

PROXY FORM AND VOTING LETTER

FOR CREDITORS' MEETING

to be held pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) made January 4, 2011 (the "**Meeting Order**") in connection with the consolidated Plan of Compromise and Arrangement of Gandhi Innovations Limited, Gandhi Innovations Holdings LLC, Gandhi Innovations LLC, Gandhi Innovations Hold Co. and Gandhi Special Holdings LLC (the "**Gandi Group**") under the Companies' Creditors Arrangement Act, R.S., 1985, c. C-36 (the "**Plan**")

on February 22, 2011 at 10 a.m. (the "Creditors' Meeting")

at the Intercontinental Toronto Centre Hotel, Oakville Room, Main Floor

225 Front Street West, Toronto, Ontario

and at any adjournment thereof.

Creditors can vote on the Plan in one of three ways:

- 1. by attending at the Creditors' Meeting in person;**
- 2. by appointing a proxy to attend and vote on the Plan on the Creditor's behalf (if the Creditor elects this option, please fill out the proxy form attached and submit it to the Monitor within the prescribed time); or**
- 3. by filling out and mailing to the Monitor within the prescribed time a copy of the voting letter.**

Before completing the proxy, please read carefully the instructions accompanying this proxy and for information respecting the proper completion and return of the proxy.

Your proxy or voting letter must be received at the office of the Monitor, BDO Canada Limited., at 123 Front St. West, Suite 1200 Toronto, Ontario, M5J 2M2 (Attention: Blair Davidson), or by facsimile at (416) 865-0904, prior to 5:00 p.m. (Toronto time) on February 17, 2011 or 48 hours (excluding Saturdays, Sundays and holidays) before the Creditors' Meeting

INSTRUCTIONS FOR COMPLETION OF PROXY

1. Each Creditor with the right to vote at the Creditors' Meeting has the right to appoint a person (who need not be a Creditor) to attend, act and vote for and on behalf of the Creditor. Such right may be exercised by inserting in the space provided the name of the person to be appointed as proxy. If no name is inserted in the space provided, the Creditor will be deemed to have appointed Blair Davidson of the Monitor as the Creditor's proxyholder.
2. If the Creditor appoints Blair Davidson an officer of BDO Canada Limited as proxy and the Creditor fails to indicate on the Proxy Form whether the proxy is to vote for or against approval of the Plan, the proxy will be voted FOR approval of the Plan, including any amendments thereto.
3. If the proxy is not dated in the space provided, it shall be deemed to be dated on the date it is received by the Monitor.
4. The proxy must be signed by the Creditor or by a person duly authorized (by power of attorney) to sign on the Creditor's behalf or, if the Creditor is a corporation, by a duly authorized officer or attorney of the corporation.
5. Valid proxies received from the same Creditor bearing or deemed to bear a later date shall revoke an earlier proxy. If more than one valid proxy for the same Creditor and bearing or deemed to bear the same date are received with conflicting instructions, such proxies will be treated as disputed proxies and shall not be counted.
6. To be valid the proxy must be received by the Monitor by mail, delivery, courier, facsimile or email at the address set out below by no later than 5:00 p.m. (Toronto Time) on February 17, 2011 in order to be counted at the Creditors' Meeting.

PROXY

THIS PROXY MUST BE COMPLETED AND SIGNED BY THE CREDITOR AND PROVIDED TO THE MONITOR, PRIOR TO THE CREDITORS' MEETING IF ANY PERSON ON THE CREDITOR'S BEHALF IS TO ATTEND THE CREDITORS' MEETING AND VOTE ON THE PLAN OR IF THE CREDITOR WISHES TO APPOINT AN OFFICER OF THE MONITOR TO ACT AS THE CREDITOR'S PROXY.

The undersigned Creditor, as the holder of a Proven Claim, hereby revokes all proxies previously given and nominates, constitutes and appoints _____, or Blair Davidson of BDO Canada Limited, in its capacity as Monitor, or such other person as Mr. Davidson may designate, as proxyholder, (if you would like the Monitor to act as your proxy leave space blank) with full power of substitution, to attend, vote and otherwise act for and on behalf of the undersigned at the Creditors' Meeting and any adjournment(s) thereof, and to vote the amount of the Creditor's Claim. Without limiting the generality of the power hereby conferred, the persons named as proxyholders are specifically directed to vote as follows:

1. (mark one only)

VOTE FOR approval of the Plan; or

VOTE AGAINST approval of the Plan.

2. Vote at the proxyholder's discretion and otherwise act for and on behalf of the undersigned Creditor with respect to any amendments or variations to the Plan and to any other matters that may come before the Creditors' Meeting or any adjournment thereof.

DATED this _____ day of _____, 2011.

Name of Creditor (Please Print)

Value of the Claim (in CAD\$)

Signature of Creditor or attorney authorized in writing or, if the Creditor is a corporation, signature of a duly authorized signing officer of the corporation

Title of the authorized signing officer of the Creditor, if applicable

Mailing address and Telephone of Creditor:

If you do not anticipate attending the Creditors' Meeting in person AND WOULD LIKE TO APPOINT A PROXY, please fill in and sign this form of proxy and return it as instructed.