



Court File No. CV-26-00000050-0000

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE)	WEDNESDAY, THE 18TH
)	
JUSTICE CAVANAGH)	DAY OF FEBRUARY, 2026

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

AND IN THE MATTER OF EDDIE BAUER LLC, EDDIE BAUER GIFT CARD
SERVICES LLC, SPARC EB HOLDINGS LLC, 13051269 CANADA INC., AND
EDDIE BAUER OF CANADA CORPORATION

APPLICATION OF EDDIE BAUER LLC UNDER SECTION 46 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS
AMENDED

INITIAL RECOGNITION ORDER
(FOREIGN MAIN PROCEEDING)

THIS APPLICATION, made by Eddie Bauer LLC, in its capacity as the foreign representative (in such capacity, the “**Foreign Representative**”) of Eddie Bauer LLC, Eddie Bauer Gift Card Services LLC, SPARC EB Holdings LLC, 13051269 Canada Inc., and Eddie Bauer of Canada Corporation (collectively, the “**Chapter 11 Debtors**”), pursuant to the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) for an Order substantially in the form enclosed in the Application Record, was heard this day by judicial videoconference in Toronto, Ontario.

ON READING the Notice of Application, the affidavit of Stephen Coulombe affirmed February 9, 2026, the affidavit of Stephen Coulombe affirmed February 12, 2026 (the “**Second Coulombe Affidavit**”), and the Pre-Filing Report of KSV Restructuring Inc., in its capacity as the proposed information officer (in such capacity, the “**Proposed Information Officer**”), dated February 16, 2026, filed, and upon being provided with copies of the documents required by section 46 of the CCAA,

AND UPON BEING ADVISED by counsel for the Foreign Representative that in addition to this Initial Recognition Order, a Supplemental Order (Foreign Main Proceeding) (the “**Supplemental Order**”) is being sought,

AND UPON HEARING the submissions of counsel for the Foreign Representative, counsel for the Proposed Information Officer (as appointed pursuant to the Supplemental Order, the “**Information Officer**”), and those other parties that were present and wished to be heard:

SERVICE

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

FOREIGN REPRESENTATIVE

2. **THIS COURT ORDERS AND DECLARES** that the Foreign Representative is the “foreign representative” as defined in section 45 of the CCAA of the Chapter 11 Debtors in respect of the cases commenced in the United States Bankruptcy Court for the District of New Jersey by the Chapter 11 Debtors pursuant to chapter 11 of the United States Bankruptcy Code (collectively, the “**Foreign Proceeding**”).

CENTRE OF MAIN INTEREST AND RECOGNITION OF FOREIGN PROCEEDING

3. **THIS COURT DECLARES** that the centre of its main interests for each of the Chapter 11 Debtors is the United States of America and that the Foreign Proceeding is hereby recognized as a “foreign main proceeding” as defined in section 45 of the CCAA.

STAY OF PROCEEDINGS

4. **THIS COURT ORDERS** that until otherwise ordered by this Court:

- (a) all proceedings taken or that might be taken against any Chapter 11 Debtor under the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended or the *Winding-up and Restructuring Act*, R.S.C. 1985, c. W-11, as amended, are stayed;

- (b) further proceedings in any action, suit or proceeding against any Chapter 11 Debtor are restrained; and
- (c) the commencement of any action, suit or proceeding against any Chapter 11 Debtor is prohibited.

NO SALE OF PROPERTY

5. **THIS COURT ORDERS** that, except with leave of this Court, each of the Chapter 11 Debtors is prohibited from selling or otherwise disposing of:

- (a) outside the ordinary course of its business, any of its property in Canada that relates to the business; and
- (b) any of its other property in Canada.

GENERAL

6. **THIS COURT ORDERS** that within five (5) business days from the date of this Order, or as soon as practicable thereafter, the Foreign Representative, with the assistance of the Information Officer, shall cause to be published a notice substantially in the form attached to this Order as Schedule A, once a week for two (2) consecutive weeks, in the *Globe and Mail* (National Edition).

7. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States of America or any other foreign jurisdiction, to give effect to this Order and to assist the Chapter 11 Debtors, the Foreign Representative and the Information Officer and their respective counsel and agents in carrying out the terms of this Order. All courts, tribunals, and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Chapter 11 Debtors, the Foreign Representative and the Information Officer as may be necessary or desirable to give effect to this Order, or to assist the Chapter 11 Debtors, the Foreign Representative and the Information Officer and their respective counsel and agents in carrying out the terms of this Order.

8. **THIS COURT ORDERS** that the Interim Stay Order of this Court dated February 9, 2026 (the “**Interim Stay Order**”) shall be of no further force and effect once this Order becomes effective, and that this Order shall be effective as of 12:01 a.m. Eastern Standard Time on the date of this Order without the need for entry or filing of this Order, provided that nothing herein shall invalidate any action taken in compliance with such Interim Stay Order prior to the effectiveness of this Order and the Supplemental Order.

9. **THIS COURT ORDERS** that any interested party may apply to this Court to vary or amend this Order or seek other relief on not less than seven (7) days notice to the Chapter 11 Debtors, the Foreign Representative, the Information Officer and their respective counsel, and to any other party or parties likely to be affected by the order sought, or upon such other notice, if any, as this Court may order.



Schedule “A”

Court File No.: CV-26-00000050-0000

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**NOTICE OF RECOGNITION ORDERS
(FOREIGN MAIN PROCEEDING)**

PLEASE BE ADVISED that this Notice is being published pursuant to orders of the Ontario Superior Court of Justice (Commercial List) (the “**Canadian Court**”) granted on February 18, 2026 (together, the “**Recognition Orders**”).

PLEASE TAKE NOTICE that on February 9, 2026, Eddie Bauer LLC, Eddie Bauer Gift Card Services LLC, SPARC EB Holdings LLC, 13051269 Canada Inc., and Eddie Bauer of Canada Corporation (together, the “**Chapter 11 Debtors**”) filed voluntary petitions for relief pursuant to chapter 11 of the United States Bankruptcy Code (collectively, the “**Chapter 11 Cases**”) with the United States Bankruptcy Court for the District of New Jersey (the “**U.S. Court**”). In connection with the Chapter 11 Cases, Eddie Bauer LLC has been appointed as the foreign representative of the Chapter 11 Debtors. Eddie Bauer LLC’s address is 10401 Northeast 8th Street, Suite 500, Bellevue, WA 98004 USA.

AND TAKE NOTICE that the Recognition Orders granted by the Canadian Court under Part IV of the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA Proceedings**”), among other things: (i) recognize the Chapter 11 Cases as a “foreign main proceeding”; (ii) grant a stay of proceedings in respect of the Chapter 11 Debtors; (iii) prohibit the commencement of any proceedings against the Chapter 11 Debtors in Canada absent further order of the Canadian Court; and (iv) appoint KSV Restructuring Inc. as the information officer in the CCAA Proceedings (in such capacity, the “**Information Officer**”).

AND TAKE NOTICE that the motions and notices filed with, and the orders entered by (i) the U.S. Court are available free of charge at <https://cases.stretto.com/EddieBauer> or for a fee at www.njb.uscourts.gov, and (ii) the Canadian Court are available at <https://www.ksvadvisory.com/experience/case/eddiebauer>.

AND TAKE NOTICE that Canadian counsel for the Chapter 11 Debtors is:

Osler, Hoskin & Harcourt LLP

1 First Canadian Place, 100 King West, Suite 6200

Toronto, ON M5X 1B8

Email: bmuller@osler.com

PLEASE FINALLY TAKE NOTICE that for further information on the CCAA Proceedings you may contact the Information Officer at:

KSV Restructuring Inc.

220 Bay Street, 13th Floor, PO Box 20,

Toronto, Ontario, M5J 2W4

Phone: 437.888.9842

Email: dperلمان@ksvadvisory.com

DATED AT TORONTO, ONTARIO this [●] day of February, 2026.

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF EDDIE BAUER LLC, ET AL.

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Applicant

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
Proceeding commenced at Toronto

INITIAL RECOGNITION ORDER
(FOREIGN MAIN PROCEEDING)

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