

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

In re:) Chapter 15
)
XENTEL INC., *et al.*¹) Case No. 13-10888 (KG)
)
Debtors in a Foreign Proceeding.) Jointly Administered
)
) **Related Docket No. 39**

ORDER RECOGNIZING THE CANADIAN DISTRIBUTION ORDER

Upon the motion of iMarketing Solutions Group, Inc. (“IMSG”), as authorized foreign representative (the “Foreign Representative”) of Xentel Inc. (“Xentel”), Wellesley Corporation Inc. (“Wellesley”); GWE Consulting Group (USA) Inc. (“GWE”); US Billing Inc. (“US Billing”); American Graphics & Design Inc. (“AG&D”); Courtesy Health Watch Inc. (“CHW”); and Target Outreach Inc. (“Target” and, together with, Xentel, Wellesley, GWE, US Billing, AG&D and CHW, the “Debtors”) in proceedings (the “Canadian Proceedings”) under Canada’s *Companies’ Creditors Arrangement Act* (R.S.C. 1985 c. 36) (the “CCAA”), pending before the Ontario Superior Court of Justice (Commercial List) (the “Canadian Court”), for Entry of an Order Recognizing the Distribution Order filed on September 24, 2014 (the “Motion”)²; and the Court having considered any objections filed to the Motion; and good cause having been demonstrated for granting the relief sought in the Motion; based on the foregoing, this Court finds and concludes as follows:

¹ The Debtors in these chapter 15 cases, along with the last four digits of each Debtor’s federal taxpayer-identification number, are: Xentel Inc. (6267); Wellesley Corporation Inc. (4092); GWE Consulting Group (USA) Inc. (2629); US Billing Inc. (7752); American Graphics & Design Inc. (7772); Courtesy Health Watch Inc. (1403); and Target Outreach Inc. (9046). The Debtors’ main corporate address is 481 University Ave., Toronto, Canada M5G 2E9.

² All capitalized terms not otherwise defined herein shall have the definition ascribed to them in the Motion.

This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(N) and (P). Venue is proper in this District pursuant to 28 U.S.C. § 1410 (1) and (3).

Notice of the Hearing was sufficient and no further notice of, or hearing on, the Motion is necessary or required.

The relief requested by the Motion and the entry of this Order is in the best interest of the Debtors, their estates, and the creditors and other parties in interest.

NOW, THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:

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, and all reservations of rights included therein, are hereby overruled on the merits, except as expressly provided herein.
3. The Canadian Distribution Order is hereby recognized and affirmed in all respects, and shall be fully enforceable pursuant to its terms.
4. This Court shall retain jurisdiction with respect to the enforcement, amendment or modification of this Order, any request for additional relief, and any request by an entity for relief from the provisions of this Order, for cause shown, that is properly commenced and within the jurisdiction of this Court.

Dated: October 10, 2014
Wilmington, Delaware


HONORABLE KEVIN GROSS
UNITED STATES BANKRUPTCY JUDGE