

CANADA  
PROVINCE OF QUÉBEC  
DISTRICT OF MONTRÉAL

No. : 500-11-045554-132

SUPERIOR COURT

Commercial Division

(Sitting as a court designated pursuant to the  
*Companies' Creditors Arrangement Act*,  
R.S.C., c. C-36, as amended)

IN THE MATTER OF THE PLAN OF COMPROMISE OF:

2907160 CANADA INC. (formerly known as PROSEP  
INC.)

Petitioner

-and-

KPMG INC.

Monitor

CERTIFICATE OF THE MONITOR OF 2907160 CANADA INC.  
(formerly known as ProSep Inc.)  
(Plan Completion)

RECITALS:

- A. Pursuant to an Order of the Honourable Jean-Yves Lalonde of the Québec Superior Court (Commercial Division) (the "**Court**") dated October 28, 2013, KPMG Inc. was appointed as the Monitor (the "**Monitor**") of 2907160 Canada Inc., formerly known as ProSep Inc. (the "**Petitioner**").
- B. Pursuant to an Order of the Honourable Jean-Yves Lalonde of the Court dated December 19, 2013 (the "**Sanction Order**"), the Court sanctioned and approved the Plan of Compromise of 2907160 Canada Inc. (formerly known as ProSep Inc.) pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended, dated November 15, 2013 (as may be amended, restated, supplemented and/or modified in accordance with its terms, the "**Plan**").
- C. Pursuant to the Sanction Order, the Court ordered that upon the completion by the Monitor of its Remaining Duties, including, without limitation, distributions to be made by or at the direction of the Monitor in accordance with the Plan, the Monitor shall file with the Court a certificate stating that all of the Remaining Duties have been completed and that the Monitor is unaware of any claims with respect to its performance of such Remaining Duties, and upon the filing of such certificate, KPMG Inc. shall be deemed to be discharged from its duties as Monitor of the Petitioner in the CCAA Proceedings and released from any and all claims relating to its activities as Monitor in the CCAA Proceedings.

D. All capitalized terms not otherwise defined herein shall have the meaning set out in the Sanction Order.

Pursuant to paragraph 40 of the Sanction Order, KPMG Inc. in its capacity as Court-appointed Monitor of the Petitioner, hereby certifies that the Monitor has completed its Remaining Duties, including, without limitation, distributions to be made by or at the direction of the Monitor in accordance with the Plan and that the Monitor is unaware of any claims with respect to its performance of such Remaining Duties.

DATED at the City of Montréal, in the Province of Québec, this 11<sup>th</sup> day of January, 2016.

**KPMG INC.**, in its capacity as the Court-appointed Monitor of 2907160 Canada Inc. and not in its personal capacity.

Per:



\_\_\_\_\_  
Name:

Title: *Partner*