRAMENTO CHICAGO HONOLULU REDACTED DENVER AIEA	BC CA HI MO ON GA BC GA IL HI REDACTED CO HI	US Canada US US Canada US Canada US US US US US US US	V9G 1A8 90045 96745 63090 P0P 1H0 30353-5055 V1E 452 30350 95816-6899 60680-7690 96822 REDACTED 80256-0101 96701	jim@gomadiil.com; accounts@gomadiil.com ar@magnite.com credits@manitoulintransport.com gia.acctsreceive@manrolandgoss.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com
Magnite MAHI ALOHA LLC MAHI RADHA LLC MANROLAND GOSS WEB SYSTEMS AMERICA MARROLAND GOSS WEB SYSTEMS AMERICA MASCON CABLE SYSTEMS MATHER ECONOMICS LLC MCLATCHY NEWSPAPERS INC MCMASTER CARS SUPPLY COMPANY MED LIFE SERVICES MELISSA BOUTILIER MEMORIAMS MEMORIAMS MEMORIAMS MEMORIAMS		#400 - 6080 Center Drive P 0 80X 4418 P 0 80X 4270 . P 0 80X 390 P 0 80X 3305 80X 3386 - 4901 AUTO RD SE 1215 HIGHTOWER TRAIL A100 2100 Q STREET P 0 80X 7690 2855 E MANOA RD REDACTED P 0 80X 560101 90 - 1205 HALAWA VALLEY STREET 3434 PEACHTER ER D NE	4th Floor STE 105	Ladysmith Los Angeles KALUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA SACRAMENTO CHICAGO CHICAGO DENVER AIEA ATLANTA	BC CA HI MO ON GA BC GA CA HI REDACTED CO HI GA GA GA GA GA GA	US Canada US US US Canada US Canada US US US US US US US US US US US US	V9G 1A8 90045 96745 63090 P0P 1H0 30353-5055 V1E 452 30350 95816-6899 96082-7690 96822 REDACTED 80256-0101 96701 30326	jim@gomadili.com; accounts@gomadili.com ar@magnite.com credits@manitoulintransport.com gia.acctsreceive@manrolandgoss.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com REDACTED
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Magnite MAHI ALOHA LLC MAHI RAJOHA LLC MAHROLAND GOSS WEB SYSTEMS AMERICA MARROLAND GOSS WEB SYSTEMS AMERICA MASCON CABLE SYSTEMS MATHER ECONOMICS LLC MCLATCHY NEWSPAPERS INC MCMASTER CARR SUPPLY COMPANY MED LIFE SERVICES MELISAR BOUTILLER MEMORIAMS MENSEN BOUTILLER MEMORIAMS MERLINONE WICE COMPANY INC MERLINONE NIC METHOW VALLEY NEWS		#400 - 6080 Center Drive P O BOX 4318 P O BOX 4319 P O BOX 43300 P O BOX 53055 BOX 3386 - 4901 AUTO RD SE 1215 HIGHTOWER TRAIL A100 2100 Q STREET P O BOX 53001 2855 E MANOA RD REDACTED P O BOX 560101 99-1205 HALAWA VALLEY STREET 3343 PEACHTREE RD NE 1925 4GHT AVE P O BOX 597	4th Floor 4th Floor STE 105 REDACTED	Ladysmith Los Angeles KALUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA SACRAMENTO CHICAGO CHICAGO CHICAGO DENVER AIEA ATLANTA ATLANTA MONTREAI TWISP	ВС СА HI MO ON GA GA CA CA CA LL HI REDACTED CO HI GA GA QC WA	US Canada US US US Canada US Canada US US US US US US US US US US US Canada	V9G 1A8 90045 96745 63090 P0P 1H0 30353-5055 V1E 452 30350 95816-6899 60680-7690 96822 REDACTED 80256-0101 96701 30326 H8T 2P1 98856	Jim@gomadill.com; accounts@gomadill.com ar@magnite.com credits@manitoulintransport.com gla.acctsreceive@manrolandgoss.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com REDACTED
Magnite MAHI ALOHA LLC MAILERS HAVEN MAHI ALOHA LLC MARICIAND GOSS WEB SYSTEMS AMERICA MAROCIAND GOSS WEB SYSTEMS AMERICA MASCON CABLE SYSTEMS MATHER ECONOMICS LLC MCLATCHY NEWSPAPERS INC MCLMASTER CARR SUPPLY COMPANY MED LIFE SERVICES MELISAS BOUTILIER MEMORIAMS MENNEHUNE WATER COMPANY INC MEEMIONCE INC MEETINC METHOR CHAPTINES METHOR METHOR CHAPTINES METHOR CHAPTINES METHOR CHAPTINE	REDACTED	#400 - 6080 Center Drive P O B0X 413 P O B0X 413 P O B0X 413 P O B0X 435055 B0X 3386 - 4901 AUTO RD 5E 1215 HIGHTOWER TRAIL A100 2100 0 STREET P O B0X 53055 B0X 3386 - 4901 AUTO RD 5E 2100 0 STREET P O B0X 5630 2255 E MANOA RD REDACTED P O 80X 560101 99-1205 HALAWA VALLEY STREET 3343 PEACHTREE RD NE 1925 46th Ave. PO 80X 5085	4th Floor 4th Floor STE 105 REDACTED	Ladysmith Los Angeles KAILUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA SACRAMENTO CHICAGO HONOLUU REDACTED DENVER AIEA ATLANTA Montreal	ВС СА HI MO ON GA BC GA CA HI REDACTED CC CO HI GA QC WA NJ	US Canada US US Canada US Canada US US US US US US US US US US US US US	V9G 1A8 90045 96745 63090 POP 1H0 30353-5055 V1E 452 30350 95816-6899 60880-7690 96822 REDACTED 80256-0101 96701 30326 H8T 2P1	jim@gomadill.com; accounts@gomadill.com ar@magnite.com credits@manitoulintransport.com gia.acctsreceive@manrolandgoss.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com REDACTED dan@metafix.com rob@emaill.com; cory@metro-email.com
Magnite MAHI ALOHA LLC MAILERS HAVEN MAILERS HAVEN MAILERS HAVEN MANDICAND GOSS WEB SYSTEMS AMERICA MASCON CABLE SYSTEMS MATHER ECONOMICS LLC MCLATCHY NEWSPAPERS INC MCLATCHY NEWSPAPERS INC MCLATCHY NEWSPAPERS MED LIFE SERVICES MELISA BOUTILIER MENDRI AND MENERUME WATER COMPANY INC MERLINONE INC METAINONE INC METAINON	REDACTED	#400 - 6080 Center Drive #400 - 6080 Zer70 . P 0 80X 418 P 0 80X 2270 . P 0 80X 3280 PO 80X 380 PO 80X 3886 - 4901 AUTO RD SE 1215 HIGHTOWER TRAIL A100 2100 Q STRET P 0 80X 7560 2855 E MANOA RD REDACTED P 0 30X 56011 9-1205 HIGHTWAY VALLEY STREET 3343 PEACHTREE RD NE 11224 GHT AVE. P 0 80X 37 P 0 80X 787 P 0 80X 300	4th Floor 4th Floor STE 105 REDACTED	Ladysmith Los Angeles KALUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA SACRAMENTO CHICAGO HONOLULU REDACTED DENVER AIEA ATLANTA Montreal TWISP LUNINGSTON Hamilton	BC CA HI MO ON GA BC GA IL HI GA CO HI GA QC WA NJ ON	US Canada US US US Canada US Canada US US US US US US US US US US US US US	V9G 1A8 90045 96745 63090 PDP 1H0 30333-5055 V1E 452 30350 95816-6399 960680-7690 96822 87954 960680-7690 96822 87954 80256-0101 96701 30326 H87 2P1 H87 2P1 98856 07039 08836	Jim@gomadill.com; accounts@gomadill.com ar@magnite.com gla.acctsreceive@manrolandgoss.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com REDACTED dan@metafkx.com rob@emaill.com; cory@metro-email.com imcphe@thespec.com; payments@metroland.com
Magnite MAHI ALOHA LLC	REDACTED	#400 - 6080 Center Drive P O B0X 413 P O B0X 413 P O B0X 413 P O B0X 3300 P O B0X 53055 B0X 3386 - 4901 AUTO RD SE 1215 HIGHTOWER TRAIL A100 2100 Q STREET P O B0X 53056 P 0 B0X 5306 2855 E MANOA RD REDACTED P 0 B0X 505011 99-1205 HALAWA VALLEY STREET 3343 PEACHTREE RD NE 1925 46th Ave. P0 B0X 97 P0 B0X 97 P0 B0X 97 P0 B0X 2065 P0 B0X 97 P0 B0X 985 P0 B0X 97 P0 B0X 97 P0 B0X 985 P0 B0X 97 P0 B0X 985 P0 B0X 985	4th Floor 4th Floor STE 105 REDACTED	Ladysmith Los Angeles KALUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA SALMON ARM ATLANTA CHICAGO CHICAGO DENVER AIEA ATLANTA MONTreal TWISP LIVINGSTON Hamilton NANAIMO	BC BC CA HI MO ON GA BC GA IL HI CO HEDACTED CO HI GA QC WA NJ ON BC BC	US Canada US US Canada US Canada US US US US US US US US US US US US US	V9G 1A8 90045 96745 63090 P0P 1H0 30353-5055 V1E 452 30350 95816-6899 96822 REDACTED 80256-0101 96701 30326 H8T 2P1 98856 07039 L8N 3G3 V9R 2R2	jim@gomadili.com; accounts@gomadili.com ar@magnite.com gia.acctsreceive@manrolandgoss.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com REDACTED dan@metafix.com rob@emaili.com; cory@metro-email.com imcphee@thespec.com; payments@metroland.com
Magnite MAHI ALOHA LLC MAILERS HAVEN MAHI ALOHA LLC MAILERS HAVEN MANROLAND GOSS WEB SYSTEMS AMERICA MASCLAND GOSS WEB SYSTEMS AMERICA MASCLAND GOSS WEB SYSTEMS MATHER ECONOMICS LLC MCCLATCHY NEWSPAPERS INC MCMASTER CARR SUPPLY COMPANY MED LIFE SERVICES MELISA BOUTILIER MEDDRIARMS MENEHUNE WATER COMPANY INC MERGINAMS MENEHUNE WATER COMPANY INC MERGINAMS MENEHUNE WATER COMPANY INC METRO CREATIVE GRAPHICS INC METRO ALEXIVE A	REDACTED	#400 - 6080 Center Drive #400 - 6080 Center Drive P O B0X 4183 P O B0X 3300 P O B0X 33055 B0X 3386 - 4901 AUTO RD SE 1215 HIGHTOWER TRAIL A100 2100 Q STREET P O B0X 53055 B0X 3386 - 4901 AUTO RD SE 2125 HIGHTOWER TRAIL A100 2135 E MANOA RD REDACTED P O B0X 506011 99-1205 HALAWA VALLEY STREET 3343 PEACHTREE RD NE 1252 46th Ave. PO B0X 300 273 SELBY ST 41068 - 81 Golden Drive	4th Floor 4th Floor STE 105 REDACTED	Ladysmith Los Angeles KAILUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA SACRAMENTO CHICAGO HONOLULU REDACTED DENVER AIEA ATLANTA Montreal TWISP LIVINGSTON HAMILTON HAMILTON HAMILTON	BC CA HI MO ON GA BC GA HI REDACTED CO HI GA UC ON OR BC BC BC	US Canada US US US US Canada US US US US US US US US US US US US Canada Canada Canada Canada	V9G 1A8 90045 96745 63090 PDP 1H0 30333-5055 V1E 452 30350 95816-6399 960680-7690 96822 87954 960680-7690 96822 87954 80256-0101 96701 30326 H87 2P1 H87 2P1 98856 07039 08836	Jim@gomadill.com; accounts@gomadill.com ar@magnite.com gla.acctsreceive@manrolandgoss.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com REDACTED dan@metafix.com rob@emaill.com; cory@metro-email.com imcphee@thespec.com; payments@metroland.com mife@b.aw.ca
Magnite MAHI ALOHA LLC MAILESHAVEN MAINIONI Transport MANROLAND GOSS WEB SYSTEMS AMERICA MASCON CABLE SYSTEMS MATHER ECONOMICS LLC MCLATCHY NEWSPAPERS INC MCMASTER CARR SUPPLY COMPANY MED LIFE SERVICES MELISSA BOUTILER MENORIAMS MENORIAMS MENORIC MASC MENORIC NOC METHOD VALLEY NEWS METHOD VALLEY NEWS METHOD VALLEY NEWS METOG CREATIVE GRAPHICS INC Metroland Media Group MID-SLAND FIRE EQUIPMENT MIL CREAK COMPANY	REDACTED	#400 - 6080 Center Drive P O B0X 413 P O B0X 413 P O B0X 413 P O B0X 3300 P O B0X 53055 B0X 3386 - 4901 AUTO RD SE 1215 HIGHTOWER TRAIL A100 2100 Q STREET P O B0X 53056 P 0 B0X 5306 2855 E MANOA RD REDACTED P 0 B0X 505011 99-1205 HALAWA VALLEY STREET 3343 PEACHTREE RD NE 1925 46th Ave. P0 B0X 97 P0 B0X 97 P0 B0X 97 P0 B0X 2065 P0 B0X 97 P0 B0X 985 P0 B0X 97 P0 B0X 97 P0 B0X 985 P0 B0X 97 P0 B0X 985 P0 B0X 985	4th Floor 4th Floor STE 105 REDACTED	Ladysmith Los Angeles KALUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA ATLANTA ATLANTA ATLANTA CHICAGO DENVER AIEA MONTREAI UNINGSTON Hamilton NANAIMO Coquitam	BC CA HI MO ON GA BC GA IL HI REDACTED CO HI GGA QC WA NJ ON BC BC BC	US Canada US US Canada US Canada US US US US US US US US US US US US US	V9G 1A8 90045 96745 63090 P0P 1h0 30353-5055 V1E 452 30350 96822 8816-6899 96822 80255-0101 96701 30326 H8T 2P1 98856 07039 U8N 3G3 V9R 2R2	jim@gomadili.com; accounts@gomadili.com ar@magnite.com gia.acctsreceive@manrolandgoss.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com REDACTED dan@metafix.com rob@emaili.com; cory@metro-email.com imcphee@thespec.com; payments@metroland.com
Magnite MAHI ALOHA LLC MAILERS HAVEN MAHI ALOHA LLC MAILERS HAVEN MANROLAND GOSS WEB SYSTEMS AMERICA MASCON CABLE SYSTEMS MATHER ECONOMICS LLC MCLATCHY NEWSPAPERS INC MCMASTER CARR SUPPLY COMPANY MED LIFE SERVICES MELISSA BOUTTLIER MEMORIAMS MENEHUNE WATER COMPANY INC MERLINONE INC MERLINONE INC METRO CREATURE GRAPHICS INC MID-ISLAND FIRE EQUIPMENT MIL CREAC COFICE Company MILLS - TRAIL MITTERA GROUP	REDACTED	#400 - 6080 Center Drive #400 - 6080 Zenter Drive P 0 B0X 413 P 0 B0X 413 P 0 B0X 43305 B0X 3386 - 4901 AUTO RD SE 1215 HIGHTOWER TRAIL A100 2100 Q STREET P 0 B0X 53056 P 0 B0X 5306 P 0 B0X 560101 90 1 80X 597 P0 80X 397 P0 80X 397 P0 80X 305 P0 80X 305 73 55LB 57 73 55LB 57 713658 81 60den Drive 1236 Bay Ave	4th Floor 4th Floor STE 105 REDACTED	Ladysmith Los Angeles KAILUA KONA WASHINGTON Gore Bay ATLANTA SALMON ARM ATLANTA SACRAMENTO CHICAGO HONOLULU REDACTED DENVER AIEA ATLANTA Montreal TWISP LIVINGSTON HAMILTON HAMILTON HAMILTON	BC CA HI MO ON GA BC GA HI REDACTED CO HI GA UC ON OR BC BC BC	US Canada US US US US Canada US US US US US US US US US US US US Canada Canada Canada Canada	V9G 1.88 90045 96745 63090 P0P 1H0 30353-5055 V1E 452 30350 95816-6899 96822 REDACTED 80680-7690 96822 REDACTED 80630-7690 96701 30326 H8T 2P1 98856 07039 28856 07039 V3R 482 V3R 482 V3R 482 V3R 482	Jim@gomadill.com; accounts@gomadill.com ar@magnite.com gla.acctsreceive@manrolandgoss.com adhilon@mcclatchy.com; aputhuff@mcclatchy.com REDACTED dan@metafix.com rob@emaill.com; cory@metro-email.com imcphee@thespec.com; payments@metroland.com mife@b.aw.ca
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PENSKE TRUCK LEASING CO LP		P O BOX 827380		PHILADELPHIA	PA		19182-7380	
PEOPLEREADY INC *		PO BOX 31001-0257		PASADENA	CA	US	91110-0257	eft@trueblue.com
PNW PRINTWORKS LLC		110 EAST WISHKAH STREET		ABERDEEN	WA	US		pnwprintworks@gmail.com
POSTMASTER HONOLULU	PERMIT 219	EPS ACCT 1000032613				US		
Potts & Potts	Attn. Trevor Shipley Potts, Dennis W. Potts	1001 Bishop St.	Suite 795		н			trevor@denniswpottslaw.com; dwpotts@denniswpottslaw.com
PRINTERS PLUS		104-3738 NORTH FRASER WAY		BURNABY	BC	US		accounting@printersplusinc.com
Pulse Research Inc.		PO Box 2884	PO Box 479	Portland Maple Bidge	OR BC	Canada US		armstrong@pulseresearch.com
Pure Aqua Water Company Purified Water Store		20800 Lougheed Hwy. 3060 Spring Street	PU B0X 4/9	Maple Ridge Port Moody	BC BC		V2X 3P2 V3H 1Z8	pureaqua@snaw.ca
Purplator Inc.		P.O. Box 1100	Etobicoke Post Stn		ON	Canada		paymentremit@purolator.com
PYRAMID OFFICE SUPPLIES		2 - 528 MOUNTAINVIEW SQUARE			BC	Canada		pyramido@telus.net
QUAD CITY BUILDING MATERIALS		1901 McPHEE ROAD		CRANBROOK	BC	Canada		lynnette@hhcbk.ca
Quality Insertions Ltd.		12685 239th			BC	Canada	V4R 1R6	renaud.lisa@gmail.com
RACKSPACE US INC		P O BOX 730759 .		DALLAS	тх		95373-0759	
RAMADA HOTEL		2170 HARVEY AVENUE			BC		V1Y 6G8	
		3017 Gaetz Ave.	1	Red Deer HONOLULU	AB		T4N 5Y6	
Red Deer Chamber of Commerce		ALEC VEANULCE #1				Canada	96816	
RED PINEAPPLE	C/O CONDOR LLC	4156 KEANU ST #1			ту	211		
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RED PINEAPPLE RED WING BUSINESS ADVANTAGE ACCOUNT Registrations Are Us Ltd.	C/O CONDOR LLC	P O BOX 844329 16658 109th Ave.		DALLAS Edmonton	TX AB HI		T5P 1C2	
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RED PINEAPPLE RED WING BUSINESS ADVANTAGE ACCOUNT Registrations Are Us Ltd. RESKVU RESOLUTE FP US INC RHC PROPERTY HOLDINGS LLC	C/O CONDOR LLC	P O BOX 844329 16658 109th Ave. 756 BANNISTER STREET 5020 HIGHWAY 11 SOUTH 221 KALAKAUA AVE #A500	ATTN ACCOUNTS PAYABLE	DALLAS Edmonton HONOLULU CALHOUN HONOLULU	AB HI TN HI	Canada US US	T5P 1C2 96819 37309 96815	
RED PINEAPPLE BED WING BUSINESS ADVANTAGE ACCOUNT Registrations Are Us Ltd. BESKYU RESOLUTE FP US INC RIC PROPERTY HOLDINGS LLC RIC FOROPERTY HOLDINGS LLC	C/O CONDOR LLC	P O BOX 844329 16655 109th Ave. 756 BANNISTER STREET 5020 HIGHWAY 11 SOUTH 221 KALAKAUA AVE #A500 P.O. Box 354	ATTN ACCOUNTS PAYABLE	DALLAS Edmonton HONOLULU CALHOUN HONOLULU Yellowknife	AB HI TN HI NT	Canada US US US	T5P 1C2 96819 37309 96815 X1A 2N3	rics@theedge.ca
RED PINEAPPLE RED WING BUSINESS ADVANTAGE ACCOUNT REGIstrations Are Us Ltd. RESKVU RESKVU RESCULTE FP US INC RHC PROPERTY HOLDINGS LLC Ric S Grounds Maintenance Ltd. Ricoh Canada	C/O CONDOR LLC	P O BOX 844329 16658 109th Ave. 756 BANNISTER STREET 5020 HIGHWAY 11 SOUTH 221 KALAKAUA AVE #A500 P.O. Box 354 P.O. Box 3728	ATTN ACCOUNTS PAYABLE	DALLAS Edmonton HONOLULU CALHOUN HONOLULU Yellowknife Yellowknife	AB HI TN HI NT NT	Canada US US US Canada	T5P 1C2 96819 37309 96815 X1A 2N3 X1A 2R1	
RED PINEAPPLE RED WING BUSINESS ADVANTAGE ACCOUNT Registrations Are Us Ltd. RESKVU RESOLUTE FP US INC RHC PROPERTY HOLDINGS LLC Rics Grounds Maintenance Ltd. Ricoh Canada RICOH USA INC		P O BOX 544329 16658 109th Ave. 756 BANNISTER STREET 5020 HIGHWAY 11 SOUTH 221 KALAKANA AVE #A500 P.O. Box 354 P.O. Box 2728 P.O BOX 31001-0850		DALLAS Edmonton HONOLULU CALHOUN HONOLULU Yellowknife PASADENA	AB HI TN HI NT CA	Canada US US US Canada Canada	T5P 1C2 96819 37309 96815 X1A 2N3 X1A 2R1 91110-0850	rics@theedge.ca cashoperationscaanda@ricoh.ca
RED PINEAPPLE RED WING BUSINESS ADVANTAGE ACCOUNT Registrations Are Us Ltd. RESKVU RESCUITE FP US INC RHC PROPERTY HOLDINGS LLC Rics Grounds Maintenance Ltd. Ricch Canada RICCH LOSA INC	C/O CONDOR LLC	P 0 BOX 844329 16658 109th Ave. 756 BANNISTER STREET 5020 HIGHWAY 11 SOUTH 221 KALAKAUA AVE #A500 P.O. Box 324 P.O. Box 324 P.O. Box 324 P 0 BOX 31001-0850 REDACTED	ATTN ACCOUNTS PAYABLE	DALLAS Edmonton HONOLULU CALHOUN HONOLULU Yellowknife PASADENA REDACTED	AB HI TN HI NT NT	Canada US US Canada Canada US	T5P 1C2 96819 37309 96815 X1A 2N3 X1A 2R1 91110-0850 REDACTED	rics@theedge.ca cashoperationscaanda@ricoh.ca
RED PINEAPPLE RED WING BUSINESS ADVANTAGE ACCOUNT REGIstrations Are US Ltd. RESKVU RESKUU RESCUTE FP US INC RIC PROPERTY HOLDINGS LLC RICS Grounds Maintenance Ltd. RICOh Canada RICOH USA INC RILEY DAN RILEY DAN RIVEY INA PINININg and Signs Ltd	REDACTED	P O BOX 844329 16658 109th Ave. 756 BANNSTER STREET 5020 HIGHWAY 11 SOUTH 221 KALAKUA AVE #A500 P.O. Box 354 P.O. Box 3728 P O BOX 31001-0850 REDACTED 1451 Dogwood St	REDACTED	DALLAS Edmonton HONOLULU CALHOUN HONOLULU Yellowknife Yellowknife PASADENA REDACTED Campbell River	AB HI TN HI NT CA REDACTED BC	Canada US US Canada Canada US US	TSP 1C2 96819 37309 96815 X1A 2N3 X1A 2R1 91110-0850 REDACTED V9W 3A5	rics@theedge.ca cashoperationscaanda@ricoh.ca REDACTED
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SADA SYSTEMS INC		5250 LANKERSHIM BLVD	SUITE 620	NORTH HOLLYWOOD	CA	Canada		anna.sahakyan@sada.com; annie.safoian@sadasystems.com
SAFFERY PIKAKE	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	US	REDACTED	REDACTED
SALEM MEDIA OF HAWAII INC		P O BOX 845581		LOS ANGELES	CA	US	90084-5581	
Sandy Short	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	US	REDACTED	REDACTED
SAVE ON FOODS #2212		PO BOX 778		BURNS LAKE	BC		VOJ 1EO	
Save on Foods #2245	Attn: Cash Office	555 Victoria Road Box 512		Revelstoke	BC	Canada		eft_receivables@saveonfoods.com
Save on Foods 2257		559 Old Hope Princetion Way		Hope	BC	Canada	VOX 1L4	
SCHAFFER THOMAS	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	Canada	REDACTED	
SECURITAS TECHNOLOGY CORP		DEPT CH 10651		PALANTINE	IL	US		carolina.cardona@sbdinc.com
SEGAL DAVID	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	US		REDACTED
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SERVPAC INC		1931 N KING STREET		HONOLULU	н	US	96819	
Servus		201, 3001 - 50 Ave		Red Deer	AB	US	T4N 5Y6	
Shao Xi Chu	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	Canada	REDACTED	
SHAW BUSINESS SOLUTIONS		111 8th Avenue		New York	NY	US		eftpmts@sjrb.ca
Shawn Cornell	c/o Fernie Free Press	342 2 Ave #2350		Fernie	BC	Canada	V0B 1M0	<u>sales@thefreepress.ca</u>
Siemens Garage Ltd.		33839 Essendene Ave.		Abbotsford	BC			hubmotors@telus.net
SIMPLIFI HOLDINGS INC		P O BOX 675137		DALLAS	тх	Canada	75267-5137	
SIMPLY COMPUTING INC		203-1690 WEST BROADWAY		VANCOUVER	BC	US	V6J 1X6	accounting@simply.ca; lal.baniya@simply.ca
SKYBRIDGE FINANCIAL SERVICES LLC		496 EAST COVE ROAD		HUDSON	WI	Canada	54016	
SKYWAVE BROADBAND INC		P O BOX 25422		HONOLULU	ні	US	96825	
SOCIAL NEWS DESK INC		PO BOX 947842	_	ATLANTA	GA	US		billing@socialnewsdesk.com
Softchoice LP		57102 Postal Station A			ON			treasury@softchoice.com
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SOOKE FAX & COPY CENTRE		1-6649 SOOKE ROAD	PO BOX 313	SOOKE	BC	US	V9Z 1G1	
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SPECTRUM REACH -		P O BOX 936671		ATLANTA	GA	US	31193	
SPEE-DEE		490 BRUNSWICK ST		PRINCE GEORGE	BC	US		receivables@speedee.ca
Spicers Canada Limited		200 Galcat Drive		Vaughan	ON	Canada		accounts.receivable@paperlinx.ca
SPOTLESS UNIFORM LTD		4404 LEGION AVENUE		TERRACE	BC	Canada		payments@spotlessuniform.com
STAPLES ADVANTAGE-CALGARY	C/O C25043C	PO BOX 2524	STN M	CALGARY	AB	Canada	T2P 1B1	
Staples Commercial		P.O. Box 12199 Station A		Toronto	ON	Canada		remittance@commercial.staples.ca
STEWART D L	REDACTED	REDACTED	REDACTED	REDACTED	REDACTED	Canada	REDACTED	REDACTED
STRATHCONA RECYCLING & DISPOSAL		12-3610 CHRISTIE PARKWAY		COURTENAY	BC	Canada	V9N 9T6	strathconarecycling@gmail.com
STRAUB CLINIC & HOSPITAL	ATTN COLLEEN QUINTAL	1100 WARD AVE SUITE 615		HONOLULU	HI	Canada	96814	
Sumas Environmental Services Inc.		4623 Byrne Rd.		Burnaby	BC	US	V5J 3H6	natalia@sumas.net
SUMMIT MEDIA LLC		P O BOX 1300	MAIL CODE 61304 .	HONOLULU	HI	Canada	96807-1300	
Sun Chemical Limited		10 West Drive		Brampton	ON	Canada	I6T 4Y4	receivables.sbs@sunchemical.com; ARRemit@sunchemical.com
Suncor Energy Products Partnership	Petro Canada	Box 8500		DON MILLS	ON		M3C 3B2	banking@Petro-canada.ca; superpasspayment@suncor.com
SUNSHINE ARTS INC		47-653 KAMEHAMEHA HWY		KANEOHE	н	Canada	96744	
SUPER SAVE DISPOSAL INC		19395 LANGLEY BYPASS		SURREY	BC	US	V3S 6K1	jsaini@supersave.ca
SUPER SAVE ENTERPRISES LTD		19395 LANGLEY BY PASS		SURREY	BC	Canada	V3S 6K1	
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VILLAGE OF NAKUSP		BOX 280		NAKUSP	BC	Canada	V0G 1R0	
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Waste Connections of Canada Inc.		1151 Herring Gull Way		PARKSVILLE	BC	Canada	V9P 1R2	general.accounting@wasteconnections.com
Waste Management of Canada Corp		PO Box 15259	Station A	Toronto	ON	Canada	M5W 1C1	cashappscanada@wm.com
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Wehaa Design		1166 Quail Ct	Suite 105	Pewaukee	WI	Canada	53072	accounting@wehaa.com
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