

**IN THE MATTER OF THE *SECURITIES ACT*
R.S.N.S. 1989, C. 418, S. 135, AS AMENDED (“Act”)**

-and-

**IN THE MATTER OF NEXIENT LEARNING INCORPORATED
 (“Respondent”)**

**STATEMENT OF ALLEGATIONS
OF THE STAFF OF THE NOVA SCOTIA SECURITIES COMMISSION**

Staff of the Nova Scotia Securities Commission (“Commission”) makes the following allegations and identifies the following circumstances giving rise to the requested hearing:

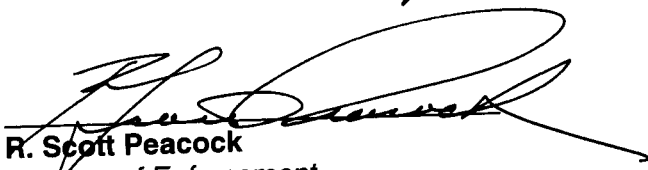
1. The Respondent is a body corporate, incorporated under the laws of Nova Scotia, with registered head office located at 70 Crescent Street, Suite 101, Sydney, Nova Scotia, B1S 2Z7.
2. The Respondent is a reporting issuer in Nova Scotia. The Respondent is also a reporting issuer in British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick and Newfoundland.
3. The Respondent’s principal regulator is the Nova Scotia Securities Commission.
4. On September 9, 2009 the Respondent was placed on a list of defaulting reporting issuers under Commission Policy 51-601 for the reasons set out below.
5. The Respondent failed to file interim financial statements for the interim periods ended June 30, 2009, September 30, 2009, March 31, 2010, June 30, 2010 and September 30, 2010 as required by Part 4.4 of NI 51-102.
6. The Respondent failed to file the interim MD&A for the interim periods ended June 30, 2009, September 30, 2009, March 31, 2010, June 30, 2010 and September 30, 2010 as required by Part 5.1 of NI 51-102.
7. The Respondent failed to file certification of disclosure for the interim periods ended June 30, 2009, September 30, 2009, March 31, 2010, June 30, 2010 and September 30, 2010 as required by Part 3 of NI 52-109.
8. The Respondent failed to file annual financial statements for the year ended December 31, 2009 as required by Part 4.2 of National Instrument 51-102 (“NI 51-102”).

9. The Respondent failed to file the annual Management's Discussion & Analysis ("MD&A") for the year ended December 31, 2009 as required by Part 5.1 of NI 51-102.
10. The Respondent failed to file certification of disclosure for the year ended December 31, 2009 as required by Part 2 of National Instrument 52-109 ("NI 52-109").
11. The Respondent failed to pay the required filing fee of \$157.59 as required under s.10 of Appendix A of the General Securities Rules.

Staff of the Commission identifies the following reasons why the order sought should be granted:

12. By repeatedly failing to file its annual and interim financial statements, MD&A and Certification of Interim and Annual Filings by its Chief Executive Officer and Chief Financial Officer in accordance with the Act, the Respondent has not maintained the integrity of continuous disclosure for a public company.
13. The Respondent acted in a manner which contravened Parts 4.2, 4.4, and 5.1 of NI-51-102 and Parts 2 and 3 of NI 52-109 and in a manner contrary to a fair and efficient capital market and contrary to the public interest.

DATED this *20th* day of *April* 2011.


R. Scott Peacock
Director of Enforcement
Nova Scotia Securities Commission