

IN THE MATTER OF:           The Securities Act, R.S.N.S. 1989, c. 418, as amended (the "**Act**")

- and -

IN THE MATTER OF :       Nexient Learning Inc. and Mammoth Communications Inc.

O R D E R  
(Clause 110(2)(c))

**UPON** the application of Nexient Learning Inc. ("**Nexient**") (formerly CrossOff Incorporated) and Mammoth Communications Inc. ("**Mammoth**") to the Nova Scotia Securities Commission (the "**Commission**") for an order pursuant to clause 110(2)(c) of the Act exempting Nexient from the requirements of sections 101 through 104 and 106 of the Act (the "**Issuer Bid Requirements**") for the acquisition by Nexient of the Target Shares (as defined below) from Mammoth pursuant to the Transaction (as defined below);

**AND UPON** the Commission considering the application and the recommendation of the staff of the Commission;

**AND UPON** Nexient and Mammoth having represented to the Commission that:

1. Nexient is a body corporate continued on August 20, 1985 under the *Companies Act* (Nova Scotia). Nexient's head office is located in Sydney, Nova Scotia.
2. Nexient is a reporting issuer in each of the provinces of Canada and is not in default of any requirement of the securities legislation of such jurisdictions, including the Act.
3. The authorized capital of Nexient consists of 498,525,000 common shares without nominal or par value (the "**Common Shares**"), of which 25,989,651 were issued and outstanding at August 10, 2006.
4. The Common Shares are listed and posted for trading on The Toronto Stock Exchange (the "**TSX**"). The closing price of the Common Shares on the TSX on April 6, 2006 was \$0.16. The closing price of the Common Shares on the TSX on July 31, 2006 and August 10, 2006 were \$0.32 and \$0.35, respectively. The "market price" of the Common Shares, calculated in accordance with section 183 of the General Securities Rules (as defined in Rule 14-501 Definitions) was \$0.152 on April 7, 2006.
5. Nexient's principal business is corporate training, which it conducts at its facilities across Canada. Corporate training contributed \$36,695,963 or approximately 99.3% of the consolidated revenues of Nexient for the fiscal year ended December 31, 2005.
6. Nexient also has a small anti-counterfeiting and brand protection division that operates under the name "DNA Technologies".

7. Mammoth is a body corporate incorporated on December 19, 2002 under the *Companies Act* (Nova Scotia). Mammoth's head office is located in Halifax, Nova Scotia.
8. Donnie Snow ("**Snow**") is an individual resident in Nova Scotia. Snow is a director and officer of Mammoth. Prior to May 10, 2006, Snow was a director of Nexient. Snow resigned as President and Chief Executive Officer of Nexient on December 2, 2005.
9. Nexient operates its DNA Technologies division through wholly-owned subsidiary CrossOff.com Limited ("**CrossOff.com**"), including CrossOff DNA Technologies Inc. being a Delaware incorporated subsidiary wholly owned by CrossOff.com.
10. As a result of poor financial results by CrossOff.com and several corporate training acquisitions by Nexient, the corporate training division has become the principal business of Nexient and the focus of its resources.
11. Nexient has been contemplating the sale of CrossOff.com for several years. The board of directors of Nexient (the "**Board**") is considering shutting down its DNA Technologies division in the near future if the division is not otherwise disposed of.
12. On April 7, 2006, and as amended effective July 31, 2006, Nexient principally agreed to terms for Mammoth to acquire CrossOff.com (the "**Transaction**"). Under the terms of the Transaction:
  - (a) immediately prior to closing, Nexient will implement the following reorganization: (i) Nexient will incorporate a new subsidiary company ("**NewCo**") with nominal share capital; (ii) Nexient will sell its intercompany debt owed by CrossOff.com to NewCo for \$1; and (iii) CrossOff.com and NewCo will amalgamate to form a new company ("**AmalCo**");
  - (b) Nexient will transfer to Mammoth the common shares of Amalco for a deemed purchase price of \$400,000 to be paid by the transfer (the "**Share Transfer**") by Mammoth to Nexient of 3,000,000 Common Shares (the "**Target Shares**") for cancellation by Nexient;
  - (c) employees shall remain under agreement with Amalco;
  - (d) costs associated with one employee of Nexient related to the DNA Technologies division will be borne by Nexient;
  - (e) Mammoth will receive a royalty-free perpetual license from Nexient to use certain software owned by Nexient which is relevant to the DNA Technologies division;
  - (f) accounts receivable and other current assets (other than inventory) will be collected by Nexient and accounts payable at the closing date will be the responsibility of Nexient; and
  - (g) should Mammoth dispose of Amalco in the 18 months following the closing of the Transaction, the proceeds to Mammoth, after deducting \$400,000 and any

legal and accounting fees actually incurred and paid by Mammoth in connection with the Transaction, shall be split between Mammoth and Nexient.

13. Snow currently owns 25% of the outstanding common shares of Mammoth. Immediately prior to closing of the Transaction, Snow will own up to 60% of the outstanding common shares of Mammoth.
14. The Board excluding Snow (the “**Directors**”) have considered the Transaction and the value of CrossOff.com. The Directors collectively own or control approximately 7.5% of the outstanding Common Shares on an undiluted basis (8.6% excluding the Target Shares), and assuming the exercise of all outstanding options and warrants, would own or control approximately 42.3% of the Common Shares on a fully diluted basis (44.9% excluding the Target Shares). None of the Directors have any interest in Mammoth or are directors or officers of Mammoth.
15. Based upon the financial performance of CrossOff.com, experience with potential third party buyers, and an estimate of the pro forma fair market value of CrossOff.com as of December 31, 2005 prepared by an independent business valuator, the Directors are of the opinion that the value of the assets being transferred to Mammoth is not greater than \$400,000. The market value of the Target Shares being acquired by Nexient in the Transaction is in excess of \$400,000. Accordingly, the Directors have concluded that the Transaction is in the best interests of Nexient and its shareholders.
16. The Transaction constitutes a “related party transaction” under Ontario Securities Commission Rule 61-501, but is exempt from the valuation and minority shareholder approval requirements of that rule as a result of the small value of the transaction (less than 25% of Nexient’s market capitalization).
17. The Target Shares are being acquired for cancellation pursuant to the Transaction, which has been negotiated by sophisticated parties with intimate knowledge of the assets involved and with the benefit of independent legal advice. Snow has extensive knowledge of the business of CrossOff.com as a result of his former role as President and Chief Executive Officer of Nexient. Mammoth and Snow have determined that the Share Transfer of the Target Shares is fair consideration for the assets to be acquired by Mammoth. Mammoth is fully aware of the value of the assets that it will be receiving for the Target Shares under the Transaction, and has determined that it is fair value for the Target Shares.
18. Neither Nexient nor Mammoth have knowledge of any material information concerning Nexient or the Common Shares that has not been generally disclosed.

**AND UPON** the Commission being satisfied that to do so would not be prejudicial to the public interest;

**IT IS ORDERED** pursuant to clause 110(2)(c) of the Act that Nexient is exempt from the Issuer Bid Requirements for the acquisition by Nexient of the Target Shares from Mammoth pursuant to the Transaction.

**SIGNED** at Halifax, Nova Scotia, this 28th day of September, 2006.

“H. Leslie O’Brien”

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