Court File No. N/M/17/10

IN THE COURT OF QUEEN'S BENCH OF NEW BRUNSWICK
IN BANKRUPTCY AND INSOLVENCY
JUDICIAL DISTRICT OF MIRAMICHI

IN THE MATTER OF THE RECEIVERSHIP OF:

ATCON GROUP INC., ATCON HOLDINGS INC., ATCON PROPERTY HOLDINGS INC., ATCON VENEER PRODUCTS INC., ATCON LOGISTICS INC., ATCON CONSTRUCTION INC., ATCON MANAGEMENT SERVICES INC., ATCON CIVIL LTD., DYCON CONSTRUCTION LTD., ATCON STRUCTURES INC. AND ENVIREM TECHNOLOGIES INC.

PURSUANT TO Section 33 of The *Judicature Act,* R.S.N.B. 1973, Ch. J-2, Rule 41, Rules of Court, New Brunswick and Section 243 of the *Bankruptcy and Insolvency Act,* R.S.C. 1985, c. B-3

BETWEEN:

THE BANK OF NOVA SCOTIA, a Canadian chartered bank with a registered office in the City of Saint John, Province of New Brunswick

APPLICANT

- and –

ATCON GROUP INC., ATCON HOLDINGS INC., ATCON PROPERTY HOLDINGS INC., ATCON VENEER PRODUCTS INC, ATCON LOGISTICS INC., ATCON CONSTRUCTION INC., ATCON MANAGEMENT SERVICES INC., ATCON CIVIL LTD., DYCON CONSTRUCTION LTD., ATCON STRUCTURES INC. AND ENVIREM TECHNOLOGIES INC., all of which are carrying on business in the Province of New Brunswick

RESPONDENTS

TWENTY-SEVENTH REPORT OF THE RECEIVER
(Third Interim Distribution Motion)
18 June 2014

INTRODUCTION AND PURPOSE

1. In connection with the applications of The Bank of Nova Scotia (the "**Bank**") pursuant to section 33 of the *Judicature Act* (New Brunswick), Rule 41 of the Rules of Court of New Brunswick, and section 243 of the *Bankruptcy and Insolvency Act* (Canada) that were heard by The Honourable Mr. Justice Riordon of the Court of Queen's Bench of New Brunswick on 1 March 2010 and 30 March 2010, Ernst & Young Inc. was appointed as receiver and receiver manager (the "**Receiver**") of the property, assets and undertakings of:

   (a) Atcon Group Inc. ("**Atcon Group")**, Atcon Holdings Inc., Atcon Property Holdings Inc., Atcon Veneer Products Inc. and Atcon Logistics Inc. pursuant to an Order dated 2 March 2010 (the "**March 2 Order**"); and

   (b) Atcon Construction Inc., Atcon Management Services Inc., Atcon Civil Ltd., Dycon Construction Ltd., Atcon Structures Inc. and Envirem Technologies Inc. pursuant to an Order dated 30 March 2010 (together with the March 2 Order, the "**Receivership Order**").

2. The Receivership Order authorizes the Receiver to, among other things:

   (a) take possession and control of the Property and any and all proceeds, receipts and disbursements arising out of or from the Property;

   (b) receive, preserve and protect the Property, or any parts thereof;

   (c) receive and collect all monies and accounts now owed or thereafter owing to the Respondents and exercise all remedies of the Respondents in collecting such monies;

   (d) market any or all of the Property, including advertising and soliciting offers in respect of the Property or any part or parts thereof and negotiating such terms and conditions of sale as the Receiver in its discretion may deem appropriate;

   (e) sell, convey, transfer, lease or assign the Property or any part or parts thereof out of the ordinary course of business with the approval of this Court in respect of any transaction in which the purchase price exceeds $100,000 or the aggregate purchase price of all transactions less than $100,000 exceeds $1,000,000;

(f) execute, assign, issue and endorse documents of whatever nature in respect of any of the Property, whether in the Receiver's name or in the name and on behalf of any of the Respondents, for any purpose pursuant to the Receivership Order;

(g) exercise any shareholder rights which any of the Respondents may have; and

(h) apply to the Court for advice and directions in the discharge of its powers and duties under the Receivership Order.

3. The purpose of this Twenty-Seventh Report is to:

(a) report to this Honourable Court on the status of matters relating to the Receiver's conduct and activities with respect to OPI (as defined below) and Vanerply (as defined below) and recommend that this Honourable Court grant an Order: (i) authorizing and approving the execution by the Receiver of the minutes kept at the closing general meetings of OPI and Vanerply, in liquidation, held on September 26, 2013, and September 17, 2013, respectively; and (ii) authorizing and directing the Receiver to take such steps and execute such additional documents as may be necessary or desirable for the completion of the liquidations of OPI and Vanerply;

(b) provide an update to this Honourable Court on asset realizations since the Receiver's Twenty-Sixth Report dated 18 September 2013 which was filed in connection with the approval motion heard on 30 September 2013 in respect of 114 Whalen Street;

(c) seek the approval of this Honourable Court of an interim distribution to certain Secured Creditors (as defined below) that has been agreed to and accepted by the Secured Creditors; and

(d) seek the approval of this Honourable Court of the conduct, actions and activities of the Receiver set out in the Twenty-Seventh Report of the Receiver dated 18 June 2014.

TERMS OF REFERENCE

4. In preparing this Twenty-Seventh Report, the Receiver has been provided with and has relied upon unaudited historical financial statements, other unaudited financial information and projections prepared by the Respondents, the books and records of the Respondents, discussions with the management and employees of the Respondents, and other information from various

sources. The Receiver has assumed that the information it has been provided is accurate and complete. Except as noted in the body of this Twenty-Seventh Report, the Receiver did not audit, review or otherwise attempt to verify the accuracy or completeness of the information. Accordingly, the Receiver expresses no opinion or other form of assurance with respect to the information provided to the Receiver and presented in the Twenty-Seventh Report or relied upon by the Receiver in preparing the Twenty-Seventh Report. Further, the nature of the Receiver's work completed in these proceedings will not necessarily disclose errors, misstatements, irregularities or illegal acts, if such exist, on the part of the Respondents, or its officers or employees or in the information.

5. All references to monetary amounts in this Twenty-Seventh Report are in Canadian dollars unless otherwise noted.

6. Capitalized terms not defined in this Twenty-Seventh Report are as defined in the Receivership Order.

7. Copies of Court materials in these proceedings may be obtained from the Receiver's website established in connection with the Respondents (www.ey.com/ca/atcon).

OPI & Vanerply

Background

8. As has been previously disclosed to this Honourable Court, the Atcon group of companies includes two (2) Swedish subsidiaries, OPI AB ("**OPI**") and Vanerply AB (now known as OPI Plywood AB) ("**Vanerply**"). The Receiver's activities in respect of OPI & Vanerply are described more fully in the Eleventh Report, the Supplemental to the Eleventh Report, the Twelfth Report, the Eighteenth Report, the Supplemental to the Eighteenth Report and the Twenty-Third Report of the Receiver, all of which have been previously filed with the Court.

9. OPI operated primarily as a holding company with its primary asset being the shares of Vanerply.

10. Vanerply was a manufacturer and distributor of plywood, including flooring plywood, roofing plywood and drywall plywood, for the domestic Swedish market as well as the export market.

11. As previously reported to this Honourable Court, the Receiver conducted a review of the business and affairs of OPI and Vanerply with a view to determining how best to maximize the value of

Atcon Group's direct share interest in OPI and its indirect share interest in Vanerply for the benefit of the Atcon Group receivership estate and its stakeholders. It was determined that a sale of the shares and or assets of OPI and Vanerply was in the best interest of the receivership estate of Atcon Group, the ultimate shareholder of OPI and Vanerply. The financial records of Atcon Group as at the date of the Receivership Order show that the net book value of Atcon Group's direct investment in OPI (and indirectly in Vanerply) was $14,105,405.88.

12. Following a lengthy sales process, an agreement of purchase and sale was entered into in May 2011 for the sale of the Vanerply business and certain real property located in Sweden. Pursuant to an Approval Order of Justice Riordon dated 15 June 2011, the Vanerply sale transaction was approved by this Court. The sale was completed on 20 June 2011.

13. As previously reported to this Court, as a result of the closing of the Vanerply sale transaction and the subsequent collection of the accounts receivable and tax rebates receivable that had not been sold to the Purchaser, and the payment of certain liabilities of Vanerply which had not been acquired by the Purchaser, Vanerply had approximately $6.3 million on deposit in its bank accounts (the "**Vanerply Net Assets**") at the time of the appointment of the Swedish Liquidator (as defined below).

Mortification

14. As previously reported to this Court, share certificates in respect 1,000 shares of OPI were missing and on 18 March 2011 this Court granted an order that declared, *inter alia,* that *"Atcon Group is the owner of all of the issued and outstanding shares of OPI"*. Thereafter, it was determined that the initiation of a mortification application in Sweden in respect of the missing share certificates was also appropriate and necessary to wind-down both OPI and Vanerply so that the net proceeds available following the completion of the processes could be distributed to Ernst & Young Inc. in its capacity as receiver of Atcon Group.

15. The Receiver instructed its Swedish legal counsel to pursue the Swedish mortification process for the missing share certificates. As a result of this process, the share certificates were declared mortified by the district court of Skaraborg in November 2012. Attached as **Appendix "A"** is a copy of the decision ultimately received from the district court written in Swedish together with a copy of the email from the Receiver's Swedish legal counsel explaining that while it is not possible to get an official translation of the decision, "*the district court of Skaraborg has now*

confirmed that the cancellation of the share certificates has been completed. The share certificates are thus mortified."

<u>Liquidation</u>

16. As previously reported to this Court, Magnus Knape, a Swedish resident, a Swedish lawyer, an experienced liquidator and member of the boards of OPI and Vanerply, agreed to act as liquidator for the liquidation of OPI and Vanerply (the "**Swedish Liquidator**").

17. The liquidation application to the Swedish Companies Registration Office (the "**Registration Office**") was filed effective 1 February 2012 and in a decision dated 2 February 2012 the Registration Office appointed Magnus Knape as Swedish Liquidator. At the time of his appointment, the Swedish Liquidator took control of the Vanerply Net Assets and the assets of the holding company, OPI, which were comprised of OPI's investment of approximately $6.5 million in Vanerply and a cash balance of approximately $2,000 (the "**OPI Net Assets**").

18. Attached as **Appendices "B", "C", "D"** and **"E"** are the Swedish Liquidator's reports (the "**Liquidator's Reports**") in respect of his management of OPI's and Vanerply's affairs during the liquidation periods 1 February 2012 to 20 September 2013 and 1 February 2012 to 31 August 2013, respectively. Included in the Liquidator's Reports are English translations of the Grant Thornton (Sweden) auditor's reports issued with respect to each company (the "**Auditor's Reports**"). The Liquidator's Reports show the assets and liabilities under the Swedish Liquidator's care and control and the amounts received and the expenditures incurred by the Swedish Liquidator.

19. The Auditor's Reports indicate, *inter alia*, the following:

(a) In Grant Thornton's opinion, the final accounts have been prepared in accordance with the Companies Act and the Annual Accounts Act;

(b) The statutory administration report is consistent with other parts of Grant Thornton's audit opinion;

(c) Grant Thornton's recommendation that the general meeting of shareholders adopt the final accounts;

(d) Grant Thornton's belief that the audit evidence it has obtained is sufficient and appropriate to support its opinion and recommendation that the Swedish Liquidator be discharged from liability for the financial year.

20. The Liquidators' Reports indicate that the Swedish Liquidator contacted all known creditors of OPI & Vanerply to notify them of the liquidations and inform them of the process and deadline to file claims against the estates in liquidation. The deadline for known creditors of OPI and Vanerply to file claims with the Swedish Liquidator was 31 July 2012.

21. The Swedish Liquidator has advised the Receiver that as at the date of the liquidation, there were seven known claims including those of Grant Thornton and the Swedish Liquidator's law firm, Glimstedt. Six of these claims were accepted. The remaining claim involved a dispute with a log supplier which the Swedish Liquidator, after consultation with the Receiver, settled for approximately $144,000 or 50% of the claimed amount.

22. The Liquidator's Reports indicate that, upon receipt of an application from the Swedish Liquidator, the Registration Office issued summons to both of OPI and Vanerply's unknown creditors which was announced in the Swedish Official Gazette on 21 February 2012. The Receiver understands that the Registration Office notified the Swedish Liquidator on 13 August 2012 that no unknown creditors had contacted the Registration Office.

23. The Swedish Liquidator has advised the Receiver that the liquidation processes for both OPI and Vanerply are complete except that there remains approximately $15,000 of VAT and other tax amounts owing to OPI (the "**Residual Receivable**") that will not be received until August 2014. Any collections of the Residual Receivable will be remitted to the Receiver by the Swedish Liquidator once received.

24. The Receiver reviewed the Liquidator's Reports including the audit reports for each of OPI and Vanerply and approved the minutes of the closing general shareholders meetings of OPI and Vanerply. Copies of these minutes are attached hereto as **Appendices "F"** and **"G"**. As the minutes indicate, as a result of the Swedish Liquidator having submitted his final reports, OPI and Vanerply are now dissolved and the Swedish Liquidator will notify the Registration Office of this fact.

25. On 19 September 2013, the Swedish Liquidator paid a distribution of approximately $10,162,000 from Vanerply to OPI representing all of the net proceeds realized during the liquidation process. This payment to OPI concluded the liquidation process for Vanerply and was comprised of the following:

(a) $10,025,000 as a return of conditional shareholder contributions from OPI of which approximately $6,373,000 was paid in cash and approximately $3,652,000 was paid by means of a non-cash set-off against an inter-company receivable owed from OPI to Vanerply; and

(b) $137,000 as a cash distribution to the shareholder, OPI.

26. On 27 September 2013, the Swedish Liquidator of OPI paid $6,399,508.97 to the Receiver of Atcon Group representing a return of shareholder contributions (the "**OPI Receipt**"). The OPI Receipt comprised all of the net proceeds realized during the liquidation processes of OPI and Vanerply and it concluded the liquidation process for OPI except for the pending receipt and distribution of the Residual Receivable.

PROPOSED DISTRIBUTIONS

27. On 8 April 2013, the Receiver issued its Twenty-Fifth Report (the "**Twenty-Fifth Report**"), which provided a summary of asset realizations generated by the Receiver to that date. Since the filing of the Twenty-Fifth Report, the following additional amounts, which are more fully detailed below, have been realized:

Property/Transaction	**Cash Proceeds**
114 Whalen Street	$133,061
OPI Receipt	$6,399,509

28. Property of Atcon Property Holdings includes property municipally known as 114 Whalen Street, Miramichi, New Brunswick, bearing PAN 2811203 and PID 40179798 ("**114 Whalen Street**"). 114 Whalen Street consists of a building measuring approximately 17,100 square feet located on a lot of approximately 1.068 acres in the upper industrial park in Newcastle, Miramichi. The building is comprised of three bays of approximately 25 feet by 120 feet, 50 feet by 120 feet and 40 feet by 120 feet, or 13,800 square feet of industrial space located on the main floor and approximately 3,300 square feet of office space located on the second floor.

29. The Receiver sought and received approval from this Honourable Court to sell 114 Whalen Street to Delway Enterprises Ltd. Additional details associated with the 114 Whalen Street transaction and the Receiver's efforts to sell the property are contained within the Receiver's Twenty-Sixth Report to this Honourable Court dated 18 September 2013 (the "**Twenty-Sixth Report**").

30. The Receiver successfully closed the 114 Whalen Street property sale which generated $133,061 after all closing adjustments.

31. As described above, the Receiver has completed the realization process in respect of Atcon Group's direct investment in OPI and its indirect investment in Vanerply. As a result of the OPI Receipt, the Receiver is in a position of being able to make an interim distribution to creditors.

32. Subject to the approval of the Court, the Receiver proposes to make a third interim distribution (the "**Third Interim Distribution**") to certain Secured Creditors (defined below) of the Respondents on account of their respective security interests over the property of the Respondents, and, in connection therewith, the Receiver seeks the Court's approval of the activities of the Receiver relating to, among other things, the recovery of the proceeds intended for distribution, as described in this Report.

33. As reported in the Receiver's Twenty-Third and Twenty-Sixth Reports (both previously filed with the Court), a distribution methodology was negotiated and agreed amongst the primary secured creditors of the Estate (the "**Distribution Methodology**") and interim distributions calculated using the Distribution Methodology were approved by Orders of this Honourable Court dated 31 July 2012 and 8 April 2013.

34. The Receiver has engaged in discussions with representatives of and/or counsel for the primary secured creditors of the Respondents including the Bank, Caterpillar Financial Services Limited ("**CAT**"), the Province of New Brunswick (the "**Province**"), Aviva Insurance Company of Canada and its affiliated entities ("**Aviva**"), and GE Canada Equipment Financing G.P. and its affiliated entities ("**G.E.**", and together with the Bank, CAT, the Province and Aviva, the "**Secured Creditors**") regarding the proposed Third Interim Distribution.

35. As a result of those discussions, the Secured Creditors have agreed to the distributions set out below. The proposed distributions, which have been calculated in accordance with the Distribution Methodology, are as follows:

(a) the sum of $6,000,000.00 to the Bank, as the beneficial security holder over proceeds arising from the OPI Receipts; and

(b) the sum of $113,101.61 to CAT, as the beneficial security holder over proceeds arising from the sale of 114 Whalen Street.

36. The holdback allocations between the Bank, the Province, GE and Aviva in connection with the claim of the Canada Revenue Agency against Atcon Construction for alleged unremitted employee source deductions (the "**CRA Deemed Trust Holdback**") will be finalized at such time as the Receiver and CRA resolve the disputed matter either by negotiated settlement or through the court of appeal.

37. Attached as **Appendix "H"** is the Receiver's Statement of Receipts and Disbursements for the period ending 1 May 2014 which summarizes all receivership transactions to that date including the sale of 114 Whalen Street and the OPI Receipt. Attached as **Appendix "I"** is a Proceed Allocation summary allocating all receipts amongst beneficial security-holders. In addition, attached as **Appendix "J"** is a Net Proceed Allocation Summary which allocates all receipts and calculates each beneficial security holder's pro rata share of the CRA Deemed Trust Holdback.

RELIEF SOUGHT BY THE RECEIVER

38. The Receiver respectfully requests that this Honourable Court grant an Order in the form submitted by the Receiver, among other things:

(a) authorizing and empowering the Receiver to make the Third Interim Distribution to the Bank and CAT in the amounts indicated above; and

(b) approving the conduct, actions and activities of the Receiver in administering these receivership proceedings as described in this Twenty-Seventh Report, including but not limited to the mortification process in respect of certain share certificates of OPI, the liquidations of OPI and Vanerply and the realization of the OPI Receipt.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 18th day of June, 2014.

ERNST & YOUNG INC.
in its capacity as the Court-appointed
Receiver of the Respondents and not in its
personal or corporate capacity

By:

George Kinsman CA, CIRP
Senior Vice President

Appendix A

SV: SV: Atcon - Vanerply Mortification
Martin Gynnerstedt to: 'Paul.D.Hickey@ca.ey.com' 07/11/2012 02:30 AM
Cc: Michael MacNaughton, Gustav Lundin, Hans Andréasson, George Kinsman

History: This message has been forwarded.

Dear Paul,

Good news, the district court of Skaraborg has now confirmed that the cancellation of the share certificates has been completed. The share certificates are thus mortified.

Attached you will find for your information the documentation received from the court. The documentation is in Swedish, but constitutes a decision from the court stating that there have been no objections to the mortification and that the share certificates can be declared mortified. It is not possible to get an official translation of the decision, but if you would require a translation we will of course be happy to help you to translate the decision.

Please do not hesitate to contact me again should you have any questions about the above.

Best regards,
Martin

MANNHEIMER SWARTLING
Martin Gynnerstedt
Senior Associate / Advokat

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E-mail: mgy@msa.se

MANNHEIMER SWARTLING ADVOKATBYRÅ AB
Box 1711, SE-111 87 Stockholm, Sweden
Visiting address: Norrlandsgatan 21
Registered office: Stockholm
Reg.No.: 556399-4499
www.mannheimerswartling.se

Från: Paul.D.Hickey@ca.ey.com [mailto:Paul.D.Hickey@ca.ey.com]
Skickat: den 7 november 2012 03:16
Till: Martin Gynnerstedt
Kopia: Michael MacNaughton; Gustav Lundin; Hans Andréasson; George Kinsman
Ämne: Re: SV: Atcon - Vanerply Mortification

Good day Martin,
Have you received the court's decision?

SKARABORGS
TINGSRÄTT
Målenhet 1

PROTOKOLL
2012-11-01
Handläggning i
Skövde

Aktbilaga 5
Mål nr
Ä 3546-11

Handläggning i parternas utevaro

RÄTTEN
rådmannen Magnus Patriksson

PROTOKOLLFÖRARE
beredningssekreteraren Malin Blomström

PARTER

SÖKANDE
Atcon Group Inc
c/o Ernst & Young
1959 Upper Water Street
Suite 1301
Halifax, NS B3J 3N2
Kanada

Ombud:
Hans Andréasson och Martin Gynnerstedt
Mannheimer Swartling Advokatbyrå AB
Box 1711
111 87 Stockholm

SAKEN
Dödande av förkommen handling

Följande antecknas.

Atcon Group Inc. har ansökt om dödande av aktiebrev avseende aktier nr 1001-2000 i OPI Aktiebolag, 556159-8078.

Efter genomgång av handlingarna meddelar tingsrätten följande

BESLUT

Det finns inte någon omständighet som visar eller ger skälig anledning att anta att handlingen finns i behåll. Tingsrätten förklarar därför handlingen dödad enligt 8 § lagen (1927:85) om dödande av förkommen handling.

Postadress	Besöksadress	Telefon	Telefax	Expeditionstid
Box 174	Eric Ugglas plats 2	0500-49 92 00	0500-49 92 01	måndag – fredag
541 24 Skövde		E-post: skaraborgs.tingsratt@dom.se		08:30-16:00
		www.domstol.se		

HUR MAN ÖVERKLAGAR, se bilaga (DV 406)

Överklagande ges in till tingsrätten senast den 22 november 2012, men ställs till Göta hovrätt.

Prövningstillstånd krävs.

Som ovan

Malin Blomström
Prot. uppvisat s.d./

SVERIGES DOMSTOLAR

Bilaga

ANVISNING FÖR ÖVERKLAGANDE - BESLUT I TVISTEMÅL OCH ÄRENDE

Den som vill överklaga tingsrättens beslut ska göra detta skriftligen. **Skrivelsen ska skickas eller lämnas till tingsrätten.** Överklagandet prövas av den hovrätt som finns angiven i slutet av beslutet.

Överklagandet ska ha kommit in till tingsrätten **inom tre veckor** från beslutets datum. Sista dagen för överklagande finns angiven på sista sidan i beslutet.

För att ett överklagande ska kunna tas upp i hovrätten fordras att **prövningstillstånd** meddelas. Hovrätten lämnar prövningstillstånd om

1. det finns anledning att betvivla riktigheten av det slut som tingsrätten har kommit till,
2. det inte utan att sådant tillstånd meddelas går att bedöma riktigheten av det slut som tingsrätten har kommit till,
3. det är av vikt för ledning av rättstillämpningen att överklagandet prövas av högre rätt, eller
4. det annars finns synnerliga skäl att pröva överklagandet.

Om prövningstillstånd inte meddelas står tingsrättens avgörande fast. Det är därför viktigt att det klart och tydligt framgår av överklagandet till hovrätten varför klaganden anser att prövningstillstånd bör meddelas.

Skrivelsen med överklagande ska innehålla uppgifter om

1. det beslut som överklagas med angivande av tingsrättens namn samt dag och nummer för beslutet,
2. parternas namn och hemvist och om möjligt deras postadresser, yrken, personnummer och telefonnummer, varvid parterna benämns klagande respektive motpart,
3. den ändring av tingsrättens beslut som klaganden vill få till stånd,
4. grunderna (skälen) för överklagandet,
5. de omständigheter som åberopas till stöd för att prövningstillstånd ska meddelas, samt
6. de bevis som åberopas och vad som ska styrkas med varje bevis.

Skriftliga bevis som inte lagts fram tidigare ska ges in samtidigt med överklagandet.

Skrivelsen ska vara undertecknad av klaganden eller hans/hennes ombud. Till överklagandet ska bifogas lika många kopior av skrivelsen som det finns motparter i målet. Har inte klaganden bifogat tillräckligt antal kopior, framställs de kopior som behövs på klagandens bekostnad. Ytterligare upplysningar lämnas av tingsrätten. Adress och telefonnummer finns på första sidan av beslutet.

Om ni tidigare informerats om att förenklad delgivning kan komma att användas med er i målet/ärendet, kan sådant delgivningssätt också komma att användas med er i högre instanser om någon överklagar avgörandet dit.

DV 406 • 2009-02 • Producerat av Domstolsverket

MANNHEIMER SWARTLING

SKARABORGS TINGSRÄTT

Ink 2011 -09- 13

Nr.................................

Akt.bil..............................

Skaraborgs Tingsrätt
Box 174
541 24 Skövde

Stockholm den 13 september 2011

Ansökan om dödande av aktiebrev, mål nr. 3546-11

Hej,

Bifogat översändes kompletterande handlingar, *intyg avseende behörig firmatecknare* samt *fullmakt*, avseende mål nr. 3546-11. Tacksam om ni sedan kan returnera dessa handlingar tillbaka till oss på adress:

Mannheimer Swartling Advokatbyrå
Box 7775
103 96 Stockholm

Med vänlig hälsning

Monica Bergh

Monica Bergh

ERNST & YOUNG INC.
(the "Corporation")

CERTIFICATE OF INCUMBENCY

The undersigned, on behalf of the Corporation, hereby certifies to you that on the date hereof the following persons are officers and directors of the Corporation with signing authority:

See Schedule "A" attached.

DATED this 28th day of June, 2011.

ERNST & YOUNG INC.

Per:__________________________
Doris S. Stamml - Secretary

#4219 v12

Currency Date: May 20, 2011

SCHEDULE "A"
ERNST & YOUNG INC.

DIRECTORS
*Trent Henry
*Murray A. McDonald
*Sylvain Vincent

OFFICERS	OFFICE	OFFICE HELD
Adams, Greg	Ottawa	Senior Vice-President
Ambachtsheer, Todd	Toronto	Vice-President
Ayres, T.C.	London	Senior Vice-President
Barrett, John	Toronto	Senior Vice-President
Beekenkamp, Brent	Toronto	Vice-President
Brennan, Kevin	Vancouver	Senior Vice-President
Breton, Jean-Daniel	Montreal	Senior Vice-President
Brooks, Ken	Montreal	Senior Vice-President
Carvalho, Simone	Toronto	Vice-President
Clinton, J. Stuart	Toronto	Senior Vice-President
Close, Lee	Ottawa	Vice-President
Conroy, Debbie	Montreal	Vice-President
Daigneault, Martin	Montreal	Senior Vice-President
Daoust, Hugo	Montreal	Vice-President
Dean, Mike	Toronto	Senior Vice-President
Denega, Brian	Toronto	Senior Vice-President
Denis, Mario	Montreal	Senior Vice-President
Dodick, Rahn	Toronto	Vice-President
Drost, Raymond E.	Toronto	Senior Vice-President
French, Russell	Toronto	Vice-President
Grant, Michelle	Winnipeg	Vice-President
Hamilton, Gail	St. John's	Vice-President
Hamilton, Sharon	Toronto	Senior Vice-President
Harris, Mathew	Halifax	Senior Vice-President
Healey, Joe	Winnipeg	Senior Vice-President
Helkaa, Deryck	Calgary	Senior Vice-President
*Henry, Trent	Toronto	Chairman
Hickey, Paul D.	St. John's	Senior Vice-President
Ianni, Tony	Toronto	Senior Vice-President
Johnson, Doug	Vancouver	Senior Vice-President
Kanabar, Rick	Toronto	Vice-President
Kerbel, Jeffrey	Toronto	Senior Vice-President
Kinsman, George	Halifax	Senior Vice-President
*Kornya, Tom	Toronto	Senior Vice-President
Marleau, Michel	Montreal	Senior Vice-President
*McDonald, Murray A.	Toronto	President
McGran, Carol	Toronto	Vice-President

Currency Date: May 20, 2011

OFFICERS	OFFICE	OFFICE HELD
Mediratta, Chris	Toronto	Vice-President
Meyler, Kevin	Calgary	Vice-President
Monaghan, Deanna	Ottawa	Vice-President
Morrison, Alex	Toronto	Senior Vice-President
Munro, Barry	Calgary	Vice-President
Munro, Craig	Vancouver	Senior Vice-President
Narfason, Neil	Calgary	Senior Vice-President
Pernica, Joe	Toronto	Senior Vice-President
Pollard, Greg	Calgary	Senior Vice-President
Poulin, Luc	Quebec City	Senior Vice-President
Richards, Briana	Toronto	Vice-President
Rosenthal, Martin	Montreal	Senior Vice-President
Roskos, Craig	Winnipeg	Vice-President
Saldanha, David	Toronto	Vice-President
Sleeth, Jorden	Toronto	Vice-President
Stamml, Doris	Toronto	Secretary
Stepanuik Chris	Toronto	Vice-President
Tuck, Andrew	Toronto	Senior Vice-President
*Vincent, Sylvain	Montreal	Senior Vice-President

* Designated member of the Executive Committee to sign as one of the required signatures for disbursements over $10,000,000. Directors may also sign as one of the required signatures for disbursements over $10,000,000.

Power of Attorney

The undersigned, Acton Group Inc., (the "Company"), hereby authorizes each of Hans Andréasson and Martin Gynnerstedt of Mannheimer Swartling Advokatbyrå AB, Norrlandsgatan 21, S-111 87 Stockholm, Sweden, or any other person as they may appoint in their stead, to act on behalf of the Company regarding the cancellation of the Company's share certificates # 1000-2000 in OPI Aktiebolag, reg. no. 556159-8078, and anything connected therewith.

This Power of Attorney includes the right to institute and conduct legal proceeding before any court and/or authority in Sweden and represent the Company in all other respects regarding the above cancellation of share certificates

Place: St. John's, Newfoundland & Labrador, Canada
Date: September 1, 2011

Atcon Group Inc.
by its court appointed receiver
and receiver/manager
Ernst & Young Inc.

Per:

Paul D Hickey CA•CIRP

Appendix B

OPI AB I LIKVIDATION

Corporate ID no. 556159-8078

This document is a translation of the original Swedish document

ANNUAL REPORT
2012/2013

The liquidator of OPI AB i likvidation herewith submit the Annual Report for the financial year 2012-02-01--2013-01-31

The Annual Report consists of

OPI AB I LIKVIDATION

Corporate ID no. 556159-8078

BOARD OF DIRECTORS REPORT

The annual accounts is prepared in KSEK.

General information about the company

The company is a wholly-owned subsidiary of the Canadian company Atcon Group Inc, in bankruptcy and parent company to wholly-owned OPI Plywood AB in liquidation, 556217-0349.
No activities have been conducted during the fiscal year.

Significant events during the financial year and after its output

The company entered in liquidation 2012-02-01.

During the financial year there have been a calling for unknown creditors. No unknown creditor has reported claims to, or contacted, the Swedish companies' registration office in response to the summons. Notice of the claim should have been to the Swedish companies' registration office as per 2012-08-11.

In the calling for unknown creditors the Canadian insurance company Aviva, which was mentioned in the annual report for the fiscal years 2010-02-01-2011-01-31 and 2011-02-01-2011-01-31, was not listed as unknown creditor, when it was unclear whether Aviva had any claim against OPI Plywood.

After the end of the financial year Aviva have been informed with information that any claim is overdue because Aviva not report claims to the Swedish companies' registration office within the time for calling on unknown creditors. Aviva has confirmed the receipt of the notification.

Residual liquidation activities are planned to be completed in 2013.

The result of the company´s operations and the financial position at the end of the financial year are shown in the income statement and balance sheets with the accompanying notes set out below.

OPI AB I LIKVIDATION

Corporate ID no. 556159-8078

INCOME STATEMENTS

KSEK	Note	2012-02-01 2013-01-31	2011-02-01 2012-01-31
Operating income			
Other operating income		123	0
		123	0
Operating expenses			
Other external costs		-2	0
		-2	0
Operating profit/loss		121	0
Result from financial items			
Result from participations in group companies	1	0	-13 420
		0	-13 420
Result after financial items		121	-13 420
Net profit/loss for the year		**121**	**-13 420**

OPI AB I LIKVIDATION

Corporate ID no. 556159-8078

BALANCE SHEETS

KSEK	Note	2013-01-31	2012-01-31
ASSETS			
Fixed assets			
Financial assets			
Participations in group companies	2	40 560	40 560
		40 560	40 560
Total fixed assets		40 560	40 560
Current assets			
Cash and bank balances		8	10
Total current assets		8	10
TOTAL ASSETS		**40 568**	**40 570**

OPI AB I LIKVIDATION

Corporate ID no. 556159-8078

BALANCE SHEETS

KSEK	Note	2013-01-31	2012-01-31
EQUITY AND LIABILITIES			
Shareholders equity	3		
Restricted equity			
Restricted equity		200	200
		10 770	10 770
		10 970	10 970
Non-restricted equity			
Profit or loss brought forward		6 861	20 281
Profit/loss for the year		121	-13 420
		6 982	6 861
Total equity		17 952	17 831
Long-term liabilities			
Liabilities to credit institutions		22 581	22 581
Total long-term liabilities		22 581	22 581
Current liabilities			
Accounts payable - trade		0	123
Accrued expenses and deferred income		35	35
Total current liabilities		35	158
TOTAL EQUITY AND LIABILITIES		**40 568**	**40 570**
MEMORANDUM ITEMS			
Assets pledged			
Assets pledge for overdraft facilities			
Chattel mortgages		700	700
		700	700
Contingent liabilities		None	None

OPI AB I LIKVIDATION

Corporate ID no. 556159-8078

SUPPLEMENTARY DISCLOSURES

GENERAL DISCLOSURES

Accounting principles

The accounting principles applied comply with the Swedish Annual Accounts Act and the pronouncements and general recommendations of the Swedish Accounting Standards Board. Lacking general recommendations from the Accounting Standards Board, guidance has been obtained from recommendations of the Swedish Financial Accounting Standards Council and, where applicable, from the pronouncements of FAR, the Swedish professional institute for authorised public accountants. When this is the case, this is specially indicated below. The principles are unchanged since last year.

Receivables

Receivables are entered at the amount in which they are expected to be received.

NOTES TO FINANCIAL STATEMENTS

Note 1	**Result from participations in group companies**	**2012/2013**	**2011/2012**
	Write-downs	0	-13 420
		0	-13 420

Note 2	**Participations in group companies**	**2013-01-31**	**2012-01-31**
	Acquisition value brought forward	79 830	79 830
	Accumulated acquisition values carried forward	0	0
	Revaluations brought forward	-25 850	-25 850
	Depreciation for the year on revaluations	0	-13 420
	Accumulated net revaluations carried forward	-39 270	-39 270
	Book value	40 560	40 560

OPI AB I LIKVIDATION

Corporate ID no. 556159-8078

SUPPLEMENTARY DISCLOSURES

Note 3 Shareholders´ equity

	Share capital	Restricted equity	Non Restricted equity	Total
Amount brought forward	200	10 770	20 281	-13 420
This year´s resolution revaluation reserve			-13 420	13 420
Net profit for the year				121
Amount carried forward	200	10 770	6 861	121

Göteborg 2013-

Magnus Knape
Liquidator

Our audit report was given on ,2013.

Kent Lindholm
Authorized Public Accountant Far

Torbjörn Evaldsson
Authorized Public Accountant Far

GrantThornton

KOPIA

Auditor's report

To the annual meeting of the shareholders of OPI AB i likvidation, corporate identity number 556159-7078.

Report on the annual accounts

We have audited the annual accounts of OPI AB i likvidation for the financial year 2012-02-01 – 2013-01-31.

Responsibilities of the liquidator for the annual accounts

The liquidator are responsible for the preparation and fair presentation of these annual accounts in accordance with the Annual Accounts Act, and for such internal control as the liquidator determine is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these annual accounts based on our audit. We conducted our audit in accordance with International Standards on Auditing and generally accepted auditing standards in Sweden. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the annual accounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual accounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the annual accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the annual accounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the liquidator, as well as evaluating the overall presentation of the annual accounts.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the annual accounts have been prepared in accordance with the Annual Accounts Act and present fairly, in all material respects, the financial position of OPI AB i likvidation as of 31 January 2013 and of its financial performance for the year then ended in accordance with the Annual Accounts Act. The statutory administration report is consistent with the other parts of the annual accounts.

We therefore recommend that the annual meeting of shareholders adopt the income statement and balance sheet.

Grant Thornton

KOPIA

Report on other legal and regulatory requirements

In addition to our audit of the annual accounts, we have examined the proposed appropriations of the company's profit or loss and the administration of the liquidator of OPI AB i likvidation for the financial year 2012-02-01 – 2013-01-31.

Responsibilities of the liquidator

The liquidator is responsible for the proposal for appropriations of the company's profit or loss, and the liquidator are responsible for administration under the Companies Act.

Auditor's responsibility

Our responsibility is to express an opinion with reasonable assurance on the proposed appropriations of the company's profit or loss and on the administration based on our audit. We conducted the audit in accordance with generally accepted auditing standards in Sweden.

As a basis for our opinion on the liquidators' proposed appropriations of the company's profit or loss, we examined whether the proposal is in accordance with the Companies Act.

As a basis for our opinion concerning discharge from liability, in addition to our audit of the annual accounts, we examined significant decisions, actions taken and circumstances of the company in order to determine whether the liquidator is liable to the company. We also examined whether the liquidator has, in any other way, acted in contravention of the Companies Act, the Annual Accounts Act or the Articles of Association.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinions

We recommend to the annual meeting of shareholders that the liquidator be discharged from liability for the financial year.

The liquidation continues without delay.

Örebro and Stockholm / 2013

Torbjörn Evaldsson
Authorized Public Accountant

Kent Lindholm
Authorized Public Accountant

Appendix C

OPI PLYWOOD AB I LIKVIDATION

Corporate ID no. 556217-0349

This document is a translatation of the original Swedish document

ANNUAL REPORT 2012/2013

The liquidator of OPI Plywood AB i likvidation herewith submit the Annual Report for the financial year 2012-02-01--2013-01-31

The Annual Report consists of

OPI PLYWOOD AB I LIKVIDATION

Corporate ID no. 556217-0349

BOARD OF DIRECTORS REPORT

The annual accounts is prepared in KSEK.

General information about the company

The company is a wholly-owned subsidiary of OPI AB in liquidation, 556159-8078.
No activities have been conducted during the fiscal year.

Significant events during the financial year and after its end

The company entered in liquidation 2012-02-01.

During the financial year there have been a calling for unknown creditors. No unknown creditor has reported claims to, or contacted, the Swedish companies' registration office in response to the summons. Notice of the claim should have been to the Swedish companies' registration office as per 2012-08-11.

In the calling for unknown creditors the Canadian insurance company Aviva, which was mentioned in the annual report for the fiscal years 2010-02-01-2011-01-31 and 2011-02-01-2011-01-31, was not listed as unknown creditor, when it was unclear whether Aviva had any claim against OPI Plywood.

After the end of the financial year Aviva have been informed with information that any claim is overdue because Aviva not report claims to the Swedish companies' registration office within the time for calling on unknown creditors. Aviva has confirmed the receipt of the notification.

Residual liquidation activities are planned to be completed in 2013.

The result of the company´s operations and the financial position at the end of the financial year are shown in the income statement and balance sheets with the accompanying notes set out below.

OPI PLYWOOD AB I LIKVIDATION

Corporate ID no. 556217-0349

INCOME STATEMENTS

KSEK	Note	2012-02-01 2013-01-31	2011-02-01 2012-01-31
Operating income			
Net turnover		0	114 566
Change of products in progress, finished goods and work in progress		0	-26 234
Other operating income	1	1 531	20 082
		1 531	108 414
Operating expenses			
Raw materials and consumables		0	-35 753
Other external costs		-311	-20 459
Personnel costs		-26	-32 276
Depreciation and write-down of tangible and intangible assets		0	-1 421
		-337	-89 909
Operating profit/loss		1 194	18 505
Result from financial items			
Interest income		322	373
Interest expense and similar profit/loss items	2	-1 851	-626
		-1 529	-253
Result after financial items		-335	18 252
Tax on profit for the year		0	0
Net profit/loss for the year		**-335**	**18 252**

OPI PLYWOOD AB I LIKVIDATION

Corporate ID no. 556217-0349

BALANCE SHEETS

KSEK	Note	2013-01-31	2012-01-31
ASSETS			
Fixed assets			
Financial assets			
Receivables from group companies		22 581	22 581
		22 581	22 581
Total fixed assets		22 581	22 581
Current assets			
Current receivables			
Accounts receivable - trade		0	10
Income tax receivable		307	922
Other receivables		6	7 069
Prepaid expenses and accrued income		23	78
		336	8 079
Cash and bank balances		42 145	38 512
Total current assets		42 481	46 591
TOTAL ASSETS		**65 062**	**69 172**

OPI PLYWOOD AB I LIKVIDATION

Corporate ID no. 556217-0349

BALANCE SHEETS

KSEK	Note	2013-01-31	2012-01-31
EQUITY AND LIABILITIES			
Shareholders equity	3		
Restricted equity			
Restricted equity		2 000	2 000
Restricted reserve/Statutory reserve		11 850	11 850
		13 850	13 850
Non-restricted equity			
Profit or loss brought forward		49 295	31 044
Profit/loss for the year		-335	18 252
		48 960	49 296
Total equity		62 810	63 146
Current liabilities			
Accounts payable - trade		1 794	2 605
Other liabilities		0	1 418
Accrued expenses and deferred income		458	2 003
Total current liabilities		2 252	6 026
TOTAL EQUITY AND LIABILITIES		**65 062**	**69 172**
MEMORANDUM ITEMS			
Assets pledged			
Assets pledge for overdraft facilities			
Chattel mortgages		60 500	60 500
		60 500	60 500
Contingent liabilities		None	None

OPI PLYWOOD AB I LIKVIDATION

Corporate ID no. 556217-0349

SUPPLEMENTARY DISCLOSURES

GENERAL DISCLOSURES

Accounting principles

The accounting standards applied are in accordance with the Annual Accounts Act and professional ethics for accountants. Next to each note it will be shown which recommendation, general advice and guidance that has been applied for the post. The accounting standards are the same as last year.

Receivables

Receivables are entered at the amount in which they are expected to be received.

NOTES TO FINANCIAL STATEMENTS

Note 1 Other operating income

	2012/2013	2011/2012
Other operating income per income item		
Repaid Fora resources	938	0
Reversed accrual	593	0
Capital profit on disposal of buildings and land	0	16 430
Capital profit on disposal of plant and equipmet	0	2 535
Currency Exchange Gain	0	1 067
Other income	0	45
Lease income	0	5
	1 531	20 082

Note 2 Interest expense and similar profit/loss items

	2012/2013	2011/2012
Exchange rate difference	-1 838	0
Other Interest expence	-13	-626
	-1 851	-626

Note 3 Shareholders´ equity

	Share capital	Share Premium reserve	Non-Restricted equited	Total
Opening balance	2 000	11 850	31 044	18 252
Depreciation against premium fund			18 252	-18 252
Net loss for the year				-335
Closing balance	2 000	11 850	49 296	-335

OPI PLYWOOD AB I LIKVIDATION

Corporate ID no. 556217-0349

SUPPLEMENTARY DISCLOSURES

Göteborg 2013-

Magnus Knape
Liquidator

Our audit report was given on ,2013.

Kent Lindholm	Torbjörn Evaldsson
Authorized Public Accountant Far	Authorized Public Accountant Far

Grant Thornton

KOPIA

Auditor's report

To the annual meeting of the shareholders of OPI Plywood AB i likvidation, corporate identity number 556159-7078.

Report on the annual accounts

We have audited the annual accounts of OPI Plywood AB i likvidation for the financial year 2012-02-01 – 2013-01-31.

Responsibilities of the liquidator for the annual accounts

The liquidator are responsible for the preparation and fair presentation of these annual accounts in accordance with the Annual Accounts Act, and for such internal control as the liquidator determine is necessary to enable the preparation of annual accounts that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these annual accounts based on our audit. We conducted our audit in accordance with International Standards on Auditing and generally accepted auditing standards in Sweden. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the annual accounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the annual accounts. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the annual accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the annual accounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the liquidator, as well as evaluating the overall presentation of the annual accounts.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the annual accounts have been prepared in accordance with the Annual Accounts Act and present fairly, in all material respects, the financial position of OPI Plywood AB i likvidation as of 31 January 2013 and of its financial performance for the year then ended in accordance with the Annual Accounts Act. The statutory administration report is consistent with the other parts of the annual accounts.

We therefore recommend that the annual meeting of shareholders adopt the income statement and balance sheet.

Grant Thornton

KOPIA

Report on other legal and regulatory requirements

In addition to our audit of the annual accounts, we have examined the proposed appropriations of the company's profit or loss and the administration of the liquidator of OPI Plywood AB i likvidation for the financial year 2012-02-01 – 2013-01-31.

Responsibilities of the liquidator

The liquidator is responsible for the proposal for appropriations of the company's profit or loss, and the liquidator are responsible for administration under the Companies Act.

Auditor's responsibility

Our responsibility is to express an opinion with reasonable assurance on the proposed appropriations of the company's profit or loss and on the administration based on our audit. We conducted the audit in accordance with generally accepted auditing standards in Sweden.

As a basis for our opinion on the liquidators' proposed appropriations of the company's profit or loss, we examined whether the proposal is in accordance with the Companies Act.

As a basis for our opinion concerning discharge from liability, in addition to our audit of the annual accounts, we examined significant decisions, actions taken and circumstances of the company in order to determine whether the liquidator is liable to the company. We also examined whether the liquidator has, in any other way, acted in contravention of the Companies Act, the Annual Accounts Act or the Articles of Association.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinions

We recommend to the annual meeting of shareholders that the liquidator be discharged from liability for the financial year.

The liquidation continues without delay.

Örebro and Stockholm / 2013

Torbjörn Evaldsson
Authorized Public Accountant

Kent Lindholm
Authorized Public Accountant

Appendix D

REPORT OF THE LIQUIDATOR

Liquidation company:	**OPI Aktiebolag AB** *in liquidation*, 556159-8078
Liquidator:	Advokat Magnus Knape Advokatfirman Glimstedt AB Box 2259 403 14 Göteborg
Date of decision on liquidation:	2012-02-02

Liquidation decision
Since the General Meeting 2012-01-23 decided that the company should go into liquidation as per 2012-02-01 the Swedish Companies Registration Office (Sw: Bolagsverket), in a decision 2012-02-02 appointed attorney Magnus Knape as liquidator.

As liquidator I hereby report for my management of the company's affairs during the liquidation period 2012-02-01--2013-09-20.

Notice of unknown creditors
Upon application the Swedish Companies Registration Office (Sw: Bolagsverket), in a decision 2012-02-11, issued summons to the company's unknown creditors. The public notice was announced in the Swedish Official Gazette [Sw: Post- och Inrikes Tidningar] 2012-02-21.

According to information from the Swedish Companies Registration Office (Sw: Bolagsverket) 2012-08-13, no unknown creditors had been in contact with the Swedish Companies Registration Office (Sw. Bolagsverket).

The board's final report
The company's financial year is 1 February – 31 January. The Annual Report for the financial year 2011/2012 are therefore the board's closing report in respect of the board's management of the company's affairs during the period of time for which accounting documents was not previously presented to the general meeting.

The close-down of the company
During the liquidation necessary measures have been taken to close-down the company.

During the liquidation period the management of funds has been carried out by the liquidator.

The company is not registered for VAT.

Annual Reports during the liquidation

During the liquidation an Annual Report for the financial year 2012-02-01--2013-01-31 has been prepared. The Annual Report has been audited by the company's auditors and submitted to the Swedish Companies Registration Office (Sw: Bolagsverket), who has registered the Annual Report.

Description of the distribution of assets

There are 2 000 shares in the company. All shares have the equal right to distribution of assets.

The Final Accounts as per 2013-09-20 constitute the base for the distribution of assets. According to the Final Accounts there are available funds of SEK 39 920 639,55.

The company has received shareholders conditional contribution of SEK 61 980 000,00 from its Canadian parent company, Atcon Group Inc.. As there are available funds the shareholders' conditional contribution should be returned before distribution to the shareholders.

After return of the shareholders' conditional contribution with an amount corresponding to the amount of available funds nothing remains to distribute to the shareholder.

ADVOKATFIRMAN GLIMSTEDT

FINAL ACCOUNTS FOR THE LIQUIDATION IN TOTAL

The company's balance at the end of the financial year 2012-02-01--2013-01-31 appears in the Annual Report. In connection with the auditing of the Annual Report the auditors recommended the Annual General Meeting to (i) adopt the profit and loss account and the balance sheet, and (ii) to discharge the liquidator from liability for the financial year.

Remaining for the company's auditors is to, for the last period of the liquidation, 2013-02-01--2013-09-20, audit the Final Accounts and, in the auditor report, state their opinion regarding discharge of liability.

The company's result at the end of the liquidation appears from the Income Statement, see exhibit 1 (Sw: bilaga 1).

The company's assets are stated in the Balance Sheet, see exhibit 2 (Sw: bilaga 2).

Available funds **SEK 39 920 639,55**

Note:

- *The available funds consist to an amount of SEK* 33 695 025,91 *of CAD* 5 411 030,16, *deposited on a CAD-account, and calculated to an exchange rate of SEK 6,227 as per date of Final Accounts.*

DISTRIBUTION OF ASSETS IN* OPI AKTIEBOLAG *IN LIQUIDATION, 556159-8078

Available according to the Final Accounts:	SEK 39 920 639,55
The company has from its Canadian parent company, Atcon Group Inc., received shareholders' conditional contribution of SEK 61 980 000,00. This contribution shall be returned before distribution to the shareholders.	
Deductible: Return of shareholders' conditional contribution to the shareholder, Atcon Group Inc. (in bankruptcy since 2010-03-01)	SEK 39 920 639,55

Note:

- *Return of the contribution shall to an amount of SEK* 33 695 025,91 *be made by CAD* 5 411 030,16 *deposited on a CAD-account, and calculated to an exchange rate of SEK 6,227 as per date of Final Accounts. Considerations will not be taken to exchange rate fluctuation after date of Final Accounts.*

There is 2 000 shares in the company, all owned by the bankruptcy estate of Atcon Group Inc. After return of the shareholders' conditional contribution with an amount corresponding to the amount of available funds nothing remains to distribute to the shareholder.

To be distributed to the company's shareholder	**SEK 0**

Reservation
Interest will accrue on bank deposits from date of Final accounts. Such accrued interest will be paid.

Should the outcome of the final tax assessment by tax authority regarding the financial year 2012/2013, and/or the final period, become inconsistent to what is calculated, a corresponding adjustment shall be made.

Carrying of claim
A shareholder who is dissatisfied with the distribution of assets may commence proceedings against the company not later than three months following presentation of the Final Report to the general meeting.

Liquidator's signing

Göteborg 2013-09-20

Magnus Knape
Likvidator/*Liquidator*

AUDITORS' SIGNING

Our auditor report over this final report is given 2013-09-23

Kent Lindholm	Torbjörn Evaldsson
Authorized Public Accountant Far	*Authorized Public Accountant Far*

This is an office translation of the Swedish original

OPI AB I LIKVIDATION
Org.nr 556159-8078

Bilaga 1
/Exhibit 1

Resultaträkning /Income statement	Not	2013-02-01 -2013-09-20 (8 mån)	2012-02-01 -2013-01-31
Övriga intäkter /Other income		0	123 322
		0	123 322
Rörelsens kostnader /Operational costs			
Övriga externa kostnader /Other external costs		-76 250	-2 771
Rörelseresultat /Operating result		-76 250	120 551
1 Resultat från andelar i koncernföretag		-39 711 386	0
2 Återbetalning villkorat aktieägartillskott		61 980 000	0
3 Övriga ränteintäkter och liknande resultatposter		-222 949	67
		22 045 665	67
Resultat efter finansiella poster /Result after financial items		21 969 415	120 618
Skatt på årets resultat /Tax		0	0
Årets resultat /Profit and loss		21 969 415	120 618

1 /Participations in group companies
2 /Return of shareholders' conditional contribution
3 /Other interests and similar income statement item

This is an office translation of the Swedish original

OPI AB I LIKVIDATION
Org.nr 556159-8078

Bilaga 2
/Exhibit 2

Balansräkning /Balance Sheet	Not	2013-09-20	2013-01-31
TILLGÅNGAR /ASSETS			
Anläggningstillgångar /Fixed assets			
Finansiella anläggningstillgångar /Financial fixed assets			
Andelar i koncernföretag /Participation in group companies		0	40 559 801
Omsättningstillgångar /Current assets			
Kortfristiga fordringar /Current receivables			
Övriga fordringar /Other receivables		106 645	0
Kassa och bank /Cash and bank accounts		39 813 995	7 705
Summa omsättningstillgångar /Total current assets		39 920 640	7 705
SUMMA TILLGÅNGAR /TOTAL ASSETS		39 920 640	40 567 506
EGET KAPITAL OCH SKULDER /EQUITY AND LIABILITIES			
Eget kapital /Shareholders equity			
Bundet eget kapital /Restricted equity			
Aktiekapital /Share capital		200 000	200 000
Bundna reserver/reservfond /Restricted reservs		10 770 000	10 770 000
		10 970 000	10 970 000
Fritt eget kapital /Non-restricted equity			
Fria reserver/ balanserad vinst/Profit/loss brought forward		6 981 225	6 860 607
Årets resultat /Profit/loss for the year		21 969 415	120 618
		28 950 640	6 981 225
Summa eget kapital /TOTAL EQUITY		39 920 640	17 951 225
Långfristiga skulder /Non-current liabilities			
Skulder till koncernföretag /Liabilities to group companies		0	22 581 281
Kortfristiga skulder /Current liabilities			
Upplupna kostnader och förutbetalda intäkter /Accrued expenses and deferred income		0	35 000
SUMMA EGET KAPITAL OCH SKULDER /TOTAL SHAREHOLDERS EQUITY AND LIABILITIES		39 920 640	40 567 506

GrantThornton This document is a office translation of the original Swedish document.

Auditor's report

To the general meeting of the shareholders of OPI AB i likvidation Corporate identity number 556159-8078

Report on the final accounts

We have audited the final accounts of OPI AB i likvidation for the financial year 2013-02-01 – 2013-09-20.

Responsibilities of the liquidator for the final accounts

The liquidator are responsible for the preparation and fair representation of these final accounts in accordance with the Companies Act and Annual Accounts Act, and for such internal control as the liquidator determine is necessary to enable the preparation of final accounts that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these final accounts based on our audit.

We conducted the audit in accordance with International Standards on Auditing and generally accepted auditing standards in Sweden. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the annual accounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the final accounts. The procedures selected depend on the auditor´s judgement, including the assessment of the risks of material misstatement of the final accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company´s preparation and fair presentation of the final accounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the liquidator, as well as evaluating the overall presentation of the final accounts.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the final accounts have been prepared in accordance with the Companies Act and the Annual Accounts Act. The statutory administration report is consistent with the other parts of the final accounts.

We therefore recommend that the general meeting of shareholders adopt the final accounts.

Report on other legal and regulatory requirements

In addition to our audit of the final accounts, we have examined the administration of the liquidator of OPI AB i likvidation for the financial year 2013-02-01 -- 2013-09-20.

Responsibilities of the liquidator

The liquidator is responsible for administration under the Companies Act.

Auditor's responsibility

Our responsibility is to express an opinion with reasonable assurance on the administration based on our audit. We conducted the audit in accordance with generally accepted auditing standards in Sweden.

As a basis for our opinion concerning discharge from liability, in addition to our audit of the final accounts, we examined significant decisions, actions taken and circumstances of the company in order to determine whether the liquidator is liable to the company. We also examined whether the liquidator has, in any other way, acted in contravention of the Companies Act, the Annual Accounts Act or the Articles of Association.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinions

We recommend to the general meeting of shareholders that the liquidator be discharged from liability for the financial year.

Stockholm and Örebro 21 /5 2013

Kent Lindholm
Authorized Public Accountant Far

Torbjörn Evaldsson
Authorized Public Accountant Far

Appendix E

ADVOKATFIRMAN
GLIMSTEDT

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THE LIQUIDATOR'S FINAL REPORT

Regarding

OPI Plywood AB, 556217-0349

Liquidation period 2012-02-01 – 2013-08-31

Liquidator: Advokat Magnus Knape

REPORT OF THE LIQUIDATOR

***Liquidation company*:**	**OPI Plywood AB** *in liquidation*, 556217-0349
***Liquidator*:**	Advokat Magnus Knape Advokatfirman Glimstedt Box 2259 403 14 Göteborg
Date of decision on liquidation:	2012-02-03

Liquidation decision
Since the General Meeting 2012-01-23 decided that the company should go into liquidation as per 2012-02-01 the Swedish Companies Registration Office (Sw: Bolagsverket), in a decision 2012-02-03 appointed attorney Magnus Knape as liquidator.

As liquidator I hereby report for my management of the company's affairs during the liquidation period 2012-02-01--2013-08-31.

Notice of unknown creditors
Upon application the Swedish Companies Registration Office (Sw: Bolagsverket), in a decision 2012-02-11, issued summons to the company's unknown creditors. The public notice was announced in the Swedish Official Gazette [Sw: Post- och Inrikes Tidningar] 2012-02-21.

According to information from the Swedish Companies Registration Office (Sw: Bolagsverket) 2012-08-13, no unknown creditors had been in contact with the Swedish Companies Registration Office (Sw. Bolagsverket).

The board's final report
The company's financial year is 1 February – 31 January. The Annual Report for the financial year 2011/2012 are therefore the board's closing report in respect of the board's management of the company's affairs during the period of time for which accounting documents was not previously presented to the general meeting.

The close-down of the company
During the liquidation necessary measures have been taken to close-down the company.

During the liquidation period the management of funds has been carried out by the liquidator.

The close-down of the company has been connected with costs, among others, for a dispute towards a previous supplier. The dispute has been settled.

The company is registered for VAT.

Annual Reports during the liquidation
During the liquidation an Annual Report for the financial year 2012-02-01--2013-01-31 has been prepared. The Annual Report has been audited by the company's auditors and submitted to the Swedish Companies Registration Office (Sw: Bolagsverket), who has registered the Annual Report.

Description of the distribution of assets
There are 80 000 shares in the company. All shares have the equal right to distribution of assets.

The Final Accounts as per 2013-08-31 constitute the base for the distribution of assets. According to the Final Accounts there are available funds of SEK 62 826 477,78.

The company has received shareholders conditional contribution of SEK 61 980 000,00 from its parent company OPI AB, reg. no. 556159-8078. As there are available funds the shareholders' conditional contribution should be returned before distribution to the shareholders.

After return of the shareholders' conditional contribution it remains SEK 846 477,78 to be distributed. This amount shall be distributed to the shareholders.

FINAL ACCOUNTS FOR THE LIQUIDATION IN TOTAL

The company's balance at the end of the financial year 2012-02-01--2013-01-31 appears in the Annual Report. In connection with the auditing of the Annual Report the auditors recommended the Annual General Meeting to (i) adopt the profit and loss account and the balance sheet, and (ii) to discharge the liquidator from liability for the financial year.

Remaining for the company's auditors is to, for the last period of the liquidation, 2013-02-01--2013-08-31, audit the Final Accounts and, in the auditor report, state their opinion regarding discharge of liability.

The company's result at the end of the liquidation appears from the Income Statement, see exhibit 1 (Sw: bilaga 1).

The company's assets are stated in the Balance Sheet, see exhibit 2 (Sw: bilaga 2).

Available funds **SEK 62 826 477,78**

Note:

- *The available funds consist to an amount of SEK 33 917 975,37 of CAD 5 409 011,14 (whereof CAD 5 384 057,53 deposited on a CAD-account and the rest accrued interest on that account as per date of Final Account), calculated to an exchange rate of SEK 6,27 as per date of Final Accounts.*

DISTRIBUTION OF ASSETS IN OPI PLYWOOD AB IN LIQUIDATION, 556217-0349

Available according to the Final Accounts:	SEK 62 826 477,78
The company has from its parent company, OPI AB, received shareholders' conditional contribution of SEK 61 980 000,00. This contribution shall be returned before distribution to the shareholders.	
Deductible: Return of shareholders' conditional contribution	SEK 61 980 000,00

Note:

- *Return of the contribution shall to an amount of SEK 22 581 281 be made as a set-off against the company's receivable on OPI AB.*
- *Return of the contribution shall to an amount of SEK 33 917 975,37 be made by CAD 5 409 011,14 (whereof CAD 5 384 057,53 deposited on a CAD-account and the rest accrued interest on that account as per date of Final Accounts), calculated to an exchange rate of SEK 6,27 as per date of Final Accounts. Considerations will not be taken to exchange rate fluctuation after date of Final Accounts.*

There is 80 000 shares in the company, all owned by OPI AB in liquidation, 556159-8078	
To be distributed to the company's shareholder	**SEK 846 477,78**

Reservation

Interest will accrue on bank deposits (SEK and CAD) from date of Final accounts. Such interest will be credited and paid according what is to be referred to return of contribution or distribution.

Should the outcome of the final tax assessment by tax authority regarding the financial year 2012/2013, and/or the final period, become inconsistent to what is calculated, a corresponding adjustment shall be made.

Carrying of claim

A shareholder who is dissatisfied with the distribution of assets may commence proceedings against the company not later than three months following presentation of the Final Report to the general meeting.

Liquidator's signing

Göteborg 2013-09-11

Magnus Knape
Likvidator/*Liquidator*

AUDITORS' SIGNING

Our auditor report over this final report is given 2013-09-12

Kent Lindholm	Torbjörn Evaldsson
Authorized Public Accountant Far	*Authorized Public Accountant Far*

(This is an office translation)

OPI Plywood AB i likvidation
556217-0349
2013-02-01 - 2013-08-31

Utskriven: 2013-09-11, 13:06
/Printed Tom ver nr: 30

Resultatrapport /Income Statement

Bilaga 1
/Exhibit 1

		2013-02-01 2013-08-31	2012-02-01 2013-01-31
RÖRELSENS INTÄKTER /OPERATION INCOME			
Försäljning /Sales			
3180	Övrig intäkt/Other income	897 024,00	0,00
3740	Öres- och kronutjämning /Balance	0,67	-1,09
Summa försäljning/Total sale		**897 024,67**	**-1,09**
Övriga rörelseintäkter /Other operating income			
3960	Val.kursvinst på ford o sk av rör.karak	0,00	-1 838 265,88
Summa övriga rörelseintäkter		**0,00**	**-1 838 265,88**
SUMMA RÖRELSEINTÄKTER/Total operating income		**897 024,67**	**-1 838 266,97**
RÖRELSENS KOSTNADER /OPERATING EXPENSES			
BRUTTOVINST /GROSS PROFIT		**897 024,67**	**-1 838 266,97**
Övriga externa rörelseutgifter/kostnader /Other external costs			
5090	Övriga lokalkostnader	0,00	-7 206,00
6310	Företagsförsäkringar	0,00	78 212,00
6410	Styrelsearvoden som inte är lön	0,00	-156 200,00
6420	Ersättningar till revisor/Auditors	-78 915,00	-89 315,00
6545	konsultarvode	0,00	-4 000,00
6550	Konsultarvoden	0,00	-87 872,00
6570	Bankkostnader	0,00	-2 805,50
6580	Advokat- och rättegångskostnader/Liquidator	-153 396,00	-21 600,00
6590	Övriga externa tjänster	0,00	-7 500,00
6970	Tidningar, tidskrifter o facklitteratur	0,00	-12 641,00
6990	Övriga externa kostnader	0,00	592 505,00
Summa externa rörelseutgifter/kostnader /Total external costs		**-232 311,00**	**281 577,50**
Utgifter/kostnader för personal /Personnel costs			
7413	fora	0,00	938 246,00
7530	Särskild löneskatt	0,00	-26 062,00
Summa utgifter/kostnader för personal		**0,00**	**912 184,00**
SUMMA RÖRELSEKOSTNADER /TOTAL EXTERNAL COSTS		**-232 311,00**	**1 193 761,50**
RESULTAT FÖRE AVSKRIVNINGAR /RESULT AFTER DEPRECIATION		**664 713,67**	**-644 505,47**
Finansiella intäkter och kostnader /Financial items			
8311	Ränteintäkter från bank/Bank interest	162 946,95	320 713,01
8312	Ränteintäkter från kortfr placeringar	0,00	878,00
8314	Skattefria ränteintäkter/Interest, tax free	9,00	0,00

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OFFICE TRANSLATION

OPI Plywood AB i likvidation
556217-0349
2013-02-01 - 2013-08-31

Utskriven: 2013-09-11, 13:06
T o m ver nr: 30

Resultatrapport

		2013-02-01 2013-08-31	2012-02-01 2013-01-31
8330	Valutakursdiff på kortfr ford o plac /Exchange difference	-811 148,00	0,00
8422	Dröjsmålsräntor för leverantörsskulder	0,00	-12 526,00
	Summa finansiella intäkter och kostnader /Sum financial items	**-648 192,05**	**309 065,01**
	RESULTAT EFTER FINANSIELLA POSTER /RESULT AFTER FINANCIAL ITEMS	**16 521,62**	**-335 440,46**
	REDOVISAT RESULTAT /PROFIT/LOSS	**16 521,62**	**-335 440,46**

OFFICE TRANSLATION

OPI Plywood AB i likvidation
556217-0349
2013-02-01 - 2013-08-31

1 (1)
Utskriven: 2013-09-11, 13:06
T o m ver nr: 30

Bilaga 2
/Exhibit 2

Balansrapport /Balance Sheet

		2013-02-01	Förändring /Changes	2013-08-31
TILLGÅNGAR /ASSETS				
Omsättningstillgångar /Current assets				
1640	Skattefordringar/Tax assets	0,00	307 324,00	307 324,00
1650	Momsfordran/VAT assets	5 837,33	25 924,67	31 762,00
1) 1660	Kortfr fordringar hos koncernföretag	22 581 281,00	0,00	22 581 281,00
2) 1760	Upplupna ränteintäkter	23 297,50	162 936,95	186 234,45
3) 1931	Företagskonto/checkkonto/affärskont	7 565 576,05	-1 187 259,00	6 378 317,05
4) 1940	Övriga bankkonton	34 572 648,28	-811 148,00	33 761 500,28
5) 1950	Skattekonto	6 840,00	19,00	6 859,00
Summa omsättningstillgångar /Total current assets		**64 755 480,16**	**-1 502 202,38**	**63 253 277,78**
SUMMA TILLGÅNGAR /TOTAL ASSETS		**64 755 480,16**	**-1 502 202,38**	**63 253 277,78**
EGET KAPITAL OCH SKULDER /EQUITY AND LIABILITIES				
Eget kapital /Shareholders equity				
6) 2081	Aktiekapital	-2 000 000,00	0,00	-2 000 000,00
7) 2084	överkursfond	-10 350 000,00	0,00	-10 350 000,00
8) 2086	Reservfond	-1 500 000,00	0,00	-1 500 000,00
9) 2091	Balanserad vinst eller förlust	-7 705 595,62	335 440,46	-7 370 155,16
10) 2098	aktieägartillskott	-41 589 801,00	0,00	-41 589 801,00
11) 2099	Årets resultat	335 440,46	-351 962,08	-16 521,62
Summa eget kapital /Total equity		**-62 809 956,16**	**-16 521,62**	**-62 826 477,78**
Kortfristiga skulder /Current liabilities				
12) 2440	Leverantörsskulder	-1 794 048,00	1 794 048,00	0,00
13) 2510	Skatteskulder	307 324,00	-307 324,00	0,00
14) 2943	Ber särsk löneskatt på pens.kostn, de	-276 800,00	0,00	-276 800,00
15) 2990	Övriga upplupna kostn o förutbet int	-182 000,00	32 000,00	-150 000,00
Summa kortfristiga skulder /Total current liabilities		**-1 945 524,00**	**1 518 724,00**	**-426 800,00**
SUMMA EGET KAPITAL OCH SKULDER /TOTAL EQUITY AND LIABILITIES		**-64 755 480,16**	**1 502 202,38**	**-63 253 277,78**

1)/Receivable from group companies
2)/Accrued interest
3)/Operating bank account
4)/Other bank account (CAD)
5)/Tax account
6)/Restricted equity (share capital)
7)/Restricted reserv
8)/Statutory reserve
9)/Profit/loss brought forward
10)/Shareholders contribution
11)/Profit/loss for the year
12)/Accounts payable
13)/Tax liabilities
14)/Calculated Special Employer's Contribution on pensions
15)/Accrued expenses and deferred income

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Auditor's report

To the general meeting of the shareholders of OPI Plywood AB i likvidation Corporate identity number 556217-0349

Report on the final accounts

We have audited the final accounts of OPI Plywood AB i likvidation for the financial year 2013-02-01 -- 2014-01-31.

Responsibilities of the liquidator for the final accounts

The liquidator are responsible for the preparation and fair representation of these final accounts in accordance with the Companies Act and Annual Accounts Act, and for such internal control as the liquidator determine is necessary to enable the preparation of final accounts that are free from material misstatement, whether due to fraud or error.

Auditor's responsibility

Our responsibility is to express an opinion on these final accounts based on our audit.

We conducted the audit in accordance with International Standards on Auditing and generally accepted auditing standards in Sweden. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the annual accounts are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the final accounts. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the final accounts, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the company's preparation and fair presentation of the final accounts in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the liquidator, as well as evaluating the overall presentation of the final accounts.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

In our opinion, the final accounts have been prepared in accordance with the Companies Act and the Annual Accounts Act. The statutory administration report is consistent with the other parts of the final accounts.

We therefore recommend that the general meeting of shareholders adopt the final accounts.

Report on other legal and regulatory requirements

In addition to our audit of the final accounts, we have examined the administration of the liquidator of OPI Plywood AB i likvidation for the financial year 2013-02-01 -- 2014-01-31.

Responsibilities of the liquidator

The liquidator is responsible for administration under the Companies Act.

Auditor's responsibility

Our responsibility is to express an opinion with reasonable assurance on the administration based on our audit. We conducted the audit in accordance with generally accepted auditing standards in Sweden.

As a basis for our opinion concerning discharge from liability, in addition to our audit of the final accounts, we examined significant decisions, actions taken and circumstances of the company in order to determine whether the liquidator is liable to the company. We also examined whether the liquidator has, in any other way, acted in contravention of the Companies Act, the Annual Accounts Act or the Articles of Association.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinions

We recommend to the general meeting of shareholders that the liquidator be discharged from liability for the financial year.

Stockholm and Örebro 12/19 2013

Kent Lindholm
Authorized Public Accountant Far

Torbjörn Evaldsson
Authorized Public Accountant Far

GrantThornton This document is a office translation of the original Swedish document.

Auditor's report

To the general meeting of the shareholders of OPI Plywood AB i likvidation Corporate identity number 556217-0349

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

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The liquidator is responsible for administration under the Companies Act.

Auditor's responsibility

Our responsibility is to express an opinion with reasonable assurance on the administration based on our audit. We conducted the audit in accordance with generally accepted auditing standards in Sweden.

As a basis for our opinion concerning discharge from liability, in addition to our audit of the final accounts, we examined significant decisions, actions taken and circumstances of the company in order to determine whether the liquidator is liable to the company. We also examined whether the liquidator has, in any other way, acted in contravention of the Companies Act, the Annual Accounts Act or the Articles of Association.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Opinions

We recommend to the general meeting of shareholders that the liquidator be discharged from liability for the financial year.

Stockholm and Örebro 12/19 2013

Kent Lindholm
Authorized Public Accountant Far

Torbjörn Evaldsson
Authorized Public Accountant Far

Appendix F

Protokoll fört vid årsstämma i OPI Aktiebolag i likvidation, 556159-8078, den 25 september 2013, per capsulam

Minutes kept at closing general meeting of OPI Aktiebolag in liquidation, 556159-8078, held on September 25, 2013, per capsulam

Närvarande aktieägare *Shareholders present*	**Antal aktier och röster** *Numbers of shares and votes*
Atcon Group Inc.'s konkursbo genom konkursförvaltaren Ernst & Young Inc. företrätt av Paul D Hickey *by its receiver and receiver manager Ernst & Young Inc., represented by Paul D Hickey*	2 000

Övriga närvarande
Other persons present

Magnus Knape, likvidator/*liquidator*

§ 1. Stämmans öppnande/*Opening of the meeting etc.*

Stämman öppnades av likvidatorn Magnus Knape.

The meeting was declared opened by the liquidator Magnus Knape.

§ 2. Val av ordförande vid stämman/*Election of chairman of the meeting*

Stämman beslutade utse Magnus Knape till ordförande vid stämman och protokollförare.

Magnus Knape was appointed chairman of the meeting and keeper of the minutes.

§ 3. Upprättande och godkännande av röstlängd/*Preparation and approval of the list of voters*

Stämman beslutade att godkänna ovanstående förteckning över närvarande aktieägare att gälla såsom röstlängd. Således var alla aktier och röster representerade vid mötet.

The above list of shareholders present was approved as voting register. Thus, all shares and votes were represented at the meeting.

§ 4. Godkännande av dagordning/*Approval of agenda*

Stämman beslutade godkänna dagordningen.

The agenda was approved.

§ 5. Val av justeringsman/*Election of person to approve the minutes*

Stämman beslutade att protokollet skulle justeras av Paul D Hickey.

It was resolved that the minutes should be approved by Paul D Hickey.

§ 6. Prövning om stämman blivit behörigen sammankallad/*Establishing of whether the meeting has been properly convened*

Det noterades att aktieägaren eftergett kravet på kallelse. Bolagsstämman förklarades därmed vara i behörig ordning sammankallad

It was noted that the shareholder had waived the requirements regarding the convening of the meeting. It was therefore declared that the annual general meeting had been duly convened.

§ 7. Framläggande av slutredovisning och revisionsberättelse/*Presentation of the final report and the audit report*

Likvidatorn föredrog slutredovisning för sin förvaltning av bolagets angelägen-heter enligt 25 kap 40 § aktiebolagslagen med förvaltningsberättelse och redogörelse för skiftet. Stämman ansåg slutredovisningshandlingarna och revisionsberättelsen framlagda.

The final report of the management of the liquidation, according to Section 25 § 40 in the Swedish Companies Act, was presented by the liquidator, including a description of the distribution of assets. It was established that the final report was submitted.

Likvidatorn föredrog revisionsberättelsen över redovisningen och förvaltning för perioden 2013-02-01-2013-08-31 samt över slutredovisningen för likvidationsperioden innefattande skifte per 2013-08-31. Det antecknades att revisorerna har tillstyrkt att bolagsstämman godkänner slutredovisningen och beviljar likvidatorn ansvarsfrihet för den sista perioden av likvidationen.

The audit report for the financial period February 1, 2013 –August 31, 2013, and for the final report for the liquidation, including the distribution of assets as per August 31. 2013, was presented. It was noted that the auditorshave recommended the annual general meeting to discharge the liquidator from liability.

§ 8. Godkännande av slutredovisning/*Approval of the final report*

Stämman beslutade att godkänna slutredovisning och skifte.

It was resolved to approve the final report and the distribution of assets.

§ 9. Ansvarsfrihet

Ordförande redovisade att revisorerna tillstyrkt att likvidatorn beviljas ansvarsfrihet. Stämman beslutade att bevilja likvidatorn, Magnus Knape, ansvarsfrihet.

The chairman accounted that the auditors, as stated in the auditors' report, have recommended the annual general meeting to discharge the liquidator from liability. It was resolved to discharge the liquidator, Magnus Knape, from liability.

§ 10. Bolagets upplösning samt registrering

Det antecknades att bolaget är upplöst sedan likvidatorn nu framlagt sin slutredovisning samt att det ankommer på likvidatorn att anmäla detta för registrering.

As the liquidator now has submitted the final report the company is dissolved. It rests upon the liquidator to notify the Companies Registration Office for registration.

§ 11. Mötets avslutande/Closing of the meeting

Mötet avslutades.

The meeting was declared closed.

Vid protokollet/*Minutes kept by*

Magnus Knape

Justeras/*Approved*

Paul D Hickey

Appendix G

Protokoll fört vid avslutande bolagsstämma i OPI Plywood AB i likvidation, 556217-0349, den 17 september 2013, per capsulam
Minutes kept at closing general meeting of OPI Plywood AB in liquidation, 556217-0349, held on September 17, 2013, per capsulam

Närvarande aktieägare *Shareholders present*	**Antal aktier och röster** *Numbers of shares and votes*
OPI Aktiebolag, 556159-8078 genom dess likvidator Magnus Knape *by its liquidator Magnus Knape*	80 000

Övriga närvarande
Other persons present

Paul D Hickey

§ 1. Stämmans öppnande/*Opening of the meeting etc.*

Stämman öppnades av likvidatorn Magnus Knape.

The meeting was declared opened by the liquidator Magnus Knape.

§ 2. Val av ordförande vid stämman/*Election of chairman of the meeting*

Stämman beslutade utse Magnus Knape till ordförande vid stämman och protokollförare.

Magnus Knape was appointed chairman of the meeting and keeper of the minutes.

§ 3. Upprättande och godkännande av röstlängd/*Preparation and approval of the list of voters*

Stämman beslutade att godkänna ovanstående förteckning över närvarande aktieägare att gälla såsom röstlängd. Således var alla aktier och röster representerade vid mötet.

The above list of shareholders present was approved as voting register. Thus, all shares and votes were represented at the meeting.

§ 4. Godkännande av dagordning/*Approval of agenda*

Stämman beslutade godkänna dagordningen.

The agenda was approved.

§ 5. Val av justeringsman/*Election of person to approve the minutes*

Stämman beslutade att protokollet skulle justeras av Paul D Hickey.

It was resolved that the minutes should be approved by Paul D Hickey.

§ 6. Prövning om stämman blivit behörigen sammankallad/*Establishing of whether the meeting has been properly convened*

Det noterades att aktieägaren eftergett kravet på kallelse. Bolagsstämman förklarades därmed vara i behörig ordning sammankallad

It was noted that the shareholder had waived the requirements regarding the convening of the meeting. It was therefore declared that the annual general meeting had been duly convened.

§ 7. Framläggande av slutredovisning och revisionsberättelse/*Presentation of the final report and the audit report*

Likvidatorn föredrog slutredovisning för sin förvaltning av bolagets angelägen-heter enligt 25 kap 40 § aktiebolagslagen med förvaltningsberättelse och redogörelse för skiftet. Stämman ansåg slutredovisningshandlingarna och revisionsberättelsen framlagda.

The final report of the management of the liquidation, according to Section 25 § 40 in the Swedish Companies Act, was presented by the liquidator, including a description of the distribution of assets. It was established that the final report was submitted.

Likvidatorn föredrog revisionsberättelsen över redovisningen och förvaltning för perioden 2013-02-01-2013-08-31 samt över slutredovisningen för likvidationsperioden innefattande skifte per 2013-08-31. Det antecknades att revisorerna har tillstyrkt att bolagsstämman godkänner slutredovisningen och beviljar likvidatorn ansvarsfrihet för den sista perioden av likvidationen.

The audit report for the financial period February 1, 2013 –August 31, 2013, and for the final report for the liquidation, including the distribution of assets as per August 31. 2013, was presented. It was noted that the auditorshave recommended the annual general meeting to discharge the liquidator from liability.

§ 8. Godkännande av slutredovisning/*Approval of the final report*

Stämman beslutade att godkänna slutredovisning och skifte.

It was resolved to approve the final report and the distribution of assets.

§ 9. Ansvarsfrihet

Ordförande redovisade att revisorerna tillstyrkt att likvidatorn beviljas ansvarsfrihet. Stämman beslutade att bevilja likvidatorn, Magnus Knape, ansvarsfrihet.

The chairman accounted that the auditors, as stated in the auditors' report, have recommended the annual general meeting to discharge the liquidator from liability. It was resolved to discharge the liquidator, Magnus Knape, from liability.

§ 10. Bolagets upplösning samt registrering

Det antecknades att bolaget är upplöst sedan likvidatorn nu framlagt sin slutredovisning samt att det ankommer på likvidatorn att anmäla detta för registrering.

As the liquidator now has submitted the final report the company is dissolved. It rests upon the liquidator to notify the Companies Registration Office for registration.

§ 11. Mötets avslutande/Closing of the meeting

Mötet avslutades.

The meeting was declared closed.

Vid protokollet/*Minutes kept by* Justeras/*Approved*

Magnus Knape Paul D Hickey

Appendix H

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

Appendix H

IN THE MATTER OF THE RECEIVERSHIP OF
THE ATCON GROUP OF COMPANIES (as defined in Note 1)
RECEIVER'S CONSOLIDATED STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD 01 MARCH 2010 TO 1 MAY 2014

RECEIPTS			**GENERAL ACCOUNT**			**SEGREGATED ACCOUNTS**	**TOTAL**
1. Cash on hand		9,863.13					
Transfer from BNS re:CCAA accounts	**Note 2**	2,226,504.00					
Proceeds of Receiver certificate borrowings		1,200,000.00	3,436,367.13				
2. Realization of assets							
Eastern Canadian tender sale proceeds		3,443,442.49					
Western Canadian tender sale proceeds		541,606.12					
Shell accounts receivable	**Note 3**	924,314.94					
Pennecon Settlement	**Note 4**	3,139,859.53					
Suncor Settlement		2,500,000.00					
CNRL Settlement		86,212.86					
Deh Cho Settlement		1,300,000.00					
Sale proceeds - 67-69 General Manson Way	**Note 5**	696,072.82					
058545 NB Inc. sale proceeds - Trust 1	**Note 6**	4,235,238.93					
058545 NB Inc. sale proceeds - Trust 2	**Note 6**	26,923.05					
Funding received from Envirem Organics to fund obligations		140,876.99					
OPI AB / Vanerply AB		6,399,508.97					
Miscellaneous accounts receivable		898,647.39					
Miscellaneous asset sales		1,222,840.50	25,555,544.59				
3. Miscellaneous							
HST collected		359,880.67					
HST refund		501,319.31					
Interest		134,335.54	995,535.52				
4. Funds held in trust							
Shell accounts receivable - CRA deemed trust holdback				**Note 3**	3,881,690.10		
Shell accounts receivable - CRA non-deemed trust holdback				**Note 3**	1,021,893.57		
Shell accounts receivable - Builder's lien holdback				**Note 3**	4,012,477.26	8,916,060.93	
TOTAL RECEIPTS			**29,987,447.24**			**8,916,060.93**	**38,903,508.17**
DISBURSEMENTS							
1. Fees paid							
Fees paid to official receiver			770.00				
2. Operational disbursements							
Utilities		93,190.02					
Rent		102,086.03					
Security		3,777.50					
Equipment leasing		909,368.41					
Repairs and maintenance		71,518.98					
Wages and benefits		1,646,271.43					
Insurance		271,446.04					
Telephone		62,162.48					
Other expenses		88,344.36	3,248,165.25				
3. Miscellaneous							
HST input tax credit		923,378.81					
HST remitted		116,648.12					
CCAA period HST		551,747.15					
CRA - HST requirement to pay	**Note 7**	268,223.77					
Bank charges and interest		85,862.27	1,945,860.12				
4. Receiver's Remuneration							
Receiver fees and costs			3,186,444.74				
5. Legal fees and costs			2,819,665.77				
6. Other professional fees			433,632.83				
7. Distribution to Deemed Trust Claimants and Secured Creditors							
Deemed Trust Claim - Revenu Quebec			6,205.20				
Repayment of Receivers Certificate			1,200,000.00				
WEPPA Payment			26,494.85				
Bank of Nova Scotia			8,614,321.14	**Note 8**	2,576,577.04		
Caterpillar Financial Services Limited			808,629.63	**Note 8**	1,200,000.00		
GE			434,123.38				
Province of New Brunswick			348,751.76				
Aviva			181,627.51				
Emeco Canada			-	**Note 8**	235,900.22	4,012,477.26	
TOTAL DISBURSEMENTS			**23,254,692.18**			**4,012,477.26**	**27,267,169.44**
Excess of receipts over disbursements			**6,732,755.06**			**4,903,583.67**	**11,636,338.73**

Note 1 - Refer to the 246(2) report for list of companies included in this consolidated statement of receipts & disbursements.
Note 2 - See Court Order dated 23 April 2010.
Note 3 - See Court Order dated 18 June 2010.
Note 4 - See Court Order dated 30 June 2010.
Note 5 - See Court Order dated 28 July 2010.
Note 6 - See Court Order dated 22 March 2010.
Note 7 - Distribution of proceeds received from Pennecon settlement to CRA relating to HST Requirement to Pay. See Court Order dated 30 June 2010.
Note 8 - Distribution of funds held in trust related to Shell accounts receivable - Builder's lien holdback. See Court Order dated 28 October 2010.

Appendix I

ATCON GROUP INC ET AL
PROCEED ALLOCATION - RECEIVERSHIP PERIOD (BASED ON COX & PALMER PRIORITIES MEMO)
1 MAY 2014

Appendix I

Parcel # (if applicable)	Company	Receipt Detail	Buyer (If applicable)	Receipt Amount	BNS	PNB	CAT	GE	Aviva	CRA	Emeco	Envirem Funding (Kiely)	HST	Rceivers Certificate	TOTAL
		Cash on hand													
	ACI	Cash on hand		9,863	9,863										9,863
		Accounts Receivable													
	ACI	Account Receivable - Shell		9,840,376	8,404,476		1,200,000				235,900				9,840,376
	ACI	Account Receivable - Pennecon		3,139,860	3,139,860										3,139,860
	ACI	Account Receivable - Suncor		2,500,000	2,500,000										2,500,000
		Account Receivable - CNRL		86,213	86,213										86,213
		Account Receivable - Deh Cho		1,300,000	1,300,000										1,300,000
	ACI	Account Receivable - Miscellaneous		898,647	898,647										898,647
		Quarry Assets													
Parcel 1.1 A	ACI	Belledune Conveyors	Atlantic Minerals	230,000	230,000			note 1							230,000
Parcel 1.1 D	ACI	Belledune Inventory	Falls Construction Ltd.	26,000	26,000			note 1							26,000
Parcel 1.1 E	ACI	Belledune Lease and Licenses	Falls Construction Ltd.	782,000	782,000										782,000
Parcel 1.2 A	ACI	Woodstock - Luff Conveyor	Northern Construction & Supplies Ltd.	7,000	7,000			note 1							7,000
Parcel 1.2 C	ACI	Woodstock - Ricc & Lake Scale	Northern Construction & Supplies Ltd.	16,200	16,200			note 1							16,200
Parcel 1.2 D	ACI	Woodstock - Tank & Diesel Fuel	Northern Construction & Supplies Ltd.	300	300			note 1							300
Parcel 1.2 E	ACI	Woodstock - Crushed rock inventory	Northern Construction & Supplies Ltd.	19,000	19,000										19,000
Parcel 1.2 F	ACI	Woodstock - Quarry Land PID 10208858	Northern Construction & Supplies Ltd.	162,000					162,000						162,000
Parcel 1.2 G	ACI	Woodstock - Quarry leases, licenses, permits	Northern Construction & Supplies Ltd.	5,000	5,000										5,000
Parcel 1.3 A	ACI	Miramichi Quarry	HBH Paving	156,000	156,000										156,000
	ACI	Rock inventory	HBH Paving	16,497	16,497										16,497
	ACI	Western Aggregate		50,000	50,000										50,000
		Equipment													
Parcel 2.1 B	ACI	Kobelco Crane	Caldwell & Ross Ltd.	177,000	177,000										177,000
	ACI	Eastern Auction Proceeds (Parcels 2, 3, 4 en bloc with exceptions)		1,215,831	1,215,831										1,215,831
	ACI	Western Auction Proceeds		541,606	541,606										541,606
	ACI	Deh Cho assets		89,250	89,250										89,250
	ACI	Ortner Aggregates Washer		17,000	17,000										17,000
	ACI	Fitzpatrick Auctioneering Services		46,919	46,919										46,919
	ACI	NL Equipment		202,000	202,000										202,000
	ACI	Scrap steel		10,000	10,000										10,000
	ACI	Furniture & office equipment from ACI location in Fredericton, NB sold to Envirem		7,500	7,500										7,500
		Real Estate													
Parcel 5.1 A	ACI	626 Newcastle Blvd., Miramichi, New Brunswick	C.M. Dickinson	218,615	218,615										218,615
Parcel 5.1 B	ACI	Office furnishings	C.M. Dickinson	17,900	17,900										17,900
Parcel 5.2 A	APH	114 Whalen Street, Miramichi, New Brunswick		133,061			133,061								133,061
Parcel 5.2 B	ACI	Office furnishings		-	-										-
Parcel 5.3	ACI	115 Whalen Street, Miramichi, New Brunswick		24,353		24,353									24,353
Parcel 5.4 A	APH	3 Chapel Road, Miramichi, New Brunswick		74,640	74,640										74,640
Parcel 5.4 B	ACI	Contents - Equipment & Materials		-	-										-
Parcel 5.5	APH	48 Torbay Rd., Miramichi, New Brunswick		66,457			66,457								66,457
Parcel 5.6	AMSI	Nelson Street, Miramichi, New Brunswick PIDs 40221426, 40219941, 4021434	Terrance Kelly	8,978	8,978										8,978
Parcel 5.7	ACI	Crosby Road, Newcastle Bvld, Miramichi, New Brunswick PIDs 40052912, 40052995, 40328734, 40328742	Goodfellow's Trucking	16,268	16,268										16,268
Parcel 5.8	ACI	Newcastle Bvld, Miramichi, New Brunswick PIDs 40127862, 40177131, 40277873, 40175622, 40277881	C.M. Dickinson	58,812	58,812										58,812
Parcel 5.9	ACI	Napan Road, Centre Napan, New Brunswick PID 40053001	Goodfellow's Trucking	1,000	1,000										1,000
Parcel 5.10	ACI	Mullin Stream Road, Curventon, New Brunswick PID 40125825		6,312	6,312										6,312
Parcel 5.11	ACI	Old Napan Road, Miramichi, New Brunswick PID 40313660		-	-										-
Parcel 5.12	APH	King George Highway, Miramichi, New Brunswick PID 40165656	Goodfellow's Trucking	31,363		31,363									31,363
Parcel 5.13	ACI	1 Whalen Street, Miramichi, New Brunswick PID 40179715		13,094		13,094.20									13,094
Parcel 5.14	AMS	149 St. Patrick's Drive, Miramichi, New Brunswick PID 40217994		6,931	6,931										6,931
Parcel 5.15	ACI	St. Patrick's Drive, Miramichi, New Brunswick PID 40466039 (no net value realized after tax obligation)		-		-									-
Parcel 5.16	ACI	CNR Rail Siding, Miramichi, New Brunswick PID 40218687		-	-										-
Parcel 5.17	AMS	Hubbard Street, Miramichi, New Brunswick PID 40219933	Gary Leroux	402	402										402
Parcel 5.18	ACI	Cross Roads, Miramichi, New Brunswick PID 40276263	Caldwell & Ross	125,654	125,654										125,654
Parcel 5.19	ACI	Exmoor, Miramichi, New Brunswick PID 40335184	Gary Leroux	5,120	5,120										5,120
Parcel 5.20	AMS	Raiche Street, Miramichi, New Brunswick PID40374266	Gary Leroux	998	998										998
Parcel 5.21	APH	Island View Drive PID 40473068, Donaldy Road PID 40473076, Route 126 40095887	Concrete USL	52,690	19,495		33,195								52,690
Parcel 5.22	AMS	Nelson Street, Miramichi, New Brunswick PID 40286668		11,930	11,930										11,930
Parcel 5.23	AMS	Nelson Street, Miramichi, New Brunswick PID 40221459	Gary Leroux	8,293	8,293										8,293
	ACI	67-69 General Manson Way		696,073				696,073							696,073
	APH	Beechwood Real Property		170,670		170,670									170,670
	ALI	Airport Hangar		130,508	130,508										130,508
	APH	170 Walsh St.		246,739		246,739									246,739
															-
		Proceeds from sale of Envirem		4,235,238.93	3,371,631		723,926		138,960	722					4,235,239
		Envirem Funding		26,923								26,923			26,923
		Envirem Funding		140,877								140,877			140,877
		Interest		134,336	134,336										134,336
		HST Collected		359,881									359,881		359,881
		Receivers Certificate		1,200,000										1,200,000	1,200,000
		CCAA Transfer - Allocate to BNS (funded via AR collections - subject to BNS security)		2,226,504	2,226,504										2,226,504
		HST Refund		244,722									244,722		244,722
		HST Refund		256,597									256,597		256,597
		Vanerply		6,399,509	6,399,509										6,399,509
				38,903,508	32,797,996	486,219	2,156,638	696,073	300,960	722	235,900	167,800	861,200	1,200,000	38,903,508

Appendix J

ATCON GROUP INC. ET AL
NET PROCEED ALLOCATION (DRAFT - BASED ON COX & PALMER PRIORITIES MEMO)
1 MAY 2014

Appendix J

REALIZATIONS TO DATE	BNS	PNB	CAT	GE	Aviva	CRA	Emeco	Envirem	HST	Receivers Certificate	TOTAL
Proceed recovery (prior to cost allocations)	32,797,996.21	486,218.66	2,156,638.06	696,072.82	300,960.24	721.95	235,900.22	167,800.04	861,199.98	1,200,000.00	38,903,508.17
Less proceeds which offset costs								(167,800.04)	(861,199.98)	(1,200,000.00)	(2,229,000.02)
Less proceeds generated - Asset determined not to be an estate asset			(1,200,000.00)				(235,900.22)				(1,435,900.22)
Less: cash proceeds Envirem - see Envirem Distribution Schedule (non ACI assets)	(3,371,630.79)		(723,925.96)		-	(721.95)					(4,096,278.69)
Proceeds from asset realization - available for secured creditor distribution (excluding Envirem)	29,426,365.42	486,218.66	232,712.10	696,072.82	300,960.24	-	-	-	-	-	31,142,329.24
Less: Realization from assets not subject CRA Claims (non ACI assets)	(6,986,890.45)	(448,771.93)	(232,712.10)	-	-	-	-	-	-	-	(7,668,374.48)
Proceeds From ACI Asset Realizations - Subject to CRA Claims	22,439,474.97	37,446.73	-	696,072.82	300,960.24	-	-	-	-	-	23,473,954.76
Net operating disbursements allocated between Secured Creditors - subject to CRA Claims	(9,832,847.51)	(5,617.01)		(34,803.64)	(24,300.00)	-	-	-	-	-	(9,897,568.16)
Net recovery before CRA Claim Provisions, Envirem Allocation and Non ACI Net Realizations	12,606,627.46	31,829.72		661,269.18	276,660.24	-	-	-	-	-	13,576,386.59
Deemed Trust Claim Revenue Quebec - Paid	(5,761.96)	(14.55)		(302.24)	(126.45)						(6,205.20)
Deemed Trust holdback provision for CRA Claims	(4,439,145.14)	(11,208.13)		(232,851.32)	(97,419.79)						(4,780,624.38)
Net balance available for distribution before Envirem and non ACI net proceed realizations	8,161,720.35	20,607.04	-	428,115.62	179,114.00	-	-	-	-	-	8,789,557.01
Add back Envirem Distribution (non ACI related)	3,371,630.79	-	723,925.96	-	-	721.95	-	-	-	-	4,096,278.69
Add back: realization from assets not subject to CRA Claims (non ACI assets)	6,986,890.45	448,771.93	232,712.10	-	-	-	-	-	-	-	7,668,374.48
Less costs applicable to assets not subject to CRA Claims (non ACI assets)		(120,916.39)	(34,906.82)								(155,823.20)
	6,986,890.45	327,855.54	197,805.29	-	-	-	-	-	-	-	7,512,551.28
Costs funded by BNS secured receivables - to be recovered from AIS Estate Creditors	(250,110.52)										(250,110.52)
Costs funded by BNS secured receivables - included in Envirem net distribution	(328,531.65)										(328,531.65)
Less interim distribution previously funded	(11,190,898.18)	(348,751.76)	(808,629.63)	(434,123.38)	(181,627.51)						(12,964,030.46)
Amount Available for Distribution - pending CRA Deemed Trust and Non Deemed Trust claim appeals	6,750,701.24	(289.18)	113,101.61	(6,007.76)	(2,513.51)	721.95	-	-	-	-	6,855,714.35
									Deemed trust holdback		4,780,624.38
											11,636,338.73
										Per R&D	11,636,338.73
										Difference	-