UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE

Chapter 15 In re

ARCTIC GLACIER INTERNATIONAL INC., : Case No. 12-10605 (KG) *et al.*, ¹

(Joint Administration Pending)

Debtors in a Foreign Proceeding.

01: 11813858.1

STATEMENT OF PHILIP J. REYNOLDS IN SUPPORT OF CHAPTER 15 PETITIONS FOR RECOGNITION OF FOREIGN PROCEEDING

I, Philip J. Reynolds, pursuant to 28 U.S.C. § 1746, hereby declare under penalty of perjury under the laws of the United States, as follows:

- 1. I am a Vice President at Alvarez & Marsal Canada Inc., the courtappointed monitor and authorized foreign representative (the "Monitor") of the above-captioned debtors (collectively, the "Debtors") in a proceeding (the "Canadian Proceeding") commenced under Canada's Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36, as amended, and pending before the Court of Queen's Bench Winnipeg Centre.
- I respectfully submit this statement, as required under section 1515(c) of 2. title 11 of the United States Code, (the "Bankruptcy Code") in support of the verified petitions

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) ICEsurance Inc. (0849); (xxy) Jack Frost Ice Service, Inc. (7210); (xxyi) Knowlton Enterprises Inc. (8701); (xxyii) 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.



filed by the Monitor seeking recognition by this Court of the Canadian Proceeding as a foreign main proceeding.

- 3. Pursuant to the requirements of section 1515(c) of the Bankruptcy Code, to my knowledge, the Canadian Proceeding is the only insolvency proceeding of any kind pending with respect to the Debtors and, thus, is the only known "foreign proceeding" with respect to the Debtors as that term is defined in section 101(23) of the Bankruptcy Code. The following entities are subject to the Canadian Proceeding and the relevant court file number is CI 12-01-76323:
 - 1. Arctic Glacier California Inc.
 - 2. Arctic Glacier Grayling Inc.
 - 3. Arctic Glacier Inc.
 - 4. Arctic Glacier Income Fund
 - 5. Arctic Glacier International Inc.
 - 6. Arctic Glacier Lansing Inc.
 - 7. Arctic Glacier Michigan Inc.
 - 8. Arctic Glacier Minnesota Inc.
 - 9. Arctic Glacier Nebraska Inc.
 - 10. Arctic Glacier New York Inc.
 - 11. Arctic Glacier Newburgh Inc.
 - 12. Arctic Glacier Oregon Inc.
 - 13. Arctic Glacier Party Time Inc.
 - 14. Arctic Glacier Pennsylvania Inc.
 - 15. Arctic Glacier Rochester Inc.

- 16. Arctic Glacier Services Inc.
- 17. Arctic Glacier Texas Inc.
- 18. Arctic Glacier Vernon Inc.
- 19. Arctic Glacier Wisconsin Inc.
- 20. Diamond Ice Cube Company Inc.
- 21. Diamond Newport Corporation
- 22. Glacier Ice Company, Inc.
- 23. Ice Perfection Systems Inc.
- 24. ICE surance Inc.
- 25. Jack Frost Ice Service, Inc.
- 26. Knowlton Enterprises, Inc.
- 27. Mountain Water Ice Company
- 28. R & K Trucking, Inc.
- 29. Winkler Lucas Ice and Fuel Company
- 30. Wonderland Ice, Inc.

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4. I declare under penalty of perjury under the laws of the United States of America that, based upon my knowledge, information and belief as set forth herein, the foregoing is true and correct.

Dated: February 22, 2012

Respectfully submitted,

Alvarez & Marsal Canada Inc.

Monitor and Foreign Representative of the Debtors

By: Philip J. Reynolds Title: Vice President