

RSM Richter Inc.

RSM Richter Inc.
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**CANADA
PROVINCE OF QUEBEC
DISTRICT OF MONTREAL**

**SUPERIOR COURT
Commercial Division
(The Companies' Creditors Arrangement Act)**

No.: 500-11-035903-091

**IN THE MATTER OF THE PLAN OF ARRANGEMENT
WITH RESPECT TO:**

**BLUE MOUNTAIN WALLCOVERINGS GROUP INC.
- and -**

**BLUE MOUNTAIN WALLCOVERINGS INC.
- and -**

**BLUE MOUNTAIN WALLCOVERINGS CANADA INC.
- and -**

BLUE MOUNTAIN WALLCOVERINGS USA INC.

Debtors/Petitioners

- and -

RSM RICHTER INC.

Monitor

MONITOR'S CERTIFICATE

1. On November 10, 2009 the Petitioners approved and authorized the filing of the Plan of Arrangement ("Plan").
2. On or about November 12, 2009 all Unsecured Creditors with allowed Claims were mailed the Meeting Materials, including Notice of Creditor's Meeting, Voting and Election Form, Proxy form, Report of the Monitor on the State of the Petitioners Financial Affairs and the Plan. Creditors were also notified that the deadline for submitting their votes and proxies was December 9, 2009 at 5:00pm and that the Meeting would be held on December 10, 2009 at 10:00 a.m.

3. On December 10, 2009, the Creditors' Meeting was held and the Plan was approved by the majority of creditors, in number and value.
4. On January 11, 2010, a Sanction Order was rendered by the Honourable Judge Jean Yves Lalonde J.S.C. sanctioning the Petitioners' Plan. The Sanction Order became final on February 2, 2010, at the expiry of the appeal period.
5. On March 1, 2010, the Petitioners remitted to the Monitor the necessary funds to cover the Option 1 Distribution. On March 2, 2010, the Option 1 Distribution checks were mailed to those unsecured creditors who elected for Option 1.
6. In accordance with the Plan, the remaining two 50% Option 2 distributions are anticipated to be made on or before May 3, 2010 and July 30, 2010.
7. In accordance with Section 5.4 of the Plan, the implementation of the Plan is conditional upon the filing into court record of a certificate to be signed by the Monitor (the "Monitor's Certificate") confirming the granting of the Sanction Order with respect to all Petitioners and the availability of all funds necessary for the Option 1 Distribution. The Monitor's Certificate shall confirm the Effective Date and serve as conclusive evidence thereof.

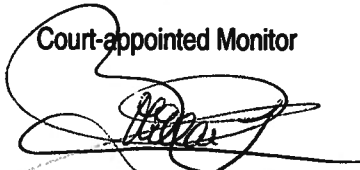
Monitor's Certificate:

In accordance with section 5.4 of the plan, the fact that the Sanction Order was granted (and became final on February 2, 2010) and the funds required for the Option 1 Distribution were remitted to the Monitor within one month of the Sanction Order, the Monitor hereby signs this Certificate confirming the Effective Date of the Plan being this March 1, 2010. This Certificate serves as conclusive evidence thereof.

Montreal, March 25, 2010.

RSM Richter Inc.

Court-appointed Monitor



Gilles Robillard, CA, CIRP