

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

<p><i>In re:</i></p> <p>BENCH ACCOUNTING, INC.,</p> <p style="text-align: center;">Debtor in a Foreign Proceeding.</p>	<p>Chapter 15</p> <p>Case No. 25-10463 (___)</p> <p>(Joint Administration Requested)</p>
<p><i>In re:</i></p> <p>10SHEET SERVICES INC.,</p> <p style="text-align: center;">Debtor in a Foreign Proceeding.</p>	<p>Chapter 15</p> <p>Case No. 25-10464 (___)</p> <p>(Joint Administration Requested)</p>

**MOTION PURSUANT TO FED. R. BANKR. P. 1015(b) FOR ORDER  
DIRECTING JOINT ADMINISTRATION OF CASES UNDER  
CHAPTER 15 OF BANKRUPTCY CODE**

KSV Restructuring Inc., in its capacity as the appointed Licensed Insolvency Trustee and authorized foreign representative (the “**Trustee**”) of the estates of Bench Accounting, Inc. and 10Sheet Services Inc. (together, the “**Debtors**”), in the Debtors’ proceedings (the “**Canadian Proceeding**”) pending before the Supreme Court of British Columbia at Vancouver (the “**B.C. Court**”) under Canada’s *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”), respectfully submits this motion (this “**Motion**”) requesting the joint administration of these chapter 15 cases (the “**Chapter 15 Cases**”), pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and Rule 1015-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”). In support of this Motion, the Trustee refers the Court (defined below) to the *First Report of KSV Restructuring Inc. as Licensed Insolvency Trustee of the Debtors*, dated March 5, 2025 (the “**Report**”), and the *Declaration of Robert Kofman in Support of the Debtors’ Chapter 15 Petitions and First Day*

*Pleadings in Foreign Proceedings* (the “**Kofman Declaration**”), filed contemporaneously herewith, which are incorporated herein by reference.<sup>1</sup> In further support of this Motion, the Trustee respectfully represents as follows:

**JURISDICTION AND VENUE**

1. The United States Bankruptcy Court for the District of Delaware (the “**Court**”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, section 1501 of the Bankruptcy Code, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012 (the “**Amended Standing Order**”). This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P), and the Court may enter a final order consistent with Article III of the United States Constitution. These Chapter 15 Cases have been properly commenced pursuant to section 1504 of the Bankruptcy Code by the filing of chapter 15 petitions and the *Verified Petition for Recognition of Foreign Proceeding and Related Relief* (together with the chapter 15 petitions, the “**Chapter 15 Petitions**”) for recognition of the Canadian Proceeding under section 1515 of the Bankruptcy Code.

2. Pursuant to Local Rule 9013-1(f), the Trustee consents to the entry of a final order by the Court in connection with this Motion to the extent it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution.

3. Venue is proper in this District pursuant to 28 U.S.C. § 1410 because the Debtors have assets in the United States, including located in Delaware, and such venue in this

---

<sup>1</sup> A copy of the Report is attached as Exhibit A to the *Declaration of Matthew B. Lunn in Support of Verified Petition for Recognition of Foreign Proceeding and Related Relief and Motion for Provisional Relief in Aid of Canadian Proceeding*, filed contemporaneously herewith.

District will be consistent with the interests of justice and convenience for the Debtors, having regard to the relief sought by the Trustee.

4. The legal predicates for the relief requested herein are Bankruptcy Rule 1015(b) and Local Rule 1015-1.

### **BACKGROUND**

5. On January 7, 2025, the Debtors each filed assignments in bankruptcy pursuant to section 49 of the BIA, and the Trustee was appointed by the Office of the Superintendent of Bankruptcy (Canada) as the Licensed Insolvency Trustee for each of the Debtors. The Trustee's appointment was affirmed at the first meeting of creditors, held separately for each of the Debtors, on January 27, 2025.

6. On February 6, 2025, the Trustee opened bankruptcy files at the B.C. Court registry for each of the Debtors.

7. On March 5, 2025, the Trustee filed an application with the B.C. Court seeking to consolidate the respective bankruptcy proceedings of the Debtors within Action Number B-250050 under a single style of cause. The B.C. Court entered an order approving the application on March 7, 2025.

8. On the date hereof, the Trustee commenced these Chapter 15 Cases by filing, among other things, the Chapter 15 Petitions seeking recognition by this Court of the Canadian Proceeding as a foreign main proceeding under chapter 15 of the Bankruptcy Code.

9. For a detailed description of Debtors' business, corporate organization, capital structure, and the circumstances leading to the Canadian Proceeding, the Court is respectfully referred to the Report and the Kofman Declaration.

**RELIEF REQUESTED**

10. By this Motion, the Trustee seeks the entry of an order, substantially in the form annexed hereto as **Exhibit A**, pursuant to Bankruptcy Rule 1015(b), directing the joint administration of the Chapter 15 Cases for procedural purposes only.

**BASIS FOR RELIEF REQUESTED**

11. Bankruptcy Rule 1015(b) provides that if two (2) or more petitions for relief are pending in the same court by or against a debtor and its affiliate, the court may order joint administration of the cases. The Debtors are “affiliates” as that term is defined under section 101(2) of the Bankruptcy Code because Debtor 10Sheet Services Inc. is wholly-owned by Debtor Bench Accounting Inc. An order of joint administration relates to the routine administration of a case and may be entered by the Court without notice or a hearing upon the filing of a motion requesting such joint administration and an affidavit or verification establishing that joint administration is warranted. *See* Local Rule 1015-1.

12. The Chapter 15 Petitions establish that joint administration of the Chapter 15 Cases (i) is warranted because the Debtors’ financial affairs and business operations are closely related; and (ii) will ease the administrative burden of such cases on the Court and various interested parties. Entry of an order directing joint administration of the Chapter 15 Cases will avoid duplicative notices, applications and orders, thereby saving the Debtors considerable time and expense. The rights of creditors will not be adversely affected because this Motion requests only administrative and procedural consolidation of the Chapter 15 Cases. The Court will also be relieved of the burden of entering duplicative orders and maintaining duplicative file.

13. Courts in this district and others have approved joint administration relief similar to that requested herein in other chapter 15 cases. *See, e.g., In re Chesswood Grp. Ltd.*,

No. 24-12454 (CTG) (Bankr. D. Del. Oct. 31, 2024); *In re G.I. Sportz Inc.*, No. 20-12610 (CSS) (Bankr. D. Del. Oct. 19, 2020); *In re CDS U.S. Holdings, Inc.*, No. 20-11719 (CSS) (Bankr. D. Del. July 20, 2020); *In re Mundo Media Ltd.*, No. 19-11365 (KBO) (Bankr. D. Del. June 19, 2019); *In re Agrokor D.D.*, No. 18-22806 (MG) (Bankr. S.D.N.Y. July 13, 2018); *In re Mood Media Corp.*, No. 17-11413 (MEW) (Bankr. S.D.N.Y. May 23, 2017); *In re Electro Sonic Inc.*, No. 14-10240 (MFW) (Bankr. D. Del. Feb. 11, 2014); *In re ARXX Corp.*, No. 13-13313 (KJC) (Bankr. D. Del. Dec. 30, 2013); *In re Talon Sys. Inc.*, No. 13-11811 (KJC) (Bankr. D. Del. July 22, 2013).

14. Accordingly, the Trustee respectfully requests that the caption of each of the Chapter 15 Cases be modified to reflect the joint administration of these Chapter 15 Cases as follows:

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

<p><i>In re:</i></p> <p>BENCH ACCOUNTING, INC., <i>et al.</i>,<sup>1</sup></p> <p style="text-align: center;">Debtors in a Foreign Proceeding.</p>	<p>Chapter 15</p> <p>Case No. 25-10463 (___)</p> <p>(Jointly Administered)</p>
--	--

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

15. The Trustee also seeks the Court’s direction that the following notation be entered on the docket in each of the Chapter 15 Cases to reflect the joint administration of these Chapter 15 Cases:

An order has been entered in this case directing the procedural consolidation and joint administration of the chapter 15 cases of Bench Accounting, Inc., Case No. 25-10463 (\_\_\_), and 10Sheet Services Inc., Case No. 25-10464 (\_\_\_). The docket in Case No. 25-10463 (\_\_\_) should be consulted for all matters affecting this case.

**NOTICE**

16. Notice of this Motion has been provided to the Office of the United States Trustee for the District of Delaware. The Trustee requests that the Court enter the Proposed Order without notice to other creditors. The Trustee proposes to notify all creditors and parties in interest of the filing of the Chapter 15 Petitions and the relief requested therein in the form and manner set forth in the *Motion for Order Specifying Form and Manner of Service of Notice*, filed contemporaneously herewith. In light of the nature of the relief requested herein, the Trustee submits that no other or further notice of the Motion is necessary or required.

WHEREFORE, the Trustee respectfully requests that the Court grant this Motion and order the joint administration of the Chapter 15 Cases pursuant to Bankruptcy Rule 1015(b) and such other and further relief as it deems just and proper.

Dated: March 13, 2025  
Wilmington, Delaware

**YOUNG CONAWAY STARGATT & TAYLOR,  
LLP**

*/s/ Elizabeth S. Justison*

---

Michael R. Nestor (No. 3526)  
Matthew B. Lunn (No. 4119)  
Elizabeth S. Justison (No. 5911)  
Daniel Trager (No. 7465)  
Rodney Square  
1000 North King Street  
Wilmington, Delaware 19801  
Telephone: (302) 571-6600  
Facsimile: (302) 571-1253  
Emails: mnestor@ycst.com  
mlunn@ycst.com  
ejustison@ycst.com  
dtrager@ycst.com

*Attorneys for KSV Restructuring Inc., as Trustee and  
Foreign Representative of the Debtors*

**EXHIBIT A**

**Proposed Order**

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

*In re:*

BENCH ACCOUNTING, INC., *et al.*,<sup>1</sup>

Debtors in a Foreign Proceeding.

Chapter 15

Case No. 25-10463 (\_\_\_)

(Jointly Administered)

Ref. Docket No. \_\_\_

**ORDER DIRECTING JOINT ADMINISTRATION OF  
CHAPTER 15 CASES PURSUANT TO FED. R. BANKR. P. 1015(b)**

Upon the motion (the “**Motion**”)<sup>2</sup> filed by KSV Restructuring Inc., in its capacity as the appointed Licensed Insolvency Trustee and authorized foreign representative (the “**Trustee**”) of the Debtors in the Canadian Proceeding pending before the B.C. Court under Canada’s *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, for entry of an order (this “**Order**”), directing the joint administration of the Chapter 15 Cases pursuant to Bankruptcy Rule 1015(b) and Local Rule 1015-1; and this Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334, and 11 U.S.C. §§ 109 and 1501, and the Amended Standing Order; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P); and venue being proper before this Court pursuant to 28 U.S.C. § 1410(1) and (3); and due and sufficient notice of the Motion having been given under the particular circumstances; and upon consideration of the Report and the Kofman Declaration; and it appearing that the relief requested in the Motion is necessary and beneficial to the Debtors; and no objections or other responses having been filed that have not been

---

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

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



overruled, withdrawn or otherwise resolved; and after due deliberation and sufficient cause appearing therefor,

**NOW, THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:**

1. The Motion is approved as set forth herein.

2. The Chapter 15 Cases shall be, and hereby are, consolidated pursuant to Bankruptcy Rule 1015(b) and Local Rule 1015-1, for procedural purposes only, and shall be jointly administered by this Court.

3. Nothing contained in this Order shall be deemed or construed as directing or otherwise effecting the substantive consolidation of any of the Chapter 15 Cases.

4. The caption of the jointly administered cases shall read as follows:

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

<p><i>In re:</i></p> <p>BENCH ACCOUNTING, INC., <i>et al.</i>,<sup>1</sup></p> <p>Debtors in a Foreign Proceeding.</p>	<p>Chapter 15</p> <p>Case No. 25-10463 (___)</p> <p>(Jointly Administered)</p>
--	--

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

5. A docket entry shall be made in each of the above-captioned Chapter 15

Cases substantially as follows:

An Order has been entered in this case directing the procedural consolidation and joint administration of the chapter 15 cases of Bench Accounting, Inc., Case No. 25-10463 (\_\_\_), and 10Sheet Services Inc., Case No. 25-10464 (\_\_\_). The docket in Case No. 25-10463 (\_\_\_) should be consulted for all matters affecting this case.

6. The relief granted in this Order is granted without notice to creditors of the Motion.

7. Service of this Order as provided in the Motion shall constitute adequate and sufficient service and notice.

8. This Court shall retain jurisdiction with respect to any and all matters relating to the interpretation or implementation of this Order.