

**RSM Richter Inc.**

RSM Richter Inc.  
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**CANADA  
PROVINCE OF QUEBEC  
DISTRICT OF MONTREAL  
No.: 500-11-033234-085**

**SUPERIOR COURT**

(Commercial Division)

(Sitting as a court designated pursuant to the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36)

**IN THE MATTER OF THE PLAN OF ARRANGEMENT OF:**

**SHERMAG INC.**, a legal person constituted under the Companies Act (Québec), having its domicile at 3035, Industrial Blvd, in the City of Sherbrooke and District of Saint-François, Province of Québec, J1L 2T9

- and -

**JAYMAR FURNITURE CORP.**, a legal person constituted under the laws of Nova Scotia and continued under the laws of Canada, having its domicile at 75 Jaymar Street, in the City and District of Terrebonne, Province of Québec, J6W 1M5

- and -

**SCIERIE MONTAUBAN INC.**, a legal person constituted under the laws of Canada, having its domicile at 100 Route du Lac George, in the City of Notre-Dame-de-Montauban and District of Saint-Maurice, Province of Québec, G0X 1W0

- and -

**MÉGABOIS (1989) INC.**, a legal person constituted under the Companies Act (Québec), having its domicile at at 3035, Industrial Blvd, in the City of Sherbrooke and District of Saint-François, Province of Québec, J1L 2T9

- and -

**SHERMAG CORPORATION**, a legal person constituted under the laws of the State of Delaware, having its chief executive office at Corporation Trust Center, 1209 Orange Street, in the City of Wilmington, State of Delaware, 19801, U.S.A.

-and-

**JAYMAR SALES CORPORATION**, a legal person constituted under the laws of the State of Nevada, having its chief executive office at Incorp Services, Inc., 3155 East Patrick Lane, Suite 1, in the City of Las Vegas, State of Nevada, 89120-3481, U.S.A.

**Debtors/Petitioners**

- and -

**RSM Richter Inc.**, a duly incorporated legal person having a place of business at 2 Place Alexis-Nihon, 3500 de Maisonneuve West, Suite 1820, in the city and district of Montréal, Province of Québec, H3Z 3C2;

**Monitor**

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**CERTIFICATE OF THE MONITOR ESTABLISHING THE FULFILLMENT OF THE CONDITIONS PERTAINING TO A PLAN OF ARRANGEMENT AND THE FULFILLMENT OF THE DEBTORS' OBLIGATIONS**

**WHEREAS** the Debtors have sought the protection of the *Companies' Creditors Arrangement Act* ("CCAA") and obtained an Initial Order on May 5, 2008, as same was renewed and extended;

**WHEREAS** RSM Richter Inc. has been appointed as Monitor to the Petitioners;

**WHEREAS** on August 20, 2009 the Debtors presented a Plan of Arrangement to the creditors (the "Plan");

**WHEREAS** the Plan was approved by the Creditors on September 10, 2009 and sanctioned by the Court on September 15, 2009 (the "Sanction Order");

**WHEREAS** the Sanction Order contemplates the issuance of a Certificate (as defined in the Sanction Order) by the Monitor;

**WHEREAS** the conditions precedent to the implementation of the arrangement set out in Section 2 8.2 and 8.4 of the Plan have been fulfilled;

The Monitor declares that:

1. All documents and instruments contemplated by the Plan have been fulfilled to the entire satisfaction of the Debtors;

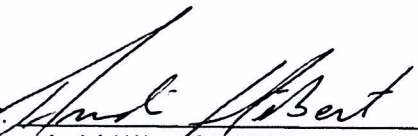
2. The Plan has been accepted by the majorities required as set forth by the Plan;
3. The Sanction Order (as defined by the Plan) has been obtained; and
4. The financing sought by Bermex, as described in its offer dated July 31, 2009, as accepted by the Court on August 12, 2009, has been finalized and disbursed.
5. All the conditions referred to in Section 8.2 of the Plan have been met or waived.
6. All amounts that are required to be remitted to the Monitor by the Debtors have been duly remitted in accordance with Section 8.4 of the Plan.

MONTREAL, October 9, 2009

**RSM RICHTER INC.**

Court Appointed Monitor

Per.



André Hébert CA, CIRP