

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

In re

Pride Group Holdings Inc., *et al.*<sup>1</sup>

Debtors in Foreign Proceedings.

Chapter 15

Case No. 24-10632 (CTG)

(Jointly Administered)

**Ref. Docket No. 320**

**CERTIFICATE OF SERVICE**

I, AMY HENAULT, hereby certify that:

1. I am employed as a Case Manager by Epiq Corporate Restructuring, LLC, with their principal office located at 777 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On January 27, 2025, I caused to be served the:
  - a. “Notice of Proposed Sale of Available U.S. Assets,” dated January 27, 2025 [Docket No. 320], (the “Sales Notice”), and
  - b. *slipsheet* “Notice of Proposed Sale of Available U.S. Assets,” dated January 27, 2025, *related to Docket No. 320*, a copy of which is annexed hereto as Exhibit A, (the “Slipsheet Sales Notice”),

by causing true and correct copies of the:

- i. Slipsheet Sales Notice to be enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit B, and
- ii. Sales Notice to be delivered via electronic mail to those parties listed on the annexed Exhibit C.

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<sup>1</sup> The last four digits of Debtor Pride Group Holdings Inc.’s Canadian business number are 6399. Due to the large number of debtors in these chapter 15 cases, a complete list of the debtor entities and the last four digits of their unique identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ noticing agent at <https://dm.epiq11.com/pridegroup>. The Debtors’ service address for the purposes of these chapter 15 cases is 1450 Meyerside, Suite 401, Mississauga, Ontario, L5T 2N5, Canada.

3. All envelopes utilized in the service of the foregoing contained the following legend: “LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO THE ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

/s/ Amy Henault  
Amy Henault

## **EXHIBIT A**

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

In re

Pride Group Holdings Inc., *et al.*<sup>1</sup>

Debtors in Foreign Proceedings.

Chapter 15

Case No. 24-10632 (CTG)

(Jointly Administered)

**NOTICE OF PROPOSED SALE OF AVAILABLE U.S. ASSETS**

**PLEASE TAKE NOTICE** that on March 27, 2024, Randall Benson, solely in his capacity as the duly authorized foreign representative (the “Foreign Representative”) of the above-captioned debtors (collectively, the “Debtors”) in the Canadian proceedings (the “CCAA Proceedings”) commenced under the Companies’ Creditors Arrangement Act, R.S.C. 1985 c. C-36, pending before the Ontario Superior Court of Justice (Commercial List) in Ontario, Canada, Court File No. CV-24-00717340-00CL (the “Canadian Court”), and that on April 1, 2024 filed the *Verified Petition for (I) Recognition of Foreign Main Proceedings, (II) Recognition of Foreign Representative, and (III) Related Relief Under Chapter 15 of the Bankruptcy Code* [D.I. 2] (as amended on April 23, 2024 [D.I. 120], the “Amended Verified Petition”) and the form chapter 15 petitions for the Initial Debtors (together with the form chapter 15 petitions for the Additional Debtors filed on April 15, 2024 and the Amended Verified Petition, the “Chapter 15 Petitions”) pursuant to chapter 15 of title 11 of the United States Code (the “Bankruptcy Code”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).

**PLEASE TAKE FURTHER NOTICE** that on May 2, 2024, the Court entered an order granting recognition of the CCAA Proceedings and related relief sought in the Chapter 15 Petitions [D.I. 152] (the “Recognition Order”).

**PLEASE TAKE FURTHER NOTICE** that on June 7, 2024, the Court entered the *Order (I) Approving the Sale Procedures and Sale Notice, (II) Authorizing the Sale of the Debtors’ U.S. Assets Free and Clear of Liens, Claims, Encumbrances and Other Interests, and (III) Granting Related Relief* [D.I. 197] (the “Sale Procedures Order”),<sup>2</sup> which authorizes the sale of the Debtors’ assets located within the territorial jurisdiction of the United States pursuant to the procedures set forth in the Sale Procedures Order.

**PLEASE TAKE FURTHER NOTICE** that pursuant to the Sale Procedures Order, the Foreign Representative seeks authority from the Court for the Debtors to consummate the *de*

<sup>1</sup> The last four digits of Debtor Pride Group Holdings Inc.’s Canadian business number are 6399. Due to the large number of debtors in these chapter 15 cases, a complete list of the debtor entities and the last four digits of their unique identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ noticing agent at <https://dm.epiq11.com/pridegroup>. The Debtors’ service address for the purposes of these chapter 15 cases is 1450 Meyerside, Suite 401, Mississauga, Ontario, L5T 2N5, Canada.

<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Sale Procedures Order.

*minimis* sale of the Debtors' assets located within the territorial jurisdiction of the United States (the "Sale") pursuant to the asset purchase agreement (the "APA")<sup>3</sup> attached to this Sale Notice as **Exhibit A**. The material terms of the APA are described below:

- **Available U.S. Assets Being Sold**: all standard truck and trailer repair parts and inventory of Debtor Dixie Truck Parts Inc. (US) (the "Seller") listed in Schedule "B" annexed to the APA located in Fresno, California, each on an "as is, where is" basis.
- **Purchaser**: 1001076738 Ontario Inc. (the "Purchaser").<sup>4</sup>
- **Purchase Price**: The Purchaser will (i) pay US\$250,000 in cash (the "Cash Purchase Price"), which excludes applicable taxes, and (ii) assume from the Seller and become obligated to pay, perform and discharge, when due, the Assumed Obligations (as defined in the APA) (collectively, the "Purchase Price").
- **Terms of Payment**: Purchaser has deposited US\$50,000 with Ernst & Young Inc., the Debtors' Canadian Court-appointed monitor (the "Monitor"). The Purchaser will pay the balance of the Cash Purchase Price (subject to adjustments) at closing.
- **Marketing Efforts**:
  - As set forth in the Foreign Representative Declaration, on November 22, 2024, the Canadian Court granted an order authorizing and empowering Nations Capital, LLC ("NCI"), an independent liquidation agent with experience and expertise in the trucking and logistics industry, to market for sale and sell the inventory, assets and property owned by Dixie Truck Parts Inc. (Ontario) (the "Canadian Dixie Parts Assets") and the Seller (the "U.S. Dixie Parts Assets"), and together with the Canadian Dixie Parts Assets, the "Dixie Parts Assets") in accordance with the sale process developed by NCI, in consultation with the Monitor and the CRO. The entire sale process was carried out by NCI. The Debtors, their principals, and their advisors did not have any involvement in the conduct of the sale process, or the review and analysis of any offers submitted on the Dixie Parts Assets.
  - Following the issuance of that order, NCI leveraged its existing network and contacted approximately 1,500 potential purchasers of the Dixie Parts Assets, which resulted in five bidders submitting offers to NCI for the Dixie Parts Assets, including (i) the Purchaser's binding offer of CAD\$1,000,000, (ii) a non-binding offer of CAD\$605,000, (iii) a non-binding offer of

<sup>3</sup> An order approving the transaction contemplated by the APA was granted by the Canadian Court on January 15, 2025. Although that order inadvertently states that the APA is dated January 15, 2025, the correct date of the APA is January 14, 2025.

<sup>4</sup> The Purchaser is a special purpose entity incorporated for the purpose of acquiring the Dixie Parts Assets. The sole director and officer of the Purchaser is Mr. Navraj (Raj) Johal, the son of one of the principals of the Debtors. As such, the Purchaser is an "insider" of the Debtors, as that term is defined in the Bankruptcy Code.

CAD\$584,084, (iv) a non-binding offer of CAD\$425,000, and (v) a non-binding offer of CAD\$300,000.<sup>5</sup> Given the multiple offers received, NCI continued to seek a higher and better offer from the Purchaser notwithstanding that it was highest and best offer and the only binding offer received by NCI as of the bid deadline. However, the Purchaser was unwilling to raise its offer.

- As detailed in the Twentieth Report of the Monitor, dated January 10, 2025 (together with any supplements thereto, the “Twentieth Report”), which is attached hereto as **Exhibit D**, the Monitor estimated that based on the Debtors’ books and records, approximately 90% of the value of the Dixie Parts Assets is attributable to the Canadian Dixie Parts Assets. Given the *de minimis* value of the U.S. Dixie Parts Assets relative to the overall transaction, the Debtors, in consultation with the Monitor, instructed NCI to request that the Purchaser bifurcate the transaction into separate sales for the Canadian Dixie Part Assets and U.S. Dixie Parts Assets to reduce the risks to the Debtors’ wind-down objectives if the U.S. sale component fails to obtain approval pursuant to the Sale Procedures Order in these Chapter 15 Cases. Accordingly, the Purchaser promptly revised its offer by separately offering to purchase the Canadian Dixie Parts Assets and the U.S. Dixie Parts Assets. The aggregate purchase price ultimately obtained for the total Dixie Parts Assets under the Purchaser’s revised offer was unchanged from the Purchaser’s original offer. The competing bidders were not solicited to submit revised bids because the Purchaser’s original offer was significantly higher than the competing offers, and the only binding offer submitted to NCI.
- After reviewing all offers submitted on the Dixie Parts Assets, NCI recommended that the Seller accept the Purchaser’s revised offer of US\$250,000 for the U.S. Dixie Parts Assets, which NCI determined to be the highest and best offer based on (i) total value offered, (ii) the terms and conditions of the offer and (iii) Purchaser’s assurances that the Sale would close. NCI determined that additional marketing efforts would be unlikely to yield an offer that is a higher and better offer than the Purchaser’s offer under the circumstances. The Monitor supports the Sale for the foregoing reasons, which culminated in the APA between the Seller and Purchaser.
- **Known Liens:** As of the date hereof, the DIP Agent (as defined in the Recognition Order) is the only party with liens on the U.S. Dixie Parts Assets. There are no other known liens on the U.S. Dixie Parts Assets.
- **Consent by Known Holders of Liens:** The DIP Agent has consented to the Sale of the U.S. Dixie Parts Assets.

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<sup>5</sup> A redacted summary of the terms and conditions of the offers submitted to NCI by the three most competitive bidders for the Dixie Parts Assets is attached hereto as **Exhibit C**.

- **Other Material Terms:**

- The U.S. Dixie Parts Assets remain at the risk of the Seller prior to closing. The Seller is obligated to maintain, preserve and protect the U.S. Dixie Parts Assets prior to closing and maintain any insurance currently in effect with respect to the U.S. Dixie Parts Assets.
- It is a condition precedent to closing under the APA that either (i) the relevant objection deadline set forth in this Sale Notice has elapsed and the Seller may close the transaction or (ii) the transaction has been approved by the Court, if applicable.

**PLEASE TAKE FURTHER NOTICE** that in support of this Sale Notice, the Foreign Representative submits the *Declaration of Foreign Representative* attached to this Sale Notice as **Exhibit B** (the “Foreign Representative Declaration”).<sup>6</sup>

**PLEASE TAKE FURTHER NOTICE** that any party in interest wishing to submit a response, answer, or objection to the Sale must do so pursuant to the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware, and such response, answer, or objection must (i) be in writing, (ii) set forth in detail the factual and legal bases therefor, (iii) be filed with the United States Bankruptcy Court for the District of Delaware, Office of the Clerk of the Court, 824 Market Street, Wilmington, Delaware 19801, and (iv) served upon counsel for the Foreign Representative, Linklaters LLP, 1290 Avenue of the Americas, New York, New York 10104 (Attention: Penelope J. Jensen, Esq. and Christopher J. Hunker, Esq.) and Morris, Nichols, Arsht & Tunnell LLP, 1201 N. Market St., 16th Floor, P.O. Box 1347, Wilmington, Delaware 19801 (Attention: Derek C. Abbott, Esq. and Andrew R. Remming, Esq.), so as to be actually received on or before **February 3, 2025**.<sup>7</sup>

**PLEASE TAKE FURTHER NOTICE** that if no response or objection is timely filed and served as provided above, the Debtors may consummate the Sale without further order of the Court following the expiration of the objection deadline.

*[Remainder of Page Intentionally Left Blank]*

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<sup>6</sup> Pursuant to the Sale Procedures Order, the Foreign Representative is not required to submit a declaration in support of any *de minimis* Sale with an aggregate sale price less than or equal to US\$1,000,000. However, given that the Purchaser is an “insider” of the Debtors, the Foreign Representative is submitting the Foreign Representative Declaration in the interests of full disclosure and transparency with respect to the sale process undertaken with respect to the Available U.S. Assets being sold.

<sup>7</sup> In accordance with the Sale Procedures Order, the Foreign Representative must provide: (i) seven (7) days’ notice with respect to any Sale with an aggregate sale price less than US\$7,000,000 and (ii) twenty-one (21) days’ notice with respect to any Sale with an aggregate sale price greater than or equal to US\$7,000,000.

Dated: January 27, 2025  
Wilmington, Delaware

**MORRIS, NICHOLS, ARSHT & TUNNELL LLP**

/s/ Austin T. Park

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Andrew R. Remming (No. 5120)  
Clint M. Carlisle (No. 7313)  
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- and -

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*Attorneys for the Foreign Representative*

**Exhibit A**

APA

[This exhibit has been omitted from this service copy of the Notice due to its length. Copies of this Notice with this exhibit included may be obtained free of charge on the docket report maintained on the website of the Debtors' noticing agent at <https://dm.epiq11.com/case/pridegroup/dockets>. A copy of the Notice with this exhibit included may also be requested by emailing the Debtors' noticing agent at [TPine@epiqglobal.com](mailto:TPine@epiqglobal.com).]

**Exhibit B**

Foreign Representative Declaration

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

In re

Pride Group Holdings Inc., *et al.*<sup>1</sup>

Debtors in Foreign Proceedings.

Chapter 15

Case No. 24-10632 (CTG)

(Jointly Administered)

**DECLARATION OF FOREIGN REPRESENTATIVE  
IN SUPPORT OF THE SALE OF AVAILABLE U.S. ASSETS FREE AND  
CLEAR OF ANY LIENS, CLAIMS, ENCUMBRANCES AND OTHER INTERESTS**

I, Randall Benson, pursuant to 28 U.S.C. § 1746, hereby declare (this “Declaration”) under penalty of perjury under the laws of the United States, as follows:

1. I am the founder of RC Benson Consulting Inc, which was engaged on February 26, 2024 as the Chief Restructuring Officer (in such capacity, the “CRO”) of the Pride Group. The Debtors and certain of their affiliates are the subject of proceedings (the “CCAA Proceedings”) under the Companies’ Creditors Arrangement Act, pending before the Ontario Superior Court of Justice (Commercial List) in Ontario, Canada, Court File No. CV-24-00717340-00CL (the “Canadian Court”). I was appointed as the foreign representative of the Debtors (the “Foreign Representative”) by the Canadian Court pursuant to the preliminary initial order dated March 27, 2024.

2. I am an individual over the age of 18 and, if called upon, could and would testify to the facts set forth in this Declaration. Except as otherwise indicated, all facts set forth in this Declaration are based upon my personal knowledge, information supplied to me by members of

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the Pride Group's management and professionals or learned from my review of relevant documents, or my opinion based upon my experience and knowledge of the Pride Group's industry, operations, and financial condition that I have acquired since my engagement.

3. I am authorized to make this Declaration on behalf of the Debtors in support of the sale notice submitted contemporaneously herewith with respect to the sale (the "Sale") of the Debtors' assets free and clear of any liens, claims, encumbrances and other interests (collectively, the "Liens"), pursuant to the asset purchase agreement dated January 14, 2025 (the "APA")<sup>2</sup> by and between Dixie Truck Parts Inc. (US), as seller (the "Seller"), and 1001076738 Ontario Inc., as purchaser (the "Purchaser").<sup>3</sup>

### **THE SALE PROCEDURES**

4. On May 21, 2024, the Foreign Representative filed a motion [D.I. 178] (the "Sale Procedures Motion") seeking, among other things, this Court's approval of the Sale Procedures governing the sale of any Available U.S. Assets being sold in the United States.

5. On June 7, 2024, this Court entered an Order granting the relief requested in the Sale Procedures Motion [D.I. 197] (the "Sale Procedures Order").<sup>4</sup>

6. Paragraph 2(e) of the Sale Procedures Order provides that the Foreign Representative shall attach to the applicable Sale Notice "a declaration in support of the Sale containing statements sufficient for the Court to find that: (i) the Sale constitutes a prudent exercise

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<sup>2</sup> An order approving the transaction contemplated by the APA was granted by the Canadian Court on January 15, 2025. Although that order inadvertently states that the APA is dated January 15, 2025, the correct date of the APA is January 14, 2025.

<sup>3</sup> The Purchaser is a special purpose entity incorporated for the purpose of acquiring the Dixie Parts Assets. The sole director and officer of the Purchaser is Mr. Navraj (Raj) Johal, the son of one of the principals of the Debtors. As such, the Purchaser is an "insider" of the Debtors, as that term is defined in the Bankruptcy Code.

<sup>4</sup> Capitalized terms used in this Declaration but not otherwise defined shall have the meanings ascribed to them in the Sale Procedures Order.

of the applicable Debtor's business judgment; (ii) the Sale may be consummated free and clear of all Liens under section 363(f) of the Bankruptcy Code; and (iii) the purchaser is a good faith purchaser entitled to the protections of section 363(m) of the Bankruptcy Code.”<sup>5</sup>

### **STATEMENTS IN SUPPORT OF THE SALE NOTICE**

7. I believe that the Sale is in the best interests of the Debtors' estates and constitutes a prudent exercise of the Seller's business judgment.

8. On November 22, 2024, the Canadian Court granted an order authorizing and empowering Nations Capital, LLC (“NCI”), an independent liquidation agent with experience and expertise in the trucking and logistics industry, to market for sale and sell the inventory, assets and property owned by Dixie Truck Parts Inc. (Ontario) (the “Canadian Dixie Parts Assets”) and the Seller (the “U.S. Dixie Parts Assets”, and together with the Canadian Dixie Parts Assets, the “Dixie Parts Assets”) in accordance with the sale process developed by NCI, in consultation with the Ernst & Young Inc., the Debtors' Canadian Court-appointed monitor (the “Monitor”), and the CRO. The entire sale process was carried out by NCI. The Debtors, their principals, and their advisors did not have any involvement in the conduct of the sale process, or the review and analysis of any offers submitted on the Dixie Parts Assets.

9. Following the issuance of that order, NCI leveraged its existing network and contacted approximately 1,500 potential purchasers of the Dixie Parts Assets, which resulted in five bidders submitting offers to NCI for the Dixie Parts Assets, including (i) the Purchaser's binding offer of CAD\$1,000,000, (ii) a non-binding offer of CAD\$605,000, (iii) a non-binding

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<sup>5</sup> Pursuant to the Sale Procedures Order, the Foreign Representative is not required to submit a declaration in support of any *de minimis* Sale with an aggregate sale price less than or equal to US\$1,000,000. However, given that the Purchaser is an “insider” of the Debtors, the Foreign Representative is submitting this Declaration in the interests of full disclosure and transparency with respect to the sale process undertaken with respect to the Available U.S. Assets being sold.

offer of CAD\$584,084, (iv) a non-binding offer of CAD\$425,000, and (v) a non-binding offer of CAD\$300,000.<sup>6</sup> Given the multiple offers received, NCI continued to seek a higher and better offer from the Purchaser notwithstanding that it was highest and best offer and the only binding offer received by NCI as of the bid deadline. However, the Purchaser was unwilling to raise its offer.

10. As detailed in the Twentieth Report of the Monitor, dated January 10, 2025 (together with any supplements thereto, the “Twentieth Report”), which is attached to the Sale Notice as Exhibit D, the Monitor estimated that based on the Debtors’ books and records, approximately 90% of the value of the total Dixie Parts Assets is attributable to the Canadian Dixie Parts Assets. Given the *de minimis* value of the U.S. Dixie Parts Assets relative to the overall transaction, the Debtors, in consultation with the Monitor, instructed NCI to request that the Purchaser bifurcate the transaction into separate sales for the Canadian Dixie Part Assets and U.S. Dixie Parts Assets to reduce the risks to the Debtors’ wind-down objectives if the U.S. sale component fails to obtain approval pursuant to the Sale Procedures Order in these Chapter 15 Cases. Accordingly, the Purchaser promptly revised its offer by separately offering to purchase the Canadian Dixie Parts Assets and the U.S. Dixie Parts Assets. The aggregate purchase price ultimately obtained for the total Dixie Parts Assets under the revised offer was unchanged from the Purchaser’s original offer. The competing bidders were not solicited to submit revised bids because the Purchaser’s original offer was significantly higher than the competing offers, and the only binding offer submitted to NCI.

11. After reviewing all offers submitted on the Dixie Parts Assets, NCI recommended that the Debtors accept the Purchaser’s revised offer of US\$250,000 for the U.S. Dixie Parts

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<sup>6</sup> A redacted summary of the terms and conditions of the offers submitted to NCI by the three most competitive bidders for the Dixie Parts Assets is attached to the Sale Notice as Exhibit C.

Assets, which was the highest and best offer based on (i) total value offered, (ii) the terms and conditions of the offer and (iii) Purchaser's assurances that the Sale would close. NCI determined that additional marketing efforts would be unlikely to yield an offer that is a higher and better offer than the Purchaser's offer under the circumstances. The Monitor supports the Sale for the foregoing reasons, which culminated in the APA between the Seller and Purchaser. As required under the APA, the Purchaser has paid a deposit of US\$50,000, which will be held in escrow pending closing of the Sale.

12. I believe that the U.S. Dixie Parts Assets were marketed publicly in a manner designed to maximize the purchase price obtained for those assets in accordance with the Sale Procedures Order. The Purchaser's offer for the U.S. Dixie Parts Assets is the highest or otherwise best offer received to date, is in line with the market for similar assets, and constitutes reasonably equivalent value for the U.S. Dixie Parts Assets.

13. As of the date hereof, the DIP Agent (as defined in the Recognition Order) has Liens on the U.S. Dixie Parts Assets. No other secured or unsecured lender or any other party is known to have an interest in the U.S. Dixie Parts Assets or any proceeds therefrom. The DIP Agent has consented to the sale of the U.S. Dixie Parts Assets to the Purchaser. I am further advised that all Liens on the U.S. Dixie Parts Assets will attach to the proceeds of the sale under the APA with the same force, validity, priority, and effect as they currently exist.

14. For these reasons, I believe that selling the U.S. Dixie Parts Assets to the Purchaser pursuant to the terms set forth in the APA constitutes a prudent exercise of the Seller's business judgment.

*[Remainder of Page Intentionally Left Blank]*

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: January 27, 2025  
Toronto, Canada

*/s/ Randall Benson*

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Randall Benson

**Exhibit C**

Summary of Competitive Bids

## Confidential Appendix “A”

## Summary of Offers – Dixie Parts Assets

The following table is a summary of offers made by the three most competitive bidders for the purchase of the Dixie Parts Assets<sup>1</sup>:

<b>Item</b>	<b>Proposed Dixie Purchaser (1001076738 Ontario Inc.)  Canadian Proposed Transaction</b>	<b>Proposed Dixie Purchaser (1001076738 Ontario Inc.)  U.S. Proposed Transaction</b>	<b>[REDACTED]</b>	<b>[REDACTED]</b>
Proposed purchase price	Canadian Dixie Parts Assets: \$750,000	U.S. Dixie Parts Assets: \$250,000	\$605,000	\$584,084
Additional consideration	Up to \$92,500 comprised of:  (a) various equipment used in the Canadian Dixie Parts Assets business;  (b) intellectual property and licences for the business; and  (c) reimbursements of select costs  which is separate from the offer to purchase the Canadian Dixie Parts Assets.	Up to \$7,500 for various equipment used in the U.S. Dixie Parts Assets business, which is separate from the offer to purchase the U.S. Dixie Parts Assets.	N/A	N/A
Binding offer	Yes	Yes	No	No

<sup>1</sup> All amounts are denominated in Canadian Dollars and rounded to the nearest dollar. Any offers denominated in U.S. Dollars were converted to Canadian Dollars based on the Bank of Canada exchange rate (1.4305) as of December 17, 2024.

Item	Proposed Dixie Purchaser (1001076738 Ontario Inc.)  Canadian Proposed Transaction	Proposed Dixie Purchaser (1001076738 Ontario Inc.)  U.S. Proposed Transaction	<div></div>	<div></div>
Payment terms	Deposit payable to the Monitor in trust, upon acceptance of the Proposed Dixie Purchaser's bid: \$100,000  Remaining balance: Five (5) days following the issuance of an approval and vesting order ("AVO") satisfactory to the Proposed Dixie Purchaser, the CRO and the Monitor.	Deposit payable to the Monitor in trust, upon acceptance of the Proposed Dixie Purchaser's bid: \$50,000  Remaining balance: Five (5) days following the issuance of an AVO satisfactory to the Proposed Dixie Purchaser, the CRO and the Monitor.	Not specified	Not specified
Purchased on an "as is, where is" basis	Yes	Yes	No	Not specified

Item	Proposed Dixie Purchaser (1001076738 Ontario Inc.)  Canadian Proposed Transaction	Proposed Dixie Purchaser (1001076738 Ontario Inc.)  U.S. Proposed Transaction	[REDACTED]	[REDACTED] [REDACTED]
Other material conditions	Continuation of insurance of the Canadian Dixie Parts Assets against loss, theft or destruction up to the closing date for the transaction, with such insurance proceeds to be used to replace or reimburse the Proposed Dixie Purchaser for any Canadian Dixie Parts Assets lost, stolen or destroyed between the date of the bid and the closing date.  Issuance of the AVO.	Insurance condition for the U.S. Dixie Parts Assets that is substantially similar to the insurance condition set out in the Canadian Proposed Transaction.  Issuance of the AVO.	Verification of inventory in accordance with an itemized schedule.  Subject to verification of the asset conditions, which is required to be “new or like new”.	Not specified

**1001076738 ONTARIO INC.**

**BID TO ACQUIRE THE CANADIAN ASSETS OF DIXIE TRUCK PARTS INC.**

*(all dollar amounts are in Canadian Dollars, unless otherwise indicated)*

**Confidential**

December 10, 2024

TO: Nations Capital, LLC (“NCI”)

Delivered via e-mail: [njaeger@nationscapitalinc.com](mailto:njaeger@nationscapitalinc.com); [jlightburn@nationscapitalinc.com](mailto:jlightburn@nationscapitalinc.com); [zdalton@nationscapitalinc.com](mailto:zdalton@nationscapitalinc.com)

Attention: Nick Jaeger, Jim Lightburn and Zac Dalton

AND TO: Ernst & Young Inc. (in its capacity as “Monitor”)

Delivered via e-mail: [Alex.F.Morrison@parthenon.ey.com](mailto:Alex.F.Morrison@parthenon.ey.com);

[Michael.Hayes@parthenon.ey.com](mailto:Michael.Hayes@parthenon.ey.com)

Attention: Alex Morrison & Michael Hayes

AND TO: Randall Benson, Chief Restructuring Officer (“CRO”)

Delivered via email: [r.benson@rcbensonconsulting.com](mailto:r.benson@rcbensonconsulting.com)

Dear Sirs:

Reference is made to the order of the Ontario Superior Court of Justice (*Commercial List*) (the “Court”) made in the ongoing proceedings of Pride Group Holdings Inc. and certain related entities (collectively, the “**Pride Group**”), including the Dixie Truck Parts Inc. (“DTPI”), pursuant to the *Companies' Creditors Arrangement Act* (“CCAA”), on November 22, 2024 authorizing and empowering NCI to market for sale and sell the inventory, assets and property owned by DTPI in accordance with the sale process developed by NCI in consultation with the Monitor and CRO.

1001076738 Ontario Inc. (the “**Purchaser**”), a corporation controlled by certain members of the Johal family (the “**Johal Family**”) and of which Navraj Johal is the director, hereby presents this bid letter, outlining its offer to purchase all the assets of DTPI as set out below (the “**Bid**”).

**BID TO PURCHASE ASSETS**

The Purchaser hereby submits an all-cash offer to purchase the following assets (the “**Purchased Assets**”) for the following consideration:

- i. All Canadian inventory of DTPI as listed in Schedule “A” (located in Mississauga, ON and Milton, ON) attached hereto for \$750,000

In addition, to the extent that the following are available for purchase, the Purchaser offers to purchase the following, which will be included among the Purchased Assets if available to purchase:

- ii. all worldwide intellectual property and operating licenses of DTPI for \$10,000, including the brands “Dixie Truck Parts”, “Pride EV”, and all associated web domains and addresses, phone

numbers, email addresses, trade names, brands, signage, logos and marks, and customer and supplier lists

- iii. all shelving, racking systems, signage, furniture and office equipment of DTPI or utilized by DTPI at its facilities in Mississauga Ontario and Milton Ontario for \$22,500
- iv. one forklift situated at DTPI's Mississauga Ontario facility and one forklift situated at DTPI's Milton Ontario facility for \$10,000 (\$5,000 for each forklift).
- v. assignment of the lease by the applicable Pride Group entities at 5850 Dixie Rd, Mississauga, Ontario, for which the Purchaser will pay up to \$50,000 toward cure costs (if any) and legal costs of the Monitor to effect such assignment and will additionally reimburse the Vendors for any deposits or prepaid rents held by the Landlord that will remain for the benefit of the Purchaser upon assignment of lease.

## TRANSACTION STRUCTURE

The transaction is to be structured as an asset purchase for cash consideration, with a \$100,000 deposit payable to the Monitor in trust upon acceptance by the Monitor of this Bid and the balance payable to the Monitor in trust within 5 business days after the issuance of the AVO (as defined below) by the Court. The conveyance and transfer of the assets to the Purchaser shall occur pursuant to an asset purchase agreement, bill of sale or other definitive documentation satisfactory to the Purchaser, the Monitor and the CRO (the **"Conveyance Documentation"**), approved by the Court pursuant to an approval and vesting order satisfactory to the Purchaser, the Monitor and the CRO (the **"AVO"**), vesting the Purchased Assets in and to the Purchaser, free and clear of all liens, security interests, rights, claims or encumbrances of any other person or entity (collectively, the **"Transaction"**).

## SOURCES OF FINANCING

The Purchaser is able to consummate the Transaction in cash and does not require financing.

## REQUIRED CONDITIONS AND APPROVALS

The closing of the Transaction is subject to the following conditions:

- i. execution and delivery of the Conveyance Documentation by the CRO on behalf of DTPI;
- ii. issuance by the Court of the AVO; and
- iii. The Purchaser acknowledges that the Purchased Assets are being purchased on an "as-is, where-is" basis, provided that DTPI shall secure and insure the Purchased Assets existing as at the date of this Bid against loss, theft or destruction up to the closing date for the Transaction (the **"Closing Date"**), with such insurance proceeds to be used to replace or reimburse the Purchaser for any Purchased Assets lost, stolen or destroyed between the date of this Bid and the Closing Date.

## IRREVOCABILITY & BINDING OFFER

The Purchaser acknowledges and agrees that this Bid is a binding offer and irrevocable until the earlier of January 31, 2025, or the selection by the CRO, Monitor or NCI of another bid as the successful bid; provided however that if this Bid is selected as the successful bid for all of the Purchased Assets prior to January 31, 2025, this Bid shall remain binding and irrevocable until the motion for the AVO is heard by the Court, with

such hearing to occur no later than January 31, 2025. The foregoing dates may be extended by the Purchaser in its discretion.

In the event that this Bid is not selected as the successful bid by January 31, 2025 or the AVO approving this Bid is not issued by the Court by February 7, 2025 or the transaction does not otherwise close for any reason other than breach by Purchaser by no later than February 28, 2025 or such later date as may be mutually agreed by the Purchaser, the CRO and the Monitor, this Bid shall be terminated and of no further force or effect and the full amount of the Deposit shall be returned to the Purchaser.

As the sole director of the Purchaser, the undersign hereby confirms that the Purchaser is authorized to submit, execute and deliver this Bid.

**1001076738 Ontario Inc.**

By: W. Johal  
Name: Navraj Johal  
Title: Authorized Signatory

I have authority to bind the Corporation.

**1001076738 ONTARIO INC.**

**BID TO ACQUIRE THE US ASSETS OF DIXIE TRUCK PARTS INC.**

*(all dollar amounts are in Canadian Dollars, unless otherwise indicated)*

**Confidential**

December 10, 2024

TO: Nations Capital, LLC (“NCI”)

Delivered via e-mail: [njaeger@nationscapitalinc.com](mailto:njaeger@nationscapitalinc.com); [jlightburn@nationscapitalinc.com](mailto:jlightburn@nationscapitalinc.com); [zdalton@nationscapitalinc.com](mailto:zdalton@nationscapitalinc.com)

Attention: Nick Jaeger, Jim Lightburn and Zac Dalton

AND TO: Ernst & Young Inc. (in its capacity as “Monitor”)

Delivered via e-mail: [Alex.F.Morrison@parthenon.ey.com](mailto:Alex.F.Morrison@parthenon.ey.com);

[Michael.Hayes@parthenon.ey.com](mailto:Michael.Hayes@parthenon.ey.com)

Attention: Alex Morrison & Michael Hayes

AND TO: Randall Benson, Chief Restructuring Officer (“CRO”)

Delivered via email: [r.benson@rcbensonconsulting.com](mailto:r.benson@rcbensonconsulting.com)

Dear Sirs:

Reference is made to the order of the Ontario Superior Court of Justice (*Commercial List*) (the “Court”) made in the ongoing proceedings of Pride Group Holdings Inc. and certain related entities (collectively, the “**Pride Group**”), including the Dixie Truck Parts Inc. (“DTPI”), pursuant to the *Companies' Creditors Arrangement Act* (“CCAA”), on November 22, 2024 authorizing and empowering NCI to market for sale and sell the inventory, assets and property owned by DTPI in accordance with the sale process developed by NCI in consultation with the Monitor and CRO.

1001076738 Ontario Inc. (the “**Purchaser**”), a corporation controlled by certain members of the Johal family (the “**Johal Family**”) and of which Navraj Johal is the director, hereby presents this bid letter, outlining its offer to purchase all the assets of DTPI as set out below (the “**Bid**”).

**BID TO PURCHASE ASSETS**

The Purchaser hereby submits an all-cash offer to purchase the following assets (the “**Purchased Assets**”) for the following consideration:

- i. All US inventory of DTPI as listed in Schedule “A” (located in Fresno, CA) attached hereto for \$250,000

In addition, to the extent that the following are available for purchase, the Purchaser offers to purchase the following, which will be included among the Purchased Assets if available to purchase:

- ii. all shelving, racking systems, signage, furniture and office equipment of DTPI or utilized by DTPI at its facilities in Fresno California for \$7,500

## TRANSACTION STRUCTURE

The transaction is to be structured as an asset purchase for cash consideration, with a \$50,000 deposit payable to the Monitor in trust upon acceptance by the Monitor of this Bid and the balance payable to the Monitor in trust within 5 business days after the issuance of the AVO (as defined below) by the Court. The conveyance and transfer of the assets to the Purchaser shall occur pursuant to an asset purchase agreement, bill of sale or other definitive documentation satisfactory to the Purchaser, the Monitor and the CRO (the **“Conveyance Documentation”**), approved by the Court pursuant to an approval and vesting order satisfactory to the Purchaser, the Monitor and the CRO (the **“AVO”**), vesting the Purchased Assets in and to the Purchaser, free and clear of all liens, security interests, rights, claims or encumbrances of any other person or entity (collectively, the **“Transaction”**).

## SOURCES OF FINANCING

The Purchaser is able to consummate the Transaction in cash and does not require financing.

## REQUIRED CONDITIONS AND APPROVALS

The closing of the Transaction is subject to the following conditions:

- i. execution and delivery of the Conveyance Documentation by the CRO on behalf of DTPI;
- ii. issuance by the Court of the AVO; and
- iii. The Purchaser acknowledges that the Purchased Assets are being purchased on an “as-is, where-is” basis, provided that DTPI shall secure and insure the Purchased Assets existing as at the date of this Bid against loss, theft or destruction up to the closing date for the Transaction (the **“Closing Date”**), with such insurance proceeds to be used to replace or reimburse the Purchaser for any Purchased Assets lost, stolen or destroyed between the date of this Bid and the Closing Date.

## IRREVOCABILITY & BINDING OFFER

The Purchaser acknowledges and agrees that this Bid is a binding offer and irrevocable until the earlier of January 31, 2025, or the selection by the CRO, Monitor or NCI of another bid as the successful bid; provided however that if this Bid is selected as the successful bid for all of the Purchased Assets prior to January 31, 2025, this Bid shall remain binding and irrevocable until the motion for the AVO is heard by the Court, with such hearing to occur no later than January 31, 2025. The foregoing dates may be extended by the Purchaser in its discretion.

In the event that this Bid is not selected as the successful bid by January 31, 2025 or the AVO approving this Bid is not issued by the Court by February 7, 2025 or the transaction does not otherwise close for any reason other than breach by Purchaser by no later than February 28, 2025 or such later date as may be mutually agreed by the Purchaser, the CRO and the Monitor, this Bid shall be terminated and of no further force or effect and the full amount of the Deposit shall be returned to the Purchaser.

As the sole director of the Purchaser, the undersign hereby confirms that the Purchaser is authorized to submit, execute and deliver this Bid.

**1001076738 Ontario Inc.**

By: W. J. Johal

Name: Navraj Johal

Title: Authorized Signatory

I have authority to bind the Corporation.

**Exhibit D**

Twentieth Report

[This exhibit has been omitted from this service copy of the Notice due to its length. Copies of this Notice with this exhibit included may be obtained free of charge on the docket report maintained on the website of the Debtors' noticing agent at <https://dm.epiq11.com/case/pridegroup/dockets>. A copy of the Notice with this exhibit included may also be requested by emailing the Debtors' noticing agent at [TPine@epiqglobal.com](mailto:TPine@epiqglobal.com).]

## **EXHIBIT B**

Claim Name	Address Information
400 SPECTRUM HOLDINGS LLC	400 SPECTRUM CENTER DRIVE IRVINE CA 92618
AVIATOR FINANCIAL INC	1100 BURLOAK DRIVE, SUITE 301 BURLINGTON ON M5X 1A1 CANADA
AVIATOR FINANCIAL INC	14 WALL ST, 20TH FL NEW YORK NY 10005
BANK OF MONTREAL	100 KING ST W, 18TH FL FIRST CANADIAN PLACE TORONTO ON M5X 1A1 CANADA
BMO HARRIS BANK N.A.	CHARLES R. SMITH & DAN LUNDBERG 300 E. JOHN CARPENTER FREEWAY SUITE 400 IRVING TX 75062
CASTELLON PLUMBING CORP.	9841 NW 130 ST HIALEAH GARDENS FL 33018
CHUBB GROUP OF INSURANCE COMPANIES	202B HALL'S MILL ROAD WHITEHOUSE STATION NJ 08889
CORPORATION SERVICE COMPANY	AS REPRESENTATIVE PO BOX 2576 SPRINGFIELD IL 62708
DAGM WUBSHET, MARTA A TIBEBU, AND DMH	EXPRESS TRUCKING, LLC; LAW OFFICES OF EUGENE N BOLIN, JR, PS; ATTN E BOLIN, JR 144 RAILROAD AVE, STE 308 EDMONDS WA 98020
DAIMLER TRUST	13650 HERITAGE PKWY FT WORTH TX 76177
DELAWARE STATE TREASURY	820 SILVER LAKE BLVD., SUITE 100 DOVER DE 19904
DORMAKABA CANADA INC.	RELIN, GOLDSTEIN & CRANE LLP ATTN: JOSEPH M SHUR 28 E MAIN STREET, STE 1800 ROCHESTER NY 14614
ENGS COMMERCIAL FINANCE CO	PO BOX 128 ITASCA IL 60143-0128
ENGS COMMERCIAL FINANCE CO.	ONE PIERCE PLACE, SUITE 1100 WEST ITASCA IL 60143
FEDERAL INSURANCE COMPANY	CAPITAL CENTER 251 NORTH ILLINOIS SUITE 1100 INDIANAPOLIS IN 46204-1927
FIRST AMERICAN COMMERCIAL BANCORP, INC.	211 HIGH POINT DR VICTOR NY 14564-1061
G3 DEVELOPMENT COMPANY	3369 S.CHESTNUT AVENUE FRESNO CA 93725
GAELCO LEASING	2800 FRENCH CAMP TURNPIKE STOCKTON CA 95206
GM FINANCIAL CANADA LEASING LTD.	2001 SHEPPARD AVENUE, SUITE 600 TORONTO ON M2J 4Z8 CANADA
GREAT AMERICA FINANCIAL SERVICES CORP	625 FIRST ST CEDAR RAPIDS IA 52401-2030
GV TRANS	15666 SLOVER AVE FONTANA CA 92337
HEIDI BERG AND SUSAN BERG FLORES	3275 E CENTRAL AVE FRESNO CA 93725
HITACHI CAPITAL AMERICA CORP	800 CONNECTICUT AVE, 4TH FL N NORWALK CT 06854
INTERNAL REVENUE SERVICE	P.O. BOX 7346 PHILADELPHIA PA 19101-7346
MCCARTY PROPERTY INVESTMENTS, LLC.	8022 WEST FWY HOUSTON TX 77029
MERCEDES-BENZ FINANCIAL SERVICES USA LLC	13650 HERITAGE PKWY FT WORTH TX 76177
MICHAEL E COLVIN DBA C & C HOLDINGS	7200 NE 45TH STREET KANSAS CITY MO 64117
MTCK LLC	345 GRAND ISLAND TONAWANDA NY 14150
NATIONAL BANK FINANCIAL INC	AS ADMIN AGENT 1155, RUE METCALFE, 23RD FL-F511 MONTREAL QC H3B 4S9 CANADA
NATIONAL TRAILER LEASING, INC	2382 ROUTE 130 DAYTON NJ 08810
OFFICE OF THE UNITED STATES ATTORNEY	DISTRICT OF DELAWARE HERCULES BUILDING 1313 N. MARKET STREET, SUITE 400 WILMINGTON DE 19801
OUR COMMUNITY CREDIT UNION	PO BOX 1670 SHELTON WA 98584
PACCAR FINANCIAL CORP	240 GIBRALTAR ROAD, SUITE 200 HORSHAM PA 19044
PACCAR FINANCIAL CORP	PO BOX 1518 BELLEVUE WA 98009
PACCAR FINANCIAL LTD.	240 GIBRALTAR ROAD, SUITE 200 HORSHAM PA 19044
PACCAR FINANCIAL LTD.	PO BOX 1518 BELLEVUE WA 98009
RAY PROPERTIES LLC	3032 E CENTRAL AVENUE FRESNO CA 93725
REGIONS CAPITAL MARKETS	REGIONS SECURITIES LLC ATTN: KYLE SHENTON 250 PARK AVENUE NEW YORK NY 10177
REGIONS CAPITAL MARKETS	REGIONS SECURITIES LLC C/O MAYER BROWN LLP; SEAN SCOTT 71 SOUTH WACKER DRIVE CHICAGO IL 60606
REGIONS COMMERCIAL EQUIPMENT FINANCE LLC	1900 5TH AVE N SUITE 2400 BIRMINGHAM AL 35203
REGIONS EQUIPMENT FINANCE CORPORATION	1900 5TH AVE N SUITE 2400 BIRMINGHAM AL 35203
ROYAL BANK OF CANADA	155 WELLINGTON STREET WEST, 8TH FL TORONTO ON M5V 3K7 CANADA
ROYNAT, INC.	1235 N SERVICE RD, STE 200 OAKVILLE ON L6M 2W2 CANADA

Claim Name	Address Information
ROYNAT, INC.	40 KING ST W, 13TH FL TORONTO ON M5H 1H1 CANADA
TA OPERATING LLC	2510 BURR ST GARY IN 46406
TBK BANK SSB	12700 PARK CENTRAL DR, STE 1700 DALLAS TX 75251
THE BANK OF NOVA SCOTIA	44 KING ST W, 14TH FLOOR TORONTO ON M5H 1H1 CANADA
THE TORONTO-DOMINION BANK	100 WELLINGTON STREET WEST, 26TH FL TORONTO ON M5K 1A2 CANADA
THE TORONTO-DOMINION BANK	AS ADMIN AGENT 77 KING ST W, TD N TWR, 25TH FL TORONTO ON M5K 1A2 CANADA
U.S. DEPARTMENT OF LABOR	S-2521 200 CONSITUION AVE, NW WASHINGTON DC 20210
UNITED STATES TREASURY	OFFICE OF THE TREASURER 1500 PENNSYLVANIA AVENUE, NW ROOM 2134 WASHINGTON DC 20220
VAL VERDE FAMILY LIMITED PARTNERSHIP	3410 IRVING BLVD DALLAS TX 75247
VAUGHN THOMPSON	3150 IRVING BLVD DALLAS TX 75247
VERSA FINANCE US CORP.	140 FULLARTON STREET, SUITE 2002 LONDON ON N6A 5P2 CANADA
VF US LLC	PO BOX 26131 GREENSBORO NC 27402
VILLAGE OF FRANKLIN PARK	9500 BELMONT FRANKLIN PARK IL 60131
VOLVO FINANCIAL SERVICES	(A DIVISION OF VFS CANADA INC.) 238 WELLINGTON ST. E. 3RD FLOOR AURORA ON L4G 1J5 CANADA
VRP, INC.	15662 VALLEY BLVD FONTANA CA 92335

**Total Creditor count: 58**

## **EXHIBIT C**

Name	Attn	Email Address
ASHBY & GEDDES, P.A.	ATTN: MICHAEL D. DEBAECKE	mdebaecke@ashbygeddes.com
BIELLI & KLAUDER, LLC	ATTN: DAVID M. KLAUDER	dklauder@bk-legal.com
BIRENBAUM STEINBERG LANDAU SAVIN & COLRAINE LLP	ATTN: CRAIG R. COLRAINE & NIKITA TANWAR	colraine@bslsc.com; nikita@bslsc.com
BLAKE, CASSELS & GRAYDON LLP	ATTN: PAMELA HUFF, CHRIS BURR & DANIEL LOBERTO	pamela.huff@blakes.com; chris.burr@blakes.com; daniel.loberto@blakes.com
BROWN MCGARRY NIMEROFF LLC	ATTN: JAMI B. NIMEROFF	jnimeroff@bmnlawyers.com
CHAPMAN AND CUTLER LLP	ATTN: MICHAEL T BENZ, STEPHEN R TETRO, II, JAMES P SULLIVAN; YULIYA ZAHORODA	benz@chapman.com; stetro@chapman.com; jsullivan@chapman.com; yzahoroda@chapman.com
COOKSEY, TOOLEN, GAGE DUFFY & WOOG	ATTN: KIM GAGE	kgage@cookseylaw.com
ERNST & YOUNG INC.	ATTN: ALEX MORRISON, KAREN FUNG & SIMONE CARVALHO	alex.f.morrison@parthenon.ey.com; karen.k.fung@parthenon.ey.com; simone.carvalho@parthenon.ey.com
GELLERT SEITZ BUSENKELL & BROWN, LLC	ATTN: MARGARET F ENGLAND	mengland@gsbblaw.com
GREENBERG TRAUIG, LLP	ATTN: ANTHONY W CLARK & DENNIS A. MELORO	anthony.clark@gtlaw.com; dennis.meloro@gtlaw.com
HOLLAND & KNIGHT LLP	ATTN: TRIP NIX	trip.nix@hklaw.com
KERN COUNTY TREASURER AND TAX COLLECTOR OFFICE	ATTN: BANKRUPTCY DIVISION	bankruptcy@kerncounty.com
LEWIS RICE LLC	ATTN: JOSEPH J TRAD	jtrad@lewisrice.com
LINEBARGER GOGGAN BLAIR & SAMPSON LLP	ATTN: JOHN K. TURNER	dallas.bankruptcy@tgbs.com; john.turner@lgbs.com
LINEBARGER GOGGAN BLAIR & SAMPSON LLP	ATTN: TARA L. GRUNDEMEIER	houston_bankruptcy@lgbs.com
LINEBARGER GOGGAN BLAIR & SAMPSON LLP	ATTN: DON STECKER	sanantonio.bankruptcy@lgbs.com
LINKLATERS LLP	ATTN: PENELOPE J. JENSEN, CHRISTOPHER J. HUNKER & CLARK L. XUE	penelope.jensen@linklaters.com; christopher.hunker@linklaters.com; clark.xue@linklaters.com

Name	Attn	Email Address
MASON POLLICK & SCHMAHL, LLC	ATTN: MICHAEL M SCHMAHL	mschmahl@mps-law.com
MAYER BROWN LLP	ATTN: SEAN T. SCOTT, JOSHUA R. GROSS & JADE M. EDWARDS	stscott@mayerbrown.com; jgross@mayerbrown.com; jmedwards@mayerbrown.com
MCDERMOTT WILL & EMERY LLP	ATTN: BRADLEY THOMAS GIORDANO & CARMEN DINGMAN	bgiordano@mwe.com; cdingman@mwe.com
MCDERMOTT WILL & EMERY LLP	ATTN: STACY A. LUTKUS	salutkus@mwe.com
MCDERMOTT WILL & EMERY LLP	ATTN: DAVID R. HURST	dhurst@mwe.com
MCDONALD HOPKINS, LLC	ATTN: MARC J. CARMEL & RYAN S. NADICK	mcarmel@mcdonaldhopkins.com; rnadick@mcdonaldhopkins.com
MCMILLAN LLP	ATTN: ADAM C. MAEROV & KOURTNEY RYLANDS	adam.maerov@mcmillan.ca; kourtney.rylands@mcmillan.ca
MIAMI-DADE OFFICE OF THE TAX COLLECTOR	ATTN: ALEXIS GONZALEZ	alexis.gonzalez@miamidade.gov; mdtcbk@miamidade.gov
MORGAN, LEWIS & BOCKIUS LLP	ATTN: JODY C. BARILLARE; KEVIN J. BIRON; STEPHAN E. HORNUNG; GRAHAM L. FISHER	jody.barillare@morganlewis.com; kevin.biron@morganlewis.com; stephan.hornung@morganlewis.com; graham.fisher@morganlewis.com
MUNSCH HARDT KOPF & HARR, P.C.	ATTN: DEBORAH M. PERRY	dperry@munsch.com
OKLAHOMA COUNTY TREASURER	ATTN: TAMMY JONES	tammy.jones@oklahomacounty.org
PERDUE, BRANDON, FIELDER, COLLINS & MOTT, LLP	ATTN: ELIZABETH BANDA CALVO	ebcalvo@pbfc.com
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STEVENS & LEE, P.C.	ATTN: JOSEPH H. HUSTON, JR., JASON C MANFREY & ELIZABETH A. ROGERS	joseph.huston@stevenslee.com; elizabeth.rogers@stevenslee.com; jason.manfrey@stevenslee.com

Name	Attn	Email Address
TEXAS WORKFORCE COMMISSION	ATTN: CHRISTOPHER MURPHY	christopher.murphy@oag.texas.gov
TN DEPT OF REVENUE	TN ATTY GENERAL'S OFFICE	agbankdelaware@ag.tn.gov
THORNTON GROUT FINNIGAN LLP	ATTN: LEANNE M. WILLIAMS; RACHEL NICHOLSON & PUYA FESHARAKI	lwilliams@tgf.ca; rnicholson@tgf.ca; pfesharaki@tgf.ca
WOMBLE BOND DICKINSON (US) LLP	ATTN: MATTHEW P. WARD, TODD A. ATKINSON	matthew.ward@wbd-us.com; todd.atkinson@wbd-us.com
WOMBLE BOND DICKINSON (US) LLP	ATTN: JAMES S. LIVERMOON III, MORGAN L PATTERSON	charlie.livermon@wbd-us.com; morgan.patterson@wbd-us.com
YOUNG CONAWAY STARGATT & TAYLOR LLP	ATTN: MICHAEL R. NESTOR, MATTHEW B. LUNN & RYAN M. BARTLEY	mnestor@ycst.com; mlunn@ycst.com; rbartley@ycst.com

## Email Service List - Provisional Relief Parties

Name	Attn	Email Address
ADVANCE BUSINESS CAPITAL LLC DBA TRIUMPH BUSINESS CAPITAL	ATTN: DANNY MOURNING	dmourning@tfin.com
AIRD & BERLIS LLP	ATTN: STEVE GRAFF & SHAUN PARSONS	sgraff@airdberlis.com; sparsons@airdberlis.com
ANDERSON, MCPHARLIN & CONNERS LLP	ATTN: MARK E. ARONSON	mea@amclaw.com
ARNOLD FOSTER LLP	ATTN: HERBERT ARNOLD & THOMAS ARNOLD	htaesq@aol.com; tarnold@arnold-foster.com
ATTORNEY GENERAL OF CANADA	ATTN: INTAKE OFFICE	agc-pgc.toronto-tax-fiscal@justice.gc.ca; sandra.palma@cra-arc.gc.ca; fozia.chaudary@justice.gc.ca; meggie.johnson@justice.gc.ca; kevin.dias@justice.gc.ca
BENNETT JONES LLP	ATTN: RAJ S. SAHNI & JOSHUA FOSTER	sahnir@bennettjones.com; fosterj@bennettjones.com
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BLAKE, CASSELS & GRAYDON LLP	ATTN: PAMELA HUFF, CHRIS BURR, DANIEL LOBERTO, KEVIN WU	pamela.huff@blakes.com; chris.burr@blakes.com; daniel.loberto@blakes.com; kevin.wu@blakes.com
BMO CAPITAL MARKETS		estelle.richmond@bmo.com
BUSINESS DEVELOPMENT BANK OF CANADA	ATTN: ROBERT PRINCE	robert.prince@bdc.ca
CASSELS BROCK & BLACKWELL LLP	ATTN: MONIQUE SASSI & STEPHANIE FERNANDES	msassi@cassels.com; sfernandes@cassels.com
CHAITONS LLP	ATTN: HARVEY CHAITON	harvey@chaitons.com
CHAPMAN AND CUTLER LLP	ATTN: GIOVANNI DE MERICH & YULIYA ZAHORODA	gdemerich@chapman.com; yzahoroda@chapman.com
CHAPMAN AND CUTLER LLP	ATTN: MICHAEL T. BENZ, JAMES P. SULLIVAN, YULIYA ZAHORODA & STEPHEN TETRO II	benz@chapman.com; jsulliva@chapman.com; yzahoroda@chapman.com; stetro@chapman.com

## Email Service List - Provisional Relief Parties

Name	Attn	Email Address
COOKSEY, TOOLLEN, GAGE, DUFFY & WOOG	ATTN: KIM GAGE	kgage@cookseylaw.com
DAIMLER TRUCKS FINANCIAL SERVICES	CANADA CORPORATION	fleetservices@daimlertruck.com
DELAWARE DEPARTMENT OF JUSTICE		attorney.general@delaware.gov
DENTONS CANADA LLP	ATTN: D WIEBE, J MEYER, E GRAY, J SALMAS & R KENNEDY	dennis.wiebe@dentons.com; jonathan.meyer@dentons.com; elaine.gray@dentons.com; john.salmas@dentons.com; robert.kennedy@dentons.com
DLA PIPER (CANADA) LLP	ATTN: EDMOND F.B. LAMEK	edmond.lamek@dlapiper.com
ERNST & YOUNG INC.	ATTN: ALEX MORRISON, KAREN FUNG, SIMONE CARVALHO, MICHAEL HAYES & EMILY MASRY	alex.f.morrison@parthenon.ey.com; karen.k.fung@parthenon.ey.com; simone.carvalho@parthenon.ey.com; michael.hayes@parthenon.ey.com; emily.masry@parthenon.ey.com
FASKEN MARTINEAU DUMOULIN LLP	ATTN: D SINGH, S BROTMAN & D RICHER	dsingh@fasken.com; sbrotman@fasken.com; dricher@fasken.com
FIRST AMERICAN COMMERCIAL BANCORP INC.	ATTN: CHRIS WUEST	chris.wuest@faef.com
FOGLER, RUBINOFF LLP	ATTN: SCOTT R. VVANTON & VERN W. DARE	sventon@foglers.com; vdare@foglers.com
GOODMANS LLP	ATTN: CAROLINE DESCOURS	cdescours@goodmans.ca
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