



ENTERED
11/16/2020

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:	§	
	§	Case No. 20-32465
BOS SOLUTIONS LTD., et al.,¹	§	
	§	Chapter 15
Debtors in a foreign proceeding.	§	
	§	Jointly Administered

**ORDER GRANTING RECEIVER'S EMERGENCY MOTION FOR ENTRY OF AN
ORDER (I) GRANTING COMITY TO THE CANADIAN ADVICE AND DIRECTIONS
ORDER APPROVING PAYMENT OF CERTAIN ADMINISTRATIVE CLAIMS FROM
PROCEEDS OF U.S. LEASED VEHICLES AND APPROVING FEES AND
DISBURSEMENTS OF THE RECEIVER AND (II) GRANTING RELATED RELIEF**

Related to Doc. No. 165.

Ernst & Young Inc. ("EY") solely in its capacity as court-appointed receiver (the "Receiver") of (1) BOS Solutions Ltd., (2) BOS Solutions Inc., (3) BOS Leaseco LLC, (4) BOS Solutions Real Estate Inc., and (5) BOS USHoldco Inc. (collectively, "BOS" or the "Debtors") based upon the Receivership Order dated May 4, 2020, entered by the Court of Queen's Bench of Alberta in the Judicial Centre of Calgary, Canada, Court File No. 2001-05949 (the "Canadian Court" and the "Canadian Proceedings"), and as authorized foreign representative of the above-captioned Debtors, by and through its undersigned counsel, filed its *Receiver's Emergency Motion for Entry of an Order (I) Granting Comity to the Canadian Advice and Directions Order Approving Payment of Certain Administrative Claims from Proceeds of U.S. Leased Vehicles and Approving Fees and Disbursements of the Receiver and (II) Granting Related Relief* ² for recognition of the Canadian Advice and Directions Order and certain other related relief. This Court finds that notice was proper and that no party in interest made any response in opposition to

¹ The Debtors are: (1) BOS Solutions Ltd., (2) BOS Solutions Inc., (3) BOS Leaseco LLC, (4) BOS Solutions Real Estate Inc., and (5) BOS USHoldco Inc.

² Capitalized terms used in this order but not otherwise defined shall have the meanings given to them in the Motion.

the Motion, or, if so, the relief requested in any such response was denied for the reasons stated on the record, and further finds that the relief requested in the Motion should be GRANTED. This Court finds the following:

A. On May 4, 2020, the Canadian Court, Honorable Justice P. R. Jeffrey, entered the Receivership Order pursuant to section 243 of the BIA and section 13(2) of the Judicature Act, RSA 2000 c J-2, appointing EY as the Receiver of the Debtors.

B. On May 4, 2020, the Receiver filed Official Form No. 401 Chapter 15 petitions for each of the Debtors pursuant to 11 U.S.C. § 1504, 1509(a) and 1515(a) to commence these chapter 15 cases.

C. On May 5, 2020, the U.S. Court entered the *Order Granting Receiver's Emergency Ex Parte Application for Temporary Restraining Order and Relief Pursuant to Sections 105(a) and 1519 of the Bankruptcy Code* [Doc. No. 17], which was extended on a final basis pursuant to the *Order Granting Emergency Petition for Recognition as Foreign Main Proceeding Pursuant to Sections 1515 and 1517 of the United States Bankruptcy Code and Related Relief* [Doc. No. 41] (the "Recognition Order"). The Recognition Order gives the Receivership Order full force and effect in the U.S.

D. On November 2, 2020, the Receiver submitted an Application to the Canadian Court (the "Canadian Advice and Directions Application") (i) seeking authority to pay certain administrative claims incurred post-Receivership Date from proceeds from the U.S. Leased Vehicles; (ii) in the alternative, seeking authority to distribute proceeds of the sale of the U.S. Leased Vehicles to the Agent, for and on behalf of the Lending Syndicate, without the need to first perfect the Lending Syndicate's security interest in the U.S. Leased Vehicles; (iii) approving the fees and disbursements of the Receiver; and (iv) granting related relief.

E. On November 10, 2020, the Canadian Court entered an order approving the Canadian Advice and Directions Application (the “Canadian Advice and Directions Order”).

F. It is appropriate to extend comity to the Canadian Advice and Directions Order.

In view of the foregoing, it is therefore **ORDERED** that:

1. The Canadian Advice and Directions Order, attached hereto as **Exhibit 1**, is hereby granted comity and given full force and effect in the United States.

2. The Receiver is hereby authorized and directed to pay the fees and disbursements of the Receiver and its legal counsel first from the proceeds of sale of the U.S. Leased Vehicles, as defined in the Fourth Report, notwithstanding that the security of the National Bank of Canada, as agent (the “Agent”), for and on behalf of the syndicate of secured lenders of the Debtors (the “Lending Syndicate”), has not yet been perfected.

3. Alternatively, the Receiver is hereby authorized to distribute the proceeds of sale of the U.S. Leased Vehicles, as defined in the Fourth Report, to the Agent, for and on behalf of the Lending Syndicate, without the need to first perfect the Lending Syndicate’s security interest in the U.S. Leased Vehicles.

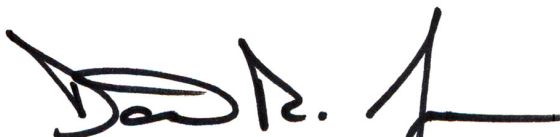
4. The Fourth Report and the actions, conduct, and activities of the Receiver and its legal counsel as outlined in the Fourth Report are hereby approved.

5. The Receiver is hereby authorized to take all actions necessary to effectuate the relief granted in this Order.

6. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

7. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation of this Order.

Signed: November 16, 2020.



DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Canadian Advice and Directions Order



COURT FILE NUMBER 2001-05949

COURT COURT OF QUEEN'S BENCH OF ALBERTA

JUDICIAL CENTRE CALGARY

PROCEEDINGS IN THE MATTER OF THE RECEIVERSHIP OF BOS SOLUTIONS LTD., BOS SOLUTIONS INC., BOS LEASECO LLC, BOS SOLUTIONS REAL ESTATE INC., and BOS USHOLDCO INC.

APPLICANT ERNST & YOUNG INC., in its capacity as Court-appointed Receiver of the current and future assets, undertakings and properties of BOS Solutions Ltd., BOS Solutions Inc., BOS LeaseCo LLC, BOS Solutions Real Estate Inc., and BOS USHoldCo Inc.

DOCUMENT **ORDER**
(Advice and Directions)

ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT

BLAKE, CASSELS & GRAYDON LLP
3500, 855 – 2nd Street SW
Calgary, Alberta T2P 4J8

I hereby certify this to be a true copy of the original order

Dated this 13 day of Nov, 2020

for Clerk of the Court

Attention: Kelly J. Bourassa /
Amanda G. Manasterski

Telephone: 403-260-9697 /

403-260-9756

Facsimile: 403-260-9700

Email: kelly.bourassa@blakes.com /
amanda.manasterski@blakes.com

File Ref.: 8431/1363

DATE ON WHICH ORDER WAS PRONOUNCED: November 10, 2020

LOCATION WHERE ORDER WAS PRONOUNCED: CALGARY

JUSTICE WHO MADE THIS ORDER: The Honourable Justice Barbara E.C. Romaine

UPON THE APPLICATION by Ernst & Young Inc., in its capacity as Court-appointed receiver and manager (the "**Receiver**") of the current and future assets, undertakings and properties of

BOS Solutions Ltd., BOS Solutions Inc., BOS LeaseCo LLC, BOS Solutions Real Estate Inc., and BOS USHoldCo Inc. (collectively, the "**Debtors**") for an order seeking the advice and directions of this Honourable Court with respect to the proceeds of sale of the US Leased Vehicles (defined below), as described in the fourth report to the Court submitted by the Receiver dated November 2, 2020 (the "**Fourth Report**"), filed; **AND UPON** having read the Fourth Report; **AND UPON** having read the Affidavit of Service of Breanne Mezei, filed; **AND UPON** hearing from counsel for the Receiver and any other parties present;

IT IS HEREBY ORDERED THAT:

SERVICE

1. Service of notice of this Application and supporting materials is hereby declared to be good and sufficient, no other person is required to have been served with notice of this application and time for service of this application is abridged to that actually given.

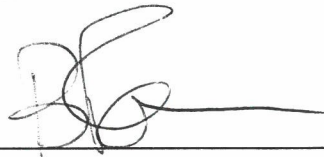
ADVICE AND DIRECTIONS

2. The Receiver is hereby authorized and directed to pay the fees and disbursements of the Receiver and its legal counsel (the "**Administrative Claims**") first from the proceeds of sale of the US Leased Vehicles, as defined in the Fourth Report, over which the security of the National Bank of Canada, as agent (the "**Agent**"), for and on behalf of the syndicate of secured lenders of the Debtors (the "**Lending Syndicate**"), has not yet been perfected.
3. Alternatively, the Receiver is hereby authorized to distribute the proceeds of sale of the US Leased Vehicles, as defined in the Fourth Report, to the Agent, for and on behalf of the Lending Syndicate, without the need to first perfect the Lending Syndicate's security interest in the US Leased Vehicles.

GENERAL

4. The Fourth Report and the actions, conduct, and activities of the Receiver and its legal counsel as outlined in the Fourth Report are hereby approved.
5. The fees and disbursements of the Receiver and its independent legal counsel incurred to date in connection with these receivership proceedings are hereby approved.

6. This Honourable Court hereby requests the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, in any of its provinces or territories, in the United States, or in any foreign jurisdiction, to act in aid of and to be complimentary to this Court in carrying out the terms of this Order, to give effect to this Order and to assist the Receiver and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such order and to provide such assistance to the Receiver, as an officer of the Court, as may be necessary or desirable to give effect to this Order or to assist the Receiver and its agents in carrying out the terms of this Order.

A handwritten signature in black ink, consisting of a stylized 'J' followed by a series of loops and a long horizontal stroke, positioned above a solid horizontal line.

J.C.Q.B.A