

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

In re:

W.C. WOOD CORPORATION, LTD., *et al.*,<sup>1</sup>

Foreign Applicants in Foreign Proceedings.

Chapter 15

Case No. 09-11893 (KG)

Jointly Administered

Re: Docket No. 114

**ORDER GRANTING RECEIVER'S MOTION (i) FOR RECOGNITION,  
WHEN ENTERED, OF FINAL ORDER OF ONTARIO COURT OF JUSTICE  
AND (ii) FOR ENTRY OF FINAL DECREE**

Upon consideration of the *Motion (i) for Recognition of the Prospective Final Order of Ontario Superior Court of Justice and (ii) for Entry of Final Decree* (the "**Motion**");<sup>2</sup> and it appearing that (i) the Court has jurisdiction over the matter pursuant to 28 U.S.C. §§ 157 and 1334 and section 1501 of the Bankruptcy Code; (ii) this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2) (K), (N), (O), and (P); (iii) venue of this proceeding in this District is proper pursuant to 28 U.S.C. § 1410; (iv) the relief requested is appropriate and necessary to effectuate the purposes of chapter 15 and to protect the assets of W.C. Wood and the interests of their creditors; and (vi) after due deliberation and sufficient cause appearing therefore;

IT IS HEREBY ORDERED AS FOLLOWS:

1. The Requested March 29 Order, entered by the Ontario Court on March 29, 2011 and attached hereto as Exhibit 1, is hereby granted recognition and is given full force and effect in the United States.

2. The Receiver is authorized to pay \$17,399.25 to the IRS for unpaid payroll taxes

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<sup>1</sup> The foreign debtors are W.C. Wood Holdings, Inc. ("Wood US"), W.C. Wood Corporation, Inc. ("Wood Holdings"), and W.C. Wood Corporation, Ltd. ("Wood Canada") and together with Wood Holdings and Wood US, the "Applicants" or "W.C. Wood".

<sup>2</sup> Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to them in the Motion.

from the net proceeds of Wood US.

3. The Receiver is authorized to pay the surplus proceeds of Wood Canada and Wood US to holders of Priority Claims and interim and final dividends in partial payment of Post-Filing Claims against Wood Canada and Wood US.

4. The Claims disallowed by the Receiver are forever barred.

5. The Receiver is discharged of his duties, including his duties as foreign representative, subject to completion of his remaining administrative duties and carrying out this order (the "**Order**").

6. The following Chapter 15 Cases are hereby closed:

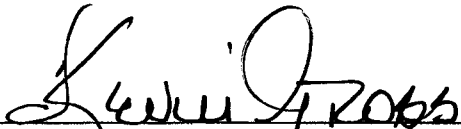
- i. W.C. Wood Corporation, Ltd., Case No. 09-11893 (KG);
- ii. W.C. Wood Holdings, Inc., Case No. 09-11895 (KG); and
- iii. W.C. Wood Corporation, Inc., Case No. 09-11896 (KG).

7. The Clerk of the Court shall enter this final decree and Order individually on each Chapter 15 Case docket and such dockets thereafter shall be marked as "Closed".

8. The Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.

9. Entry of this Order is without prejudice to the rights of the Receiver or any party in interest to seek to reopen the Chapter 15 Cases for cause.

Dated: April 6, 2011  
Wilmington, Delaware

  
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THE HONORABLE KEVIN GROSS  
UNITED STATES BANKRUPTCY JUDGE