

**Via Regular Mail**

March 1, 2016

**To: The Proven Creditors of Martin Ross Group Inc. (“MRG”)**

Dear Sirs:

**Re: Proposed Plan of Compromise or Arrangement in the MRG Proceedings under the Companies’ Creditors Arrangement Act (“CCAA”) – Court File No. CV – 14 – 10655 – 00CL**

On February 26, 2016, the Monitor sent to creditors of MRG the Monitor’s report to creditors dated February 25, 2016 (the “**Monitor’s Report on the Plan**”) on MRG’s Proposed Plan of Compromise or Arrangement (the “**Plan**”). Copies of the Plan and the Monitor’s Report on the Plan can be found on the Monitor’s website at <http://www.collinsbarrow.com/en/toronto-ontario/martin-ross-group>.

Included in the package sent by the Monitor to the creditors was a Proxy form and Voting Letter, which documents are discussed in the Monitor’s Report on the Plan at paragraphs 21, 22, 31 and 35. We have included with this letter copies of the Voting Letter and Proxy for your convenience.

The purpose of this letter is to remind (i) creditors who are corporations and are intending on attending the meeting of creditors on March 23, 2016, that they must complete and submit to the Monitor completed proxy forms, and (ii) creditors who wish to vote on the Plan but are not intending on attending the meeting of creditors in person or by proxy, should submit their Voting Letters to the Monitor.

Completed Voting Letters and/or Proxies should be sent so as to be received by the Monitor by 5:00 pm on March 22, 2016 (Toronto time). The documents should be forwarded to the Monitor at the following address:

Collins Barrow Toronto Limited  
Collins Barrow Place  
11 King Street West  
Suite 700, PO Box 27  
Toronto, ON M5H 4C7

Attention: Daniel Weisz or Arif Dhanani

Alternatively, the completed documents can be e-mailed to the Monitor at [cbtlmonitor@collinsbarrow.com](mailto:cbtlmonitor@collinsbarrow.com).

The Proven Creditors of Martin Ross Group Inc. ("MRG")  
March 1, 2016

Should you have any questions in this regard, please contact Arif Dhanani of the Monitor at 647-725-0183.

Yours truly,

**COLLINS BARROW TORONTO LIMITED**  
in its capacity as Court-appointed CCAA Monitor of  
Martin Ross Group Inc.  
and not in its personal capacity

Per:



Daniel Weisz, CPA, CA, CIRP, LIT  
Senior Vice-President

**Proxy and Voting Letter**

Court File No. CV-14-1065500CL

**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 MARTIN ROSS GROUP INC.**

**PROXY**

I/We \_\_\_\_\_  
*(name of creditor)*

a creditor of Martin Ross Group Inc. hereby irrevocably appoint

(a) Morris Robinson      or       (b) \_\_\_\_\_  
*(insert name of proxy)*

to be my/our proxy in the above matter, except as to the receipt of dividends, with power to appoint another proxy in his or her place.

Dated this \_\_\_\_ day of \_\_\_\_\_, 2016

\_\_\_\_\_  
Print Name of Creditor

\_\_\_\_\_  
Signature of Creditor, or if the Creditor is a corporation, signature of an authorized signing officer of the corporation

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

Title: \_\_\_\_\_

**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 MARTIN ROSS GROUP INC.**

**VOTING LETTER**

**THE UNDERSIGNED** has reviewed the Plan of Compromise or Arrangement dated February 2, 2016 (the "Plan") and hereby instructs Collins Barrow Toronto Limited in its capacity as monitor of Martin Ross Group Inc. and chair of the meeting of creditors to record a vote in respect of the Plan as follows (*please check one of the boxes below; if neither box is checked or if both boxes are checked, your vote will be counted in favour of the Plan*):

- VOTE FOR** approval of the Plan                       **VOTE AGAINST** approval of the Plan

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2016

\_\_\_\_\_  
Print Name of Creditor

\_\_\_\_\_  
Signature of Creditor, or if the Creditor is a  
corporation, signature of an authorized signing  
officer of the corporation

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

Title: \_\_\_\_\_