
**Ninth Report of Duff & Phelps
Canada Restructuring Inc.
as CCAA Monitor of iMarketing
Solutions Group Inc. and the
Companies Referred to in
Schedule “A”**

September 5, 2014

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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"**

**NINTH REPORT OF
DUFF & PHELPS CANADA RESTRUCTURING INC.
AS CCAA MONITOR OF iMARKETING SOLUTIONS GROUP INC.
AND THE COMPANIES REFERRED TO IN SCHEDULE "A"**

September 5, 2014

1.0 Introduction

1. Pursuant to an order of the Honourable Mr. Justice Newbould of the Ontario Superior Court of Justice (Commercial List) (the "Ontario Court") made on April 12, 2013 (the "Initial Order"), iMarketing Solutions Group Inc. ("IMSG") and the companies listed on Schedule "A" (together with "IMSG", the "Company") were granted protection under the *Companies' Creditors Arrangement Act* (Canada) (the "CCAA") and Duff & Phelps Canada Restructuring Inc. ("D&P") was appointed as the monitor (the "Monitor").
2. Also on April 12, 2013, the United States Bankruptcy Court for the District of Delaware (the "US Court") made an interim order recognizing the CCAA proceedings in the United States and granting the Company certain protections as contemplated by chapter 15 of title 11 of the *United States Code* ("Chapter 15").
3. On May 7, 2013, the Ontario Court made an order extending the stay of proceedings to August 2, 2013 and approving a sale and investment process (the "SIP") to be carried out by Illumina Partners Inc. ("Illumina"), in its capacity as the Company's Chief Restructuring Officer (the "CRO"), under the supervision of, and with the assistance of, the Monitor.
4. On May 17, 2013, the US Court made a final order recognizing the CCAA proceedings as a foreign main proceeding.

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5. On July 12, 2013, the Ontario Court made an order, among other things, adding MLHL Marketing Inc. and MLHL Marketing LP to the CCAA proceedings.
 6. The principal purpose of these restructuring proceedings was to create a stabilized environment to carry out the SIP to solicit investors, strategic partners or purchasers for the Company's business and assets.
 7. On October 25, 2013, the Ontario Court approved a sale of substantially all of the Company's business and assets (the "Purchased Assets") to IMKT Direct Solutions Corporation ("IMKT") and iMarketing Solutions Acquisition, LLC ("iMarketing Acquisition" and together with IMKT, the "Purchaser") pursuant to an Asset Purchase Agreement dated October 8, 2013 between the Company and the Purchaser (the "APA") (the "Transaction"). The US Court approved the Transaction on November 20, 2013.
 8. Pursuant to an amending agreement dated December 4, 2013, the Company and the Purchaser agreed, among other things, that the effective date of the Transaction's closing would be 12:01AM (EST) on December 1, 2013 ("Effective Date"). The Transaction was completed on December 6, 2013 (the "Closing Date").
 9. Pursuant to an order of the Ontario Court made on May 30, 2014, the Company's stay of proceedings was extended until September 30, 2014.

1.1 Purposes of this Report

1. The purposes of this report (the "Report") are to:
 - a) provide background information about the Company and these proceedings;
 - b) provide an allocation methodology (the "Allocation") of the proceeds realized from the Transaction;
 - c) summarize the outstanding issues in these proceedings; and
 - d) recommend that the Ontario Court make an order:
 - approving the Allocation;
 - approving distributions to Shotgun Fund Limited Partnership III ("Shotgun Fund") and Canadian Imperial Bank of Commerce ("CIBC") as set out in Section 3.6 of this Report;
 - granting the Company's request for an extension of the stay of proceedings from September 30, 2014 to September 30, 2015;

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- approving the fees and disbursements of the Monitor and its legal counsel, Lax O'Sullivan Scott Lisus LLP ("Lax") and Young Conaway Stargatt & Taylor, LLP ("Young Conaway") from the commencement of these proceedings to July 31, 2014, and in the case of Young Conaway, to August 21, 2014; and
 - approving the Monitor's actions and activities described in this Report.

1.2 Currency

1. Unless otherwise noted, all currency references in this Report are to Canadian dollars.

1.3 Restrictions

1. In preparing this Report, the Monitor has relied upon unaudited financial information prepared by the Company's representatives, the Company's books and records, discussions with management and discussions with the Company's advisors. The Monitor has not performed an audit or other verification of such information. As discussed further in Section 3.1 of this Report, the Company's accounting records do not reflect all intercompany transactions, nor does it appear that they consistently allocate revenues and expenses across the various entities in the IMSG group of companies.

2.0 Background

1. The Company provided integrated direct marketing solution services for not-for-profit organizations, political organizations and professional associations.
2. IMSG and its predecessor corporations operated in the North American telemarketing and fundraising business for more than 25 years.
3. The Company occupied fifteen leased premises across Canada and the US as at the Closing Date.
4. The Company's industry is regulated and requires provincial and/or state licences and registrations to operate in Canada and the US.
5. The affidavit of Andrew Langhorne, the Company's Chief Executive Officer as at the date of the Initial Order, sworn April 11, 2013, and filed in support of the Company's initial CCAA application, describes, *inter alia*, the Company's background, including the reasons the Company determined it was necessary to commence these proceedings.

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6. Additional information concerning the Company is provided in D&P's report dated April 11, 2013, filed as proposed monitor, and in the Monitor's subsequent reports filed in these proceedings. Materials filed in the CCAA and Chapter 15 proceedings can be found on the Monitor's website at:

<http://www.duffandphelps.com/intl/en-ca/Pages/RestructuringCases.aspx>.

3.0 Allocation

1. Details of the Transaction are provided in Section 3.4 below.
2. The APA does not allocate the purchase price among the Purchased Assets; the Purchased Assets were owned by IMMSG and ten of its subsidiaries. Accordingly, with input from the CRO, the Monitor developed the Allocation, which it believes is reasonable in the circumstances, giving consideration to a variety of factors, including the Company's accounting records, the manner in which the Company operated and the functions of IMMSG and its subsidiaries.
3. The Allocation is attached as Appendix "A".
4. Information relevant to the Allocation and its underlying assumptions is set forth below.

3.1 Company Operations

1. The Company is comprised of 23 entities, including 13 in Canada and 10 in the US. The Company's corporate chart is provided in Appendix "B".
2. The Company employed approximately 745 individuals as at the Closing Date, as follows:

Entity	Employees
RMG Smith Falls, LP ("Smith Falls")	369
Xentel, Inc. ("Xentel")	196
Courtesy Health Watch Inc. ("Courtesy")	83
IMMSG	43
Target Outreach Inc. ("Target")	38
US Billing Inc. ("US Billing")	12
American Graphics & Design, Inc. ("Graphics")	4
Total	745

3. IMMSG, the parent company in the group, is a public company, the shares of which were listed on the CNSX under the symbol IMR. IMMSG was the entity through which capital was sourced for the business.

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4. IMMSG provided management services, data, information technology and other support services to allow IMMSG's subsidiaries to carry out their businesses. Many of the entities in the group lacked any infrastructure – they had no independent management, administration, technology, employees, treasury functions or premises.
 5. IMMSG's costs were not consistently allocated (i.e. via, for example, a management fee or royalty) to the entities which benefited from these services.
 6. Similarly, IMMSG and its subsidiaries flowed monies among one another, based on which entity had cash and which entity needed it. The intercompany accounting for these transactions was neither consistent nor complete.
 7. IMMSG owned all or substantially all of the Company's intellectual property and intangible assets, such as donor lists, donation history by fundraising campaign, donor demographics database and donation processing methodology (collectively referred to as "IP"). The IP was integral to the performance of the Company's business. The IP is not reflected on the Company's balance sheets.

3.2 DIP Facility

1. Shotgun Fund provided a \$1 million debtor-in-possession loan facility ("DIP Facility") to the Company in the CCAA proceedings (in that capacity, the "DIP Lender"), against which it advanced \$650,000.
2. Pursuant to the Initial Order, the DIP Lender was granted a charge ranking in priority to all existing security interests over all of the Company's properties, assets and undertakings ("Assets"), with the exception of: a) CIBC's interests in the business and assets of The Responsive Marketing Group Inc. ("RMG"), one of IMMSG's wholly-owned subsidiaries; and b) the Administration Charge.
3. On April 10, 2014, the Company paid \$1,043,048 to the DIP Lender, representing full repayment of the DIP Facility, inclusive of interest and fees.

3.3 Secured Creditors and Priority Obligations

1. The obligations owing to CIBC and Shotgun Fund as at the date of the Initial Order totaled approximately \$5,394,000 (before unpaid and accrued interest and costs), as detailed below:

Lenders	Facility	Amount (\$000s)
CIBC	Credit Facility	1,894
Shotgun Fund	Secured Convertible Note	3,500
Total		5,394

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2. CIBC has security against RMG. RMG's indebtedness to CIBC was guaranteed on an unsecured basis by certain subsidiaries of RMG.
 3. IMMSG and two of IMMSG's subsidiaries, GWE Consulting Group (USA) Inc. ("GWE") and Target, both of which are US entities, granted Shotgun Fund security on their business and assets in respect of the advances under the secured convertible note.
 4. The Monitor's counsel provided opinions ¹ that, subject to the qualifications contained therein, Shotgun Fund has validly perfected security interests against the assets of IMMSG, GWE and Target, and CIBC has a validly perfected security interest against the assets of RMG.
 5. In its Second Report to Court dated July 5, 2013 ("Second Report"), the Monitor provided background information relating to an agreement dated June 21, 2013 (the "Engage Agreement") among the Company, CIBC and Shotgun Fund with respect to Engage Interactive Inc. ("Engage"), a subsidiary of RMG. The Second Report states that:

"In March, 2012, certain business activities carried out by RMG were transferred to Engage, another of IMMSG's subsidiaries. The Company has advised the Monitor that CIBC was informed that RMG's business activities were transferred to Engage at the time of the transfer. RMG's monthly reporting to CIBC after the transfer and the ownership of RMG's marginable accounts receivable remains a matter of dispute between RMG and CIBC.

Following the making of the Initial Order, CIBC agreed that RMG's accounts at CIBC would operate as cash accounts with no loan or overdraft facility. Deposits received after the Initial Order have been available for use by the Company.

The Company has been reporting regularly to CIBC throughout these proceedings and has provided it with, among other things, weekly accounts receivable balances of RMG and Engage.

The Company, CIBC and the DIP Lender have also discussed providing CIBC with a level of protection over the Engage receivables while at the same time avoiding disruption to the CCAA proceedings.

¹ Copies of these opinions will be made available to the Ontario Court and the US Court upon their request.

On June 21, 2013, the Company and CIBC entered into the Engage Agreement. Pursuant to the Engage Agreement, the Company agreed to use reasonable best efforts to seek an order granting CIBC a charge over Engage's accounts receivable that will rank behind the Administration Charge and the DIP Lender's Charge. The priority claims of Canada Revenue Agency ("CRA") and other parties, if any, are not to be affected by the proposed charge in favour of CIBC."

6. On July 12, 2013, the Ontario Court made an order ("July 12th Order") approving, among other things, the Engage Agreement and granted a charge in favour of CIBC over the accounts receivable of Engage ranking subordinate to the Administration Charge and the DIP Lender's Charge. A copy of the July 12th Order is provided in Appendix "C".
7. The July 12th Order provides CIBC a security interest with respect to the accounts receivable of Engage.
8. The Monitor is not aware of any other parties who have a registered security interest against the Company, other than in respect of equipment leases and purchase money security interests. Accordingly, seven of IMSG's subsidiaries that held assets at the Closing Date are not subject to claims by secured creditors, with the exception of the charges created by the Initial Order.

3.3.1 Claims of Canada Revenue Agency

1. The claims made by Canada Revenue Agency ("CRA") against the Company and certain of its subsidiaries are summarized below:

Entity	(\$000s)	
	Pre-CCAA Sales Taxes	Source Deductions
Engage	428	-
IMSG	204	-
RMG	180	-
Front Line Support ("Front Line")	103	-
iMark Events Inc.	72	-
Direct Contact Strategies Inc. ("Direct")	5	-
Smith Falls	-	108
Total	992	108

2. CRA's claims for sales taxes are unsecured in a CCAA proceeding.

3.4 Transaction

1. The marketing process leading to the Transaction and a description of the Transaction are set out in the affidavit of Mr. Langhorne sworn October 18, 2013 and in the Monitor's Sixth Report to Court dated October 22, 2013, both of which are posted on the Monitor's website.

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2. The Purchaser acquired substantially all of the Company's operating assets, including the IP. The purchase price can be broken down as follows:

	Amount (\$000s)
Current assets ("Current Asset Proceeds")	3,846
Capital assets and IP	2,251
Total	6,097
Deferred consideration (Debenture)	(250)
Cash consideration received to date	5,847

3. The APA does not provide a purchase price allocation; however, based on the working capital adjustment formula in the APA, the purchase price for the current assets ("Current Assets") was calculated as follows:
- Accounts receivable at 100% of book value, net of an allowance for doubtful accounts;
 - Work-in-progress at 50% of book value;
 - Unbilled revenue at 50% of book value; and
 - Prepaid deposits at 100% of book value.
4. At closing, the Current Assets were estimated and were subject to adjustment. Post-closing, the Purchaser paid \$190,000 (the "Adjustment"), which is reflected in the \$3,846,000 in Current Asset Proceeds.
5. On the Closing Date, all consideration was paid in cash, with the exception of the amount of the Adjustment and \$500,000, the latter of which was in the form of an unsecured convertible debenture ("Debenture") issued by the Purchaser to IMSG. The Debenture matures in December 2016.
6. Pursuant to an agreement between the Company and the Purchaser dated May 16, 2014, the Purchaser paid, among other things, \$250,000 of the Debenture ("Prepayment"), increasing the cash consideration from \$5,597,000 to \$5,847,000.

3.5 Amounts to be Allocated

1. The Allocation provides a basis to allocate:
 - The proceeds realized from the sale of the Purchased Assets, inclusive of the Adjustment and the Prepayment, totaling \$5,847,000 (“Gross Proceeds”). The Allocation excludes potential other recoveries, such as the additional \$250,000 due upon maturity of the Debenture in December 2016, as well as other sundry refunds, as the timing and amount of these collections is uncertain. The proposed treatment of any further recoveries is discussed in Section 3.6;
 - Operating expenses incurred prior to the Closing Date that were unpaid at the Closing Date or have been incurred and paid since the Closing Date, net of sales tax and other refunds received subsequent to the Closing Date, totalling \$972,000 (“Operating Expenses”);
 - Professional fees (including the fees of the CRO) that were unpaid at the Closing Date or have been incurred and paid since the Closing Date, a \$305,000 success fee paid to the CRO (pursuant to a Court order made May 7, 2013) and estimated professional fees to complete the administration of the CCAA and Chapter 15 proceedings, totalling \$1,095,000, before sales taxes (“Professional Costs”)²; and
 - The amounts that had been owing under the DIP Facility.

3.5.1 Allocation

1. The table below summarizes the recommended allocation:

	Amount (\$000s)
Current Asset Proceeds (Section 3.5.2)	3,846
Residual Proceeds (Capital assets and IP less \$250,000 balance of Debenture (Section 3.5.3))	2,001
	5,847
Operating Expenses (Section 3.5.4)	(972)
Professional Fees (Section 3.5.5)	(1,095)
	3,780
DIP Repayment (Section 3.5.6)	(1,043)
Funds available for distribution (Section 3.6)	2,737

² Of this amount, approximately \$739,000 has been paid to date.

3.5.2 Current Asset Proceeds

1. The Current Asset Proceeds were allocated on a dollar-for-dollar basis to the entities that owned Current Assets, leaving residual proceeds of \$2,001,000 (“Residual Proceeds”).

3.5.3 Residual Proceeds

1. In addition to the Current Assets, the Purchased Assets included: a) the capital assets, such as office equipment, leasehold improvements, computer software and equipment, with a net book value of \$3,134,000 (“Capital Assets”); and b) the IP.
2. The CRO and the Monitor discussed the Company's business and assets, by entity, with Mr. Langhorne. A summary provided by Mr. Langhorne of the activities performed by each of the Company's entities is provided in Appendix “D”. As reflected in Mr. Langhorne's summary, IMMSG was largely responsible for all of the Company's strategic and management functions.
3. The Residual Proceeds have been allocated on the following basis, reflecting the importance of the IP to the sale of the Company's business as a going-concern:
 - 30% to the Capital Assets owned by each entity pro rata based on their relative net book values; and
 - 70% to the IP, the entirety of which is allocated to IMMSG because it was the central operating entity, as well as the developer and owner of the database³ required to carry on the business of the various entities that comprised the Company. This allocation reflects the importance of IMMSG's assets to operate the business on a going-concern basis; IMMSG was the “central nervous system” for the business.

3.5.4 Operating Expenses

1. As the Operating Expenses were largely incurred to preserve the Current Assets and generate revenue, they are most closely related to the Current Assets. Accordingly, the Operating Expenses were allocated pro rata to those entities with Current Assets.

³ IMMSG had an extensive database containing tens of millions of consumers in Canada and the US that is housed in a proprietary database. A significant portion of this data includes information (names, addresses, phone numbers, and email addresses), as well as transactional gift history of all donations made to clients through the Company's campaigns over the past twenty years. This was a key asset of the Company and was integral to its operations.

3.5.5 Professional Costs

1. The Professional Costs relate to, among other things, completing the Transaction, assisting the Company to deal with issues in the CCAA and Chapter 15 proceedings, developing the Allocation and completing these proceedings. These expenses were incurred or will be incurred largely to preserve the value of the Company's business and assets. Unlike the Operating Expenses, the Professional Costs are attributable to all of the Purchased Assets. Accordingly, these expenses were allocated pro rata based on the Gross Proceeds allocated to each entity as discussed in Sections 3.5.2 and 3.5.3.

3.5.6 DIP Facility Repayment

1. The difference between the Gross Proceeds less the Operating Expenses and Professional Costs, being \$3,780,000, represents funds available to repay the DIP Facility and make distributions to creditors.
2. As reflected in the Allocation, the DIP Facility repayment was allocated to: i) the entities with unencumbered assets (\$874,000); and ii) Engage (\$169,000). The allocation was based on the direction of the DIP Lender and is consistent with the terms of the DIP Facility credit agreement.

3.6 Distributions

1. Upon repayment of the DIP Facility on the basis presented in the Allocation, there is \$2,737,000 available for distribution to creditors. The table below provides the recommended allocation of these proceeds.

Entity	Proposed Distribution (\$000s)
IMSG	1,727
RMG	447
Engage	490
Target	73
Total	2,737

2. On the basis presented above, distributions would be made to: Shotgun Fund (\$1,800,000) and CIBC (\$937,000). To the extent that funds available for distribution exceed the amount reflected above (\$2,737,000), the Monitor would propose to allocate those funds pro rata to Shotgun Fund and CIBC on the same basis.

3.7 Recommendation

1. The Monitor respectfully recommends that the Ontario Court approve the Allocation as it:
 - is consistent with the manner in which the Company's business was conducted;
 - is consistent with the APA as it relates to the treatment of the Current Assets;
 - was prepared with a practical approach given the shortfalls associated with the Company's accounting records and the prohibitive costs that would need to be incurred to accurately (and in hindsight) record revenue, expenses and intercompany transactions by entity from commencement of the CCAA proceedings (and arguably earlier) for the purpose of considering alternative allocation approaches; and
 - is supported by Shotgun Fund and CIBC, the Company's two most significant financial stakeholders in these proceedings, and the CRO.

4.0 Transitional Services Agreement

1. As part of the Transaction, the Company and the Purchaser entered into a Transitional Services Agreement (the "TSA"). The TSA was for a term of six months from the Effective Date and was extended for a further three months to August 31, 2014. The purpose of the TSA was to allow the Company to assist the Purchaser with an orderly transition of the business to the Purchaser.
2. Pursuant to the TSA, the Purchaser paid \$100,000 to the Monitor as a deposit to secure the Purchaser's obligations under the TSA.
3. Since the Closing Date, the Company, the CRO and the Purchaser, with the oversight of the Monitor, have been, *inter alia*, assisting with the transition of the Company's business to the Purchaser.
4. The Purchaser has advised the Monitor that, prior to the expiry date of the TSA, it: a) offered employment to substantially all of the Company's employees; and b) negotiated assignments or extensions (on a short-term basis) of the lease agreements for eleven of the Company's premises.

5.0 Stay Extension and Discharge

1. The following items need to be completed prior to the termination of these proceedings:
 - Recovering, to the extent collectible, the Company's remaining prepaid deposits (\$100,000);
 - Collecting the remaining balance of the Debenture (\$250,000) which matures in December 2016;
 - Overseeing payment of any outstanding post-filing expenses; and
 - Assisting the Company, as Foreign Representative, to bring a motion before the US Court to recognize the relief being sought in this motion, should it be granted, and to terminate the Chapter 15 proceedings.
2. The Company is seeking an extension of the stay of proceedings to September 30, 2015. The Monitor supports the Company's request for the following reasons:
 - The Company is acting in good faith and with due diligence;
 - The extension will give the Company an opportunity to maximize recoveries of its remaining assets; and
 - The extension is not opposed by the Company's primary secured creditors.

6.0 Overview of the Monitor's Activities

1. Since the date of the Monitor's Eighth Report to Court dated May 23, 2014, the Monitor's activities have included:
 - Corresponding extensively with the CRO regarding the TSA, the Allocation and other post-closing issues;
 - Corresponding with Shotgun Fund regarding the Allocation and completion of these proceedings;
 - Corresponding with CIBC's counsel regarding the Allocation;
 - Reviewing correspondence between the Company and CRA regarding audits conducted by CRA of the Company's sales and payroll tax accounts;

- Monitoring the Company's receipts and disbursements;
- Reviewing the Purchaser's weekly reporting under the TSA;
- Reviewing correspondence between the Company and its tax advisors related to preparation of tax returns for 2013;
- Corresponding with the Company and its legal counsel;
- Corresponding with the Monitor's US counsel regarding the Chapter 15 proceedings;
- Responding to calls and enquiries from creditors and shareholders regarding the Company's CCAA proceedings;
- Preparing this Report; and
- Other matters pertaining to the administration of this mandate.

7.0 Professional Fees

1. The fees and disbursements of D&P, Lax and Young Conaway from the commencement of these proceedings to July 31, 2014 and, in the case of Young Conaway, to August 21, 2014, are summarized below.

Firm	(\$)	
	Fees	Disbursements
D&P	720,582	6,247
Lax	97,797	1,583
Young Conaway ⁴	29,057	420
Total	847,436	8,250

2. Detailed invoices are provided in appendices to the affidavits filed by representatives of D&P, Lax and Young Conaway which are provided in Appendices "E", "F" and "G".
3. The average hourly rate for D&P, Lax and Young Conaway for the referenced billing period was \$475, \$659 and \$510, respectively.

⁴ Amounts reflected in USD.

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4. The Monitor is of the view that the hourly rates charged by Lax are consistent with the rates charged by law firms practicing in the area of insolvency in the Toronto market and that the fees charged are reasonable and appropriate in the circumstances. The Monitor is also of the view that the fees charged by Young Conaway are reasonable and appropriate in the circumstances

8.0 Conclusion and Recommendation

1. Based on the foregoing, the Monitor respectfully recommends that this Honourable Court make the Order(s) granting the relief detailed in Section 1.1 of this Report.

* * *

All of which is respectfully submitted,

A handwritten signature in blue ink that reads "Duff + Phelps Canada Restructuring Inc." The signature is written in a cursive, flowing style.

**DUFF & PHELPS CANADA RESTRUCTURING INC.
IN ITS CAPACITY AS CCAA MONITOR OF
iMARKETING SOLUTIONS GROUP INC. AND THE
COMPANIES REFERRED TO IN SCHEDULE "A"
AND NOT IN ITS PERSONAL CAPACITY**

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)

Appendix “A”

iMarketing Solutions Group Inc.
Allocation of Sale Proceeds, Costs and DIP Repayment
As at July 31, 2014
(\$000; unaudited)

		Notes	IMSG	RMG	Engage	Direct	Front Line	Xentel	US Billing	Graphics	Courtesy	Target	MLHL	Total
Allocation of sale proceeds to														
current assets	1		566	758	1,176	76	356	704	16	11	97	85	-	3,846
capital assets	2		334	28	0	-	2	121	64	4	5	32	12	600
IP and intangibles	3		1,401	-	-	-	-	-	-	-	-	-	-	1,401
			2,300	786	1,176	76	358	825	80	15	102	117	12	5,847
Allocation of operating expenses	4		143	192	297	19	90	178	4	3	24	21	-	972
Allocation of professional costs	5		431	147	220	14	67	154	15	3	19	22	2	1,095
			574	339	517	34	157	332	19	6	44	43	2	2,067
Funds available for distribution before DIP loan repayment			1,727	447	659	43	201	492	61	9	58	73	10	3,781
Allocation of DIP loan	6		-	-	169	43	201	492	61	9	58	-	10	1,043
Proposed distribution	7		1,727	447	490							73		2,737
Distribution summary														
Shotgun Fund (excluding DIP loan)	8		1,800											
CIBC	9		937											
			2,737											

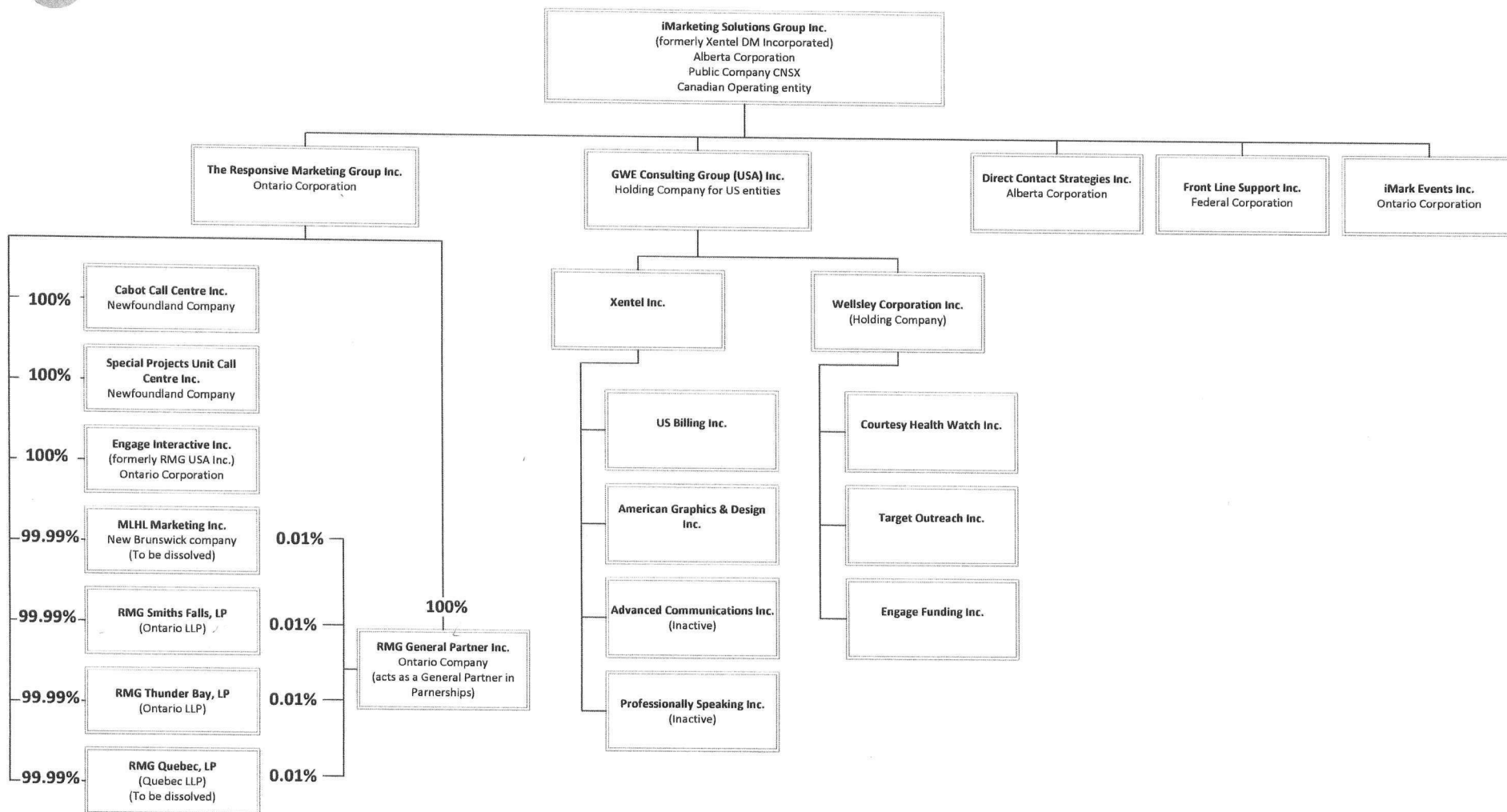
Notes and assumptions:

1. The purchase price is allocated on a dollar-for-dollar basis to the Company's current assets based on their treatment in the Asset Purchase Agreement dated October 8, 2013 between the Company and IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "Purchaser"). Recoveries associated with the balance of the unsecured convertible debenture issued by the Purchaser (\$250,000) and sundry refunds have not been included in this analysis.
2. 30% of the purchase price net of #1 above is allocated pro rata based on the net book value of the capital assets .
3. 70% of the purchase price net of #1 above is allocated to the intellectual property and intangibles, the entirety of which is allocated to IMSG.
4. The net pre-closing operating costs accrued or paid post-closing are allocated pro rata based on the value of current assets as set out in #1 above.
5. The professional fees paid since the closing date (December 1, 2013), estimated professional costs to completion of the proceedings, a success fee payable to Illumina Partners Inc. and a contingency are allocated based on the gross sale proceeds allocated to each entity.
6. Represents the repayment allocation of the DIP loan as directed by the DIP lender as permitted under the DIP credit agreement.
7. Represents the funds available for distribution to creditors net of repayment of the DIP loan.
8. Represents the funds that may be distributable to Shotgun Fund by IMSG and Target.
9. Represents the funds that may be distributable to CIBC by RMG and Engage.

Appendix “B”



Corporate Structure



Appendix “C”

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

THE HONOURABLE MR.)	FRIDAY, THE 12TH
)	
JUSTICE BROWN)	DAY OF JULY, 2013

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
(Adding MLHL Entities and Approval of Engage Priority Agreement)**

THIS MOTION, made by the Applicants for the relief sought in the Notice of Motion herein dated July 5, 2013, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the affidavit of Andrew Langhorne sworn July 5, 2013, and the Exhibits thereto (the "**Langhorne Affidavit**"), and the Second Report of Duff & Phelps Canada Restructuring Inc. (the "**Monitor**") dated July 5, 2013 (the "**Second Report**"), and on hearing the submissions of counsel for the Applicants, counsel for the Monitor, counsel for Shotgun Fund Limited Partnership III (the "**DIP Lender**"), counsel for the Canadian Imperial Bank of Commerce ("**CIBC**"), no one else appearing although duly served as appears from the affidavit of service of Maria Magni sworn on July 5, 2013.

SERVICE

1. **THIS COURT ORDERS** that the time for service and filing of the Notice of Motion and the Motion Record is hereby abridged and validated so that this motion is properly returnable today and this Court hereby dispenses with further service thereof.

APPROVAL OF THE SECOND REPORT AND THE MONITOR'S ACTIVITIES

2. **THIS COURT ORDERS** that the Second Report and the actions and activities of the Monitor as described therein be and they are hereby approved.

MLHL MARKETING INC. and MLHL MARKETING LP

3. **THIS COURT ORDERS AND DECLARES** that MLHL Marketing Inc. (“**MLHL Inc.**”) is a company to which the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, applies. MLHL Inc. shall be added to the IMSG Parties, as defined in the Order of the Honourable Mr. Justice Newbould dated April 12, 2013 (the “**Initial Order**”), along with MLHL Marketing LP, which shall enjoy the benefits of and the protections provided to the Applicants in the Initial Order.

EXTENSION OF INITIAL ORDER CHARGES

4. **THIS COURT ORDERS AND DECLARES** that MLHL Inc. and MLHL LP shall be and are hereby subject to any and all charges provided for in the Initial Order, including but not limited to the DIP Lender's Charge in favour of the DIP Lender.

5. **THIS COURT ORDERS** that the Applicants, including MLHL Inc. and MLHL LP, are hereby authorized to take such actions and execute such documents as are necessary, with the Monitor's consent, so as to give effect to the relief set out in paragraph 4 herein.

APPROVAL OF ENGAGE PRIORITY AGREEMENT

6. **THIS COURT ORDERS** that the agreement between iMarketing Solutions Group Inc. ("IMSG") and CIBC dated June 21, 2013 (the "**Engage Priority Agreement**"), attached as Exhibit "G" to the Langhorne Affidavit, is hereby approved.

7. **THIS COURT ORDERS** that, subject to further Order of this Court obtained in accordance with the terms of the Engage Priority Agreement, the priority of charges with respect to the accounts receivable of Engage Interactive Inc., shall be as follows:

First – Administration Charge (to the maximum amount of \$300,000;

Second – DIP Lender's Charge (to the maximum amount of \$1,400,000);

Third – CIBC;

Fourth – Inter-Company Charge; and

Fifth – Directors' Charge (to the maximum amount of \$1,300,000).

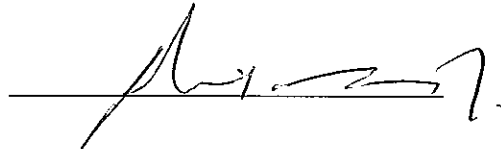
CRO'S RETENTION OF THIRD PARTIES AND EXTENSION OF CRO INDEMNITY

8. **THIS COURT ORDERS AND DECLARES** that, *nunc pro tunc* to the date of the CRO Agreement (as defined herein), Illumina Partners Inc. ("**Illumina**"), in its capacity as the Applicants' Court-appointed chief restructuring officer (the "**CRO**"), shall be authorized, at its own expense and only after receiving the consent of IMSG and the Monitor, to engage one or more agents to perform certain of the services provided for in the Court-approved amended CRO

engagement agreement (the “**CRO Agreement**”) between Illumina and IMMSG dated May 2, 2013, including but not limited to those services in respect of the Applicants’ sale and investment process approved pursuant to the Order of the Honourable Mr. Justice Newbould dated May 7, 2013.

9. **THIS COURT ORDERS** that, *nunc pro tunc* to the date of the CRO Agreement and with the consent of the Applicants and the Monitor, the indemnity set out in paragraph 24 of the Initial Order in favour of the IMMSG Parties’ directors and officers, including the CRO, shall be extended to include any agents engaged by the CRO to assist in the performance of certain services provided for in the CRO Agreement.

10. **THIS COURT ORDERS** that IMMSG is hereby authorized, subject to obtaining the Monitor’s approval, to make such amendments to the CRO Agreement as may be required to reflect the CRO’s authority to engage agents to assist with the performance of services provided for under the CRO Agreement and the extension of the indemnity in favour of the CRO provided for in the Initial Order to those agents as provided for in paragraphs 8 and 9 herein.

A handwritten signature in black ink, appearing to be "M. J. Newbould", written over a horizontal line.

ENTERED AT / INSCRIT A TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO..

JUL 12 2013

Handwritten initials in black ink, appearing to be "NB".

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

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 **MARKETING 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
(Adding MLHL Entities and Approval of Engage Priority Agreement)

Thornton Grout Finnigan LLP
Barristers and Solicitors
100 Wellington Street West
Suite 3200
Toronto, Ontario M5K 1K7

Robert I. Thornton (LSUC# 24266B)
E-mail: rthornton@tgf.ca
Danny M. Nunes (LSUC# 53802D)
E-mail: dnunes@tgf.ca

Tel: 416-304-1616
Fax: 416-304-1313

Lawyers for the Applicants

Appendix “D”

Description of Activities Performed by Each Operating Company

iMarketing Solutions Group Inc.

1. Provides all senior management, including the CEO, CFO, CKO/CIO, Director of Contact Centre Operations, Director of HR, for all member companies.
2. Makes all material decisions regarding the operations of all companies, including the approval of all terms and conditions of any material contracts, and all such decisions are directed from, made in or monitored by IMSG.
3. Owns all proprietary data including the organization's internal multi-million record database of internal house transactional and synthetic data.
4. Provides all data management services including personnel and systems.
5. Provides all Information Technology including support personnel, management, systems and equipment.
6. Provides all contact center dialing systems and network connectivity.
7. Manages all treasury management functions, including a centralized cash management system.
8. Provides all Canadian caging operations.
9. Supports all budgeting, accounting financial reporting and the audited financial statements.
10. Provides all payroll management.
11. Manages all contact centre operations including telecom services.
12. Provides all quality control and compliance management.
13. Provides all human resource policy and administration, including employee recruitment strategy and the administration of employee benefits.
14. Conducts all investor communication.
15. Manages the List / data rental business to third party list brokers.
16. Provides online & social media services.

Description of Activities Performed by Each Operating Company

Responsive Marketing Group – Political – Canada

1. Holds client contracts.

Direct Contact Strategies – Political – Canada

1. Holds client contracts.
2. Maintains the required bonding and registrations as required in the provinces of British Columbia, Alberta, Saskatchewan and Manitoba.

Engage Interactive – NFP Canada

1. Holds client contracts.
2. Maintains the required bonding and registrations as required in the provinces of British Columbia, Alberta, Saskatchewan and Manitoba.

Front Line Support – CF – Canada

1. Holds client contracts.
2. Maintains the required bonding and registrations as required in the provinces of British Columbia, Alberta, Saskatchewan and Manitoba.

Target Outreach POL – US:

1. Holds client contracts.
2. Maintains the required bonding and registrations as required in each state;
3. Employs TSR Staff.

Courtesy Health Watch NFP – US

1. Holds client contracts.
2. Maintains the required bonding and registrations as required in each state.
3. Employs TSR Staff.

Description of Activities Performed by Each Operating Company

Xentel Inc. CF - US

1. Holds client contracts.
2. Maintain the required bonding and registrations as required in each state.
3. Employs U.S. management staff.
4. Employs TSR staff.

US Billing – fulfillment and caging:

1. Provides all fulfillment and direct mail services for all companies.
2. Provides US Caging Services for all U.S. clients.

American Graphics and Design – design and publishing:

1. Executes design and publishing work for third party clients.
2. Executes design and publishing work for internal IMMSG clients.

Appendix “E”

**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 AND ARRANGEMENT OF
iMARKETING SOLUTIONS GROUP INC. AND THE COMPANIES REFERRED TO ON
SCHEDULE "A"**

**AFFIDAVIT OF ROBERT KOFMAN
(sworn September 4, 2014)**

I, **ROBERT KOFMAN**, of the City of Toronto, in the Province of Ontario, **MAKE OATH AND SAY
AS FOLLOWS:**

1. I am a Managing Director of Duff & Phelps Canada Restructuring Inc. ("D&P"), the Court-appointed monitor (the "Monitor") of iMarketing Solutions Group Inc. and the companies referred to on Schedule "A" (the "Company"), and as such I have knowledge of the matters deposed to herein.
2. Pursuant to an order of the Ontario Superior Court of Justice ("Court") made on April 12, 2013, the Company was granted protection under the *Companies' Creditors Arrangement Act* (Canada) (the "CCAA") and D&P was appointed as the Monitor in these proceedings.
3. This Affidavit is sworn in support of a motion seeking, among other things, approval of the Monitor's fees and disbursements for the period April 7, 2013 to July 31, 2014 (the "Period").
4. The Monitor's invoices for the period from April 7, 2013 to July 31, 2014 disclose in detail: a) the period during which the services were rendered; b) the time expended by each person and their hourly rates; and c) the total charges for the services rendered and disbursements incurred for the relevant time period. Copies of the Monitor's invoices are attached hereto as Exhibit "A" and the billing summary is attached hereto as Exhibit "B".
5. A total of 1,515.65 hours were expended by the Monitor in connection with this matter during the Period, giving rise to fees totalling \$720,581.50, excluding disbursements and HST, as summarized in Exhibit "B".

6. As reflected on Exhibit "B", the Monitor's average hourly rate from the commencement of these proceedings to July 31, 2014 was \$475.43.
7. The principal activities of the Monitor during the Period are summarized below.

Initial Application

- Reviewing background information on the Company, including the Company's historical financial statements and its corporate structure;
- Reviewing the Company's cash management procedures;
- Reviewing the Company's creditor listings;
- Reviewing and commenting on the Company's draft CCAA application materials ("Initial Application"), including drafts of the Affidavit of Andrew Langhorne and the Initial Order;
- Reviewing and commenting on the Company's materials in connection with its application pursuant to Chapter 15 of title 11 of the *United States Code* ("Chapter 15"), including the Declaration of Mr. Langhorne and numerous "first day" orders;
- Reviewing numerous drafts of a debtor-in-possession ("DIP") loan term sheet ("DIP Term Sheet") between the Company and Shotgun Fund Limited Partnership III ("Shotgun"), the Company's debtor-in-possession financing lender and senior secured creditor;
- Corresponding extensively with the Company, Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, Norton Rose Fulbright Canada LLP ("Norton Rose"), Shotgun's counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's application materials, including the DIP Term Sheet;
- Preparing a report to Court as proposed Monitor dated April 11, 2013;
- Preparing scripts to assist the Company's employees to respond to inquiries from stakeholders, including clients and suppliers;
- Preparing a letter to be distributed by the Company to its employees regarding the CCAA proceedings;
- Reviewing the Company's engagement letter with Illumina Partners Inc. ("Illumina"), the Company's Chief Restructuring Officer ("CRO"), and considering a success fee sought by Illumina;

- Assisting with the negotiations of the Illumina success fee and compensation package;
- Preparing a press release dated April 12, 2013 issued by the Company;
- Attending at Court on April 12, 2013 regarding the Initial Application;
- Meeting with representatives of the Company following the Initial Order;
- Attending a meeting of the Company's management team on April 12, 2013 to discuss the CCAA proceedings and post-filing operations;
- Preparing a letter for the Company to issue to critical suppliers upon paying security deposits;
- Attending the Chapter 15 hearing by phone on April 12, 2013;
- Preparing a statutory notice to be sent to all known creditors upon issuance of the Initial Order;
- Compiling information concerning the Company's creditors in order to prepare a preliminary listing of creditors owed more than \$1,000 to be posted on the Monitor's website, as required pursuant to the Initial Order and the CCAA;
- Reviewing the Company's statutory obligations, including the Company's US quarterly withholding tax payments due on April 30, 2013;
- Reviewing the Company's leases and locations and discussing with representatives of the Company the process to disclaim certain leased locations;
- Preparing the CCAA statutory forms (Form 1 and Form 2) and filing those forms with the Office of the Superintendent of Bankruptcy (Canada) as required under the CCAA;
- Arranging for a notice of the CCAA filing to be published in the national edition of *The Globe and Mail* during the weeks of April 15, 2013 and April 22, 2013, as required by the CCAA;

Weekly Reporting and Meetings with the DIP Lender

- Reviewing multiple versions of each of the Company's weekly reporting packages to Shotgun;

- Reviewing the weekly variance analyses and rolling 16-week cash flow projections prepared by the Company;
- Corresponding extensively with the Company regarding the weekly cash flow reporting and supporting schedules;
- Reviewing the Company's weekly bank transaction reports;
- Meeting on a near weekly basis with representatives of the Company and Shotgun to review the variance analyses and the rolling 16-week cash flow and to discuss the Company's operations;
- Corresponding with the CRO, Shotgun and Norton Rose regarding extensions of the DIP loan maturity date and DIP extension fees, including reviewing and commenting on multiple versions of the:
 - (i) amended and restated DIP term sheet with a maturity date of August 2, 2013;
 - (ii) amending agreement dated October 11, 2013; and
 - (iii) second amending agreement dated October 21, 2013;
- Corresponding with Shotgun regarding repayment of the DIP loan;
- Reviewing interest calculations on the DIP loan;
- Corresponding on April 10, 2014 with Shotgun and the CRO regarding the repayment of the DIP loan;

CIBC Reporting

- Attending calls with TGF and Lax regarding, among other things, the Company's reporting to Canadian Imperial Bank of Commerce ("CIBC") and CIBC's security over two of the Company's subsidiaries;
- Corresponding with Gowling Lafleur Henderson LLP ("Gowling"), CIBC's counsel, regarding the Company's accounts at CIBC;
- Reviewing and commenting on the Company's weekly reporting to CIBC;

- Corresponding with the CRO and Norton Rose regarding an agreement dated June 21, 2013 among the Company, CIBC and Shotgun;

Sale and Investor Process ("SIP")

- Considering processes to market the Company's business and assets for sale and discussing same with representatives of the Company, the CRO and Shotgun;
- Reviewing industry information compiled in connection with the SIP;
- Reviewing and commenting on numerous versions of the:
 - (i) teaser;
 - (ii) confidentiality agreement ("CA");
 - (iii) process letter;
 - (iv) confidential information memorandum;
 - (v) template asset purchase agreement ("APA");
 - (vi) transitional services agreement ("TSA"); and
 - (vii) documents provided by the CRO to be included in the data room;
- Reviewing updates to the target buyers list and corresponding with the CRO in that regard;
- Discussing the SIP materials with representatives of TGF, Lax, Shotgun, Norton Rose and Gowling, and making revisions thereto based on their input;
- Reviewing the Company's updated engagement letter with the CRO including the terms on which the CRO's success fee arrangement ("Success Fee") would be paid;
- Assisting the CRO to carry out the SIP;
- Uploading documents provided by the CRO and the Company to be included in the data room and arranging for parties to be provided with access to the data room;
- Reviewing comments made by interested parties on the CA and responding to same;

- Corresponding extensively with the CRO to discuss, among other things, the SIP and responses from strategic and financial purchasers;
- Attending calls and meetings with representatives of the Company, the CRO and interested parties;
- Corresponding extensively with the CRO and the Company regarding the Company's 12-month projection model ("Projection") provided to interested parties;
- Reviewing and commenting on multiple versions of the Projection and a presentation prepared by the CRO related thereto;
- Preparing a letter to prospective purchasers regarding the APA and TSA;
- Corresponding with Shotgun and CIBC regarding the SIP;
- Corresponding extensively with the CRO regarding the offers received pursuant to the SIP and other options available to the Company;
- Corresponding with Shotgun and CIBC regarding the offers received for the Company's business;
- Discussing with the CRO structures of a transaction for the Company's business and assets;

Transaction

- Reviewing and commenting on multiple versions of a letter of intent ("LOI") from iMarketing Solutions Acquisition, LLC ("ISA");
- Corresponding extensively with the CRO and Shotgun regarding the LOI;
- Corresponding extensively with the CRO regarding the status of ISA's offer and issues that arose during the diligence period;
- Commenting on an exclusivity period extension request from ISA;

- Reviewing and commenting on multiple versions of the transaction documents between the Company and IMKT Direct Solutions Corporation and ISA (together, the "Purchaser") ("Transaction"), including, but not limited to the:
 - (i) APA;
 - (ii) TSA;
 - (iii) convertible note; and
 - (iv) working capital adjustment ("WCA");
- Corresponding extensively with the CRO regarding the APA and TSA;
- Reviewing a sales recovery analysis prepared by the CRO and corresponding regarding same;
- Corresponding extensively with the CRO and TGF regarding closing issues;
- Reviewing WCA schedules prepared by the CRO and corresponding regarding same;
- Reviewing an amending agreement regarding working capital dated December 4, 2013 between the Company and the Purchaser;
- Corresponding extensively with the CRO regarding the WCA mechanism related to the Transaction;
- Corresponding with the CRO regarding the WCA prepared by the Purchaser;
- Reviewing accounting information from the CRO related to the WCA and corresponding regarding same;
- Reviewing the WCA notice of objection prepared by the CRO and subsequently providing comments regarding same;
- Corresponding with the Purchaser regarding its request for an extension of the TSA from May 31, 2014 to August 31, 2014 and reviewing the terms associated with the extension;

- Updating representatives of Shotgun and CIBC regarding the Company's agreement with the Purchaser to extend the term of the TSA;
- Providing information monthly to the Purchaser related to the Company's investment tax credits;
- Reviewing periodic updates from the Purchaser related to the transition of the Company's business;

Allocation

- Corresponding with the CRO regarding the Company's balance sheet as at November 30, 2013 for purposes of preparing an allocation of the proceeds held by the Monitor;
- Developing a proposed methodology to allocate the proceeds resulting from the sale to the Purchaser ("Allocation"), with input from the CRO;
- Preparing a memorandum, in draft, with respect to the Allocation ("Memo");
- Discussing the Memo and the Allocation internally;
- Discussing the Memo and the Allocation with the CRO;
- Corresponding with stakeholders regarding the Allocation;

Court Matters

- Reviewing and commenting on the Company's Court materials throughout the proceedings (nine appearances in Canada and two in the U.S), including:
 - (i) Notices of Motion;
 - (ii) Affidavits of Mr. Langhorne and the CRO; and
 - (iii) Draft orders;
- Reviewing and commenting on materials filed in the Chapter 15 proceedings;

- Reviewing and commenting on the Company's materials in connection with approval of the Transaction;
- Corresponding extensively with TGF, Lax and the CRO with regards to the Company's motions;
- Preparing ten reports to Court related to these proceedings and the Company's restructuring;
- Attending at Court in connection with the Company's motions;

Other Activities

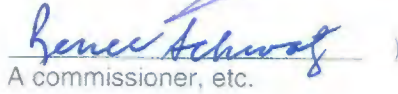
- Corresponding extensively during the proceedings with representatives of the Company, the CRO, TGF, Shotgun, Norton Rose, CIBC, Gowling, Lax and Young Conaway Stargatt & Taylor, LLP, the Monitor's US legal counsel;
- Reviewing the Company's daily reporting of its receipts and disbursements;
- Reviewing the Company's internally prepared income statements for April, 2013 to November, 2013 and corresponding with the Company regarding same;
- Reviewing the Company's funding requests for payments related to the pre-closing period, corresponding with the Company and the CRO regarding same and arranging to issue payments, where applicable;
- Corresponding with Lax regarding security opinions in Canada and the US;
- Corresponding with Miller Thomson LLP, the law firm that prepared an opinion on the security granted by the Company in Canada;
- Reviewing and commenting on engagement letters with law firms in Nevada and New York in connection with security opinions in those states;
- Corresponding with the CRO regarding the security opinions;
- Attending calls with Collins Barrow LLP, the Company's tax advisors, and the CRO regarding the Company's tax return filing obligations;

- Reviewing and commenting on a letter prepared by the CRO to send to vendors for return of deposits paid by the Company;
- Corresponding with representatives of Canada Revenue Agency ("CRA") regarding the CCAA proceedings;
- Reviewing the results of CRA's audit on the Company's payroll records;
- Corresponding with CRA regarding the Company's sales tax accounts and certain set-offs applied by CRA;
- Reviewing the results of an audit by CRA of certain GST/HST accounts for the period January 1, 2012 to June 30, 2013 and corresponding with the Company and the CRO regarding same;
- Corresponding with the Company regarding its sales tax obligations and expected refunds;
- Corresponding with representatives of Shotgun and the CRO regarding potential obligations of the Company's directors;
- Corresponding with the CRO regarding the pilot project for the "KomBea" technology;
- Corresponding with the CRO regarding revisions requested by certain of the Company's customers to their expiring contracts;
- Assisting the Company to secure goods and services during these proceedings, including extensive correspondence with United Mailing Services, Inc., Federal Express Canada, Inc., United Parcel Service and American Express;
- Corresponding extensively with the CRO regarding an action commenced prior to the CCAA proceedings by the State of Iowa against Courtesy Health Watch, Inc., one of the Company's subsidiaries ("Iowa Litigation");
- Reviewing materials filed in the Iowa Litigation proceedings;
- Attending calls and corresponding with the CRO and representatives of Klehr, Harrison, Harvey, Branzburg LLP and Bradshaw, Fowler, Proctor & Fairgrave, P.C., the Company's counsel in Delaware and Iowa, respectively, regarding the Iowa Litigation;

- Reviewing lease disclaimers issued by the Company;
- Reviewing correspondence between the Company and the Ontario Securities Commission;
- Reviewing correspondence between the Company and the British Columbia Securities Commission;
- Corresponding with the Company regarding the return of leased equipment;
- Corresponding with the CRO regarding employee retention bonuses;
- Corresponding with the CRO with respect to the Company's variable compensation obligations;
- Responding to calls from the Company's former employees, employees on layoff and those subject to severance agreements;
- Corresponding with a representative of Labour Standards in Saskatchewan regarding claims made by certain of the Company's former employees;
- Corresponding with the Ministry of Labour (Ontario) regarding a complaint made by a former employee;
- Corresponding with the Office of the Superintendent of Bankruptcy regarding a complaint filed by a former employee;
- Responding to calls and enquiries regarding the Company's CCAA proceedings;
- Posting Court materials on the Monitor's website; and
- Attending to all other meetings, correspondence, etc. pertaining to this matter.

8. I verily believe that the time expended and the fees charged are reasonable in light of the services performed and the prevailing market rates for services of this nature in downtown Toronto.

SWORN before me at the City of)
Toronto, in the Province of Ontario)
this 4th day of September, 2014)


A commissioner, etc.



ROBERT KOFMAN

Renee Fern Schwartz, a Commissioner, etc.,
Province of Ontario, for Duff & Phelps Canada
Restructuring Inc., Trustee in Bankruptcy.
Expires April 11, 2015.

Attached is Exhibit "A"

Referred to in the

AFFIDAVIT OF ROBERT KOFMAN

Sworn before me

this 4th day of September, 2014



Commissioner for taking Affidavits, etc

Renee Fern Schwartz, a Commissioner, etc.,
Province of Ontario, for Duff & Phelps Canada
Restructuring Inc., Trustee in Bankruptcy
Expires April 11, 2015.

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

April 23, 2013

Invoice#: TP00125720
Client No.: 565401
Reference: 46300

INVOICE

Re: **iMarketing Solutions Group Inc. and Companies Listed on Schedule "A" (the "Company")**

For professional services rendered for the period April 7, 2013 to April 19, 2013, including:

- Meeting on April 7, 2013 with representatives of the Company, Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's background and its restructuring;
- Participating on a conference call on April 7, 2013 with representatives of the Company, TGF, Lax and Klehr, Harrison, Harvey, Branzburg LLP ("Klehr"), the Company's legal counsel in the United States, regarding information needed to apply for recognition of the Company's proceedings under the *Companies' Creditors Arrangement Act* ("CCAA") under Chapter 15 of Title 11 of the *United States Code* ("Chapter 15") with the United States Bankruptcy Court for the District of Delaware;
- Reviewing information concerning the Company's background, including information provided at the meeting on April 7th;
- Reviewing the Company's historical financial statements and its corporate structure;
- Reviewing and commenting on the Company's draft CCAA application materials, including the drafts of the Affidavit of Andrew Langhorne and the Initial Order;
- Reviewing and commenting on the Company's draft Chapter 15 application materials, including the Declaration of Andrew Langhorne and numerous "first day" orders;
- Reviewing the Company's creditor listing;
- Reviewing the Company's cash management procedures;

- Reviewing and commenting upon the Company's 16-week cash flow projection ("Cash Flow");
- Meeting on April 8, 2013 with representatives of the Company to review the Cash Flow and its supporting schedules;
- Reviewing and commenting on numerous drafts of a debtor-in-possession loan term sheet ("DIP Term Sheet")
- Attending conference calls on April 9 and 11, 2013 with the Company, TGF, Argosy Partners ("Argosy") and Norton Rose Canada LLP ("Norton Rose"), counsel to Argosy and its affiliates (the "DIP lender") to discuss the Cash Flow and the DIP Term Sheet;
- Corresponding extensively with the Company and TGF regarding the Cash Flow and the DIP Term Sheet;
- Reviewing and commenting on multiple versions of the Cash Flow and preparing notes related thereto;
- Preparing scripts to assist Company's employees to respond to inquiries from stakeholders, including customers and suppliers;
- Preparing a letter to be distributed by the Company to its employees regarding the CCAA proceedings;
- Reviewing the Company's engagement letter with Illumina Partners Inc. ("Illumina") and considering a success fee sought by Illumina;
- Preparing the report of the Proposed Monitor dated April 11, 2013 and corresponding extensively with legal counsel in respect thereof;
- Preparing a press release dated April 12, 2013 issued by the Company;
- Preparing an action plan to address tasks upon commencement of the CCAA proceedings;
- Attending at Court on April 12, 2013 regarding the Initial Application;
- Meeting with representatives of the Company following the Initial Order;
- Attending a meeting of the Company's management team on April 12, 2013 to discuss the CCAA proceedings and operations post-filing;
- Preparing a letter for the Company to issue to critical suppliers upon paying security deposits;
- Attending the Chapter 15 hearing by phone on April 12, 2013;

- Attending a meeting with representatives of the Company, TGF and Canada Revenue Agency ("CRA") on April 15, 2013;
- Reviewing correspondence with CRA regarding amounts owing from the Company;
- Preparing a statutory notice to be sent to all known creditors upon issuance of the Initial Order;
- Compiling information concerning the Company's creditors in order to prepare a preliminary listing of creditors owed more than \$1,000 to be posted on the Monitor's website, as required pursuant to the Initial Order and the CCAA;
- Participating on a conference call with representatives of the Company's senior management on April 15, 2013 to discuss the response from the Company's main stakeholders to the proceedings;
- Attending a call with the Company and TGF on April 16, 2013 regarding the balance owing to and the security held by CIBC;
- Attending a meeting at TGF on April 18, 2013 with the Company, TGF and CIBC;
- Meeting on April 17 and 19, 2013 with representatives of the Company to discuss items pertaining to the CCAA proceedings, including the Cash Flow and the daily and weekly reporting requirements;
- Reviewing correspondence dated April 18, 2013 from legal counsel representing Midwest Publishing DN, Inc., a supplier to the Company and discussing same with TGF and Lax;
- Reviewing correspondence dated April 18, 2013 from legal counsel representing JAK Productions, Inc., a supplier to the Company and discussing same with TGF and Lax;
- Reviewing the Company's statutory obligations, including the Company's US quarterly withholding tax payments due on April 30, 2013;
- Considering matters related to the Company's directors and the resignation of Michael Davis, one of the Company's directors;
- Reviewing the Company's leases and locations and discussing with representatives of the Company the process to disclaim surplus leased locations;
- Considering processes to market the Company's business and assets for sale and preparing a process for review by the Company;
- Preparing the CCAA statutory forms (Form 1 and Form 2) and filing those forms with the Office of the Superintendent of Bankruptcy (Canada) as required under the CCAA;

- Arranging for a notice of the CCAA filing to be published in the national edition of *The Globe and Mail* during the weeks of April 15, 2013 and April 22, 2013, as required by the CCAA;
- Reviewing the Company's daily reporting of its receipts and disbursements;
- Corresponding extensively with the Company, TGF, Norton Rose, Argosy and Lax regarding the CCAA proceedings;
- Responding to calls and enquiries regarding the Company's CCAA proceedings;
- Responding to calls from the Company's former employees, employees on layoff and those subject to severance agreements;
- Posting Court materials on the Monitor's website; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 88,337.50
HST	<u>11,483.88</u>
Total	<u>\$ 99,821.38</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period April 7, 2013 to April 19, 2013

Personnel	Hours	Rate	Amount (\$)
Bobby Kofman	16.25	650.00	10,562.50
Mitch Vininsky	78.10	500.00	39,050.00
Amanda Bezner	45.50	400.00	18,200.00
Michael Sherlock	46.85	400.00	18,740.00
Other staff and administrative			1,785.00
Total			88,337.50

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
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)

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

May 14, 2013

Invoice#: TP00126830
Client No.: 565401
Reference: 46300

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A" (the "Company")

For professional services rendered for the period April 22, 2013 to May 3, 2013, including:

SIP, CCAA Reporting and Administration

- Corresponding extensively with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Meeting on April 22, 2013 with the CRO to discuss operational matters, a sale and investor process ("SIP") for the Company's business and assets, the CRO's success fee arrangement ("Success Fee") and the Company's cash flow projections;
- Developing the SIP with representatives of the Company;
- Discussing the SIP with representatives of TGF, Lax and Shotgun Fund Limited Partnership III ("DIP Lender") and Norton Rose Canada LLP, the DIP Lender's counsel, and making revisions thereto based on their input;
- Preparing a confidentiality agreement to form part of the SIP documents;
- Meeting with the CRO on April 26, 2013 regarding the Success Fee;
- Corresponding with the DIP Lender regarding the Success Fee;
- Reviewing the Company's updated engagement letter with the CRO including the terms on which the Success Fee would be paid;

- Preparing the first report of the Monitor dated May 2, 2013 and corresponding extensively with Lax in respect thereof;
- Reviewing and commenting on numerous revisions of the Company's Court materials filed in connection with the stay extension application, including the affidavit of Andrew Langhorne and the Stay Extension and SIP Approval Order;

Weekly Reporting to DIP Lender

- Meeting on April 23 and 24, 2013 and May 2, 2013 with representatives of the Company and the CRO to review weekly variance analyses and the rolling 16-week cash flow and supporting schedules, in accordance with the debtor-in-possession loan term sheet;
- Reviewing multiple versions of the weekly reporting, including the variance analysis and 16-week cash flow for the weeks ending April 19, 2013 and April 26, 2013 and discussing same with representatives of the Company and the CRO;
- Corresponding extensively with the Company regarding the weekly cash flow reporting and supporting schedules;
- Reviewing the Company's weekly bank transaction reports;
- Meeting on April 25, 2013 and May 3, 2013 with representatives of the Company, the CRO and the DIP Lender to review the weekly variance analyses and the rolling 16-week cash flow;

CIBC Reporting

- Reviewing terms of a standstill agreement proposed by CIBC ("Standstill") on April 23, 2013;
- Participating on a conference call on April 24, 2013 with TGF and Lax regarding the Standstill;
- Reviewing correspondence between the Company and CIBC regarding the Standstill and reporting requirements;
- Reviewing and commenting on the Company's weekly reporting to CIBC;
- Reviewing revisions by CIBC on April 30, 2013 to the terms of Standstill;
- Participating on a call on April 30, 2013 with the Company and TGF regarding the Standstill and CIBC's reporting requests;
- Continuing to review the Company's reporting to CIBC and considering the implications thereof on CIBC's security position;
- Corresponding with the DIP Lender regarding CIBC's security position;

Other Activities

- Reviewing the Company's daily reporting of its receipts and disbursements;
- Corresponding on April 24, 2013 with Michael Davis, the Company's Managing Director Political Operations, regarding his role at the Company;
- Reviewing and commenting on correspondence from Lax dated April 26, 2013 to requests for payment from JAK Production Inc. and Midwest Publishing DN, Inc., two of the Company's subcontractors;
- Corresponding on April 29, 2013 with counsel to one of the Company's customers regarding remittances to the Company during the CCAA proceedings;
- Corresponding with a representative of Canada Revenue Agency on April 30, 2013 regarding the CCAA proceedings;
- Corresponding with the Company on April 30, 2013 regarding its insurance coverage and a pre-filing claim;
- Speaking on May 1, 2013 with a representative of the Company and TMA Direct, a supplier to the Company;
- Corresponding on May 2, 2013 with the CRO regarding a notice from the Ontario Securities Commission regarding the Company's status as a reporting issuer;
- Reviewing and commenting on correspondence to certain landlords regarding premises vacated by the Company prior to the date of the Initial Order and discussing same with the Company's internal counsel;
- Assisting the Company to secure goods and services during these proceedings, including extensive correspondence with United Mailing Services, Inc., Federal Express Canada, Inc. and American Express;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings;
- Responding to calls from the Company's former employees, employees on layoff and those subject to severance agreements;
- Reviewing and commenting on a draft subcontractor agreement;
- Reviewing updates to the docket related to the Company's Chapter 15 proceedings;
- Posting Court materials on the Monitor's website; and

- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 62,422.50
Discount	<u>(5,000.00)</u>
Subtotal	57,422.50
HST	<u>7,464.93</u>
Total	\$ <u>64,887.43</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period April 22, 2013 to May 3, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	14.00	650	9,100.00
Mitch Vininsky *	54.80	500	27,400.00
Amanda Bezner	57.30	400	22,920.00
Other staff and administrative **	21.00	70 - 290	3,002.50
Total			<u>62,422.50</u>

* Includes 0.8 hours from the period April 7, 2013 to April 19, 2013.

** Includes 11.25 hours from the period April 7, 2013 to April 19, 2013.

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

May 29, 2013

Invoice#: TP00127435
Client No.: 565401
Reference: 46300

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the period May 4, 2013 to May 17, 2013 inclusive, including:

SIP, CCAA Reporting and Administration

- Corresponding extensively with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Corresponding with American Express ("Amex") on May 6, 2013 regarding the Company's accounts ("Accounts");
- Attending a call on May 6, 2013 with Dentons Canada LLP ("Dentons"), Amex's external legal counsel, regarding the Accounts;
- Preparing a supplementary report to Court dated May 6, 2013 related to the Accounts and corresponding with Lax regarding same;
- Reviewing and commenting on the Company's additional Court materials to be filed in connection with Amex, including the Notice of Motion and Order;
- Attending a call on May 6, 2013 with TGF, Lax and Dentons to discuss the upcoming motion and the issues with Amex;
- Attending at Court on May 7, 2013 regarding the stay extension application;

- Meeting on May 8, 2013 with the CRO regarding the sale and investor process ("SIP") and the terms of the CRO's success fee related to "free cash flow";
- Reviewing and commenting on numerous versions of the teaser and process letter;
- Preparing a confidentiality agreement;
- Corresponding with the CRO on May 13, 2013 regarding the status of the SIP;
- Revising the SIP timeline to reflect a marketing commencement date of May 28, 2013;
- Attending a call on May 14, 2013 with the CRO regarding the SIP;
- Corresponding with Lax on May 14, 2013 regarding the SIP timeline;
- Corresponding with the CRO on May 16, 2013 regarding the SIP;

Weekly Reporting to DIP Lender

- Reviewing multiple versions of the weekly reporting, including the variance analysis and 16-week cash flow for the weeks ending May 3, 2013 and May 10, 2013 and discussing same with representatives of the Company and the CRO;
- Corresponding extensively with the Company regarding the weekly cash flow reporting and supporting schedules;
- Reviewing the Company's weekly bank transaction reports;
- Reviewing the Company's outstanding cheque summary and adjustments made to the Company's opening cash balance;
- Meeting on May 9, 2013 and May 17, 2013 with representatives of the Company, the CRO and the DIP Lender to review the weekly variance analyses and the rolling 16-week cash flow;

CIBC Reporting

- Attending a call on May 6, 2013 with TGF and Lax regarding, among other things, the Company's reporting to CIBC and issues with respect to CIBC's security over two of the Company's subsidiaries;
- Reviewing and commenting on the Company's weekly reporting to CIBC;
- Corresponding with the DIP Lender regarding CIBC's security position;

Other Activities

- Reviewing the Company's daily reporting of its receipts and disbursements;
- Reviewing correspondence between the Company and the Ontario Securities Commission;
- Reviewing correspondence between the Company and the British Columbia Securities Commission;
- Corresponding on May 9 and 10, 2013 with the landlord of the Company's premises in Winnipeg;
- Reviewing correspondence on May 14, 2013 from David Platz regarding the Company's call center in Burnaby, BC;
- Corresponding with a representative of Labour Standards in Saskatchewan regarding claims made by certain of the Company's former employees;
- Corresponding with TGF and the Company regarding one of the Company's subsidiaries, MLHL Marketing Inc., which is not currently subject to the CCAA proceedings;
- Reviewing correspondence dated May 10, 2013 from counsel representing JAK Production Inc., one of the Company's subcontractors, to Lax and discussing same with representatives of the Company;
- Reviewing correspondence on May 15, 2013 regarding Craig Copland and Associates Inc., one of the Company's contractors;
- Corresponding on May 16, 2013 with Young Conaway Stargatt & Taylor, LLP, the Monitor's US counsel, regarding the Company's Chapter 15 proceedings;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings;
- Reviewing updates to the docket related to the Company's Chapter 15 proceedings;
- Posting Court materials on the Monitor's website; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 37,032.50
HST	<u>4,814.23</u>
Total	<u>\$ 41,846.73</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period May 4, 2013 to May 17, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	14.25	650	9,262.50
Mitch Vininsky	31.70	500	15,850.00
Amanda Bezner	29.30	400	11,720.00
Other staff and administrative	2.00	100	200.00
Total			<u>37,032.50</u>

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
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)

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

May 31, 2013

Invoice#: TP00127702
Client No.: 565401
Reference: 46300

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"

For out-of-pocket disbursements incurred in the period April 8, 2013 to May 17, 2013:

Advertisements in <i>The Globe and Mail</i>	5,375.10
Postage	521.54
Photocopies	315.50
Total	\$ 6,212.14
HST	807.58
Total	\$ 7,019.72

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
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)

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

June 10, 2013

Invoice#: TP00128194
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the period May 18, 2013 to May 31, 2013 inclusive, including:

SIP, CCAA Reporting and Administration

- Corresponding extensively with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Reviewing and commenting on numerous versions of the confidential information memorandum ("CIM"), teaser and process letter;
- Reviewing industry information compiled in connection with the sale and investor process ("SIP");
- Corresponding extensively with the CRO regarding the CIM;
- Attending a meeting with the CRO on May 23, 2013 regarding the Company's operations and the SIP;
- Preparing an advertisement regarding the SIP;
- Reviewing comments by Shotgun Fund Limited Partnership III ("DIP Lender") on the CIM;
- Corresponding with the DIP Lender on May 28, 2013 regarding the timeline of the SIP;

- Corresponding with the CRO on May 28, 2013 regarding the CIM and the SIP;
- Reviewing CIBC's proposed changes to the SIP;

Weekly Reporting to DIP Lender

- Reviewing multiple versions of the weekly reporting, including the variance analysis and 16-week cash flow for the weeks ending May 17 and 24, 2013 and discussing same with representatives of the Company and the CRO;
- Corresponding extensively with the Company regarding the weekly reporting and supporting schedules;
- Attending at the Company's premises on May 28, 2013 to discuss the weekly reporting;
- Reviewing the Company's weekly bank transaction reports;
- Reviewing the Company's cash position and comparing it to the net cash position on the weekly variance analysis;
- Reviewing the Company's accounts receivable reconciliation and discussing same with the Company;
- Reviewing the Company's reconciliation of certain cash receipts which required an adjustment to be made in the variance analysis in the week ending May 24, 2013;
- Meeting on May 24 and 30, 2013 with representatives of the Company, the CRO and the DIP Lender to review the weekly variance analyses and the rolling 16-week cash flow;
- Corresponding with the CRO on May 31, 2013 to discuss, among other things, the meeting on May 30, 2013 with the DIP Lender;

Other Activities

- Reviewing the Company's daily reporting of its receipts and disbursements;
- Attending a call on May 21, 2013 with counsel representing JAK Production Inc. ("JAK"), one of the Company's subcontractors, and Lax;
- Reviewing a letter dated May 22, 2013 from counsel representing JAK to Lax;
- Corresponding with the CRO on May 24, 2013 regarding JAK;
- Reviewing the notice to disclaim the agreement between the Company and Craig Copland and Associates Inc.;

- Corresponding with the CRO on May 24, 2013 regarding the status of the Company's new cash flow projection model and a detailed payroll schedule to be incorporated therein;
- Attending a call with Lax on May 27, 2013 to discuss the JAK issues;
- Attending a call on May 28, 2013 with Davies Ward Phillips & Vineberg LLP, the CRO's counsel, regarding an indemnity for Cam Johnson, a representative of the CRO;
- Reviewing correspondence dated May 29, 2013 from the Company to PC Party of Manitoba, one of the Company's clients;
- Reviewing a notice of disclaimer dated May 30, 2013 pertaining to the Thunder Bay premises;
- Reviewing a letter received from counsel of New Leaf Consulting, Inc. ("New Leaf") dated May 30, 2013, one of the Company's subcontractors, and corresponding with New Leaf and the Company regarding same;
- Reviewing the results of Canada Revenue Agency's audit on the Company's payroll records;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings;
- Responding to calls from the Company's former employees, employees on layoff and those subject to severance agreements; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees and disbursements per attached time summary	\$ 28,705.63
HST	<u>3,731.73</u>
Total	<u>\$ 32,437.36</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period May 18, 2013 to May 31, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	11.75	650	7,637.50
Mitch Vininsky	22.00	500	11,000.00
Amanda Bezner	24.30	400	9,720.00
Other staff and administrative *	3.00	100 - 290	347.50
Total			<u>28,705.00</u>

* Includes 0.5 hours related to the week ending May 17, 2013.

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

June 25, 2013

Invoice#: TP00128951
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the period June 1, 2013 to June 14, 2013 inclusive, including:

SIP, CCAA Reporting and Administration

- Corresponding with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Corresponding extensively with the CRO regarding the sale and investment process ("SIP");
- Reviewing and commenting on numerous versions of the confidential information memorandum ("CIM");
- Reviewing and commenting on numerous versions of the template asset purchase agreement;
- Reviewing updates to the target buyers list and corresponding with the CRO in that regard;
- Corresponding with a representative of Shotgun Fund Limited Partnership III ("DIP Lender") on June 3, 2013 regarding the SIP;
- Attending a meeting with the CRO on June 3, 2013 regarding the Company's operations and revisions to the CIM;
- Preparing guidelines for a member of the Company's management to participate in the SIP and corresponding with the CRO regarding same;

- Reviewing comments made by interested parties on the Company's confidentiality agreement ("CA") and responding to same;
- Attending weekly update calls on June 4 and 11, 2013 with the CRO regarding the SIP;
- Corresponding with the CRO on June 12, 2013 to discuss, among other things, the SIP and responses from strategic and financial purchasers;
- Corresponding with representatives of Duff & Phelps in the United States regarding the SIP and soliciting their input on interested parties;
- Reviewing documents provided by the CRO to be included in the data room;

Weekly Reporting to DIP Lender

- Reviewing multiple versions of the weekly reporting, including the variance analysis and 16-week cash flow for the weeks ending May 31 and June 7, 2013 and discussing same with representatives of the Company and the CRO;
- Corresponding extensively with the Company regarding the weekly reporting and supporting schedules;
- Attending at the Company's premises on June 5 and 12, 2013 to discuss, among other things, the weekly reporting;
- Reviewing the Company's weekly bank transaction reports;
- Reviewing the Company's cash position and comparing it to the net cash position on the weekly variance analysis;
- Meeting on June 7 and 14, 2013 with representatives of the Company, the CRO and the DIP Lender to review the weekly variance analyses and the rolling 16-week cash flow and to discuss the Company's operations;

Other Activities

- Reviewing the Company's daily reporting of its receipts and disbursements;
- Corresponding with the CRO on June 4, 2013 regarding an inquiry made by a customer of the Company's political division;
- Corresponding with the Ministry of Labour on June 5, 2013 regarding a complaint made by a former employee;
- Reviewing the Company's internally prepared income statement for April, 2013;
- Corresponding with a representative of Manitoba Finance on June 4 and 11, 2013 regarding one of the entities subject to the CCAA proceedings;

- Corresponding with the CRO on June 7, 2013 regarding settlement discussions with JAK Production Inc. ("JAK"), one of the Company's subcontractors;
- Corresponding with the Company on June 6, 7 and 10, 2013 regarding a claim for unpaid commissions by New Leaf Consulting, Inc. ("New Leaf"), one of the Company's subcontractors, and subsequently corresponding with New Leaf;
- Corresponding extensively with the CRO regarding an action commenced prior to the CCAA proceedings by the State of Iowa against Courtesy Health Watch, Inc., one of the Company's subsidiaries ("Iowa Litigation");
- Reviewing materials filed in the Iowa Litigation proceedings;
- Attending a conference call on June 11, 2013 with the CRO and representatives of Klehr, Harrison, Harvey, Branzburg LLP and Bradshaw, Fowler, Proctor & Fairgrave, P.C., the Company's counsel in Delaware and Iowa, respectively, regarding the Iowa Litigation;
- Attending calls on June 13, 2013 with both Young Conaway Stargatt & Taylor, LLP, the Monitor's counsel in Delaware, and with Lax regarding the Iowa Litigation;
- Corresponding with the CRO on June 11, 2013 regarding a replacement for the Company's payroll administrator;
- Reviewing a detailed payroll schedule to be incorporated into the Company's new cash flow projection;
- Reviewing correspondence between the Company and PC Party of Manitoba, one of the Company's customers;
- Meeting at the Company's premises with the CRO on June 12 and 13, 2013 to discuss the Company's new cash flow projection and reviewing same;
- Corresponding with the Company on June 13 and 14, 2013 regarding UPS, one of the Company's vendors;
- Corresponding with UPS on June 13 and 14, 2013 regarding amounts invoiced to the Company's customers;
- Corresponding with the CRO on June 14, 2013 regarding revisions requested by one of the Company's customers to its expiring contract;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings;
- Responding to calls from the Company's former employees, employees on layoff and those subject to severance agreements; and

- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 42,907.50
HST	<u>5,577.98</u>
Total	\$ <u>48,485.48</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period June 1, 2013 to June 14, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	14.90	650	9,685.00
Mitch Vininsky	34.80	500	17,400.00
Amanda Bezner	37.20	400	14,880.00
Renee Schwartz	3.25	290	942.50
Total			<u>42,907.50</u>

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

July 12, 2013

Invoice#: TP00129946
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the period June 15, 2013 to July 7, 2013 inclusive, including:

SIP, CCAA Reporting and Administration

- Corresponding with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Corresponding extensively with the CRO regarding the sale and investment process ("SIP");
- Reviewing and commenting on numerous versions of the template asset purchase agreement ("APA") and transition services agreement ("TSA");
- Preparing a letter to prospective purchasers regarding the APA and TSA;
- Reviewing revisions made by interested parties to the Company's confidentiality agreement;
- Corresponding with Shotgun Fund Limited Partnership III ("DIP Lender") regarding the SIP;
- Attending a call on June 17, 2013 with the CRO and an interested party;
- Attending a management presentation on June 19, 2013 at the Company with an interested party;

- Attending a meeting on June 20, 2013 with the CRO, a representative of the Company and an interested party;
- Attending a call on June 20, 2013 with an interested party;
- Corresponding on June 25, 2013 with an interested party;
- Attending calls on July 2, 3 and 5, 2013 with representatives of the Company, the CRO and an interested party;
- Attending update calls on June 18, June 25, July 2 and July 4, 2013 with the CRO regarding the SIP;
- Attending a meeting with the CRO at the Monitor's office on June 25, 2013 to discuss, among other things, alternatives to a sale of the business and assets;
- Reviewing a letter to the Company's board of directors dated June 28, 2013 ("CB Letter") from Collins Barrow Chartered Accountants ("Collins Barrow"), the Company's auditors, regarding information provided in the confidential information memorandum ("CIM");
- Reviewing the CIM with respect to the CB Letter;
- Corresponding with Lax on July 2 and 3, 2013 regarding the CB Letter;
- Corresponding with Collins Barrow on July 2 and 3, 2013 regarding the CB Letter;
- Attending a meeting with the DIP Lender on July 4, 2013 to discuss the status of the Company's proceedings and, at a high level, the SIP;
- Corresponding with the Company and the CRO regarding the data room;
- Uploading documents provided by the CRO and the Company to be included in the data room and arranging for parties to be provided with access to the data room;
- Corresponding with TGF on June 27, July 2 and July 3, 2013 regarding the motion returnable July 11, 2013;
- Reviewing and commenting on the Company's court materials filed in connection with the motion returnable July 11, 2013, including the affidavit of Andrew Langhorne and the proposed Court order;
- Preparing the second report of the Monitor dated July 5, 2013 ("Second Report");
- Corresponding with Norton Rose Fulbright Canada LLP, the DIP Lender's counsel, regarding the Second Report and an agreement between the Company and CIBC;

Weekly Reporting to DIP Lender

- Reviewing multiple versions of each of the Company's weekly reporting packages, including the variance analysis and 16-week cash flow for the weeks ending June 14, June 21 and June 28, 2013 and discussing same with representatives of the Company and the CRO;
- Corresponding extensively with the Company regarding the weekly reporting and supporting schedules;
- Attending at the Company's premises on June 26, 2013 to discuss the weekly reporting;
- Meeting on June 21, June 28 and July 5, 2013 with representatives of the Company and the DIP Lender to review the weekly variance analyses and the rolling 16-week cash flow and to discuss the Company's operations;

Other Activities

- Reviewing the Company's daily reporting of its receipts and disbursements;
- Corresponding with the CRO regarding revisions requested by one of the Company's customers to its expiring contract;
- Corresponding with Saskatchewan Labour Standards regarding complaints made by former employees;
- Reviewing the Company's internally prepared income statement for May, 2013;
- Reviewing historical financial statements for the fiscal years 2005 through 2009;
- Corresponding with the CRO regarding an action commenced prior to the CCAA proceedings by the State of Iowa against Courtesy Health Watch, Inc., one of the Company's subsidiaries;
- Reviewing a detailed payroll schedule to be incorporated into the Company's projection model ("Projection") and corresponding with the CRO regarding same;
- Meeting on June 28 and July 2, 2013 at the Company's premises with representatives of the Company to discuss, among other things, the Projection;
- Reviewing an agreement between the Company and CIBC and providing comments on same;
- Corresponding with the CRO regarding the Company's weekly reporting to CIBC;
- Corresponding extensively with the CRO and the Company regarding the Projection;
- Attending a meeting on July 3, 2013 with the Company's CEO at the Monitor's office to discuss the Projection;

- Corresponding with the Company on July 4 and 5, 2013 regarding complications processing payroll due on July 5, 2013;
- Reviewing multiple versions of the Projection and corresponding extensively with the Company regarding same;
- Corresponding with Michael Davis regarding the Company's historical performance and the Projection;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings;
- Responding to calls from the Company's former employees, employees on layoff and those subject to severance agreements; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 65,710.00
HST	<u>8,542.23</u>
Total	<u>\$ 74,252.30</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period June 15, 2013 to July 7, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	24.70	650	16,055.00
Mitch Vininsky	54.10	500	27,050.00
Amanda Bezner	55.70	400	22,280.00
Other staff and administrative	3.25	100	325.00
Total			<u>65,710.00</u>

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

August 6, 2013

Invoice#: TP00131608
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the period July 8, 2013 to July 27, 2013 inclusive, including:

SIP, CCAA Reporting and Administration

- Corresponding with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Corresponding extensively with the CRO regarding the sale and investment process ("SIP");
- Corresponding with Shotgun Fund Limited Partnership III ("DIP Lender") regarding the SIP;
- Corresponding on July 8, 10, 12, 15, 17 and 24, 2013 with interested parties;
- Attending at Court on July 11, 2013 in connection with the Company's motion for an order adding MLHL Marketing Inc. and MLHL Marketing LP to the CCAA proceedings and approving an agreement dated June 21, 2013 among the Company, Canadian Imperial Bank of Commerce ("CIBC") and the DIP Lender;
- Corresponding with the CRO to extend the deadline for interested parties to submit offers under the SIP;
- Attending a call on July 16, 2013 with the CRO and an interested party, and discussing same with the CRO after the call;
- Corresponding with the Company and the CRO regarding the data room;

- Uploading documents provided by the CRO and the Company to be included in the data room and arranging for parties to be provided with access to the data room;
- Attending a meeting on July 19, 2013 with one of the Company's senior management regarding his role in the SIP;
- Drafting the Monitor's third report to Court to be filed in connection with the stay extension motion on August 2, 2013 and corresponding with Lax, TGF and the CRO in respect thereof;
- Reviewing and commenting on Court materials filed in connection with the stay extension motion, including the affidavit of Andrew Langhorne and the Stay Extension Order;
- Corresponding with Lax and TGF regarding the stay extension motion;
- Corresponding on July 25, 2013 with the DIP Lender regarding an extension of the DIP loan maturity date;
- Corresponding on July 25, 2013 with Norton Rose Fulbright Canada LLP, the DIP Lender's counsel, regarding the terms of the DIP extension;
- Corresponding on July 26, 2013 with the CRO regarding the DIP extension fees;
- Reviewing offers received pursuant to the SIP on July 26, 2013 and corresponding with the CRO regarding same;
- Discussing with the CRO structures of a transaction for the Company's business and assets;

Weekly Reporting to DIP Lender

- Reviewing multiple versions of each of the Company's weekly reporting packages, including the variance analysis and 16-week cash flow for the weeks ending July 5, 12 and 19, 2013 and discussing same with representatives of the Company and the CRO;
- Corresponding extensively with the Company regarding the weekly reporting and supporting schedules;
- Meeting on July 12 and 19, 2013 with representatives of the Company and the DIP Lender to review the weekly variance analyses and the rolling 16-week cash flow and to discuss the Company's operations;

Other Activities

- Reviewing the Company's daily reporting of its receipts and disbursements;
- Reviewing the Company's internally prepared financial statements and corresponding with the Company regarding same;

- Corresponding on July 11, 2013 with the CRO regarding the renewal of a contract with one of the Company's customers;
- Corresponding extensively with the CRO and the Company regarding the Company's 12-month projection model ("Projection");
- Reviewing and commenting on multiple versions of the Projection and a presentation prepared by the CRO related thereto;
- Corresponding on July 15, 2013 with the CRO and CEO regarding the Projection;
- Corresponding with the government of Alberta regarding the Company's corporate income tax returns;
- Corresponding on July 19 and 22, 2013 with the CRO regarding the Company's former premises in Thunder Bay;
- Preparing a summary of certain assets and liabilities of the Company on an entity basis;
- Reviewing a severance calculation prepared by the Company;
- Corresponding with the Company regarding the return of leased equipment located at the Calgary premises;
- Reviewing the Company's weekly reporting to CIBC and discussing same with the CRO;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings;
- Responding to calls from the Company's former employees, employees on layoff and those subject to severance agreements; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 65,095.00
HST	<u>8,462.35</u>
Total	<u>\$ 73,557.35</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period July 8, 2013 to July 27, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	25.70	650	16,705.00
Mitch Vininsky	50.30	500	25,150.00
Amanda Bezner	57.60	400	23,040.00
Other staff and administrative *			200.00
Total			65,095.00

* Relates to unbilled time in June, 2013.

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

August 27, 2013

Invoice#: TP00132574
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

**Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")**

For professional services rendered for the period July 28, 2013 to August 17, 2013 inclusive, including:

SIP, CCAA Reporting and Administration

- Corresponding with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Attending a conference call with the CRO on July 28, 2013 to discuss the offers received pursuant to the sale and investment process ("SIP") and the Company's next steps;
- Corresponding extensively with the CRO regarding the offers received pursuant to the SIP and other options available to the Company;
- Corresponding with Shotgun Fund Limited Partnership III ("DIP Lender") regarding the stay and DIP extensions;
- Reviewing and commenting on multiple versions of the amended and restated DIP term sheet with a maturity date of October 4, 2013;
- Corresponding on July 30, 2013 with the CRO regarding the DIP extension fees;
- Reviewing and commenting on the Company's motion record returnable August 2, 2013;

- Reviewing the Company's statement of projected cash flow filed with the August 2, 2013 motion and corresponding extensively with the Company related thereto;
- Finalizing the Monitor's third report to Court dated July 31, 2013 ("Third Report") in connection with the stay extension motion on August 2, 2013 and corresponding with Lax, TGF and the CRO in respect thereof;
- Corresponding with Canadian Imperial Bank of Commerce ("CIBC") and its counsel on July 31, 2013 regarding, among other things, the stay extension and the offers received for the Company's business;
- Attending at Court on August 2, 2013 in connection with the Company's stay extension motion;
- Reviewing and commenting on multiple versions of a letter of intent ("LOI") from a potential purchaser;
- Commenting on a condition document received from a potential purchaser and corresponding with respect thereof;
- Corresponding extensively with the CRO and a potential purchaser regarding the terms of the LOI;
- Attending a meeting with the CRO on August 2, 2013 to discuss the Company's restructuring options;
- Attending a meeting on August 6, 2013 with the DIP Lender regarding the status of the SIP and restructuring options;
- Reviewing a summary prepared by the CRO with respect to the LOI;
- Attending a call on August 7, 2013 with the CRO regarding communications with a potential purchaser;
- Attending a call on August 7, 2013 with a potential purchaser;
- Corresponding extensively with the DIP Lender regarding the LOI;
- Corresponding with a potential purchaser regarding the LOI;
- Attending a conference call on August 13, 2013 with the CRO and the DIP Lender;
- Corresponding on August 13 and 15, 2013 with Norton Rose Fulbright Canada LLP, the DIP Lender's counsel;
- Corresponding with Lax regarding a security opinion in Canada and the US;
- Corresponding on August 14 and 15, 2013 with Gowling Lafleur Henderson LLP, CIBC's counsel;

- Corresponding with Miller Thomson LLP, the law firm preparing an opinion on the security granted by the Company in Canada;

Weekly Reporting to DIP Lender

- Reviewing multiple versions of each of the Company's weekly reporting packages, including the variance analyses and rolling cash flow for the weeks ending July 26 and August 2, 2013 and discussing same with representatives of the Company and the CRO;
- Corresponding extensively with the Company regarding the weekly reporting and supporting schedules;
- Meeting on July 29, 2013 with representatives of the Company and the DIP Lender to review the weekly variance analyses and the rolling cash flow and to discuss the Company's operations;
- Corresponding with the CEO regarding the Company's revenue;
- Reviewing a reconciliation prepared by the Company of its cash position as at August 9, 2013, and corresponding in respect thereof;

Other Activities

- Reviewing the Company's daily reporting of its receipts and disbursements;
- Reviewing projections prepared by the CRO;
- Corresponding with the CRO regarding the pilot project for the KomBea technology;
- Corresponding with the Company regarding its sales tax obligations and expected refunds;
- Corresponding with the CRO and the Company regarding the resignation of an important employee;
- Corresponding with the CRO regarding the Virginia lease;
- Corresponding on August 12 and 13, 2013 with the landlord of the Brandon, Manitoba location;
- Corresponding on August 13, 2013 with Iron Mountain regarding the Company's accounts;
- Reviewing an update notice provided by the Company's CEO to the Company's employees;
- Corresponding with the government of Alberta regarding the Company's corporate income tax returns;

- Corresponding with the CRO regarding one of the Company's customer contracts;
- Reviewing the Company's weekly reporting to CIBC and discussing same with the CRO;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 40,767.50
HST	<u>5,299.78</u>
Total	\$ <u>46,067.28</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period July 28, 2013 to August 17, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman*	17.50	650	11,375.00
Mitch Vininsky	39.40	500	19,700.00
Amanda Bezner	23.50	400	9,400.00
Other staff and administrative			292.50
Total			40,767.50

* Hours shown are net of a reversal of 7 hours from prior periods.

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

September 13, 2013

Invoice#: TP00133815
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the period August 18, 2013 to September 7, 2013 inclusive, including:

SIP, CCAA Reporting and Administration

- Corresponding with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP, the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Reviewing and commenting on multiple versions of a letter of intent ("LOI") from a potential purchaser;
- Corresponding extensively with the CRO regarding the status of the potential purchaser's offer received pursuant to the sale and investment process (the "SIP") and issues that have arisen during the diligence period;
- Corresponding with Shotgun Fund Limited Partnership III ("DIP Lender") regarding the LOI;
- Corresponding with the potential purchaser regarding the LOI;
- Attending a conference call on August 23, 2013 with the CRO regarding the potential purchaser's due diligence;
- Corresponding on August 26, 2013 with the CRO regarding the Company's secured creditors and potential allocation of proceeds issues;

- Corresponding on August 28, 2013 with the CRO regarding among other things, the potential purchaser;
- Corresponding with the CRO on August 29, 2013;
- Corresponding with Michael Davis regarding compensation issues;
- Corresponding with Lax regarding a security opinion in Canada and the US;
- Corresponding with Miller Thomson LLP, the law firm that prepared an opinion dated August 28, 2013 on the security granted by the Company in Canada;
- Corresponding with the CRO regarding data room access and arranging to provide certain parties associated with the potential purchaser with access to the data room;
- Reviewing and commenting on an asset purchase agreement and a transition services agreement;
- Commenting on an exclusivity period extension request from the potential purchaser;

Weekly Reporting to DIP Lender

- Reviewing multiple versions of each of the Company's weekly reporting packages, including the variance analyses and rolling cash flow for the weeks ending August 9, 16, 23 and 30, 2013 and discussing same with representatives of the Company and the CRO;
- Corresponding extensively with the Company regarding the weekly reporting and supporting schedules;
- Attending a meeting on August 21, 2013 with representatives of the Company and the DIP Lender to review the weekly variance analyses for the two week period ending August 16, 2013 and the rolling cash flow and to discuss the Company's operations;
- Attending a meeting on September 5, 2013 with representatives of the Company and the DIP Lender to review the weekly variance analyses for the two week period ending August 30, 2013 and the rolling cash flow and to discuss the Company's operations;
- Corresponding with the CEO regarding the Company's revenue;
- Corresponding with representatives of the Company regarding the Company's cash position;
- Reviewing the Company's analysis comparing its projected to actual detailed disbursements;
- Reviewing a reconciliation prepared by the Company of its cash position as at August 30, 2013;

Other Activities

- Reviewing the Company's daily reporting of its receipts and disbursements;
- Corresponding with the CRO regarding the pilot project for the KomBea technology;
- Corresponding with the Company regarding its sales tax obligations and expected refunds;
- Reviewing a schedule prepared by the Company in relation to the QST owing for two entities that were previously not registered, and corresponding with respect thereof;
- Reviewing the Company's internal financial statements for July, 2013 and a comparison against projected results;
- Corresponding with the property manager at the Company's former Calgary premises regarding the return of a piece of equipment, and discussing same with the Company;
- Dealing with issues related to certain former employees of the Company who may be competing with the Company;
- Corresponding with the Company regarding its Iron Mountain accounts;
- Reviewing the Company's reporting to Canadian Imperial Bank of Commerce and discussing same with the CRO;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 22,902.50
HST	<u>2,977.33</u>
Total	\$ <u>25,879.83</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period August 18, 2013 to September 7, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	17.75	650	11,537.50
Mitch Vininsky	10.50	500	5,250.00
Amanda Bezner	15.10	400	6,040.00
Other staff and administrative			75.00
Total			22,902.50

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

September 27, 2013

Invoice#: TP00134398
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the period September 8, 2013 to September 21, 2013 inclusive, including:

SIP, CCAA Reporting and Administration

- Corresponding with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Reviewing and commenting on multiple versions of the asset purchase agreement ("APA") and transitional services agreement ("TSA") between the Company and the purchaser;
- Corresponding with the CRO regarding outstanding issues pertaining to the APA;
- Corresponding extensively with the CRO regarding the APA and TSA;
- Reviewing a draft unsecured convertible promissory note f, which forms part of the APA;
- Corresponding with Lax regarding security opinions in Canada and the US;
- Corresponding with the CRO regarding the security opinions;
- Reviewing and commenting on engagement letters with law firms in Nevada and New York in connection with security opinions in those states;

- Drafting a report to Court (not yet filed) in connection with the stay extension and sale approval motion;
- Corresponding with TGF with regards to the stay extension and sale approval motion;
- Reviewing a draft of the Company's cash flow projection in connection with the stay extension;

Weekly Reporting to DIP Lender

- Reviewing the Company's weekly reporting packages, including the variance analyses and rolling cash flow for the weeks ending September 6 and 13, 2013 and discussing same with representatives of the Company and the CRO;
- Corresponding with the Company regarding the weekly reporting and supporting schedules;
- Reviewing weekly variance analyses packages sent by the Company to Shotgun Fund Limited Partnership III;
- Corresponding with representatives of the Company regarding the Company's cash position;

Other Activities

- Reviewing the Company's daily reporting of its receipts and disbursements;
- Corresponding with the Company regarding its sales tax obligations and expected refunds;
- Corresponding on September 16, 2013 with Canada Revenue Agency ("CRA") with regards to a letter it sent to the Company dated September 13, 2013 in connection with certain set-offs applied by CRA, and corresponding with the Company with respect thereof;
- Corresponding with the Company on September 13, 2013 regarding a power failure to its server, impacting the Company's phone systems and ability to generate revenue;
- Reviewing the Company's reporting to Canadian Imperial Bank of Commerce and discussing same with the CRO;
- Corresponding with Bromwich & Smith Inc., the trustee in bankruptcy of a former employee of the Company, regarding a letter it sent to the Monitor dated September 4, 2013;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings; and

- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 19,097.50
HST	<u>2,482.68</u>
Total	\$ <u>21,580.18</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period September 8, 2013 to September 21, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	11.75	650	7,637.50
Mitch Vininsky	6.60	500	3,300.00
Amanda Bezner	20.40	400	8,160.00
Total			<u>19,097.50</u>

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

October 18, 2013

Invoice#: TP00136249
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the period September 22, 2013 to October 12, 2013 inclusive, including:

SIP, CCAA Reporting and Administration

- Corresponding with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Reviewing and commenting on multiple versions of the asset purchase agreement ("APA"), transitional services agreement ("TSA") and a convertible note between the Company and the purchaser;
- Corresponding with the CRO regarding outstanding issues pertaining to the APA;
- Corresponding with the Purchaser on September 26, 2013;
- Corresponding with the Shotgun Fund Limited Partnership III (the "DIP Lender") with regards to the Purchaser's offer;
- Reviewing a sales recovery analysis prepared by the CRO and corresponding regarding same;
- Attending a call with the DIP Lender on September 30, 2013;
- Attending a call with Canadian Imperial Bank of Commerce ("CIBC") legal counsel on September 30, 2013;

- Reviewing a schedule of assets and liabilities by entity prepared by the Company;
- Attending a meeting with the DIP Lender on October 2, 2013;
- Attending a meeting with a representative of the Company and the CRO on October 7, 2013;
- Corresponding extensively with the CRO regarding the proposed transaction;
- Corresponding with Lax regarding security opinions in the US;
- Corresponding with the CRO regarding the security opinions;
- Drafting reports to Court dated October 2 and October 9, 2013;
- Reviewing and commenting on Court materials in connection with the stay extension motions on October 3, 2013 and October 11, 2013;
- Corresponding with the DIP Lender with regards to the extension of the DIP Facility;
- Reviewing an amending agreement between the DIP Lender and the Company;
- Drafting a report to Court (not yet filed) in connection with the stay extension and sale approval motion;
- Corresponding extensively with TGF, Lax and the CRO with regards to the stay extension motions and the upcoming stay extension and sale approval motion;
- Reviewing a draft of the Company's cash flow projection in connection with the stay extension motions and the stay extension and sale approval motion;
- Preparing a fee affidavit in connection with the Monitor's fees and activities (not yet filed);

Weekly Reporting to DIP Lender

- Reviewing the Company's weekly reporting, including the variance analysis and rolling cash flow for the weeks ending September 20, September 27 and October 4, 2013 and discussing same with representatives of the Company and the CRO;
- Corresponding with representatives of the Company regarding the Company's cash position and reviewing a reconciliation prepared by the Company;
- Reviewing a cumulative adjustment made to the Company's cash flow to reduce the overstatement of receipts and corresponding with the Company with respect thereto;

Other Activities

- Reviewing the Company's daily reporting of its receipts and disbursements;
- Corresponding with the Company regarding its sales tax obligations and expected refunds;
- Corresponding with Canada Revenue Agency ("CRA") with regards the Company's sales tax accounts and certain set-offs applied by CRA;
- Reviewing correspondence between the Company and CRA;
- Reviewing a letter received from CRA dated October 11, 2013;
- Reviewing the Company's internally prepared financial statements;
- Reviewing an update memo prepared by the Company regarding its recent financial results;
- Corresponding with the CRO with respect to the Company's variable compensation obligations;
- Reviewing the Company's reporting to CIBC;
- Corresponding with the Company with regards to its FedEx accounts;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings;
and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$	41,527.50
HST		<u>5,398.58</u>
Total	\$	<u>46,926.08</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period September 22, 2013 to October 12, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	21.25	650	13,812.50
Mitch Vininsky	8.20	500	4,100.00
Amanda Bezner	58.60	400	23,440.00
Other staff and administration	1.75		175.00
Total			<u>41,527.50</u>

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

December 3, 2013

Invoice#: TP00138729
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the period October 13, 2013 to October 31, 2013 inclusive, including:

SIP, CCAA Reporting and Administration

- Corresponding with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Corresponding with Shotgun Fund Limited Partnership III (the "DIP Lender");
- Drafting a report to Court in connection with the stay extension and sale approval motion returnable October 25, 2013, and corresponding extensively with TGF, Lax and the CRO regarding same;
- Preparing a confidential appendix to the Monitor's report in connection with the sale approval motion;
- Attending a call with TGF, Lax and the CRO on October 16, 2013 to discuss the Monitor's draft report to Court;
- Reviewing and commenting on Court materials, including the Affidavit of Andrew Langhorne, the Notice of Motion, the Stay Extension Order and the Approval and Vesting Order;
- Corresponding with the DIP Lender with regards to the extension of the DIP Facility;

- Corresponding extensively with Lax and Norton Rose Fulbright Canada LLP, the DIP Lender's counsel, with regards to the DIP Facility;
- Reviewing the second amending agreement between the DIP Lender and the Company;
- Reviewing the draft US motion materials in connection with sale approval;
- Corresponding extensively with TGF, Lax and the CRO with regards to the stay extension and sale approval motion;
- Reviewing a draft of the Company's cash flow projection in connection with the stay extension;
- Attending at Court on October 25, 2013 in connection with the stay extension and sale approval motion;

Weekly Reporting to DIP Lender

- Reviewing the Company's weekly reporting, including the variance analysis and rolling cash flow for the weeks ending October 11, October 18 and October 25, 2013 and discussing same with representatives of the Company and the CRO;
- Corresponding with the Company's CEO regarding the Company's revenue results;
- Corresponding with a representative of the Company and the CRO with regards to the Company's cash position and reviewing a summary prepared by the Company;

Other Activities

- Communicating regularly with Upkar Arora, the Company's Chief Restructuring Officer;
- Reviewing the Company's daily reporting of its receipts and disbursements;
- Corresponding extensively with the Company regarding its sales tax obligations, expected refunds and Canada Revenue Agency ("CRA");
- Attending a call on October 17, 2013 with Michael Davis;
- Sending a letter to CRA dated October 23, 2013 with regards to one of Company's sales tax accounts;
- Reviewing correspondence between the Company and CRA;
- Reviewing the Company's internally prepared financial statements for September 2013;
- Reviewing the Company's reporting to Canadian Imperial Bank of Commerce;

- Responding to calls and enquiries from creditors regarding the CCAA proceedings;
and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$	34,145.00
HST		<u>4,438.85</u>
Total	\$	<u>38,583.50</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period October 13, 2013 to October 31, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman *	30.20	650	19,630.00
Mitch Vininsky	1.20	500	600.00
Amanda Bezner	34.10	400	13,640.00
Other staff and administration	2.75		275.00
Total			34,145.00

* Includes 8 hours related to unbilled time for the period October 6 to 11, 2013.

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

December 10, 2013

Invoice#: TP00139109
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the month of November, 2013, including:

SIP, CCAA Reporting and Administration

- Corresponding with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Corresponding with Shotgun Fund Limited Partnership III (the "DIP Lender");
- Corresponding with Norton Rose Fulbright Canada LLP, the DIP Lender's counsel;
- Attending a call on November 5, 2013 with Gowling Lafleur Henderson LLP, counsel to Canadian Imperial Bank of Commerce, to discuss the allocation of sale proceeds post-closing;
- Attending a call on November 5, 2013 with the DIP Lender regarding allocation matters;
- Corresponding extensively with the CRO and TGF regarding closing issues;
- Attending a meeting on November 15, 2013 with the CRO;
- Reviewing working capital adjustment schedules prepared by the CRO and corresponding regarding same;

- Reviewing documentation related to the Company's sale to IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC and dealing extensively with issues pertaining to closing, including numerous conversations and communications with the CRO;

Weekly Reporting to DIP Lender

- Reviewing the Company's weekly reporting, including the variance analysis and rolling cash flow for the weeks ending November 1, November 8, November 15 and November 22, 2013 and discussing same with representatives of the Company and the CRO;

Other Activities

- Communicating regularly with the CRO;
- Reviewing the Company's daily reporting of its receipts and disbursements;
- Corresponding with the Company regarding its sales tax obligations, expected refunds and its correspondence with Canada Revenue Agency ("CRA");
- Attending a conference call with CRA regarding setoff issues;
- Corresponding with the CRO regarding litigation in Florida;
- Corresponding on November 9, 2013 with Michael Davis, including review emails from him and corresponding with the CRO regarding same;
- Reviewing correspondence regarding employee bonuses;
- Preparing a letter for the Company to send to its customers regarding payment of accounts receivable;
- Reviewing the Company's internally prepared financial statements for September and October, 2013 and corresponding with the Company regarding same;
- Reviewing correspondence between the Company and American Express and corresponding with the Company regarding same;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings; and

- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 23,495.00
Legal invoice (invoice from Lax O'Sullivan Scott Lisus LLP dated October 31, 2013)	<u>35,531.03</u>
Subtotal	59,026.03
HST	<u>7,673.38</u>
Total	\$ <u>66,699.41</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period November 1, 2013 to November 30, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	16.00	650	10,400.00
Mitch Vininsky	9.60	500	4,800.00
Amanda Bezner	6.80	400	2,720.00
Noah Goldstein	13.75	400	5,500.00
Other staff and administration	0.75		75.00
Total			<u>23,495.00</u>

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

January 13, 2014

Invoice#: TP00141352
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the month of December, 2013, including:

SIP, CCAA Reporting and Administration

- Corresponding with representatives of the Company, Illumina Partners Inc. ("CRO"), Thornton Grout Finnigan LLP ("TGF"), the Company's legal counsel, and Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel, regarding the Company's restructuring proceedings;
- Reviewing documentation related to the Company's sale to IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "Purchaser") and dealing extensively with issues pertaining to closing, including numerous conversations and communications with the CRO;
- Corresponding extensively with the CRO and TGF regarding closing issues;
- Reviewing an amending agreement regarding working capital dated December 4, 2013 between the Company and the Purchaser;
- Reviewing working capital adjustment schedules prepared by the CRO and discussing same with the CRO;
- Corresponding extensively with the CRO regarding the working capital adjustment mechanism related to the transaction with the Purchaser;
- Reviewing a preliminary distribution analysis prepared by the CRO and corresponding regarding same;

- Reviewing and commenting on Court materials, including the Affidavit of Andrew Langhorne and the Notice of Motion, in connection with the stay extension motion returnable December 12, 2013;
- Preparing the Monitor's Seventh Report to Court dated December 9, 2013 in connection with the stay extension motion, and corresponding with TGF, Lax and the CRO regarding same;
- Corresponding with Shotgun Fund Limited Partnership III (the "DIP Lender") regarding repayment of the DIP Loan;
- Corresponding with Norton Rose Fulbright Canada LLP, the DIP Lender's counsel regarding repayment of the DIP Loan;
- Corresponding with the CRO regarding allocation matters;
- Developing an allocation model with respect to the sale proceeds;

Weekly Reporting to DIP Lender

- Reviewing the Company's weekly variance analysis for the week ending November 29, 2013 and discussing same with representatives of the Company;
- Corresponding with the Company and the CRO with regards to the Company's cash position and payments regarding post-closing of the transaction with the Purchaser;

Other Activities

- Communicating with the CRO;
- Corresponding with the Company regarding its sales tax obligations and expected refunds from Canada Revenue Agency;
- Reviewing the Company's funding requests in order to make payments related to the pre-closing period;
- Reviewing and commenting on a letter prepared by the CRO to send to vendors for return of deposits paid by the Company;
- Corresponding with the CRO regarding employee retention bonuses;
- Corresponding with the Company regarding its American Express accounts;
- Reviewing a notice received from Revenu Quebec and corresponding with the CRO regarding same;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings; and

- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 26,808.75
Legal invoice (invoice from Lax O'Sullivan Scott Lisus LLP dated November 30, 2013)	1,676.25
Subtotal	<u>28,485.00</u>
HST	<u>3,703.05</u>
Total	\$ <u>32,188.05</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period December 1, 2013 to December 31, 2013

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	14.65	650	9,522.50
Mitch Vininsky	18.50	500	9,250.00
Amanda Bezner	15.70	400	6,280.00
Noah Goldstein	1.50	400	600.00
Simon Thean	4.25	225	956.25
Other staff and administration	2.00		200.00
Total			<u>26,808.75</u>

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

February 14, 2014

Invoice#: TP00143484
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

**Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")**

For professional services rendered for the month of January, 2014, including:

SIP, CCAA Reporting and Administration

- Corresponding with representatives of the Company and Illumina Partners Inc. ("CRO") regarding the Company's restructuring proceedings;
- Reviewing working capital adjustment schedules prepared by the CRO and discussing same with the CRO;
- Corresponding extensively with the CRO regarding the working capital adjustment prepared by IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "Purchaser");
- Reviewing a preliminary distribution analysis prepared by the CRO and corresponding regarding same;
- Reviewing interest calculations on the DIP loan;
- Drafting the Monitor's Eighth Report to Court, to be filed;
- Corresponding with the CRO regarding the Company's balance sheet as at November 30, 2013 for purposes of preparing an allocation of the proceeds held by the Monitor;
- Reviewing and updating an allocation model with respect to the proceeds;
- Attending meetings with the CRO on January 24 and 27, 2014;
- Corresponding on January 20 and 24, 2014 with Shotgun Fund Limited Partnership III regarding the status of the working capital adjustment and repayment of the DIP loan;

Other Activities

- Communicating with the CRO;
- Corresponding with the Company regarding client guarantees;
- Corresponding with a representative of the Ontario Ministry of Labour regarding vacation pay owing to a former employee and corresponding with the CRO regarding same;
- Reviewing the Company's weekly funding requests for payments related to the pre-closing period and corresponding with the Company and the CRO regarding same;
- Corresponding with the Company regarding certain Revenue Quebec accounts with RMG Quebec LP;
- Corresponding with the CRO regarding the Company's obligation to file income tax returns;
- Corresponding with the Company regarding Canada Revenue Agency's proof of claim filed in the estate;
- Reviewing a lease disclaimer between the Company and BMW Financial Services dated January 28, 2014;
- Considering the Company's ability to review year-end lease adjustments and discussing same with a representative of Altus Group;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 21,344.50
Disbursements	17.61
Legal invoice (invoices from Lax O'Sullivan Scott Lisus LLP dated December 31, 2013 and January 31, 2014)	5,054.20
Subtotal	26,416.31
HST	3,434.12
Total	\$ 29,850.43

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"
Time Summary
For the Period January 1, 2014 to January 31, 2014

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman *	8.10	695	5,629.50
Mitch Vininsky *	19.50	550	10,725.00
Amanda Bezner *	11.30	425	4,802.50
Simon Thean	0.50	225	112.50
Other staff and administration	0.75		75.00
Total			<u>21,344.50</u>

* Hourly rates increased effective January 1, 2014.

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

March 14, 2014

Invoice#: TP00145110
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the month of February, 2014, including:

SIP, CCAA Reporting and Administration

- Corresponding with representatives of the Company and Illumina Partners Inc. ("CRO");
- Corresponding periodically with Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's legal counsel;
- Corresponding with the CRO regarding the working capital adjustment ("WCA") prepared by IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "Purchaser");
- Reviewing correspondence from Shotgun Fund Limited Partnership III on February 4, 2014 regarding repayment of the Company's debtor-in-possession loan and the status of the WCA and drafting a response to the correspondence;
- Reviewing accounting information from the CRO related to the WCA and corresponding regarding same;
- Reviewing and updating an allocation model with respect to the proceeds resulting from the sale to the Purchaser;
- Corresponding on February 11, 13 and 18, 2014 with Lax regarding allocation matters;
- Attending calls on February 12 and 26, 2014 with a representative of Gowling Lafleur Henderson LLP, counsel to Canadian Imperial Bank of Commerce, regarding the WCA and allocation analysis;

- Reviewing the WCA notice of objection prepared by the CRO and subsequently providing comments regarding same;
- Attending a call on February 19, 2014 with the CRO and Thornton Grout Finnigan LLP, the Company's legal counsel, regarding the WCA and notice of objection;
- Reviewing correspondence on February 19, 2014 between the CRO and the Purchaser;
- Reviewing a privileged and confidential memorandum prepared by Lax dated February 18, 2014 regarding the Company's repayment of the DIP loan ("Memo");
- Attending a call with Lax on February 28, 2014 regarding the Memo;
- Corresponding with the CRO regarding the estimated costs to complete the CCAA proceedings;
- Corresponding with the CRO regarding its success fee;

Other Activities

- Corresponding with the Company regarding client guarantees;
- Reviewing the Company's weekly funding requests for payments related to the pre-closing period and corresponding with the Company and the CRO regarding same;
- Corresponding with the Company regarding surplus funds collected by the Company, which were subsequently remitted to the Monitor;
- Reviewing a letter dated February 7, 2014 from Kronis, Rotsztain, Margles, Cappel LLP, solicitors for BMW Financial Services Canada;
- Corresponding with the Company regarding certain payroll and sales tax accounts of RMG Quebec LP;
- Corresponding with the Company and a creditor regarding payment owing for post-filing services;
- Reviewing the results of an audit by Canada Revenue Agency of certain GST/HST accounts for the period January 1, 2012 to June 30, 2013 and corresponding with the Company and the CRO regarding same;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings; and

- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 14,669.50
Disbursements	<u>5.45</u>
Subtotal	14,674.95
HST	<u>1,907.74</u>
Total	\$ <u>16,582.69</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period February 1, 2014 to February 28, 2014

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	6.35	695	4,413.25
Mitch Vininsky	13.50	550	7,425.00
Amanda Bezner	6.00	425	2,550.00
Simon Thean	1.25	225	281.25
Total			<u>14,669.50</u>

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

April 9, 2014

Invoice#: TP00146897
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for March, 2014, including:

- Corresponding with Illumina Partners Inc. ("CRO") regarding the working capital adjustment ("WCA") prepared by IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "Purchaser"), including the CRO's review of accounts receivable collected post-closing compared with the allowance for doubtful accounts provided by the Purchaser, prepaid expenses utilized by the Purchaser and costs the Purchaser is seeking to set off against the WCA due to the Company;
- Corresponding with Shotgun Fund Limited Partnership III ("DIP Lender") on March 6, 2014 regarding the status of the WCA and other matters;
- Corresponding with the Purchaser regarding the WCA and its request for an extension of the Transitional Services Agreement ("TSA") from May 31, 2014 to August 31, 2014 and discussing this issue internally;
- Corresponding with the CRO regarding the Purchaser's request to extend the TSA;
- Attending a call on March 14, 2014 with a representative of Gowling Lafleur Henderson LLP, counsel to Canadian Imperial Bank of Commerce, to provide an update on the WCA and next steps;
- Reviewing correspondence on March 18, 2014 between the Purchaser and the CRO regarding the WCA and the extension of the TSA;
- Reviewing a summary of the Company's unbilled revenue prepared by the CRO in order to respond to the Purchaser's calculation of this issue in the WCA;
- Reviewing and updating an allocation model with respect to the proceeds resulting from the sale to the Purchaser and discussing this issue internally;

- Reviewing the results of an audit by Canada Revenue Agency ("CRA") of certain GST/HST accounts for the period January 1, 2012 to June 30, 2013, and corresponding with the Company and the CRO regarding same;
- Preparing a schedule summarizing CRA's claims against the Company;
- Reviewing the Company's weekly funding requests for payments related to the pre-closing period and corresponding with the Company and the CRO regarding same;
- Corresponding with the Company regarding refunds collected by the Company, which were subsequently remitted to the Monitor;
- Attending a call on March 11, 2014 with a representative of the Purchaser regarding regulatory filings by the Company in Saskatchewan and the Purchaser's request that the Monitor advise the regulator of the Company's compliance with its obligations in the CCAA proceedings;
- Corresponding with the Company regarding the Purchaser's request that it take over the Company's bank accounts;
- Corresponding on March 15, 2014 with the Monitor's legal counsel regarding the Company's filing of US tax returns;
- Reviewing the tax fee quote from Collins Barrow LLP to prepare the Company's tax returns in Canada and the US and discussing this issue internally;
- Corresponding with the CRO and the Company regarding estate issues to be addressed after the employment of the Company's Vice President of Finance, Shelley Sheppard, is terminated;
- Corresponding with the Company regarding rent payable at its facility in Winnipeg;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 14,398.00
Legal invoice (Lax invoice dated February 28, 2014, enclosed)	9,486.75
Subtotal	<u>23,884.75</u>
HST	<u>3,105.02</u>
Total	<u>\$ 26,989.77</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period March 1, 2014 to March 31, 2014

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	1.40	695	973.00
Mitch Vininsky *	15.20	575	8,740.00
Amanda Bezner	10.70	425	4,547.50
Simon Thean	0.50	225	112.50
Other staff and administration			25.00
Total			<u>14,398.00</u>

* Hourly rate increased effective March 1, 2014.

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

May 15, 2014

Invoice#: TP00149214
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for April, 2014, including:

- Corresponding with Illumina Partners Inc. ("CRO") regarding the working capital adjustment ("WCA") prepared by IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "Purchaser"), including a resolution to the WCA;
- Corresponding with the CRO and a representative of Shotgun Fund Limited Partnership III ("DIP Lender") on April 2, 2014 regarding the repayment of the debtor-in-possession loan ("DIP Loan");
- Attending a meeting with the DIP Lender and the CRO on April 2, 2014 to discuss repayment of the DIP loan, the WCA, the Purchaser's request to extend the expiry date of the transitional services agreement ("TSA") and other matters related to the conclusion of these proceedings;
- Reviewing a memorandum dated April 1, 2014 prepared by the CRO related to the bonus payable to the Company's former Vice President of Finance, Shelley Sheppard;
- Corresponding regarding US tax matters with Young Conaway Stargatt & Taylor, LLP, the Monitor's US legal counsel;;
- Corresponding with the CRO regarding claims by Canada Revenue Agency ("CRA") against the Company;
- Reviewing the potential claims that may be filed against Xentel Inc.;
- Attending a meeting on April 7, 2014 regarding allocation matters with a representative of Gowling Lafleur Henderson LLP, counsel to Canadian Imperial Bank of Commerce;

- Corresponding on April 10, 2014 with the DIP Lender and the CRO regarding the repayment of the DIP Loan;
- Corresponding with Ms. Sheppard regarding intercompany transactions;
- Attending a call on April 22, 2014 regarding expense allocation matters with Collins Barrow LLP, the Company's tax advisors, and the CRO;
- Corresponding with the CRO regarding the Company's response to CRA's audit results for the period January 1, 2012 to June 30, 2013;
- Reviewing the Company's funding requests for payments related to the pre-closing period and corresponding with the Company and the CRO regarding same and arranging to issue payments for repayment of these amounts, where applicable;
- Reviewing and updating an allocation model with respect to the proceeds resulting from the sale to the Purchaser and discussing this issue internally;
- Corresponding with the CRO regarding estate issues to be addressed after Ms. Sheppard's termination;
- Corresponding with the CRO on numerous occasions throughout the month regarding various matters including but not limited to TSA issues, tax matters, estate funding and repayment of the DIP loan;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 12,346.00
Disbursements	5.45
Legal invoice (Lax invoice dated March 31, 2014, enclosed)	54.75
Subtotal	12,406.20
HST	1,612.81
Total	\$ 14,019.01

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period April 1, 2014 to April 30, 2014

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	1.30	695	903.50
Mitch Vininsky	8.80	575	5,060.00
Amanda Bezner	13.90	425	5,907.50
Simon Thean	2.00	225	450.00
Other staff and administration			25.00
Total			12,346.00

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)

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

May 12, 2014

Invoice#: TP00148923
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for April, 2014, including:

- Reviewing at a high level the weekly funding summaries prepared by IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "Purchaser") and corresponding with the Purchaser regarding same;
- Reviewing at a high level the weekly cash flow forecast prepared by the Purchaser;
- Corresponding with the Purchaser regarding its request for an extension of the Transitional Services Agreement ("TSA") from May 31, 2014 to August 31, 2014 and discussing this issue extensively internally and with Illumina Partners Inc. ("CRO");
- Attending a meeting on April 2, 2014 with Shotgun Fund Limited Partnership III ("DIP Lender") and the CRO to discuss, among other things, the TSA extension request;
- Corresponding with the Company regarding a potential funding shortfall by the Purchaser and discussing same internally;
- Reviewing a letter dated April 7, 2014 by Lax O'Sullivan Scott Lisus LLP ("Lax"), the Monitor's counsel, regarding the Purchaser's obligations under the TSA (the "April 7th Letter");
- Attending a call on April 8, 2014 with the DIP Lender regarding the TSA extension;
- Reviewing a response from the Purchaser's counsel dated April 11, 2014 regarding the April 7th Letter and corresponding with Lax regarding same;
- Attending a call on April 15, 2014 with the Purchaser and the CRO regarding the Company's terms to extend the TSA, followed by a call with the CRO to discuss next steps;

- Reviewing email correspondence from the Purchaser regarding the extension of the TSA;
- Attending a call on April 21 and 25, 2014 with the Purchaser to discuss the TSA extension terms;
- Meeting on April 23, 2014 with the Purchaser's legal counsel regarding the TSA extension;
- Corresponding with the Purchaser's legal counsel regarding the extension of the TSA and discussing same internally;
- Corresponding on April 28 and 30, 2014 with Thornton Grout Finnigan LLP, the Company's legal counsel, related to preparation of an agreement for the TSA extension;
- Corresponding on April 28, 2014 with the DIP Lender regarding the terms agreed to by the Purchaser to extend the TSA;
- Corresponding with the Company and the CRO regarding a lease disclaimer between the Company and Koeller One LLC, one of the Company's landlords;
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$	9,209.50
HST		<u>1,197.24</u>
Total	\$	<u>10,406.74</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period April 1, 2014 to April 30, 2014

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	4.60	695	3,197.00
Mitch Vininsky	9.20	575	5,290.00
Amanda Bezner	1.70	425	722.50
Total			9,209.50

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)

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

June 10, 2014

Invoice#: TP0015071
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for May, 2014, including:

- Corresponding with Illumina Partners Inc. ("CRO") regarding the Company's expenses since the closing of the transaction with IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "Purchaser");
- Reviewing the Company's funding requests related to the pre-closing period, corresponding with the Company and the CRO regarding same and arranging to issue payments, where applicable;
- Providing information to the Purchaser related to the Company's investment tax credits for April, 2014;
- Updating representatives of Shotgun Fund Limited Partnership III ("Shotgun") regarding the Company's agreement with the Purchaser to extend the term of the transitional services agreement;
- Corresponding with the CRO regarding US tax matters;
- Preparing a memorandum, in draft, with respect to a proposed methodology to allocate the proceeds resulting from the sale to the Purchaser ("Memo");
- Discussing the Memo and the allocation internally;
- Discussing the Memo and the allocation with the CRO;
- Corresponding with representatives of Shotgun and Gowling Lafleur Henderson LLP, counsel to CIBC, related to the Memo;
- Corresponding with the CRO regarding his success fee;

- Speaking with a representative of Ministry of Finance (Ontario) regarding the Company's accounts;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$	23,606.25
Disbursements		3.40
Legal invoice (Lax invoice for services to April 30, 2014)		<u>1,156.50</u>
Subtotal		24,766.15
HST		<u>3,219.60</u>
Total	\$	<u>27,985.75</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period May 1, 2014 to May 31, 2014

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	11.50	695	7,992.50
Robert Harlang	3.00	675	2,025.00
Mitch Vininsky	18.90	575	10,867.50
Amanda Bezner	5.00	425	2,125.00
Simon Thean	1.25	225	281.25
Other staff and administration	1.25		315.00
Total			23,606.25

IMKT Direct Solutions Corporation
and iMarketing Solutions Acquisition, LLC
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

June 9, 2014

Invoice#: TP00150690
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for May, 2014, including:

- Reviewing at a high level the weekly funding summaries prepared by IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "Purchaser") and corresponding with the Purchaser regarding same;
- Reviewing at a high level the weekly cash flow forecast prepared by the Purchaser;
- Corresponding with the Purchaser regarding its request for an extension of the Transitional Services Agreement ("TSA") from May 31, 2014 to August 31, 2014 and discussing this issue extensively internally and with Illumina Partners Inc. ("CRO");
- Reviewing and commenting on numerous drafts of an agreement to, among other things, extend the term of the TSA ("Agreement");
- Corresponding with a representative of the Purchaser regarding the Agreement;
- Preparing and issuing the Monitor's Eighth Report to Court dated May 23, 2014 in connection with the Company's motion for, among other things, Court approval of the Agreement;
- Reviewing and commenting on the Company's motion materials, including a notice of motion, affidavit of the CRO and Court order;
- Continuing to correspond with a representative of the Purchaser related to the TSA and the Agreement;

- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$	7,389.25
HST		<u>960.60</u>
Total	\$	<u><u>8,349.85</u></u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period May 1, 2014 to May 31, 2014

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	3.65	695	2,536.75
Mitch Vininsky	7.70	575	4,427.50
Amanda Bezner	1.00	425	425.00
Total			<u>7,389.25</u>

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)

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

July 8, 2014

Invoice#: TP00152919
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for June, 2014, including:

- Corresponding with Illumina Partners Inc. ("CRO") regarding the Company's expenses since the closing of the transaction with IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "Purchaser");
- Corresponding on June 5, 2014 with representatives of Shotgun Fund Limited Partnership III ("Shotgun") regarding the Monitor's proposed methodology to allocate the proceeds resulting from the sale to the Purchaser ("Allocation");
- Reviewing a letter dated June 6, 2014 from Gowling Lafleur Henderson LLP ("Gowlings"), counsel to CIBC, seeking information related to the Allocation;
- Drafting a response on June 11, 2014 to Gowlings;
- Speaking with Michael Davis on June 16, 2014 regarding, among other things, the Company's obligations to Canada Revenue Agency ("CRA");
- Corresponding with Shotgun on June 25, 2014 regarding the Allocation and claims made by CRA;
- Reviewing the Company's funding requests related to the pre-closing period and corresponding with the Company and the CRO regarding same;
- Providing information to the Purchaser related to the Company's investment tax credits for May, 2014;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings; and

- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$ 7,596.25
Disbursements	<u>1.50</u>
Subtotal	7,597.75
HST	<u>987.71</u>
Total	\$ <u>8,585.46</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period June 1, 2014 to June 30, 2014

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	3.00	695	2,085.00
Mitch Vininsky	4.90	575	2,817.50
Amanda Bezner	5.50	425	2,337.50
Simon Thean	1.25	225	281.25
Other staff and administration	0.75		75.00
Total			<u>7,596.25</u>

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)

iMarketing Solutions Group Inc.
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

August 8, 2014

Invoice#: TP00154959
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for July, 2014, including:

- Corresponding with Illumina Partners Inc. ("CRO") regarding, among other things, the Company's expenses since the closing of the transaction with IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "Purchaser"), tax matters and bonuses payable to two employees;
- Corresponding on July 3, 2014 with representatives of Shotgun Fund Limited Partnership III ("Shotgun") and the CRO regarding potential obligations of the Company's directors;
- Drafting the Monitor's ninth report to Court, to be filed, regarding, among other things, the Monitor's proposed methodology to allocate the proceeds resulting from the sale to the Purchaser ("Allocation");
- Corresponding with the Office of the Superintendent of Bankruptcy regarding a complaint filed by a former employee;
- Corresponding with Shotgun on July 10 and 11, 2014 regarding the timing of a distribution;
- Corresponding on July 10, 16 and 25, 2014 with Gowling Lafleur Henderson LLP, counsel to CIBC, regarding CIBC's feedback on the Allocation;
- Corresponding with Michael Davis, a director of the Company, regarding the Allocation;
- Attending a meeting on July 23, 2014 with Mr. Davis;
- Corresponding on July 28, 2014 with Thornton Grout Finnigan LLP, the Company's counsel, regarding claims made by Xerox for unreturned equipment;

- Reviewing the Company's funding requests related to the pre-closing period and corresponding with the Company and the CRO regarding same;
- Issuing payments related to the administration of these proceedings;
- Providing information to the Purchaser related to the Company's investment tax credits for June, 2014;
- Responding to calls and enquiries from creditors regarding the CCAA proceedings; and
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$	15,358.50
Disbursements		<u>1.90</u>
Subtotal		15,360.40
HST		<u>1,996.85</u>
Total	\$	<u><u>17,357.25</u></u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period July 1, 2014 to July 31, 2014

Personnel	Hours	Rate (\$)	Amount (\$)
Bobby Kofman	5.30	695	3,683.50
Mitch Vininsky	12.80	575	7,360.00
Amanda Bezner	9.30	425	3,952.50
Simon Thean	1.50	225	337.50
Other staff and administration	0.25		25.00
Total			<u>15,358.50</u>

IMKT Direct Solutions Corporation
and iMarketing Solutions Acquisition, LLC
6th Floor, 481 University Avenue
Toronto, ON M5G 2E9

August 8, 2014

Invoice#: TP00154962
Client No.: 565401
Reference: 46300
HST: 84563 3304 RT0001

INVOICE

Re: iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"
(the "Company")

For professional services rendered for the period June 1 to July 31, 2014, 2014, including:

- Reviewing the weekly funding summaries prepared by IMKT Direct Solutions Corporation and iMarketing Solutions Acquisition, LLC (together, the "Purchaser");
- Reviewing the weekly cash flow forecast prepared by the Purchaser;
- Corresponding occasionally with the Purchaser throughout the period;
- To all other meetings, correspondence, etc. pertaining to this matter.

Total fees per attached time summary	\$	710.00
HST		92.30
Total	\$	<u>802.30</u>

Duff & Phelps Canada Restructuring Inc.
iMarketing Solutions Group Inc. and those entities referred to on Schedule "A"

Time Summary

For the Period June 1, 2014 to July 31, 2014

Personnel	Hours	Rate (\$)	Amount (\$)
Mitch Vininsky	0.60	575	345.00
Amanda Bezner	0.80	425	340.00
Other staff and administration			25.00
Total			710.00

Attached is Exhibit "B"

Referred to in the

AFFIDAVIT OF ROBERT KOFMAN

Sworn before me

this 4th day of September, 2014



Commissioner for taking Affidavits, etc

Renee Fern Schwartz, a Commissioner, etc.,
Province of Ontario, for Duff & Phelps Canada
Restructuring Inc., Trustee in Bankruptcy.
Expires April 11, 2015.

iMarketing Solutions Group Inc. and Companies Listed on Schedule "A"

Schedule of Professionals' Time and Rates

For the Period from April 7, 2013 to July 31, 2014

Personnel	Title	Duties	Hours	Billing Rate (\$ per hour)	Amount (\$)
Robert Kofman	Managing Director	Overall responsibility	295.85	650-695	194,336.50
Mitch Vininsky	Managing Director	All aspects of mandate	530.90	500-575	272,957.50
Amanda Bezner	Associate	Miscellaneous matters	546.30	400-425	220,150.00
Other staff and administrative			142.60	70-675	38,137.50
Subtotal fees					725,581.50
Less: Discount					(5,000.00)
Total fees					720,581.50
Total hours					1,515.65
Average hourly rate					\$ 475.43

* Pursuant to the Transitional Services Agreement dated December 6, 2013 between IMKT Direct Solutions Corporation and iMarketing Acquisition, LLC (the "Purchaser") and iMarketing Solutions Group Inc., the Purchaser reimbursed fees and disbursements of the Monitor totaling approximately \$17,310, excluding HST.

Appendix “F”

**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 AND
ARRANGEMENT OF iMARKETING SOLUTIONS GROUP INC.
AND THE COMPANIES REFERRED TO IN SCHEDULE "A"

AFFIDAVIT OF TRACY L. WYNNE

I, TRACY L. WYNNE, of the City of Toronto, in the Province of Ontario, MAKE OATH
AND SAY:

1. I am a partner with the law firm of Lax O'Sullivan Scott Lisus LLP ("LOSL"), the lawyers for Duff & Phelps Canada Restructuring Inc., in its capacity as court-appointed CCAA Monitor (the "Monitor") of the Applicants and, as such, have knowledge of the matters contained in this affidavit.
2. This affidavit is sworn in support of a motion to be made in these proceedings seeking, among other things, approval of the fees and disbursements of LOSL in its capacity as legal counsel for the Monitor.
3. The LOSL invoices, which are for the period from April 7, 2013 to July 31, 2014, disclose in detail: (i) the dates on which the services were rendered; (ii) the time expended by each person and their hourly rates; and (iii) the total charges for the services rendered and disbursements

incurred for the relevant time period. The LOSL billing summary is attached hereto as Exhibit "A" and copies of the actual invoices are attached hereto as Exhibit "B".

4. I verily believe that the time expended and the legal fees charged are reasonable in light of the services performed and the prevailing market rates for legal services of this nature in downtown Toronto.

SWORN BEFORE ME at the City of Toronto,
in the Province of Ontario on August 27, 2014



Commissioner for Taking Affidavits
(or as may be)



TRACY L. WYNNE

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 AND ARRANGEMENT OF
iMARKETING SOLUTIONS GROUP INC.

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

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

Proceeding commenced at Toronto

AFFIDAVIT OF TRACY L. WYNNE

LAX O'SULLIVAN SCOTT LISUS LLP

Counsel

Suite 2750, 145 King Street West
Toronto, ON M5H 1J8

Matthew P. Gottlieb (LSUC #32268B)

Andrew Winton (LSUC #544731)

Tel: (416) 598-1744

Fax: (416) 598-3730

Lawyers for the Monitor,
Duff & Phelps Canada Restructuring Inc.

This is Exhibit.....A.....referred to in the
 affidavit of.....Tracy L. Wynne.....
 sworn before me, this.....27th.....
 day of.....August.....2014

EXHIBIT "A"

LOSL BILLING SUMMARY

MATTER #12757

A COMMISSIONER FOR TAKING AFFIDAVITS

Date	Timekeeper	Hours	Rate	Amount
Apr /07/13	Matthew Gottlieb	2.30	\$850.00	\$1,955.00
Apr /08/13	Matthew Gottlieb	2.10	\$850.00	\$1,785.00
Apr /09/13	Matthew Gottlieb	1.20	\$850.00	\$1,020.00
Apr /10/13	Matthew Gottlieb	3.40	\$850.00	\$2,890.00
Apr /11/13	Matthew Gottlieb	2.90	\$850.00	\$2,465.00
Apr /12/13	Matthew Gottlieb	4.20	\$850.00	\$3,570.00
Apr /16/13	Matthew Gottlieb	0.60	\$850.00	\$510.00
Apr /18/13	Matthew Gottlieb	0.50	\$850.00	\$425.00
Apr /19/13	Matthew Gottlieb	0.50	\$850.00	\$425.00
Apr /23/13	Matthew Gottlieb	0.50	\$850.00	\$425.00
Apr /24/13	Matthew Gottlieb	1.30	\$850.00	\$1,105.00
Apr /25/13	Matthew Gottlieb	0.70	\$850.00	\$595.00
Apr /26/13	Matthew Gottlieb	2.00	\$850.00	\$1,700.00
Apr /29/13	Matthew Gottlieb	0.20	\$850.00	\$170.00
Apr /30/13	Matthew Gottlieb	0.90	\$850.00	\$765.00
May /01/13	Matthew Gottlieb	0.80	\$850.00	\$680.00
May /02/13	Matthew Gottlieb	0.80	\$850.00	\$680.00
May /06/13	Matthew Gottlieb	1.70	\$850.00	\$1,445.00
May /07/13	Matthew Gottlieb	2.20	\$850.00	\$1,870.00
May /08/13	Matthew Gottlieb	1.40	\$850.00	\$1,190.00
May /10/13	Matthew Gottlieb	0.50	\$850.00	\$425.00
May /13/13	Matthew Gottlieb	0.10	\$850.00	\$85.00
May /14/13	Matthew Gottlieb	0.50	\$850.00	\$425.00
May /15/13	Matthew Gottlieb	0.20	\$850.00	\$170.00
May /16/13	Matthew Gottlieb	0.70	\$850.00	\$595.00
May /21/13	Matthew Gottlieb	1.20	\$850.00	\$1,020.00
May /23/13	Matthew Gottlieb	0.20	\$850.00	\$170.00
May /28/13	Matthew Gottlieb	0.40	\$850.00	\$340.00

Date	Timekeeper	Hours	Rate	Amount
Jun /06/13	Matthew Gottlieb	0.20	\$850.00	\$170.00
Jun /11/13	Matthew Gottlieb	0.20	\$850.00	\$170.00
Jun /14/13	Matthew Gottlieb	0.20	\$850.00	\$170.00
Jul /02/13	Matthew Gottlieb	0.50	\$850.00	\$425.00
Jul /03/13	Matthew Gottlieb	0.50	\$850.00	\$425.00
Jul /04/13	Matthew Gottlieb	1.10	\$850.00	\$935.00
Jul /05/13	Matthew Gottlieb	0.90	\$850.00	\$765.00
Jul /08/13	Matthew Gottlieb	1.00	\$850.00	\$850.00
	Andrew Winton	0.70	\$485.00	\$339.50
Jul /09/13	Andrew Winton	0.40	\$485.00	\$194.00
Jul /10/13	Matthew Gottlieb	0.30	\$850.00	\$255.00
	Andrew Winton	1.00	\$485.00	\$485.00
Jul /11/13	Matthew Gottlieb	0.30	\$850.00	\$255.00
	Andrew Winton	2.00	\$485.00	\$970.00
Jul /12/13	Andrew Winton	0.90	\$485.00	\$436.50
Jul /20/13	Andrew Winton	0.10	\$485.00	\$48.50
Jul /21/13	Andrew Winton	3.00	\$485.00	\$1,455.00
Jul /22/13	Matthew Gottlieb	0.50	\$850.00	\$425.00
Jul /23/13	Matthew Gottlieb	0.50	\$850.00	\$425.00
Jul /24/13	Matthew Gottlieb	0.70	\$850.00	\$595.00
	Andrew Winton	0.10	\$485.00	\$48.50
Jul /25/13	Andrew Winton	1.00	\$485.00	\$485.00
Jul /26/13	Andrew Winton	0.10	\$485.00	\$48.50
Jul /27/13	Matthew Gottlieb	0.30	\$850.00	\$255.00
Jul /29/13	Matthew Gottlieb	0.50	\$850.00	\$425.00
Aug /02/13	Matthew Gottlieb	1.20	\$850.00	\$1,020.00

Date	Timekeeper	Hours	Rate	Amount
Aug /14/13	Matthew Gottlieb	0.70	\$850.00	\$595.00
Aug /15/13	Matthew Gottlieb	0.70	\$850.00	\$595.00
	Andrew Winton	0.20	\$485.00	\$97.00
Aug /16/13	Andrew Winton	0.20	\$485.00	\$97.00
Aug /19/13	Matthew Gottlieb	0.20	\$850.00	\$170.00
	Andrew Winton	0.50	\$485.00	\$242.50
Aug /20/13	Andrew Winton	1.80	\$485.00	\$873.00
Aug /21/13	Andrew Winton	1.80	\$485.00	\$873.00
Aug /22/13	Andrew Winton	0.40	\$485.00	\$194.00
Aug /26/13	Andrew Winton	0.20	\$485.00	\$97.00
Aug /27/13	Andrew Winton	0.10	\$485.00	\$48.50
Aug /28/13	Andrew Winton	0.20	\$485.00	\$97.00
Aug /30/13	Andrew Winton	0.20	\$485.00	\$97.00
Sep /10/13	Andrew Winton	0.10	\$485.00	\$48.50
Sep /12/13	Andrew Winton	0.10	\$485.00	\$48.50
Sep /13/13	Andrew Winton	0.30	\$485.00	\$145.50
Sep /16/13	Andrew Winton	0.30	\$485.00	\$145.50
Sep /17/13	Andrew Winton	0.10	\$485.00	\$48.50
Sep /19/13	Andrew Winton	0.10	\$485.00	\$48.50
Sep /20/13	Andrew Winton	0.10	\$485.00	\$48.50
Sep /24/13	Andrew Winton	0.30	\$485.00	\$145.50
Sep /26/13	Andrew Winton	0.30	\$485.00	\$145.50
Sep /27/13	Andrew Winton	0.50	\$485.00	\$242.50
Sep /29/13	Andrew Winton	0.50	\$485.00	\$242.50
Sep /30/13	Matthew Gottlieb	0.60	\$850.00	\$510.00
	Andrew Winton	0.50	\$485.00	\$242.50
Oct /01/13	Matthew Gottlieb	1.30	\$850.00	\$1,105.00
	Andrew Winton	0.50	\$485.00	\$242.50
Oct /02/13	Matthew Gottlieb	1.10	\$850.00	\$935.00
	Andrew Winton	0.20	\$485.00	\$97.00
Oct /03/13	Andrew Winton	1.00	\$485.00	\$485.00
Oct /04/13	Andrew Winton	0.20	\$485.00	\$97.00

Date	Timekeeper	Hours	Rate	Amount
Oct /06/13	Andrew Winton	0.50	\$485.00	\$242.50
Oct /07/13	Matthew Gottlieb	0.10	\$850.00	\$85.00
	Andrew Winton	0.30	\$485.00	\$145.50
Oct /08/13	Matthew Gottlieb	0.30	\$850.00	\$255.00
	Andrew Winton	2.30	\$485.00	\$1,115.50
Oct /09/13	Andrew Winton	4.00	\$485.00	\$1,940.00
Oct /10/13	Matthew Gottlieb	0.90	\$850.00	\$765.00
	Andrew Winton	1.80	\$485.00	\$873.00
Oct /11/13	Matthew Gottlieb	1.10	\$850.00	\$935.00
	Andrew Winton	4.00	\$485.00	\$1,940.00
Oct /12/13	Matthew Gottlieb	0.10	\$850.00	\$85.00
Oct /14/13	Matthew Gottlieb	0.70	\$850.00	\$595.00
	Andrew Winton	0.50	\$485.00	\$242.50
Oct /15/13	Andrew Winton	1.50	\$485.00	\$727.50
Oct /16/13	Matthew Gottlieb	1.00	\$850.00	\$850.00
	Andrew Winton	3.10	\$485.00	\$1,503.50
Oct /17/13	Matthew Gottlieb	1.40	\$850.00	\$1,190.00
	Andrew Winton	5.30	\$485.00	\$2,570.50
Oct /18/13	Matthew Gottlieb	1.80	\$850.00	\$1,530.00
	Andrew Winton	1.80	\$485.00	\$873.00
Oct /19/13	Matthew Gottlieb	1.00	\$850.00	\$850.00
	Andrew Winton	0.50	\$485.00	\$242.50
Oct /20/13	Matthew Gottlieb	0.70	\$850.00	\$595.00
	Andrew Winton	0.50	\$485.00	\$242.50
Oct /21/13	Matthew Gottlieb	2.10	\$850.00	\$1,785.00
	Andrew Winton	2.80	\$485.00	\$1,358.00
Oct /22/13	Matthew Gottlieb	1.60	\$850.00	\$1,360.00
	Andrew Winton	3.30	\$485.00	\$1,600.50
Oct /24/13	Andrew Winton	0.40	\$485.00	\$194.00
Oct /25/13	Matthew Gottlieb	2.00	\$850.00	\$1,700.00
	Andrew Winton	0.20	\$485.00	\$97.00
Oct /28/13	Matthew Gottlieb	0.80	\$850.00	\$680.00

Date	Timekeeper	Hours	Rate	Amount
	Andrew Winton	2.00	\$485.00	\$970.00
Nov /05/13	Matthew Gottlieb	0.40	\$850.00	\$340.00
Nov /06/13	Matthew Gottlieb	0.20	\$850.00	\$170.00
Nov /15/13	Andrew Winton	0.30	\$485.00	\$145.50
Nov /18/13	Andrew Winton	0.10	\$485.00	\$48.50
Nov /19/13	Andrew Winton	0.20	\$485.00	\$97.00
Nov /21/13	Andrew Winton	0.70	\$485.00	\$339.50
Nov /25/13	Andrew Winton	0.30	\$485.00	\$145.50
Nov /26/13	Andrew Winton	0.60	\$485.00	\$291.00
Nov /29/13	Andrew Winton	0.20	\$485.00	\$97.00
Dec /03/13	Matthew Gottlieb	0.50	\$850.00	\$425.00
	Andrew Winton	0.20	\$485.00	\$97.00
Dec /04/13	Matthew Gottlieb	0.30	\$850.00	\$255.00
	Andrew Winton	0.40	\$485.00	\$194.00
Dec /05/13	Matthew Gottlieb	0.50	\$850.00	\$425.00
	Andrew Winton	0.40	\$485.00	\$194.00
Dec /06/13	Matthew Gottlieb	0.60	\$850.00	\$510.00
	Andrew Winton	0.70	\$485.00	\$339.50
Dec /09/13	Matthew Gottlieb	0.20	\$850.00	\$170.00
	Andrew Winton	1.20	\$485.00	\$582.00
Dec /10/13	Andrew Winton	0.20	\$485.00	\$97.00
Dec /11/13	Andrew Winton	0.40	\$485.00	\$194.00
Dec /12/13	Matthew Gottlieb	0.20	\$850.00	\$170.00
	Andrew Winton	2.00	\$485.00	\$970.00
Jan /19/14	Andrew Winton	0.10	\$525.00	\$52.50
Jan /20/14	Andrew Winton	0.30	\$525.00	\$157.50
Feb /11/14	Matthew Gottlieb	0.70	\$875.00	\$612.50
	Andrew Winton	0.50	\$525.00	\$262.50
Feb /12/14	Andrew Winton	2.20	\$525.00	\$1,155.00
Feb /13/14	Matthew Gottlieb	1.00	\$875.00	\$875.00
	Andrew Winton	2.70	\$525.00	\$1,417.50
Feb /14/14	Andrew Winton	1.00	\$525.00	\$525.00

Date	Timekeeper	Hours	Rate	Amount
Feb /17/14	Andrew Winton	3.20	\$525.00	\$1,680.00
Feb /18/14	Matthew Gottlieb	1.00	\$875.00	\$875.00
	Andrew Winton	3.30	\$525.00	\$1,732.50
Feb /20/14	Andrew Winton	0.10	\$525.00	\$52.50
Feb /21/14	Andrew Winton	0.10	\$525.00	\$52.50
Feb /27/14	Andrew Winton	0.40	\$525.00	\$210.00
Mar /04/14	Andrew Winton	0.10	\$525.00	\$52.50
Apr /04/14	Andrew Winton	0.10	\$525.00	\$52.50
Apr /06/14	Andrew Winton	0.10	\$525.00	\$52.50
Apr /07/14	Andrew Winton	0.80	\$525.00	\$420.00
Apr /08/14	Andrew Winton	0.20	\$525.00	\$105.00
Apr /09/14	Andrew Winton	0.80	\$525.00	\$420.00
Apr /11/14	Andrew Winton	0.20	\$525.00	\$105.00
May /20/14	Andrew Winton	0.40	\$525.00	\$210.00
May /23/14	Andrew Winton	0.30	\$525.00	\$157.50
May /26/14	Andrew Winton	0.10	\$525.00	\$52.50
Totals		148.40		\$97,797.00

LAX O'SULLIVAN SCOTT LISUS LLP
Suite 2750, 145 King Street West
Toronto ON M5H 1J8 Canada
Tel: 416 598 1744 Fax: 416 598 3730

**LAX
O'SULLIVAN
SCOTT
LISUS**

April 30, 2013

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

This is Exhibit.....B.....referred to in the
affidavit of.....Tracy L. Wynne.....
sworn before me, this.....27th.....
day of.....August.....20..14..

A COMMISSIONER FOR TAKING AFFIDAVITS

Attention: Robert Kofman

File #: 12757

Inv #: 16728

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to April 30, 2013

SUMMARY OF HOURS & FEES

	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Matthew P. Gottlieb	23.30	\$850.00	\$19,805.00
TOTAL FEES			\$19,805.00
HST			\$2,574.65
TOTAL FEES and HST			\$22,379.65

DISBURSEMENTS

TOTAL DISBURSEMENTS	\$233.75
HST	\$30.39
TOTAL DISBURSEMENTS AND HST	\$264.14
TOTAL FEES, DISBURSEMENTS and HST	\$22,643.79

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Apr /07/13	Telephone call with Bobby Kofman; meet at Bob Thornton's office re filing; emails with Bobby Kofman and Bob Thornton	MPG	2.30	\$1,955.00
Apr /08/13	Telephone call with Bobby Kofman; review DIP term sheet; emails with Bob Thornton; telephone call with Bobby Kofman re Foreign Report Lenders	MPG	2.10	\$1,785.00
Apr /09/13	Conference call; review term sheet; telephone call with Bobby Kofman and Bob Thornton	MPG	1.20	\$1,020.00
Apr /10/13	Telephone call with Mitch Vininsky; conference call re DIP; conference call with Bobby Kofman et al.; telephone call with U.S. counsel; telephone calls re U.S. procedure; telephone call with Bob Thornton	MPG	3.40	\$2,890.00
Apr /11/13	Review Court documents (revised); telephone call with Mitch Vininsky and Bobby Kofman; telephone call with Bob Thornton; telephone call with Virginie Gauthier	MPG	2.90	\$2,465.00
Apr /12/13	Review material for Court; attend at Court; office conference with Bobby Kofman; office conference with Bob Thornton; meet with Cliff Prophet et al. re CIBC; review American documents	MPG	4.20	\$3,570.00
Apr /16/13	Telephone call with Bobby Kofman; telephone call with Mitch Vininsky; emails with Bobby Kofman	MPG	0.60	\$510.00
Apr /18/13	Letter from David Carr; telephone call with Bobby Kofman; telephone call with Mitch Vininsky	MPG	0.50	\$425.00
Apr /19/13	Telephone call with Bobby Kofman re moving forward and CRO/Sale Process	MPG	0.50	\$425.00
Apr /23/13	Telephone call re sale process and CRO deal	MPG	0.50	\$425.00
Apr /24/13	Conference call; telephone call with Bobby Kofman; emails with Bobby Kofman re contract	MPG	1.30	\$1,105.00
Apr /25/13	Emails with Bobby Kofman and Mitch Vininsky re AMVETS letters; emails from Danny Nunes	MPG	0.70	\$595.00
Apr /26/13	Draft letters re AMVETS; telephone call with	MPG	2.00	\$1,700.00

Mitch Vininsky; telephone call with Bobby Kofman; telephone call with Upkar; emails with Upkar re letters

Apr /29/13	Emails with Bobby Kofman; review Upkar proposal	MPG	0.20	\$170.00
Apr /30/13	Review Report; office conference with Bobby Kofman	MPG	0.90	\$765.00

HOURS AND FEES	23.30	\$19,805.00
HST 13%:		2,574.65

FEES AND HST:	\$22,379.65
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DISBURSEMENTS

Agency Fees	\$65.00
Photocopies	\$168.75

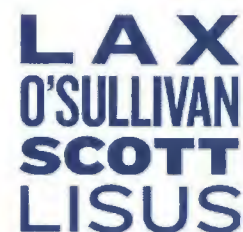
DISBURSEMENTS:	\$233.75
HST 13%:	30.39

TOTAL DISBURSEMENTS AND HST:	\$264.14
TOTAL FEES, DISBURSEMENTS & HST:	\$22,643.79

HST #:886788595
E & O E

Terms: Payment due upon receipt, in accordance with Section 35 of The Solicitors Act. Interest will be charged at the rate of 3.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

LAX O'SULLIVAN SCOTT LISUS LLP
Suite 2750, 145 King Street West
Toronto ON M5H 1J8 Canada
Tel: 416 598 1744 Fax: 416 598 3730



May 31, 2013

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 16880

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to May 31, 2013

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Matthew P. Gottlieb	10.70	\$850.00	\$9,095.00
TOTAL FEES			\$9,095.00
HST			\$1,182.35
TOTAL FEES and HST			\$10,277.35
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$218.25
HST			\$28.37
TOTAL DISBURSEMENTS AND HST			\$246.62
TOTAL FEES, DISBURSEMENTS and HST			\$10,523.97

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
May /01/13	Review documents provided	MPG	0.80	\$680.00
May /02/13	Review materials; review CRO letter	MPG	0.80	\$680.00
May /06/13	Emails with Bobby Kofman and Robert Thornton; telephone call with Kate Stigler and Jane Dietrich; office conference with Mitch Vininsky and Amanda Fortuna; emails with Andrew; review Report and motion	MPG	1.70	\$1,445.00
May /07/13	Review draft Order; emails with Jane Dietrich; emails and telephone calls with Bobby Kofman; emails with Danny Nunes; prepare for and attend at Court	MPG	2.20	\$1,870.00
May /08/13	Emails with Upkar; emails re Amex; office conference with Bobby Kofman; telephone call with Jane Dietrich; emails with Jane Dietrich	MPG	1.40	\$1,190.00
May /10/13	Emails with Bobby Kofman re Amex; letter from Ice Miller	MPG	0.50	\$425.00
May /13/13	Emails with Bobby Kofman re Amex; emails with Danny Nunes	MPG	0.10	\$85.00
May /14/13	Emails with Mitch Vininsky re JAK and SIP	MPG	0.50	\$425.00
May /15/13	Emails with Mitch Vininsky re JAK	MPG	0.20	\$170.00
May /16/13	Telephone call with Mitch Vininsky re JAK; emails with JAK	MPG	0.70	\$595.00
May /21/13	Conference call with David Carr, Domenic Magisano and Mitch Vininsky; review letters; emails to Mitch Vininsky; emails re SIP	MPG	1.20	\$1,020.00
May /23/13	Letter from Domenic Magisano re JAK	MPG	0.20	\$170.00
May /28/13	Emails with Mitch Vininsky re JAK	MPG	0.40	\$340.00
HOURS AND FEES			10.70	\$9,095.00
HST 13%:				1,182.35
FEES AND HST:				\$10,277.35
<u>DISBURSEMENTS</u>				
Agency Fees				\$105.00
Photocopies				\$113.25
DISBURSEMENTS:				\$218.25

HST 13%: 28.37

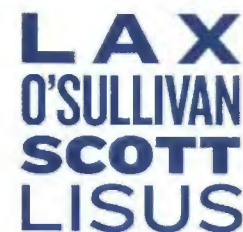
TOTAL DISBURSEMENTS AND HST:	\$246.62
TOTAL FEES, DISBURSEMENTS & HST:	\$10,523.97

HST #:886788595

E & O E

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LAX O'SULLIVAN SCOTT LISUS LLP
Suite 2750, 145 King Street West
Toronto ON M5H 1J8 Canada
Tel: 416 598 1744 Fax: 416 598 3730



June 30, 2013

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 17060

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to June 30, 2013

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Matthew P. Gottlieb	0.60	\$850.00	\$510.00
TOTAL FEES			\$510.00
HST			\$66.30
TOTAL FEES and HST			\$576.30
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$10.25
HST			\$1.33
TOTAL DISBURSEMENTS AND HST			\$11.58
TOTAL FEES, DISBURSEMENTS and HST			\$587.88

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Jun /06/13	Email with Mitch Vininsky	MPG	0.20	\$170.00
Jun /11/13	Emails re marketing process	MPG	0.20	\$170.00
Jun /14/13	Emails wit Bobby Kofman re claim; telephone call with Mitch Vininsky	MPG	0.20	\$170.00
			HOURS AND FEES	\$510.00
			HST 13%:	66.30
			FEES AND HST:	\$576.30
<u>DISBURSEMENTS</u>				
	Photocopies			\$10.25
			DISBURSEMENTS:	\$10.25
			HST 13%:	1.33
			TOTAL DISBURSEMENTS AND HST:	\$11.58
			TOTAL FEES, DISBURSEMENTS & HST:	\$587.88

HST #:886788595

E & O E

Terms: Payment due upon receipt, in accordance with Section 35 of The Solicitors Act. Interest will be charged at the rate of 3.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

LAX O'SULLIVAN SCOTT LISUS LLP
Suite 2750, 145 King Street West
Toronto ON M5H 1J8 Canada
Tel: 416 598 1744 Fax: 416 598 3730



July 31, 2013

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 17311

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to July 31, 2013

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Matthew P. Gottlieb	7.10	\$850.00	\$6,035.00
Andrew Winton	9.30	\$485.00	\$4,510.50
TOTAL FEES			\$10,545.50
HST			\$1,370.92
TOTAL FEES and HST			\$11,916.42
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$149.49
HST			\$19.43
TOTAL DISBURSEMENTS AND HST			\$168.92
TOTAL FEES, DISBURSEMENTS and HST			\$12,085.34

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Jul /02/13	Emails and telephone call with Bobby Kofman re auditors etc.	MPG	0.50	\$425.00
Jul /03/13	Telephone call with Bobby Kofman re IMSG; review emails	MPG	0.50	\$425.00
Jul /04/13	Conference call; review Report	MPG	1.10	\$935.00
Jul /05/13	Emails with Mitch Vininsky re Report; review motion record; serve Monitor's Report	MPG	0.90	\$765.00
Jul /08/13	Review motion record filed; review Report	MPG	1.00	\$850.00
	Office conference with M. Gottlieb re upcoming motion; review motion record	AW	0.70	\$339.50
Jul /09/13	Review motion record; email to M. Gottlieb re same	AW	0.40	\$194.00
Jul /10/13	Office conference with Andrew Winton; voicemail to Danny Nunes; email from Upkar Aurora	MPG	0.30	\$255.00
	Review motion record; review Monitor's Report; office conference with M. Gottlieb re motion; voicemail from D. Nunes re same; email to M. Gottlieb re same	AW	1.00	\$485.00
Jul /11/13	Emails with Bobby Kofman re agreement	MPG	0.30	\$255.00
	Prepare for and attend at motion; email to M. Gottlieb re same; email from D. Nunes re same	AW	2.00	\$970.00
Jul /12/13	Attend motion to add new applicant	AW	0.90	\$436.50
Jul /20/13	Emails with M. Gottlieb re disclaimer of lease	AW	0.10	\$48.50
Jul /21/13	Memo to and emails with M. Gottlieb re lease disclaimer and claim for removal of furniture; legal research re same; review file re same	AW	3.00	\$1,455.00
Jul /22/13	Telephone call with Danny Nunes re Landlord; emails with Bobby Kofman, Mitch Vininsky and Upkar Arora re Landlord; telephone call with Danny Nunes re motion	MPG	0.50	\$425.00
Jul /23/13	Emails with Danny Nunes; emails with Mitch	MPG	0.50	\$425.00

Vininsky

Jul /24/13	Office conference with Andrew Winton; emails with Mitch Vininsky; review Report	MPG	0.70	\$595.00
	Emails with D. Nunes re July 12 order	AW	0.10	\$48.50
Jul /25/13	Review and edit draft Third Report of the Monitor; emails with M. Gottlieb re same	AW	1.00	\$485.00
Jul /26/13	Email re Monitor's Third Report	AW	0.10	\$48.50
Jul /27/13	Emails with Bobby Kofman re SIP	MPG	0.30	\$255.00
Jul /29/13	Review Report and provide comments	MPG	0.50	\$425.00

HOURS AND FEES	16.40	\$10,545.50
HST 13%:		1,370.92

FEES AND HST:	\$11,916.42
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DISBURSEMENTS

Agency Fees	\$65.00
Quicklaw/Lexis/Westlaw	\$23.43
Photocopies	\$61.06

DISBURSEMENTS:	\$149.49
HST 13%:	19.43

TOTAL DISBURSEMENTS AND HST:	\$168.92
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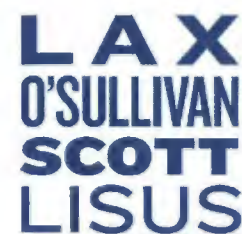
TOTAL FEES, DISBURSEMENTS & HST:	\$12,085.34
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HST #:886788595

E & O E

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LAX O'SULLIVAN SCOTT LISUS LLP
Suite 2750, 145 King Street West
Toronto ON M5H 1J8 Canada
Tel: 416 598 1744 Fax: 416 598 3730



August 31, 2013

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 17439

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to August 31, 2013

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Matthew P. Gottlieb	2.80	\$850.00	\$2,380.00
Andrew Winton	5.60	\$485.00	\$2,716.00
TOTAL FEES			\$5,096.00
HST			\$662.48
TOTAL FEES and HST			\$5,758.48
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$164.15
HST			\$21.34
TOTAL DISBURSEMENTS AND HST			\$185.49
TOTAL FEES, DISBURSEMENTS and HST			\$5,943.97

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Aug /02/13	Prepare for and attend at Court	MPG	1.20	\$1,020.00
Aug /14/13	Telephone call with Bobby Kofman; emails with Joe Marin	MPG	0.70	\$595.00
Aug /15/13	Emails with Bobby Kofman re process; emails with counsel re documents	MPG	0.70	\$595.00
	Email re Plan A and Plan B	AW	0.20	\$97.00
Aug /16/13	Emails and voicemails re security opinions	AW	0.20	\$97.00
Aug /19/13	Emails with Andrew Winton re security opinion; emails with Bobby Kofman	MPG	0.20	\$170.00
	Telephone calls and emails with M. Lunn re security opinion; emails with B. Kofman re same; telephone calls and emails with J. Marin re Canadian opinion; telephone call with A. Bezner re same	AW	0.50	\$242.50
Aug /20/13	Telephone calls with and email from J. Marin re security opinion; emails with M. Lunn and C. Grear re U.S. opinion; review file re security opinions;	AW	1.80	\$873.00
Aug /21/13	Emails with B. Kofman re. security opinions; Telephone calls with J. Marin re. same; Emails from J. Marin re. materials for U.S. security opinion; Email from and phone call with M. Lunn re U.S. security	AW	1.80	\$873.00
Aug /22/13	Emails re security opinions	AW	0.40	\$194.00
Aug /26/13	Emails with M. Lunn re U.S. security opinions; email to J. Marin re Canadian security opinion	AW	0.20	\$97.00
Aug /27/13	Emails from J. Marin re Canadian security opinion	AW	0.10	\$48.50
Aug /28/13	Emails and voicemail from J. Marin re Canadian security opinion	AW	0.20	\$97.00
Aug /30/13	Email to and telephone call with M. Dunn re U.S. security opinions	AW	0.20	\$97.00
HOURS AND FEES			8.40	\$5,096.00
HST 13%:				662.48
FEES AND HST:				\$5,758.48

DISBURSEMENTS

Agency Fees	\$105.00
Courier	\$12.40
Photocopies	\$46.75

DISBURSEMENTS:	\$164.15
HST 13%:	21.34

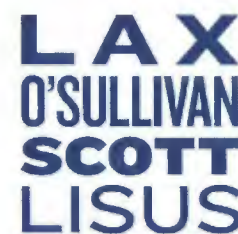
TOTAL DISBURSEMENTS AND HST:	\$185.49
TOTAL FEES, DISBURSEMENTS & HST:	\$5,943.97

HST #:886788595

E & O E

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LAX O'SULLIVAN SCOTT LISUS LLP
Suite 2750, 145 King Street West
Toronto ON M5H 1J8 Canada
Tel: 416 598 1744 Fax: 416 598 3730



September 30, 2013

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 17512

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to September 30, 2013

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Matthew P. Gottlieb	0.60	\$850.00	\$510.00
Andrew Winton	3.20	\$485.00	\$1,552.00
TOTAL FEES			\$2,062.00
HST			\$268.06
TOTAL FEES and HST			\$2,330.06
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$6.75
HST			\$0.88
TOTAL DISBURSEMENTS AND HST			\$7.63
TOTAL FEES, DISBURSEMENTS and HST			\$2,337.69
AMOUNT OUTSTANDING:			\$5,943.97
BALANCE DUE:			\$8,281.66

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Sep /10/13	Emails with M. Lunn re U.S. security opinions	AW	0.10	\$48.50
Sep /12/13	Emails re. security opinions	AW	0.10	\$48.50
Sep /13/13	Emails re security opinions	AW	0.30	\$145.50
Sep /16/13	Telephone call with M. Vininsky re. U.S. security opinion retainers; Emails with M. Lunn re same	AW	0.30	\$145.50
Sep /17/13	Emails re U.S. security opinions	AW	0.10	\$48.50
Sep /19/13	Email re stay extension motion	AW	0.10	\$48.50
Sep /20/13	Emails re U.S. security opinions	AW	0.10	\$48.50
Sep /24/13	Emails re Washington lawyer retainer	AW	0.30	\$145.50
Sep /26/13	Emails re Washington opinion; review same	AW	0.30	\$145.50
Sep /27/13	Review Nevada security opinion; emails re same; review motion materials re stay extension; email to D. Nunes re same	AW	0.50	\$242.50
Sep /29/13	Review draft monitor's report; email to M. Gottlieb re same	AW	0.50	\$242.50
Sep /30/13	Office conference with Andrew Winton; review comments on Report	MPG	0.60	\$510.00
	Receive and review Washington and Nevada security opinions; emails with M. Vininsky re Monitor's report; discussion with A. Bezner re same	AW	0.50	\$242.50

HOURS AND FEES	3.80	\$2,062.00
HST 13%:		268.06

FEES AND HST:	\$2,330.06
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DISBURSEMENTS

Photocopies	\$6.75
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DISBURSEMENTS:	\$6.75
HST 13%:	0.88

TOTAL DISBURSEMENTS AND HST:	\$7.63
TOTAL FEES, DISBURSEMENTS & HST:	\$2,337.69
AMOUNT OUTSTANDING:	\$5,943.97
BALANCE DUE:	\$8,281.66

HST #:886788595

E & O E

Terms: Payment due upon receipt, in accordance with Section 35 of The Solicitors Act. Interest will be charged at the rate of 3.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

LAX O'SULLIVAN SCOTT LISUS LLP
Suite 2750, 145 King Street West
Toronto ON M5H 1J8 Canada
Tel: 416 598 1744 Fax: 416 598 3730



October 31, 2013

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 17737

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to October 31, 2013

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Matthew P. Gottlieb	18.00	\$850.00	\$15,300.00
Andrew Winton	36.70	\$485.00	\$17,799.50
TOTAL FEES			\$33,099.50
HST			\$4,302.94
TOTAL FEES and HST			\$37,402.44
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$362.78
HST			\$47.16
TOTAL DISBURSEMENTS AND HST			\$409.94
TOTAL FEES, DISBURSEMENTS and HST			\$37,812.38
AMOUNT OUTSTANDING:			\$2,337.69
BALANCE DUE:			\$40,150.07

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Oct /01/13	Telephone call with Bobby Kofman; telephone call with Andrew Winton; review and comment on report	MPG	1.30	\$1,105.00
	Review revised monitor's report; Review motion record; Emails and phone calls re report	AW	0.50	\$242.50
Oct /02/13	Review reports; office conference with Andrew Winton; telephone calls with Bobby Kofman	MPG	1.10	\$935.00
	Emails re. Monitor's report; review final report	AW	0.20	\$97.00
Oct /03/13	Prepare for and attend at stay extension motion; emails re same	AW	1.00	\$485.00
Oct /04/13	Review draft fifth report	AW	0.20	\$97.00
Oct /06/13	Review and provide comments to draft fifth Monitor's report; email re asset sale	AW	0.50	\$242.50
Oct /07/13	Emails with Bobby Kofman	MPG	0.10	\$85.00
	Receive and review draft motion materials re stay extension	AW	0.30	\$145.50
Oct /08/13	Emails re motion	MPG	0.30	\$255.00
	Review draft Monitor's report; review amended DIP term sheet; emails and phone calls with A. Bezner re same; review file re previous motions	AW	2.30	\$1,115.50
Oct /09/13	Review and revise draft of sixth Monitor's report; telephone calls with A. Bezner re same; review executed APA and schedules; emails re service and filing of Monitor's fifth report	AW	4.00	\$1,940.00
Oct /10/13	Emails re motion/agreement/need for press release	MPG	0.90	\$765.00
	Further revisions to draft Monitor's report; email re same; emails re timing for delivery of sale approval motion materials; telephone call with A. Bezner	AW	1.80	\$873.00
Oct /11/13	Review motion material; office conference with Andrew Winton; telephone call with Bobby Kofman; comments on pleadings; email with Bob Thornton	MPG	1.10	\$935.00

	Review and comment on APA approval motion materials; prepare for and attend at stay extension motion	AW	4.00	\$1,940.00
Oct /12/13	Emails from Danny Nunes	MPG	0.10	\$85.00
Oct /14/13	Emails with Bobby Kofman; telephone call with Bobby Kofman re motion and transaction; emails with Danny Nunes	MPG	0.70	\$595.00
	Emails re draft monitor's report	AW	0.50	\$242.50
Oct /15/13	Review draft monitor's report; email to B. Kofman with comments to same; review draft press release; email to U. Arora re same; emails re revised New York security opinion	AW	1.50	\$727.50
Oct /16/13	Emails re Report and motion; conference call; telephone call with Bobby Kofman; office conference with Andrew Winton; review draft Report	MPG	1.00	\$850.00
	Numerous emails re APA approval motion materials; review and provide comments to same; conference call re draft monitor's report; emails re DIP interest rate; office conference with M. Gottlieb re same; telephone call with B. Kofman re same; emails re New York security opinion	AW	3.10	\$1,503.50
Oct /17/13	Telephone calls with Bobby Kofman re Report and motion; office conference with Andrew Winton re draft; emails re same; review materials; telephone call with Orestes Pasparakis and Virginie Gauthier	MPG	1.40	\$1,190.00
	Numerous emails and phone calls re APA motion materials; office conferences with M. Gottlieb re same; review and revise motion materials	AW	5.30	\$2,570.50
Oct /18/13	Telephone call with Bobby Kofman; office conference with Andrew Winton; review and revise Report; telephone call with Orestes Pasparakis and Virginie Gauthier; review law re CCC	MPG	1.80	\$1,530.00
	Emails, telephone call and office discussions re DIP extension; revise Monitor's sixth report re same	AW	1.80	\$873.00
Oct /19/13	Emails with Bobby Kofman re Report; emails with Andrew Winton; revisions to Report	MPG	1.00	\$850.00

	Emails re Monitor's report and interest issue	AW	0.50	\$242.50
Oct /20/13	Revisions to Report; telephone call with Andrew Winton; emails with Bobby Kofman	MPG	0.70	\$595.00
	Emails re Monitor's sixth report; email draft to counsel for the DIP lender	AW	0.50	\$242.50
Oct /21/13	Telephone calls with Bobby Kofman, Virginie Gauthier, Orestes Pasparakis; office conference with Andrew Winton; revise Report	MPG	2.10	\$1,785.00
	Numerous emails, office conferences and phone calls re Monitor's report and DIP extension	AW	2.80	\$1,358.00
Oct /22/13	Emails re CRA position; emails re Report and taxation; telephone call with Bobby Kofman; telephone call with Andrew Winton; emails with Virginie Gauthier and Orestes Pasparakis	MPG	1.60	\$1,360.00
	Emails and phone calls re CRA issue; research re set-off under CCAA; draft letter to CRA re set-off; revise Monitor's report; emails and phone calls re same	AW	3.30	\$1,600.50
Oct /24/13	Prepare materials for APA approval motion	AW	0.40	\$194.00
Oct /25/13	Prepare for and attend at Court re approval motion; telephone call with Bobby Kofman	MPG	2.00	\$1,700.00
	Office conferences with M. Gottlieb re APA approval; email signed order to A. Bezner	AW	0.20	\$97.00
Oct /28/13	Office conference with Andrew Winton; telephone call with Bobby Kofman re APA and adjustments; conference call	MPG	0.80	\$680.00
	Review APA re termination and adjustment terms; email to M. Gottlieb re same; office discussion with M. Gottlieb re same; conference call re same and pro forma adjustments	AW	2.00	\$970.00

HOURS AND FEES	54.70	\$33,099.50
HST 13%:		4,302.94

FEES AND HST:	\$37,402.44
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DISBURSEMENTS

Agency Fees	\$110.00
Quicklaw/Lexis/Westlaw	\$7.83
Photocopies	\$244.95

DISBURSEMENTS:	<u>\$362.78</u>
HST 13%:	47.16
TOTAL DISBURSEMENTS AND HST:	<u>\$409.94</u>
TOTAL FEES, DISBURSEMENTS & HST:	\$37,812.38
AMOUNT OUTSTANDING:	\$2,337.69
BALANCE DUE:	\$40,150.07

HST #:886788595
E & O E

Terms: Payment due upon receipt, in accordance with Section 35 of The Solicitors Act. Interest will be charged at the rate of 3.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

LAX O'SULLIVAN SCOTT LISUS LLP
 Suite 2750, 145 King Street West
 Toronto ON M5H 1J8 Canada
 Tel: 416 598 1744 Fax: 416 598 3730



November 30, 2013

Duff & Phelps Canada Restructuring Inc.
 Bay Adelaide Centre
 333 Bay Street, 14th Floor
 Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 17901

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to November 30, 2013

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Matthew P. Gottlieb	0.60	\$850.00	\$510.00
Andrew Winton	2.40	\$485.00	\$1,164.00
TOTAL FEES			\$1,674.00
HST			\$217.62
TOTAL FEES and HST			\$1,891.62
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$2.25
HST			\$0.29
TOTAL DISBURSEMENTS AND HST			\$2.54
TOTAL FEES, DISBURSEMENTS and HST			\$1,894.16
AMOUNT OUTSTANDING:			\$40,150.07
BALANCE DUE:			\$42,044.23

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Nov /05/13	Emails with Bobby Kofman re call with CRA; review CRA emails; telephone call with Bobby Kofman	MPG	0.40	\$340.00
Nov /06/13	Emails with Bobby Kofman; office conference with Bobby Kofman	MPG	0.20	\$170.00
Nov /15/13	Emails re closing agenda; review same	AW	0.30	\$145.50
Nov /18/13	Emails with D. Nunes re closing documents	AW	0.10	\$48.50
Nov /19/13	Emails re U.S. Order; review same	AW	0.20	\$97.00
Nov /21/13	Emails re CRA call; pre-call with B. Kofman; review file; conference call with CRA re offsetting pre-filing liabilities and post-filing credits	AW	0.70	\$339.50
Nov /25/13	Emails re closing documents	AW	0.30	\$145.50
Nov /26/13	Emails re closing documents; review closing documents; emails with B. Kofman re same; telephone call with D. Nunes re same	AW	0.60	\$291.00
Nov /29/13	Emails re closing	AW	0.20	\$97.00
HOURS AND FEES			3.00	\$1,674.00
HST 13%:				217.62
FEES AND HST:				\$1,891.62
<u>DISBURSEMENTS</u>				
	Photocopies			\$2.25
DISBURSEMENTS:				\$2.25
HST 13%:				0.29
TOTAL DISBURSEMENTS AND HST:				\$2.54
TOTAL FEES, DISBURSEMENTS & HST:				\$1,894.16
AMOUNT OUTSTANDING:				\$40,150.07
BALANCE DUE:				\$42,044.23

HST #:886788595

E & O E

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December 31, 2013

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 18073

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to December 31, 2013

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Matthew P. Gottlieb	2.30	\$850.00	\$1,955.00
Andrew Winton	5.50	\$485.00	\$2,667.50
TOTAL FEES			\$4,622.50
HST			\$600.93
TOTAL FEES and HST			\$5,223.43
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$220.45
HST			\$28.66
TOTAL DISBURSEMENTS AND HST			\$249.11
TOTAL FEES, DISBURSEMENTS and HST			\$5,472.54
AMOUNT OUTSTANDING:			\$42,044.23
BALANCE DUE:			\$47,516.77

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Dec /03/13	Emails with Andrew Winton re closing and motion; emails with Danny Nunes	MPG	0.50	\$425.00
	Emails with D. Nunes re stay extension and closing	AW	0.20	\$97.00
Dec /04/13	Emails and office conference with Andrew Winton re closing and Certificate	MPG	0.30	\$255.00
	Emails re closing	AW	0.40	\$194.00
Dec /05/13	Email from Amanda Bezner; review Report and provide comments on 7th Report	MPG	0.50	\$425.00
	Emails re closing and stay extension motion	AW	0.40	\$194.00
Dec /06/13	Revise Report; provide comments; office conference with Andrew Winton re certificate	MPG	0.60	\$510.00
	Emails re closing	AW	0.70	\$339.50
Dec /09/13	Email re Report	MPG	0.20	\$170.00
	Emails with D. Nunes re closing documents; emails re stay extension motion materials; review same; email re service of Monitor's report	AW	1.20	\$582.00
Dec /10/13	Emails with D. Nunes re closing documents; arrange for filing of monitor's report	AW	0.20	\$97.00
Dec /11/13	Emails with B. Kofman re stay extension motion; review motion materials	AW	0.40	\$194.00
Dec /12/13	Office conference with Andrew Winton re motion for extension	MPG	0.20	\$170.00
	Prepare for and attend at stay extension motion	AW	2.00	\$970.00
HOURS AND FEES			7.80	\$4,622.50
HST 13%:				600.93
FEES AND HST:				\$5,223.43
<u>DISBURSEMENTS</u>				
	Agency Fees			\$175.00
	Courier			\$6.20
	Photocopies			\$11.75
	Photocopying			\$27.50
DISBURSEMENTS:				\$220.45

HST 13%: 28.66

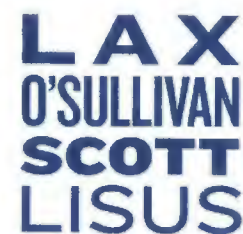
TOTAL DISBURSEMENTS AND HST:	\$249.11
TOTAL FEES, DISBURSEMENTS & HST:	\$5,472.54
AMOUNT OUTSTANDING:	\$42,044.23
BALANCE DUE:	\$47,516.77

HST #:886788595

E & O E

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Toronto ON M5H 1J8 Canada
Tel: 416 598 1744 Fax: 416 598 3730



January 31, 2014

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 18232

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to January 31, 2014

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Andrew Winton	0.40	\$525.00	\$210.00
TOTAL FEES			\$210.00
HST			\$27.30
TOTAL FEES and HST			\$237.30
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$1.25
HST			\$0.16
TOTAL DISBURSEMENTS AND HST			\$1.41
TOTAL FEES, DISBURSEMENTS and HST			\$238.71
AMOUNT OUTSTANDING:			\$5,472.54
BALANCE DUE:			\$5,711.25

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Jan /19/14	Discussion with M. Vininsky re DIP interest rate	AW	0.10	\$52.50
Jan /20/14	Emails re DIP prepayment; review orders and DIP term sheets	AW	0.30	\$157.50
			HOURS AND FEES	\$210.00
			HST 13%:	27.30
			FEES AND HST:	\$237.30
<u>DISBURSEMENTS</u>				
	Photocopies			\$1.25
			DISBURSEMENTS:	\$1.25
			HST 13%:	0.16
			TOTAL DISBURSEMENTS AND HST:	\$1.41
			TOTAL FEES, DISBURSEMENTS & HST:	\$238.71
			AMOUNT OUTSTANDING:	\$5,472.54
			BALANCE DUE:	\$5,711.25

HST #:886788595

E & O E

Terms: Payment due upon receipt, in accordance with Section 35 of The Solicitors Act. Interest will be charged at the rate of 3.3% per annum on unpaid fees, charges or disbursements calculated from a date that is one month after this statement is delivered. Any disbursement not posted to your account on the date of this statement will be billed later.

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Suite 2750, 145 King Street West
Toronto ON M5H 1J8 Canada
Tel: 416 598 1744 Fax: 416 598 3730



February 28, 2014

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 18474

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to February 28, 2014

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Matthew P. Gottlieb	2.70	\$875.00	\$2,362.50
Andrew Winton	13.50	\$525.00	\$7,087.50
TOTAL FEES			\$9,450.00
HST			\$1,228.50
TOTAL FEES and HST			\$10,678.50
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$36.75
HST			\$4.78
TOTAL DISBURSEMENTS AND HST			\$41.53
TOTAL FEES, DISBURSEMENTS and HST			\$10,720.03

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Feb /11/14	Telephone call with Mitch Vininsky; office conference with Andrew Winton re DIP distribution	MPG	0.70	\$612.50
	Office conference with and email from M. Gottlieb re marshalling; Research re marshalling	AW	0.50	\$262.50
Feb /12/14	Research re marshalling; Office conference with M. Gottlieb re same	AW	2.20	\$1,155.00
Feb /13/14	Office conference with Andrew Winton re distribution/allocation; review law with Andrew Winton	MPG	1.00	\$875.00
	Telephone call with M. Vininsky re allocation and distribution; Office conference with M. Gottlieb re same; research re guarantees and marshalling; review DIP guarantee	AW	2.70	\$1,417.50
Feb /14/14	Telephone call with M. Vininsky re DIP allocation; office conference with M. Gottlieb re same; research re CCAA and cost allocation	AW	1.00	\$525.00
Feb /17/14	Draft memo re DIP repayment; research re same; review file re same; emails with M. Vininsky re Xentel guarantee	AW	3.20	\$1,680.00
Feb /18/14	Office conference with Andrew Winton re DIP; telephone call with Bobby Kofman and Mitch Vininsky re DIP	MPG	1.00	\$875.00
	Office conferences with M. Gottlieb re DIP repayment; telephone call and emails with D. Nunes re Xentel guarantee; draft memo re DIP repayment	AW	3.30	\$1,732.50
Feb /20/14	Email from M. Gottlieb re DIP repayment memo	AW	0.10	\$52.50
Feb /21/14	Email to B. Kofman and M. Vininsky re DIP repayment memo	AW	0.10	\$52.50
Feb /27/14	Telephone call with and email to M. Lunn re DIP repayment; telephone call with M. Vininsky re timing	AW	0.40	\$210.00
HOURS AND FEES			16.20	\$9,450.00
HST 13%:				1,228.50
FEES AND HST:				\$10,678.50

DISBURSEMENTS

Photocopies	\$36.75
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DISBURSEMENTS:	<u>\$36.75</u>
HST 13%:	4.78

TOTAL DISBURSEMENTS AND HST:	<u>\$41.53</u>
TOTAL FEES, DISBURSEMENTS & HST:	\$10,720.03
AMOUNT OUTSTANDING:	\$5,711.25
BALANCE DUE:	\$16,431.28

HST #:886788595

E & O E

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Toronto ON M5H 1J8 Canada
Tel: 416 598 1744 Fax: 416 598 3730



March 31, 2014

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 18632

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to March 31, 2014

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Andrew Winton	0.10	\$525.00	\$52.50
TOTAL FEES			\$52.50
HST			\$6.83
TOTAL FEES and HST			\$59.33
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$2.25
HST			\$0.29
TOTAL DISBURSEMENTS AND HST			\$2.54
TOTAL FEES, DISBURSEMENTS and HST			\$61.87
AMOUNT OUTSTANDING:			\$10,720.03
BALANCE DUE:			\$10,781.90

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Mar /04/14	Emails with M. Lunn re U.S. guarantee	AW	0.10	\$52.50
			HOURS AND FEES	\$52.50
			HST 13%:	6.83
			FEES AND HST:	\$59.33
<u>DISBURSEMENTS</u>				
	Photocopies			\$2.25
			DISBURSEMENTS:	\$2.25
			HST 13%:	0.29
			TOTAL DISBURSEMENTS AND HST:	\$2.54
			TOTAL FEES, DISBURSEMENTS & HST:	\$61.87
			AMOUNT OUTSTANDING:	\$10,720.03
			BALANCE DUE:	\$10,781.90

HST #:886788595

E & O E

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Tel: 416 598 1744 Fax: 416 598 3730



April 30, 2014

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 18815

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to April 30, 2014

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Andrew Winton	2.20	\$525.00	\$1,155.00
TOTAL FEES			\$1,155.00
HST			\$150.15
TOTAL FEES and HST			\$1,305.15
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$1.50
HST			\$0.20
TOTAL DISBURSEMENTS AND HST			\$1.70
TOTAL FEES, DISBURSEMENTS and HST			\$1,306.85
AMOUNT OUTSTANDING:			\$61.87
BALANCE DUE:			\$1,368.72

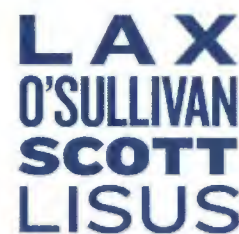
<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
Apr /04/14	Voice mail and email from M. Vininsky	AW	0.10	\$52.50
Apr /06/14	Discussion with M. Vininsky re TSA	AW	0.10	\$52.50
Apr /07/14	Draft letter re TSA obligations; emails and telephone call with M. Vininsky re same; telephone call with D. Nunes re same	AW	0.80	\$420.00
Apr /08/14	Telephone call with H. Chaiton re TSA	AW	0.20	\$105.00
Apr /09/14	Research re credit advanced; emails with M. Vininsky re same	AW	0.80	\$420.00
Apr /11/14	Letter from H. Chaiton re TSA; telephone call with M. Vininsky re same	AW	0.20	\$105.00
			HOURS AND FEES	2.20
			HST 13%:	\$1,155.00
				150.15
			FEES AND HST:	\$1,305.15
<u>DISBURSEMENTS</u>				
Photocopies				\$1.50
DISBURSEMENTS:				\$1.50
HST 13%:				0.20
TOTAL DISBURSEMENTS AND HST:				\$1.70
TOTAL FEES, DISBURSEMENTS & HST:				\$1,306.85
AMOUNT OUTSTANDING:				\$61.87
BALANCE DUE:				\$1,368.72

HST #:886788595

E & O E

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Tel: 416 598 1744 Fax: 416 598 3730



May 31, 2014

Duff & Phelps Canada Restructuring Inc.
Bay Adelaide Centre
333 Bay Street, 14th Floor
Toronto, ON M5H 2R2

Attention: Robert Kofman

File #: 12757

Inv #: 19028

RE: iMarketing Solutions Group Inc.

FOR PROFESSIONAL SERVICES RENDERED to May 31, 2014

<u>SUMMARY OF HOURS & FEES</u>	<u>HOURS</u>	<u>RATE</u>	<u>AMOUNT</u>
Andrew Winton	0.80	\$525.00	\$420.00
TOTAL FEES			\$420.00
HST			\$54.60
TOTAL FEES and HST			\$474.60
<u>DISBURSEMENTS</u>			
TOTAL DISBURSEMENTS			\$173.12
HST			\$22.51
TOTAL DISBURSEMENTS AND HST			\$195.63
TOTAL FEES, DISBURSEMENTS and HST			\$670.23
AMOUNT OUTSTANDING:			\$1,368.72
BALANCE DUE:			\$2,038.95

<u>DATE</u>	<u>DESCRIPTION</u>	<u>LAWYER</u>	<u>HOURS</u>	<u>AMOUNT</u>
May /20/14	Review and comments to draft Monitor's report; emails with M. Vininsky re same	AW	0.40	\$210.00
May /23/14	Emails re motion materials for transition agreement extension motion and timing	AW	0.30	\$157.50
May /26/14	Emails and voicemails with D. Nunes re motion date	AW	0.10	\$52.50
			HOURS AND FEES	0.80
			HST 13%:	54.60
			FEES AND HST:	\$474.60
<u>DISBURSEMENTS</u>				
Agency Fees				\$105.00
Quicklaw/Lexis/Westlaw				\$11.62
Photocopies				\$56.50
				DISBURSEMENTS:
				\$173.12
				HST 13%:
				22.51
				TOTAL DISBURSEMENTS AND HST:
				\$195.63
				TOTAL FEES, DISBURSEMENTS & HST:
				\$670.23
				AMOUNT OUTSTANDING:
				\$1,368.72
				BALANCE DUE:
				\$2,038.95

HST #:886788595

E & O E

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Appendix “G”

**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"**

**AFFIDAVIT OF MATTHEW B. LUNN
(sworn August 21, 2014)**

I, **MATTHEW B. LUNN**, of the City of Wilmington, State of Delaware, United States of America, **MAKE OATH AND SAY:**

1. I am a partner with the law firm of Young Conaway Stargatt & Taylor, LLP ("**Young Conaway**"), counsel for Duff & Phelps Canada Restructuring Inc., in its capacity as the Court-appointed monitor (the "**Monitor**") for iMarketing Solutions Group Inc. and those other companies listed on Schedule "A" attached hereto, and as such, have knowledge of the matters herein deposed to.

2. I hereby confirm that attached as Exhibit "A" hereto is a list of the invoices for fees and expenses related to the services rendered by Young Conaway to the Monitor in connection with the above-referenced proceeding for the period commencing on April 8, 2013 through and including August 21, 2014.

3. Attached as Exhibit "B" hereto is a summary of additional information with respect to the aforementioned invoices, indicating all members of Young Conaway who worked on this matter for the period indicated, their admission to the bar (where applicable), their hourly rates, and the aggregate blended hourly rate. I confirm that the list represents an accurate summary of such information.

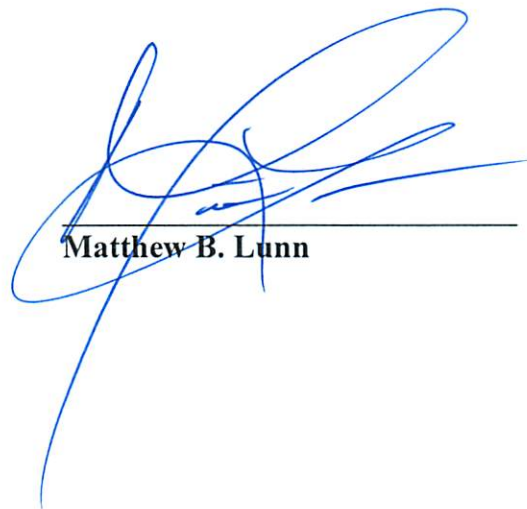
4. Attached as Exhibit "C" hereto are true copies of Young Conaway's invoices for the above-noted periods. I confirm that these invoices accurately reflect the services provided by Young Conaway in this matter for these periods and the fees and disbursements claimed by it for such periods.

5. Young Conaway's hourly rates and disbursements are consistent with those in the market for these types of matters

SWORN BEFORE ME at the City of Wilmington,
State of Delaware, United States of America,
on August 21, 2014



DEBBIE ELLEN LASKIN
NOTARY PUBLIC
STATE OF DELAWARE
My commission expires Nov. 29, 2016


Matthew B. Lunn

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

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)

EXHIBIT "A"

List of Invoices of Young Conaway

Date of Account	Fees	Costs	Total
May 13, 2013	\$6,837.00		\$6,837.00
June 27, 2013	3,395.00	\$301.33	3,696.33
October 3, 2013	4,569.00	89.90	4,658.90
January 15, 2014	10,186.00	3.00	10,189.00
August 21, 2014	4,070.00	25.91	4,095.91
TOTAL:	\$29,057.00	\$420.14	\$29,477.14

EXHIBIT "B"

Blended Rate Table for Young Conaway

Name	Year of Call	Billing Rate 2013	Billing Rate 2014	Number of Hours Worked	Total Dollar Amount Billed
Craig D. Gear	1990	730.00	765.00	11.4	\$ 8,378.00
Michael R. Nestor	1996	675.00		.6	405.00
Matthew B. Lunn	2001	530.00	555.00	28.5	15,232.50
Donald J. Bowman	2004	420.00		8.9	3,738.00
Ian J. Bambrick	2010	300.00		1.5	450.00
Beth Olivere	N/A	145.00	150.00	5.7	827.50
Stephanie Foote	N/A	65.00		.4	26.00
Total:				57.0	\$29,057.00

Summary of Aggregate Fees and Disbursements (excluding unbilled additional fees and costs)

Fees:	\$29,057.00
Disbursements	420.14
Total:	\$29,477.14

Blended Rate: (excluding Disbursements)	
\$29,057.00 ÷ 57 hours =	<u>\$509.77</u>

EXHIBIT "C"

Invoices of Young Conaway Stargatt & Taylor, LLP

YOUNG CONAWAY STARGATT & TAYLOR, LLP

(302) 571-6600
(800) 253-2234 (DE ONLY)

RODNEY SQUARE
1000 NORTH KING STREET
WILMINGTON, DELAWARE 19801

(302) 571-1253 FAX
www.ycst.com

P.O. Box 391
WILMINGTON, DELAWARE 19899-0391

TAX I.D. No. 51-0082644

Writer's Direct Dial
(302) 571-6699

Writer's E-Mail
mnestor@ycst.com

May 13, 2013

RE: iMarketing Solutions Group, Inc. Chapter 15

File No. 072181.1001
Bill No. 40362890

CURRENT INVOICE

Professional Services Rendered Per Attached	\$6,837.00
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TOTAL AMOUNT DUE	\$6,837.00
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FOR SERVICES RENDERED

DATE	DESCRIPTION	ID	HOURS
04/08/2013	Teleconference with B. Koffman and teleconference with D. Pacitti re: information for Chapter 15 filing	MLUNN	0.60
04/10/2013	Teleconference with Debtors and Lenders and related follow-up with D. Pacitti and M. Nestor	MLUNN	0.90
04/10/2013	Telephone from/telephone to D. Pacitti re: lien issue and financing	MLUNN	0.20
04/10/2013	Review various correspondence re: IRS claim issue	MLUNN	0.20
04/11/2013	Review various correspondence and correspondence to D. Pacitti re: DIP and potential objection	MLUNN	0.30
04/11/2013	Review UST comments to First Days (0.1) and teleconference with B. Thorton and D. Pacitti re: same (0.2)	MLUNN	0.30
04/11/2013	Multiple correspondence and telephone from/telephone to D. Pacitti re: filing issues and finalizing first day pleadings	MLUNN	0.80
04/11/2013	Multiple correspondence to M. Nestor re: status of filing and pleadings	MLUNN	0.20
04/11/2013	Correspondence with M. Vininsky re: provisions for Monitor consent concerning service of pleadings in U.S.	MLUNN	0.40
04/11/2013	Work with I. Bambrick re: provision for Monitor report	MLUNN	0.10
04/11/2013	E-mails from M. Lunn and I. Bambrick re: service issues with respect to Chapter 15 cases (XENTEL, Inc.)	DBOWM	0.20
04/12/2013	Telephone to D. Pacitti re: filing issues	MLUNN	0.20
04/12/2013	Review draft first day pleadings	MLUNN	0.90

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Duff & Phelps Corp.
File No. 072181.1001

Invoice No. 40362890

May 13, 2013
Page 3 of 5

DATE	DESCRIPTION	ID	HOURS
04/12/2013	Correspondence to/telephone to B. Kofman re: first day hearing	MLUNN	0.20
04/12/2013	Review initial Order and filed first day pleadings in preparation for hearing	MLUNN	2.20
04/12/2013	Attend first day hearing and correspondence to B. Kofman re: results	MLUNN	0.90
04/12/2013	Confer with I. Bambrick re: Notice of Appearance (Xentel, Inc.)	DBOWM	0.10
04/16/2013	Begin review of Xentel, Inc. Petitions and First Day Pleadings (Xentel, Inc.)	DBOWM	2.20
04/17/2013	Review notice of recognition hearing	MLUNN	0.10
04/17/2013	Continue review of First Day Pleadings (2.1) and confer with M. Lunn concerning results of First Day Hearing (.2)	DBOWM	2.30
04/17/2013	Review Notice of Recognition of Foreign Proceeding [D.I. 18] (Xentel, Inc.)	DBOWM	0.10
04/19/2013	Review Rule 1007(a)(4) list	MLUNN	0.10
04/19/2013	Review Notice of Consolidated Rule 1007(a)(4) List [D.I. 19] (Xentel, Inc.)	DBOWM	0.10
04/23/2013	Review Bankruptcy Rule 1007(a)(4) Statement [D.I. 20] (Xentel, Inc.)	DBOWM	0.30
04/24/2013	Correspondence to B. Kofman re: status of CCAA	MLUNN	0.10
TOTAL FOR SERVICES			\$6,837.00

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Duff & Phelps Corp.
File No. 072181.1001

Invoice No. 40362890

May 13, 2013
Page 4 of 5

SERVICES RECAP

TIMEKEEPER	HOURS	AMOUNT
Matthew B. Lunn	8.70	4,611.00
Donald J. Bowman	5.30	2,226.00
TOTAL FOR SERVICES	14.00	\$6,837.00

YOUNG CONAWAY STARGATT & TAYLOR, LLP

(302) 571-6600
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RODNEY SQUARE
1000 NORTH KING STREET
WILMINGTON, DELAWARE 19801

(302) 571-1253 FAX
www.ycst.com

P.O. Box 391
WILMINGTON, DELAWARE 19899-0391

TAX I.D. No. 51-0082644

Writer's Direct Dial
(302) 571-6699

Writer's E-Mail
mnestor@ycst.com

Invoice Date: May 13, 2013

Invoice No. 40362890

File No. 072181.1001

For Professional Services Rendered Through April 24, 2013

Professional Services

\$6,837.00

TOTAL AMOUNT DUE

\$6,837.00

This invoice is payable upon receipt. Please return this page with your remittance.

OR

WIRE (ACH) FUNDS TO:

TD Bank, Wilmington, DE

Wire ABA# 031101266 or ACH ABA# 031201360

Account # 7863476938

Account Name: Young Conaway Stargatt & Taylor, LLP

Please include your Invoice # 40362890 and/or File # 072181.1001 for identification.

YOUNG CONAWAY STARGATT & TAYLOR, LLP

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WILMINGTON, DELAWARE 19801

(302) 571-1253 FAX
www.ycst.com

P.O. Box 391
WILMINGTON, DELAWARE 19899-0391

TAX I.D. No. 51-0082644

Writer's Direct Dial
(302) 571-6699

Writer's E-Mail
mnestor@ycst.com

June 27, 2013

RE: iMarketing Solutions Group, Inc. Chapter 15

File No. 072181.1001
Bill No. 40363941

CURRENT INVOICE

Professional Services Rendered Per Attached	\$3,395.00
Costs Advanced	301.33

TOTAL AMOUNT DUE	\$3,696.33
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FOR SERVICES RENDERED

DATE	DESCRIPTION	ID	HOURS
04/10/2013	Review pleadings/documents/correspondence	MNEST	0.30
04/11/2013	Brief review of pleadings and correspondence with M. Lunn and B. Kofman re: same	MNEST	0.30
04/11/2013	Research notice issues	IBAMB	0.80
04/12/2013	Monitor docket for incoming pleadings; circulate to working group regarding new chapter 15 case: Xentel Inc	BOLIV	0.90
04/12/2013	Set up court call for R. Kofman of Duff and Phelps per M. Lunn regarding first day hearing in Xentel	BOLIV	0.20
04/12/2013	Prepare first day hearing binder for April 12, 2013	BOLIV	0.50
04/12/2013	Set up service list	BOLIV	0.40
04/12/2013	Finalize for filing and coordinate service of Notice of Appearance [docket 16]	BOLIV	0.40
04/12/2013	Confer with M. Lunn re: attending First Day hearing and B. Olivere re: NOA	IBAMB	0.10
04/12/2013	Review NOA	IBAMB	0.40
04/17/2013	Draft Affidavit of Service regarding Notice of Appearance [docket 16]	BOLIV	0.20
04/17/2013	Finalize for filing and coordinate service of Affidavit of Service [docket 17]	BOLIV	0.20
04/17/2013	Review and evaluate incoming pleadings and correspondence for distribution to co-counsel and client	BOLIV	0.20
04/19/2013	Review and evaluate incoming pleadings and correspondence for distribution to co-counsel and client	BOLIV	0.20

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Duff & Phelps Corp.
File No. 072181.1001

Invoice No. 40363941

June 27, 2013
Page 3 of 6

DATE	DESCRIPTION	ID	HOURS
04/23/2013	Prepare docket update for working group, download related pleadings, circulate docket update to working group	SFOOT	0.20
05/03/2013	Prepare docket update for working group, download related pleadings, circulate docket update to working group	SFOOT	0.20
05/06/2013	Update special service list	BOLIV	0.20
05/13/2013	Correspondence to B. Kofman re: status of final recognition and CCAA proceeding	MLUNN	0.10
05/14/2013	Correspondence to/correspondence from D. Pacitti re: status of final recognition	MLUNN	0.20
05/14/2013	Correspondence from/correspondence to B. Kofman re: update call	MLUNN	0.10
05/15/2013	Correspondence to/correspondence from B. Kofman re: final recognition hearing	MLUNN	0.10
05/16/2013	Review agenda re: May 20th hearing	MLUNN	0.10
05/16/2013	Correspondence from/correspondence to B. Kofman re: final order	MLUNN	0.10
05/16/2013	Review First Day Pleadings in preparation for Second Day Hearing (2.7) and confer with B. Olivere and M. Lunn concerning same (.4)	DBOWM	3.10
05/16/2013	Review May 20, 2013 hearing agenda canceling hearing and e-mails to/from R. Kofman concerning entry of final recognition order	DBOWM	0.40
05/16/2013	Order transcript from April 12, 2013 hearing	BOLIV	0.20
05/16/2013	Review and evaluate incoming pleadings and correspondence for distribution to co-counsel and client	BOLIV	0.30
05/17/2013	Correspondence from D. Pacitti and correspondence to B. Kofman re: final order	MLUNN	0.10
05/17/2013	Review and evaluate incoming pleadings and correspondence for distribution to co-counsel and client	BOLIV	0.20

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Duff & Phelps Corp.
File No. 072181.1001

Invoice No. 40363941

June 27, 2013
Page 4 of 6

DATE	DESCRIPTION	ID	HOURS
05/17/2013	Update special service list	BOLIV	0.10
05/28/2013	E-mail to/from B. Olivere re: docket and upcoming matters	DBOWM	0.10
05/28/2013	Review docket and calendar; email response to D. Bowman regarding status of case	BOLIV	0.20
TOTAL FOR SERVICES			\$3,395.00

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Duff & Phelps Corp.
File No. 072181.1001

Invoice No. 40363941

June 27, 2013
Page 5 of 6

SERVICES RECAP

TIMEKEEPER	HOURS	AMOUNT
Michael R. Nestor	0.60	405.00
Matthew B. Lunn	0.80	424.00
Donald J. Bowman	3.60	1,512.00
Ian J. Bambrick	1.30	390.00
Beth Olivere	4.40	638.00
Stephanie N. Foote	0.40	26.00
TOTAL FOR SERVICES	11.10	\$3,395.00

DISBURSEMENTS RECAP

SUMMARIZED DISBURSEMENTS BY CATEGORY	AMOUNT
Reproduction Charges	144.60
Deposition/Transcript	145.00
Teleconference / Video Conference	9.89
Postage	1.84
TOTAL DISBURSEMENTS	\$301.33

YOUNG CONAWAY STARGATT & TAYLOR, LLP

(302) 571-6600
(800) 253-2234 (DE ONLY)

RODNEY SQUARE
1000 NORTH KING STREET
WILMINGTON, DELAWARE 19801

(302) 571-1253 FAX
www.ycsl.com

P.O. Box 391
WILMINGTON, DELAWARE 19899-0391

TAX I.D. No. 51-0082644

Writer's Direct Dial
(302) 571-6699

Writer's E-Mail
mnestor@ycst.com

Invoice Date: June 27, 2013

Invoice No. 40363941

File No. 072181.1001

For Professional Services Rendered Through May 28, 2013

Professional Services \$3,395.00

Disbursements 301.33

TOTAL AMOUNT DUE \$3,696.33

This invoice is payable upon receipt. Please return this page with your remittance.

OR

WIRE (ACH) FUNDS TO:

TD Bank, Wilmington, DE

Wire ABA# 031101266 or ACH ABA# 031201360

Account # 7863476938

Account Name: Young Conaway Stargatt & Taylor, LLP

Please include your Invoice # 40363941 and/or File # 072181.1001 for identification.

YOUNG CONAWAY STARGATT & TAYLOR, LLP

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RODNEY SQUARE
1000 NORTH KING STREET
WILMINGTON, DELAWARE 19801

(302) 571-1253 FAX
www.ycst.com

P.O. Box 391
WILMINGTON, DELAWARE 19899-0391

TAX I.D. No. 51-0082644

Writer's Direct Dial
(302) 571-6699

Writer's E-Mail
mnestor@ycst.com

October 3, 2013

RE: iMarketing Solutions Group, Inc. Chapter 15

File No. 072181.1001
Bill No. 40365934

CURRENT INVOICE

Professional Services Rendered Through August 31, 2013	\$4,569.00
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Costs Advanced	89.90
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TOTAL AMOUNT DUE	\$4,658.90
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YOUNG CONAWAY STARGATT & TAYLOR, LLP

Duff & Phelps Corp.
File No. 072181.1001

Invoice No. 40365934

October 3, 2013
Page 2 of 5

FOR SERVICES RENDERED

DATE	DESCRIPTION	ID	HOURS
07/01/2013	Update critical dates and circulate to working group	BOLIV	1.00
07/02/2013	Correspondence to/correspondence from B. Kofman re: status	MLUNN	0.10
07/15/2013	Correspondence from/correspondence to M. Vinisky re: filing of tax returns	MLUNN	0.10
08/07/2013	Telephone from M. Vininsky re: sale process	MLUNN	0.20
08/19/2013	Review transaction documents; conference with M. Lunn; review for potential DE issues	CGREA	0.70
08/19/2013	Multiple telephone calls from/ telephone calls to and correspondence from/correspondence to A. Winton (0.3); confer with C. Grear (0.3) re: lien opinion	MLUNN	0.60
08/20/2013	Teleconference with J. Marin re: legal opinion matters; review transaction documents	CGREA	1.00
08/20/2013	Correspondence with C. Grear re: opinion	MLUNN	0.10
08/20/2013	Correspondence with A. Winton re: opinion	MLUNN	0.20
08/21/2013	Review structure and transaction documents re: DE and other legal opinion issues	CGREA	1.40
08/21/2013	Work with C. Grear re: opinions (0.3); correspondence to and teleconference with A. Winton (0.3) re: same	MLUNN	0.60
08/22/2013	Correspondence with A. Winton re: opinions	MLUNN	0.10
08/28/2013	Conference with M. Lunn; emails to NV, NY and WA counsel re: required legal opinions	CGREA	0.80

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Duff & Phelps Corp.
File No. 072181.1001

Invoice No. 40365934

October 3, 2013
Page 3 of 5

DATE	DESCRIPTION	ID	HOURS
08/28/2013	Confer with C. Grear re: opinions	MLUNN	0.10
08/28/2013	Work with C. Grear and review multiple correspondence re: obtaining security/lien perfection opinions	MLUNN	0.30
08/28/2013	Multiple correspondence with New York counsel re: opinion	MLUNN	0.20
08/30/2013	Emails alternative NV counsel re: required opinion	CGREA	0.10
08/30/2013	Email alternative WA counsel re: required opinion	CGREA	0.10
08/30/2013	Correspondence from/telephone to A. Winton re: opinions	MLUNN	0.10
TOTAL FOR SERVICES			\$4,569.00

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Duff & Phelps Corp.
File No. 072181.1001

Invoice No. 40365934

October 3, 2013
Page 4 of 5

SERVICES RECAP

TIMEKEEPER	HOURS	AMOUNT
Craig D. Gear	4.10	2,993.00
Matthew B. Lunn	2.70	1,431.00
Beth Olivere	1.00	145.00
TOTAL FOR SERVICES	7.80	\$4,569.00

DISBURSEMENTS RECAP

SUMMARIZED DISBURSEMENTS BY CATEGORY	AMOUNT
Reproduction Charges	6.00
Teleconference / Video Conference	30.00
Docket Retrieval / Search	53.90
TOTAL DISBURSEMENTS	\$89.90

YOUNG CONAWAY STARGATT & TAYLOR, LLP

(302) 571-6600
(800) 253-2234 (DE ONLY)

RODNEY SQUARE
1000 NORTH KING STREET
WILMINGTON, DELAWARE 19801

(302) 571-1253 FAX
www.ycst.com

P.O. Box 391
WILMINGTON, DELAWARE 19899-0391

TAX I.D. No. 51-0082644

Writer's Direct Dial
(302) 571-6699

Writer's E-Mail
mnestor@ycst.com

Invoice Date: October 3, 2013

Invoice No. 40365934

File No. 072181.1001

For Professional Services Rendered Through August 31, 2013

Professional Services	\$4,569.00
Disbursements	89.90

TOTAL AMOUNT DUE

\$4,658.90

This invoice is payable upon receipt. Please return this page with your remittance.

OR

WIRE (ACH) FUNDS TO:

TD Bank, Wilmington, DE

Wire ABA# 031101266 or ACH ABA# 031201360

Account # 7863476938

Account Name: Young Conaway Stargatt & Taylor, LLP

Please include your Invoice # 40365934 and/or File # 072181.1001 for identification.

YOUNG CONAWAY STARGATT & TAYLOR, LLP

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RODNEY SQUARE
1000 NORTH KING STREET
WILMINGTON, DELAWARE 19801

(302) 571-1253 FAX
www.ycst.com

P.O. Box 391
WILMINGTON, DELAWARE 19899-0391

TAX I.D. No. 51-0082644

Writer's Direct Dial
(302) 571-6699

Writer's E-Mail
mnestor@ycst.com

January 15, 2014

RE: iMarketing Solutions Group, Inc. Chapter 15

File No. 072181.1001
Bill No. 40368521

CURRENT INVOICE

Professional Services Rendered Per Attached	\$10,186.00
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Costs Advanced	3.00
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TOTAL AMOUNT DUE	\$10,189.00
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FOR SERVICES RENDERED

DATE	DESCRIPTION	ID	HOURS
09/05/2013	Multiple correspondence with W. Roadhouse re: opinion	MLUNN	0.20
09/05/2013	Review NY opinion and correspondence from/correspondence to J. Sostrin re: requested information	MLUNN	0.50
09/10/2013	Correspondence from/correspondence to A. Winton re: opinions	MLUNN	0.10
09/10/2013	Correspondence to C. Grear re: opinions	MLUNN	0.10
09/12/2013	Correspondence with W. Roadhouse re: opinion (0.2); correspondence with J. Sostrin re: opinion (0.2) and correspondence with A. Winton and B. Kofman re: same (0.1)	MLUNN	0.50
09/13/2013	Review final version of New York opinion	MLUNN	0.30
09/13/2013	Correspondence to A. Winton re: New York opinion	MLUNN	0.10
09/13/2013	Correspondence from/correspondence to W. Roadhouse	MLUNN	0.10
09/13/2013	Correspondence from/correspondence to M. Vininsky re: NV and NY engagement letters for opinions	MLUNN	0.10
09/15/2013	Multiple correspondence to R. Goldberg re: WA opinion	MLUNN	0.30
09/16/2013	Review comments to engagement letters and correspondence from/correspondence to A. Winton re: same	MLUNN	0.20
09/16/2013	Correspondence to W. Roadhouse re: revised engagement letter	MLUNN	0.10
09/16/2013	Correspondence to J. Sostin re: revised engagement letter	MLUNN	0.10

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Duff & Phelps Corp.
File No. 072181.1001

Invoice No. 40368521

January 15, 2014
Page 3 of 9

DATE	DESCRIPTION	ID	HOURS
09/16/2013	Review revised engagement letter and correspondence from/correspondence to W. Roadhouse re: same	MLUNN	0.10
09/16/2013	Correspondence to M. Vinisky re: NV counsel engagement letter	MLUNN	0.10
09/17/2013	Correspondence from/correspondence to M. Vininsky re: NV counsel engagement letter	MLUNN	0.10
09/17/2013	Correspondence with NV and WA counsel re: opinions	MLUNN	0.10
09/18/2013	Teleconference with M. Lunn and J. Bicks re: Washington opinion issues	CGREA	0.20
09/18/2013	Coordinate WA opinion, multiple correspondence and calls	MLUNN	0.40
09/19/2013	Telephone from M. Vinisky re: Sale issues	MLUNN	0.20
09/19/2013	Multiple correspondence with M. Ryan re: WA opinion	MLUNN	0.30
09/19/2013	Correspondence from/correspondence to J. Sostrin re: engagement letter for opinion	MLUNN	0.10
09/20/2013	Teleconference with M. Ryan re: Washington opinion issues	CGREA	0.20
09/20/2013	Telephone from M. Ryan and correspondence to/correspondence from C. Gear re: issues with WA opinion and potential need to expand NY opinion	MLUNN	0.10
09/20/2013	Correspondence to A. Winton and M. Vininsky re: NY counsel engagement letter	MLUNN	0.10
09/20/2013	Review prior chapter 15 sale cases re: sealing purchase price and correspondence to M. Vininsky re: same	MLUNN	0.30
09/20/2013	Correspondence from/correspondence to W. Roadhouse re: opinion and retainer	MLUNN	0.10
09/20/2013	Correspondence to C. Gear re: NV opinion	MLUNN	0.10
09/23/2013	Review WA counsel engagement letter and correspondence to J. Gooding re: same	MLUNN	0.20

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Duff & Phelps Corp.
File No. 072181.1001

Invoice No. 40368521

January 15, 2014
Page 4 of 9

DATE	DESCRIPTION	ID	HOURS
09/23/2013	Review NV opinion	MLUNN	0.30
09/24/2013	Review and revise Nevada opinion; emails with W. Roadhouse re: opinion; review and revise Washington opinion; research re: perfection by possession/filing issues re: stock of Washington corporation; related follow up with J. Sostrin	CGREA	2.70
09/24/2013	Review revised engagement letter for WA counsel	MLUNN	0.10
09/24/2013	Correspondence to C. Gear re: potential addition to NY opinion	MLUNN	0.10
09/24/2013	Correspondence to M. Vinisky re: WA counsel engagement letter	MLUNN	0.10
09/24/2013	Review draft WA opinion	MLUNN	0.20
09/24/2013	Confer with C. Gear re: WA and NV opinions	MLUNN	0.20
09/24/2013	Correspondence to M. Vinisky and A. Winton re: questions relating to WA and NV opinions	MLUNN	0.10
09/24/2013	Review comments to WA and NV opinions	MLUNN	0.10
09/24/2013	Multiple correspondence with C. Gear and J. Sostrin re: expanding NY opinion	MLUNN	0.20
09/25/2013	Review and analyze revised opinion received from M. Ryan	CGREA	0.40
09/25/2013	Review revised WA opinion	MLUNN	0.10
09/25/2013	Correspondence to M. Vinisky and A. Winton re: WA opinion	MLUNN	0.10
09/26/2013	Emails with J. Jostin re: opinion issues	CGREA	0.10
09/27/2013	Review revised Washington opinion	CGREA	0.10
09/27/2013	Review revised Nevada opinion and related follow up with W. Roadhouse re: same	CGREA	0.20
09/27/2013	Correspondence to M. Ryan re: issuance of WA opinion	MLUNN	0.10

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Duff & Phelps Corp.
File No. 072181.1001

Invoice No. 40368521

January 15, 2014
Page 5 of 9

DATE	DESCRIPTION	ID	HOURS
09/27/2013	Review revised NV opinion	MLUNN	0.10
09/27/2013	Correspondence from/correspondence to J. Sostrin re: engagement letter	MLUNN	0.10
09/27/2013	Correspondence with M. Vininsky re: NV opinion	MLUNN	0.10
09/30/2013	Review and analyze issues with respect to possession perfection	CGREA	0.40
09/30/2013	Review final Washington opinion and correspondence to M. Vinisky and A. Winto re: same	MLUNN	0.10
09/30/2013	Correspondence to W. Roadhouse re: NV opinion	MLUNN	0.10
09/30/2013	Review final NV opinion and correspondence to M. Vinisky and A. Winton re: same	MLUNN	0.20
09/30/2013	Work with C. Grear and review issues for NY opinion	MLUNN	0.30
10/08/2013	Correspondence from/correspondence to W. Roadhouse and correspondence to M. Vinisky re: NV counsel fees	MLUNN	0.10
10/09/2013	Correspondence from A. Winton and correspondence to C. Grear re: opinions	MLUNN	0.10
10/10/2013	Correspondence from/correspondence to A. Winton re: Monitor's Report	MLUNN	0.10
10/10/2013	Correspondence to J. Sostrin re: NY opinion	MLUNN	0.10
10/14/2013	Review revised NY law opinion and related follow up with M. Lunn re: same	CGREA	0.60
10/14/2013	Telephone conference with J. Sostrin re: opinion issues	CGREA	0.10
10/14/2013	Telephone from J. Sostrin re: additional opinion	MLUNN	0.10
10/15/2013	Review revised NY opinion and correspondence to A. Winton and M. Vinisky re: same	MLUNN	0.20

YOUNG CONAWAY STARGATT & TAYLOR, LLP

Duff & Phelps Corp.
File No. 072181.1001

Invoice No. 40368521

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DATE	DESCRIPTION	ID	HOURS
10/16/2013	Review and analyze revised opinion; conference with M. Lunn re: same	CGREA	0.30
10/16/2013	Correspondence with M. Vinisky re: lien perfection (0.2) and confer with C. Gear re: same (0.1)	MLUNN	0.30
10/17/2013	Review final opinion re: perfection and enforceability; emails with J. Sostrin re: same	CGREA	0.20
10/17/2013	Correspondence from/correspondence to A. Winton re: NY opinion and perfection by possession	MLUNN	0.10
10/17/2013	Correspondence from/correspondence to J. Sostrin re: NY opinion and perfection by possession	MLUNN	0.10
10/18/2013	Follow up on opinion issues	CGREA	0.20
10/21/2013	Correspondence to A. Winton re: New York counsel fees	MLUNN	0.10
10/24/2013	Review invoice from WA counsel and correspondence to M. Vinisky re: same	MLUNN	0.10
10/28/2013	Review draft Sale Motion	MLUNN	0.50
10/28/2013	Correspondence to B. Kofman and M. Vinisky re: draft Sale Motion	MLUNN	0.10
10/28/2013	Correspondence from/correspondence to M. Manning re: Sale Motion	MLUNN	0.10
10/29/2013	Correspondence from/correspondence to M. Manning re: Sale Motion	MLUNN	0.10
10/29/2013	Correspondence from/correspondence to B. Kofman re: Sale Motion comments	MLUNN	0.10
10/31/2013	Review revised Sale Motion and correspondence from/correspondence to M. Manning re: same	MLUNN	0.40
10/31/2013	Correspondence from B. Kofman and correspondence to M. Manning re: revisions to Sale Motion	MLUNN	0.10
11/01/2013	Correspondence from/correspondence to M. Manning re: Sale Motion	MLUNN	0.10

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DATE	DESCRIPTION	ID	HOURS
11/04/2013	Review filed version of Sale Motion	MLUNN	0.30
11/04/2013	Review Sale Motion [Docket No. 29]	IBAMB	0.20
11/19/2013	Correspondence from/correspondence to M. Manning re: Sale Order submission	MLUNN	0.10
11/20/2013	Review agenda re: November 22nd hearing	MLUNN	0.10
11/20/2013	Review Sale Order as entered/modified by Court	MLUNN	0.10
11/20/2013	Review and evaluate incoming pleadings and correspondence for distribution to co-counsel and client regarding Agenda and Order Recognizing Foreign Sale Order	BOLIV	0.20
TOTAL FOR SERVICES			\$10,186.00

SERVICES RECAP

TIMEKEEPER	HOURS	AMOUNT
Craig D. Gear	5.70	4,161.00
Matthew B. Lunn	11.20	5,936.00
Ian J. Bambrick	0.20	60.00
Beth Oliver	0.20	29.00
TOTAL FOR SERVICES	17.30	\$10,186.00

DISBURSEMENTS RECAP

SUMMARIZED DISBURSEMENTS BY CATEGORY	AMOUNT
Facsimile	2.00
Docket Retrieval / Search	1.00
TOTAL DISBURSEMENTS	\$3.00

YOUNG CONAWAY STARGATT & TAYLOR, LLP

(302) 571-6600
(800) 253-2234 (DE ONLY)

RODNEY SQUARE
1000 NORTH KING STREET
WILMINGTON, DELAWARE 19801

(302) 571-1253 FAX
www.ycst.com

P.O. Box 391
WILMINGTON, DELAWARE 19899-0391

TAX I.D. No. 51-0082644

Writer's Direct Dial
(302) 571-6699

Writer's E-Mail
mnestor@ycst.com

Invoice Date: January 15, 2014

Invoice No. 40368521

File No. 072181.1001

For Professional Services Rendered Through November 20, 2013

Professional Services \$10,186.00

Disbursements 3.00

TOTAL AMOUNT DUE

\$10,189.00

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WILMINGTON, DELAWARE 19801

(302) 571-1253 FAX
www.ycst.com

P.O. BOX 391
WILMINGTON, DELAWARE 19899-0391

TAX I.D. No. 51-0082644

Writer's Direct Dial
(302) 571-6699

Writer's E-Mail
mnestor@ycst.com

RE: iMarketing Solutions Group, Inc. Chapter 15

August 21, 2014
File No. 072181.1001
Bill No. 40374476

CURRENT INVOICE

Professional Services Rendered Per Attached	\$4,070.00
Costs Advanced	25.91
TOTAL DUE ON CURRENT INVOICE	\$4,095.91

FOR SERVICES RENDERED

DATE	DESCRIPTION	ID	HOURS
02/27/2014	Telephone from A. Winton re: payment of DIP	MLUNN	0.10
03/04/2014	Review and analyze Memorandum prepared by A. Winton re: proposed DIP repayment	MLUNN	0.40
03/04/2014	Correspondence to A. Winton re: guarantee executed by Xentel	MLUNN	0.10
03/04/2014	Review Terms of DIP Facility, Initial Order and Recognition Order and research issues concerning DIP repayments	MLUNN	1.70
03/07/2014	Review guaranty executed by Xentel	MLUNN	0.40
03/07/2014	Draft response to A. Winton re: DIP repayment issue	MLUNN	0.40
03/07/2014	Update service list	BOLIV	0.10
03/10/2014	Further research/review documents and finalize response to A. Winton re: DIP repayment	MLUNN	0.70
03/26/2014	Telephone from/telephone to M. Vinisky re: tax returns	MLUNN	0.10
03/31/2014	Research re: tax filing issues; emails with M. Lunn re: same	CGREA	0.40
03/31/2014	Work with C. Grear re: tax issues	MLUNN	0.10
04/01/2014	Research re: liability for failure to file return; conference with M. Lunn re: same	CGREA	0.60
04/01/2014	Further research re: penalty liability; email M. Lunn re: same	CGREA	0.60
04/01/2014	Work with C. Grear re: IRS return issue	MLUNN	0.20
04/01/2014	Telephone to M. Vinisky re: tax return issue	MLUNN	0.20
08/14/2014	Correspondence with M. Vinisky re: fee affidavit and review 9th Report	MLUNN	0.40

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DATE	DESCRIPTION	ID	HOURS
08/21/2014	Work on fee affidavit	MLUNN	0.30
TOTAL FOR SERVICES			\$4,070.00

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Duff & Phelps Corp.
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SERVICES RECAP

TIMEKEEPER	HOURS	AMOUNT
Craig D. Gear	1.60	1,224.00
Matthew B. Lunn	5.10	2,830.50
Beth Olivere	0.10	15.50
TOTAL FOR SERVICES	6.80	\$4,070.00

DISBURSEMENTS RECAP

SUMMARIZED DISBURSEMENTS BY CATEGORY	AMOUNT
Reproduction Charges	3.60
Computerized Legal Research	22.01
Docket Retrieval / Search	0.30
TOTAL DISBURSEMENTS	\$25.91

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Professional Services	\$4,070.00
Disbursements	25.91

TOTAL AMOUNT DUE

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