

**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 those Companies referred to on Schedule "A"

Applicants

MOTION RECORD
(Returnable on February 2, 2015)

January 26, 2015

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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)

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Schedule "A"

List of Applicants

iMarketing Solutions Group Inc.

The Responsive Marketing Group Inc.

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TAB 1

**ONTARIO
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**NOTICE OF MOTION
(Monitor's Discharge)**

iMarketing Solutions Group Inc. ("**IMSG**") and the Companies referred to in Schedule "A" (together, the "**Applicants**") will make a motion before a Judge of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") on Monday, February 2, 2015 at 10:00 o'clock in the morning, or as soon after that time as the motion can be heard, at 330 University Avenue, in the City of Toronto.

PROPOSED METHOD OF HEARING: The motion is to be heard orally.

THE MOTION IS FOR:

1. an Order, if necessary, abridging the time for service of the Notice of Motion and the Tenth Report (as defined below) herein and dispensing with further service thereof;
2. an Order declaring that, subject to the execution and filing with the Court of the Monitor's Discharge Certificate, the appointment of Duff & Phelps Canada Restructuring Inc.

(“**D&P**”) in its capacity as the Applicants’ monitor (the “**Monitor**”), pursuant to the Order of the Honourable Mr. Justice Newbould dated April 12, 2013 (the “**Initial Order**”), be terminated and D&P be discharged in its capacity as Monitor from any further obligations pursuant to the Initial Order or any Orders made in this CCAA proceeding, provided that the Monitor shall continue to have the authority to take any steps incidental to finalizing the matters more particularly described in the Tenth Report of the Monitor, to be filed (the “**Tenth Report**”);

3. an Order approving the Monitor’s activities as described in the Tenth Report;
4. an Order approving the Monitor’s statement of receipts and disbursements for the period from October 9, 2013 to January 15, 2015 and attached as Appendix “**B**” to the Tenth Report;
5. an Order approving the fees and disbursements of the Monitor and its legal counsel, Lax O’Sullivan Scott Lisus LLP and Young Conaway Stargatt & Taylor LLP;
6. an Order approving the Monitor’s fee accrual on account of its fees and disbursements, and those of its legal counsel, in completing its mandate in these proceedings;
7. an Order declaring that the appointment of Illumina Partners Inc. (“**Illumina**”), in its capacity as the Applicants’ chief restructuring officer (the “**CRO**”), be terminated and Illumina be discharged in its capacity as CRO from any further obligations pursuant to the Initial Order or any Orders made in this CCAA proceeding, provided that the CRO shall continue to have the authority to take any steps incidental to completing its mandate; and
8. such further and other relief as counsel may request and this Honourable Court may deem just.

THE GROUNDS FOR THE MOTION ARE:

1. on April 12, 2013, the Applicants sought and were granted protection under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended ("CCAA"), pursuant to the Initial Order;
2. pursuant to the Initial Order, D&P was appointed as the Monitor;
3. pursuant to the Initial Order, Illumina was appointed as the Applicants' CRO;
4. pursuant to the Order of the Honourable Mr. Justice Newbould dated May 7, 2013 a sale and investment process in respect of the Applicants' business and assets was approved by the Court;
5. the Applicants entered into an asset purchase agreement with IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "**Purchaser**") dated October 8, 2013 (the "**APA**") pursuant to which the Purchaser purchased substantially all of the Applicants' business and assets (the "**Transaction**");
6. pursuant to the Order of the Honourable Mr. Justice Morawetz (as he then was) dated October 25, 2013, the APA was approved and the Applicants' right, title and interest in and to the Purchased Assets (as defined in the APA) was vested in the Purchaser free and clear of all liens, charges and encumbrances upon closing;
7. the Transaction closed on December 6, 2013 and the effective closing date of the Transaction was 12:01AM (EST) on December 1, 2013 (the "**Effective Closing Date**");

8. as a term of the APA, the Applicants and the Purchaser entered into a Transitional Services Agreement (the “TSA”) pursuant to which the Applicants have assisted the Purchaser in transitioning the Applicants’ business from the Applicants to the Purchaser;

9. the term of the TSA was for a period of six (6) months from the Effective Closing Date and was extended to August 31, 2014 pursuant to the Order of the Honourable Regional Senior Justice Morawetz dated May 30, 2014;

10. the stay of proceedings against the Applicants was most recently extended to February 2, 2015 pursuant to the Order of the Honourable Regional Senior Justice Morawetz dated September 22, 2014 (the “**Interim Distribution and Allocation Methodology Approval Order**”);

11. pursuant to the Interim Distribution and Allocation Methodology Approval Order, distributions were made to Shotgun Fund Limited Partnership III (“**Shotgun Fund**”) and Canadian Imperial Bank of Commerce (“**CIBC**”), the Applicants’ senior secured creditors, in the amounts of \$1,800,000 and \$937,000, respectively;

12. all amounts owed to the Applicants by the Purchaser under the TSA have been paid;

13. there remain certain prepaid deposits and other sundry assets with an estimated value of less than \$20,000 that remain uncollected as well as the remaining balance of \$267,674, plus interest which continues to accrue, under an unsecured convertible note granted by the Purchaser as part of the Transaction which matures in December 2016;

14. pursuant to the Interim Distribution and Allocation Methodology Approval Order, an allocation methodology for the distribution to Shotgun Fund and CIBC of any additional funds collected was approved;

15. although the Applicants are not seeking an extension of the stay of proceedings, it would be beneficial to maintain the Applicants' CCAA proceedings before the Court in the event that the Monitor should need the Court's assistance in completing its mandate;

16. the Monitor supports the relief being sought by the Applicants;

17. Section 11 of the CCAA and the inherent and equitable jurisdiction of this Honourable Court;

18. Rules 1.04, 2.03, 3.02, 16.08 and 37 of the *Rules of Civil Procedure*, R.R.O. 1990, Reg. 194, as amended; and

19. such further and other grounds as counsel may advise and this Court may permit.

THE FOLLOWING DOCUMENTARY EVIDENCE will be used at the hearing of the motion:

1. the Tenth Report of the Monitor, to be filed; and

2. such further and other material as counsel may advise and this Honourable Court may permit.

January 22, 2015

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TO: THIS HONOURABLE COURT

AND TO: THE ATTACHED SERVICE LIST

Schedule "A"

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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"

Court File No.: CV-13-100067-00CL

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

Proceedings commenced at Toronto

**NOTICE OF MOTION
(Monitor's Discharge)**

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Lawyers for the Applicants

TAB 2
Tenth Report of the Monitor
dated January 26, 2015, filed separately

TAB 3

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

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 "B"

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

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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: ►

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

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

Proceedings commenced at **Toronto**

MOTION RECORD
(Returnable on February 2, 2015)

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