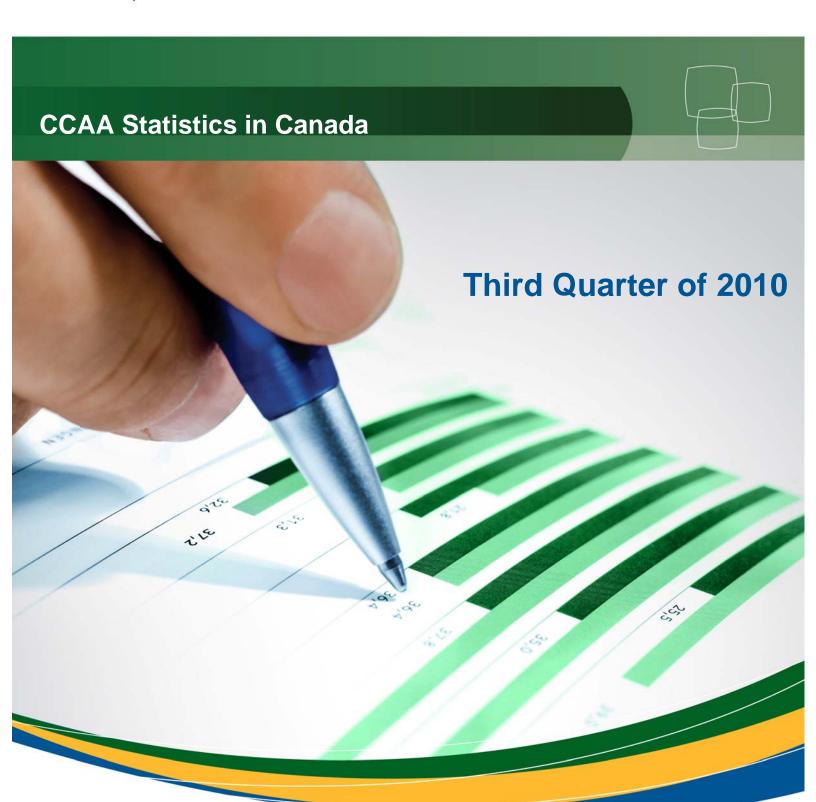
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Definitions

CCAA: The *Companies' Creditors Arrangement Act* (CCAA) is a federal law allowing insolvent corporations that owe their creditors in excess of \$5 million to restructure their business and financial affairs. CCAA proceedings are carried out under supervision of the courts.

Cross-Border Proceedings: When a proceeding is filed in a foreign jurisdiction where the debtor company has the centre of its main interests, it is referred to as a foreign main proceeding. Proceedings brought before any other court would generally be referred to as foreign non-main proceedings.

North American Industry Classification System (NAICS): The NAICS is an industry classification system that classifies economic units that have similar production processes in the same industry. This is a supply-based or production-oriented economic concept.

Table 1: Total CCAA Proceedings						
		Volume				
	July	August	September	Total Q3 2010	Q2 2010 – Q3 2010	
	2010	2010	2010			
Proceedings Filed						
Number of proceedings filed	-	1	1	2	-77.78%	
Number of filing affiliates	-	0	0	0	-100.00%	
Total of Debtor Companies and filing affiliates	-	1	1	2	-97.30%	
Public vs. Private Companies						
Proceedings by Publicly Traded Debtor Companies	-	-	1	1	-80.00%	
Proceedings by Privately Held Debtor Companies	-	1	-	1	-75.00%	
Cross-Border Proceedings						
Foreign main proceedings	-	1	1	2	0.00%	
Foreign non-main proceedings	-	-	-	-	-	
Liabilities (\$millions) ¹						
Book value of total consolidated liabilities	-	102.00	136.01	238.01	-84.64%	
Secured liabilities (%)	-	0.00%	77.80%	44.46%		
Unsecured liabilities (%)	-	100.00%	22.20%	55.54%		
Assets (\$millions)						
Book value of total consolidated assets	-	866.00	151.12	1,017.12	-34.64%	

¹ The percentage of total liabilities attributable to trust claims and contingent liabilities are not reflected in this table.

Table 2: CCAA Proceedings Filed by Province						
		Volume				
	July	August	September	Total Q3 2010	Q2 2010 – Q3 2010	
	2010	2010	2010			
Newfoundland and Labrador	-	-	-	-	-	
Prince Edward Island	-	-	-	-	-	
Nova Scotia	-	-	-	-	-	
New Brunswick	-	-	-	-	-	
Quebec	-	-	-	-	-3	
Ontario	-	1	-	1	-1	
Manitoba	-	-	-	-	-	
Saskatchewan	-	-	-	•	-	
Alberta	-	-	1	1	-2	
British Columbia	-	-	-	-	-1	
Northwest Territories	-	-	-	-	_	
Yukon	-	-	-	-	-	
Nunavut	-	-	-	-	-	

		Volume			
	July	August	September		+ / - Change
	2010	2010	2010	Total ²	Q2 2010 – Q3 2010
Agriculture, Forestry, Fishing and Hunting	-	-	-	-	-
Mining and Oil and Gas Extraction	-	-	1	1	-1
Utilities	-	-	-	-	-
Construction	-	-	-	-	-2
Manufacturing	-	-	-	-	-4
Wholesale Trade	-	1	-	1	0
Retail Trade	-	-	-	-	-1
Transportation and Warehousing	-	-	-	-	-1
Information and Cultural Industries	-	-	-	-	-
Finance and Insurance	-	-	-	-	-
Real Estate, Rental and Leasing	-	-	-	-	-
Professional, Scientific and Technical Services	-	-	-	-	-
Management of Companies and Enterprises	-	-	-	-	-
Administrative and Support, Waste Management and Remediation Services	-	-	-	-	-
Educational Services	-	-	-	-	-
Health Care and Social Assistance	-	-	-	-	-
Arts, Entertainment and Recreation	-	-	-	-	-
Accommodation and Food Services	-	-	-	-	-
Other Services (except Public Administration)	-	-	-	-	-
Public Administration	-	-	-	-	-

² More than one NAICS code can be reported by debtor companies undergoing CCAA proceedings.