

District of New Brunswick
Division No. 3 - Bathurst
Court No. 16298
Estate No. 51-1352968

Notice of Bankruptcy and First Meeting of Creditors

(Subsection 102(1))

In the Matter of the Bankruptcy of Atcon Management Services Inc.

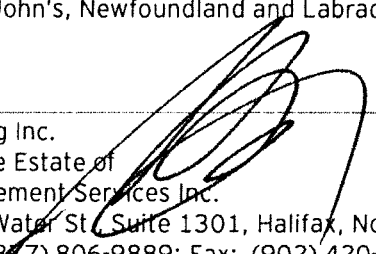
of Miramichi, in the Province of New Brunswick

Take notice that:

1. Atcon Management Services Inc. filed an assignment in bankruptcy on the 29th 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 Management Services 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 Management Services 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 Management Services 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
Court No. 51 - New Brunswick
Court No. 51-1352968
Estate No. 51-1352968

☒ Original ☐ Amended

-- 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 MANAGEMENT SERVICES 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 your bankruptcy, on the 29th 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 declaration.

LIABILITIES (As stated and estimated by the officer)		ASSETS (As stated and estimated by the officer)	
1. Unsecured creditors as per list "A"	30,522,877.88	1. Inventory	0.00
Balance of claims unsecured as per list "A" ..	69,106,955.47	2. Trade fixtures, etc.	15,000.00
Total unsecured creditors.	99,629,833.35	3. Accounts receivable and other receivables, as per List "E"	
		Good	50,000.00
2. Secured creditors value of security as per list "B"	182,144.00	Doubtful	0.00
		Bad	1,778,524.00
3. Preferred creditors as per list "C"	0.00	Estimated to produce.	
4. Contingent, trust claims or other liabilities as per list "D"	0.00	4. Bills of exchange, promissory note, etc., as per List "F" ..	
estimated to be reclaimable for		5. Deposits in Financial Institutions	
		6. Cash	
Total liabilities.	99,811,977.35	7. Livestock.	
Surplus.	NIL	8. Machinery, equipment and plant.	
		9. Real property or immovable as per List "G"	
		10. Furniture	
		11. RRSPs, RRIFs, 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	99,629,833.35

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 28th 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. 51-1352968
Estate No. 51-1352968

-- FORM 78 -- Continued --

List "A"
Unsecured Creditors

Atcon Management Services Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim Un	Total Claim
1	83ppm Natural Spring	12271, Route 11 Village Blanchard NB E8P 1R4	128.14	0.00	128.14
2	Absolute Cleaning	155 Coughlan Street Miramichi NB E1N 5X6	101.70	0.00	101.70
3	Armstrong's Comm.	380 Salmon River Mouth R Coal Creek NB E4A 2T7	547.82	0.00	547.82
4	Atcan Display Ltd.	1954 Manawagonish Road Saint John NB E2M 5H5	16.95	0.00	16.95
5	Atcon Holdings Inc.	626 Newcastle Blvd Miramichi NB E1V 2L3	50,831.51	0.00	50,831.51
6	Atcon Ind Service Fab	626 Newcastle Blvd Miramichi NB E1V 2L3	4,075.00	0.00	4,075.00
7	Atcon Ind. Service Mach.	P.O. Box 1307 Chatham Industrial Park Miramichi NB E1N 3W4	1,324.53	0.00	1,324.53
8	Atcon Property Holdings	626 Newcastle Blvd Miramichi NB E1V 2L3	4,400.00	0.00	4,400.00
9	Atlantic Alarm & Sound	489 Acadia Avenue Dieppe NB E1A 1H7	310.75	0.00	310.75
10	Bell Mobility	P.O. Box 5102 Burlington ON L7R 4R7	801.46	0.00	801.46
11	Bell Aliant	P.O. Box 5555 Saint John NB E2L 4V6	57,811.38	0.00	57,811.38
12	Bens Trophies	515 St Mary's Street Unit 7 Fredericton NB E3A 8H4	29.10	0.00	29.10
13	Big Brothers/Sisters	115 Maher Street Miramichi NB E1N 4B4	150.00	0.00	150.00
14	Bremner Farms Ltd.	505 South Napan Rd. Centre Napan RR # 3 Chatham NB E1N 3A3	458.19	0.00	458.19
15	Bristol Group	3rd Floor 720 Main Street Moncton NB E1C 1E4	44,022.57	0.00	44,022.57
16	Brookdale Nurseries Ltd.	po Box 422 Miramichi NB E1V 3M5	2,025.18	0.00	2,025.18
17	Bruce McCubbin	P.O. Box 435 Almonte ON K0A 1A0	13,021.30	0.00	13,021.30
18	Bruce Richmond	P.O. Box 400 30 Wellington St. West Toronto ON M5L 1B1	12,000.00	0.00	12,000.00
19	Casey Tire Ltd.	49 Newcastle Blvd. Miramichi NB E1V 2B2	811.34	0.00	811.34
20	City of Miramichi	141 Henry Street Miramichi NB E1V 2N5	363.86	0.00	363.86
21	Covey Office Group Inc.	670 Wilsey Road PO Box 97 Fredericton NB E3B 4Y2	3,891.82	0.00	3,891.82

30-Apr-2010

Date

Robert Tozer

District of New Brunswick
Division No. 51- New Brunswick
Court No. 51-1352968
Estate No. 51-1352968

-- FORM 78 -- Continued --

List "A"
Unsecured Creditors

Atcon Management Services Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim Un	Total Claim
22	Dell Financial Services	P.O. Box 8751 Station A Toronto ON M5W 3C2	8,329.83	0.00	8,329.83
23	Don Cameron	135 Sea Oats Drive RR 1 New Glasgow NS B2H 5C4	11,000.00	0.00	11,000.00
24	Evangelistic Center Church	P O Box 1466 Amarillo TX 79105	1,400.00	0.00	1,400.00
25	Executive Office Systems	300 St. Patrick Street Bathurst NB E2A 1E3	949.20	0.00	949.20
26	Fero Waste & Recycling	1300 Berry Mills Rd Moncton NB E1E 4R8	734.48	0.00	734.48
27	Ford Credit	1275 North Service Road Suite 810 Oakville ON L6M 3G4	684.67	0.00	684.67
28	Ford Credit (Edmonton)	PO Box 4600 STN A Scarborough ON M1S 5V2	684.67	0.00	684.67
29	Gary Tozer	626 Newcastle Blvd Miramichi NB E1V 2L3	153.68	0.00	153.68
30	Glenn's Auto Care	45 Pleasant St Miramichi NB E1V 4A3	135.60	0.00	135.60
31	Ikon Office Solutions	16011- 116 Avenue Edmonton AB T5M 3Y1	201.93	0.00	201.93
32	Integrity Landscape	1121 Hwy 425 Whitney NB E1V 4K7	2,491.65	0.00	2,491.65
33	John Puckering	33 Briarwood Pt. Stony Plain AB T7Z 2Z2	11,000.00	0.00	11,000.00
34	Killiam Properties Inc.	1111 Main Street, Suite Moncton NB E1C 1H3	1,770.00	0.00	1,770.00
35	Legresley Building Supplies	1988 Water Street Miramichi NB E1N 1C2	1,676.64	0.00	1,676.64
36	Life 107.5 FM	401 Main Street Blackville NB E9B 1T3	2,240.42	0.00	2,240.42
37	Maritime Coffee Services	20 Thome Avenue Dartmouth NS B3B 1Y5	548.51	0.00	548.51
38	Maritime Cresting Company	34 Rideout Street Moncton NB E1E 1E2	906.26	0.00	906.26
39	Match-it Supplies Ltd	170 King George Hwy Miramichi NB E1V 1K9	1,984.88	0.00	1,984.88
40	McInnes Cooper	P.O. Box 730 Halifax NS B3J 2V1	59,968.71	0.00	59,968.71
41	MicroAge Computer Centre	155 Queen Street Charlottetown PE C1A 4B4	251.86	0.00	251.86
42	Minister Of Finance	Taxation Division P.O. Box 3000 Fredericton NB E3B 5G5	22,864.11	0.00	22,864.11
43	Miramichi Leader	c/o Brunswick News P.O. Box 1001 Moncton NB E1C 8P3	1,685.95	0.00	1,685.95

30-Apr-2010

Date

Robert Tozer

District of New Brunswick
Division No. 51- New Brunswick
Court No. 51-1352968
Estate No. 51-1352968

-- FORM 78 -- Continued --

List "A"
Unsecured Creditors

Alcon Management Services Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim Un	Total Claim
44	NB Council	PO Box 3599 Stn. B, 200 Miles St Fredericton NB E3A 5J8	1,000.00	0.00	1,000.00
45	NBEPC	P.O. Box 2000 Fredericton NB E3B 4X1	21,577.05	0.00	21,577.05
46	NEBS Business Products	330 Cranston Crescent Midland ON L4R 4V9	2,308.08	0.00	2,308.08
47	Newcastle Home Hardware	170 Pleasant Street Miramichi NB E1V 1Y6	3,382.14	0.00	3,382.14
48	Newcastle Printing Limit	131 Burns Street Miramichi NB E1V 1H7	5,916.69	0.00	5,916.69
49	Nick Woelk	57 Church Sreet Miramichi NB E1N 1T5	2,200.00	0.00	2,200.00
50	North Shore Construction	170 School Street Miramichi NB E1V 3M6	757.96	0.00	757.96
51	Northumberland Co-Op	P.O. Box 130 256 Lawlor Lane Miramichi NB E1V 3M3	66.00	0.00	66.00
52	PCO Services Inc	5840 Falbourne St Mississauga ON L5R 4B5	280.24	0.00	280.24
53	Petro-Canada	P.O. Box 8500 DonMills ON M3C 3B2	810.34	0.00	810.34
54	Pioneers Canada	51 Byron Ave Dorchester ON N0L 1G2	1,500.00	0.00	1,500.00
55	Pitney Bowes	PO Box 190 Orangeville ON L9W 2Z6	2,587.79	0.00	2,587.79
56	Pitney Bowes Global Credit	PO Box 278 Orangeville ON L9W 2Z7	450.87	0.00	450.87
57	Province of New Brunswick	P.O. Box 6000 Fredericton NB E3B 5H1	0.00	19,935,294.96	19,935,294.96
58	Province of New Brunswick	P.O. Box 6000 Fredericton NB E3B 5H1	20,000,000.00	0.00	20,000,000.00
59	Province of New Brunswick	P.O. Box 6000 Fredericton NB E3B 5H1	10,000,000.00	0.00	10,000,000.00
60	Purdy Crawford	Box 50 1 First Canadian Place Toronto ON M5X 1B8	12,383.61	0.00	12,383.61
61	Revolution Strategy	86 Prince William Street Saint John NB E2L 2B3	57,528.22	0.00	57,528.22
62	Rodd Miramichi	1809 Water Steet Miramichi NB E1N 1B2	4,551.78	0.00	4,551.78
63	Rogers Cable	PO BOX 4100 DonMills ON M3C 3N9	245.01	0.00	245.01
64	Roussel Toyota	323 King George Highway Miramichi NB E1V 1L2	53.05	0.00	53.05
65	Royal Bank Visa	Eastern Card Center 1100 Atwater Ave. Westmount PQ H3Z 2Y4	11,251.33	0.00	11,251.33

30-Apr-2010

Date

Robert Tozer

District of New Brunswick
Division No. 51- New Brunswick
Court No. 51-1352968
Estate No. 51-1352968

-- FORM 78 -- Continued --

List "A"
Unsecured Creditors

Atcon Management Services Inc.

No.	Name of creditor	Address	Unsecured Claim	Balance of Claim Un	Total Claim
66	Shred-It Atlantic Canada	100 Loftus St Moncton NB E1E 2N2	146.90	0.00	146.90
67	Shred-It Moncton	555 Edinburgh Drive Suite 2 Moncton NB E1E 4E3	221.48	0.00	221.48
68	South West Forest Management	626 Newcastle BLVD. Miramichi NB E1V 2L3	225.39	0.00	225.39
69	Square Forks Fishing	4294 Water Street Miramichi NB E1N 4L4	6.00	0.00	6.00
70	St. Thomas University	PO Box 4569 Fredericton NB E3B 5G3	750.00	0.00	750.00
71	Staples	CITI Commerce Solutions PO Box 1953 Stn D Scarborough ON M1P 5H9	7,236.13	0.00	7,236.13
72	Stewart McKelvey	P.O. Box 2140 Charlottetown PE C1A 8B9	9,744.63	0.00	9,744.63
73	Sun Life Assurance	Group Client Services P.O. Box 11010, Stat CV Montreal PQ H3C 4T9	45,728.90	0.00	45,728.90
74	The Bank of Nova Scotia	44 King Street West 16th Floor Toronto ON M5H 1H1	0.00	35,808,815.51	35,808,815.51
75	The Bank of Nova Scotia	44 King Street West 16th Floor Toronto ON M5H 1H1	0.00	13,362,845.00	13,362,845.00
76	The Goodie Shop Restaurant	20 Fountainhead Lane Parking Landing Miramichi NB E1V 4A1	107.17	0.00	107.17
77	Times & Transcript	P.O. Box 1001 939 Main St Moncton NB E1C 8P3	969.09	0.00	969.09
78	Top Gun Express	P.O. Box 398 Miramichi NB E1V 3M5	38.00	0.00	38.00
79	United Parcel Services	PO Box 2127 CRO Halifax NS B3J 3B7	68.38	0.00	68.38
Total:			30,522,877.88	69,106,955.47	99,629,833.35

30-Apr-2010

Date

Robert Tozer

District of New Brunswick
Division No. 51 - New Brunswick
Court No. 51-1352968
Estate No. 51-1352968

-- FORM 78 -- Continued --

List "B"
Secured Creditors

Atcon Management Services 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	Payroll Remittance 126 Prince William Street Saint John NB E2L 4H9	67,438.96	Real Property or Immovable - Land - Miramichi Debts Due - Business - Accounts Receivable Real Property or Immovable - Building - Miramichi Business Assets - Trade Fixtures - Computer Equipment Business Assets - Machinery - Heavy Movable Equipment Business Assets - Trade Fixtures - Office Equipment	30-Jun-2009 30-Jun-2009 30-Jun-2009 30-Jun-2009 30-Jun-2009 30-Jun-2009	67,438.96 0.00 0.00 0.00 0.00 0.00		
2	Province of New Brunswick	P.O. Box 6000 Fredericton NB E3B 5H1	20,000,000.00	Real Property or Immovable - Building - Miramichi Business Assets - Trade Fixtures - Computer Equipment Business Assets - Machinery - Heavy Movable Equipment Business Assets - Trade Fixtures - Office Equipment Motor Vehicles - Automobile - N/A - N/A - N/A Real Property or Immovable - Land - Miramichi Debts Due - Business - Accounts Receivable	30-Jun-2009 30-Jun-2009 30-Jun-2009 30-Jun-2009 30-Jun-2009 30-Jun-2008 30-Jun-2009	34,726.00 10,000.00 5,000.00 5,000.00 5,000.00 4,979.04 0.00		19,935,294.96

30-Apr-2010

Date

Robert Tozer

District of New Brunswick
Division No. 51- New Brunswick
Court No. 51-1352968
Estate No. 51-1352968

-- FORM 78 -- Continued --

List "B"
Secured Creditors

Atcon Management Services 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
3	The Bank of Nova Scotia	44 King Street West 16th Floor Toronto ON M5H 1H1	35,858,815.51	Debts Due - Business - Accounts Receivable	30-Jun-2009	50,000.00		
				Real Property or Immovable - Building - Miramichi	30-Jun-2009	0.00		
				Business Assets - Trade Fixtures - Computer Equipment	30-Jun-2009	0.00		
				Business Assets - Machinery - Heavy Movable Equipment	30-Jun-2009	0.00		
				Business Assets - Trade Fixtures - Office Equipment	30-Jun-2009	0.00		
				Motor Vehicles - Automobile - N/A - N/A - N/A	30-Jun-2009	0.00		35,808,815.51
4	The Bank of Nova Scotia	44 King Street West 16th Floor Toronto ON M5H 1H1	13,362,845.00	Real Property or Immovable - Land - Miramichi	30-Jun-2009	0.00		
				Real Property or Immovable - Building - Miramichi	30-Jun-2009	0.00		
				Business Assets - Trade Fixtures - Computer Equipment	30-Jun-2009	0.00		
				Business Assets - Machinery - Heavy Movable Equipment	30-Jun-2009	0.00		
				Business Assets - Trade Fixtures - Office Equipment	30-Jun-2009	0.00		
				Motor Vehicles - Automobile - N/A - N/A - N/A	30-Jun-2009	0.00		13,362,845.00
Total:			69,289,099.47			182,144.00	0.00	69,106,955.47

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-- FORM 78 -- Continued --

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

Alcon Management Services 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
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Estate No. 51-1352968

-- FORM 78 -- Continued --

List "D"
Contingent or Other Liabilities

Atcon Management Services 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
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Estate No. 51-1352968

-- FORM 78 -- Continued --

List "E"
Debts Due to the Bankrupt

Atcon Management Services 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 NA	Trade Debt	50,000.00 0.00 1,002,220.00		01-Jan-2010	50,000.00	TBA
2	Due from Atcon Holdings Inc	N/A N/A	Related Company Transfer	0.00 0.00 693,166.00		01-Jan-2010	0.00	TBA
3	Due from Atcon Holdings Inc.	N/A N/A	Related Company Account Receivable	0.00 0.00 83,138.00		01-Jan-2010	0.00	TBA
Total:				50,000.00 0.00 1,778,524.00			50,000.00	

30-Apr-2010

Date

Robert Tozer

District of New Brunswick
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-- FORM 78 -- Continued --

List "F"

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

Atcon Management Services 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
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-- FORM 78 -- Continued --

List "G"
Real Property or Immovable Owned by Bankrupt
Atcon Management Services 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 - Miramichi	N/A	Atcon Management Services Inc.	34,726.00	Canada Revenue Agency Payroll Remittance 126 Prince William Street Saint John NB E2L 4H9 67,438.96 Province of New Brunswick P.O. Box 6000 Fredericton NB E3B 5H1 20,000,000.00 The Bank of Nova Scotia 44 King Street West 16th Floor Toronto ON M5H 1H1 35,858,815.51 The Bank of Nova Scotia 44 King Street West 16th Floor Toronto ON M5H 1H1 13,362,845.00	0.00
Land - Miramichi	N/A	Atcon Management Services Inc	72,418.00	Canada Revenue Agency Payroll Remittance 126 Prince William Street Saint John NB E2L 4H9 67,438.96 Province of New Brunswick P.O. Box 6000 Fredericton NB E3B 5H1 20,000,000.00 The Bank of Nova Scotia 44 King Street West 16th Floor Toronto ON M5H 1H1 13,362,845.00	0.00
Total:			107,144.00		0.00

30-Apr-2010

Date

Robert Tozer

District of New Brunswick
Division No. 51 - New Brunswick
Court No. 51-1352968
Estate No. 51-1352968

-- FORM 78 -- Concluded --

List "H"
Property

Atcon Management Services Inc.
FULL STATEMENT OF PROPERTY

Nature of Property	Location	Details of property	Original cost	Estimated to produce
(a) Stock-in-trade			0.00	0.00
(b) Trade fixtures, etc.	Miramichi, NB Miramichi, NB	Office Equipment Computer Equipment	19,781.00 72,146.00	5,000.00 10,000.00
(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	Miramichi, NB	Heavy Movable Equipment	9,706.00	5,000.00
(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 - N/A - N/A - N/A	8,036.00	5,000.00
(l) Taxes			0.00	0.00
(m) Other		Prepaid Expenses Capital Projects in Progress Future Income Tax Investment in Atcon Plywood Inc. - Related Company Investment in Sevogle	14,619.00 101,199.00 1,416,717.00 500,000.00 1.00	0.00 0.00 0.00 0.00 0.00
			Total:	25,000.00

30-Apr-2010

Date

Robert Tozer

Court No. 51-1352968

File No. 51-1352968

IN THE MATTER OF THE BANKRUPTCY OF
ATCON MANAGEMENT SERVICES 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