

**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 (LSS)

(Jointly Administered)

Ref. Docket No. 8

**CERTIFICATION OF COUNSEL
REGARDING REVISED PROPOSED ORDER GRANTING
PROVISIONAL RELIEF IN AID OF THE CANADIAN PROCEEDING**

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 pending before the Supreme Court of British Columbia at Vancouver under Canada’s *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended, filed the *Motion for Provisional Relief in Aid of the Canadian Proceeding* [Docket No. 8] (the “**Motion**”) with the United States Bankruptcy Court for the District of Delaware (the “**Court**”).

On March 17, 2025, the Court held a hearing (the “**Hearing**”) to consider, among other things, approval of the Motion. As announced at the Hearing, the Court indicated that it would grant the proposed order (the “**Proposed Order**”) filed with the Motion, subject to certain revisions as set forth on the record. Accordingly, a revised version of the Proposed Order (the “**Revised Proposed Order**”) reflecting the Court’s comments at the Hearing is attached hereto as

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.

Exhibit 1. For the convenience of the Court and all interested parties, a blackline comparing the Revised Proposed Order against the Proposed Order is attached hereto as **Exhibit 2.**

Accordingly, the Trustee hereby submits the Revised Proposed Order attached hereto as **Exhibit 1,** and respectfully requests that the Court enter the Revised Proposed Order at its earliest convenience without further notice or a hearing.

Dated: March 17, 2025
Wilmington, Delaware

**YOUNG CONAWAY STARGATT & TAYLOR,
LLP**

/s/ Elizabeth S. Justison

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

EXHIBIT 1

Revised Proposed Order

**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 (LSS)

(Jointly Administered)

Ref. Docket No. 8

**ORDER GRANTING PROVISIONAL RELIEF
IN AID OF THE CANADIAN PROCEEDING**

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 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**”), (i) staying execution against the Debtors’ assets in the United States pursuant to section 1519(a)(1) of the Bankruptcy Code and (ii) applying sections 362 and 365 of the Bankruptcy Code in these Chapter 15 Cases on a provisional basis pursuant to sections 105(a), 1519, and 1521 of the Bankruptcy Code; and the Trustee having filed the Chapter 15 Petitions, seeking recognition of the Canadian Proceeding as a foreign main proceeding in these Chapter 15 Cases; 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

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

pursuant to 28 U.S.C. § 157(b)(2)(P); and venue being proper before this Court pursuant to 28 U.S.C. § 1410(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 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, this Court finds and concludes as follows:

- I. The findings and conclusions set forth herein constitute this Court's findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014. To the extent any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent any of the following conclusions of law constitute findings of fact, they are adopted as such.
- II. The Trustee has demonstrated a substantial likelihood of success on the merits that (i) the Debtors are subject to a pending "foreign main proceeding" as that term is defined in section 1502(4) of the Bankruptcy Code; (ii) the Trustee is a "foreign representative" as that term is defined in 101(24) of the Bankruptcy Code; and (iii) all statutory elements for recognition of the Canadian Proceeding are satisfied in accordance with section 1517 of the Bankruptcy Code.
- III. The Trustee has demonstrated that (i) the commencement of any proceeding or action against the Debtors and their respective businesses and assets should be enjoined pursuant to sections 105(a), 1519, and 1521 of the Bankruptcy Code; (ii) that the application of sections 362 and 365 of the Bankruptcy Code in the Chapter 15 Cases is necessary to permit the fair and efficient administration of the Canadian Proceeding and to allow the Trustee to consummate an orderly sale of the assets of the Debtors; and (iii) the relief requested will not cause either an undue hardship nor create any hardship to parties in interest that is not outweighed by the benefits of the relief granted herein.
- IV. The Trustee has demonstrated that unless this Order is issued, there is a material risk that one or more parties in interest may take action against the Debtors and their respective businesses and assets, thereby interfering with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code and causing harm to the Trustee's effort to consummate a sale and

maximize the value of the Debtors' assets. As a result, the Debtors will suffer immediate and irreparable harm for which they will have no adequate remedy at law and, therefore, it is necessary that this Court grant the relief requested by the Motion.

- V. Further, unless this Order issues, the assets of the Debtors located in the United States could be subject to efforts by creditors to control, possess, or execute upon such assets and such efforts could result in the Debtors suffering immediate and irreparable injury, loss, or damage by, among other things, (i) interfering with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code and (ii) interfering with or undermining the success of the Canadian Proceeding and the Debtors' efforts to pursue and consummate a sale of their businesses for the benefit of all their stakeholders.
- VI. The Trustee has demonstrated that, without the protection of section 365 of the Bankruptcy Code, there is a material risk that counterparties to certain of the Debtors' agreements may take the position that the commencement of the Canadian Proceeding authorizes them to terminate such contract or accelerate obligations thereunder. Such termination or acceleration, if permitted and valid, could severely disrupt the Debtors' operations, result in irreparable damage to the value of the Debtors' businesses, and cause substantial harm to the Debtors' creditors and other parties in interest.
- VII. The Trustee has demonstrated that no injury will result to any party that is greater than the harm to the Debtors' businesses, assets, and property in the absence of the requested relief.
- VIII. The interests of the public will be served by entry of this Order.

NOW, THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:

1. The Motion is granted as set forth herein.
2. Pending entry of a recognition order pursuant to section 1521 of the Bankruptcy Code, sections 362 and 365, including, but not limited to, section 365(e) of the Bankruptcy Code shall apply in the Chapter 15 Cases, and this Order shall operate as a stay of execution against the Debtors and their respective businesses and assets within the territorial jurisdiction of the United States pursuant to section 1519(a)(1) of the Bankruptcy Code. Specifically, with respect to assets or actions located within the territorial jurisdiction of the United States, all persons and entities are hereby enjoined from (a) continuing any action or commencing

any additional action involving the Debtors, their assets, or the proceeds thereof; (b) enforcing any judicial, quasi-judicial, administrative, or regulatory judgment, assessment, order, or arbitration award against the Debtors or their respective assets; (c) commencing or continuing any action to create, perfect, or enforce any lien, setoff, or other claim against the Debtors or their respective assets; or (d) managing or exercising control over the Debtors' assets, except as expressly authorized by the Debtors in writing.

3. Notwithstanding anything to the contrary contained herein, this Order shall not be construed as (a) enjoining the police or regulatory act of a governmental unit, including a criminal action or proceeding, to the extent not stayed under section 362 of the Bankruptcy Code; (b) staying the exercise of any rights that sections 362(o) and 1519(f) of the Bankruptcy Code do not allow to be stayed; or (c) limiting, abridging, or otherwise affecting the rights afforded to the Trustee pursuant to the Ancillary Order.

4. Any party in interest may make a motion seeking relief from, or modification of, this Order, by filing a motion on not less than seven (7) business days' written notice to counsel for the Trustee and the Office of the United States Trustee for the District of Delaware (the "U.S. Trustee"), and this Court will hear such motion on a date to be scheduled by the Court. 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). Notices to the U.S. Trustee should be sent to 844 North King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attention: Malcolm M. Bates, Esq. (Malcolm.m.bates@usdoj.gov).

5. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (i) this Order shall be effective immediately and enforceable upon entry; (ii) the Trustee shall not

be subject to any stay in the implementation, enforcement, or realization of the relief granted in this Order; and (iii) the Trustee is authorized and empowered, and may in its discretion and without further delay, take any action and perform any act necessary to implement and effectuate the terms of this Order.

6. Pursuant to Rule 65(b) of the Federal Rules of Civil Procedure, made applicable to this proceeding pursuant to Bankruptcy Rule 7065, no notice to any person is required prior to entry and issuance of this Order. Pursuant to Bankruptcy Rule 7065, the provisions of Rule 65(c) of the Federal Rules of Civil Procedure are hereby waived, to the extent applicable. Notice of the Motion as set forth therein is adequate and sufficient service and notice of the Motion and this Order, and no other or further notice need be provided.

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

EXHIBIT 2

Blackline

**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 (~~—~~[LSS](#))

(Jointly Administered)

Ref. Docket No. ~~—~~[8](#)

**ORDER GRANTING PROVISIONAL RELIEF
IN AID OF THE CANADIAN PROCEEDING**

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 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**”), (i) staying execution against the Debtors’ assets in the United States pursuant to section 1519(a)(1) of the Bankruptcy Code and (ii) applying sections 362 and 365~~(e)~~ of the Bankruptcy Code in these Chapter 15 Cases on a provisional basis pursuant to sections 105(a), 1519, and 1521 of the Bankruptcy Code; and the Trustee having filed the Chapter 15 Petitions, seeking recognition of the Canadian Proceeding as a foreign main proceeding in these Chapter 15 Cases; 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

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

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(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 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, this Court finds and concludes as follows:

- I. The findings and conclusions set forth herein constitute this Court's findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014. To the extent any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent any of the following conclusions of law constitute findings of fact, they are adopted as such.
- II. The Trustee has demonstrated a substantial likelihood of success on the merits that (i) the Debtors are subject to a pending "foreign main proceeding" as that term is defined in section 1502(4) of the Bankruptcy Code; (ii) the Trustee is a "foreign representative" as that term is defined in 101(24) of the Bankruptcy Code; and (iii) all statutory elements for recognition of the Canadian Proceeding are satisfied in accordance with section 1517 of the Bankruptcy Code.
- III. The Trustee has demonstrated that (i) the commencement of any proceeding or action against the Debtors and their respective businesses and assets should be enjoined pursuant to sections 105(a), 1519, and 1521 of the Bankruptcy Code; (ii) that the application of sections 362 and 365(e) of the Bankruptcy Code in the Chapter 15 Cases is necessary to permit the fair and efficient administration of the Canadian Proceeding and to allow the Trustee to consummate an orderly sale of the assets of the Debtors; and (iii) the relief requested will not cause either an undue hardship nor create any hardship to parties in interest that is not outweighed by the benefits of the relief granted herein.
- IV. The Trustee has demonstrated that unless this Order is issued, there is a material risk that one or more parties in interest may take action against the Debtors and their respective businesses and assets, thereby interfering with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code and causing harm to the Trustee's effort to consummate

a sale and maximize the value of the Debtors' assets. As a result, the Debtors will suffer immediate and irreparable harm for which they will have no adequate remedy at law and, therefore, it is necessary that this Court grant the relief requested by the Motion.

- V. Further, unless this Order issues, the assets of the Debtors located in the United States could be subject to efforts by creditors to control, possess, or execute upon such assets and such efforts could result in the Debtors suffering immediate and irreparable injury, loss, or damage by, among other things, (i) interfering with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code and (ii) interfering with or undermining the success of the Canadian Proceeding and the Debtors' efforts to pursue and consummate a sale of their businesses for the benefit of all their stakeholders.
- VI. The Trustee has demonstrated that, without the protection of section 365~~(e)~~ of the Bankruptcy Code, there is a material risk that counterparties to certain of the Debtors' agreements may take the position that the commencement of the Canadian Proceeding authorizes them to terminate such contract or accelerate obligations thereunder. Such termination or acceleration, if permitted and valid, could severely disrupt the Debtors' operations, result in irreparable damage to the value of the Debtors' businesses, and cause substantial harm to the Debtors' creditors and other parties in interest.
- VII. The Trustee has demonstrated that no injury will result to any party that is greater than the harm to the Debtors' businesses, assets, and property in the absence of the requested relief.
- VIII. The interests of the public will be served by entry of this Order.

NOW, THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:

- 1. The Motion is granted as set forth herein.
- 2. Pending entry of a recognition order pursuant to section 1521 of the Bankruptcy Code, sections 362 and 365, including, but not limited to, section 365(e) of the Bankruptcy Code shall apply in the Chapter 15 Cases, and this Order shall operate as a stay of execution against the Debtors and their respective businesses and assets within the territorial jurisdiction of the United States pursuant to section 1519(a)(1) of the Bankruptcy Code. Specifically, with respect to assets or actions located within the territorial jurisdiction of the

United States, all persons and entities are hereby enjoined from (a) continuing any action or commencing any additional action involving the Debtors, their assets, or the proceeds thereof; (b) enforcing any judicial, quasi-judicial, administrative, or regulatory judgment, assessment, order, or arbitration award against the Debtors or their respective assets; (c) commencing or continuing any action to create, perfect, or enforce any lien, setoff, or other claim against the Debtors or their respective assets; or (d) managing or exercising control over the Debtors' assets ~~located within the territorial jurisdiction of the United States~~, except as expressly authorized by the Debtors in writing.

3. Notwithstanding anything to the contrary contained herein, this Order shall not be construed as (a) enjoining the police or regulatory act of a governmental unit, including a criminal action or proceeding, to the extent not stayed under section 362 of the Bankruptcy Code; (b) staying the exercise of any rights that sections 362(o) and 1519(f) of the Bankruptcy Code do not allow to be stayed; or (c) limiting, abridging, or otherwise affecting the rights afforded to the Trustee pursuant to the Ancillary Order.

4. Any party in interest may make a motion seeking relief from, or modification of, this Order, by filing a motion on not less than seven (7) business days' written notice to counsel for the Trustee and the Office of the United States Trustee for the District of Delaware (the "**U.S. Trustee**"), and this Court will hear such motion on a date to be scheduled by the Court. 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). Notices to the U.S. Trustee should be sent to 844 North King Street,

Suite 2207, Lockbox 35, Wilmington, Delaware 19801, Attention: Malcolm M. Bates, Esq.
(Malcolm.m.bates@usdoj.gov).

5. Notwithstanding any provision in the Bankruptcy Rules to the contrary: (i) this Order shall be effective immediately and enforceable upon entry; (ii) the Trustee shall not be subject to any stay in the implementation, enforcement, or realization of the relief granted in this Order; and (iii) the Trustee is authorized and empowered, and may in its discretion and without further delay, take any action and perform any act necessary to implement and effectuate the terms of this Order.

6. Pursuant to Rule 65(b) of the Federal Rules of Civil Procedure, made applicable to this proceeding pursuant to Bankruptcy Rule 7065, no notice to any person is required prior to entry and issuance of this Order. Pursuant to Bankruptcy Rule 7065, the provisions of Rule 65(c) of the Federal Rules of Civil Procedure are hereby waived, to the extent applicable. Notice of the Motion as set forth therein is adequate and sufficient service and notice of the Motion and this Order, and no other or further notice need be provided.

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