

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

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In re: )  
XENTEL, INC., )  
Debtor in a Foreign Proceeding. )  
**Chapter 15**  
**Case No. 13-10888 (KG)**  
**Related to Docket No. 45**

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In re: )  
WELLESLEY CORPORATION, )  
Debtor in a Foreign Proceeding. )  
**Chapter 15**  
**Case No. 13-10889 (KG)**

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In re: )  
GWE CONSULTING GROUP (USA) INC., )  
Debtor in a Foreign Proceeding. )  
**Chapter 15**  
**Case No. 13-10890 (KG)**

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In re: )  
US BILLING, INC., )  
Debtor in a Foreign Proceeding. )  
**Chapter 15**  
**Case No. 13-10891 (KG)**

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In re:	)	Chapter 15
	)	
AMERICAN GRAPHIC & DESIGN, INC.,	)	Case No. 13-10893 (KG)
	)	
Debtor in a Foreign Proceeding.	)	
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	)	

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In re:	)	Chapter 15
	)	
COURTESY HEALTH WATCH INC.,	)	Case No. 13-10894 (KG)
	)	
Debtor in a Foreign Proceeding.	)	
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	)	

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In re:	)	Chapter 15
	)	
TARGET OUTREACH INC.,	)	Case No. 13-10895 (KG)
	)	
Debtor in a Foreign Proceeding.	)	
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**FINAL DECREE AND ORDER PURSUANT TO 11 U.S.C. §§105, 350 AND 1517 AND FED. R. BANKR. P. 5009 AND LOCAL RULE 5009-2 CLOSING CHAPTER 15 CASES**

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 pursuant to sections 105(a), 350 and 1517(d) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, the “*Bankruptcy Code*”) and Rule 5009 of the Federal Rules of Bankruptcy Procedure (as amended, the “*Bankruptcy Rules*”) and Rule 5009-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “*Local Rules*”) closing the above-captioned chapter 15 cases; and it appearing that the notice of the Motion was good and sufficient under the particular circumstances and that no other or further notice need be given; and the Court having considered the Final Report and the Motion and the relief requested therein and any responses to the Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

**ORDERED, ADJUDGED AND DECREED THAT:**

1. The Motion is GRANTED, to the extent set forth herein.
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 following Chapter 15 cases are hereby closed (the “*Completed Cases*”):

<b>Debtor Name</b>	<b>Case Number</b>
XENTEL, INC.	Case No. 13-10888 (KG)
WELLESLEY CORPORATION	Case No. 13-10889 (KG)
GWE CONSULTING GROUP (USA) INC.,	Case No. 13-10890 (KG)
US BILLING, INC.,	Case No. 13-10891 (KG)
AMERICAN GRAPHIC & DESIGN, INC.	Case No. 13-10893 (KG)
COURTESY HEALTH WATCH INC.	Case No. 13-10894 (KG)
TARGET OUTREACH INC.	Case No. 13-10895 (KG)

4. The Clerk of the Court shall enter this final decree and Order (the "*Order*") on the docket of each of the Completed Cases and such docket thereafter shall be marked as closed.

5. The Discharge Order of the Canadian Court is hereby recognized and affirmed in all respects, and shall be fully enforceable pursuant to its terms.

6. Notwithstanding any stay that may be applicable to this Order, this Order shall be effective and enforceable immediately upon entry hereof.

7. This Court shall retain jurisdiction with respect to all matters arising from the Chapter 15 Cases, including, but not limited to matters relating to the interpretation or implementation of this Order.

Dated: April 17, 2015  
Wilmington, Delaware

  
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HONORABLE KEVIN GROSS  
UNITED STATES BANKRUPTCY JUDGE