

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

In re:

BENCH ACCOUNTING, INC., *et al.*,¹

Debtors in a Foreign Proceeding.

Chapter 15

Case No. 25-10463 ()

(Joint Administration Requested)

**MOTION FOR ORDER SPECIFYING FORM
AND MANNER OF SERVICE OF NOTICE**

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. (“**Bench**”) and 10Sheet Services Inc. (together with Bench, 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**”), pursuant to sections 105(a) and 1515 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “**Bankruptcy Code**”), and Rules 1007, 1011, 2002, 9007, and 9008 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), for entry of an order, substantially in the form annexed hereto as **Exhibit A** (the “**Proposed Order**”), (i) approving the notice of the Chapter 15 Petitions (defined below) and the Debtors’ proposed sale of their assets to Recruiter.com Ventures Inc. (“**Recruiter**”) in the form annexed thereto as **Exhibit 1** (the “**Notice**”), (ii) specifying the manner of service of the Notice, and (iii) scheduling a hearing to consider the Chapter 15 Petitions. In support of this Motion, the Trustee refers the Court (defined below) to the *First Report of KSV*

¹ 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.

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.² 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 cases (the “**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* (collectively 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 Rule 9013-1(f) of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”), 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

² 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.

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(3) because the Debtors have assets in the United States, including located in Delaware, and such venue in this 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 statutory and legal predicates for the relief requested herein are sections 105(a) and 1515 of the Bankruptcy Code and Bankruptcy Rules 1007, 1011, 2002, 9007, and 9008.

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 respectfully requests entry of the Proposed Order approving the Motion pursuant to Bankruptcy Rules 2002(m) and 9007, and authorizing the Trustee to serve the Notice by first-class mail or, if a mailing address is not available, electronic mail, upon all known creditors and all other parties against whom relief is sought (or their counsel), including any such parties (or counsel) that have addresses outside the United States, in accordance with Bankruptcy Rules 1010 and 7004(a) and (b) on or before three (3) business days after entry of the Proposed Order. The Trustee requests that the foregoing be approved as adequate and sufficient form and manner of notice of the Chapter 15 Petitions.

11. The Trustee respectfully requests that, if any party files a notice of appearance in these Chapter 15 Cases, the Trustee shall serve the Notice and subsequent notices upon such party on or before ten (10) days of the filing of such notice of appearance if such documents have not already been served on such party (or its counsel).

12. The Trustee respectfully requests that the Court also require that objections or responses, if any, to the Chapter 15 Petitions be made pursuant to the Bankruptcy Code, the Local Rules, and the Bankruptcy Rules in writing describing the basis therefore, which objection or response must be filed with the Office of the Clerk of the Court, 824 Market Street, Third Floor, Wilmington, Delaware 19801, and served upon counsel for the Trustee, so as to be received on or before five (5) business days prior to the hearing to consider the Chapter 15 Petitions at 4:00 p.m. (ET), in accordance with the requirements of Bankruptcy Rule 1011(b). Notices to

counsel for the Trustee should be addressed to Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, Delaware 19801, Attention: Matthew B. Lunn, Esq. (mlunn@ycst.com) and Elizabeth S. Justison, Esq. (ejustison@ycst.com).

BASIS FOR RELIEF REQUESTED

13. Bankruptcy Rule 2002(q) provides, in pertinent part, that:

The clerk, or some other person as the court may direct, shall forthwith give the debtor, all persons or bodies authorized to administer foreign proceedings of the debtor, all entities against whom provisional relief is being sought under § 1519 of the Code, all parties to litigation pending in the United States in which the debtor is a party at the time of the filing of the petition, and such other entities as the court may direct, at least 21 days' notice by mail of the hearing on the petition for recognition of a foreign proceeding. The notice shall state whether the petition seeks recognition as a foreign main proceeding or foreign nonmain proceeding.

Fed. R. Bankr. P. 2002(q)(1).

14. Bankruptcy Rule 2002(m), in turn, provides that “the court may from time to time enter orders designating the matters in respect to which, the entity to whom, and the form and manner in which notices shall be sent except as otherwise provided by [the Bankruptcy Rules].” *Id.* at 2002(m).

15. The Trustee is working to close the sale transaction with Recruiter, as set forth in more detail in the Kofman Declaration. The proceeds realized from that sale transaction will not be sufficient to satisfy the claims of National Bank of Canada (“NBC”)—the Debtors’ secured lender—in full. Instead, NBC will suffer a significant shortfall on its senior secured position and the Trustee anticipates that no other secured or unsecured creditor will realize a recovery from the Debtors. Accordingly, the Trustee intends to provide notice of the Canadian Proceeding, these Chapter 15 Cases, and the relief requested from both the B.C. Court and this Court, including approval of the sale to Recruiter, in the most efficient and economical manner.

16. Under the facts and circumstances of the Debtors' Chapter 15 Cases, the Trustee submits that service of the Notice in the manner proposed herein will provide the notice parties due and sufficient notice of the relief requested in the Chapter 15 Petitions, the proposed sale to Recruiter, and the associated objection deadlines and hearing date. Furthermore, the Notice provides multiple efficient ways for any party receiving such notice to obtain copies of pleadings filed in these Chapter 15 Cases, as it provides a website address, email address, and phone number that can be used to obtain critical documents, including the Chapter 15 Petitions, the Proposed Order, the proposed *Order Granting Recognition and Related Relief*, and the *Trustee's Motion, Pursuant to Sections 105(a), 363, 1501, and 1521 of the Bankruptcy Code and Bankruptcy Rules 2002, 6004, and 9014, for Entry of an Order (I) Recognizing and Enforcing the Approval and Vesting Order; (II) Authorizing the Sale of All or Substantially All of the Debtors' Assets Free and Clear of Any and All Liens, Claims, Encumbrances, and Other Interests; and (III) Granting Related Relief*, filed contemporaneously herewith. Additionally, service by the Trustee of pleadings that it files in the Chapter 15 Cases by electronic mail is an efficient and effective way, and the only way, to provide notice to certain key parties, namely, customer of Bench who prepaid for services, in the Chapter 15 Cases and the Canadian Proceeding, because the Debtors historically communicated with these customers via electronic mail. At the same time, it does not burden the Trustee with the significant costs necessarily associated with copying and mailing all the various documents filed in these Chapter 15 Cases to the entire matrix of putative creditors and other parties.

17. Bankruptcy Rule 1011(b) provides, among other things, that a party objecting to a petition to commence an ancillary proceeding under chapter 15 of the Bankruptcy Code has twenty-one (21) days from the date of service of the summons to respond thereto.

Bankruptcy Rule 1011(b). With respect to the reference to the service of a “summons” in Bankruptcy Rule 1011(b), because the summons requirement of Bankruptcy Rule 1010 does not apply to petitions for recognition of foreign main proceedings (but only “nonmain” proceedings), the Trustee believes that the reference to a “summons” in Bankruptcy Rule 1011(b) is inapplicable. Accordingly, the Trustee requests the Court to declare that no summons is required under Bankruptcy Rule 1011(b).

NOTICE

18. 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 grant this Motion without notice to creditors. The Trustee will serve notice of the signed order in accordance with the procedures set forth in this Motion. In light of the nature of the relief requested, the Trustee submits and requests that this Court hold that no further notice is required.

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WHEREFORE, the Trustee respectfully requests (i) entry of an order substantially in the form of the Proposed Order approving the form and manner of service of the Notice and (ii) such other and further relief as is appropriate under the circumstances.

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**

<p><i>In re:</i></p> <p>BENCH ACCOUNTING, INC., <i>et al.</i>,¹</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> <p>Ref. Docket No. _____</p>
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ORDER SPECIFYING FORM AND MANNER OF SERVICE OF NOTICE

Upon the motion (the “**Motion**”)² filed by KSV Restructuring Inc., in its capacity as the appointed Licensed Insolvency Trustee and authorized foreign representative (the “**Trustee**”) of the Debtors in the Canadian Proceeding pending before 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**”), pursuant to sections 105(a) and 1515 of the Bankruptcy Code and Bankruptcy Rules 1007, 1011, 2002, 9007, and 9008, (i) approving the notice of the Chapter 15 Petitions and the proposed sale to Recruiter in the form annexed hereto as **Exhibit 1** (the “**Notice**”), (ii) specifying the manner of service of the Notice, and (iii) scheduling a hearing to consider the Chapter 15 Petitions; 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

¹ 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.

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

particular circumstances; and upon consideration of the Report and the Kofman Declaration; and this Court having held a hearing to consider the relief requested in the Motion; and upon the record established at such hearing; 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 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 form of the Notice is hereby approved.
3. Copies of the Notice shall be served by the Trustee by first-class mail or, if a mailing address is not available, electronic mail, upon all known creditors and all other parties against whom relief is sought (or their counsel), including any such parties (or counsel) that have addresses outside the United States, in accordance with Bankruptcy Rules 1010 and 7004(a) and (b) on or before March __, 2025.
4. If any party files a notice of appearance in these Chapter 15 Cases, the Trustee shall serve the Notice and subsequent notices upon such party within three (3) business days of the filing of such notice of appearance if such documents have not already been served on such party (or its counsel).
5. Objections or responses to the Chapter 15 Petitions must be made pursuant to the Bankruptcy Code, the Local Rules, and the Bankruptcy Rules in writing describing the basis therefore, which objection or response must be filed with the Office of the Clerk of the Court, 824 Market Street, Third Floor, Wilmington, Delaware 19801 and served so as to be received by [●], **2025 at [●]:00 p.m. (ET)**, in accordance with the requirements of Bankruptcy Rule 1011(b), upon

the following parties: (i) counsel for the Trustee, Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, Delaware 19801, Attention: Matthew B. Lunn, Esq. (mlunn@ycst.com) and Elizabeth S. Justison, Esq. (ejustison@ycst.com) and (ii) the Office of the United States Trustee for the District of Delaware, 844 North King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attention: Malcolm M. Bates, Esq. (Malcolm.m.bates@usdoj.gov).

6. A hearing to consider the Chapter 15 Petitions is scheduled for _____, 2025, at _____ (ET).

7. Service of the Notice in accordance with this Order is hereby approved as adequate and sufficient notice and service on all interested parties.

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

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

EXHIBIT 1

Notice

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

BENCH ACCOUNTING, INC., *et al.*,¹

Debtors in a Foreign Proceeding.

Chapter 15

Case No. 25-10463 ()

(Jointly Administered)

Ref. Docket Nos. ____

**NOTICE OF (I) FILING AND HEARING ON PETITIONS SEEKING
RECOGNITION OF FOREIGN PROCEEDING PURSUANT TO CHAPTER 15 OF
THE UNITED STATES BANKRUPTCY CODE; AND (II) PROPOSED SALE OF SUBSTANTIALLY
ALL OF THE DEBTORS' ASSETS TO RECRUITER.COM VENTURES INC.,
FREE AND CLEAR OF ALL LIENS, CLAIMS, AND ENCUMBRANCES**

PLEASE TAKE NOTICE that on March 13, 2025, 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, filed (i) petitions on behalf of the Debtors pursuant to sections 1504 and 1515 and the *Verified Petition for Recognition of Foreign Proceeding and Related Relief* (collectively, the “**Chapter 15 Petitions**”) and (ii) the *Motion for Provisional Relief in Aid of Canadian Proceeding* in the United States Bankruptcy Court for the District of Delaware (the “**Bankruptcy Court**”) under chapter 15 of title 11 of the United States Code, 11 U.S.C. §§ 101—1532 (the “**Bankruptcy Code**”), commencing cases ancillary to the Canadian Proceeding (the “**Chapter 15 Cases**”) and seeking recognition of the Canadian Proceeding as a “foreign main proceeding” and relief in aid thereof.

PLEASE TAKE FURTHER NOTICE that, on March [•], 2025, the Bankruptcy Court entered an order granting certain provisional relief under sections 105(a) and 1519 of the Bankruptcy Code (the “**Provisional Order**”). Pending the disposition of the Chapter 15 Petitions, the Provisional Order (i) stays execution against the Debtors’ assets in the United States and (ii) applies sections 362 and 365(e) of the Bankruptcy Code in these Chapter 15 Cases.

PLEASE TAKE FURTHER NOTICE that, on March [•], 2025, the Trustee filed the *Trustee’s Motion, Pursuant to Sections 105(a), 363, 1501, and 1521 of the Bankruptcy Code and Bankruptcy Rules 2002, 6004, and 9014, for Entry of an Order (I) Recognizing and Enforcing the Approval and Vesting Order; (II) Authorizing the Sale of All or Substantially All of the Debtors’ Assets Free and Clear of Any and All Liens, Claims, Encumbrances, and Other Interests; and (III) Granting Related Relief* [Docket No. [•]] (the “**Sale Motion**”) with the Bankruptcy Court, seeking entry of an order (i) recognizing and enforcing the Approval and Vesting Order entered by the B.C. Court, authorizing the sale and transfer (the “**Sale**”) by the Trustee of the Debtors’ right, title, and interest in substantially all of the Debtors’ assets, as set forth in that certain *Asset Purchase Agreement* between the Trustee and Recruiter.com Ventures Inc., dated February 25, 2025 (the “**APA**”), free and clear of all claims, liabilities, and encumbrances, except as set forth in the APA; (ii) authorizing the Sale, pursuant to section 363 of the Bankruptcy Code, free and clear of all liens, claims, and encumbrances, except as otherwise provided in the APA; and (iii) granting certain related relief.

PLEASE TAKE FURTHER NOTICE that a hearing has been scheduled for [•], 2025, at [•].m. (ET) before the Honorable [•] at the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, [•]th Floor, Courtroom No. [•], Wilmington, Delaware 19801, to consider the Chapter 15 Petitions and the Sale Motion, and any objections or responses thereto (the “**Hearing**”).

32948110.9 ¹ 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.

PLEASE TAKE FURTHER NOTICE that objections or responses, if any, to the Chapter 15 Petitions or the Sale Motion must be made pursuant to the Bankruptcy Code, the Local Rules of the United States Bankruptcy Court for the District of Delaware, and Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), including, without limitation Bankruptcy Rule 1011, in writing and setting forth the basis therefore. Such objection must be filed with the Office of the Clerk of the Court, 824 Market Street, Third Floor, Wilmington, Delaware 19801, and served upon counsel for the Trustee so as to be received by [•], 2025, at [•] p.m. (ET). Notices to counsel for the Trustee should be addressed to Young Conaway Stargatt & Taylor, LLP, Rodney Square, 1000 North King Street, Wilmington, Delaware 19801, Attention: Matthew B. Lunn, Esq. (mlunn@ycst.com) and Elizabeth S. Justison, Esq. (ejustison@ycst.com).

PLEASE TAKE FURTHER NOTICE that, if no response or objection is timely filed and served as provided above, the Bankruptcy Court may grant the recognition and relief requested in the Chapter 15 Petitions and the Sale Motion without further notice or hearing.

PLEASE TAKE FURTHER NOTICE that the Hearing may be adjourned from time to time without further notice other than an announcement in open court at the Hearing of the adjourned date or dates or any further adjourned hearing.

PLEASE TAKE FURTHER NOTICE that no time period or place for the filing of proofs of claim has been established in the Canadian Proceeding. When a deadline is set, creditors will be given notice of the same and information on where to file claims and the procedure for filing claims.

Copies of the Chapter 15 Petitions, the Sale Motion, and other filings in these cases are presently available (1) on the Bankruptcy Court’s Electronic Case Filing System, which can be accessed from the Bankruptcy Court’s website at <https://ecf.deb.uscourts.gov> (a PACER login and a password are required to retrieve a document), (2) from the Trustee through its website at <https://www.ksvadvisory.com/insolvency-cases/case/bench> and/or (3) upon request to the Trustee’s counsel at: Young Conaway Stargatt & Taylor, LLP, 1000 North King Street, Wilmington, DE 19801, Attn: Beth Olivere, Telephone: (302) 571-6600, Email: bolivere@ycst.com.

Dated: March __, 2025
Wilmington, Delaware

**YOUNG CONAWAY STARGATT & TAYLOR,
LLP**

/s/

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*