

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

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In re	:	Chapter 15
	:	
C INTERNATIONAL INC., et al.,¹	:	Case No. 12-11882 (KJC)
	:	
Debtors in a Foreign Proceeding.	:	Jointly Administered
	:	
-----	x	Ref: Docket No. 126, 136

ORDER (I) RECOGNIZING THE TRANSITION ORDER, (II) RECOGNIZING THE CANADIAN SALE ORDER, (III) AUTHORIZING AND APPROVING THE SALE FREE AND CLEAR OF ALL LIENS, CLAIMS, ENCUMBRANCES, AND OTHER INTERESTS, AND (IV) GRANTING CERTAIN RELATED RELIEF

Upon consideration of the *Foreign Representative's Motion for Entry of an Order*

(I) *Recognizing the Transition Order*, (II) *Recognizing the Canadian Sale Order*,

(III) *Authorizing and Approving the Sale Free and Clear of All Liens, Claims, Encumbrances, and Other Interests*, and (IV) *Granting Certain Related Relief* dated March 28, 2013

(the "**Motion**")² filed by CRW International ULC (f/k/a Cinram International ULC)

(the "**Foreign Representative**"), in its capacity as the court-appointed and duly authorized foreign representative for the above-captioned debtors (collectively, the "**Debtors**") in a proceeding commenced under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "**CCAA Proceeding**") pending before the Ontario Superior Court of Justice (the "**Canadian Court**"), for entry of an order (this "**Order**"), pursuant to sections 363, 1501, 1507, 1520, 1521, 1525, 1527, and 105(a) of title 11 of the United States Code, as amended from time to time (the "**Bankruptcy Code**"), rules 2002 and 6004 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**"), and rule 6004-1(b) of the Local Rules of

¹ The Debtors in these cases are as follows: (a) C International Inc.; (b) CUSH Inc.; (c) CIHV, Inc.; (d) CDIST LLC; (e) CMFG LLC; (f) CRSMI LLC; (g) Cinram Wireless LLC; (h) IHC Corporation; and (i) One K Studios, LLC.

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

Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”), (a) recognizing the Administrative Reserve / Distribution / Transition Order entered by the Canadian Court on October 19, 2012 (the “**Transition Order**”) (b) recognizing the Approval and Vesting Order entered by the Canadian Court on April 10, 2013 (the “**Canadian Sale Order**”), (c) authorizing and approving the sale (the “**Sale**”) of substantially all of the property and assets (the “**Equipment**”) used in connection with the business carried on by Cinram Wireless LLC (“**Wireless**”) in North America, pursuant to the terms and conditions of that certain Termination Agreement (the “**Termination Agreement**”) among C International Inc. (f/k/a Cinram International Inc.) (together with Wireless, “**Cinram**”), Wireless, and Motorola Mobility, LLC (the “**Purchaser**”), free and clear of liens, claims, encumbrances, and other interests, and (d) granting certain relief related thereto; and upon sufficient and adequate notice of the Motion; and no other or further notice of the Motion needing to be provided; and it appearing that this Court has jurisdiction over this matter pursuant to sections 157 and 1334 of title 28 of the United States Code, and the Amended Standing Order of Reference from the United States District Court for the District of Delaware dated as of February 29, 2012; and it appearing that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and it appearing that the relief requested in the Motion is in the best interests of the Foreign Representative, the Debtors, their creditors, and other parties in interest; and this Court having reviewed and considered the *Declaration of Paul Bishop in Support of (A) Foreign Representative’s Motion for Entry of an Order (I) Recognizing the Transition Order, (II) Recognizing the Proposed Canadian Approval and Vesting Order, (III) Authorizing and Approving the Sale of Certain Equipment Free and Clear of all Liens, Claims, Encumbrances, and Other Interests, and (IV) Granting Certain Related Relief and*

(B) Motion for an Order Authorizing the Foreign Representative to File the Termination Agreement Under Seal; and upon the record of the hearings on the Motion and all other pleadings and proceedings in these chapter 15 cases; and after due deliberation thereon and good and sufficient cause appearing therefor,

THE COURT HEREBY FINDS AND DETERMINES THAT:³

Jurisdiction, Final Order, and Statutory Predicates

A. This Court has jurisdiction over the Motion, the transactions contemplated by the Termination Agreement, including the Sale, and any other ancillary documents and agreements related thereto pursuant to 28 U.S.C. §§ 157(b)(1) and 1334(a), and the Amended Standing Order of Reference from the United States District Court for the District of Delaware dated as of February 29, 2012. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). Venue of these chapter 15 cases and the Motion in this Court and this District is proper under 28 U.S.C. § 1410.

B. This Order constitutes a final and appealable order as set forth in 28 U.S.C. § 158(a). Notwithstanding Bankruptcy Rule 6004(h), this Court finds that there is no reason for delay in the implementation of this Order, and directs entry of judgment as set forth herein.

C. The bases for the relief sought in the Motion are sections 363(b), (f) and (m), 1501, 1507, 1520, 1521, 1525, 1527, and 105(a) of the Bankruptcy Code, Bankruptcy Rules 2002 and 6004, and Local Rule 6004-1.

³ The findings and conclusions set forth herein constitute this Court's findings of fact and conclusions of law pursuant to Bankruptcy Rule 7052, made applicable to this proceeding pursuant to Bankruptcy Rule 9014. All findings of fact and conclusions of law announced by this Court at any hearing on the Motion (the "Sale Hearing") and any other proceeding related to the Motion are incorporated herein to the extent not inconsistent herewith. To the extent that any of the following findings of fact constitute conclusions of law, they are adopted as such. To the extent any of the following conclusions of law constitute findings of fact, they are adopted as such.

D. The relief granted herein is necessary and appropriate, serves the public interest and the interests of international comity, is consistent with the public policy of the United States, is warranted pursuant to sections 1520 and 1521 of the Bankruptcy Code, and will not cause any hardship to any parties in interest that is not outweighed by the benefits of the relief granted.

E. The relief requested in the Motion, including recognition of the Transition Order, recognition of the Canadian Sale Order, approval of the Sale, and consummation of the Sale to the Purchaser, is in the best interests of the Foreign Representative, the Debtors, their creditors, and other parties in interest in these chapter 15 cases.

F. On October 19, 2012, the Canadian Court entered the Transition Order, wherein the Canadian Court, among other things, granted FTI Consulting Canada Inc., in its role as the court-appointed monitor in the CCAA Proceeding (the “**Monitor**”), the power and authority to (a) “in consultation with the Pre-Petition First Lien Agent or its advisors, market, collect, monetize, liquidate, realize upon, sell, or otherwise dispose of any” assets excluded from the prior sales (including assets owned by Wireless), and (b) supervise the management of the business and affairs of Wireless.

G. On April 10, 2013, the Canadian Court entered the Canadian Sale Order, wherein the Canadian Court, among other things, (a) approved the sale of the Equipment by Wireless to the Purchaser, (b) authorized and directed Wireless to consummate the sale of the Equipment contemplated by the Termination Agreement and to take such additional steps and execute such additional documents as may be necessary for the completion of such sale and the conveyance of the Equipment to the Purchaser, and (c) vested in the Purchaser Wireless’ right, title and interest in and to the Equipment free and clear of all liens and encumbrances relating to, accruing or arising any time prior to the Closing Date (collectively, the “**Liens**”), claims and other interests,

with such Liens, claims, and interests attaching to the proceeds generated from the sale of the Equipment.

The Purchaser

H. The Termination Agreement, each of its terms, and each of the transactions contemplated therein were negotiated, proposed, and entered into by Cinram and the Purchaser in good faith, without collusion, and from arm's-length bargaining positions. The Purchaser is a "good faith purchaser" within the meaning of section 363(m) of the Bankruptcy Code, is purchasing the Equipment in good faith, and, accordingly, is entitled to all of the protections afforded by section 363(m) of the Bankruptcy Code.

I. The Purchaser is not an "insider" or "affiliate" of the Foreign Representative or the Debtors as those terms are defined in the Bankruptcy Code. None of the Monitor, the Foreign Representative, the Debtors, nor the Purchaser has engaged in any conduct that would cause or permit the Termination Agreement or the Sale to be avoided or permit any award of attorney's fees, costs, or damages under section 363(n) of the Bankruptcy Code. The Purchaser has not acted in a collusive manner with any person and the aggregate price paid by the Purchaser for the Equipment was not controlled by any agreement among bidders or potential bidders.

No Fraudulent Transfer

J. The consideration provided by the Purchaser pursuant to the Termination Agreement: (a) is fair and reasonable under the circumstances; (b) is the highest and best possible offer for the Equipment under the circumstances; (c) will provide a greater recovery to the Debtors' creditors than would be provided by any other available alternative; and (d) constitutes reasonably equivalent value (as those terms are defined in each of the Uniform Fraudulent Transfer Act, Uniform Fraudulent Conveyance Act, and section 548 of the

Bankruptcy Code). The consideration provided by the Purchaser pursuant to the Termination Agreement also constitutes fair consideration under the Bankruptcy Code and the laws of the United States, any United States' state, territory, or possession, or the District of Columbia. No other person, entity, or group of entities has offered to purchase the Equipment for greater economic value to the Debtors than the Purchaser. The Debtors' determination that the Termination Agreement constitutes the highest and best offer for the Equipment was a valid, sound, and reasonable exercise of the Debtors' business judgment.

K. The Purchaser is not a mere continuation of the Debtors, and there is no continuity of enterprise between the Debtors and the Purchaser. The Purchaser is not holding itself out to the public as a continuation of the Debtors. The Purchaser is not a successor to the Debtors and the Sale does not amount to a consolidation, merger, or *de facto* merger of the Purchaser and the Debtors.

Validity of Transfer

L. The Foreign Representative, Debtors, and Monitor, as applicable, (a) have full corporate power and authority to execute and deliver the Termination Agreement and all other documents contemplated thereby, (b) have all corporate authority necessary to consummate the transactions contemplated by the Termination Agreement, and (c) are authorized to take all corporate action necessary to authorize and approve the Termination Agreement and the consummation of the transactions contemplated thereby. No consents or approvals, other than those expressly provided for in the Termination Agreement, are required for the Debtors to consummate the Sale, the Termination Agreement, or the transactions contemplated thereby.

M. The Termination Agreement was not entered into for the purpose of hindering, delaying, or defrauding creditors under the Bankruptcy Code or under the laws of the United States, any United States' state, territory, or possession, or the District of Columbia. Neither the

Debtors nor the Purchaser are fraudulently entering into the Sale or the other transactions contemplated by the Termination Agreement.

N. Subject to section 363(f) of the Bankruptcy Code, the transfer of the Equipment to the Purchaser will be, as of the closing of the Sale (the “**Closing Date**”), a legal, valid, and effective transfer of the Equipment, which transfer vests or will vest the Purchaser with all of Wireless’ right, title, and interest in the Equipment free and clear of (a) all Liens, and (b) all debts arising under, relating to, or in connection with any act of the Debtors or claims (as that term is defined in section 101(5) of the Bankruptcy Code and herein), liabilities, obligations, demands, guaranties, options, rights, contractual commitments, restrictions, interests, matters, or any similar rights of any kind or nature, whether (i) arising prior to or subsequent to the commencement of this case, (ii) imposed by agreement, understanding, law, equity, or otherwise, (iii) known or unknown, (iv) secured or unsecured, or in the nature of setoff or recoupment, (v) choate or inchoate, (vi) filed or unfiled, (vii) scheduled or unscheduled, (viii) noticed or unnoticed, (ix) recorded or unrecorded, (x) perfected or unperfected, (xi) allowed or disallowed, (xii) contingent or non-contingent, (xiii) liquidated or unliquidated, (xiv) matured or unmatured, (xv) material or nonmaterial, (xvi) disputed or undisputed, (xvii) arising prior to or subsequent to the commencement of the CCAA Proceeding or these chapter 15 cases, or (xviii) imposed by agreement, understanding, law, equity, or otherwise, including claims otherwise arising under the doctrines of successor liability, in each case to the fullest extent permitted by law (collectively as described in this subclause (b), (the “**Claims**”), relating to, accruing, or arising any time prior to the Closing Date, except to the extent expressly set forth in the Termination Agreement.

O. As of the Closing Date, this Order shall be construed, and shall constitute for any and all purposes, a full and complete general assignment, conveyance, and transfer of the

Debtors' interests in the Equipment. This Order is and shall be effective as a determination that, as of the Closing Date and except to the extent expressly set forth in the Termination Agreement, all Liens, Claims, and other interests of any kind or nature whatsoever existing as to the Equipment prior to the Closing Date shall have been unconditionally released, discharged, and terminated, in each case to the fullest extent permitted by law, and that the conveyances described herein have been effected; *provided*, that such Liens, Claims, and other interests shall attach to the proceeds of the Sale in the order of their priority, with the same validity, force, and effect which they now have against the Equipment.

P. This Order is and shall be binding upon and govern the acts of all persons and entities, including all filing agents, filing officers, title agents, title companies, recorders of mortgages, recorders of deeds, registrars of deeds, administrative agencies, governmental departments, secretaries of state, federal, state, and local officials, and all other persons and entities who may be required by operation of law, the duties of their office, or contract, to accept, file, register, or otherwise record or release any documents or instruments, or who may be required to report or insure any title or state of title in or to any lease; and each of the foregoing persons and entities is hereby directed to accept for filing any and all of the documents and instruments necessary and appropriate to consummate the Sale.

Q. To the greatest extent available under applicable law, the Purchaser shall be authorized, as of the Closing Date, to operate under any license, permit, registration, and governmental authorization or approval of the Debtors with respect to the Equipment, and upon entry of this Order, all such licenses, permits, registrations, and governmental authorizations and approvals shall be deemed to be transferred to the Purchaser as of the Closing Date.

R. To the extent permitted by section 525 of the Bankruptcy Code, no governmental unit may revoke or suspend any permit or license relating to the operation of the Equipment sold, transferred, or conveyed to the Purchaser on account of the filing or pendency of these chapter 15 cases or the consummation of the transactions contemplated by the Termination Agreement.

Section 363(f)

S. The conditions of section 363(f) of the Bankruptcy Code have been satisfied in full and, upon entry of this Order, the Debtors may sell the Equipment as of the Closing Date free and clear of all Liens and Claims to the fullest extent permitted by law and except as otherwise provided in the Termination Agreement or the Canadian Sale Order. The Purchaser would not have entered into the Termination Agreement and would not consummate the transactions contemplated thereby if the Sale were not free and clear of Liens and Claims as provided herein.

T. Except to the extent expressly set forth in the Termination Agreement, and to the fullest extent permitted by law, the Purchaser shall not be responsible for any Liens or Claims, including any liability, obligation, or responsibility under the WARN Act (29 U.S.C. §§ 210 et seq.), the Comprehensive Environmental Response Compensation and Liability Act, or any foreign, federal, state, or local labor, employment, or environmental law by virtue of the Purchaser's purchase of the Equipment or assumption of any liabilities identified in the Termination Agreement.

U. The Debtors' sale of the Equipment free and clear of all Liens and Claims against the Debtors or any of the Equipment to the extent provided in the Termination Agreement and this Order is proper because, in each case, one or more of the standards set forth in section 363(f)(1)-(5) of the Bankruptcy Code has been satisfied. Those holders of Liens or

Claims against the Debtors or any of the Equipment who did not object or who withdrew their objections to the Sale or the Motion are deemed to have consented pursuant to section 363(f)(2) of the Bankruptcy Code.

V. A certified copy of this Order may be filed with the appropriate clerk and/or recorded with the recorder to cancel any Liens and other encumbrances of record.

W. If any person or entity which has filed statements or other documents or agreements evidencing Liens on, or interests in, all or any portion of the Equipment shall not deliver to the Debtors, in proper form for filing and executed by the appropriate parties, termination statements, instruments of satisfaction, releases of Liens, and any other documents necessary for the purpose of documenting the release of all Liens or interests which the person or entity has or may assert with respect to all or any portion of the Equipment, the Foreign Representative is hereby authorized and directed, and the Purchaser is hereby authorized, on behalf of the Debtors and each of the Debtors' creditors, to execute and file such statements, instruments, releases, and other documents on behalf of such person or entity with respect to the Equipment.

Compelling Circumstances for an Immediate Sale

X. Good and sufficient reasons for approval of the Sale have been articulated. The relief requested in the Motion is in the best interests of the Foreign Representative, the Debtors, their creditors, and other parties in interest. The Debtors have demonstrated (a) good, sufficient, and sound business purposes and justifications for approving the Sale, and (b) compelling circumstances for the Sale outside of the ordinary course of business pursuant to section 363(b) of the Bankruptcy Code, in that, among other things, the immediate consummation of the Sale to the Purchaser is necessary and appropriate to maximize the value of the Equipment and distributions to their creditors.

Y. To maximize the value of the Equipment and obtain the other benefits to the Wireless estate set forth in the Termination Agreement, it is essential that the Order become a final order as soon as possible.

Z. Given all of the circumstances of these chapter 15 cases and the adequacy and fair value of the consideration provided under the Termination Agreement, the Sale constitutes a reasonable and sound exercise of the Debtors' business judgment and should be approved.

Prohibition of Actions Against the Purchaser

AA. Except as otherwise specifically provided herein or in the Termination Agreement and to the fullest extent permitted by law, the Purchaser shall not be liable for any Claims against the Foreign Representative or the Debtors, or any of their predecessors or affiliates, and the Purchaser shall have no successor or vicarious liabilities of any kind or character, including pursuant to any theory of antitrust, environmental, successor, or transferee liability, labor law, de facto merger, mere continuation, or substantial continuity, whether known or unknown as of the Closing Date, now existing or hereafter arising, whether fixed or contingent, whether asserted or unasserted, whether legal or equitable, whether liquidated or unliquidated, including liabilities on account of warranties, intercompany loans and receivables between the Debtors and any non-debtor subsidiary, liabilities relating to or arising from any environmental laws, and any taxes arising, accruing or payable under, out of, in connection with, or in any way relating to the operation of any of the Equipment prior to the Closing Date.

BB. Upon entry of this Order, all persons and entities are forever barred, estopped, and permanently enjoined from asserting against the Purchaser, any of its successors or assigns, their property, or the Equipment, such persons' or entities' Liens, Claims, or interests in and to the Equipment that arose prior to the Closing Date.

CC. On the Closing Date, or as soon as possible thereafter, each creditor is authorized and directed, and the Purchaser is hereby authorized, on behalf of each of the Debtors' creditors, to execute such documents and take all other actions as may be necessary to release Liens, Claims, and other interests in or on the Equipment, if any, as provided for herein, as such Liens may have been recorded or may otherwise exist.

DD. Upon entry of this Order, all persons and entities shall be forever prohibited and enjoined from taking any action that would adversely affect or interfere with the ability of the Debtors to sell and transfer the Equipment to the Purchaser in accordance with the terms of the Termination Agreement and this Order.

EE. The Purchaser has given substantial consideration under the Termination Agreement for the benefit of the Debtors and their creditors. The consideration given by the Purchaser shall constitute valid and valuable consideration for the releases of any potential Claims and Liens pursuant to this Order, which releases shall be deemed to have been given in favor of the Purchaser by all holders of Liens against or interests in, or Claims against the Debtors, or any of the Equipment.

FF. Effective as of the Closing Date, the Purchaser and its successors and assigns shall be designated and appointed the Debtors' true and lawful attorney and attorney-in-fact, with full power of substitution, in the Debtors' name and stead, on behalf of and for the benefit of the Purchaser, its successors and assigns, for the limited purposes of demanding and receiving from any third party any and all of the Equipment and to give receipts and releases for and in respect of the Equipment, or any part thereof, and from time to time to institute and prosecute against third parties for the benefit of the Purchaser and its successors and assigns any and all

proceedings at law, in equity, or otherwise, which the Purchaser and its successors and assigns may deem proper for the collection or reduction to possession of any of the Equipment.

Notice of the Motion, Sale, and Sale Hearing

GG. As evidenced by the certificates of service filed with this Court: (a) proper, timely, adequate, and sufficient notice of the Motion and the Sale Hearing has been provided by the Foreign Representative; (b) such notice was good, sufficient, and appropriate under the circumstances; and (c) no other or further notice of the Motion, the Sale, or the Sale Hearing is or shall be required.

HH. A reasonable opportunity to object and be heard with respect to the Motion and the relief requested therein has been afforded to all interested persons and entities.

II. The disclosures made by the Foreign Representative concerning the Motion and the Sale Hearing were good, complete, and adequate.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is granted.
2. All objections, if any, to the Motion or the relief requested therein that have not been withdrawn, waived, or settled as announced to this Court at the Sale Hearing, or by stipulation filed with this Court, and all reservations of rights included therein, are hereby overruled on the merits, except as expressly provided herein.
3. The Transition Order is hereby recognized and affirmed in all respects, and shall be fully enforceable pursuant to its terms.
4. The Canadian Sale Order is hereby recognized and affirmed in all respects, and shall be fully enforceable pursuant to its terms.

5. The Sale and all of the terms and conditions related thereto that are set forth in the Termination Agreement are hereby approved.

6. Pursuant to sections 363 and 105 of the Bankruptcy Code, the Foreign Representative, the Debtors, and the Monitor are authorized to enter into and perform all of their obligations under and comply with the terms of the Termination Agreement and consummate the Sale, pursuant to and in accordance with the terms and conditions of the Termination Agreement and this Order, and to take any and all actions necessary and appropriate to implement the Canadian Sale Order, the Termination Agreement, and this Order.

7. The sale of the Equipment to the Purchaser shall constitute a legal, valid, and effective transfer of the Foreign Representative's and all of Wireless' right, title, and interest in the Equipment notwithstanding any requirement for approval or consent by any person or entity and shall vest the Purchaser with any and all of Wireless' right, title, and interest in and to the Equipment free and clear of all Liens and Claims pursuant to section 363(f) of the Bankruptcy Code except as otherwise provided in the Termination Agreement, with such Liens and Claims attaching to the proceeds generated from the sale of the Equipment in the order of their priority, with the same validity, force, and effect which they now have against the Equipment.

8. This Order and the Termination Agreement shall be binding in all respects upon the Foreign Representative, the Debtors, all creditors and equityholders of the Debtors, all successors and assigns of the Debtors and their affiliates and subsidiaries, and any trustees, examiners, "responsible persons," or other fiduciaries that are or may be appointed in these chapter 15 cases. The Termination Agreement shall not be subject to rejection or avoidance under any circumstances.

9. All persons and entities are prohibited and enjoined from taking any action to adversely affect or interfere with the ability of the Foreign Representative or the Monitor to transfer the Equipment to the Purchaser in accordance with the Termination Agreement and this Order.

10. The Sale contemplated by the Termination Agreement is undertaken by the Purchaser in good faith, as that term is used in section 363(m) of the Bankruptcy Code, and accordingly, the reversal or modification on appeal of the authorization provided herein of the Sale shall not affect the validity of the Sale to the Purchaser, unless such authorization is duly stayed pending such appeal.

11. The terms and provisions of this Order shall be binding upon and govern the acts of any and all filing agents, filing officers, administrative agencies and units, governmental departments and units, secretaries of state, federal, state, and local officials, and other persons or entities which may be required by operation of law, the duties of their office, or contract to accept, file, register, or otherwise record or insure any title or state of title in or to the Equipment.

12. The failure specifically to include any relevant provision of the Termination Agreement in this Order or any related agreements in this Order shall not diminish or impair the effectiveness of such provisions, it being the intent of this Court, the Foreign Representative, and the Purchaser that the Sale contemplated by the Termination Agreement and any related agreements are authorized and approved in their entirety, with such amendments thereto as may be made by the parties in accordance with the terms and conditions of the Termination Agreement and this Order.

13. The Termination Agreement, and any related agreements, documents, or other instruments, may be waived, modified, amended, or supplemented by agreement of Cinram and

the Purchaser, and in accordance with the terms thereof, without further order of the Court; *provided, however*, that any such waiver, modification, amendment, or supplement does not materially change the terms of the Termination Agreement and does not have a material adverse effect on the Debtors.

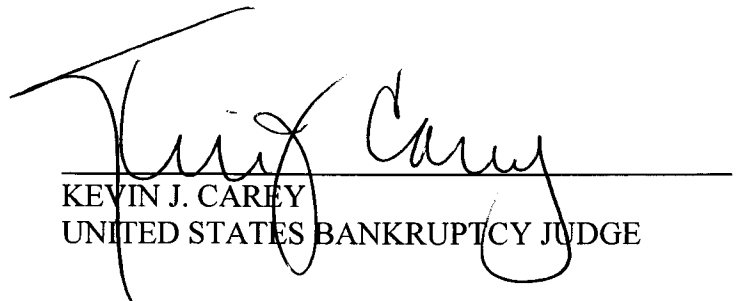
14. In the event that there is a direct conflict between the terms of this Order and the Termination agreement, the terms of this Order shall govern and control.

15. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

16. Notwithstanding Bankruptcy Rule 6004(h), this Order shall not be stayed and shall be effective immediately upon entry, and the Foreign Representative, the Monitor, Cinram and the Purchaser are authorized to close the Sale immediately upon entry of this Order.

17. This Court shall retain jurisdiction with respect to any and all matters, claims, rights, or disputes arising from or related to the Motions or the implementation or interpretation of this Order.

Dated: Wilmington, Delaware
April 22, 2013



KEVIN J. CAREY
UNITED STATES BANKRUPTCY JUDGE