

[TRADUCTION NON OFFICIELLE]

**SUPERIOR COURT  
Commercial chamber  
(sitting in bankruptcy and insolvency)**

**CANADA  
PROVINCE OF QUÉBEC  
DISTRICT OF MONTRÉAL**

**No: 500-11-032130-078**

**DATE: June 4, 2008**

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PRESENT: Justice Pierre Journet, S.C.J.

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**IN THE MATTER OF THE  
*COMPANIES' CREDITORS*  
*ARRANGEMENT ACT,*  
R.S.C. 1985, c. C-36, AS AMENDED:**

**TQS Inc.  
-and-  
3947424 Canada Inc.,  
-and-  
TQS Ventes et Marketing Inc.,  
-and-  
Les Productions Carrefour II Inc.,  
-and-  
Les Productions Point-Final Inc.,  
-and-  
Les Productions Point-Final II Inc.  
-and-  
Les Productions Point-Final III Inc.**

**Debtor/Petitioners**

**-and-**

**RSM RICHTER INC.,**

**Monitor**

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## ORDER

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GIVEN that TQS Inc., Les Productions Point-Final Inc., Les Productions Point-Final II Inc., Les Productions Point-Final III Inc., Les Productions Carrefour II Inc., TQS Ventes and Marketing Inc. and 3947424 Canada Inc. (collectively, "**Group TQS**") filed a *Motion for Sanction of a Plan of Arrangement and for Extension of Delay*, dated June 3, 2008 (the "**Motion**");

GIVEN the allegations of the Motion;

GIVEN the affidavit of M. Serge Bellerose;

GIVEN the submissions of counsel;

GIVEN that the Motion is well founded;

### WHEREFORE, THE COURT:

1. **GRANTS** the Motion;
2. **DECLARES** sufficient the service of the Motion and the prior notice of its presentation;
3. **DECLARES** that the notice of presentation of the Motion, as provided for in the Plan of arrangement (the "**Plan**") submitted to the creditors of TQS Inc., 3947424 Canada Inc., TQS Ventes et Marketing Inc., Les Productions Carrefour II Inc., Les Productions Point-Final Inc., Les Productions Point-Final II Inc., Les Productions Point-Final III Inc. ("**TQS Group**") was effectually given to the creditors of TQS Group;
4. **EXTENDS** the Stay Termination Date (as defined in the initial order rendered by the Court on December 18, 2007 (the "**Initial Order**")) to August 27, 2008;
5. **RENEWS**, the Initial Order (as amended) until August 27, 2008;
6. **DECLARES** that the Plan of TQS Group, filed pursuant to the *Companies' creditors arrangement act*, R.S.C. (1985), ch. C-36 ("**CCAA**") and dated May 7, 2008, is fair and reasonable;

7. **DECLARES** that the creditors' meeting of TQS Group held on May 22, 2008 with a view of deciding on the Plan was duly summoned and held;
8. **DECLARES** that the Plan was duly approved by the required majorities of creditors of TQS Group pursuant to the CCAA;
9. **SANCTIONS** and **APPROVES**, for all legal purposes, the Plan filed by TQS Group, including all the consequences resulting from its provisions;
10. **DECLARES** that, subject to the filing in the Court record of the Monitor's Certificate provided for at paragraph 7.3, the Plan is binding on third-parties, executory as per its terms and conditions and is binding upon all creditors of TQS Group;
11. **ENJOINS AND ORDERS** to all natural and legal persons with whom TQS Group executed an agreement of any nature whatsoever in the ordinary course of its business for the supply of public or private goods and services that are necessary to the continuation of TQS Group's operations, to respect the terms of said agreements with TQS Group, and, *inter alia*, to continue to provide TQS Group with all goods and services, of any nature whatsoever, which they already provide TQS Group with, and not to terminate or resiliate said agreements on the ground that TQS Group was insolvent or has sought relief under the CCAA, or, as the case may be, has ceased being under the protection of the Court pursuant to the conclusions of the Initial Order and subsequent orders;
12. **DECLARES** that the Plan shall be governed and construed in accordance with the laws of the Province of Quebec and the laws of Canada applicable therein;
13. **ORDERS** that any issue related to the execution, the application of the Plan and the effects of the Plan under any provincial or federal law, and any proceeding related to the Plan and its provisions and their effects, are of the exclusive jurisdiction of the Court and that any dispute related to the Plan, its execution and its effects are to be adjudicated by the Court, upon filing of a motion for directions, instructions or an order of this Court;
14. **DECLARES** that the Monitor or TQS Group may, if necessary, seek from the Court any direction, instruction or order related to the management or the execution of the Plan;

15. **DECLARES**, that any party wishing to file a demand to this Court, more precisely with a view of adjudicating a dispute related to the Plan, its application or its effects, shall do so by way of Motion filed with this Court subject to a ten (10) day prior notice to both TQS Group and the Monitor;
16. **THE WHOLE WITHOUT COSTS.**

(S) Honourable Pierre Jounet, S.C.J.