

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re	:	Chapter 15
ARCTIC GLACIER INTERNATIONAL INC.,	:	Case No. 12-10605 (KG)
<i>et al.</i> , ¹	:	(Jointly Administered)
Debtors in a Foreign Proceeding.	:	Ref. Docket No.: 372

ORDER AUTHORIZING THE FILING UNDER SEAL OF THE CONFIDENTIAL EXHIBITS RELATED TO (I) THE MOTION FOR AN ORDER IN AID OF PLAN IMPLEMENTATION: (A) APPROVING INDIVIDUAL AND AGGREGATE RESERVES IN RESPECT OF SALES TAX LIABILITY; (B) APPROVING PROCEDURES AND DEADLINES IN CONNECTION THEREWITH; (C) APPROVING THE FORM AND MANNER OF NOTICE THEREOF; (D) FINDING THE MONITOR AND THE CPS TO HAVE SATISFIED THE TAX-RELATED CONDITION PRECEDENT TO PLAN IMPLEMENTATION; AND (E) GRANTING RELATED RELIEF AND (II) THE NINETEENTH REPORT OF THE MONITOR

Upon consideration of the Sealing Motion² for entry of an order, pursuant to sections 105(a), 107(b), and 1521 of title 11 of the Bankruptcy Code, Bankruptcy Rule 9018, and Local Rule 9018-1(b): (a) authorizing the filing under seal of Confidential Exhibits and (b) granting related relief; and it appearing that this Court has jurisdiction over this matter

¹ The last four digits of the United States Tax Identification Number or Canadian Business Number, as applicable, follow in parentheses: (i) Arctic Glacier California Inc. (7645); (ii) Arctic Glacier Grayling Inc. (0976); (iii) Arctic Glacier Inc. (4125); (iv) Arctic Glacier Income Fund (4736); (v) Arctic Glacier International Inc. (9353); (vi) Arctic Glacier Lansing Inc. (1769); (vii) Arctic Glacier Michigan Inc. (0975); (viii) Arctic Glacier Minnesota Inc. (2310); (ix) Arctic Glacier Nebraska Inc. (7790); (x) Arctic Glacier New York Inc. (2468); (xi) Arctic Glacier Newburgh Inc. (7431); (xii) Arctic Glacier Oregon, Inc. (4484); (xiii) Arctic Glacier Party Time Inc. (0977); (xiv) Arctic Glacier Pennsylvania Inc. (9475); (xv) Arctic Glacier Rochester Inc. (6989); (xvi) Arctic Glacier Services Inc. (6657); (xvii) Arctic Glacier Texas Inc. (3251); (xviii) Arctic Glacier Vernon Inc. (3211); (xix) Arctic Glacier Wisconsin Inc. (5835); (xx) Diamond Ice Cube Company Inc. (7146); (xxi) Diamond Newport Corporation (4811); (xxii) Glacier Ice Company, Inc. (4320); (xxiii) Ice Perfection Systems Inc. (7093); (xxiv) ICSurance Inc. (0849); (xxv) Jack Frost Ice Service, Inc. (7210); (xxvi) Knowlton Enterprises Inc. (8701); (xxvii) Mountain Water Ice Company (2777); (xxviii) R&K Trucking, Inc. (6931); (xxix) Winkler Lucas Ice and Fuel Company (0049); (xxx) Wonderland Ice, Inc. (8662). The Debtors' executive headquarters is located at 625 Henry Avenue, Winnipeg, Manitoba, R3A 0V1, Canada.

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



pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and it appearing that the matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) and 1334; and it appearing that this Court may enter a final order consistent with Article III of the United States Constitution; and it appearing that venue is prior in this Court and in this District pursuant to 28 U.S.C. § 1410(1); and adequate notice of the Sealing Motion and opportunity for objection having been given; and it appearing that no other notice need be given; and after due deliberation and sufficient cause therefor,


IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that:

1. The Sealing Motion is granted.
2. The Confidential Exhibits are confidential, and the Monitor is hereby authorized to file the Confidential Exhibits under seal pursuant to section 107(b) of the Bankruptcy Code, Bankruptcy Rule 9018, and Local Rule 9018-1(b).
3. The Confidential Exhibits shall remain under seal and confidential and, except as may be provided by an order of this Court, shall not be made available to anyone; provided, that the Monitor shall be permitted to make the disclosures set forth in the Specialized Notices, as more fully described in the Motion, to the applicable Taxing Authorities in the Outstanding States.
4. The Monitor is authorized and empowered to take all actions necessary to implement the relief granted in this order.

5. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this order.

Dated: Wilmington, Delaware

DECEMBER 2, 2014


The Honorable Kevin Gross
United States Bankruptcy Judge

