

District of New Brunswick
Division No. 3 - Bathurst
Court No. 16267
Estate No. 51-1351388

Notice of Bankruptcy and First Meeting of Creditors

(Subsection 102(1))

In the Matter of the Bankruptcy of Atcon Construction Inc.

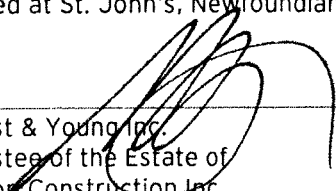
of Miramichi, in the Province of New Brunswick

Take notice that:

1. Atcon Construction Inc. filed an assignment in bankruptcy on the 26th day of April 2010 and the undersigned, Ernst & Young Inc., was appointed as trustee of the estate of the bankrupt by the official receiver, subject to affirmation by the creditors of the trustee's appointment or the substitution of another trustee by the creditors.
2. The first meeting of creditors of the bankrupt estates will be held on the 14th day of May 2010 at 9:30 am (AST) at:

Park Inn & Suites on the River
1 Jane Street, Miramichi,
New Brunswick
E1V 3M6
3. To be entitled to vote at the meeting, a creditor must lodge with the trustee, before the meeting a proof of claim and, where necessary, a proxy.
4. Enclosed with this notice is a form of proof of claim and a form of general proxy and a list of creditors with claims amounting to 25 dollars or more showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt in order to share in any distribution of the proceeds realized from the estate.

Dated at St. John's, Newfoundland and Labrador, the 30th day of April 2010.


Ernst & Young Inc.
Trustee of the Estate of
Atcon Construction Inc.
1959 Upper Water St., Suite 1301, Halifax, Nova Scotia, B3J 3N2
Telephone: (877) 806-9889; Fax: (902) 420-0503
Email: atcon@ca.ey.com

Proof of Claim
(Sections 50.1, subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1),
and paragraphs 51(1)(e) and 66.14(b) of the Act)

PLEASE ENSURE BOTH SIDES OF THIS FORM ARE COMPLETED

All notices or correspondence regarding this claim to be forwarded to the following address:

Name _____
Address _____
City, Province _____ Postal Code _____ Tel _____

In the matter of the bankruptcy of Atcon Construction Inc. of Miramichi, New Brunswick and the claim of
_____, creditor.

I, _____ (name of creditor or representative of the creditor), of _____
(city and province), do hereby certify:

1. That I am a creditor of the above-named debtor (or that I am _____ (state position or title) of _____
(name of creditor or representative of the creditor).
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of bankruptcy (or the date of the receivership, or in the case of a proposal, the date of the notice of intention or of the proposal, if no notice of intention was filed), namely the 26th day of April 2010, and still is, indebted to the creditor in the sum of \$_____, as specified in the statement of account (or affidavit) attached and marked "Schedule A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)

4. (Check and complete appropriate category.)

() A. UNSECURED CLAIM OF \$ _____

(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and

(Check appropriate description.)

() Regarding the amount of \$ _____ I claim a right to a priority under section 136 of the Act.

() Regarding the amount of \$ _____ I do not claim a right to a priority.

(Set out on an attached sheet details to support priority claim.)

() B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

() C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:

(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

() D. CLAIM BY FARMER, FISHERMAN, OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$.....

(Attach a copy of sales agreement and delivery receipts.)

() E. CLAIM BY WAGE EARNER OF \$ _____

() That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$.....

() That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$.....

() F. CLAIM AGAINST DIRECTOR \$ _____

(To be completed when a proposal provides for the compromise of claims against directors.)

That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:

(Give full details of the claim, including the calculations upon which the claim is based.)

() G. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:

(Give full details of the claim, including the calculations upon which the claim is based.)

5. That to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of section 4 of the Act, and have (or has) (or have not or has not) dealt with the debtor in a non-arm's-length manner.
6. That the following are the payments that I have received from, the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of subsection 2(1) of the Act. (Provide details of payments, credits and transfers at undervalue.)

(Applicable only in the case of the bankruptcy of an individual.)

() I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Dated at this day of, 201_

.....
Witness

.....
Creditor

Phone Number _____

Fax Number _____

Email Address _____

NOTE: If an affidavit is attached, it must have been sworn to before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

NOTE: If a copy of this form is sent electronically by means such as email, the name and contact information of the sender prescribed in Form 1.1 must be added at the end of the document.

General Proxy
(Sections 51(1)(e), 66.15(3)(b) and 102(2))

In the matter of the bankruptcy (or proposal or consumer proposal) of Atcon Construction Inc., a bankrupt (or an insolvent person or a consumer debtor)

I (or We), (name of creditor), of (name of city, town or village), a creditor in the above matter, hereby appoint, of, to be my (or our) general proxy in the above matter except as to the receipt of dividends, with (or without) power to appoint another general proxy in his or her place.

Dated at this day of, 200__

.....
Witness

.....
Individual Creditor

Name of Corporate Creditor

.....
Witness

Per
Name and Title of Signing Officer

Checklist for Proof of Claim

Note: You may return the completed Proof of Claim form with support either by: mail to Ernst & Young Inc., Trustee of the Estate of Atcon Group of Companies at 1959 Upper Water St., Suite 1301, Halifax, Nova Scotia, B3J 3N2; or by Fax: (902) 420-0503

This checklist is provided to assist you in preparing the proof of claim form and, if appropriate, the proxy form in a complete and accurate manner. Please check each requirement.

General

- The **signature of a witness** is required.
- The document **must be signed** by the individual completing the declaration.
- **Provide the complete address** where all notices or correspondence are to be forwarded along with your phone number, fax number and email address where appropriate.

Notes:

- It is permissible to file a proof of claim by fax.
- A creditor may vote either in person or by proxy at any meeting of creditors if the proof of claim is filed with the trustee prior to the time appointed for the meeting.
- A quorum at any meeting of creditors is at least one creditor with a valid proof of claim in attendance in person or by proxy.
- A corporation may vote by an authorized agent or mandatary at meetings of creditors.
- In order for a duly authorized person to have a right to vote, they must be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.
- A creditor who is participating in any distribution from an estate must have filed a proof of claim prior to the distribution being declared.
- In the case of an individual bankrupt, by checking the appropriate box or boxes at the bottom of the proof of claim form, you may request that the trustee advise you of any material change in the financial situation of the bankrupt or the amount the bankrupt is required to pay into the bankruptcy, and a copy of the trustee's report on the discharge of the bankrupt.

Paragraph 1

- Creditor must state full and complete legal name of the individual, company or firm.
- If the individual completing the proof of claim is a representative of the creditor, the individual's position or title must be identified.

Paragraph 3

- The amount owing must be set out in paragraph 3.
- A **detailed statement of account** must be attached to the proof of claim and marked "Schedule A" and must show the date, number and amount of all invoices or charges, together with the date, number and amount of all credits or payments. The amount on the statement of account must correspond to the amount indicated on the proof of claim.

Paragraph 4

Notes:

- **Paragraph A** applies to **ordinary unsecured claims**. In addition to recording the amount of the claim, please indicate whether the claim has a priority pursuant to section 136 of the Act.
- **Paragraph B** applies to **lessor claims in a commercial proposal**. Please ensure that the claim applies to a commercial proposal and, if so, include the full particulars of the claim.

- **Paragraph C** applies to **secured claims**. Please indicate the dollar value of the security and attach copies of the security document. In addition, please attach copies of the security registration documents, where appropriate.
- **Paragraph D** applies to **inventory claims of farmers, fishermen and aquaculturists**. Please note that such claims apply only to inventory supplied from farmers, fishermen and aquaculturists within 15 (fifteen) days of the date of bankruptcy. In addition, please attach copies of any applicable sales agreements and delivery slips.
- **Paragraph E** applies to **claims by wage earners**. Please note that such claims apply only for unpaid wages owed upon the bankruptcy of an employer or when the employer becomes subject to a receivership.
- **Paragraph F** applies to **claims against directors**. Please note that such claims apply only to directors of corporations that have filed a commercial proposal to creditors that includes a compromise of statutory claims against directors.
- **Paragraph G** applies to **claims of customers of a bankrupt securities firm**. Please ensure that the claim of the customer is for net equity and, if so, include the full particulars of the claim, including the calculations upon which the claim is based.

Paragraph 5

- All claimants must indicate whether or not they are related to the debtor, as defined in section 4 of the Act, or dealt with the debtor in a non-arm's-length manner.

Paragraph 6

- All claimants must attach a detailed list of all payments or credits received or granted, as follows:
 - (a) **within the three (3) months preceding** the initial bankruptcy event (including the bankruptcy or the proposal);
 - (b) **within the twelve (12) months preceding** the initial bankruptcy event (including the bankruptcy or the proposal) in the case where the claimant and the debtor **were not** dealing at arm's length.

– Proxyholder –

Note

The Act permits a proof of claim to be made by a duly authorized representative of a creditor but, in the absence of a properly executed proxy, does not give such an individual the power to vote at the first meeting of creditors nor to act as the proxyholder of the creditors.

General

- In order for duly authorized persons to have a right to vote, they must themselves be creditors or be the holders of a properly executed proxy. The name of the creditor must appear in the proxy.

Notes:

- A creditor may vote either in person or by proxyholder.
- A proxy may be filed at any time prior to a vote at a meeting of creditors.
- A proxy can be filed with the trustee in person, by mail or by any form of telecommunication.
- A proxy does not have to be under the seal of a corporation unless required by its incorporating documents or its bylaws.
- The individual designated in a proxy cannot be substituted unless the proxy provides for a power of substitution.
- Bankrupts/debtors may not be appointed as proxyholders to vote at any meeting of their creditors.
- The trustee may be appointed as a proxyholder for any creditor.
- A corporation cannot be designated as a proxyholder.

District of: New Brunswick
Division No. 51 - New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

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FORM 78
Statement of Affairs (Business Bankruptcy) made by an entity
(Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)
IN THE MATTER OF THE BANKRUPTCY OF ATCON CONSTRUCTION INC.

To the bankrupt:

You are required to carefully and accurately complete this Form and the applicable attachments, showing the state of your affairs on the date of the bankruptcy, on the 26th day of April 2010. When completed, this Form and the applicable attached lists will constitute the Statement of Affairs and must be verified by oath or solemn

LIABILITIES (as stated and estimated by the officer)		ASSETS (As stated and estimated by the officer)	
1. Unsecured creditors as per list "A"	37,991,658.58	1. Inventory	1,000,000.00
Balance of secured claims as per list "B"	79,479,388.19	2. Trade fixtures, etc.	13,000.00
Total unsecured creditors	117,471,046.77	3. Accounts receivable and other receivables, as per List "E"	
2. Secured creditors as per list "B"	23,526,549.00	Good	14,067,806.00
3. Preferred creditors as per list "C"	0.00	Doubtful	3,000,000.00
4. Contingent, trust claims or other liabilities as per list "D"		Bad	21,243,843.00
estimated to be reclaimable for	0.00	Estimated to produce	
Total liabilities	140,997,595.77	4. Bills of exchange, promissory note, etc., as per List "F" ..	
Surplus	NIL	5. Deposits in Financial Institutions	
		6. Cash	
		7. Livestock	
		8. Machinery, equipment and plant	
		9. Real property or immovable as per List "G"	
		10. Furniture	
		11. RRSPs, RRI's, Life insurance, etc.	
		12. Securities (Shares, Bonds, Debentures, etc.)	
		13. Interests under wills	
		14. Vehicles	
		15. Other property, as per List "H"	
		If bankrupt is a corporation, add:	
		Amount of subscribed capital	0.00
		Amount paid on capital	0.00
		Balance subscribed and unpaid	
		Estimated to produce	
		Total assets	
		Deficiency	117,470,546.77

I, Robert Tozer, of the city of Whitney in the Province of New Brunswick, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge a full, true and complete statement of my affairs on the 23rd day of April 2010 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)
before me at the city of Miramichi in the Province of New Brunswick, on this 30th day of April 2010.

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
1	A One Pumping Service	P. O. BOX 371 St. Stephen NB E3L 2X3	429.40	0.00	429.40
2	AB - A1 Portables	3719- 42 Avenue Camrose AB T4V 4N3	1,071.00	0.00	1,071.00
3	ABS - Remorques Inc.	445 Industrial Blvd Asbestos QC J1T 4V4	1,022.37	0.00	1,022.37
4	Acadian Coach Lines LP	300 Main St., Unit B2 - 2 Moncton NB E1C 1B9	10.67	0.00	10.67
5	Ace Leasing Ltd.	300 Dalton Avenue Miramichi NB E1V 3N9	253.63	0.00	253.63
6	Acetox (1985) Ltd.	PO Box 7846 380 Madwaska Road Grand Falls NB E3Z 3E8	292.88	0.00	292.88
7	Acklands-Grainger Inc.	PO Box 2110 Winnipeg MB R3C 3R4	3,930.00	0.00	3,930.00
8	Acklands-Grainger Inc.	520 Edinburgh Drive Moncton NB E1E 4L6	295.34	0.00	295.34
9	ADD Capital Corp.	500 Cochrane Drive, Unit 2 Markham ON L3R 8E2	195,000.00	0.00	195,000.00
10	ADI Limited	1133 Regent Street, Ste 300 Fredericton NB E3B 3Z2	1,696.47	0.00	1,696.47
11	Adrenaline Cats Ltd.	General Delivery Fort McKay AB T0P 1C0	1,890.00	0.00	1,890.00
12	AGES	2703 -61 Avenue SE Calgary AB T2C 4X3	11,718.00	0.00	11,718.00
13	Aggcon Contracting Ltd.	PO Box 9094 Woodstock NB E7M 6B5	590.43	0.00	590.43
14	AIG Commercial Equipment Finance, Inc.	145 Wellington Street W. Toronto ON M5J 1H8	100,393.00	0.00	100,393.00
15	Air Liquide Canada Inc.	P.O. Box 1009 Dartmouth NS B2Y 3Z7	483.14	0.00	483.14
16	Alberta Fuel Distrib.	1444 - 78 Avenue Edmonton AB T6P 1L7	336,930.34	0.00	336,930.34
17	Alberta Roadbuilders	#201,9333 - 45 Avenue Edmonton AB T6E 5Z7	4,016.25	0.00	4,016.25
18	Alberta Traffic Supply	7798 - 16 Street Edmonton AB T6P 1L9	42,538.85	0.00	42,538.85
19	Alcor Facilities Managem	#206, 10470 176 Street Edmonton AB T5S 1L3	8,452.46	0.00	8,452.46
20	All Air Ltd.	16 University Ave. PO Box 550 Chatham NB E1N 3A8	764.72	0.00	764.72
21	Allison's Manufacturing L	10894 Route 430 Hwy. Trout Brook NB E9E 1R3	233.91	0.00	233.91
22	Almita Manufacturing Ltd	6606, 42nd Avenue SW Ponoka AB T4J 1J8	14,036.87	0.00	14,036.87
23	Alter Moneta	5925 Airport Road, Suite 200 Mississauga ON L4V 1W1	75,777.00	0.00	75,777.00

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
24	Aluma Systems	attn: Lockbox B3917 PO Box 6986, Station D Calgary AB T2P 5A8	82,943.17	0.00	82,943.17
25	Alward, Christopher	12949 Route 126 Bamaby River NB E1N 6G5	1,750.00	0.00	1,750.00
26	Amazon Springs Water Co.	201, 21 Perron Street St. Albert AB T8N 1E6	1,169.63	0.00	1,169.63
27	AMEC Earth	PO Box 2565, Postal Station M Calgary AB T2P 2M7	282,614.06	0.00	282,614.06
28	Amsterdam Inn	143 Main Street Sussex NB E4E 1S8	480.25	0.00	480.25
29	Anderson Rivervalley	1117 Riverside Drive Fredericton NB E3A 8P9	4,281.29	0.00	4,281.29
30	Armstrong's Comm.	380 Salmon River Mouth R Coal Creek NB E4A 2T7	77.80	0.00	77.80
31	Arno Electric Ltee	2300, boul. des Recollets, C.P. 849 Trois-Riviere QC G9A 5J9	9,605.66	0.00	9,605.66
32	Arrow Construction Prod.	PO Box 760 Fredericton NB E3B 5B4	1,118.70	0.00	1,118.70
33	Art Barry Ford Sales Ltd.	8012 Sparrow Crescent Leduc AB T9E 7G1	0.00	0.00	0.00
34	Atco Structures Inc.	5115 Crowchild Trail SW Calgary AB T3E 1T9	17,334.30	0.00	17,334.30
35	Atcon Group Inc.	626 Newcastle Blvd. Miramichi NB E1V 2L3	28,234.42	0.00	28,234.42
36	Atcon Holdings Inc.	626 Newcastle Blvd. Miramichi NB E1V 2L3	279,352.63	0.00	279,352.63
37	Atcon Plywood Inc	626 Newcastle Blvd Miramichi NB E1V 2L3	5,527.83	0.00	5,527.83
38	Atcon Property Holdings	626 Newcastle Blvd Miramichi NB E1V 2L3	1,400.00	0.00	1,400.00
39	Atlantic Explosives Limited	63 Parker Hill Road, RR3 Upper Musquodoboit Musquodoboit NS B0N 2M0	23,144.33	0.00	23,144.33
40	Atlantic Tractors & Equipment	P.O. Box 1326 Fredericton NB E3B 5E4	324,774.18	0.00	324,774.18
41	Auto Machinery & General	50 whiting road, PO Box 9 Station A Fredericton NB E3B 4Y2	464.29	0.00	464.29
42	Bartan	285 MacDonald Crescent Fort McMurray, AB AB T9H 4B7	32,156.25	0.00	32,156.25
43	Bassett Petroleum Distributors Ltd	#20 40 Challenger Crescent Sherwood Park AB T8H 2R1	53,048.03	0.00	53,048.03
44	Bell Mobility	P.O. Box 5102 Burlington ON L7R 4R7	14,913.38	0.00	14,913.38
45	Bell Aliant	P.O. Box 5555 Saint John NB E2L 4V6	5,033.14	0.00	5,033.14
46	Bell Mobility Atlantic	Suite 1275 99 Wyse Rd. Dartmouth NS B3A 4S5	50.85	0.00	50.85

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51 - New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
47	Bellboy Drycleaners	426 Hodgson Road Fredericton NB E3C 2G5	58.76	0.00	58.76
48	Bert Michaud's Body Shop	1980, Route 108 Drummond NB E3Y 2K5	327.70	0.00	327.70
49	Best Metals Ltd.	4 spruce Terrace Fredericton NB E3B 2S6	17.63	0.00	17.63
50	Bestway Transport	259 Beardsley Rd. Beardsley NB E7M 4E1	17,885.39	0.00	17,885.39
51	Big Eagle Hydro Vac	3815A-47 Ave. Camrose AB T4V 4S4	26,977.95	0.00	26,977.95
52	Birch Mountain Enterprise	PO Box 5445 Fort McMurray AB T9H 3G4	60,973.29	0.00	60,973.29
53	Bitumar Inc.	11650 Metropolitan Est Montreal PQ H1B 1A5	9,728.14	0.00	9,728.14
54	Blackstone Corporation	Box 540 Turner Valley AB T0L 2A0	122,745.71	0.00	122,745.71
55	Bluewave Energy	PO Box 100 Shubenacadie NS B0N 2H0	10,073.71	0.00	10,073.71
56	BOC / Linde Canada	PO Box 11451 Montreal QC H3C 5K3	1,017.49	0.00	1,017.49
57	Bodkin Leasing Corporation	2150 Dunwin Drive, Unit 1 Mississauga ON L5L 1C7	1,627.00	0.00	1,627.00
58	Bouchier	P.O. Box 6607 Fort McMurray AB T9H 5N4	10,304.79	0.00	10,304.79
59	Brandt Tractor Ltd.	#5, 360 MacKenzie Blvd. Fort McMurray AB T9H 4C4	11,781.63	0.00	11,781.63
60	Brett Young Seeds	R.R. #4 Corner of Hwy 39 and Hwy 60 Calmar AB T0C 0V0	108.69	0.00	108.69
61	Bristol Group	3rd Floor, 720 Main Street Moncton NB E1C 1E4	25,588.61	0.00	25,588.61
62	Bruce Steel Fabricators	4454 Eleniak Road Edmonton AB T5S 2S1	4,171.65	0.00	4,171.65
63	Byers Transportation	320 MacDonald Crescent Fort McMurray AB T9H 4B6	3,576.94	0.00	3,576.94
64	C.E. Franklin	P.O. Box 6776, Station D Calgary AB T2P 2E8	30,412.46	0.00	30,412.46
65	Canada Revenue Agency	126 Prince William Street Saint John NB E2L 4H9	2,180,845.46	0.00	2,180,845.46
66	Canadian Bearings Ltd.	1401 Courtney Park Dr., East Mississauga ON L5T 2E4	472.50	0.00	472.50
67	Canadian Tire (F'ton)	1110 Smythe St., Smythe & Prospect Fredericton NB E3B 3H4	4,851.41	0.00	4,851.41
68	CanaSteel Rebar Services	PO Box 2215, 315 Ongman Road Price George BC V2N 2J8	1,333.50	0.00	1,333.50
69	CannAmm Occupational	757 Main Street East North Bay ON P1B 1C2	17,906.73	0.00	17,906.73
70	Cansel	95 Akerley Blvd. Dartmouth NS B3B 1R7	69,514.46	0.00	69,514.46

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
 Division No. 51- New Brunswick
 Court No. 51-1351388
 Estate No. 51-1351388

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
71	Canwest Propane Ltd	8202 Manning Avenue Fort McMurray AB T9H 4W1	3,914.23	0.00	3,914.23
72	Capital Underwriters	2020 Winston Park Drive, Ste 301 Oakville ON L6H 6X7	4,223.00	0.00	4,223.00
73	Capmor Financial Services	5575 North Service Road, Suite 401 Burlington ON L7L 6M1	251,711.00	0.00	251,711.00
74	Caribou Energy Park Ltd.	c/o 10030 - 34 St. Edmonton AB T6B 2Y5	126,405.29	0.00	126,405.29
75	Carmack's Industrial Ltd	PO Box 5653 Fort McMurray AB T9H 3G6	618.41	0.00	618.41
76	CARQUEST Auto Parts	Miramichi LTD 144 Pleasant Street Miramichi NB E1N 1Y1	3,097.40	0.00	3,097.40
77	CARQUEST Auto Parts	407 Connell St. Woodstock NB E7M 5G5	3,097.40	0.00	3,097.40
78	CARQUEST Auto Parts	2884 Main Street Hillsborough NB E4H 2Y8	3,097.40	0.00	3,097.40
79	CARQUEST Auto Parts	40 Bishop Drive Fredericton NB E3B 5C8	3,097.40	0.00	3,097.40
80	Carvell Goodine & Sons	859 West River Road Grand Falls NB E3Z 1S1	22,057.72	0.00	22,057.72
81	CasCom	5105-49 Street Yellowknife NT X1A 1P7	8,773.28	0.00	8,773.28
82	Casey Tire Ltd.	49 Newcastle Blvd. Miramichi NB E1V 2B2	180.80	0.00	180.80
83	Caterpillar Financial Services Limited	5575 North Service Road Suite 600 Burlington ON L7L 6M1	7,128,293.00	0.00	7,128,293.00
84	CCS Landfill Services	2400, 530 8th Avenue SW Calgary AB T2P 3S8	901.22	0.00	901.22
85	Chatham Tire (1989) Ltd.	Gordon Road Extension PO Box 555 Miramichi NB E1N 3A8	6,515.38	0.00	6,515.38
86	Cherdon Enterprises Ltd	PO Box 1500 Fort Providence NT X0E 0L0	19,740.00	0.00	19,740.00
87	Chris Derrah	805, Route 570 Mt. Pleasant NB E7L 2Y7	1,014.86	0.00	1,014.86
88	Clipper Shipp Motel	6290, Route 1 Pocologan NB E5J 1B6	32,640.05	0.00	32,640.05
89	Clovis Septic Tank Ltd.	P.O. Box 1315 Bathurst NB E2A 4J1	762.75	0.00	762.75
90	CML Northern Blower Inc.	901 Regent Ave. West Winnipeg MB R2C 2Z8	102,893.70	0.00	102,893.70
91	CN - Canadian National Railway	CP 11774 Succ. Centre-ville Montreal QC H3C 0A4	375.00	0.00	375.00
92	CNRL Horizon Project	2500 855 2 St SW Calgary AB T2P 4J8	3,050.77	0.00	3,050.77

30-Apr-2010
 Date

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Alcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
93	Coac Holdings Ltd.	4454 Route 105 Upper Queensbury NB E6G 1X5	1,076.00	0.00	1,076.00
94	Colonial Inns Ltd.	P. O. Box 548 Saint John NB E2L 3Z8	678.00	0.00	678.00
95	Columbia Industries Ltd.	7150-112 Avenue SE Calgary AB T2C 4Z1	6,058.89	0.00	6,058.89
96	Combined Concrete	212 - 26229, Twp 531A Zone 2 Acheson AB T7X 5A4	35,607.10	0.00	35,607.10
97	Commercial Solutions	4203-95 Street Edmonton AB T6E 5R6	4,479.13	0.00	4,479.13
98	Concept Energy Services	43026 Mackenzie Hwy. Hay River NT X0E 0R9	1,061.55	0.00	1,061.55
99	Con-Force Structures	4300 - 50 Avenue SE Calgary AB T2B 2T7	6,346.00	0.00	6,346.00
100	County Line Trucking	75 Wilmot Road. Wilmot NB E7P 2V4	14,227.50	0.00	14,227.50
101	Covey Office Group Inc.	670 Wilsey Road PO Box 97 Fredericton NB E3B 4Y2	955.09	0.00	955.09
102	Crane & Rig Inc.	413 24 Avenue Nisku, AB T9E 8J1	11,413.50	0.00	11,413.50
103	Cropac Equipment Inc.	1007 South Service Road Oakville ON L6L 6R3	60,520.04	0.00	60,520.04
104	Culligan	P.O Box 4800 Regina SK S4P 3Y4	2,162.35	0.00	2,162.35
105	D1 Automotive Ltd.	General Delivery Cape Broyle NL A0A 1P0	1,448.41	0.00	1,448.41
106	DaimlerChrysler Truck Financial	6701 Financial Drive Suite 200 Mississauga ON L5N 7J7	36,726.00	0.00	36,726.00
107	Danny's Inn	P.O. Box 180 Bathurst NB E2A 3Z2	2,745.90	0.00	2,745.90
108	DB Kidd Transport	Div. of 557638 AB Ltd. 198 Highland Close Fort McMurray AB T9H 3T5	7,307.48	0.00	7,307.48
109	De Lage Landen Financial	1235 North Service Rd. W Suite 100 Oakville ON L6M 2W2	838.93	0.00	838.93
110	Deer Lake Rebar	P.O.Box 3892 23 Cross's Road Deer Lake NL A8A 1G2	333,848.50	0.00	333,848.50
111	Demers Contracting	240 MacLennan Crescent Fort McMurray AB T9H 4G1	5,218.55	0.00	5,218.55
112	Denesoline Environment	#333-9816 Hardin Street Fort McMurray AB T9H 4K3	27,461.00	0.00	27,461.00
113	Denroche & Associates	5107 53 Street Yellowknife NT X1A 1V7	366.21	0.00	366.21
114	Department of Business New Brunswick	P.O. Box 6000 Fredericton NB E3B 5H1	200,442.68	0.00	200,442.68

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51 - New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
115	Diamond B Investments Inc	#26-21316 Township Rd,534 Ardossan AB T8G 2B1	8,783.64	0.00	8,783.64
116	Digaa Enterprises Ltd.	PO Box 269 Fort Providence NT X0E 0L0	19,610.19	0.00	19,610.19
117	Discount Car and Truck	830 King George Hwy Miramichi NB E1V 1P8	3,141.40	0.00	3,141.40
118	Discount Car and Truck	2037 St. Peter Avenue Bathurst NB E2A 7J5	3,141.40	0.00	3,141.40
119	dmg world media	#605, 999-8th St S.W. Calgary AB T2R 1J5	5,300.00	0.00	5,300.00
120	Duke's Transports Ltd.	159 23 - 121A Avenue Edmonton AB T5V 1B1	24,117.23	0.00	24,117.23
121	Dunn, Shawn	261 Rte 420 South Esk NB E1V 4M2	1,750.00	0.00	1,750.00
122	Duraguard Fence Ltd.	10624 - 214 Street Edmonton AB T5S 2A5	49,220.04	0.00	49,220.04
123	Dynacare Kasper	#200, 10150 - 102 St. Edmonton AB T5J 5E2	4,276.98	0.00	4,276.98
124	Dyno Nobel	P.O Box 2099, Station M Calgary AB T2P 2M4	114,155.11	0.00	114,155.11
125	E. Cummings Contracting	852 Main Street Woodstock NB E7M 2G1	2,423.82	0.00	2,423.82
126	East Coast Mobile	Suite 5A, 101 Ilsley Avenue Dartmouth NS B3B 1S8	9,345.10	0.00	9,345.10
127	Eastern Fence Limited	80 Henri Dunant Street Moncton NB E1E 1E6	17,353.05	0.00	17,353.05
128	Eastern Tile and Carpet	299 Dalton Avenue Miramichi NB E1V 3C4	124.19	0.00	124.19
129	EBA Engineering	442-10 Street N Lethbridge AB T1H 2C7	3,300.15	0.00	3,300.15
130	Econo Lodge	365 Pleasant Street Miramichi NB E1V 1X4	1,472.00	0.00	1,472.00
131	EFCO Canada Co.	P. O. Box 9100, Postal Station "F" Toronto ON M4Y 3A5	785.92	0.00	785.92
132	ELRUS Aggregate Systems	4409 Glenmore Tr. S.E. Calgary AB T2C 2R8	20,753.86	0.00	20,753.86
133	Emeco Canada	17403 - 109 Avenue Edmonton AB T5S 1H7	120,608.25	0.00	120,608.25
134	Enterprise Rent A Car	5821- 6 Street SE Calgary AB T2H 1M4	13,405.03	0.00	13,405.03
135	Enterprise Rent A Car	447 King George Hwy., Unit 3 Miramichi NB E1V 1L8	13,405.03	0.00	13,405.03
136	Envirem Technologies INC	626 Newcastle Blvd. Miramichi NB E1V 2L3	2,200.00	0.00	2,200.00
137	Erscon Canada Inc	13540 - 156 Street Edmonton AB T5V 1L3	100,479.05	0.00	100,479.05
138	ESS Poplar Point	#100 - 3700, North Fraser Way BURNABY BC V5J 5H4	4,195.07	0.00	4,195.07

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
 Division No. 51- New Brunswick
 Court No. 51-1351388
 Estate No. 51-1351388

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
139	Eveready Industrial	230A MacKay Crescent Fort McMurray AB T9H 5C6	107,030.11	0.00	107,030.11
140	Experienced Equipment	Box 5021 Spruce Grove AB T7X 3A2	16,052.40	0.00	16,052.40
141	Fairgrounds Laboratories	20083 W Key Drive Boca Raton FL 33 498 USA	5,471.15	0.00	5,471.15
142	Fastenal Canada	Ste. 117,860 Trillium Drive Kitchener ON N2R 1K4	118,489.98	0.00	118,489.98
143	Federal Express	PO Box 4626, Station A Toronto ON M5W 5B4	104.76	0.00	104.76
144	FGA Consulting Engineers	2 Hunt's Lane St. John's NL A1B 2L3	2,396.73	0.00	2,396.73
145	Ford Credit	1275 North Service Road, Suite 810 Oakville ON L6M 3G4	10,070.47	0.00	10,070.47
146	Ford Credit Canada	P.O. Box 4600, STN Agincourt Scarborough ON M1S 5V2	25,775.00	0.00	25,775.00
147	Fort McKay First Nation	P.O. Box 5360 Fort McMurray AB T9H 3G4	12,929.78	0.00	12,929.78
148	Fort McKay General Con.	P.O. BOX 5360 Fort McMurray AB T9H 3G4	29,257.87	0.00	29,257.87
149	Fort McKay Prop.	P. O. Box 5360 Fort McMurray AB T9H 3G4	5,090.35	0.00	5,090.35
150	Four Seasons Moto-Sports	226 Gregoire Drive Fort McMurray AB T9H 4K6	404.88	0.00	404.88
151	FREDERICTON INN	1315 REGENT ST. Fredericton NB E3C 1A1	100.57	0.00	100.57
152	Frontier Fence & Guard Rail Ltd.	12041- 32 Street N.E. Edmonton AB T6S 1G8	141,681.49	0.00	141,681.49
153	Fusion Electrical	Bay 4,,320 MacKay Crescent Fort McMurray AB T9H 4E4	1,552.52	0.00	1,552.52
154	G & G Brothers Ltd.	310 Dalton Avenue Miramichi NB E1V 3N9	4,009.52	0.00	4,009.52
155	G.N. Johnston Equipment	1080 Champlain St. Suite 4 Dieppe NB E1A 8L8	2,508.60	0.00	2,508.60
156	Galaxy Broadband Communications	4020A Sladeview Crescent Unit 4 Mississauga ON L5L 6B1	317.99	0.00	317.99
157	Gary Griffin	1777, Route 540 Kirkland NB E7N 2K4	1,372.62	0.00	1,372.62
158	GE Canada Equipment Financing	1880 Connolly Ave. Bathurst NB E2A 4W7	1,709,344.00	0.00	1,709,344.00
159	Gemtec Limited	191 Doak Road Fredericton NB E3C 2E6	4,794.03	0.00	4,794.03
160	Gencor	5201 N. Orange Blossom T Orlando FL 32 810 USA	28,885.71	0.00	28,885.71
161	General Insulation	P.O. Box 57251, Postal Station A Toronto ON M5W 5M5	7,329.36	0.00	7,329.36

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
 Division No. 51- New Brunswick
 Court No. 51-1351388
 Estate No. 51-1351388

FORM 78 -- Continued

List "A"
 Unsecured Creditors
 Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
162	General Motors of Canada	P.O. Box 5100, Stn D Etobicoke ON M8X 5H2	1,377.00	0.00	1,377.00
163	Get Green	502-1st Street W Meadow Lake SK S9X 1E5	34,454.00	0.00	34,454.00
164	Gillis Truckways Inc.	PO Box 98 Baddeck NS B0E 1B0	7,593.65	0.00	7,593.65
165	Glenridge Equipment Corp	Unit 4, 110 Frobisher Dr WATERLOO ON N2V 2G7	626,699.06	0.00	626,699.06
166	GLM Industries LP	1508 - 8th Street Nisku AB T9E 7S6	29,084.44	0.00	29,084.44
167	GMAC	2180 Steeles Avenue West, Suite # 215 Concord ON L4K 2Z5	202,939.25	0.00	202,939.25
168	GMAC	PO Box 5100 Stn D Etobicoke ON M8X 5H2	15,937.88	0.00	15,937.88
169	GMAC Payment Processing	PO Box 78369 Phoenix AZ 08 506-2836 USA	1,582.44	0.00	1,582.44
170	Golden Arrow	20204-111 Avenue Edmonton AB T5S 2G6	2,310.00	0.00	2,310.00
171	Golden Arrow School Buses	20204-111 Avenue Edmonton AB T5S 2G6	2,280.09	0.00	2,280.09
172	Government of Northwest Territories	Dept of Transportation #1 Yellowknife Airport Yellowknife NT X1A 3T2	26,755.54	0.00	26,755.54
173	Gowling Lafleur Henderson	Suite 1400, 700- 2nd Street S Calgary AB T2P 4V5	95,809.54	0.00	95,809.54
174	Grant Thornton	135 Henry Street Miramichi NB E1V 2N5	10,523.16	0.00	10,523.16
175	Guillevin International	61 Raddall Avenue, Unit HH Dartmouth NS B3B 1T4	1,006.82	0.00	1,006.82
176	H.J. Crabbe & Sons Ltd.	6 Lockhart's Mill Road Bristol NB E7L 2R2	4,991.66	0.00	4,991.66
177	Hamptons Oilfield Service	c/o Jack Hampton 22303 - 112th. Ave. Edmonton AB T5S 2T8	14,122.50	0.00	14,122.50
178	Harris and Roome Supply	PO Box 776 1765 Connolly Avenue Bathurst NB E2A 3Z6	586.77	0.00	586.77
179	Hartland Armature Works	44 Aiton Crescent Hartland NB E7P 2H2	2,753.59	0.00	2,753.59
180	Hatch Ltd.	840-7th Avenue SW, Suite 700 Calgary AB T2P 2G2	197,857.78	0.00	197,857.78
181	Hay River Disposals Ltd	39 Studney Drive Hay River NT X0E 0R6	2,822.40	0.00	2,822.40
182	Hazco Denesoline	333-9816 Hardin Street Fort McMurray AB T9H 4K3	43,101.23	0.00	43,101.23
183	HAZCO ENV.	10501 Barlow Trail S.E. Calgary AB T2C 4M5	5,899.26	0.00	5,899.26
184	Heat Design Equipment Ltd	1801 Bleams Road Kitchener ON N2E 3X9	25,147.50	0.00	25,147.50

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
185	Helical Pier Systems Ltd	C/O Peace Landing Piling P.O. Box 6280 Fort St. John BC V1J 4H7	9,914.52	0.00	9,914.52
186	Hertz Car	#2-390 MacAlpine Cres. Fort McMurray AB T9H 4B1	449.40	0.00	449.40
187	Hewitt Rentals Inc.	130 Sherwood Road Charlottetown PE C1A 7J7	6,984.20	0.00	6,984.20
188	Hewitt Rentals Inc.	200 Carson Drive Moncton NB E1C 0E9	6,984.20	0.00	6,984.20
189	Highway 11 Truck & Trail	129 Pollard Blvd Miramichi NB E1N 6K4	2,028.45	0.00	2,028.45
190	Honda Canada Finance	Honda Financial Services P>O> Box 4000 Markham ON L3R 0N1	2,544.62	0.00	2,544.62
191	Honeywell Limited	5925 Cnetre Street SW Calgary AB T2H 0C2	23,717.77	0.00	23,717.77
192	Hunt's Transport Ltd.	31 Sagona Avenue Mount Pearl NL A1N 4P9	10,626.00	0.00	10,626.00
193	IBS International Bulk Services of Canada Inc.	16750 Centre Street Harvey IL 60 426 USA	14,496.86	0.00	14,496.86
194	ICE Manufacturing Ltd.	51 Aikins Street Winnipeg MB R2W 4E3	1,016,469.66	0.00	1,016,469.66
195	Imperial Oil	PO Box 1250 North York ON M3C 3G6	230,751.99	0.00	230,751.99
196	Independent Crane and Equipment	PO Box 1361 Nisku AB T9E 8A8	9,502.62	0.00	9,502.62
197	Industrial Cold Milling	PO Box 10, 2276 Hwy 128 Moncton NB E1C 8R9	14,669.56	0.00	14,669.56
198	Industrial Health Service	PO Box 9194, Station M Calgary AB T2P 5E1	14,706.70	0.00	14,706.70
199	Inland	Box 5899 Fort McMurray AB T9H 4V9	914,300.39	0.00	914,300.39
200	Inland Industrial	4D-380 McKenzie Blvd Fort McMurray AB T9H 4C4	48,329.04	0.00	48,329.04
201	Insight Inspections	4909-75 Avenue Edmonton AB T6B 2S3	4,881.75	0.00	4,881.75
202	IRISNDT	5311 - 86 St. Edmonton AB T6E 5T8	1,284.15	0.00	1,284.15
203	Irving Equipment	P.O. Box 3400 Saint John NB E1M 4X9	3,289.45	0.00	3,289.45
204	Irving Oil - Asphalt	P. O. Box 1421 Saint John NB E2L 4K1	43,020.78	0.00	43,020.78
205	J&S Sheet Metal Ltd.	24E Garfield St. Charlottetown PE C1A 6A5	199,727.79	0.00	199,727.79
206	J. M. Bastille	396 Rue Temiscouata, C. P. 744 Riviere-du-Laupe PQ G5R 3Z3	5,565.25	0.00	5,565.25
207	J.R. Spronken	1917 - 20th Ave. NW Suite 200 Calgary AB T2M 1H6	27,165.42	0.00	27,165.42

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
 Division No. 51- New Brunswick
 Court No. 51-1351388
 Estate No. 51-1351388

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
208	J.W. Walsh & Son Transportation Services Inc.	PO Box 369 Miramichi NB E1N 3A7	0.00	0.00	0.00
209	Jacques Whitford	P. O. Box 38212 Dartmouth NS B3B 1X2	311,339.15	0.00	311,339.15
210	JC Excavating	6311- 160th Avenue Edmonton AB T5Y 2P9	54,245.31	0.00	54,245.31
211	Jean Paul Perreault	50 north Street Moncton NB	2,250.00	0.00	2,250.00
212	Jensen's Powertrain	175 Sunset Drive Fredericton NB E3A 1A2	406.99	0.00	406.99
213	John Gyles Motor Inn	P. O. Box 4269 Woodstock NB E7M 6B7	27,986.55	0.00	27,986.55
214	Jonnys Light Oilfield Hauling Ltd.	PO Box 214, 2120 Sparrow Drive Nisku AB T9E 8E2	3,675.00	0.00	3,675.00
215	KB Jodan Inc.	206, 10140-101 Ave Site 639, Comp 4, RR2 Lac La Biche AB T0A 2C2	210.00	0.00	210.00
216	KDB Engineers	30 Lint Drive McLeod Hill NB E3A 5Y8	12,882.00	0.00	12,882.00
217	Kearney's Hygienic	147 Moffatt Street Woodstock NB E7M 2H5	779.70	0.00	779.70
218	Keith Nicholson & Sons L	20 Cross Road Clearview NB E7L 1W9	1,582.00	0.00	1,582.00
219	Key Equipment Finance Canada Ltd.	1122 International Blvd Suite 600 Burlington ON L7L 6Z8	321,232.00	0.00	321,232.00
220	Keyano College	8115 Franklin Avenue Fort McMurray AB T9H 2H7	18,096.15	0.00	18,096.15
221	Kingland Ford Sales Ltd.	922 MacKenzie Hwy. Hay River NT X0E 0R8	4,581.70	0.00	4,581.70
222	King's Transport Co. Ltd	PO Box 910 Bishop's Falls NF A0H 1C0	445.40	0.00	445.40
223	Klondike Crane Inspection	10616 169 Street Edmonton AB T5P 3X6	8,032.00	0.00	8,032.00
224	Komatsu International (Canada) Inc.	3755 boul. Matte Suite E Brossard PQ J4Y 2P4	228,434.00	0.00	228,434.00
225	Kotrans Transportation Ltd	6600 Goreway Drive Mississauga ON L4V 1S6	9,135.00	0.00	9,135.00
226	Kubota Canada Ltd.	5900 14th Avenue Marham ON L3S 4K4	0.00	0.00	0.00
227	L. Robert Enterprises	125 MacKay Crescent Ft. McMurray AB T9H 4C9	15,944.13	0.00	15,944.13
228	Lakeview Inn & Suites	333 King George Hwy Miramichi NB E1V 1L2	299.68	0.00	299.68
229	Landry, Steven	1665 Bishop Crt Bathurst NB E2A 2G3	1,600.00	0.00	1,600.00
230	LCL Bridge Products Technology Inc.	1, rue Provost Suite 315 Lachine QC H8S 4H2	22,396.60	0.00	22,396.60

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors
Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
231	Ledwell Labour	626 New Castle BLVD Miramichi NB E1V 2L3	6,780,832.59	0.00	6,780,832.59
232	Legresley Building Supplies	1988 Water Street Miramichi NB E1N 1C2	203.34	0.00	203.34
233	Livingston International	405 The West Mall Suite 400 Toronto ON M9C 5K7	254.25	0.00	254.25
234	Lounsbury Leasing Ltd.	2155 West Main Street Moncton NB E1C 9P2	22,295.00	0.00	22,295.00
235	Love, Bonnie	22 Rte 628 Penniac NB E3A 8W9	1,350.00	0.00	1,350.00
236	M. E. Phillips & Sons Ltd	4343 Heritage Drive Tracy NB E5L 1B4	10,818.10	0.00	10,818.10
237	M.P.D Auto Sales	636-55 Street SE Calgary AB T2A 3R6	89,171.23	0.00	89,171.23
238	MacDonald Paving	181 MacAleese Lane Moncton NB E1A 6S8	3,915.92	0.00	3,915.92
239	MacDonald Pontiac Buick GMC Ltd.	111 Baig Blvd Moncton NB E1C 8T6	0.00	0.00	0.00
240	MacLeod & Grant Ltd.	P.O. Box 809 106 MacKay Street Stellarton NS B0K 1S0	11,426.31	0.00	11,426.31
241	Mains Crane	708-25 Avenue Nisku AB T9E 0G6	10,316.25	0.00	10,316.25
242	Mapledale Enterprises	580 Hodgdon Road Mapledale NB E7M 4S7	1,429.97	0.00	1,429.97
243	Mantime Coffee Services	20 Thorne Avenue Dartmouth NS B3B 1Y5	646.51	0.00	646.51
244	Mantime Hydroseed	P. O. Box 27045 RPO Manawagonish Saint John NB E2M 5S8	11,885.38	0.00	11,885.38
245	Marshall Tittlemore	301, 215-10th. Ave. SW Calgary AB T2R 0A4	16,501.95	0.00	16,501.95
246	Match-it Supplies Ltd	170 King George Hwy Miramichi NB E1V 1K9	6,585.03	0.00	6,585.03
247	MCA Consultants Inc	24 Garfield St Charlottetown PE C1A 6A5	12,183.68	0.00	12,183.68
248	MCAP Leasing	5575 North Service Road Suite 300 Burlington ON L7L 6M1	140.00	0.00	140.00
249	McCann Equip - Edmonton	10255 Cote De Liesse Dorval QC H9P 1A3	42,817.81	0.00	42,817.81
250	McCann Equipment -Dorval	10255 Cote de Liesse Dorval QC H9P 1A3	16,009.80	0.00	16,009.80
251	McDonald, Darren	6295 Route 8 Boiestown NB E6A 1L7	3,300.00	0.00	3,300.00
252	McGraw Hill Construction	PO Box 5729 Hartlan IA 51 593-5229	746.64	0.00	746.64

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
253	McInnes Cooper	Purdy's Wharf Tower II 1300-1969 Upper Water Street Halifax NS B3J 2V1	190,590.31	0.00	190,590.31
254	McMurray Business Machin	3-9707 Main Street Fort McMurray AB T9H 1T5	9,615.04	0.00	9,615.04
255	Michaud (Fuel)	429 Tobique Rd Grand Fall NB	117,327.45	0.00	117,327.45
256	Michaud Petroleum Inc.	P. O. Box 7787 Grand Falls NB E3Z 3E8	24,826.24	0.00	24,826.24
257	Michaud, Danny	87 Park St Grand Falls NB E3Y 1A6	1,300.00	0.00	1,300.00
258	Midnight Sun Energy Ltd.	Box 1683 2 Conronation Drive Yellowknife NT X1A 2P3	4,067.41	0.00	4,067.41
259	Mi-Jack Canada	7609 42 Street Bay 104/105 Leduc AB T9E 0K5	338.46	0.00	338.46
260	Minister of Finance	6 étage 1200, route de l'Eglise Quebec QC G1V 4X1	1,863.00	0.00	1,863.00
261	Minister of Finance	Taxation Division P.O. Box 3000 Fredericton NB E3B 5G5	1,863.00	0.00	1,863.00
262	Minister of Finance	Provincial Court House 9700 Franklin Avenue Fort McMurray AB T9H 4W3	1,863.00	0.00	1,863.00
263	Minister of Revenue of Quebec	Registre des entreprises Case postale 1364 Quebec QC G1K 9B3	158.00	0.00	158.00
264	Miramichi Bolt & Screw	305 Beaverbrook Rd. Miramichi NB E1V 4Z6	3,148.03	0.00	3,148.03
265	Miramichi Tire Ltd.	312 Dalton Avenue Miramichi NB E1V 3N9	22,956.34	0.00	22,956.34
266	Miramichi Upholstery Co.	2 Walsh Ave PO Box 7 Miramichi, NB E1N 3A5	1,001.01	0.00	1,001.01
267	MMM Group Limited	5151- 3rd Street SE Calgary AB T2H 2X6	80,850.00	0.00	80,850.00
268	Mobile Equipment & Supplies	247 Pleasant Street Miramichi NB E1V 1Y6	8,021.31	0.00	8,021.31
269	ModSpace	PO Box 8940 Postal Station "A" Toronto ON M5W 2C5	178,773.70	0.00	178,773.70
270	Motion Canada	PO Box 11558 Succursale QC H3C 5N7	9,344.47	0.00	9,344.47
271	MSM Construction Service	9 McNab Drive Halifax NS B3P 2P3	588,023.10	0.00	588,023.10
272	Muskeg Distributors LP	P. O. Box 5360 Fort McMurray AB T9H 3G4	80,647.89	0.00	80,647.89

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
273	Nackawic Transport Ltd.	56 Pinder Road Nackawic NB E6G 1W3	0.00	0.00	0.00
274	National Car (AB)	Box 9812 Station Main Edmonton AB T5J 2T2	89,881.24	0.00	89,881.24
275	National Leasing Group Inc.	1525 Buffalo Place Winnipeg MB R3T 1L9	180,230.00	0.00	180,230.00
276	NB Comm - Miramichi	NBCC PO 1053, 80 University A Miramichi NB E1N 3W4	9,300.00	0.00	9,300.00
277	NBEPC	P.O. Box 2000 Fredericton NB E3B 4X1	8,095.06	0.00	8,095.06
278	Neutrino Trucking Ltd.	201 Bacon Place Fort McMurray AB T9K 1Z8	251,445.81	0.00	251,445.81
279	New Brunswick Asphalt	P. O. Box 25046 Fredericton NB E3A 5V7	375.00	0.00	375.00
280	New Concrete Products	444 River Road West PO Box 7783 Grand Falls NB E3Z 3E8	130,000.00	0.00	130,000.00
281	Newcastle Alternator & S	461 South Napan Road Napan NB E1N 4W4	1,571.94	0.00	1,571.94
282	Newcastle Home Hardware	170 Pleasant Street Miramichi NB E1V 1Y6	550.59	0.00	550.59
283	Newcastle Printing Limited	131 Burns Street Miramichi NB E1V 1H7	2,510.86	0.00	2,510.86
284	Noralta Lodge	2712-5th. Street Nisku AB T9E 0H1	181,434.30	0.00	181,434.30
285	North American Construction	Zone 3 Acheson Ind. Area 2-53016 Hwy 60 Acheson AB T7X 5A7	142,213.93	0.00	142,213.93
286	North View Glass	PO Box 25012 Fort McMurray Ab T9H 5N8	2,628.65	0.00	2,628.65
287	Northern Crane Service	20820 - 107th Avenue Edmonton AB T5S 1X1	149,752.09	0.00	149,752.09
288	Northern Industrial Insulation Contractors Inc.	17408 - 106A Ave Edmonton AB T5S 1E6	62,917.57	0.00	62,917.57
289	Northern Steel Industries	Box 1718 Tisdale SK S0E 1T0	2,548.15	0.00	2,548.15
290	Northern Transportation	42003 Mackenzie Highway Hay River NW X0E 0R9	952.06	0.00	952.06
291	Northland Utilities	66 Woodland Dr Hay River NT X0E 1G1	59.94	0.00	59.94
292	Northstar Leasing Corporation	Suite L101 231 Bayview Drive Barrie ON L4N 4Y5	6,774.00	0.00	6,774.00
293	Northumberland Co-Op	PO Box 130 256 Lawlor Lane Miramichi NB E1V 3M3	5.50	0.00	5.50
294	Nu Line Transport	RPO North End PO Box 29118 Moncton NB E1G 4R3	13,560.00	0.00	13,560.00

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51 - New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
295	Ocean Steel & Construction	400 Chesley Drive Saint John NB E2K 5L6	24,758.13	0.00	24,758.13
296	Oil Can Harry's Fast	11 Avonlea Court Fredericton NB E3C 1N8	142.39	0.00	142.39
297	Oldford, Todd	18579 Chapparral Manor SE Calgary AB T2X 3L3	2,307.69	0.00	2,307.69
298	Olympic Metals Ltd.	100 Chemin Ste.-Simon Caraquet NB E1W 1B3	20,925.82	0.00	20,925.82
299	Omega Environmental Inc.	C.P. 11013 Downtown Station Montreal QC H3C 4T9	213.17	0.00	213.17
300	PACCAR Financial Services Ltd.	711 Mississauga Road North Suite 500 Mississauga ON L5N 4J8	372,872.00	0.00	372,872.00
301	Pacer Corporation	Suite 101 208-57th Avenue SW Calgary AB T2H 2K8	3,944.25	0.00	3,944.25
302	Pacific Engineered Plastics Ltd.	7127 Argyll Road Edmonton AB T6C 4A5	20,580.00	0.00	20,580.00
303	Panels & Pipes Inc.	c/o CSC Corp., Suite 200 11 Allstate Parkway Markham ON L3R 9T8	1,881.40	0.00	1,881.40
304	Patriot Freight Services	6750 Chemin St. Francois St. Laurent QC H4S 1B7	33,600.00	0.00	33,600.00
305	Pat's Heavy Hauling	R.R. #2 Bluffton AB T0C 0M0	14,878.50	0.00	14,878.50
306	P-Ban	20103 - 110 Ave. NW Edmonton AB T5S 1X7	35,201.26	0.00	35,201.26
307	PERI Formwork	Attn: Sandra Hunt 45 Nixon Rd. Bolton ON L7E 1K1	20,584.08	0.00	20,584.08
308	Perth-Andover Motor Inn	PO Box 3293 Perth-Andover NB E7H 5L9	7,245.18	0.00	7,245.18
309	Peterson Leasing	10 Automail Rd. Sherwood Park AB	0.00	0.00	0.00
310	Petro-Canada	P.O. Box 8500 Don Mills ON M3C 3B2	6,311.60	0.00	6,311.60
311	Phoenix Fence Inc.	12816-156 Street Edmonton AB T5V 1E9	5,552.21	0.00	5,552.21
312	Place-Crete Systems Inc.	15 Chisholm Avenue St. Albert AB T8N 5A7	110,277.91	0.00	110,277.91
313	PNC Equipment Finance	130 King Street West Suite 2140 Toronto ON M5X 1E4	114.00	0.00	114.00
314	Portage Restaurant	191 King Street Miramichi NB E1N 2P1	1,963.75	0.00	1,963.75
315	Praxair Products	PO Box 400 STN D Scarborough ON M1R 5M1	2,379.65	0.00	2,379.65
316	Precision Business Machi	P.O. Box 1282 Yellowknife NT X1A 1S6	469.78	0.00	469.78

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
317	Premay Equipment LP	Calgary Branch 8816-40 Street SE Calgary AB T2C 2P2	5,958.75	0.00	5,958.75
318	Printing Unlimited	10012 Marshall Street Fort McMurray AB T9H 3H9	16,975.07	0.00	16,975.07
319	Priority One Transport	55-53302 range Road 261 Spruce Grove AB T7Y 1A7	2,349.65	0.00	2,349.65
320	Profitool, Inc.	6855 South Havana Suite 600 Centennial CO 80112	187.50	0.00	187.50
321	Proline Pipe Equipment	7141 - 67 Street Edmonton AB T6B 3L7	4,246.11	0.00	4,246.11
322	Prov. Bandag-St.Basile	1447 Principal St. St. Basile NB E7C 1N7	29,057.25	0.00	29,057.25
323	Prov. Bandag-Woodstock	120 Heller Rd. Ind. Park Woodstock NB E7C 1N7	143.79	0.00	143.79
324	Province of New Brunswick	P.O. Box 6000 Fredericton NB E3B 5H1	0.00	44,411,751.00	44,411,751.00
325	Provincial Striping Co.	2410-80 Ave. Edmonton AB T6P 1N2	64,701.00	0.00	64,701.00
326	Provisio Financial Services Ltd.	35B Leeder St. Coquitlam BC V3K 3V5	2,583.00	0.00	2,583.00
327	PTI Premium Camp	3790 - 98 Street NW Edmonton AB T6E 6B4	644,393.39	0.00	644,393.39
328	Purolator Courier Ltd.	Etobicoke Postal Station PO Box 1100 Etobicoke ON M9C 5K2	27.74	0.00	27.74
329	QUALIMET	7817 CORONET ROAD Edmonton AB T6E 4N7	8,148.00	0.00	8,148.00
330	Quality Electric	121 McKenzie King Road Fort McMurray ab T9H 5A6	10,432.47	0.00	10,432.47
331	Quatrosense Environmental Ltd.	5935 Ottawa Street Richmond ON K0A 2Z0	7,005.47	0.00	7,005.47
332	R. W. Kelly Thermo Ltd.	PO Box 3015 1411 Wellington St Miramichi NB E1N 4L5	237.30	0.00	237.30
333	Ray's Paving Ltd.	1507 Tobique Street Drummond NB E3Y 2P8	184,775.54	0.00	184,775.54
334	Red Associates Engineer	4030 - 78th Avenue Edmonton AB T6B 3M8	6,323.10	0.00	6,323.10
335	Redstone Associates	82 Venus Crescent Hanwell NB E3C 1N1	51,276.27	0.00	51,276.27
336	Reid, Hubert Barry	21 Victoria Hill Sydney NS B1R 1N9	1,800.00	0.00	1,800.00
337	Reinforced Earth Company	11810 Kingsway Avenue Edmonton AB T5G 0X5	43,361.33	0.00	43,361.33
338	Reliance Electric Canada	230 MacAlpine Crescent Fort McMurray AB T9H 4A6	25,199.40	0.00	25,199.40

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
339	Rema Leasing	2300 Industrial Blvd. PO Box 4646 Stn. Main Regina SK S4P 3Y3	7,250.00	0.00	7,250.00
340	Richwil Truck Centre	314 Lockhart Mill Road Jacksonville NB E7M 3S4	31,654.00	0.00	31,654.00
341	River Signs	425 King George Hwy. Miramichi NB E1V 1L7	2,778.94	0.00	2,778.94
342	RoadSide Supply Ltd.	22509 TWP Rd 530 Sherwood Park AB T8A 4T7	50,894.20	0.00	50,894.20
343	Roadtec, Inc.	P. O. Box 934294 Atlanta GA 31 193-4294	6,584.00	0.00	6,584.00
344	Rocky Mountain Equipment	828 - 46th Avenue SE Calgary AB T2G 2A6	40,425.00	0.00	40,425.00
345	Rogers Wireless Inc.	P.O. Box 3100 St-Laurent PQ H4L 5J8	9,102.48	0.00	9,102.48
346	Roto-Mill Services Ltd.	560 Riddell Road Orangeville NB L9W 5H3	32,108.95	0.00	32,108.95
347	Rowe's Construction	25 Studney Drive Hay River NT X0E 0R6	544,412.00	0.00	544,412.00
348	Royal Bank of Canada	Box 396 335 Pleasant Street Miramichi NB E1V 3M5	665,688.00	0.00	665,688.00
349	S.R.C.M. Inc.	1742 Hamel St-Nicolas PQ G7A 2C7	5,458.47	0.00	5,458.47
350	Saar-Hartmetall LLC	109 mary Laidley Drive Covington KY 41 017	4,141.50	0.00	4,141.50
351	Sameday/Right O' Way	6975 Menkes Drive Mississauga ON L5S 1Y2	51.47	0.00	51.47
352	Sancton Group	P.O. Box 307 Saint John NB E2L 3Y2	763.88	0.00	763.88
353	Sandwood Transport, Inc	474 South 7th Line Belmont Havelock ON K0L1Z0	28,428.75	0.00	28,428.75
354	Scott Pump Service Ltd.	6303 Wagner Road NW Edmonton AB T6E 4N4	41,573.67	0.00	41,573.67
355	Serediak Sales	280D MacLennan crescent Fort McMurray ab T9H 4E8	16.95	0.00	16.95
356	ServiceSource Inc.	T56122C P.O. Box 56122 Toronto ON M5W 4L1	1,868.69	0.00	1,868.69
357	SGS Canada Inc.	PO Box 4580 Dept 5, Station A Toronto ON M5W 4W2	211,342.62	0.00	211,342.62
358	Shadow Machine	122 Wolff Way Fort McMurray AB T9H 5G6	6,851.25	0.00	6,851.25
359	Shell	PO Box 2522 Station "M" Calgary AB T2P 4G9	1,161.56	0.00	1,161.56
360	Shields, Patricia	180 Big Ferry Road Miramichi NB E1V 6Y3	752.69	0.00	752.69

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
361	Shred-It Moncton	555 Edinburgh Drive, Suite 2 Moncton NB E1E 4E3	122.04	0.00	122.04
362	Sigussos Northern	Box 51, 50 Swan Creek Lundar MB R0C 1Y0	47,802.00	0.00	47,802.00
363	Smith's Motel Ltd	5254, Hwy #1 Pennfield NB E5H 2C5	25,763.25	0.00	25,763.25
364	SODEXHO	P.O.BOX 8804, P. STATION A. FRONT ST. TORONTO, ONTARIO ON M5W 1P8	80,150.22	0.00	80,150.22
365	Son Creek International	Unit # 7 - 3302, Appaloosa Road Kelowna BC V1V 2W5	147,712.75	0.00	147,712.75
366	Sorge's Welding Ltd.	Box 5768 Fort McMurray AB T9H 4V9	61,668.74	0.00	61,668.74
367	South West Forest Management	626 Newcastle Blvd. Miramichi NB E1V 2L3	6,840.79	0.00	6,840.79
368	Spruceland Lumber	Hwy 60 & Confederation W P.O Box 5652 Fort McMurray AB T9H 3G6	154,248.46	0.00	154,248.46
369	Sprung Instant Structure	PO Box 62, Maple Leaf Road Aldersyde AB T0L 0A0	42,210.00	0.00	42,210.00
370	Stantec Consulting	Attn: Accts. Rec. 49 Frederick Street Kitchener ON N2H 6M7	161,515.97	0.00	161,515.97
371	Staples	CITI Commerce Solutions PO Box 1953 Stn D Scarborough ON M1P 5H9	905.97	0.00	905.97
372	Sterling Crane	PO Box 8610 STn South Edmonton AB T6E 6R2	2,777.71	0.00	2,777.71
373	Stevens & Lee	485 Madison Avenue, 20th Floor New York NY 10 022	21,303.40	0.00	21,303.40
374	Stewart McKelvey	PO BOX 5038 St. John's NL A1C 5V3	1,926.63	0.00	1,926.63
375	Stewart McKelvey	P.O. Box 2140 Charlottetown PE C1A 8B9	1,926.63	0.00	1,926.63
376	Stewart McKelvey	P.O. Box 7289, Station "A" Saint John NB E2L 4S6	1,926.63	0.00	1,926.63
377	Sun Energy Products	P. O. Box 9926 Ft. Lauderdale FL 33 310	1,265.47	0.00	1,265.47
378	Sunny Corner Enterprises	256 Dalton Ave Miramichi NB E1V 3C4	2,332.49	0.00	2,332.49
379	Superior Propane Inc.	PO Box 2875, Stn M Calgary AB T2P 5G1	12,345.95	0.00	12,345.95
380	Surmont Sand & Gravel	187 Shetland Garden Fort McMurray AB T9H 5M5	32,916.47	0.00	32,916.47
381	T.S.C.INC	158 A Rang 5 Ouest Stoke QC J0B 3G0	3,780.00	0.00	3,780.00
382	TC Trailer & Welding	249 Lockhart Mill Rd Jacksonville NB E7M 5K3	2,697.90	0.00	2,697.90
383	TELUS (Calgary)	PO Box 7575 Vancouver BC V6B 8N9	572.60	0.00	572.60

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "A"
Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
384	Terracon Geo.	140, 2723-37th Avenue NE Calgary AB T1Y 5R8	9,841.65	0.00	9,841.65
385	Territorial Beverages Lt	Box 1257 Yellowknife NT X1A 2N9	212.97	0.00	212.97
386	Terry Taylor	562 Highway 425 Strathadam NB E1B 4G8	589,020.00	0.00	589,020.00
387	The Bank of Nova Scotia	44 King Street West, 16th Floor Toronto ON M5H 1H1	0.00	35,067,637.19	35,067,637.19
388	The Camlane Group	10 Patterson Rd. Barry ON L4N 5P4	8,674.59	0.00	8,674.59
389	The City of Miramichi	141 Henry Street Miramichi NB E1V 2N5	0.00	0.00	0.00
390	The Driving Force Inc.	11025-184 Street Edmonton AB T5S 0A6	17,729.00	0.00	17,729.00
391	The Gisborne Group	7476 Hedley Avenue BURNABY BC V5E 2P9	101,589.75	0.00	101,589.75
392	The North West Co. Inc.	Financial Services 77 Main St. Winnipeg MB R3C 2R1	5,034.61	0.00	5,034.61
393	Thermoshell/Bluewave	335 MacNaughton Avenue Moncton NB E1H 2J9	1,094.32	0.00	1,094.32
394	Titan Supply Ltd.	5303-75 Street Edmonton AB T6E 5S5	13,018.35	0.00	13,018.35
395	TLC Disposal	127 Lawrence Street Fort McMurray AB T9K 2S4	1,876.14	0.00	1,876.14
396	Todd's Machining Ltd.	729 Route 560 Jacksonville NB E7M 3J9	1,093.28	0.00	1,093.28
397	Toromont Cat	82 Kenmount Rd PO Box 8940 St. John's NL A1B 3S2	30,949.14	0.00	30,949.14
398	Toshiba Business	191 McNabb Street Markham ON L3R 8H2	579.83	0.00	579.83
399	Towne Sales and Service	2227 King George Hwy. Miramichi NB E1V 6N1	1,002.21	0.00	1,002.21
400	Tracer Field Services	PO Box 1755, Station M Calgary AB T2P 2L8	601,146.02	0.00	601,146.02
401	Tridon Communications	10017 Queen Street Fort McMurray AB T9H 4Y9	53,697.04	0.00	53,697.04
402	Triple M Trucking Ltd.	1100 Route 595 Central Waterville NB E6G 2K5	265.96	0.00	265.96
403	Tri-Volt Electric Ltd	17 Walsh Avenue, PO Box 580 Miramichi NB E1N 3A8	2,446.45	0.00	2,446.45
404	Trout River Industries	PO Box 10 Coleman PE C0B 1H0	14,866.02	0.00	14,866.02
405	Tundra Transfer Ltd.	Box 1718 Yellowknife NT X1A 2P3	246.00	0.00	246.00
406	Tyco/Fire & Security	Simplexgrinnell PO Box 4484 STN A Toronto ON M5W 5Z2	5,898.56	0.00	5,898.56

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
 Division No. 51- New Brunswick
 Court No. 51-1351388
 Estate No. 51-1351388

FORM 78 -- Continued

List "A"
 Unsecured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim	Total Claim
407	United Parcel Services	PO Box 2127 CRO Halifax NS B3J 3B7	14.06	0.00	14.06
408	United Rentals of Canada	PO Box 4526 Post S A Toronto ON M5W 5Z9	532,051.60	0.00	532,051.60
409	Vail Fabric Services Ltd	90 King Street Moncton NB E1C 4M6	2,156.40	0.00	2,156.40
410	Valard Construction Ltd.	14310 -97 Street Grande Prairie AB T8V 7B7	83,561.92	0.00	83,561.92
411	Valley Traffic Systems	2A 20097 92A Avenue Langley BC V1M 3A5	5,034.75	0.00	5,034.75
412	Ventura Contracting Inc.	46 Varsity Estates Close Calgary AB T3B 5J2	8,133.30	0.00	8,133.30
413	Virgin Technologies	7760 - 18 Street Edmonton AB T6P 1Y6	15,458.10	0.00	15,458.10
414	Volvo Financial Services	205 Industrial Parkway Aurora ON	0.00	0.00	0.00
415	W.K. Lumber Ltd.	121 Poole Street Woodstock NB E7M 2L6	650.88	0.00	650.88
416	W.S.Tyler Canada Ltd.	14436-121A Avenue Edmonton AB T5L 4L2	3,603.60	0.00	3,603.60
417	Wade Company Ltd.	109 Isley Avenue, Unit # 1 Dartmouth NS B3B 1S8	135.04	0.00	135.04
418	Warner Shelter System	9811- 44 Street SE Calgary AB T2C 2P7	10,829.52	0.00	10,829.52
419	Westwood Electric Ltd.	887 Fairweather Road Vernon BC V1T 8T8	1,023,632.63	0.00	1,023,632.63
420	Wildwood Transport Inc.	P.O. Box 46027, RPO Westdale Winnipeg MB R3R 3S3	63,562.50	0.00	63,562.50
421	Wilson Concrete Pipe Ltd	160 River Road Sunny Corner NB E9E 1E5	9,078.42	0.00	9,078.42
422	Zep Manufacturing Co.	10 Morris Drive, STE 21-23A Dartmouth NS B3B 1K8	1,886.44	0.00	1,886.44
Total:			37,991,658.58	79,479,388.19	117,471,046.77

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51 - New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "B"
Secured Creditors

Atcon Construction Inc.

No.	Name of creditor	Address	Amount of Claim	Particulars of Security	When given	Estimated value of security	Estimated surplus from security	Balance of claim unsecured
1	Canada Revenue Agency	126 Prince William Street Saint John NB E2L 4H9	3,784,276.68	Debts Due - Business - Accounts Receivable	26-Feb-2010	3,784,276.68		
2	Province of New Brunswick	P.O. Box 6000 Fredericton NB E3B 5H1	50,000,000.00	Business Assets - Machinery - Contractor Equipment Business Assets - Machinery - Heavy Movable Equipment Business Assets - Trade Fixtures - Office Equipment Motor Vehicles - Automobile Other - Other Assets Real Property or Immovable - Building Real Property or Immovable - Land	30-Jun-2009 30-Jun-2009 30-Jun-2009 30-Jun-2009 30-Jun-2009 30-Jun-2009 30-Jun-2009	700,000.00 1,000,000.00 13,000.00 100,000.00 2,000,000.00 1,406,987.00 368,262.00		44,411,751.00
3	The Bank of Nova Scotia	44 King Street West, 16th Floor Toronto ON M5H 1H1	49,221,660.51	Business Assets - Stock In Trade - Inventory Debts Due - Business - Holdbacks Debts Due - Business - Insurance Receivable Debts Due - Business - Accounts Receivable	30-Jun-2009 30-Jun-2009 30-Jun-2009 30-Jun-2009	1,000,000.00 1,050,800.00 887,500.00 11,215,723.32		35,067,637.19
Total:			103,005,937.19			23,526,549.00	0.00	9,479,388.19

30-Apr-2010
Date

Robert Tozer

District of: New Brunswick
Division No. 51 - New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "C"
Preferred Creditors for Wages, Rent, etc.

Atcon Construction Inc.

No.	Name of creditor	Address and Occupation	Nature of Claim	Period during which claim accrued	Amount of claim	Amount payable in full	Difference ranking for dividend
Total:					0.00	0.00	0.00

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 – Continued

List "D"
Contingent or Other Liabilities

Atcon Construction Inc.

No.	Name of creditor or claimant	Address and Occupation	Amount of liability or claim	Amount expected to rank for dividend	Date when liability incurred	Nature of liability
Total:			0.00	0.00		

30-Apr-2010
Date

Robert Tozer

District of: New Brunswick
Division No. 51- New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "E"
Debts Due to the Bankrupt
Atcon Construction Inc.

No.	Name of debtor	Address and Occupation	Nature of debt	Amount of debt (good, doubtful, bad)	Folio of ledgers or other book where particulars to be found	When contracted	Estimated to produce	Particulars of any securities held for debt
1	Accounts Receivable	N/A N/A	Trade debt	12,129,506.00 3,000,000.00 14,050,500.00		01-Jan-2010	5,000,000.00	TBA
2	Holdbacks	N/A N/A	N/A	1,050,800.00 0.00 7,193,343.00		23-Apr-2010	1,050,800.00	N/A
3	Insurance Receivable	N/A N/A	N/A	887,500.00 0.00 0.00		23-Apr-2010	887,500.00	N/A
Total:				14,067,806.00 3,000,000.00 21,243,843.00			6,938,300.00	

30-Apr-2010
Date

Robert Tozer

District of: New Brunswick
Division No. 51 - New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Continued

List "F"

Bills of Exchange, Promissory Notes, Lien Notes, Chattel
Mortgages, etc., Available as Assets

Atcon Construction Inc.

No.	Name of all promissory, acceptors, endorsers, mortgagors, and guarantors	Address	Occupations	Amount of bill or note, etc.	Date when due	Estimated to produce	Particulars of any property held as security for payment of bill or note, etc.
Total:				0.00		0.00	

30-Apr-2010
Date

Robert Tozer

District of: New Brunswick
 Division No. 51- New Brunswick
 Court No. 51-1351388
 Estate No. 51-1351388

FORM 78 -- Continued

List "G"
 Real Property or Immovable Owned by Bankrupt

Alcon Construction Inc.

Description of property	Nature of bankrupt interest	In whose name does title stand	Total Value	Particulars of mortgages, hypothecs, or other encumbrances (Name, Address, Amount)	Equity or surplus
Building	N/A	N/A	1,406,987.00	Province of New Brunswick P.O. Box 6000 Fredericton NB E3B 5H1 50,000,000.00	0.00
Land	N/A	N/A	368,262.00	Province of New Brunswick P.O. Box 6000 Fredericton NB E3B 5H1 50,000,000.00	0.00
Total:			1,775,249.00		0.00

30-Apr-2010

Date

Robert Tozer

District of: New Brunswick
Division No. 51 - New Brunswick
Court No. 51-1351388
Estate No. 51-1351388

FORM 78 -- Concluded

List "H"
Property

Atcon Construction Inc.

FULL STATEMENT OF PROPERTY

Nature of Property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade		Inventory	0.00	1,000,000.00
(b) Trade fixtures, etc.		Office Equipment	0.00	13,000.00
(c) Cash in Financial Institution			0.00	0.00
(d) Cash on hand			0.00	0.00
(e) Livestock			0.00	0.00
(f) Machinery, equipment and plant		Contractor Equipment	0.00	700,000.00
		Heavy Movable Equipment	0.00	1,000,000.00
(g) Furniture			0.00	0.00
(h) Life insurance policies, RRSPs, etc			0.00	0.00
(i) Securities			0.00	0.00
(j) Interests under wills, etc			0.00	0.00
(k) Vehicles		Automobile	618,075.00	100,000.00
(l) Taxes			0.00	0.00
(m) Other		Prepaid Expenses	9,766,452.00	0.00
		Computer Equipment	5,636.00	500.00
		Other Assets	3,203,609.00	2,000,000.00
			Total:	4,813,500.00

30-Apr-2010

Date

Robert Tozer

Court No. 51-1351388

Estate No. 51-1351388

IN THE MATTER OF THE BANKRUPTCY OF
ATCON CONSTRUCTION INC.

Form 78 (Bill C-12)
Statement of affairs (Business bankruptcy)

Ernst & Young Inc. - Trustee
Per:

Paul Hickey
1959 Upper Water St
Halifax NS B3J 3N2
Phone: (709) 570-5419