



ENTERED
01/13/2021

**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 DISCHARGE ORDER, (II)
CLOSING THE CHAPTER 15 CASES, AND (III) GRANTING RELATED RELIEF**

Related to Doc. No. 178

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 Discharge Order; (II) Closing the Chapter 15 Cases, and (III) Granting Related Relief* (the "Motion")² seeking: (i) recognition of the Canadian Discharge Order, (ii) to close the Chapter 15 Cases, and (iii) certain other related relief. This Court finds that notice was proper and that all objections to the Motion should be overruled 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:

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.

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 December 22, 2020, the Receiver filed its Application for Discharge (the "Canadian Discharge Application") with the Canadian Court seeking, among other things, an order (i) granting the Receiver a discharge effective upon the Receiver filing a certificate confirming that the Remaining Activities have been completed (the "Receiver's Completion Certificate") and (ii) authorizing the Receiver to seek recognition of the discharge order in the Chapter 15 Cases.

E. On January 6, 2021, the Canadian Court entered an order approving the Canadian Discharge Application (the "Canadian Discharge Order").

F. It is appropriate to extend comity to the Canadian Discharge Order.

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

1. The Canadian Discharge Order, attached hereto as **Exhibit 1**, is hereby granted comity and given full force and effect in the United States. Accordingly: (i) the Receiver is discharged effective on completion of the Remaining Activities; (ii) the Receiver's fees and expenses are approved; and (iii) the Receiver is authorized to continue to make interim and final distributions to the Agent without further order of this Court.

A. Discharge

2. The Receiver has satisfied its obligations under and pursuant to the terms of the Orders granted in these Chapter 15 Cases, up to and including the date hereof, and the Receiver shall not be liable for any act or omission on its part including, without limitation, any act or omission pertaining to the discharge of its duties in the Chapter 15 Cases, except for any liability arising out of any fraud, gross negligence or willful misconduct on the part of the Receiver, or with leave of this Court and the Canadian Court. Subject to the foregoing, any claims against the Receiver in connection with the performance of its duties are hereby stayed, extinguished, and forever barred.

3. All parties are hereby permanently enjoined from asserting any action or other proceeding against the Receiver in any way arising from or related to its capacity or conduct as Receiver, except with prior leave of the Canadian Court and this Court and upon notice to the Receiver.

B. Closure of the Chapter 15 Cases

4. The Receiver's request to close the Chapter 15 Cases is approved as set forth herein. The Chapter 15 Cases shall be deemed closed pursuant to sections 350 and 1517(d) of the Bankruptcy Code upon the Receiver's filing of the Receiver's Completion Certificate. The Receiver shall file and serve notice upon the occurrence of such date (the "Closure Notice").

5. Any orders heretofore entered by this Court in these Chapter 15 Cases shall survive entry of this Order.

6. Upon filing of the Closure Notice, the docket shall be marked as “Closed.”

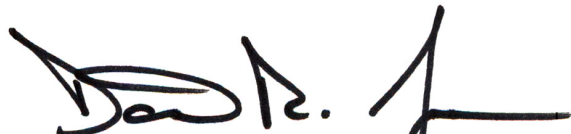
C. Miscellaneous

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

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

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

Signed: January 12, 2021.



DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Canadian Discharge Order

Clerk's Stamp



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**
(Approval of Receiver's Fees and Disbursements, Approval of Receiver's Activities and Discharge of Receiver)

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

Attention: Kelly J. Bourassa / Morgan Crilly

Dated this 6 day of Jan. 2021
[Signature]
for Clerk of the Court

Telephone: 403-260-9697 / 403-260-9657

Facsimile: 403-260-9700

Email: kelly.bourassa@blakes.com / morgan.crilly@blakes.com

File Ref.: 8431/1363

DATE ON WHICH ORDER WAS PRONOUNCED: January 6, 2021

LOCATION WHERE ORDER WAS PRONOUNCED: CALGARY

JUSTICE WHO MADE THIS ORDER: The Honourable Justice C.M. Jones

UPON THE APPLICATION by Ernst & Young Inc., in its capacity as Court-appointed Receiver (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 approving the Receiver's and its counsel's fees and disbursements, approving the Receiver's activities, and discharging the Receiver; **AND UPON** having read the order granted by the Honourable Justice P.R. Jeffrey dated May 4, 2020, filed (the "**Receivership Order**"); **AND UPON** having read the fifth report of the Receiver dated December 22, 2020 (the "**Fifth Report**"); **AND UPON** having read the Affidavit of Service of Kirbi Davis sworn on December 23, 2020 (the "**Affidavit of Service**"), filed; **AND UPON** hearing the submissions of 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.

ACCOUNTS & ACTIVITIES OF THE RECEIVER

2. The Receiver's accounts for its fees and disbursements, as set out in the Fifth Report, are hereby approved without the necessity of a formal passing of its accounts.
3. The accounts of the Receiver's legal counsel, Blake, Cassels & Graydon LLP and Haynes and Boone LLP, for their fees and disbursements, as set out in the Fifth Report are hereby approved without the necessity of a formal assessment of their accounts.
4. The estimated fees and disbursements of the Receiver and its legal counsel to complete these receivership proceedings, as set out in the Fifth Report, are hereby approved without the necessity of a formal passing or assessment of their accounts.
5. The actions, conduct, and activities of the Receiver as set out in the Fifth Report and in all of its other reports filed in these proceedings and the Receiver's statement of receipts and disbursements, as set out in the Fifth Report, are hereby ratified and approved.

DISTRIBUTION

6. The Receiver is authorized and directed to make such further interim and final distributions to the National Bank of Canada, as agent, for and on behalf of the syndicate of secured lenders of the Debtors, subject to the Receiver retaining any amounts to complete Remaining Activities in these receivership proceedings, as defined and described in the Fifth Report.

DISCHARGE

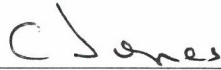
7. On the evidence before the Court, the Receiver has satisfied its obligations under and pursuant to the terms of the Orders granted in the within proceedings up to and including the date hereof, and the Receiver shall not be liable for any act or omission on its part including, without limitation, any act or omission pertaining to the discharge of its duties in the within proceedings, save and except for any liability arising out of any fraud, gross negligence or willful misconduct on the part of the Receiver, or with leave of the Court. Subject to the foregoing, any claims against the Receiver in connection with the performance of its duties are hereby stayed, extinguished and forever barred.
8. No action or other proceedings shall be commenced against the Receiver in any way arising from or related to its capacity or conduct as Receiver, except with prior leave of this Court on Notice to the Receiver, and upon such terms as this Court may direct.
9. Upon the Receiver filing a certificate with this Court substantially in the form attached hereto as Schedule "A" (the "**Receiver's Completion Certificate**") confirming that the Remaining Activities, as defined in the Fifth Report, have been completed, then the Receiver shall be discharged as Receiver of the Debtors, provided however, that notwithstanding its discharge herein (a) the Receiver shall remain Receiver for the performance of such incidental duties as may be required to complete the administration of the receivership herein; and (b) the Receiver shall continue to have the benefit of the provisions of all Orders made in this proceeding, including all approvals, protections and stays of proceedings in favour of the Receiver in its capacity as Receiver.

GENERAL

10. 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.

11. This Order must be served only upon those interested parties attending or represented at the within application and service may be effected by Facsimile, electronic mail, personal delivery or courier. Service is deemed to be effected the next business day following the transmission or delivery of such documents.
12. Service of this Order on any party not attending this application is hereby dispensed with.



J.C.Q.B.A

Schedule "A"

Receiver's Completion Certificate

Clerk's Stamp

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	RECEIVER'S COMPLETION CERTIFICATE
ADDRESS FOR SERVICE AND CONTACT INFORMATION OF PARTY FILING THIS DOCUMENT	BLAKE, CASSELS & GRAYDON LLP 3500, 855 – 2 nd Street SW Calgary, Alberta T2P 4J8 Attention: Kelly J. Bourassa / Morgan Crilly Telephone: 403-260-9697 / 403-260-9657 Facsimile: 403-260-9700 Email: kelly.bourassa@blakes.com / morgan.crilly@blakes.com File Ref.: 8431/1363

This Receiver's Completion Certificate is the Receiver's Completion Certificate referred to in paragraph 9 of the Order of the Honourable Justice C.M. Jones dated January 6, 2021 (the "**Order**"), a copy of which is attached hereto.

Capitalized terms not otherwise defined herein shall have the meaning given to them in the Fifth Report of the Receiver, dated December 22, 2020 (the "**Fifth Report**").

Ernst & Young Inc., LIT in its capacity as Court-appointed Receiver (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**") and not in its personal capacity, hereby certifies that:

- (a) all funds in the receivership were received and distributed as described in the Statement of R&D (as described in the Fifth Report) and the Fifth Report;

- 2 -

- (b) all electronic books and records of the Debtors will be retained by the Receiver for at least 30 days following the filing of this Receiver's Completion Certificate, subject to preserving such records as required by statute;
- (c) the Remaining Activities, as described in the Fifth Report, have been completed by the Receiver; and
- (d) the administration of the receivership proceedings as described in the Receiver's reports to the Court has been completed.

Dated this _____ day of _____, 20____.

Ernst & Young Inc., LIT, 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., and not in its personal or corporate capacity

Per: _____
Name:
Title: