



ONTARIO SUPERIOR COURT OF JUSTICE  
(COMMERCIAL LIST)

**COUNSEL/ENDORSEMENT SLIP**

COURT FILE NO.: CL-26-00000050-0000

DATE: June 11, 2026

NO. ON LIST: 04

TITLE OF PROCEEDING: EDDIE BAUER LLC; SPARC EB HOLDINGS LLC; EDDIE BAUER GIFT CARD SERVICES LLC; 13051269 CANADA INC.; EDDIE BAUER OF CANADA CORPORATION

BEFORE: JUSTICE J. DIETRICH

**PARTICIPANT INFORMATION**

**For Plaintiff, Applicant, Moving Party:**

Name of Person Appearing	Name of Party	Contact Info
Mitch Vininsky	AlixPartners, Information Officer,	mvininsky@ksvadvisory.com
Joshua Foster	AlixPartners Restructuring, Inc., in its capacity as the Court-appointed Information Officer.	fosterj@bennettjones.com

**For Defendant, Respondent, Responding Party:**

Name of Person Appearing	Name of Party	Contact Info
Shawn Irving	Foreign Representative (moving party)	sirving@osler.com
Caitilin McIntyre	ABL Administrative Agent	caitlin.mcintyre@blakes.com

**For Other, Self-Represented:**

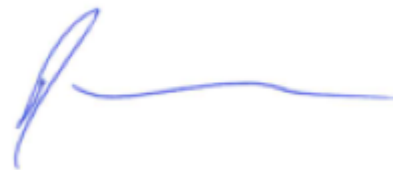
Name of Person Appearing	Name of Party	Contact Info


**ENDORSEMENT OF JUSTICE J. DIETRICH:**

- [1] Eddie Bauer LLC (“**Eddie Bauer U.S.**”), in its capacity as the Foreign Representative of the Chapter 11 Debtors seeks an order (the “**CCAA Termination Order**”), which will, among other things, terminate the ongoing CCAA Recognition Proceedings and authorize Eddie Bauer of Canada Corporation (“**Eddie Bauer Canada**”) to file an assignment into bankruptcy under the *Bankruptcy and Insolvency Act*, RSC 1985, c B-3 (the “**BIA**”).
- [2] There is no opposition to the relief sought. Defined terms used but not otherwise defined herein have the meaning given to them in the factum of the Foreign Representative filed for use on this motion.
- [3] The CCAA Recognition Proceedings commenced on February 18, 2026 and KSV Restructuring Inc. (now AlixPartners Restructuring, Inc.) was appointed as Information Officer.
- [4] The CCAA Recognition Proceedings have served their purpose. Pursuant to the terms of the court-approved Plan, which had an Effective Date of May 6, 2026, a Plan Administrator has been appointed, and is responsible for winding down the Chapter 11 Debtors’ estates and implementing the terms of the Plan.
- [5] The Chapter 11 Debtors, including the Canadian Debtors, have ceased operations, and the Chapter 11 Cases remain open solely for purposes of effecting distribution under the Plan and attending to certain ancillary matters. There are no remaining material steps which require the CCAA Recognition Proceedings to be continued.
- [6] I am satisfied the termination relief requested by the Foreign Representative is appropriate. Canadian courts regularly terminate cross-border recognition proceedings when appropriate, pursuant to s. 49 of the CCAA, particularly when all matters requiring relief from the Canadian court have been completed. That is the case here.
- [7] The proposed CCAA Termination Order provides for a discharge and termination of the Administration Charge, the Directors' Charge and the Intercompany Charge previously granted by this Court. The evidence is that the amounts secured by these charges have been satisfied.
- [8] The CCAA Termination Order contains a release (the “**Release**”) in favour of the Information Officer and its counsel, Canadian counsel to the Foreign Representative, and each of their respective affiliates, officers, directors, partners, employees and agents. The Release is appropriate in the circumstances and should be granted. CCAA courts have granted similar releases in the past.

- [9] As part of the motion heard by this Court on April 30, 2026 the Foreign Representative also sought a declaration that, Eddie Bauer Canada meets the criteria prescribed by section 3.2 of the *Wage Earner Protection Program Regulations*. That relief was opposed by the Department of Justice of Canada. The Foreign Representative, with the support of the Information Officer, ultimately determined not to pursue the WEPPA declaration as a part of the CCAA Recognition Proceedings, and to instead to seek authorization for Eddie Bauer Canada to file an assignment in bankruptcy under the BIA. The requested relief includes that the Plan Administrator is authorized to file any assignment documents on behalf of Eddie Bauer Canada and that AlixPartners be named as and authorized to act as the licensed insolvency trustee. I am satisfied this relief is appropriate in the circumstances.
- [10] The Foreign Representative seeks approval of the activities, of the Information Officer as set out in the Pre-Filing Report of the proposed Information Officer dated February 16, 2026, the First Report of the Information Officer dated March 18, 2026, the Second Report of the Information Officer dated April 28, 2026 and the Third Report. I am satisfied that this relief is fair and reasonable in the circumstances. The activities were appropriate. Approval of the fees and disbursements of the Information Officer and its counsel, including fee accrual for additional matters up to a maximum of \$100,000 as set out in the Third Report and the fee affidavits attached thereto is also fair and reasonable in the circumstances and is approved.
- [11] Order to go in the form signed by me this day with immediate effect.

Date: Jun 11, 2026



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Justice J. Dietrich