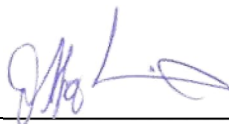


This is Exhibit "H" referred to in the
Affidavit of Mark Palmer
sworn before me virtually by Zoom at Toronto,
Ontario, this
13th day of January, 2023

A handwritten signature in blue ink, appearing to read 'J. Levine', is positioned above a horizontal line.

A Commissioner for taking Affidavits in
the Province of Ontario

Jeffrey Levine, LSO# 55582H

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

In re:

OLD BPSUSH, INC., *et al.*,¹

Debtors.

KARYN BARSA, JOAN DEA, C. MICHAEL
JACOBI, MATTHEW MANNELLY, BERNARD
MCDONELL, BOB NICHOLSON, MARK
VENDETTI, and JULIE ZALESKI,

Plaintiffs and
Counterclaim-Defendants,

v.

THESEUS STRATEGY GROUP LLC,

Defendant and
Counterclaim-Plaintiff.

Chapter 11

Case No. 16-12373 (BLS)

Adv. Pro. No. 19-50726-BLS

ORDER

AND NOW, upon consideration of (i) Theseus Strategy Group LLC's Motion for Judgment on the Pleadings [D.I. 30, 31] and (ii) the Motion of Theseus Strategy Group LLC for Reconsideration of Opinion and Order Granting Motions to Dismiss Counterclaims [D.I. 57], the oppositions and replies thereto, and the arguments of counsel during a hearing held on September 23, 2020 before this Court, it is hereby ORDERED that:

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Old BPSUSH Inc. (f/k/a BPS US Holdings Inc.) (8341); Old BH Inc. (f/k/a Bauer Hockey, Inc.) (3094); Old EBS Inc. (f/k/a Easton Baseball / Softball Inc.) (5670); Old BHR Inc. (f/k/a Bauer Hockey Retail Inc.) (6663); Old BPSU Inc. (f/k/a Bauer Performance Sports Uniforms Inc.) (1095); Old PLG Inc. (f/k/a Performance Lacrosse Group Inc.) (4200); Old BPSCI Inc. (f/k/a BPS Diamond Sports Inc.) (5909); Old PSGI Inc. (f/k/a PSG Innovation Inc.) (9408); Old BHR Wind-down Corp. (f/k/a Bauer Hockey Retail Corp.) (1899); Old EBS Wind-down Corp. (f/k/a Easton Baseball / Softball Corp.) (4068); Old PSGI Wind-down Corp. (f/k/a PSG Innovation Corp.) (2165); Old BPSDS Wind-down Corp. (f/k/a BPS Diamond Sports Corp.) (8049); Old BPSU Wind-down Corp. (f/k/a Bauer Performance Sports Uniforms Corp.) (2203); Old PLG Wind-down Corp. (f/k/a Performance Lacrosse Group Corp.) (1249); and Old PSG Wind-down Ltd. (1514) (f/k/a Performance Sports Group Ltd., and also representing the estates of the Debtors formerly known as KBAU Holdings Canada, Inc., Bauer Hockey Corp., and BPS Canada Intermediate Corp., respectively). The Debtors' mailing address is 100 Domain Drive, Exeter, NH 03833.

1. The Motion of Theseus Strategy Group LLC for Reconsideration of Opinion and Order Granting Motions to Dismiss Counterclaims [D.I. 57] is hereby **DENIED** for the reasons stated on the record at the hearing on September 23, 2020;

2. Defendant Theseus Strategy Group LLC's Counterclaims [D.I. 18] are **DISMISSED** with prejudice pursuant to this Court's Opinion [D.I. 55] and Order [D.I. 56] dated June 30, 2020;

3. Plaintiffs' Complaint [D.I. 1] is hereby **DISMISSED** without prejudice for the reasons stated on the record at the hearing on September 23, 2020, but Plaintiffs are free to refile any such claims; and

4. This is a final, appealable order under 28 U.S.C. § 158(a)(1) and Fed. R. Bankr. P. 8001(a) and 8003(a).

Dated: October 13th, 2020
Wilmington, Delaware



BRENDAN L. SHANNON UNITED STATES BANKRUPTCY
JUDGE