

CANADA  
PROVINCE OF QUÉBEC

DISTRICT OF MONTRÉAL  
NO DE COUR : 500-11-031970-078

SUPERIOR COURT  
(COMMERCIAL DIVISION)

(Sitting as Court designated pursuant to the  
*Companies' Creditors Arrangement Act, R.S.C.*  
*1985, c. C-36, as amended*)

IN THE MATTER OF THE COMPANIES  
CREDITORS ARRANGEMENT ACT, R.S.C. 1985,  
c. C-36, as amended:

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Positron Technologies Inc., a legal person duly  
constituted, having its place of business at:

18107, Trans-Canada Highway,  
Kirkland, Province of Quebec H9J 3K1

**Petitioner**

– and –

**RSM RICHTER INC.**

**Monitor**

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## SIXTH REPORT OF THE DESIGNATED MONITOR ON THE STATE OF PETITIONER'S AFFAIRS

### INTRODUCTION

1. On November 28, 2007, Positron Technologies Inc. (the "**Petitioner**" or "**PTI**") filed with the Quebec Superior Court, a Motion for the Issuance of an Initial Order pursuant to the *Companies' Creditors Arrangement Act* (the "CCAA"). On that same date, the Honourable Justice Christiane Alary, J.C.S., issued an initial order (the "Initial Order") *inter alia* appointing RSM Richter Inc. as monitor (the "**Monitor**").
2. On December 10, 2007, the Honourable Justice Christiane Alary, J.C.S. granted the Order authorizing the sale of the assets of the Petitioner to Triton Technologies Inc. ("Triton") (the "**Sale Transaction**").

3. On December 20, 2007, the Petitioner filed a Motion for Extension of Delay to File a Plan of Arrangement and for Extension of the Stay Order as Provided for in the Initial Order until January 25, 2008. On that same date, the Honourable Justice Christiane Alary, J.C.S., granted the Motion.
4. On January 25, 2008, the Petitioner filed a Motion for the further Extension of Delay to file a Plan of Arrangement and the Extension of the Stay Order as Provided for in the Initial Order until April 9, 2008. On that same day, the Honourable Justice Christiane Alary, J.C.S., granted the Motion.
5. On January 25, 2008, the Petitioner filed a Motion to Establish a Claims Process. On that same date, the Honourable Justice Christiane Alary, J.C.S., granted the Motion (the "**Claims Process**"). The Claims Process sets the bar date for the filing of Proofs of Claim with the Monitor to March 7, 2008 at 5:00 p.m.
6. On April 9, 2008, the Petitioner filed a Motion for the further Extension of Delay to File a Plan of Arrangement and the Extension of the Stay Order as Provided for in the Initial Order until June 9, 2008. On that same day, the Honourable Justice Christiane Alary, J.C.S., granted the Motion.
7. On June 6, 2008, the Petitioner filed a Motion for the further Extension of Delay to File a Plan of Arrangement and the Extension of the Stay Order as Provided for in the Initial Order until September 15, 2008. The Court further extended the bar date for the filing of Proofs of Claim with the Monitor to June 30, 2008 at 5:00 p.m.
8. On September 12, 2008, the Petitioner filed a Motion for the further Extension of Delay to File a Plan of Arrangement and the Extension of the Stay Order as Provided for in the Initial Order until December 15, 2008. On that same day, the Honourable Justice Christiane Alary, J.C.S., granted the Motion.
9. On December 11, 2008, the Petitioner will be filing a Motion for the further Extension of Delay to File a Plan of Arrangement and the Extension of the Stay Order as Provided for in the Initial Order until February 13, 2009.
10. This Sixth Report of the Monitor is to inform the Court of the following:
  - PTI's current affairs
  - Monitor's administration

- Request for Extension
- Monitor's Recommendation

## **PTI'S CURRENT AFFAIRS**

11. PTI has had no commercial activities since the completion, on December 21, 2007, of the Sale Transaction pursuant to the Order rendered on December 10, 2008 authorizing same.
12. PTI, with the assistance of Triton, is currently dealing with the notice of assessment received as a result of a sales tax audit performed by the Ministère du Revenu du Québec as well as completing the documentation to file its corporate tax returns.
13. PTI is continuing to seek advice from its attorneys and the Monitor in dealing with various matters relating to the wind-down of its affairs.
14. PTI intends to submit a Plan of Arrangement to its creditors once all the issues relating to the validity of a secured claim filed by Quorum Investment Pool Limited Partnership ("Quorum") have been dealt with before the Court.

## **MONITOR'S ADMINISTRATION**

15. Pursuant to the completion of the Sale Transaction, the Monitor did collect from Triton the initial sale proceeds as well as the first and second installments of \$1,000,000 each of the balance of sale due in March and June 2008. A portion of these proceeds were distributed to PTI's secured creditors in accordance with their rank in satisfaction of all priorities and hypothecary interest.
16. The final payment of the balance of sale of \$500,000 payable by Triton was due December 1, 2008. On November 28, 2008, Triton advised the Monitor that certain issues had to be resolved prior to the remittance of said \$500,000. PTI and the Monitor, with the assistance of the legal advisors, will be dealing with Triton to finalize matters.
17. The transactions recorded in the Monitor's trust account are summarized in the Statement of Receipts and Disbursements for the period ended December 5, 2008, as shown in **Exhibit "A"** attached hereto.

18. The funds presently on deposit in the Monitor's trust account are being invested to earn interest.
19. The Monitor has continued to answer the queries of PTI's creditors.
20. On February 5, 2008, the Monitor gave notice to all known creditors of the Claims Process and advised them of the March 7, 2008 deadline to file their Proof of Claim with the Monitor.
21. Pursuant to the June 6, 2008 Order, the Monitor has sent on June 10, 2008, by registered mail, to all creditors who had not filed a Proof of Claim, a Notice that a new bar date to file a Proof of Claim with the Monitor had been set to June 30, 2008 at 5:00 p.m.
22. The list of Proofs of Claim filed is submitted as **Exhibit "B"** attached hereto.
23. The Monitor is currently participating in the resolution of issues relating to the collocation of creditors' claims in accordance with the Claims Process. In this process, certain creditors have received a Notice of Disallowance of Claim. Furthermore, certain creditors have filed a motion to appeal the Notice of Disallowance of Claim. At this date, only two appeals of the Monitor's decision remain unresolved for which a Court hearing is scheduled for January 28<sup>th</sup> to February 3<sup>rd</sup>, 2009.
24. The Monitor is continuing to deal with PTI's attorneys, Mes Fasken Martineau Du Moulin and the Monitor's attorneys, Mes McCarthy Tetrault, to finalize outstanding legal matters.

#### **REQUEST FOR EXTENSION**

25. The Petitioner's request to the Court for an extension to file a Plan of Arrangement is reasonable for, amongst others, the following reasons:
  - a) To date, the Petitioner has paid for any and all approved goods and services received subsequent to the date of the Initial Order;

- b) The Petitioner is winding down its affairs and continues to act in good faith and is cooperating with all stakeholders involved in this process including, but not limited to, the Monitor, PTI's secured creditors as well as other creditors;
- c) The Petitioner requires a further delay pending the decision of the Court of Appeal concerning the validity of the secured claim filed by Quorum which, once judgment is rendered, will enable it to determine with greater clarity the terms of the Plan of Arrangement to be submitted to its creditors.

#### **MONITOR'S RECOMMENDATION**

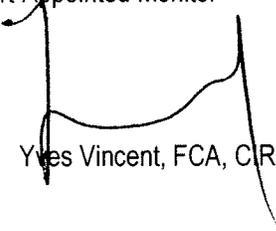
26. The Monitor recommends that the Court grant to the Petitioner an extension of the Initial Order until February 13, 2009 for the following principal reasons:

- a) The Petitioner has and continues to act in good faith and with diligence;
- b) The Petitioner's behaviour has not prejudiced its creditors;
- c) The Petitioner needs additional time to finalize the collocation of Quorum's claim and thereafter finalize the terms of the Plan of Arrangement;
- d) The Petitioner will use the time granted to resolve issues with Triton and collect the outstanding \$500,000 balance of sale.

DATED AT MONTREAL, this 9<sup>th</sup> day of December, 2008.

**RSM RICHTER INC.**  
Court-Appointed Monitor

Per: Yves Vincent, FCA, CRP



**EXHIBIT A**

**Exhibit A****RSM RICHTER INC., CONTRÔLEUR**  
**OBJET: Technologies Positron Inc. ("PTI")****État des recettes et débours du 21 décembre 2007 au 5 décembre 2008****Recettes**

Vente des biens (Note 1)		\$ 11,625,239.00
Remise de Triton (Note 2)		849,281.00
Fonds en banque		67,185.90
Versements, balance de prix de vente (Note 1)		2,000,000.00
Remboursements divers		6,171.93
Intérêts		96,590.41
		<u>14,644,468.24</u>

**Débours**

Remboursement du prêt d'exploitation (Note 3)		6,138,872.22
Remise aux détenteurs d'obligations garanties (Note 4)		
Quorum Investment Pool Ltd Partnership	\$ 1,006,304.18	
Aaron Fish	1,006,304.18	
Positron Inc.	<u>1,006,304.18</u>	3,018,912.54
Transfert aux comptes de banque de PTI		287,534.59
Remise à Triton (Note 2)		630,000.00
Honoraires professionnels		249,218.48
Honoraires du contrôleur		229,478.90
TPS/TVQ		56,396.20
Insurance		19,220.40
Frais bancaires et autres		219.95
		<u>10,629,853.28</u>

**Fonds en banque avant réserves****4,014,614.96****Réserves**

Retenue, Quorum Investment Pool Ltd Partnership - obligation de 2 millions \$ (Note 4)		2,133,863.01
Charge administrative		115,000.00
Charge pour administrateurs et officiers (Note 5)		53,911.30
Charge prioritaire		1,000,000.00
		<u>3,302,774.31</u>

**Fonds disponibles****\$ 711,840.65**

L'Ordonnance Initiale rendue le 28 novembre 2007 prévoit une charge administrative pour le bénéfice de l'administrateur et de l'officier

**(Voir notes ci-jointes)**

**RSM RICHTER INC., CONTRÔLEUR**  
**OBJET: Technologies Positron Inc. ("PTI")**

**État des recettes et débours du 21 décembre 2007 au 5 décembre 2008**

État des recettes et débours du 21 décembre 2007 au 5 décembre 2008

**Notes**

Note 1. En vertu d'une Ordonnance rendue par la Cour le 10 décembre 2007, les éléments d'actif de l'entreprise ont été vendus le 21 décembre 2007, à Triton Electronique inc. ("Triton"). La transaction prévoyait un paiement à la date de clôture et une balance de prix de vente de 2 500 000 \$ payable au cours de l'année 2008. Le 3 mars 2008, Triton a effectué le premier versement de 1 000 000 \$.

En ce qui concerne la remise par Triton du deuxième versement de la balance de prix de vente au montant de 1 000 000 \$ dû le 1er juin 2008, PTI et le Contrôleur ont accepté que Triton paie ledit montant en quatre versements de 250 000 \$ et dont le dernier paiement était dû au plus tard le 30 juin 2008. La totalité du deuxième versement a été entièrement collecté par le Contrôleur. Le troisième versement de 500 000 \$ était dû le 1er décembre 2008, et n'a pas été versé.

Note 2. À même les sommes versées au Contrôleur le 21 décembre 2007, une portion desdites sommes devait couvrir les chèques en circulation et le paiement des engagements de Triton concernant les achats et dépenses pour la période du 1er décembre au 21 décembre 2007.

Suite à l'analyse effectuée en date du 29 février 2008 des transactions au compte de banque de PTI et des paiements faits par Triton, il a été déterminé qu'un montant de 630 000 \$ devait être remboursé à Triton.

Note 3. Dans le cadre de la transaction de vente conclue le 21 décembre 2007, le contrôleur a utilisé une partie des fonds versés pour rembourser, le 24 décembre 2007, les avances de RBC Banque Royale, à titre de créancier garanti en vertu des sûretés détenues.

Note 4. Les détenteurs d'obligations dont les créances se chiffrent à 5 000 000 \$ se déclarent créanciers garantis, comme suit:

	<b>Créance due</b>	<b>Int. acc.</b>	<b>Total due</b>	<b>Remise à ce jour</b>	<b>Solde (**)</b>
Quorum Investment Pool Ltd Partnership obligation de 2 millions \$ (*)	\$ 2,000,000.00	\$ 133,863.01	\$ 2,133,863.01	\$ -	\$ 2,133,863.01
Quorum Investment Pool Ltd Partnership obligation de 1 millions \$	1,000,000.00	6,304.18	1,006,304.18	1,006,304.18	-
Aaron Fish - obligation de 1 million \$	1,000,000.00	6,304.18	1,006,304.18	1,006,304.18	-
Positron Inc. - obligation de 1 million \$	1,000,000.00	6,304.18	1,006,304.18	1,006,304.18	-
	<u>\$ 5,000,000.00</u>	<u>\$ 152,775.55</u>	<u>\$ 5,152,775.55</u>	<u>\$ 3,018,912.54</u>	<u>\$ 2,133,863.01</u>

En date du 24 décembre 2007, du 14 mars 2008, et du 13 juin 2008, à même les fonds versés au Contrôleur, une portion desdits fonds, nette des réserves autorisées, a été payée aux créanciers garantis.

\* Il est important de noter que le Contrôleur conteste la validité des sûretés détenues par Quorum concernant l'obligation de 2 000 000 \$. Dans les circonstances, le Contrôleur n'a pas versé à Quorum sa quote-part des argents disponibles pour rembourser cette dette incluant les intérêts courus, totalisant 2 133 863.01 \$.

\*\* Inklus intérêt accumulé pour la période du 21 décembre 2007 au 4 décembre 2008.

Note 5. L'Ordonnance Initiale rendue le 28 novembre 2007 prévoit une charge administrative pour le bénéfice de l'administrateur et de l'officier ("CRO").

À cet égard, les conseillers juridiques de PTI considèrent que les créances pouvant être assujetties à cette charge administrative concernent les vacances à payer en date du 28 novembre 2007. Les montants non versés aux employés, en date du 11 octobre 2008, sont estimés à approximativement 53 911.30 \$.

**EXHIBIT B**

**RSM RICHTER INC.  
REGISTRE DES RÉCLAMATIONS  
AU 30 JUIN 2008  
DANS L'AFFAIRE DE LA PROPOSITION DE  
TECHNOLOGIES POSITRON INC.**

	Montant selon registre 28 nov. 2007	Montant réclamé	Montant admis
<b>Garantis</b>			
1 AARON FISH	UNKNOWN	262,651.83	262,651.83 *
7 POSITRON INC.	Unknown	262,651.83	262,651.83 *
4 LA FINANCIERE DU QUEBEC	UNKNOWN	-	-
8 QUORUM INVESTMENT POOL LTD PARTNER	Unknown	3,000,000.00	3,000,000.00
9 RBC ROYAL BANK	UNKNOWN	-	-
<b>Total - Garantis</b>	<b>0.00</b>	<b>3,525,303.66</b>	<b>3,525,303.66</b>
* solde au 7 mars 2008			
<b>Non Garantis</b>			
12 1737868 ONTARIO INC.(CCR)	1,511.64	1,511.64	1,511.64
13 141395 CANADA I NC. T/A A.R.GRAY & ASS	9,575.07	9,429.70	9,429.70
14 2881403 CANADA INC. (CERCO)	4,859.40	5,176.44	5,176.44
15 2951355 CANADA INC.(DIVERSE ELECTRONICS)	156,485.65	156,641.95	156,641.95
16 3445691 CANADA INC. (MONDIAL ELECT. INC.)	270,552.62	272,446.49	272,446.49
18 A.K STAMPING CO., INC.	2,253.30	1,973.21	1,973.21
19 A.T.ELECTRONIQUE	20,576.25	20,654.58	20,654.58
23 ADLIB METAL INC.	65,832.11	64,209.16	64,209.16
29 ALLIANCE CORPORATION	11,600.81	11,600.81	11,600.81
32 AMPHENOL TAT TECHNOLOGIES	5,780.97	5,821.44	5,821.44
34 ANDACO SENC	3,929.60	5,976.90	5,976.90
42 ARGUS TECHNOLOGIES LTD	11,358.83	11,358.83	11,358.83
43 ARROW ELECTRONICS INC.	1,663,679.73	1,855,859.22	1,855,859.22
45 ARTISTIC DECALCOMANIA LTD.	5,223.47	5,223.47	5,223.47
48 AVDEL CANADA	75.21	75.21	75.21
50 AVNET INC	Unknown	982,260.16	982,260.16
54 BELL CANADA	1,344.62	1,451.72	1,451.72
55 BELL MICROPRODUCTS CANADA-TENEXDATA ULC	23,326.27	24,009.14	24,009.14
56 BELL MOBILITY	2,712.58	1,728.14	1,728.14
59 BIRDE MARKETING	5,032.95	4,595.95	4,595.95
64 CABLEK INDUSTRIES INC.	7,266.48	7,266.48	7,266.48
67 CANADIAN SOURCE CORPORATION	148.14	45.58	45.58
68 CANADIAN THERMOSTATS AND CONTROL DEVICES	732.70	732.70	732.70
69 CANOE INC.	4,156.33	4,156.33	4,156.33
71 CANTEC SYSTEMS	UNKNOWN	1,830.36	1,830.36
77 CHANDER ELECTRONICS CORP	136,500.00	137,455.50	137,455.50
81 CHINA IMPORTS ELECTRONICS	8,443.27	8,502.73	8,502.73
83 CIF METAL LTEE	156,599.43	126,048.73	126,048.73
85 CIRCUITS CMR LTEE	478.59	478.59	478.59
86 CITEL TECHNOLOGIES INC.	6,972.99	7,021.80	7,021.80
87 CLEAR CAPITAL MANAGEMENT CORP.	4,976.20	2,783.03	2,783.03
98 CORETEC INC.	228.96	228.96	228.96
100 CRAIG PACKAGING LIMITED	12,488.34	12,881.94	12,881.94
101 CREATION WEBBER ENTERPRISES	4,093.60	4,122.25	4,122.25
102 CREATION WEBBER ENTREPRISES	31,126.50	32,387.50	32,387.50

## Exhibit B

	Montant selon registre 28 nov. 2007	Montant réclamé	Montant admis
105 CRYSTAL COMPONENTS & MAGNETICS	12,008.01	11,636.45	11,636.45
106 CSST	Unknown	34,752.18	34,752.18
108 CYME TECH INC	663.19	663.19	663.19
109 D.H.I. DIRECT HEATING INC.	250.69	250.69	250.69
112 DATA CIRCUITS. DIV.OF OTA CIRCUITS LTD	2,586.40	2,586.40	2,586.40
114 DAVIDSON, GERALD	Unknown	37,281.41	37,281.41
119 DEVELOP. ECON. CDA POUR REGIONS QUEBEC	Unknown	1,193,260.62	1,193,260.62
122 DIGICO FABRICATION ELECTRONIQUE INC.	10,512.89	10,512.89	10,512.89
124 DIMERCO EXPRESS CORP. (CDN)	722.69	12,316.28	12,316.28
125 DIMERCO EXPRESS CORP. (US)	8,057.84	-	-
130 DYNAMIC & PROTO CIRCUITS	107,870.94	114,205.75	114,205.75
131 EAST CLIFF (USA)	UNKNOWN	867.33	867.33
138 ELECTROPAC LIMITED	800.00	805.60	805.60
ELI MANIS INC.	3,942.66	3,942.66	3,942.66
140 ELITE MANUFACTURING TECH	129,240.20	130,144.88	130,144.88
141 ELMO MOTION CONTROL INC.	17,599.72	17,722.92	17,722.92
EN-PRO INTERNATIONAL INC	569.76	569.76	569.76
145 ENTREPRISE D'IMPRIMERIE GPL INC.	581.15	581.15	581.15
149 ESTAMPILLAGE PAUL PICHE INC.	19,253.44	19,253.44	19,253.44
152 EVANS CAPACITOR COMPANY	12,480.00	12,567.36	12,567.36
155 FABRICATION POWERCAST	6,362.75	6,300.99	6,300.99
160 FEDERAL EXPRESS CANADA INC.	94,461.37	113,042.19	113,042.19
164 FEDEX TRADE NETWORKS TRANSP. & BROK. CDN	32,871.32	23,509.57	23,509.57
165 FERRAZ SHAWMUT CANADA INC	10,236.41	10,029.87	10,029.87
166 FILTRAN	1,153.29	1,153.29	1,153.29
168 FIRST PHASE COMPONENTS	23,158.61	22,979.62	22,979.62
169 FOUR-PACK	6,290.04	6,290.04	6,290.04
171 FUTURE ELECTRONICS INC.	1,590,426.74	1,617,133.28	1,617,133.28
172 G.N. JOHNSTON EQUIPEMENTS CO. LTD	3,062.98	3,062.98	3,062.98
173 G.T.C. A MET-ALL	14,394.76	14,394.76	14,394.76
174 GERMAIN, CLAIRE	Unknown	3,719.03	3,719.03
175 HOOPP REALTY INC C/O GESTION 18107 TRANS-CANADA	13,997.96	-	-
176 GGI INTERNATIONAL	10,694.23	9,754.14	9,754.14
179 GLOBEX COURRIER	1,971.84	1,971.84	1,971.84
181 GOWANDA ELECTRONICS	233.00	234.63	234.63
183 GRAND & TOY	2,725.57	2,374.55	2,374.55
187 HANDYDMITRITY	1,800.00	2,051.00	2,051.00
189 HDI TECHNOLOGIES INC	5,001.44	5,001.44	5,001.44
198 IGG ELECTRONICS	897.36	897.36	897.36
199 IMONEX SERVICES INC.	6,123.60	6,166.47	6,166.47
200 IMPACT LLC	3,320.00	3,343.24	3,343.24
207 INFINITY COMPONENTS LLC	14,750.00	14,853.25	14,853.25
210 INSULFLEX INC.	32,802.72	76,037.51	76,037.51
211 INTEGRATED TECHNOLOGY LTD (ITL CIRCUITS)	170,867.37	162,528.96	162,528.96
213 INTERFAST INC.	1,781.90	1,781.90	1,781.90
218 JAUCH QUARTZ AMERICA INC.	3,187.50	3,477.77	3,477.77
229 KABA ILCO INC.(CAPITOL INDUSTRIES INC.)	790.87	790.87	790.87
233 KODIAK FRET IN'L INC. (US)	11,506.00	14,300.49	14,300.49
234 KODIAK FRET INT'L INC. (CDN)	3,186.73	-	-
239 LASERMATE GROUP INC	3,983.10	4,021.96	4,021.96
241 LAZER - TECH LIMITED (CDN)	5,183.01	34,954.58	34,954.58
242 LAZER TECH LIMITED (US)	34,905.36	-	-
243 LE GROUPE POLY M2 INC.	50,141.31	50,141.31	50,141.31
246 LEETWO METAL INC	7,015.32	7,018.74	7,018.74

	Montant selon registre 28 nov. 2007	Montant réclamé	Montant admis
247 LEETWO METAL INC (US)	1,510.22	1,520.79	1,520.79
249 LES INDUSTRIEE PERFECTION INC.	2,488.27	4,488.65	4,488.65
250 LES INDUSTRIES SAULNIER INC.	5,000.13	5,000.13	5,000.13
253 LGIT COMPUTERS INC. DBA GR. INFORM.TENET	1,310.43	1,310.43	1,310.43
256 LOROM INDUSTRIAL CO., LTD	538.00	541.77	541.77
259 LUMINENT INC.	10,593.00	10,667.15	10,667.15
264 MASAM ENR.	2,905.73	2,905.73	2,905.73
266 MCMASTER-CARR SUPPLY CO.	3,816.98	1,695.96	1,695.96
268 MEDIA 5 CORPORATION	UNKNOWN	-	-
269 MEGASTAR ELECTRONICS INC. (US)	1,552.85	2,242.99	2,242.99
270 MEGASTAR ELECTRONIQUES INC.	723.71	-	-
271 MEMTRONIK INNOVATIONS INC.	3,828.72	3,828.72	3,828.72
273 MERCATOR TRANSPORT INT'L INC.	1,502.00	3,231.23	3,231.23
278 MILPLEX CIRCUIT (CANADA) INC.	15,132.62	15,132.62	15,132.62
290 MOLEX CONNECTORP CORPORATION	26,065.30	26,247.75	26,247.75
294 MONTREAL STENCIL INC.	69.90	69.90	69.90
295 MOULEURS DE BEAUCE INC.	49,136.75	49,136.75	49,136.75
303 NEP ELECTRONICS INC.	94,588.54	92,891.88	92,891.88
310 NORAMPAC VICTORIAVILLE DIV. CASCADES	29,545.26	30,677.30	30,677.30
311 NORANCO MANUFACTURING LTD	63,411.25	59,091.10	59,091.10
312 NOREAST ELECTRONICS CO. LTD	4,608.03	5,618.02	5,618.02
NU HORIZONS	48,770.32	44,867.47	44,867.48
315 NU-WAY FREIGHT CONSOLIDATORS	412.35	412.35	412.35
317 OFFICE DEPOT (CANADA)INC. , FORM.AXIDATA	19,301.99	21,694.43	21,694.43
318 OPTICAL COMM.PRODUCT INC.	7,542.12	3,026.04	3,026.04
319 ORDRE DES CRHA ET CRIA DU QUEBEC	541.27	541.27	541.27
324 PAKTEK PACKAGING INC.	18,782.98	18,862.75	18,862.75
334 PIERRE BISSON ELECTRIQUE INC.	8,821.96	8,821.96	8,821.96
339 POWER-WIN TECHNOLOGY CORP.	71,891.21	77,911.79	77,911.79
340 PRE-EMPLOI PRESTIGE	2,790.67	2,790.67	2,790.67
343 PRO LES PROF. DE LA LIVRAISON	5,763.72	5,934.48	5,934.48
344 PRODAIR CANADA LIMITEE	4,702.22	4,702.22	4,702.22
345 PRODUCTION SOLUTIONS INC.	9,840.00	9,908.88	9,908.88
346 PROLEX ELECTRONICS INC.	3,011.42	2,982.03	2,982.03
347 PROMARK ELECTRONICS	7,990.74	8,075.53	8,075.53
349 PUIU, DUMITRU	Unknown	38,750.00	38,750.00
354 R&D PARTNERS (DIV.OF 4037201 CANADA INC.	13,539.99	13,539.99	13,539.99
357 RCI ENVIRONNEMENT INC	5,651.27	5,614.25	5,614.25
362 REMATEK INC.	331.59	197.13	197.13
RESSORTS CASCADES INC.	3,312.53	3,312.53	3,312.53
70 CANON CANADA INC.	60.00	771.33	771.33
121 DICI INDUSTRIES INC.	3,834.58	3,834.58	3,834.58
167 FILTRONETICS INC	719.44	724.47	724.47
180 GOULD FASTENERS LTD	18,293.15	20,070.02	20,070.02
191 HINO MONTREAL INC	948.51	948.51	948.51
257 LUMEN	153.04	153.04	153.04
274 MERIX CORPORATION	25,706.87	25,886.81	25,886.81
287 MITSUBISHI INTERNATIONAL CORP.	2,028.00	2,042.19	2,042.19
333 PHILIPS PLASTICS CORP	1,692.17	1,460.15	1,460.15
452 TTI INC.	129,257.46	123,880.32	123,880.32
456 UNIGEN	79,200.00	79,754.40	79,754.40
365 RESSORTS ROYAL SPRING INC.	7,291.55	7,141.47	7,141.47
369 RICHARDSON ELECTRONICS CANADA LTD	9,392.10	9,596.71	9,596.71
375 RONDI INDUSTRIES INC.	2,924.01	2,854.01	2,854.01

**Exhibit B**

	<b>Montant selon registre 28 nov. 2007</b>	<b>Montant réclamé</b>	<b>Montant admis</b>
383 SAGER ELECTRONICS SUPPLY COMPANY INC.	6,050.27	5,844.27	5,844.27
389 SCIENTIFIC DEVICES INC.	3,421.16	3,445.10	3,445.10
391 SECURITAS QUEBEC	44,322.43	44,322.43	44,322.43
393 SELTECH ELECTRONICS INC.	21,636.95	17,520.10	17,520.10
396 SERICO INC.	4,303.46	4,303.46	4,303.46
398 SERVICE D'ART GRAPHIQUE BELLAC INC.	4,191.66	3,735.06	3,735.06
402 SHAVLIK TECHNOLOGIES LLC	1,302.00	538.81	538.81
404 SHRED-IT	216.50	108.25	108.25
408 SINCLAIR & RUSH INC.	436.50	439.56	439.56
411 SOLECTRON SGE MONTREAL	42,450.23	41,196.19	41,196.19
412 SOLUTIONS TECHNOLOGIQUES DORVAL	2,509.44	2,522.27	2,522.27
413 SOQUELEC TELECOMMUNICATIONS	853.21	859.18	859.18
414 SOS TECHNOLOGIES ACTION URGENCE	683.70	683.70	683.70
418 SPLICETRONICS SOLUTIONS INC.	1,395.34	397.41	397.41
422 SR TELECOM	1,475,951.09	1,890,566.81	1,890,566.81
424 STAVLEY SERVICES CANADA INC.	14,323.52	14,323.52	14,323.52
426 STRATEGIC SALES	Unknown	30,777.80	30,777.80
428 SUNTSU FREQUENCY CONTROL INC	4,023.51	3,977.65	3,977.65
431 SYSTEMES DE MARQUAGE INDUSTRIEL INC.	2,209.14	1,825.14	1,825.14
433 TAG BUSINESS COMPUTING LTD	268.50	270.38	270.38
443 THOL, LUNG THEAP	Unknown	16,810.20	16,810.20
444 THOMAS & BETTS MFG INC. -GFI DIVISION	14,721.32	16,861.32	16,861.32
450 TRANSFAB MAGNETIC SOLUTIONS	898.32	930.87	930.87
451 TRUDEAU-DUPRE INC	3,254.42	3,254.42	3,254.42
461 USINAGE MULTICONCEPT INC.	3,423.86	2,718.86	2,718.86
463 UTECH ELECTRONICS	97,604.50	98,407.61	98,407.61
40 APOLLO MICROWAVE LTD.	Unknown	22,552.98	22,552.98
146 EQUIPEMENT D'ACIER FEDERAL LTEE	3,148.80	2,007.52	2,007.52
194 HOOPP REALTY INC.	Unknown	-	-
464 VENTILATION MANIC INC.	9,746.18	9,746.18	9,746.18
466 VIASCAN INC.	15,730.29	17,444.38	17,444.38
467 VIASYSTEMS TECH. CORP. LLC	17,407.88	4,330.59	4,330.59
469 VICOR CORPORATION	9,260.68	3,032.08	3,032.08
472 VIKING/INTERWORKS, INC	8,070.00	8,126.49	8,126.49
473 VIRTUUM TECHNOLOGY INC.	127,036.14	127,925.39	127,925.39
478 WESCAR CORPORATION	22,093.05	22,093.05	22,093.05
AUTOMATIC FORMS LIMITED	4,086.93	4,086.93	4,086.93
LAIRD TECHNOLOGIES	2,551.51	2,569.37	2,569.37
COMMERX COMPUTER SERVICES MTL.	4,113.60	4,113.60	4,113.60
CONTROLE MD INC.	1,068.28	1,068.28	1,068.28
SERVICORP INC	5,680.65	5,680.65	5,680.65
CROVEN CRYSTALS	793.78	793.78	793.78
479 WURTH ELECTRONICS INC.	208.42	491.84	491.84
480 WURTH ELECTRONICS MIDCOM INC.	18,410.50	18,539.37	18,539.37
481 XEROX CANADA LTEE	3,186.06	1,526.41	1,526.41
482 ZARGO TECHNOLOGIES	1,997.25	2,011.23	2,011.23

**Total - Non Garantis**

<b>7,974,214.60</b>	<b>10,947,328.37</b>	<b>10,947,328.38</b>
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**Avis de rejet contesté**

484 BELANGER, ROGER	Unknown	507,559.32	-
485 COMMISSION DES NORMES DU TRAVAIL	Unknown	117,110.89	-
	<b>0.00</b>	<b>624,670.21</b>	<b>-</b>

	Montant selon registre 28 nov. 2007	Montant réclamé	Montant admis	
<b>Réclamations non finalisées</b>				
24	ADVANCED MP TECHNOLOGY INC	7,250.95	9,503.53	-
25	AETHERA NETWORKS INC.	32,378.88	32,378.38	-
	C&D TECHNOLOGIES (DATEL) INC.	3,825.00	3,815.61	-
	CARLIN SYSTEMS	49,500.21	59,336.56	-
	DIGI-KEY CORP. 19898	66,796.35	65,042.02	-
	ELECTRO SONIC INC.	31,015.77	30,662.20	-
	ELECTRONIC PACKAGING SYSTEMS	772.15	621.95	-
	EMBALLAGES FESTIVAL INC.	Unknown	1,010.78	-
	HARWELL INC	409.58	341.85	-
	IPL INC.	50,000.00	50,000.00	-
	KERR NORTON	955.48	1,579.93	-
240	L'ASS. TAXI DIAMOND DE MONTREAL LTEE	663.44	756.66	-
282	MINISTRE DU REVENU DU QUEBEC	Unknown	1.00	-
6	MINISTRE DU REVENU DU QUEBEC (PROPERTY C	Unknown	1.00	-
283	MINISTRE DU REVENU DU QUEBEC (TPS)	Unknown	1.00	-
	MONDRIAN-HALL	873.59	575.99	-
331	PG INTERNATIONAL INC.	3,000.00	9,128.15	-
	PRIMO INSTRUMENT INC.	UNKNOWN	1,772.62	-
	RF-MTL ELECTRONICS INC.	995.79	957.76	-
	RUSH ELECTRONICS LTD	4,210.91	4,008.07	-
	SIMCONA ELECTRONICS OF CANADA	32,755.14	34,886.42	-
410	SOCIÉTÉ TELUS COMMUNICATION	3,105.76	2,302.81	-
	T.A. WIRE & HARNESS INC.	13,243.34	12,862.82	-
455	UNDERWRITERS LABORATORIES, INC.	Unknown	5,894.05	-
<b>Total - Réclamations non finalisées</b>		<b>301,752.34</b>	<b>327,441.16</b>	<b>-</b>
		<b>\$ 8,275,966.94</b>	<b>15,424,743.40</b>	<b>14,472,632.04</b>