

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

- and -

IN THE MATTER OF THE HELICAL CORPORATION, INC.
("Respondent")

STATEMENT OF ALLEGATIONS
OF 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 Nova Scotia incorporated company with its head office located in the Halifax Regional Municipality, Nova Scotia.
2. The Respondent changed its name from Enervision Incorporated ("Enervision") effective September 29, 2004. Enervision became a reporting issuer in Nova Scotia on February 4, 1998. The Respondent became a reporting issuer in Nova Scotia upon changing its name from Enervision.
3. The Respondent is a venture issuer, with its financial year ending on June 30.
4. The Respondent's shares were suspended from trading on April 17, 2007 for failing to comply with the TSX Venture Exchange's requirements.
5. The Respondent has not filed its Annual Financial Statements, Auditor's Report, Annual Management Discussion & Analysis ("MD&A"), and its Certification of Annual Filings by its Chief Executive Officer and Chief Financial Officer on Form 52-109F1 for the year ended June 30, 2007 on October 28, 2007, there by violating section 84(1) of the Act and Parts 4.2 and 5.1 of National Instrument 51-102 and Part 2.2 of Multilateral Instrument 52-109.
6. The Respondent has not filed its Interim Financial Statements, Interim MD&A and Certification of Interim Filings by its Chief Executive Officer and Chief Financial Officer on Form 52-109F2 for the quarter ended September 30, 2007 on November 29, 2007, thereby violating section 83(1) of the Act and Part 4.4 of National Instrument 51-102 and Part 3.2 of Multilateral Instrument 52-109.
7. The Respondent previously failed to file its annual financial statements for the year ended June 30, 2006 on October 28, 2006 in accordance with the requirements of Part 4.2 of National Instrument 51-102 as identified in a Temporary Order issued by the Commission on November 23, 2006.

8. The Respondent previously failed to file its interim financial statements for the quarter ended September 30, 2006 in accordance with the requirements of section 83(1) of the Act, and Part 4.4 of National Instrument 51-102 and Part 3.2 of Multilateral Instrument 52-109 as identified in a Temporary Order issued by the Commission on September 19, 2007.
9. The Respondent previously failed to file its interim financial statements for the quarter ended March 31, 2007 in accordance with the requirements of section 84(1) of the Act and 4.2(b) of National Instrument 51-102 as identified in a Temporary Order issued by the Commission on September 19, 2007.
10. The Respondent previously failed to file its annual financial statements, Auditor's Report, Annual MD&A, and its Certification of Annual Filings by its Chief Executive Officer and Chief Financial Officer for the year ended June 30, 2007, in accordance with Nova Scotia securities laws, as identified in a Temporary Order issued by the Commission on January 17, 2008 and in a subsequent Order issued by the Commission on January 31, 2008.
11. The Respondent previously failed to file its interim financial statements, MD&A and certification for disclosure for the period ending September 30, 2007, in accordance with Nova Scotia Securities laws, as identified in a Temporary Order issued by the Commission on January 17, 2008 and in a subsequent Order issued by the Commission on January 31, 2008.

Staff of the Commission identifies the following reasons why the order being 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 sections 83(1) and 84(1) of the Act, Part 2.2 of Multilateral Instrument 52-109, Parts 4.2, 4.4 and 5.1 of National Instrument 51-102 and in a manner contrary to a fair and efficient capital market and contrary to the public interest.

DATED this 14th day of February, 2008.



Abel Lazarus, CFA, CA, CFE
Investigator
Nova Scotia Securities Commission