

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

In re:

XENTEL INC., *et al.*¹

Debtors in a Foreign Proceeding.

Chapter 15

Case No. 13-10888 (KG)

Jointly Administered

Hearing Date: April 21, 2015 at 3:00 p.m. (ET)

Objection Deadline: April 15, 2015 at 4:00 p.m. (ET)

NOTICE OF MOTION

PLEASE TAKE NOTICE that the Foreign Representative filed and served the Motion for Order and Final Decree 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 (the "*Motion*") with the United States Bankruptcy Court for the District of Delaware (the "*Bankruptcy Court*").

PLEASE TAKE FURTHER NOTICE that, any objections or responses to the Application must be in writing and filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 Market Street, Third Floor, Wilmington, Delaware 19801, and served upon the following parties: (a) counsel for the Foreign Representative Klehr Harrison Harvey Branzburg LLP, 919 N. Market Street, Suite 1000, Wilmington, Delaware 19801, Attn: Michael W. Yurkewicz, Esq.; and (b) the office of the United States Trustee for the District of Delaware, Caleb Boggs Federal Building, 844 King Street, Suite 2207, Lockbox 35, Wilmington, Delaware 19801, so as to be received on or before **4:00 p.m. prevailing Eastern Time on April 15, 2015**, or such other time as the Court may hereafter order and of which you may receive subsequent notice.

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.

PLEASE TAKE FURTHER NOTICE THAT if an objection is timely filed, served and received and such objection is not otherwise timely resolved, a hearing to consider such objection and the Motion will be held before The Honorable Kevin Gross, 824 Market Street, 6th Floor, Courtroom No. 3, Wilmington, Delaware 19801 on **April 21, 2015 at 3:00 p.m. prevailing Eastern Time.**

IF NO OBJECTIONS TO THE APPLICATION ARE TIMELY FILED, SERVED AND RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: March 16, 2015
Wilmington, Delaware

/s/ Michael W. Yurkewicz

Domenic E. Pacitti (DE Bar No. 3989)
Michael W. Yurkewicz (DE Bar No. 4165)
KLEHR HARRISON HARVEY
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Counsel to the Foreign Representative

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

XENTEL INC., *et al.*¹

Debtors in a Foreign Proceeding.

Chapter 15

Case No. 13-10888 (KG)

Jointly Administered

Hearing Date: April 21, 2015 at 3:00 p.m. (ET)

Objection Deadline: April 15, 2015 at 4:00 p.m. (ET)

**FOREIGN REPRESENTATIVE'S MOTION FOR ORDER AND
FINAL DECREE 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**

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**"), hereby moves this Court (the "**Motion**"), pursuant to sections 105(a), 350 and 1517(d) of title 11 of the United States Code (11 U.S.C. §§ 101 *et. seq.* as amended, the "**Bankruptcy Code**"), 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

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.

Delaware (as amended, the “*Local Rules*”) for entry of an order, substantially in the form annexed hereto as Exhibit A, closing the above-captioned chapter 15 cases (the “*Closing Order*”). In support of the Motion, the Foreign Representative respectfully represents as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over these matters pursuant to 28 U.S.C. §§ 157 and 1334. These matters are core proceedings within the meaning of 28 U.S.C. § 157(b)(2).
2. Venue is proper pursuant to 28 U.S.C. § 1410.
3. The statutory bases for the relief requested herein are sections 105(a), 350 and 1517(d) of the Bankruptcy Code, Rule 5009 of the Bankruptcy Rules and Rule 5009-2 of the Local Rules.

BACKGROUND

4. On April 12, 2013, the Debtors and certain of their affiliates sought and were granted protection under the CCAA. Also on that date, the Honorable Mr. Justice Newbould of the Canadian Court entered an order appointing Duff & Phelps Canada Restructuring Inc. as the monitor (the “*Monitor*”) and Illumina Partners Inc. as chief restructuring officer (the “*CRO*”) in the Canadian Proceedings.
5. On May 17, 2013, this Court entered its Order Granting Recognition of Foreign Main Proceeding and Certain Related Relief on a Final Basis (the “*Recognition Order*”) [D.I. No. 26].
6. On October 18, 2013, the Debtors filed in the Canadian Proceeding their motion for entry of a Sale Approval and Vesting Order (the “*Canadian Sale Motion*”). The Canadian

Sale Motion was heard on October 25, 2013 and the Canadian Court entered an order approving the sale (the “*Canadian Sale Order*”).

7. On November 1, 2013, the Foreign Representative filed its Motion for Entry of an Order (I) Enforcing Canadian Sale Order; (II) Approving the Sale of Debtors' Assets Free and Clear of Liens, Claims, Encumbrances and Other Interests and (III) Granting Related Relief [D.I. No. 29] and on November 20, 2013, this Court entered its Order (I) Recognizing the Canadian Sale Order, (II) Authorizing and Approving the Sale of Debtors' Assets Free and Clear of All Liens, Claims, Encumbrances and Other Interests and (III) Granting Related Relief [D.I. No. 34] (the “*Chapter 15 Sale Order*”).

8. On September 5, 2014, the Debtors filed in the Canadian Proceedings their motion seeking an order (the “*Distribution Order*”) from the Canadian Court (i) extending the automatic stay of proceedings until September 30, 2015; (ii) approving an allocation methodology; and (iii) approving an interim distribution to the Debtors' secured creditors (the “*Distribution Motion*”). The Canadian Court entered the Distribution Order on September 22, 2014 with the stay extension until February 2, 2015.

9. On September 24, 2014, the Foreign Representative filed its Motion for Entry of an Order Recognizing and Enforcing Canadian Order Granting Stay Extension and Approving Distribution [Docket No. 39] and on October 10, 2014, this Court entered its Order Recognizing the Canadian Distribution Order [Docket No. 42] (the “*Chapter 15 Distribution Order*”).

10. A full summary of the events in these Chapter 15 Cases is provided in the concurrently-filed Final Report of Foreign Representative As Required Under Fed. R. Bankr. P. 5009(c) (the “*Final Report*”). A copy of the Final Report has been served on all of the required parties listed in Fed. R. Bankr. P. 5009(c).

RELIEF REQUESTED

11. The Foreign Representative respectfully requests that this Court enter the order attached hereto as **Exhibit A**, closing and entering final decrees in the chapter 15 cases below (collectively, the “*Chapter 15 Cases*”), effective as of the date of entry of the Closing Order.

Debtor Name	Case Number
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)

BASIS FOR RELIEF

12. Section 1517(d) of the Bankruptcy Code provides that “[a] case under this chapter may be closed in the manner prescribed under section 350,” and section 350(a) of the Bankruptcy Code prescribes that a bankruptcy court shall close a case “[a]fter an estate is fully administered.” 11 U.S.C. §1517(d), 350(a).

13. Bankruptcy Rule 5009(c) states that the foreign representative in a proceeding under chapter 15 shall file a final report and shall certify to the bankruptcy court that notice of the final report has been transmitted to parties in interest; if no objection has been filed within thirty (30) days after the foreign representative so certifies, then “there shall be a presumption that the case has been fully administered.” Fed. R. Bankr. P. 5009(c).

14. Finally, section 105 of the Bankruptcy Code provides that “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. §105(a).

15. The Foreign Representative has concurrently filed the Final Report setting forth the nature and results of the Foreign Representative's activities in the court and submits that the purpose of the Foreign Representative's appearance in the court has been completed in accordance with Fed. R. Bankr. P. 5009(c).

16. As more fully set forth in the Final Report, the marketing and sale process has been completed and the proceeds of the sale have been disbursed, to the extent possible, in accordance with the Distribution Order and the Chapter 15 Distribution Order.

17. The Monitor and the CRO have been discharged from their duties by the Canadian Court pursuant to an order of the Canadian Court (the "***Discharge Order***") attached hereto as **Exhibit B**.

18. Based on the foregoing, the Foreign Representative respectfully submits that the estates of the Debtors have been fully administered in this Court, and accordingly it is appropriate and necessary for this Court to enter an order closing these Chapter 15 Cases, effective upon entry of such order. Furthermore, the Foreign Representative respectfully submits that it has complied with all of the requirements of Bankruptcy Rule 5009(c), and barring any objections from any party-in-interest to the Final Report, on the thirty-first (31st) day following the date of filing this Motion and the Final Report, the presumption that these cases have been fully administered will apply to these Chapter 15 Cases.

19. Accordingly, the Foreign Representative submits that it is appropriate and necessary for the Court to enter an order closing these Chapter 15 Cases, effective upon entry of such order.

NOTICE

20. The Foreign Representative submits that fair and reasonable notice of the relief requested has been provided to interested parties. Notice of this Motion will be provided to all parties required pursuant to Bankruptcy Rule 5009 and Local Rule 5009-2. In light of the nature of the relief requested herein, the Foreign Representative submits that no other or further notice is necessary or required.

WHEREFORE, for the reasons set forth herein and in the Final Report, the Foreign Representative respectfully requests that this Court (a) enter the Proposed Order substantially in the form attached hereto as **Exhibit A**, and (b) grant such other and further relief as it deems just and proper.

Dated: March 16, 2015
Wilmington, Delaware

/s/ Michael W. Yurkewicz

Domenic E. Pacitti (DE Bar No. 3989)
Michael W. Yurkewicz (DE Bar No. 4165)

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*Counsel to the iMarketing Solution Group Inc., Foreign
Representative*

EXHIBIT A

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

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

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

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

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

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

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

In re:)	Chapter 15
)	
TARGET OUTREACH INC.,)	Case No. 13-10895 (KG)
)	
Debtor in a Foreign Proceeding.)	
)	
)	

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*”):

Debtor Name	Case Number
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: _____, 2015
Wilmington, Delaware

HONORABLE KEVIN GROSS
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B



Court File No. CV-13-10067-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE)

MONDAY, THE 2ND DAY

JUSTICE)

N. A. Wood)

DAY OF FEBRUARY 2015

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 **iMARKETING SOLUTIONS GROUP
INC.** and the Companies referred to in Schedule "A"

Applicants

**ORDER
(Monitor's Discharge)**

THIS MOTION, made by the Applicants for the relief sought in the Notice of Motion herein dated January 22, 2015, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Notice of Motion dated January 22, 2015 (the "**Notice of Motion**") and the Tenth Report of Duff & Phelps Canada Restructuring Inc. ("**D&P**"), in its capacity as the Court-appointed Monitor of the Applicants (the "**Monitor**") (the "**Tenth Report**"), filed with the Court, and on hearing the submissions of counsel for the Applicants, counsel for the Monitor, counsel for Shotgun Fund Limited Partnership III ("**Shotgun Fund**") and counsel for Canadian Imperial Bank of Commerce ("**CIBC**") and those other parties as appearing on the counsel slip, no one else appearing although duly served as appears from the affidavit of service of Maria Magni sworn on January 26, 2015.

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion, the Motion Record in respect of this Motion and the Tenth Report be and is hereby abridged so that this Motion is properly returnable today and that any further service of the Notice of Motion and the Motion Record upon any interested party is hereby dispensed with.

2. **THIS COURT ORDERS** that capitalized terms not otherwise defined in this Order shall have the meanings ascribed thereto in the Tenth Report.

THE MONITOR'S REPORT

3. **THIS COURT ORDERS** that the Tenth Report and the activities of the Monitor, as described therein, are hereby approved.

4. **THIS COURT ORDERS** that the Monitor's statement of receipts and disbursements for the period from October 9, 2013 to January 15, 2015, attached as Appendix "B" to the Tenth Report, is hereby approved.

5. **THIS COURT ORDERS** that the fees and disbursements of the Monitor and its counsel, Lax O'Sullivan Scott Lisus LLP and Young Conaway Stargatt & Taylor LLP, as set out in Section 7 of the Tenth Report and as detailed in the Affidavits of Robert Kofman sworn January 23, 2015, Tracy L. Wynne sworn January 22, 2015 and Matthew B. Lunn sworn January 22, 2015, respectively, are hereby approved.

6. **THIS COURT ORDERS** that the Fee Accrual, as set out in Section 7 of the Tenth Report, is hereby approved.

THE MONITOR'S DISCHARGE

7. **THIS COURT ORDERS** that, subject to the execution and filing with the Court of the Discharge Certificate in the form attached as Schedule "B" hereto, the appointment of D&P as Monitor in this CCAA proceeding commenced pursuant to the Initial Order of the Honourable Mr. Justice Newbould dated April 12, 2013 (the "**Initial Order**"), be and is hereby terminated and D&P is discharged in its capacity as Monitor from any further obligations pursuant to the Orders made in this CCAA proceeding, provided that the Monitor shall have the authority from and after the date of this Order to take all steps reasonably necessary in the Monitor's opinion, to continue to complete the administration of the estates of the Applicants, including but not limited to, exercising the rights of iMarketing Solutions Group Inc. ("**IMSG**") under the terms and conditions of the Debenture.

8. **THIS COURT ORDERS** that, pending the Monitor's execution and filing with the Court of the Discharge Certificate, the Monitor may seek the advice and directions of the Court in completing its administration of the Applicants' estates, including but not limited to exercising IMSG's rights under the terms and conditions of the Debenture.

9. **THIS COURT ORDERS** that, subject to compliance with the terms hereof, D&P is hereby released and discharged from any and all liability that it now has or may hereafter have by reason of, or in any way arising out of, its acts or omissions while acting in its capacity as Monitor herein, save and except for any gross negligence or wilful misconduct on the Monitor's part. Without limiting the generality of the foregoing, D&P is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have

been raised, in the within CCAA proceeding, save and except for any gross negligence or wilful misconduct on the Monitor's part.

10. **THIS COURT ORDERS** that, notwithstanding any provision of this Order, nothing contained in this Order shall affect, vary, derogate from or amend any rights and protections in favour of the Monitor at law or pursuant to the CCAA, the Initial Order or any other Orders made in this proceeding, all of which are expressly continued and confirmed.

11. **THIS COURT ORDERS** that (i) in carrying out the terms of this Order, the Monitor shall have all of the protections given to it by the CCAA and the Initial Order and any other Orders made in this proceeding, including the stay of proceedings in its favour; and (ii) the Monitor shall incur no liability or obligation as a result of the carrying out of this provisions of this Order, save and except for any gross negligence or wilful misconduct on its part.

DISCHARGE OF ILLUMINA PARTNERS INC.

12. **THIS COURT ORDERS** that the appointment of Illumina Partners Inc. ("**Illumina**") as chief restructuring officer (the "**CRO**") in this CCAA proceeding be and is hereby terminated and Illumina is discharged in its capacity as CRO from any further obligations pursuant to the Orders made in this CCAA proceeding, provided that the CRO shall have the authority from and after the date of this Order to take all steps reasonably necessary to complete its mandate, including but not limited to assisting the Monitor in its completion of the administration of the estates of the Applicants.

13. **THIS COURT ORDERS** that, subject to compliance with the terms hereof, Illumina is hereby released and discharged from any and all liability that it now has or may hereafter have by reason of, or in any way arising out of, its acts or omissions while acting in its capacity as CRO herein, save and except for any gross negligence or wilful misconduct on the CRO's part. Without limiting the generality of the foregoing, Illumina is hereby forever released and discharged from any and all liability relating to matters that were raised, or which could have been raised, in the within CCAA proceeding, save and except for any gross negligence or wilful misconduct on the CRO's part.

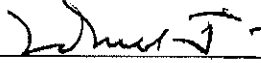
14. **THIS COURT ORDERS** that, notwithstanding any provision of this Order, nothing contained in this Order shall affect, vary, derogate from or amend any rights and protections in favour of the CRO at law or pursuant to the CCAA, the Initial Order or any other Orders made in this proceeding, all of which are expressly continued and confirmed.

15. **THIS COURT ORDERS** that (i) in carrying out the terms of this Order, the CRO shall have all of the protections given to it by the CCAA and the Initial Order and any other Orders made in this proceeding, including the stay of proceedings in its favour; and (ii) the CRO shall incur no liability or obligation as a result of the carrying out of this provisions of this Order, save and except for any gross negligence or wilful misconduct on its part.

16. **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 Monitor and its agents in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Monitor, as an officer of this

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Court, as may be necessary or desirable to give effect to this Order or to assist the Monitor and its agents in carrying out the terms of this Order.



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Schedule "A"

List of Applicants

iMarketing Solutions Group Inc.
The Responsive Marketing Group Inc.
GWE Consulting Group (USA) Inc.
Direct Contact Strategies Inc.
Front Line Support Inc.
iMark Events Inc.
RMG General Partner Inc.
Cabot Call Centre Inc.
Engage Interactive Inc.
RMG Smiths Falls LP
RMG Thunder Bay LP
MLHL Marketing Inc.
MLHL Marketing LP
Xentel Inc. (Delaware)
Wellesley Corporation Inc. (Delaware)
US Billing Inc. (Delaware)
American Graphics & Design Inc. (Wisconsin)
Courtesy Health Watch Inc. (Delaware)
Target Outreach Inc. (Nevada)
Engage Funding Inc. (Delaware)

Schedule "B"

Court File No. CV-13-10067-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

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 **iMARKETING SOLUTIONS GROUP
INC.** and the Companies referred to in Schedule "A"

Applicants

MONITOR'S DISCHARGE CERTIFICATE

Duff & Phelps Canada Restructuring Inc., in its capacity as the Court-appointed
Monitor (the "**Monitor**") of the Applicants, hereby certifies that, to the best of its knowledge:

The Monitor has complied with the Order of the Honourable Justice ► dated February
2, 2015 (the "**Monitor's Discharge Order**") and, pursuant to paragraph 6 of the Monitor's
Discharge Order, the Monitor is entitled to be discharged.

NOW THEREFORE AS A RESULT OF THE FOREGOING, the Monitor is
authorized to file this Discharge Certificate with the Court.

Date this day of , .

DUFF & PHELPS CANADA RESTRUCTURING INC.,
its capacity as the Court-appointed Monitor of the
Applicants

Per: _____ c/s
Name: ►
Title: ►

Schedule "A"

List of Applicants

iMarketing Solutions Group Inc.
The Responsive Marketing Group Inc.
GWE Consulting Group (USA) Inc.
Direct Contact Strategies Inc.
Front Line Support Inc.
iMark Events Inc.
RMG General Partner Inc.
Cabot Call Centre Inc.
Engage Interactive Inc.
RMG Smiths Falls LP
RMG Thunder Bay LP
MLHL Marketing Inc.
MLHL Marketing LP
Xentel Inc. (Delaware)
Wellesley Corporation Inc. (Delaware)
US Billing Inc. (Delaware)
American Graphics & Design Inc. (Wisconsin)
Courtesy Health Watch Inc. (Delaware)
Target Outreach Inc. (Nevada)
Engage Funding Inc. (Delaware)

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 IMARKETING GROUP SOLUTIONS
INC. and those Companies referred to on Schedule "A"

Court File No.: CV-13-10067-00CL

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

Proceedings commenced at **Toronto**

**ORDER
(Monitor's Discharge)**

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