

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 CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Mr. Justice Newbould of the Ontario Superior Court of Justice (Commercial List) (the "**Court**") dated April 12, 2013, Duff & Phelps Canada Restructuring Inc. was appointed as monitor (the "**Monitor**") of the Applicants.

B. Pursuant to an Order of the Court dated October 25, 2013, the Court approved the Asset Purchase Agreement dated as of October 8, 2013 (the "**Agreement**") between the Applicants and IMKT Direct Solutions Corporation and iMarketing Acquisition, LLC (together, the "**Purchaser**") and provided for the vesting in the Purchaser of the Applicants' right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Monitor to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets, subject to any adjustments provided for in the Agreement; (ii) that the conditions to Closing as set out in Article IV of the Agreement have been satisfied or waived by the Applicants and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Monitor.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Agreement.

THE MONITOR CERTIFIES the following:

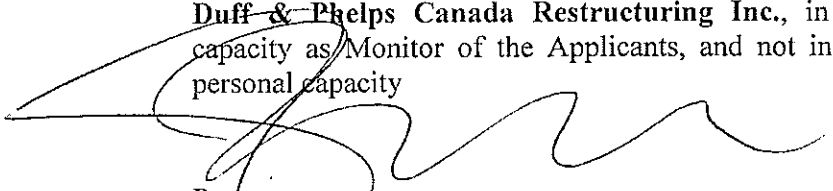
1. The Purchaser has paid and the Monitor has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Agreement;
2. The conditions to Closing as set out in Article IV of the Agreement have been satisfied or waived by the Applicants and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Monitor.
4. This Certificate was delivered by the Monitor at 10:35 AM on DECEMBER 6, 2013.

~~Duff & Phelps~~ Canada Restructuring Inc., in its capacity as Monitor of the Applicants, and not in its personal capacity

Per

Name:

Title:


Robert Johnson
Managing Director