### NOTICE NATIONAL INSTRUMENT 51-102 CHANGE IN CORPORATE STRUCTURE

This notice is provided pursuant to the requirements of Sections 4.9 of National Instrument 51-102 – *Continuous Disclosure Obligations* ("NI 51-102").

### Item 1: Names of the Parties to the Transaction

Cascadia Consumer Electronics Corp. ("Cascadia") and P2P Info Inc. ("P2P")

### Item 2: Description of the Transaction

Pursuant to and on the terms and subject to the conditions set out in an arrangement agreement between Cascadia and P2P dated October 15, 2014, Cascadia and P2P completed a court approved statutory plan of arrangement (the "Arrangement") under Part 9, Division 5 of the *Business Corporations Act* (British Columbia). As a result of the Arrangement, P2P became a reporting issuer in British Columbia, Alberta and Ontario. Under the Arrangement, Cascadia's shareholders received one new common share and one Class 1 Reorganization Share of Cascadia. Pursuant to the Arrangement, all of the Class 1 Reorganization Shares were automatically transferred by Cascadia's shareholders to P2P in exchange for 2,943,500 common shares of P2P on a pro rata basis. Cascadia then redeemed all of the Class 1 Reorganization Shares to P2P of \$58,870 of working capital.

### Item 3. Effective Date of the Transaction

November 28, 2014

## Item 4. Names of Each Party That Ceased to be a Reporting Issuer Subsequent to the Transaction and of Each Continuing Entity

No party ceased to be a reporting issuer following completion of the Arrangement. As a result of the Arrangement, P2P became a reporting issuer in British Columbia, Alberta and Ontario on the Effective Date.

Cascadia continues to be a reporting issuer in British Columbia, Alberta and Ontario.

### Item 5. Date of the Reporting Issuer's First Financial Year-End Subsequent to the Transaction

P2P's first financial year end subsequent to the Arrangement will be September 30, 2015.

### Item 6. Periods, Including the Comparative Periods, if any, of the Interim and Annual Financial Statements Required to be Filed For The Reporting Issuer's First Financial Year Subsequent To The Transaction

P2P's first financial statements (audited) after becoming a reporting issuer will be for the period ended September 30, 2015. P2P's first interim financial statements after becoming a reporting issuer will be for the three month interim period ended December 31, 2014,

the six month interim period ended March 31, 2015 and the nine month interim period ended June 30, 2015.

# Item 7. Documents Which Were Filed Under National Instrument 51-102 that Describe the Transaction and Where Those Documents Can Be Found In Electronic Format

- News release of Cascadia dated September 26, 2014 and filed on September 25, 2014
- News release of Cascadia dated October 15, 2014 and filed on October 15, 2014
- Arrangement Agreement dated October 15, 2014 between Cascadia and P2P and filed on October 15, 2014
- Material Change Report of Cascadia dated October 15, 2014 and filed on October 15, 2014
- News release of Cascadia dated October 16, 2014 and filed on October 16, 2014
- Material Change Report of Cascadia dated October 16, 2014 and filed on October 16, 2014
- Information Circular of Cascadia dated October 17, 2014 and filed on October 20, 2014
- News release of Cascadia dated November 14, 2014 and filed on November 14, 2014
- Material Change Report of Cascadia dated November 14, 2014 and filed on November 14, 2014
- News release of Cascadia dated November 24, 2014 and filed on November 24, 2014
- Material Change Report of Cascadia dated November 24, 2014 and filed on November 24, 2014
- News release of Cascadia dated November 28, 2014 and filed on November 28, 2014
- Material Change Report of Cascadia dated November 28, 2014 and filed on November 28, 2014

#### Item 8. Date of Report

December 8, 2014

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P2P Info Inc.

<u>"Jing Zhang"</u> Jing Zhang President