



Court File No. CV-25-00734339-00CL

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

THE HONOURABLE
JUSTICE CAVANAGH

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THURSDAY, THE
17TH DAY OF APRIL,
2025

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF COMARK HOLDINGS INC.,
BOOTLEGGER CLOTHING INC., 9376208 CANADA INC.
AND 10959367 CANADA INC. (collectively, the "**Applicants**")
and each an "**Applicant**")

WEPPA DECLARATION ORDER

THIS MOTION, made by the Applicants, pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA**"), for an order, *inter alia*, granting a declaration in respect of the *Wage Earner Protection Program Act*, S.C. 2005, c. 47, s. 1 (the "**WEPPA**"), was heard by this Court on March 21, 2025 by videoconference in Toronto, Ontario.

ON READING the Notice of Motion of the Applicants, the affidavit of Shamsh Kassam sworn March 14, 2025 (the "**Fourth Kassam Affidavit**"), the Third Report of Alvarez & Marsal Canada Inc., in its capacity as monitor of the Applicants (in such capacity, the "**Monitor**"), dated March 18, 2025, and on hearing the submissions of counsel for the Applicants, the Monitor, the Purchaser, the Vendor, His Majesty the King in Right of Canada as represented by the Attorney General of Canada ("**AGC**") and such other counsel that were present and wished to be heard, no one else appearing although duly served as appears from the affidavit of service of Sierra Farr affirmed March 19, 2025, and

AND ON BEING ADVISED that the Applicants consent to and AGC does not oppose the granting of this Order:

WEPPA DECLARATION

1. **THIS COURT ORDERS AND DECLARES** that, pursuant to subsections 5(1)(b)(iv) and 5(5) of the WEPPA, effective as of April 15, 2025, each of 9376208 Canada Inc., 10959367 Canada Inc., and Bootlegger Clothing Inc. meets the criteria prescribed by section 3.2 of the *Wage Earner Protection Program Regulations*, SOR/2008-222, and their former employees are individuals to whom the WEPPA applies.

MONITOR

2. **THIS COURT ORDERS** that nothing in this Order shall affect, vary, derogate from, limit or amend any rights, approvals and protections afforded to the Monitor in these CCAA proceedings and the Monitor shall continue to have the benefit of any and all rights, approvals and protections in favour of the Monitor at law or pursuant to the CCAA, the Amended and Restated Initial Order of this Court dated January 17, 2025, any other Orders in these CCAA proceedings or otherwise, including all approval, protections and stays of proceedings in favour of the Monitor, all of which are expressly continued and confirmed.

GENERAL

3. **THIS COURT DECLARES** that this Order shall have full force and effect in all provinces and territories in Canada.

4. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States to give effect to this Order and to assist the Applicants, the Monitor and their respective agents in carrying out the terms of this Order. All courts, tribunals and regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Applicants and to the Monitor, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Monitor in any foreign proceeding, or to assist the Applicants and the Monitor and their respective agents in carrying out the terms of this Order.

5. **THIS COURT ORDERS** that each of the Applicants and the Monitor be at liberty and is hereby authorized and empowered to apply to any court, tribunal or regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.

6. **THIS COURT ORDERS** that this Order and all of its provisions are effective as of 12:01 a.m. prevailing Eastern time on the date of this Order without the need for entry and filing.



IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED Court File No: CV-25-00734339-00CL

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF COMARK HOLDINGS INC., BOOTLEGGER CLOTHING INC., 9376208 CANADA INC. AND 10959367 CANADA INC.

Applicants

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

Proceeding commenced at Toronto

WEPPA DECLARATION ORDER

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