



April 9, 2012

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To the Creditors of Tyam Civil Constructors Ltd.
(Keep for reference in dealing with TCC or G-Force)

Dear Sirs:

**In the matter of the Proposal of Tyam Civil Constructors Ltd.
“Trust Claim Settlement Program, Bond Claims and Non-Trust Claims”**

In our letter dated March 21, 2012, we informed you that on March 15, 2012, Tyam Civil Constructors Ltd. (“**TCC**”) filed a Notice of Intention to Make a Proposal (the “**Notice of Intention**”) under Section 50.4(1) of the *Bankruptcy and Insolvency Act* (“**BIA**”) and G. Powroznik Group Inc. of G-Force Group (“**G-Force**”) was appointed Proposal Trustee (the “**Trustee**”). As referred to in that letter, TCC was intending to apply to Court to establish a Trust Claim Settlement Program under the supervision and custody of G-Force.

Trust Claim Settlement Program

We confirm that on Monday, April 2, 2012, the Supreme Court of British Columbia made an Order (the “**Order**”) authorizing and directing G-Force to develop and co-ordinate a process (the “**Trust Claim Settlement Program**”) on behalf of TCC to assess trust claims relating specifically to TCC work contracts (“**TCC Contracts**”) for which funds are payable to TCC that could, upon receipt by TCC, be impressed with a trust (“**Trust Funds**”) pursuant to section 10 of the *Builder's Lien Act*, SBC 1997, Chapter 45 (the “**BLA**”). The Order was required because trust claims (“**Trust Claims**”) must be assessed outside of the Notice of Intention process as trust funds do not represent assets of TCC. The Order also authorized customers of TCC (“**TCC’s Customers**”) to pay all potential trust funds due and owing to TCC (“**Potential Trust Funds**”) to G-Force, as agent for TCC as statutory trustee pursuant to section 10 of the BLA.

A copy of the Order is posted on the G-Force webpage dedicated to the TCC matter. We encourage creditors to regularly monitor the webpage for updates. The URL for the website is:

<http://www.g-forcegroup.ca/current-projects/Tyam>

A summary of the Trust Claim Settlement Program is attached as Appendix 1.

Am I a Trust Creditor?

G-Force is requesting TCC's creditors to file proofs of claim (described below) to confirm the status of their claim (i.e. trust or non-trust) and their entitlement to the Potential Trust Funds for each TCC Contract. A creditor who can prove that it supplied materials, work or equipment for an improvement¹ to a specific site covered by a TCC Contract in accordance with the BLA, may qualify its claim as a Trust Claim for that contract.

To support a Trust Claim, creditors should submit with the Proof of Trust Claim form, copies of any invoices, purchase orders and any other evidence that the direct supply of materials, labour and equipment to a specific TCC project site. G-Force will review all Trust Claims submitted to confirm whether they qualify for the Trust Funds, utilizing its independent legal counsel or consulting the Court as necessary. Creditors should consult their own legal counsel as required.

What if I make a claim under a Bond?

Some of TCC's jobs are bonded and some creditors may decide to make a claim under a bond. We expect the bonding companies to ask that any creditor approaching them for a payment **must first confirm with G-Force and TCC that it has a valid Trust Claim and/or claim within the terms of the bond.** Thereafter, they will review the claim and arrange for payment.

What if I do not have a Trust Claim?

Some creditors will not have any Trust Claims or a portion of their claim will not be a Trust Claim. At some stage within the next five months, TCC intends to make a proposal to its creditors pursuant to the BIA. At that time, the Trustee would normally be required to run a claims process for the unsecured creditors of TCC (the "**BIA Claim Process**"). The BIA Claim Process is independent of the Trust Claim Settlement Program.

However, to simplify the filing of claims, we will run the BIA Claim Process now, concurrently with the Trust Claim Settlement Program. **Creditors whose claims do not or do not entirely qualify as a Trust Claim should file a standard Form 31 Proof of Claim under the BIA for the non-trust portion of their claim.** We anticipate that some creditors will file both types of claims. The two claim forms are explained in more detail below.

¹Creditors can review the definition of an Improvement in the BLA which can be found at the following website: http://www.bclaws.ca/EPLibraries/bclaws_new/document/ID/freeside/00_97045_01

Forms for Proving Claims

As described above, there are two separate claims that creditors may file:

- Proof of Trust Claim; and/or
- Form 31 Proof of Claim for non-trust claims.

These claim forms are available for downloading and printing from the G-Force's dedicated TCC webpage: <http://www.g-forcegroup.ca/current-projects/Tyam>

Proof of Trust Claim: If you believe that you have a claim against the Potential Trust Funds or a bond, please complete this form, attach all relevant supporting documentation (e.g. invoices, P/O's) with a summary page displaying the particulars of the invoices, and send the claim to G-Force by e-mail (mail@g-forcegroup.ca) or ordinary mail.

Form 31 Proof of Claim: If you do not believe you have a Trust Claim or not all of your claim qualifies for a Trust Claim, please complete the standard BIA Proof of Claim form, Form 31, attach the required statement of account (marked as Schedule "A" to the claim) and e-mail or mail your claim to G-Force.

There are more detailed instructions for preparing the claim forms on the G-Force website. Also, creditors whose claim differs from the balance that appeared in the list attached to the March 15th letter or the updated creditor list that appears on the G-Force website, or require clarification about whether their supply relates to a specific project or not, should contact Jason Petty (jpetty@tyam.com or telephone (604) 533 8088 ext. 11) or Alix Markin (amarkin@tyam.com or telephone (604) 533 8088 ext. 21) at TCC.

If you have any questions regarding the matters referred to above, please contact Patricia Foster (778-370-0003) or Chris Sinclair (778-371-0013) at G-Force.

Yours truly,

G. Powroznik Group Inc.
Trustee



Per: Gary D. Powroznik, FCA
Managing Director

GDP:pf
Enclosure

Appendix 1
Summary of the Trust Claim Settlement Program

1. G-Force is authorized to deposit any payments made by the clients/customers of TCC Customers, under a specific TCC Contract, into a trust account and will retain these funds as Potential Trust Funds until directed by further order of the Court;
2. G-Force will collect creditors proofs of claim, explained in more detail below, to determine which claims that would qualify as Trust Claims under the BLA against the Potential Trust Funds and which would not. Note that each TCC Contract and its related Potential Trust Funds will be treated as a separate a “bucket” for Trust Claims against the site covered by that contract. For example, a creditor who supplied materials specifically and solely to job A will have a Trust Claim against the Potential Trust Funds of job A, but not against the Potential Trust Funds of job B;
3. Any discrepancies between TCC’s records and the creditors’ claims will be reconciled under the supervision of G-Force who will also determine which claims appear to qualify as Trust Claims subject to approval of the Court;
4. When G-Force has:
 - a. completed its reasonable efforts to contact the creditors of TCC and received proofs of claim from the creditors relating to each TCC Contract,
 - b. determined the Trust Claims and collected and determined the Trust Funds for each TCC Contract,
 - c. developed a plan for allocation of the Trust Funds to the Trust Claims on each project,it will apply to Court for approval of its plan to pay the Trust Claims from the Trust Funds;
5. Once approved by the Court, G-Force will distribute the Trust Funds to creditors with proven Trust Claims.