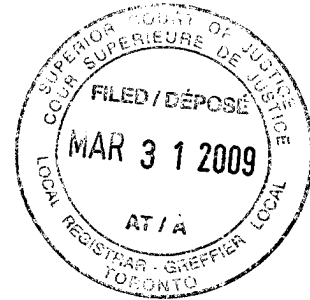


**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**



BETWEEN:

BANK OF MONTREAL

Applicant

- and -

**CPI PLASTICS GROUP LIMITED, CPI PLASTICS GROUP (CANADA) LTD.,
CPI PLASTICS GROUP, INC., CRILA INVESTMENTS INC.
and CRILA PLASTICS INDUSTRIES, INC.**

Respondents

RECEIVER'S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable Justice Campbell of the Ontario Superior Court of Justice (the "Court") dated January 8, 2009, Deloitte & Touche Inc. was appointed as the interim receiver and receiver and manager (jointly, the "Receiver") without security, of all of the assets, undertakings and properties of CPI Plastics Group Limited, CPI Plastics Group (Canada) Ltd., CPI Plastics Group, Inc., Crila Investments Inc. and Crila Plastics Industries, Inc. (collectively, the "Debtors").

B. Pursuant to an Order of the Court dated March 26, 2009, the Court approved the agreement of purchase and sale made as of March 16, 2009 (the "JM2 APA") entered into between the Receiver and JM2 Film LLC ("JM2 Film") and provided for the vesting in JM2 Film of the Debtors' right, title and interest in and to the JM2 Assets, which vesting is to be effective with respect to the JM2 Assets upon the delivery by the Receiver to JM2 Film of a certificate confirming: (i) the payment by JM2 Film of the Purchase Price for the JM2 Assets; (ii) that the conditions to Closing as set out in section 4 of the JM2 APA have been satisfied or waived by the Receiver and JM2 Film; and (iii) the JM2 Transaction has been completed to the satisfaction of the Receiver.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the JM2 APA.

THE RECEIVER CERTIFIES the following:

1. JM2 Film has paid and the Receiver has received the Purchase Price for the JM2 Assets payable on the Closing Date pursuant to the JM2 APA;
2. The conditions to Closing as set out in section 4 on closing of the JM2 APA have been satisfied or waived by the Receiver and JM2 Film; and
3. The JM2 Transaction has been completed to the satisfaction of the Receiver.
4. This Certificate was delivered by the Receiver at 2:30 pm (EDT) on March 27, 2009.

Deloitte & Touche Inc., in its capacity as interim receiver and receiver and manager of the undertaking, property and assets of CPI Plastics Group Limited, CPI Plastics Group (Canada) Ltd., CPI Plastics Group, Inc., Crila Investments Inc. and Crila Plastics Industries, Inc., and not in its personal capacity



Per: _____

Name: Paul van Eyk

Title: Senior Vice President

BANK OF MONTREAL
Applicant

-and-

CPI PLASTICS GROUP LIMITED, et al
Respondents

Court File No: 09-CL-7934

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

Proceeding commenced at Toronto

RECEIVER'S CERTIFICATE

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Fax: (416) 216-3930

Lawyers for Deloitte & Touche Inc.,
in its capacity as interim receiver and
receiver and manager of Respondents