

**TRADEMARK ASSIGNMENT**

Electronic Version v1.1  
 Stylesheet Version v1.1

<b>SUBMISSION TYPE:</b>	NEW ASSIGNMENT		
<b>NATURE OF CONVEYANCE:</b>	ASSIGNS THE ENTIRE INTEREST AND THE GOODWILL		
<b>CONVEYING PARTY DATA</b>			
<b>Name</b>	<b>Formerly</b>	<b>Execution Date</b>	<b>Entity Type</b>
Morneau Sobeco Limited Partnership		01/01/2011	CORPORATION: CANADA
<b>RECEIVING PARTY DATA</b>			
<b>Name:</b>	2265401 Ontario Limited		
<b>Street Address:</b>	895 Don Mills Road, Suite 700		
<b>City:</b>	Toronto, Ontario		
<b>State/Country:</b>	CANADA		
<b>Postal Code:</b>	M3C 1W3		
<b>Entity Type:</b>	CORPORATION: CANADA		
<b>PROPERTY NUMBERS Total: 1</b>			
<b>Property Type</b>	<b>Number</b>	<b>Word Mark</b>	
<b>Serial Number:</b>	76690467	ARIEL	
<b>CORRESPONDENCE DATA</b>			
<b>Fax Number:</b>	(616)957-8196		
	<i>Correspondence will be sent via US Mail when the fax attempt is unsuccessful.</i>		
<b>Phone:</b>	616-949-9610		
<b>Email:</b>	spugh@priceheneveld.com		
<b>Correspondent Name:</b>	Matthew J. Gipson		
<b>Address Line 1:</b>	695 Kenmoor SE, PO Box 2567		
<b>Address Line 4:</b>	Grand Rapids, MICHIGAN 49501		
<b>DOMESTIC REPRESENTATIVE</b>			
<b>Name:</b>			
<b>Address Line 1:</b>			
<b>Address Line 2:</b>			
<b>Address Line 3:</b>			
<b>Address Line 4:</b>			

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NAME OF SUBMITTER:	Matthew J. Gipson
Signature:	/Matthew J. Gipson/
Date:	07/11/2011
<b>Total Attachments: 5</b> source=SCO003-T357_Assignment#page1.tif source=SCO003-T357_Assignment#page2.tif source=SCO003-T357_Assignment#page3.tif source=SCO003-T357_Assignment#page4.tif source=SCO003-T357_Assignment#page5.tif	

## ASSIGNMENT AND ASSUMPTION AGREEMENT

THIS AGREEMENT made the 1<sup>st</sup> day of January, 2011 .

BETWEEN:

**MORNEAU SOBECO LIMITED PARTNERSHIP**, a  
limited partnership formed under the laws of the Province  
of Ontario

(the “Vendor”)

- and -

**2265401 ONTARIO LIMITED**, a company incorporated  
under the laws of the Province of Ontario

(the “Purchaser”)

RECITALS:

- A. In contemplation of the wind-up and dissolution of the Vendor in accordance with subsection 85(3) of the *Income Tax Act* (Canada) (the “Act”), the Vendor has agreed to transfer to the Purchaser, and the Purchaser has agreed to acquire from the Vendor, all property and assets of the Vendor, and to assume liabilities of the Vendor.
- B. For income tax purposes and where permitted, the parties will elect that, pursuant to subsection 85(2) of the Act, the Vendor’s Eligible Property (as defined below) will be transferred to the Purchaser on a fully tax deferred basis in accordance with the prescribed limits set out in the Act.

**NOW THEREFORE**, in consideration of the mutual promises contained in this Agreement and for other good and valuable consideration (the receipt and sufficiency of which is acknowledged by each party), the parties covenant and agree as follows:

### 1. SALE AND PURCHASE

Subject to the terms and conditions of this Agreement, effective at 5 a.m. (EST) of the date hereof (the “Effective Time”) the Vendor hereby sells, transfers and assigns to the Purchaser, and the Purchaser hereby purchases from the Vendor, all right, title and interest in and to all property and assets of the Vendor of every nature and kind whatsoever (the “Purchased Assets”), which consists of (i) property described in subparagraphs 85(2)(a)(i) to (iii) of the Act, but excluding accounts receivables (collectively, the “Eligible Property”) and (ii) property not described in subparagraphs 85(2)(a)(i) to (iii) of the Act and including accounts receivables (collectively, the “Ineligible Property”). Without limiting the foregoing, the Purchased Assets shall include:

- (a) all Eligible Property including, but not necessarily limited to, capital property, intangible assets, and goodwill; and
- (b) all Ineligible Property including, but not necessarily limited to, accounts receivable, prepaid expenses, cash, and unbilled fees.

## 2. ASSUMPTION OF DEBT

Pursuant to this Agreement, the Purchaser assumes and agrees to cause the Vendor to be discharged from all liability in respect of any and all of the debts, liabilities, obligations, claims, demands, costs and expenses whatsoever now or hereafter outstanding or payable by the Vendor, whether ascertained or contingent, together with all interest which accrues thereon from time to time (collectively, the "**Assumed Liabilities**"). Notwithstanding the foregoing, the aggregate amount of Assumed Liabilities assumed by the Purchaser pursuant to this Agreement in respect of all Purchased Assets shall not exceed the aggregate of (i) the agreed amounts in respect of the Eligible Property for the purposes of section 85 of the Act; and (ii) the fair market value of the Ineligible Property.

## 3. PURCHASE PRICE

The Purchase Price payable by the Purchaser to the Vendor for the Purchased Assets (the "**Purchase Price**") shall be the fair market value thereof as at the date hereof, as set out in Schedule "A" attached hereto.

## 4. PAYMENT OF PURCHASE PRICE

The Purchase Price shall be paid and satisfied at the Effective Time, and allocated among the Purchased Assets as set out in Schedule "A" attached hereto, as follows:

- (a) in respect of the Ineligible Property the Purchaser shall (i) assume the Assumed Liabilities in an amount not exceeding fair market value of the Ineligible Property and (ii) issue a promissory note (the "**Note**") to the Vendor, having a principal amount equal to the greater of one (\$1.00) dollar and the amount, if any, by which the fair market value of the Ineligible Property exceeds the Assumed Liabilities; and
- (b) in respect of the Eligible Property the Purchaser shall (i) deliver, allot, issue, and register in the name of the Vendor 34,674,080 common shares in the capital of the Purchaser (the "**Shares**") and (ii) assume the remaining Assumed Liabilities if any.

The amount added to the stated capital account of the Purchaser maintained in respect of the Shares will be equal to the aggregate of the elected amount in respect of the Eligible Property for the purposes of section 85 of the Act, less the amount of the Assumed Liabilities assumed by the Purchaser as consideration for the Eligible Property.

## 5. SECTION 85(2) ELECTION

The parties hereby acknowledge and agree that the sale and purchase of the Eligible Property contemplated by this Agreement is to be effected on a fully tax deferred basis in accordance with subsection 85(2) of the Act. The Vendor and the Purchaser hereby agree that the Purchaser and

all members of the Vendor will jointly elect pursuant to subsection 85(2) of the Act (and any provincial equivalent) in prescribed form and within the time referred to in section 85 of the Act (and any provincial equivalent). The amount of Assumed Liabilities allocated to a particular asset which is Eligible Property will not exceed the agreed amount in respect of that asset. The consideration paid by the Purchaser shall be allocated among the Purchased Assets in the manner set out in Section 4. The consideration paid for each Purchased Asset which is Eligible Property will include at least a fraction of a Share, and the consideration paid for each Purchased Asset which is Ineligible Property will not include a Share or any fraction thereof.

**6. INELIGIBLE PROPERTY NOT TRANSFERRED UNDER SUBSECTION 85(2)**

For greater certainty, no section 85 election will be filed in respect of the Ineligible Property. The Ineligible Property will be transferred solely in consideration for the assumption of Assumed Liabilities up to but not exceeding the fair market value of the Ineligible Property, and the issuance of the Note. If the Assumed Liabilities exceed the aggregate fair market value of the Ineligible Property, the excess shall be assumed as consideration in respect of the Eligible Property.

**7. SECTION 22 ELECTION**

If applicable, the parties hereto shall jointly execute an election pursuant to section 22 of the Act (and any provincial equivalent) in prescribed form for the sale of any accounts receivable, and shall designate therein the applicable portion of the Purchase Price allocated to such accounts receivable and shall each file such election within the time referred to in section 22 of the Act (and any provincial equivalent).

**8. SUBSECTION 20(24) ELECTION**

If requested by the Vendor or the Purchaser, the parties hereto shall jointly execute and file an election pursuant to subsection 20(24) of the Act (and any provincial equivalent), in the manner and within the time prescribed by the Act (and any provincial equivalent).

**9. SECTION 167 ELECTION**

If applicable, the parties hereto shall jointly elect under section 167 of the *Excise Tax Act* (Canada) (the "ETA") to have subsection 167(1.1) apply to the sale of the Purchased Assets such that no tax is payable under the ETA in respect of such purchase and sale. The Purchaser and the Vendor shall take all necessary actions in order to complete and file a valid joint election as provided in section 167 of the ETA on or before the date on which the Purchaser must submit its ETA return for the reporting period in which the purchase and sale contemplated herein occurs. The Purchaser shall be liable for any and all additional taxes (other than the taxes imposed on income) imposed by a governmental entity in respect of the transfer of the Purchased Assets.

**10. WARRANTIES AND REPRESENTATIONS**

(a) The Vendor represents and warrants that:

(i) the Vendor has good and sufficient right and authority to enter into this Agreement on the terms and conditions herein set forth and to transfer the

legal and beneficial title and ownership of the Purchased Assets to the Purchaser; and

- (ii) the Vendor is a "Canadian Partnership" for purposes of the Act.
- (b) The Purchaser represents and warrants that:
- (i) the Purchaser is a company duly incorporated and validly existing under the laws of the Province of Ontario;
  - (ii) the Purchaser has the power, authority and capacity to enter into this Agreement on the terms and conditions herein set forth and to carry out the transactions contemplated hereby, all of which have been duly and validly authorized by all necessary corporate proceedings; and
  - (iii) the Shares shall when issued to the Vendor be duly and validly allotted and issued as fully paid and non-assessable shares in the capital of the Purchaser.

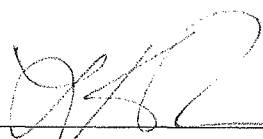
## 11. GENERAL PROVISIONS

- (a) This Agreement constitutes the entire agreement between the parties and there are no representations or warranties, express or implied, statutory or otherwise, and no agreement or agreements collateral hereto other than as expressly set forth or referred to herein.
- (b) Time shall be of the essence of this Agreement in all respects.
- (c) This Agreement constitutes the legal transfer by the Vendor of title to and property in the Purchased Assets to the Purchaser as of the Effective Time. The Vendor shall, and at the sole expense of the Purchaser, do, execute and cause to be made, done and executed all such further conveyances, assignments, assurances and other documents as may be necessary and that may be reasonably required by the Purchaser to carry out the terms and intent of this Agreement.
- (d) This Agreement shall be governed by and construed in accordance with the laws of the Province of Ontario and the federal laws of Canada applicable therein. Any claim or dispute arising under this Agreement or in connection with the matters set out herein shall be determined by the courts of Ontario.
- (e) This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective heirs, executors, administrators and personal representatives.
- (f) This Agreement may be executed in counterparts and delivered via facsimile or other electronic means.

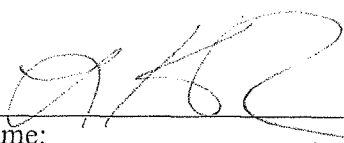
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EXECUTED as of the date first written above.

**MORNEAU SOBECO LIMITED  
PARTNERSHIP, by its general partner, HRCO  
INC.**

Per:   
Name: \_\_\_\_\_  
Title:

**2265401 ONTARIO LIMITED**

Per:   
Name: \_\_\_\_\_  
Title:

15912725