RSM Richter Inc.

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CANADA

PROVINCE OF QUEBEC DISTRICT OF MONTREAL

No.: 500-11-035903-091

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

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 February 3, 2011 the Petitioners approved and authorized the filing of the Re-amended Plan of Arrangement (hereinafter "Re-amended Plan").
- 2. On or about February 7, 2011 all Option 2 Creditors with Proven Claims were mailed the Meeting Materials, including Notice of Creditor's Meeting, Voting Form, Proxy Form, Re-amended Plan, the Monitor's Report to Option 2 Creditors on the State of the Petitioners Financial Affairs and the Reamended Plan. Creditors were also notified that the deadline for submitting their votes and proxies was prior to the meeting of Creditors and that the Meeting would be held on March 7, 2011 at 10:00 a.m.

3. On March 7, 2011, the Creditors' Meeting was held and the Re-amended Plan was approved by the

majority of creditors, in number and value.

4. On March 15, 2011 the Option 2 Creditors were mailed the Notice to the Option 2 Creditors and the

Application for Sanction and Ratification of the Re-amended Plan, which was to be presented to the

Court on March 21, 2011 at 9:00 a.m.

5. On March 18, 2011, the Petitioners remitted to the Monitor the necessary funds to cover the Option 2

Distribution.

6. On March 21, 2011, a Sanction Order was rendered by the Honourable Judge Robert Mongeon J.S.C.

sanctioning the Petitioners' Re-amended Plan.

7. On March 24, 2011, the Option 2 Distribution checks were mailed to the Creditors.

8. In accordance with Section 5.4 of the Re-amended Plan, the implementation of the Re-amended 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. 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 Re-amended Plan, the fact that the Sanction Order was granted

(on March 21, 2011) and the funds required for the Option 2 Distribution were remitted to the Monitor

prior to the Sanction Order, the Monitor hereby signs this Certificate confirming the Effective Date of

the Re-amended Plan being this March 30, 2011. This Certificate serves as conclusive evidence

thereof.

Montreal, March 30, 2011.

RSM Richter Inc.

Court-appointed Monitor

Gilles Robillard, CA, CIRP

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