

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

- and -

**IN THE MATTER OF The Helical Corporation Inc. ("Issuer"), and E. Neil Black, Even Langfeldt, William Papaioanna, Kiley Sampson, William Fleming, Lowell Weir, Peter Lyons and Brian Bradbury ("Respondents")**

**STATEMENT OF ALLEGATIONS**

THE STAFF OF the Nova Scotia Securities Commission (the "Staff") make the following allegations:

The Parties:

1. The Issuer is a reporting issuer under the Act.
2. The Respondents are or were at some time since the end of the period covered by the last financial statements filed by the Issuer in accordance with the Nova Scotia securities laws, a director or insider of the Issuer and during that time had or may have had access to material undisclosed information with respect to the Issuer.

**FAILURE TO FILE FINANCIAL STATEMENTS**

3. The Issuer failed to file its annual financial statements for the year ended 30<sup>th</sup> June 2006 as required by National Instrument 51-102, Part 4.2 ( Continuous Disclosure Obligations).

**CONTRARY TO THE PUBLIC INTEREST**

4. In failing to file the financial statements the Issuer and Respondents failed to ensure that the market was and is apprised of material financial information and have acted contrary to the public interest and breached provisions of the Act.

1. And such other allegations as staff may make and the Commission may permit.

DATED at Halifax, Nova Scotia, on the 22nd day of November, 2006.

"R. Scott Peacock"

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R. Scott Peacock  
Deputy Director, Compliance and Enforcement  
Nova Scotia Securities Commission