THIS AMENDED AND RESTATED PROSPECTUS CONSTITUTES A PUBLIC OFFERING OF THE SECURITIES ONLY IN THOSE JURISDICTIONS WHERE THEY MAY BE LAWFULLY OFFERED FOR SALE AND, IN SUCH JURISDICTIONS, ONLY BY PERSONS PERMITTED TO SELL SUCH SECURITIES. NO SECURITIES REGULATORY AUTHORITY HAS EXPRESSED AN OPINION ABOUT THESE SECURITIES AND IT IS AN OFFENCE TO CLAIM OTHERWISE.

AMENDED AND RESTATED PROSPECTUS DATED NOVEMBER 19, 2010
AMENDING AND RESTATING THE PROSPECTUS DATED AUGUST 18, 2010

Initial Public Offering **November 19, 2010**

METRON CAPITAL CORP.

(a capital pool company)

OFFERING: $500,000 (5,000,000 COMMON SHARES)

Price: $0.10 per Common Share

Metron Capital Corp. (the "**Corporation**") hereby qualifies for distribution, through its agent, Global Securities Corporation (the "**Agent**"), 5,000,000 common shares in the share capital of the Corporation (the "**Common Shares**") for aggregate gross proceeds of $500,000 (the "**Offering**"). The purpose of this Offering is to provide the Corporation with a minimum of funds with which to identify and evaluate businesses or assets with a view to completing a Qualifying Transaction, as hereafter defined. Any proposed Qualifying Transaction must be approved by the TSX Venture Exchange Inc. (the "**Exchange**") and, in the case of a Non Arm's Length Qualifying Transaction, as hereafter defined, must also receive Majority of the Minority Approval, as hereafter defined, in accordance with Exchange Policy 2.4 - Capital Pool Companies (the "**CPC Policy**"). The Corporation is a Capital Pool Company ("**CPC**"). It has not commenced commercial operations and has no assets other than a minimum amount of cash. Except as specifically contemplated in the CPC Policy, until the Completion of the Qualifying Transaction, the Corporation will not carry on any business other than the identification and evaluation of assets or businesses with a view to completing a proposed Qualifying Transaction. See "Business of the Corporation" and "Use of Proceeds".

	Common Shares	Price to Public	Agent's Commission(1)	Net Proceeds to the Corporation(2)
Per Common Share	1	$0.10	$0.01	$0.09
Total Offering	5,000,000	$500,000	$50,000	$450,000

Notes:

(1) A cash commission of 10% of the gross proceeds of the Offering will be paid to the Agent. The Agent will also receive a corporate finance fee of $15,000 plus applicable taxes, which the Corporation has already paid. In addition, the Agent will be reimbursed by the Corporation for its reasonable legal fees estimated at $15,000 plus disbursements and taxes, and the Agent's other reasonable expenses, of which the Corporation has already paid the Agent $13,750 as a retainer. The Corporation will grant the Agent's Warrants, as defined herein, to the Agent at the closing of the Offering. The Agent's Warrants will be exercisable for a period of 24 months from the day the Common Shares are listed on the Exchange. The Agent's Warrants are qualified for distribution under this amended and restated prospectus. See "Plan of Distribution - Agency Agreement and Agent's Compensation".

(2) Before deducting the balance of the costs of the Offering, estimated at approximately $68,000, which includes the balance of the legal and audit fees and other expenses of the Corporation, and the balance of the Agent's legal fees and expenses. See "Use of Proceeds".

This Offering is made on a commercially reasonable best efforts basis by the Agent and is subject to the completion of a minimum subscription of 5,000,000 Common Shares for gross proceeds to the Corporation of $500,000. The offering price of the Common Shares was determined by negotiation between the Corporation and the Agent. All funds received from subscriptions for Common Shares will be held by the Agent pursuant to the terms of the Agency Agreement (as defined below). If the minimum subscription is not completed within 90 days of the issuance of a receipt for the amended and restated prospectus or such other time as may be consented to by the Agent and persons or companies who subscribed within that period, all subscription monies will be returned to subscribers without interest or deduction, unless the subscribers have otherwise instructed the Agent. See "Plan of Distribution".

Pursuant to the Agency Agreement, the Agent and any sub-agents will be granted non-transferable warrants (the "**Agent's Warrants**") to purchase up to 500,000 Common Shares at a price of $0.10 per Common Share and which may be exercised for a period of 24 months from the day the Common Shares are listed on the Exchange. The Agent's Warrants are qualified for distribution under this amended and restated prospectus. See "Plan of Distribution - Agency Agreement and Agent's Compensation".

Other than the initial distribution of the Common Shares pursuant to this amended and restated prospectus and the grant of the Agent's Warrants, trading in all securities of the Corporation is prohibited during the period between the date a receipt for the preliminary prospectus is issued by the securities commission that is designated the principal regulator pursuant to National Policy 11-202 and the time the Common Shares are listed for trading on the Exchange except, subject to prior acceptance of the Exchange, where appropriate registration and prospectus exemptions are available under securities legislation or where the applicable securities regulatory authority(ies) grants a discretionary order.

The Exchange has conditionally approved the listing of the Common Shares. Listing will be subject to the Corporation fulfilling all of the listing requirements of the Exchange.

As of the date of the amended and restated prospectus, the Corporation does not have any of its securities listed or quoted, has not applied to list or quote any of its securities, and does not intend to apply to list or quote any of its securities, on the Toronto Stock Exchange, a U.S. marketplace, or a marketplace outside Canada and the United States of America other than the Alternative Investment Market of the London Stock Exchange or the PLUS markets operated by PLUS Markets Group plc.

Investment in the Common Shares offered by this amended and restated prospectus is highly speculative due to the nature of the Corporation's business and its present stage of development. This Offering is suitable only to those investors who are prepared to risk the loss of their entire investment. The Corporation was only recently incorporated, owns no business operations or assets other than cash and has not entered into an Agreement in Principle as defined in the Policy. The Corporation has neither a history of earnings nor has it paid any dividends and it is unlikely to generate earnings or pay dividends in the immediate or foreseeable future. The Corporation's ability to generate earnings and pay dividends will be dependent on the completion of a Qualifying Transaction. The proposed business of the Corporation involves a high degree of risk and there is no assurance that the Corporation will identify a suitable business or property to acquire. The directors and officers of the Corporation will only be devoting a portion of their time to the affairs to the Corporation. Potential conflicts of interest may result from the ordinary course of business of the Corporation and of the directors and officers of the Corporation. See "Business of the Corporation, "Directors and Officers", "Use of Proceeds", "Conflicts of Interest", and "Risk Factors".

In the event the Corporation identifies and completes the acquisition of a business or assets outside of Canada, it may be difficult or impossible to effect service or notice to commence legal proceedings upon any directors, officers or experts located outside of Canada. It may not be possible to enforce against such persons or the Corporation, judgments obtained in Canadian courts predicated upon the civil liability provisions of applicable securities laws in Canada. See "Risk Factors".

The Agent conditionally offers these Common Shares on a commercially reasonable best efforts basis, if, as and when subscriptions are accepted by the Corporation, subject to prior sale, in accordance with the terms and conditions of the Agency Agreement referred to under "Plan of Distribution" and subject to the approval of certain legal matters by Boughton Law Corporation, Vancouver, British Columbia, on behalf of the Corporation, and by Clark Wilson LLP, Vancouver, British Columbia, on behalf of the Agent. Pursuant to the CPC Policy, no purchaser of Common Shares is permitted to directly or indirectly purchase more than 2% of the total Common Shares offered under this amended and restated prospectus, or 100,000 Common Shares ($10,000). In addition, the maximum number of Common Shares that may directly or indirectly be purchased by that purchaser, together with any Associates or Affiliates of that purchaser, is 4% of the total number of Common Shares offered under this amended and restated prospectus, or 200,000 Common Shares ($20,000). Subscriptions will be received subject to rejection or allotment in whole or in part and the right is reserved to close the subscription books at any time without notice. It is expected that share certificates evidencing the Common Shares in definitive form will be available for delivery at the closing of the Offering.

Address of the Agent:
Global Securities Corporation
11th Floor, Three Bentall Centre
595 Burrard Street
Vancouver, British Columbia, V7X 1C4
Telephone: (604) 689-5400
Facsimile: (604) 689-5401
Toll-free: 1-800-455-5778

TABLE OF CONTENTS

GLOSSARY

"**Affiliate**" means a Company that is affiliated with another Company as described below:

A Company is an "Affiliate" of another Company if:

(a) one of them is the subsidiary of the other, or

(b) each of them is controlled by the same Person.

A Company is "controlled" by a Person if:

(a) voting securities of the Company are held, other than by way of security only, by or for the benefit of that Person, and

(b) the voting securities, if voted, entitle the Person to elect a majority of the directors of the Company.

A Person beneficially owns securities that are beneficially owned by:

(a) a Company controlled by that Person, or

(b) an Affiliate of that Person or an Affiliate of any Company controlled by that Person.

"**Agency Agreement**" means the agency agreement dated June 3, 2009 and amended May 3, 2010 and November 15, 2010 between the Corporation and the Agent.

"**Agent**" means Global Securities Corporation at its office in the City of Vancouver, in the Province of British Columbia.

"**Agent's Warrants**" means the non-transferable warrants to be granted by the Corporation to the Agent and any sub-agents entitling the Agent and any sub-agents to purchase up to 500,000 Common Shares at a price of $0.10 per Common Share and which may be exercised for a period of 24 months from the day the Common Shares are listed on the Exchange.

"**Aggregate Pro Group**" means all Persons who are members of any Pro Group whether or not the Member is involved in a contractual relationship with the Issuer to provide financing sponsorship and other advisory services.

"**Agreement in Principle**" means any enforceable agreement or any other agreement or similar commitment which identifies the fundamental terms upon which the parties agree or intend to agree which:

(a) identifies assets or a business to be acquired which would reasonably appear to constitute Significant Assets and the acquisition of which would reasonably appear to constitute a Qualifying Transaction;

(b) identifies the parties to the Qualifying Transaction;

(c) identifies the consideration to be paid for the Significant Assets or otherwise identifies the means by which the consideration will be determined; and

(d) identifies the conditions to any further formal agreements to complete the transaction; and

in respect of which there are no material conditions to Closing (other than receipt of shareholder approval and Exchange acceptance), the satisfaction of which is dependent upon third parties and beyond the reasonable control of the Non Arm's Length Parties to the CPC or the Non Arm's Length Parties to the Qualifying Transaction.

"**Associate**" when used to indicate a relationship with a person or company, means:

(a) an Issuer of which the person or company beneficially owns or control, directly or indirectly, voting securities entitling him to more than 10% of the voting rights attached to all outstanding voting securities of the Issuer;

(b) any partner of the person or company;

(c) any trust or estate in which the person or company has a substantial beneficial interest or in respect of which the person or company serves as trustee or in a similar capacity; and

(d) in the case of a person, a relative of that person, including:

(i) that person's spouse or child, or

(ii) any relative of that person or of his spouse who has the same residence as that person;

but

(e) where the Exchange determines that two persons shall, or shall not, be deemed to be associates with respect to a Member firm, Member corporation or holding company of a Member corporation, then such determination shall be determinative of their relationships in the application of Rule D with respect to that Member firm, Member corporation or holding company.

"**Closing**" means the completion of the Offering.

"**Commissions**" means the British Columbia Securities Commission, the Alberta Securities Commission and the Ontario Securities Commission.

"**Common Shares**" means the common shares in the share capital of the Corporation.

"**Company**" unless specifically indicated otherwise, means a corporation, incorporated association or organization, body corporate, partnership, trust, association or other entity other than an individual.

"**Completion of the Qualifying Transaction**" means the date the Final Exchange Bulletin is issued by the Exchange.

"**Control Person**" means any person or company that holds or is one of a combination of persons or companies that holds a sufficient number of any of the securities of an Issuer so as to affect materially the control of that Issuer, or that holds more than 20% of the outstanding voting securities of an Issuer except where there is evidence showing that the holder of those securities does not materially affect the control of the Issuer.

"**Corporation**" means Metron Capital Corp., a corporation incorporated under the *Business Corporations Act* (British Columbia), having its head office in the City of Langley, in the Province of British Columbia.

"**CPC**" means a corporation:

(a) that has filed and obtained a receipt for a preliminary CPC prospectus from one or more of the securities regulatory authorities in compliance with the CPC Policy; and

(b) in regard to which the Final Exchange Bulletin has not yet been issued.

"**CPC Policy**" means Policy 2.4 - Capital Pool Companies of the Exchange.

"**Directors' and Officers' Options**" means the options granted on July 7, 2009 and March 31, 2010 to directors and officers of the Corporation, which options entitle the holders to purchase up to an aggregate 750,000 Common Shares at a price of $0.10 per Common Share and which options may be exercised for a period of 5 years from the date of grant and expire on July 7, 2014 or March 31, 2010, as applicable.

"**Escrow Agreement**" means the escrow agreements dated July 6, 2009 and March 31, 2010 among the Corporation, the Trustee and the founding shareholders of the Corporation.

"**Exchange**" means the TSX Venture Exchange Inc.

"**Final Exchange Bulletin**" means the Exchange bulletin issued following closing of the Qualifying Transaction and the submission of all required documentation and that evidences the final Exchange acceptance of the Qualifying Transaction.

"**initial public offering**" or "**IPO**" means a transaction that involves an Issuer issuing securities from its treasury pursuant to its first prospectus.

"**Insider**" if used in relation to an Issuer, means:

(a) a director or senior officer of the Issuer;

(b) a director or senior officer of the Company that is an Insider or subsidiary of the Issuer;

(c) a Person that beneficially owns or controls, directly or indirectly, Voting Shares carrying more than 10% of the voting rights attached to all outstanding Voting Shares of the Issuer; or

(d) the Issuer itself if it holds any of its own securities.

"**Issuer**" means a Company and its subsidiaries which have any of its securities listed for trading on the Exchange and, as the context requires, any applicant Company seeking a listing of its securities on the Exchange.

"**Majority of the Minority Approval**" means the approval of a Non Arm's Length Qualifying Transaction by the majority of the votes cast by shareholders, other than:

(a) Non Arm's Length Parties to the CPC;

(b) Non Arm's Length Parties to the Qualifying Transaction; and

(c) in the case of a Related Party Transaction:

(i) if the CPC holds its own shares, the CPC, and

(ii) a Person acting jointly or in concert with a Person referred to in paragraph (a) or (b) in respect of the transaction;

at a properly constituted meeting of the common shareholders of the CPC.

"**Member**" means a person who has executed the Members' Agreement, as amended from time to time, and is accepted as and becomes a member of the Exchange under the Exchange requirements.

"**Minimum Listing Requirements**" means the minimum financial, distribution and other standards that must be met by applicants seeking a listing on a particular tier of the Exchange.

"NEX" means the market on which former Exchange issuers that do not meet Exchange tier maintenance requirements for Tier 2 Issuers may continue to trade.

"**Non Arm's Length Party**" means in relation to a Company, a Promoter, officer, director, other insider or Control Person of that Company (including an Issuer) and any Associates or Affiliates of any of such Persons. In relation to an individual, means any Associate of the individual or any Company of which the individual is a Promoter, officer, director, insider or Control Person.

"**Non Arm's Length Parties to the Qualifying Transaction**" means the Vendor(s), any Target Company(ies) and includes, in relation to Significant Assets or Target Company(ies), the Non Arm's Length Parties of the Vendor(s), the Non Arm's Length Parties of any Target Company(ies) and all other parties to or associated with the Qualifying Transaction and Associates or Affiliates of all such other parties.

"**Non Arm's Length Qualifying Transaction**" means a proposed Qualifying Transaction where the same party or parties or their respective Associates or Affiliates are Control Persons in both the CPC and in relation to the Significant Assets which are the subject of the proposed Qualifying Transaction.

"**Offering**" means the offering of Common Shares in accordance with the terms of this amended and restated prospectus.

"**Person**" means a Company or individual.

"**Principal**" means:

(a) a person or company who acted as a Promoter of the issuer within two years before the IPO prospectus or Final Exchange Bulletin;

(b) a director or senior officer of the issuer or any of its material operating subsidiaries at the time of the IPO prospectus or Final Exchange Bulletin;

(c) a "20% holder" – a person or company that holds securities carrying more than 20% of the voting rights attached to the issuer's outstanding securities immediately before and immediately after the issuer's IPO or immediately after the Final Exchange Bulletin for non IPO transactions; or

(d) a "10% holder" – a person or company that:

(i) holds securities carrying more than 10% of the voting rights attached to the issuer's outstanding securities immediately before and immediately after the issuer's IPO or immediately after the Final Exchange Bulletin for non IPO transactions; and

(ii) has elected or appointed, or has the right to elect or appoint, one or more directors or senior officers of the issuer or any of its material operating subsidiaries.

In calculating these percentages, include securities that may be issued to the holder under outstanding convertible securities in both the holder's securities and the total securities outstanding.

A company, trust, partnership or other entity more than 50% held by one or more Principals will be treated as a Principal. (In calculating this percentage, include securities of the entity that may be issued to the Principals under outstanding convertible securities in both the Principals' securities of the entity and the total securities of the entity outstanding.) Any securities of the issuer that this entity holds will be subject to escrow requirements.

A Principal's spouse and their relatives that live at the same address as the Principal will also be treated as Principals and any securities of the Issuer they hold will be subject to escrow requirements.

"**Promoter**" has the meaning specified in section 1(1) of the *Securities Act* (British Columbia).

"**Pro Group**" means:

(a) Subject to subparagraphs (b), (c) and (d) "Pro Group" shall include, either individually or as a group:

(i) the Member;

(ii) employees of the Member;

(iii) partners, officers and directors of the Member;

(iv) Affiliates of the Member; and

(v) Associates of any parties referred to in subparagraphs (i) through (iv).

(b) The Exchange may, in its discretion, include a Person or party in the Pro Group for the purposes of a particular calculation where the Exchange determines that the Person is not acting at arm's length to the Member;

(c) The Exchange may, in its discretion, exclude a Person from the Pro Group for the purposes of a particular calculation where the Exchange determines that the Person is acting at arm's length of the Member;

(d) The Exchange may deem a Person who would otherwise be included in the Pro Group pursuant to subparagraph (a) to be excluded from the Pro Group where the Exchange determines that:

(i) the Person is an affiliate or associate of the Member acting at arm's length of the Member;

(ii) the Associate or affiliate has a separate corporate and reporting structure;

(iii) there are sufficient controls on information flowing between the Member and the associate or affiliate; and

(iv) the Member maintains a list of such excluded persons.

"**Qualifying Transaction**" means a transaction where a CPC acquires Significant Assets, other than cash, by way of purchase, amalgamation, merger or arrangement with another Company or by other means.

"**Related Party Transaction**" has the meaning ascribed to that term under Multilateral Instrument 61-101, and includes a related party transaction that is determined by the Exchange, to be a Related Party Transaction. The Exchange may deem a transaction to be a Related Party Transaction where the transaction involves Non Arm's Length Parties, or other circumstances exist which may compromise the independence of the issuer with respect to the transaction.

"**Resulting Issuer**" means the Issuer that was formerly a CPC that exists upon issuance of the Final Exchange Bulletin.

"Rule D" means the Rules and Trading Policies of the Exchange, as amended from time to time, applicable to its Members.

"**Seed Shares**" means securities issued before an Issuer's IPO, or by a private Target Company before a reverse take-over bid, change of business or Qualifying Transaction, regardless of whether the securities are subject to resale restrictions or are free trading.

"**SEDAR**" means System for Electronic Document Analysis and Retrieval.

"**Significant Assets**" means one or more assets or businesses which, when purchased, optioned or otherwise acquired by the CPC, together with any other concurrent transactions would result in the CPC meeting the Minimum Listing Requirements.

"**Sponsor**" means a Member that meets the criteria specified in the Exchange Policy 2.2 - Sponsorship and Sponsorship Requirements, which has an agreement with an Issuer to undertake the functions of sponsorship as required by that policy and various other Exchange policies.

"**Sponsor Report**" means the report to be provided to the Exchange by the Sponsor.

"**Target Company**" means a Company to be acquired by the CPC as its Significant Asset pursuant to a Qualifying Transaction.

"**Trustee**" means Computershare Investor Services Inc., a trust corporation having an office in the City of Vancouver, in the Province of British Columbia.

"**Vendor**" or "**Vendors**" means one or all of the beneficial owners of the Significant Assets (other than a Target Company(ies)).

"Voting Shares" means a security of an Issuer that:

a) is not a debt security, and
b) carries a voting right either under all circumstances or under some circumstances that have occurred and are continuing.

PROSPECTUS SUMMARY

The following is a summary of the principal features of this distribution and should be read together with the more detailed information and financial data and statements contained elsewhere in this amended and restated prospectus.

The Corporation:	Metron Capital Corp.
Business of the Corporation:	The Corporation is a CPC. The principal business of the Corporation will be the identification and evaluation of assets or businesses with a view to completing a Qualifying Transaction. The Corporation has not commenced commercial operations and has no assets other than a minimum amount of cash. The Corporation has commenced the process of identifying potential acquisitions. To date, the Corporation has not yet identified a Company or assets for a potential Qualifying Transaction. Furthermore, the Corporation has not entered into an Agreement in Principle. See "Business of the Corporation - Proposed Operations until Completion of a Qualifying Transaction".
Offering:	A total of 5,000,000 Common Shares are being offered and qualified under this amended and restated prospectus at a price of $0.10 per Common Share. In addition, the Corporation will grant to the Agent and any sub-agents non-transferable warrants to purchase up to 500,000 Common Shares at a price of $0.10 per Common Share and which may be exercised for a period of 24 months from the day the Common Shares are listed on the Exchange. The Agent's Warrants are qualified for distribution under this amended and restated prospectus. See "Plan of Distribution".
Use of Proceeds:	The total net proceeds to the Corporation, accounting for total cash proceeds raised prior to this Offering and total proceeds of this Offering, net of all Offering expenses, will be approximately $465,000. The Corporation estimates incurring general and administrative costs until the Completion of the Qualifying Transaction of approximately $60,000 which will reduce the total net funds available for pursuing a Qualifying Transaction to $405,000. The net funds available will be used to provide the Corporation with a minimum of funds with which to identify and evaluate assets or businesses for acquisition with a view to completing a Qualifying Transaction. The Corporation may not have sufficient funds to secure such businesses or assets once identified and evaluated and additional funds may be required. Until Completion of the Qualifying Transaction and except as otherwise provided in the CPC Policy, a maximum of the lesser of 30% of the gross proceeds realized or $210,000 may be used for purposes other than evaluating businesses or assets. See "Use of Proceeds".

Directors and Management:	Daniel O'Brien	-	President, Chief Executive Officer, Secretary, and Director
	Robert Helina	-	Chief Financial Officer and Director
	John Carswell	-	Director
	Robert Dinning	-	Director

Jack Gin	-	Director

Robert Helina is the Promoter of the Corporation. See "Directors, Officers and Promoter" and "Promoter".

Escrow Securities: All of the currently issued and outstanding Common Shares of the Corporation, being 2,500,000 Common Shares issued at $0.05 per share, will be deposited in escrow pursuant to the terms of the Escrow Agreement and will be released from escrow in stages over a period of up to three years after the date of the Final Exchange Bulletin. See "Escrowed Securities".

Risk Factors: Investment in the Common Shares must be regarded as highly speculative due to the proposed nature of the Corporation's business and its present stage of development. The Corporation was only recently incorporated and has no active business or assets other than cash. The Corporation does not have a history of earnings, nor has it paid any dividends and will not generate earnings or pay dividends until at least after the Completion of the Qualifying Transaction. The Offering is only suitable to investors who are prepared to rely entirely on the directors and management of the Corporation and can afford to risk the loss of their entire investment. The directors and officers of the Corporation will only devote part of their time and attention to the affairs of the Corporation and there are potential conflicts of interest to which some of the directors and officers of the Corporation will be subject in connection with the operations of the Corporation. Assuming completion of the Offering, an investor will suffer an immediate dilution on investment (based on the gross proceeds from this and prior issuances without deduction of selling and related expenses) per Common Share of $0.017 or 17%. There can be no assurance that an active and liquid market for the Corporation's Common Shares will develop and an investor may find it difficult to resell the Common Shares. Until Completion of the Qualifying Transaction, the Corporation will not carry on any business other than the identification and evaluation of assets or businesses with a view to completing a Qualifying Transaction. The Corporation has only limited funds with which to identify and evaluate possible Qualifying Transactions and there can be no assurance that the Corporation will be able to identify or complete a suitable Qualifying Transaction.

The Qualifying Transaction may involve the acquisition of a business or assets located outside of Canada. It may therefore be difficult or impossible to affect service or notice to commence legal proceedings upon any directors, officers and experts outside of Canada and it may not be possible to enforce against such Persons or Companies judgments obtained in Canadian courts predicated upon the civil liability provisions applicable to securities laws in Canada. See "Business of the Corporation", "Directors, Officers and Promoters - Conflicts of Interest ", "Capitalization", "Dilution" and "Risk Factors".

THE CORPORATION

The Corporation was incorporated on March 4, 2008, by Certificate of Incorporation issued pursuant to the provisions of the *Business Corporations Act* (British Columbia) under the name "Great Banks Ventures Ltd." On September 22, 2008, the Corporation changed its name to "Metron Capital Corp."

The registered and records office of the Corporation is located at 700-595 Burrard, Vancouver, British Columbia, V7X 1S8. The head office of the Corporation is located at Suite 262, 505-8840 210th Street, Langley, British Columbia, V1M 2Y2.

BUSINESS OF THE CORPORATION

Preliminary Expenses

As at August 31, 2010, the Corporation had incurred or accrued liabilities for accounting, administrative, incorporation, investor relations, filing fees and legal fees in the amount of $132,871. Certain of the Offering proceeds will be utilized to satisfy the obligations of the Corporation related to the Offering, including the expenses of its auditor and legal fees, the fees of the Exchange, the Agent's commission, certain of the Agent's legal fees and expenses, and the fees of the securities regulatory authorities. See "Use of Proceeds".

Proposed Operations until Completion of a Qualifying Transaction

The Corporation proposes to identify and evaluate businesses and assets with a view to completing a Qualifying Transaction. Any proposed Qualifying Transaction must be accepted by the Exchange and in the case of a Non Arm's Length Qualifying Transaction, the transaction is also subject to Majority of the Minority Approval in accordance with the CPC Policy. The Corporation has not conducted commercial operations other than to enter into discussions for the purpose of identifying potential acquisitions or interests. The Corporation currently intends to primarily pursue a Qualifying Transaction in the natural resources or industrial sector but there is no assurance that these will, in fact, be the business sectors of a proposed Qualifying Transaction or of the Corporation following the Completion of the Qualifying Transaction.

Until Completion of a Qualifying Transaction, the Corporation will not carry on any business other than the identification and evaluation of businesses or assets with a view to completing a potential Qualifying Transaction. With the consent of the Exchange, this may include the raising of additional funds in order to finance an acquisition. Except as described under "Use of Proceeds - Private Placements for Cash" and "Use of Proceeds - Restrictions on Use of Proceeds", the funds raised pursuant to this Offering and any subsequent financing will be utilized only for the identification and evaluation of potential Qualifying Transactions and not for any deposit, loan or direct investment in a potential acquisition.

Although the Corporation has commenced the process of identifying potential acquisitions with a view to completing the Qualifying Transaction, the Corporation has not yet entered into an Agreement in Principle.

Method of Financing

The Corporation may use cash, bank financing, the issuance of treasury shares, public debt or equity financing or a combination of these for the purpose of financing its proposed Qualifying Transaction. **A Qualifying Transaction financed by the issue of treasury shares could result in a change in the**

control of the Corporation and may cause the shareholders' interest in the Corporation to be further diluted.

Criteria for a Qualifying Transaction

The Corporation will consider acquisitions of assets or businesses operated or located both inside and outside of Canada, as permitted by the CPC Policy. All potential acquisitions will be screened initially by management of the Corporation to determine their economic viability. Approval of acquisitions will be made by the board of directors. The board of directors will examine proposed acquisitions having regard to sound business fundamentals, utilizing the expertise and experience of the directors. The board of directors of the Corporation must approve any proposed Qualifying Transaction. In exercising their powers and discharging their duties in relation to a proposed Qualifying Transaction, the directors will act honestly and in good faith with a view to the best interests of the Corporation and will exercise the care, diligence and skill that a reasonably prudent person would exercise in comparable circumstances.

Filings and Shareholder Approval of a Non Arm's Length Qualifying Transaction

Upon the Corporation reaching an Agreement in Principle, the Corporation must issue a comprehensive news release, at which time the Exchange generally will halt trading in the Corporation's Common Shares until the filing requirements of the Exchange have been satisfied as set forth under "Business of the Corporation - Trading Halts, Suspensions and Delisting". Within 75 days after issuance of such news release, the Corporation is required to submit for review to the Exchange either an information circular that complies with applicable corporate and securities laws or a filing statement that complies with Exchange requirements. An information circular must be submitted where there is a Non Arm's Length Qualifying Transaction. A filing statement must be submitted where the Qualifying Transaction is not a Non Arm's Length Qualifying Transaction. The information circular or filing statement, as applicable, must contain prospectus level disclosure of the Target Company and the Corporation, assuming Completion of the Qualifying Transaction, and be prepared in accordance with the CPC Policy and Form 3B1 or Form 3B2, as the case may be, of the Exchange. Upon acceptance by the Exchange, the Corporation must then either:

(a) file the filing statement on SEDAR at least seven business days prior to closing of the Qualifying Transaction, and issue a news release which discloses the scheduled closing date for the Qualifying Transaction as well as the fact that the filing statement is available on SEDAR; or

(b) mail the information circular and related proxy material to its shareholders in order to obtain the Majority of the Minority Approval of the Qualifying Transaction or other requisite approval, at a meeting of shareholders.

Unless waived by the Exchange, the Corporation will also be required to retain a Sponsor, who must be a Member of the Exchange, and who will be required to submit to the Exchange a Sponsor Report prepared in accordance with the policies of the Exchange. The Corporation will no longer be considered to be a CPC upon the Exchange having issued the Final Exchange Bulletin. The Exchange will generally not issue the Final Exchange Bulletin until the Exchange has received:

(a) in the case of a Non Arm's Length Qualifying Transaction, confirmation of Majority of Minority Approval of the Qualifying Transaction;

(b) confirmation of closing of the Qualifying Transaction; and

(c) all post-meeting or final documentation, as applicable, otherwise required to be filed with the Exchange pursuant to the CPC Policy.

Upon issuance of the Final Exchange Bulletin, the CPC Policy will generally cease to apply, with the exception of the escrow provisions of the CPC Policy and the restrictions in the CPC Policy precluding the Corporation from completing a reverse takeover for a period of one year from the Completion of the Qualifying Transaction.

Minimum Listing Requirements

The Resulting Issuer must satisfy the Exchange's Minimum Listing Requirements for the particular industry sector in either Tier 1 or Tier 2 as prescribed under the applicable policies of the Exchange.

Trading Halts, Suspensions and Delisting

The Exchange will generally halt trading in the Common Shares from the date of the public announcement of an Agreement in Principle until all filing requirements of the Exchange have been satisfied, which includes the submission of a Sponsorship Acknowledgment Form, where the Qualifying Transaction is subject to sponsorship. In addition, personal information forms or, if applicable, declarations, for all individuals who may be directors, senior officers, Promoters, or Insiders of the Resulting Issuer must be filed with the Exchange and any preliminary background searches that the Exchange considers necessary or advisable, must also be completed, before the trading halt will be lifted by the Exchange.

Even if all filing requirements have been satisfied and preliminary background checks completed, the Exchange may continue or reinstate a halt in trading of the Common Shares for public policy reasons including:

(a) the unacceptable nature of the business of the Resulting Issuer; or

(b) the number of conditions precedent to, or the nature and number of deficiencies required to be resolved prior to, completion of the Qualifying Transaction, are so significant or numerous as to make it appear to the Exchange that the halt should be reinstated or continued.

A trading halt may also be imposed by the Exchange where the Corporation fails to file the supporting documents relating to the Qualifying Transaction within a period of 75 days after public announcement of the Agreement in Principle or if the Corporation fails to file post-meeting or final documents, as applicable, within the time required. A trading halt may also be imposed if a Sponsor terminates its sponsorship.

The Exchange may suspend from trading or delist the Common Shares of the Corporation where the Exchange has not issued a Final Exchange Bulletin to the Corporation within 24 months of the date of listing. In the event that the Common Shares of the Corporation are delisted by the Exchange, within 90 days from the date of such delisting, the Corporation shall wind up and shall make a pro rata distribution of its remaining assets to its shareholders, unless shareholders, pursuant to a majority vote exclusive of the votes of Non Arm's Length Parties to the Corporation, determine to deal with the Issuer or its remaining assets in some other manner.

If the Corporation has not completed a Qualifying Transaction within the time frame prescribed by the CPC Policy, it may apply for listing on NEX (the market on which former Exchange and Toronto Stock

Exchange Issuers that do not meet the Minimum Listing Requirements for Tier 2 issuers may continue to trade) rather than be delisted. In order to be eligible to list on NEX the Corporation must:

(a) obtain majority shareholder approval for the transfer to NEX exclusive of the votes of Non Arm's Length Parties of the Corporation; and

(b) either:

(i) cancel all Seed Shares purchased by Non Arm's Length Parties to the Corporation at a discount to the IPO price, in accordance with section 14.13 of the CPC Policy, as if the Corporation had delisted from the Exchange, or

(ii) subject to majority shareholder approval, cancel an amount of the Seed Shares purchased by Non Arm's Length Parties to the Corporation so that the average cost of the remaining Seed Shares is at least equal to the IPO price.

If the Corporation lists on the NEX, the Corporation must continue to comply with all the requirements and restrictions of the CPC Policy.

Refusal of Qualifying Transaction

The Exchange, in its sole discretion, may not accept a Qualifying Transaction where:

(a) the Resulting Issuer fails to satisfy the applicable Minimum Listing Requirements of the Exchange;

(b) the aggregate number of securities of the Resulting Issuer owned, directly or indirectly, by:

(i) a Member firm of the Exchange;

(ii) registrants, unregistered corporate finance professionals, employee shareholders and partners of such Member firm; and

(iii) Associates of any such Person,

collectively, would exceed 20% of the issued and outstanding securities of the Resulting Issuer;

(c) the Resulting Issuer will be a financial institution, finance company, finance issuer or mutual fund, as defined in the securities legislation;

(d) the majority of the directors and senior officers of the Resulting Issuer are not residents of Canada or the United States or are individuals who have not demonstrated positive association as directors or officers with public companies that are subject to a regulatory regime comparable to the companies listed on a Canadian exchange; or

(e) notwithstanding the definition of a Qualifying Transaction, there is any other reason for denying acceptance of the Qualifying Transaction.

USE OF PROCEEDS

Gross Proceeds

The gross proceeds to be received by the Corporation from the sale of the Common Shares offered by this amended and restated prospectus will be $500,000. The gross proceeds received by the Corporation from the sale of Common Shares prior to the date of this amended and restated prospectus were $125,000. From the aggregate gross proceeds of $625,000 will be deducted the expenses and costs of this issue, including the Corporation's legal, accounting, audit, printing, and regulatory fees, and the Agent's commission, the Agent's corporate finance fee, and the Agent's legal fees and expenses, estimated in the aggregate, to be approximately $160,000. The Corporation estimates that $465,000 will be available to the Corporation from the sale of Common Shares distributed by this amended and restated prospectus and prior sales of Common Shares.

The following indicates the principal uses to which the Corporation proposes to use the total funds available to the Corporation upon the completion of this Offering:

Item	**Total Offering**
Gross cash proceeds raised prior to this Offering (Seed Shares)(1)	$125,000
Estimated expenses and costs relating to raising Seed Share proceeds(2)	Nil
Gross cash proceeds to be raised pursuant to this Offering	$500,000
Estimated expenses and costs relating to the Offering(3)(4)	($160,000)
Estimated funds available on completion of the Offering(5)	**$460,000**
Estimated general and administrative expenses until Completion of a Qualifying Transaction	$60,000
Funds available for identifying and evaluating assets or business prospects(5)(6)(7)	$405,000
Total Net Proceeds	**$465,000**

Notes:

(1) See "Prior Sales".

(2) No issue costs have been allocated towards the issuance of these shares. See the Corporation's balance sheet as at August 31, 2010.

(3) Includes listing fees, filing fees, the Agent's commission, corporate finance fee, legal fees and expenses, and the Corporation's legal fees, audit fees and other expenses.

(4) Pursuant to the Agency Agreement, the Agent will be paid a cash commission of 10% of the proceeds raised in the Offering, being $50,000, the Agent has been paid a corporate finance fee of $15,000 plus applicable taxes, and the Agent will be reimbursed by the Corporation for its reasonable legal fees estimated at $15,000 plus disbursements and the Agent's other reasonable expenses.

(5) In the event the Agent exercises the Agent's Warrants, or the Directors' and Officers' Options are exercised, there will be available to the Corporation a maximum of an additional $125,000, which will be added to the working capital of the Corporation. There is no assurance that any of the Agent's Warrants or the Directors' and Officers' Options will be exercised.

(6) In the event that the Corporation enters into an Agreement in Principle prior to spending the entire $405,000 on identifying and evaluating assets or businesses, the remaining funds may be used to finance or partially finance the acquisition of Significant Assets or for working capital after Completion of the Qualifying Transaction.

(7) $405,000 is the amount remaining for identifying and evaluating assets or business prospects after the Agent's fees, the Agent's commission and the Corporation's costs (estimated in total at $160,000) relating to the Offering are deducted from the aggregate gross proceeds of $625,000.

Until required for the Corporation's purposes, the proceeds will only be invested in securities of, or those guaranteed by, the Government of Canada or any Province or Territory of Canada or the Government of the United States of America, in certificates of deposit or interest bearing accounts of Canadian chartered banks, trust companies or credit unions.

The proceeds from this Offering and any prior sale of Common Shares, after deducting the expenses associated with this Offering, will only be sufficient to identify and evaluate a finite number of assets and businesses, and additional funds may be required to finance any acquisition to which the Corporation may commit.

Permitted Use of Funds

Until the Completion of the Qualifying Transaction and except as otherwise specifically provided by the CPC Policy and described in "Use of Proceeds - Restrictions on Use of Proceeds", "Use of Proceeds - Private Placements for Cash" and "Use of Proceeds - Prohibited Payments to Non –Arm's Length Parties", the gross proceeds realized from the sale of all securities issued by the Corporation will be used by the Corporation only to identify and evaluate businesses or assets and obtain shareholder approval for a proposed Qualifying Transaction.

The proceeds may be used for expenses incurred for the preparation of:

(i) valuations or appraisals;

(ii) business plans;

(iii) feasibility studies and technical assessments;

(iv) sponsorship reports;

(v) engineering or geological reports;

(vi) financial statements, including audited financial statements;

(vii) fees for legal and accounting services; and

(viii) Agent's fees, costs and commissions,

relating to the identification and evaluation of assets or businesses and in the case of a Non Arm's Length Qualifying Transaction, obtaining shareholder approval for the Corporation's proposed Qualifying Transaction.

In addition, with the prior acceptance of the Exchange, up to an aggregate of $225,000 may be advanced as a refundable deposit or secured loan by the Corporation to a Vendor or Target Company, as the case may be, for a proposed arm's length Qualifying Transaction that has been publicly announced at least 15 days prior to the date of such advance, due diligence with respect to the Qualifying Transaction is well underway and either a Sponsor has been engaged or sponsorship has been waived. A maximum aggregate amount of $25,000 may also be advanced as a non-refundable deposit, unsecured deposit or advance to a Vendor or Target Company, as the case may be, to preserve assets without the prior acceptance of the Exchange.

Restrictions on Use of Proceeds

Until Completion of a Qualifying Transaction, not more than the lesser of 30% of the gross proceeds from the sale of all securities issued by the Corporation or $210,000, will be used for purposes other than those described above. For greater certainty, expenditures which are not included as "Permitted Use of Funds", listed above, include:

(a) listing and filing fees (including SEDAR fees);

(b) other costs for the issuance of securities, (including legal, accounting and audit expenses) relating to the preparation and filing of this amended and restated prospectus; and

(c) administrative and general expenses of the Corporation, including:

    (i) office supplies, office rent and related utilities;

    (ii) printing costs (including the printing of this amended and restated prospectus and share certificates);

    (iii) equipment leases; and

    (iv) fees for legal advice and audit expenses, other than those described above under "Permitted Use of Funds".

No proceeds will be used to acquire or lease a vehicle.

Private Placements for Cash

After the closing of the Offering and until the Completion of the Qualifying Transaction, the Corporation will not issue any securities unless written acceptance of the Exchange is obtained before issuance. Prior to the Completion of the Qualifying Transaction, the Exchange generally will not accept a private placement by the Corporation where the gross proceeds raised from the issuance of securities both prior to and pursuant to the Offering, together with any proceeds anticipated to be raised upon closing of the private placement, will exceed $2,000,000. The only securities issuable pursuant to such a private placement will be Common Shares. Subject to certain limited exceptions, any Common Shares issued pursuant to the private placement to Non Arm's Length Parties to the Corporation and to Principals of the Resulting Issuer will be subject to escrow.

Prohibited Payments to Non Arm's Length Parties

Except as described under "Options to Purchase Securities" and "Use of Proceeds - Restrictions on Use of Proceeds", the Corporation has not made, and until the Completion of the Qualifying Transaction will not make, any payment of any kind, directly or indirectly, to a Non Arm's Length Party to the Corporation or a Non Arm's Length Party to the Qualifying Transaction, or to a Person engaged in investor relations activities, by any means, including:

(a) remuneration, which includes but is not limited to salaries, consulting fees, management contract fees or directors' fees, finders' fees, loans advances and bonuses; and

(b) deposits and similar payments.

Further, no such payment will be made on or after the Completion of a Qualifying Transaction if such payment relates to services rendered or obligations incurred prior to or in connection with the Qualifying Transaction.

Notwithstanding the above, the Corporation may reimburse a Non Arm's Length Party to the Corporation for reasonable expenses for office supplies, office rent and related utilities, equipment leases (excluding vehicle leases), and legal services (provided that neither the lawyer providing the legal services nor any member of the law firm providing the services is a Promoter of the Corporation or in the case of a law firm, no member of the firm owns greater than 10% of the outstanding Common Shares of the Corporation), and the Corporation may also reimburse a Non Arm's Length Party to the Corporation for reasonable out-of-pocket expenses incurred in pursuing the business of the Corporation described in "Use of Proceeds - Permitted Use of Funds".

The foregoing restrictions on the use of proceeds and prohibitions on payments to Non Arm's Length Parties and Persons engaged in investor relations activities continue to apply until the Completion of the Qualifying Transaction.

PLAN OF DISTRIBUTION

Agency Agreement and Agent's Compensation

Pursuant to the Agency Agreement, the Corporation has appointed the Agent, Global Securities Corporation, as its agent to offer for sale on a commercially reasonable best efforts basis to the public 5,000,000 Common Shares, at a price of $0.10 per Common Share for aggregate gross proceeds of $500,000, subject to the terms and conditions in the Agency Agreement. The Agent will receive in aggregate a commission of 10% of the aggregate gross proceeds from the sale of the Common Shares or $50,000. In addition, the Corporation has paid the Agent a corporate finance fee of $15,000 plus GST and will pay the Agent's legal fees, estimated at $15,000 plus disbursements and taxes and any other reasonable expenses of the Agent, of which $13,750 has already been paid to the Agent as a retainer.

The Corporation has also agreed to grant to the Agent, and any sub-agents, non-transferable Agent's Warrants which entitle the Agent and any sub-agents to purchase up to 500,000 Common Shares at a price of $0.10 per Common Share and which may be exercised for a period of 24 months from the day the Common Shares of the Corporation are listed on the Exchange. The Agent's Warrants are qualified under this amended and restated prospectus for distribution. Not more than 50% of the Common Shares received on the exercise of the Agent's Warrants may be sold by the Agent prior to the Completion of the Qualifying Transaction. The remaining 50% may be sold after the Completion of the Qualifying Transaction.

The Agent has agreed to use its commercially reasonable best efforts to secure subscriptions for the Common Shares offered hereunder on behalf of the Corporation and may make co-brokerage arrangements with other investment dealers at no additional cost to the Corporation. The obligations of the Agent under the Agency Agreement may be terminated at its discretion on the basis of its assessment of the state of financial markets and may also be terminated on the occurrence of certain events as stated in the Agency Agreement.

Pursuant to the terms of the Agency Agreement, the Corporation has granted a right of first refusal to the Agent. Pursuant to the right of first refusal, the Corporation has agreed to notify the Agent of any further financing, public or private, that the Corporation proposes to obtain during the term of the Agency Agreement and until the later of one year from the day the Common Shares are listed on the Exchange and the Completion of the Qualifying Transaction. Under such circumstances, the Agent will have the right of first refusal to provide any such financing proposed during that period. Additionally, the Agent also has a right of first refusal to provide sponsorship services and act as a Sponsor, if required, for any Qualifying Transaction for the period set out above.

Commercially Reasonable Best Efforts Offering and Minimum Distribution

The total Offering is for 5,000,000 Common Shares at a price of $0.10 per share for total gross proceeds of $500,000. Under the CPC Policy, no purchaser of Common Shares is permitted to directly or indirectly purchase more than 2% of the total Common Shares in the Offering, or 100,000 Common Shares ($10,000). In addition, the maximum number of Common Shares that may directly or indirectly be purchased by that purchaser, together with any Associates or Affiliates of that purchaser, is 4% of the total number of Common Shares in the Offering, or 200,000 Common Shares ($20,000). The funds received from the Offering will be deposited with the Agent, and will not be released until proceeds of $500,000 have been deposited. The total subscription must be raised within 90 days of the date a receipt for the amended and restated prospectus is issued, or such other time as may be consented to by the Agent and Persons or Companies who subscribed within that period, failing which the Agent will remit the funds collected to the original subscribers without interest or deduction, unless subscribers have otherwise instructed the Agent.

Determination of Price

The offering price of the Common Shares hereunder was determined by negotiation between the Corporation and the Agent.

Listing Application

The Exchange has conditionally approved the listing of the Common Shares. Listing is subject to the Corporation fulfilling all the listing requirements of the Exchange.

Subscriptions by and Restrictions on the Agent

All subscriptions by any member of the Aggregate Pro Group are subject to the applicable client priority rules and the general rule of the CPC Policy that no purchaser can: (i) directly or indirectly purchase more than 2% of the total Common Shares offered under this Offering; and (ii) together with any Associates or Affiliates purchase more than 4% of the total Common Shares offered under this Offering. Any Common Shares issued to any member of the Aggregate Pro Group prior to the date of this amended and restated prospectus will be held in escrow pursuant to the CPC Policy.

Until Completion of the Qualifying Transaction, the aggregate number of Common Shares permitted to be owned directly or indirectly by the members of the Pro Group is 20% of the issued and outstanding Common Shares of the Corporation exclusive of Common Shares reserved for issuance at a future date. The Exchange will require that any securities issued to the Pro Group in connection with or in contemplation of the Qualifying Transaction will be required to be subject to a four month Exchange hold period and the securities certificate(s) legended accordingly, as prescribed by Exchange Policy 3.2 "Filing Requirements and Continuous Disclosure".

The Agent has advised the Corporation that to the best of its knowledge and belief, no directors, officers, employees or contractors of the Agent or any Associate or Affiliate of the foregoing have subscribed for any Common Shares of the Corporation. The aggregate number of Common Shares permitted to be owned directly or indirectly by the Agent, or any of its directors, officers, employees or contractors or any Associate or Affiliate of the foregoing, is 20% of the issued and outstanding Common Shares exclusive of Common Shares reserved for issuance at a future date.

Restrictions on Trading

Other than the initial public offering of the Common Shares pursuant to this amended and restated prospectus and the grant of the Agent's Warrants, no securities of the Corporation will be permitted to be issued during the period between the date a receipt for the preliminary prospectus is issued by the securities commission that is designated the principal regulator pursuant to National Policy 11-202 and the time the Common Shares are listed for trading on the Exchange, except subject to prior acceptance of the Exchange, where appropriate registration and prospectus exemptions are available under securities legislation or where the applicable securities regulatory authorities grant a discretionary order.

DESCRIPTION OF SHARE CAPITAL

Common Shares

The Corporation is authorized to issue an unlimited number of Common Shares without par value. As of the date hereof, 2,500,000 Common Shares are issued and outstanding as fully paid and non-assessable, 5,000,000 Common Shares are reserved for issuance under this amended and restated prospectus, 500,000 are reserved for issuance pursuant to the Agent's Warrants and 750,000 are reserved for issuance pursuant to the Directors' and Officers' Options. See "Plan of Distribution" and "Options to Purchase Securities".

The holders of Common Shares are entitled to dividends, if, as and when declared by the board of directors, entitled to one vote per share at meetings of the shareholders of the Corporation and, upon dissolution, entitled to share equally in such assets of the Corporation as are distributable to the holders of Common Shares and subject to the rights of the holders of preferred shares. All Common Shares to be outstanding after completion of this Offering will be fully paid and non-assessable.

CAPITALIZATION

Designation of Security	Amount Authorized	Amount Outstanding as of August 31, 2010(1)	Amount Outstanding as of the Date Hereof(1)	Amount Outstanding After Giving Effect to the Offering(2)(3)(4)
Common Shares	unlimited	$125,000 (2,500,000 Shares)	$125,000 (2,500,000 Shares)	$625,000 (7,500,000 Shares)

Notes:

(1) As at August 31, 2010 and as of the date hereof, the Corporation had not commenced operations.

(2) On an undiluted basis and assuming no Agent's Warrants or Directors' and Officers' Options are exercised.

(3) The Corporation has reserved a maximum of 500,000 Common Shares at $0.10 per share pursuant to the Agent's Warrants. The Corporation has also reserved a maximum of 750,000 Common Shares at $0.10 per share pursuant to the Directors' and Officers' Options. See "Plan of Distribution" and "Options to Purchase Securities".

(4) Based on the gross proceeds of the Offering of $500,000 and before deducting the Agent's commission, corporate finance fee and expenses and the other costs of this Offering, estimated at $160,000.

OPTIONS TO PURCHASE SECURITIES

The Corporation has adopted a stock option plan (the "**Plan**"), pursuant to which the board of directors of the Corporation may from time to time, in its discretion, and in accordance with the Exchange requirements, grant to directors, officers, and technical consultants to the Corporation, non-transferable options to purchase Common Shares, provided that the number of Common Shares issuable upon exercise of outstanding options will not exceed ten percent (10%) of the issued and outstanding Common Shares at the time of grant of any options. Subject to certain provisions in the Plan and applicable Exchange policies, options granted under the plan will expire not later than five years from the date of grant. Until the completion of the Qualifying Transaction, the number of Common Shares reserved for issuance pursuant to the Corporation's stock option plan will not exceed 750,000 Common Shares. The number of Common Shares reserved for issuance to any individual director or officer will not exceed five percent (5%) of the issued and outstanding Common Shares and the number of Common Shares reserved for issuance to all technical consultants will not exceed two percent (2%) of the issued and outstanding Common Shares. Options granted to any optionee that does not continue as a director, officer, technical consultant or employee of the Resulting Issuer, have a maximum term of the later of 12 months after the Completion of the Qualifying Transaction and 90 days following cessation of the optionee's position with the Resulting Issuer, provided that the optionee was not terminated for cause. If the cessation of office, directorship, or technical consulting arrangement was by reason of death, the option may be exercised within a maximum period of one year after such death, subject to the expiry date of such option. Any Common Shares acquired pursuant to the exercise of options prior to the Completion of the Qualifying Transaction, must be deposited in escrow and will be subject to escrow until the Final Exchange Bulletin is issued. See "Escrowed Securities".

On July 7, 2009 and March 31, 2010, the Corporation granted the Directors' and Officers' Options to purchase up to an aggregate 750,000 Common Shares at an exercise price of $0.10 per Common Shares, which are allocated as follows:

Optionee	**Number of Common Shares Reserved Under Option under the Offering**	**Exercise Price**	**Expiry Date**
0822305 B.C. Ltd. (1)	300,000	$0.10	July 7, 2014
Daniel O'Brien President, Chief Executive Officer, Secretary and Director	225,000	$0.10	July 7, 2014
John Carswell Director	75,000	$0.10	July 7, 2014
Robert Dinning Director	90,000	$0.10	March 31, 2015
Jack Gin Director	60,000	$0.10	March 31, 2015
Total	**750,000**		

Notes:

(1) 0822305 B.C. Ltd. is a British Columbia private company owned and controlled by Robert Helina, the Chief Financial Officer and a Director of the Corporation.

PRIOR SALES

Since the date of incorporation of the Corporation, 2,500,000 Common Shares have been issued as follows:

Date	**Number of Common Shares**	**Issue Price Per Share**	**Aggregate Issue Price**	**Consideration Received**
March 4, 2008	1 (1)(2)	$0.05	$0.05	Cash

Date	Number of Common Shares	Issue Price Per Share	Aggregate Issue Price	Consideration Received
March 21, 2008	1,999,999[(2)]	$0.05	$99,999.95	Cash
March 31, 2010	500,000[(2)]	$0.05	$25,000.00	Cash

Notes:
(1) This Common Share was transferred to 0822305 B.C. Ltd., on June 11, 2009.
(2) These Common Shares will be held in escrow. See "Escrowed Securities".

ESCROWED SECURITIES

All of the 2,500,000 Common Shares issued prior to this Offering (which were issued at a price of $0.05 per Common Share) and all Common Shares that may be acquired from treasury of the Corporation by Non Arm's Length Parties of the Corporation either under the Offering or otherwise prior to Completion of the Qualifying Transaction and all Common Shares acquired by members of the Aggregate Pro Group prior to this Offering will be deposited with the Trustee under the Escrow Agreement.

All Common Shares acquired on exercise of stock options prior to the Completion of a Qualifying Transaction, must also be deposited in escrow and will be subject to escrow until the Final Exchange Bulletin is issued.

In addition, all Common Shares of the Corporation acquired in the secondary market prior to the Completion of a Qualifying Transaction by any person or company who becomes a Control Person are required to be deposited in escrow. Subject to certain exemptions permitted by the Exchange, all securities of the Corporation held by Principals of the Resulting Issuer will also be escrowed.

Notwithstanding the foregoing, Common Shares acquired by Principals of the Corporation or Principals of the Resulting Issuer pursuant to a private placement will not be subject to escrow provided that various conditions, as set forth in the CPC Policy, are met. See "Escrowed Securities – Escrowed Securities on Private Placement".

The following table sets out, as at the date hereof, the number of Common Shares which are held in escrow.

Name and Municipality of Residence of Shareholder	Number of Escrowed Common Shares	Percentage of Common Shares of the Corporation Prior to Giving Effect to the Offering	Percentage of Common Shares of the Corporation After Giving Effect to the Offering [(1)]
0822305 B.C. Ltd. Langley, British Columbia[(2)]	1,000,000	40.00%	13.33%
Daniel O'Brien Victoria, British Columbia	750,000	30.00%	10.00%
John Carswell Vancouver, British Columbia	250,000	10.00%	3.33%
Robert Dinning North Vancouver, British Columbia	300,000	12.00%	4.00%
Jack Gin Burnaby, British Columbia	200,000	8.00%	2.67%
Total	**2,500,000**	**100%**	**33.33%**

Notes:

(1) On an undiluted basis, assuming no Common Shares are purchased by these persons under the Offering and assuming no exercise of the Directors' and Officers' Options or the Agent's Warrants.

(2) 0822305 B.C. Ltd. is a private company owned and controlled by Robert Helina, the Chief Financial Officer and a Director of the Corporation.

Where the Common Shares of the Corporation which are required to be held in escrow are held by a non-individual (a "**holding company**"), each holding company pursuant to the Escrow Agreement, has agreed, or will agree, not to carry out any transactions during the currency of the Escrow Agreement which would result in a change of control of the holding company, without the consent of the Exchange. Any holding company must sign an undertaking to the Exchange that, to the extent reasonably possible, it will not permit or authorize any issuance of securities or transfer of securities that could reasonably result in a change of control of the holding company. In addition, the Exchange may require an undertaking from any control person of the holding company not to transfer the shares of that company.

Under the Escrow Agreement, 10% of the escrowed Common Shares will be released from escrow on the issuance of the Final Exchange Bulletin (the "**Initial Release**") and an additional 15% will be released on the dates 6 months, 12 months, 18 months, 24 months, 30 months and 36 months following the Initial Release.

If the Resulting Issuer meets the Exchange's Tier 1 Minimum Listing Requirements either at the time the Final Exchange Bulletin is issued or subsequently, the release of the escrowed Common Shares will be accelerated. An accelerated escrow release will not commence until the Resulting Issuer has made application to the Exchange for listing as a Tier 1 Issuer and the Exchange has issued a bulletin that announces the acceptance for listing of the Resulting Issuer on Tier 1 of the Exchange.

The Exchange's prior consent must be obtained before a transfer within escrow of escrowed Common Shares. Generally, the Exchange will only permit a transfer within escrow to be made to incoming Principals in connection with a proposed Qualifying Transaction.

If a Final Exchange Bulletin is not issued, the escrowed Common Shares will not be released. Under the Escrow Agreement, each Non Arm's Length Party to the Corporation who holds escrowed Common Shares acquired at a price below the Offering price under this amended and restated prospectus has irrevocably authorized and directed the Trustee to immediately:

(a) cancel all of those escrowed Common Shares upon the issuance by the Exchange of a bulletin delisting the Common Shares of the Corporation; or

(b) if the Corporation lists on NEX, either:

    (i) cancel all Seed Shares purchased by Non Arm's Length Parties to the Corporation at a discount from the IPO price, in accordance with section 11.2(a) of the CPC Policy, or

    (ii) subject to majority shareholder approval, cancel an amount of the Seed Shares purchased by Non Arm's Length Parties to the Corporation so that the average cost of the remaining Seed Shares is at least equal to the IPO price.

Escrowed Securities on Qualifying Transaction

Generally, if at least 75% of the securities issued pursuant to the Qualifying Transaction are "Value Securities", then all the securities issued to Principals of the Resulting Issuer pursuant to the Qualifying

Transaction will be deposited into escrow pursuant to a value security agreement (the "**Value Security Escrow Agreement**"). "Value Securities" are securities issued pursuant to a transaction for which the deemed value of the securities at least equals the value ascribed to the asset, using a valuation method acceptable to the Exchange, or securities that are otherwise determined by the Exchange to be Value Securities and required to be placed in escrow under a Value Security Escrow Agreement. However, if at least 75% of the securities issued pursuant to the Qualifying Transaction are not Value Securities, all securities issued pursuant to the Qualifying Transaction will be deposited into a surplus security escrow agreement (a "**Surplus Security Escrow Agreement**").

The principal distinction between a Value Security Escrow Agreement and a Surplus Security Escrow Agreement is the time period for release of securities from escrow. In the case of a Resulting Issuer that will be a Tier 2 issuer when the Final Exchange Bulletin is issued, the Value Security Escrow Agreement provides for a three year escrow release mechanism with 10% of the escrowed securities being releasable at the time of the Final Exchange Bulletin, and 15% of the escrowed securities being releasable every 6 months thereafter until the date which is 36 months after the Final Exchange Bulletin. In the case of a Resulting Issuer that will be a Tier 2 issuer subject to a Surplus Security Escrow Agreement, when the Final Exchange Bulletin is issued, the Surplus Security Escrow Agreement provides for a 3 year escrow release mechanism with 5% of the escrowed securities releasable at the time of the Final Exchange Bulletin, 5% on the date which is 6 months after the Final Exchange Bulletin, 10% on each of the dates which are 12 and 18 months after the Final Exchange Bulletin, 15% on each of the dates which are 24 and 30 months after the Final Exchange Bulletin and 40% on the date which is 36 months after the Final Exchange Bulletin.

In the case of a Resulting Issuer that will be a Tier 1 issuer when the Final Exchange Bulletin is issued, the Value Security Escrow Agreement provides for an 18 month escrow release mechanism with 25% of the escrowed securities being releasable at the time of the Final Exchange Bulletin, and 25% of the escrowed securities being releasable every 6 months thereafter. In the case of a Resulting Issuer that will be a Tier 1 issuer when the Final Exchange Bulletin is issued, the Surplus Security Escrow Agreement provides for a three year escrow release mechanism with 10% of the escrowed securities being releasable upon the issuance of the Final Exchange Bulletin, 20% on the date which is 6 months after the Final Exchange Bulletin, 30 % on the date which is 12 months after the Final Exchange Bulletin and 40% on the date which is 18 months after the Final Exchange Bulletin.

Escrowed Securities on Private Placement

Securities issued pursuant to a private placement to Principals of the Corporation and the proposed Resulting Issuer will generally be exempt from escrow requirements where:

(a) the private placement is announced at least five trading days after the news release announcing the Agreement in Principle and the pricing for the financing is at not less than the discounted market price, as determined in accordance with the Policies of the Exchange; or

(b) the private placement is announced concurrently with the Agreement in Principle and

 (i) at least 75% of the proceeds from the private placement are not from Principals of the Corporation or the proposed Resulting Issuer,

 (ii) if subscribers, other than Principals of the Corporation or the proposed Resulting Issuer, will obtain securities subject to hold periods, then in addition to any resale restrictions under applicable securities legislation, any securities issued to such Principals will be subject to a four month hold period, and

(iii) none of the proceeds of the private placement are allocated to pay compensation or to settle indebtedness owing to Principals of the Resulting Issuer.

PRINCIPAL SHAREHOLDERS

The following table lists those persons who own 10% or more of the issued and outstanding Common Shares of the Corporation as at the date hereof:

Name and Municipality of Residence of Shareholder	Type of Ownership	Number of Common Shares	Percentage of Common Shares Owned Prior to Giving Effect to the Offering	Percentage of Common Shares Owned After Giving Effect to the Offering (1)(2)(3)
0822305 B.C. Ltd. Langley, British Columbia(4)	Direct and Beneficial	1,000,000	40.00%	13.33%
Daniel O'Brien Victoria, British Columbia	Direct and Beneficial	750,000	30.00%	10.00%
John Carswell Vancouver, British Columbia	Direct and Beneficial	250,000	10.00%	3.33%
Robert Dinning North Vancouver, British Columbia	Direct and Beneficial	300,000	12.00%	4.00%

Notes:

(1) Assuming that no Common Shares are purchased by these persons under the Offering.

(2) On an undiluted basis and assuming no Common Shares are purchased by these persons under the Offering.

(3) Assuming no Common Shares are purchased by these persons under the Offering, and assuming exercise of all of the Agent's Warrants and all of the Directors' and Officers' Options, on a fully diluted basis, 0822305 B.C. Ltd. will hold 14.86% of the issued and outstanding Common Shares, Mr. O'Brien will hold 11.14% of the issued and outstanding Common Shares, Mr. Carswell will hold 3.71% of the issued and outstanding Common Shares, Mr. Dinning will hold 4.46% of the issued and outstanding Common Shares and Mr. Gin will hold 2.97% of the issued and outstanding Common Shares.

(4) 0822305 B.C. Ltd. is a private company owned and controlled by Robert Helina, the Chief Financial Officer and a Director of the Corporation.

DIRECTORS, OFFICERS AND PROMOTER

The following are the names and municipalities of residence of the directors, officers and Promoter of the Corporation, their positions and offices with the Corporation and their principal occupations during the last five years:

Name and Municipality of Residence	Position and Offices held with the Corporation	Number of Common Shares Held	Principal Occupation
Daniel O'Brien(1) Victoria, BC	President, Chief Executive Officer, Director and Secretary	750,000	See bio below.
Robert Helina	Chief Financial Officer, Director, and Promoter	1,000,000(2)	See bio below.

Name and Municipality of Residence	Position and Offices held with the Corporation	Number of Common Shares Held	Principal Occupation
Langley, BC			
John Carswell[1] Vancouver, BC	Director	250,000	See bio below.
Robert Dinning[1] North Vancouver, BC	Director	300,000	See bio below.
Jack Gin Burnaby, BC	Director	200,000	See bio below.

Notes:

(1) Member of the Audit Committee. Upon completion of the Qualifying Transaction, the directors of the Corporation intend to re-structure the Audit Committee to ensure that the committee consists of at least three directors, the majority of whom are not employees, control persons or officers of the Corporation.

(2) These shares are held by Robert Helina indirectly through 0822305 B.C. Ltd., a private company controlled by Mr. Helina.

Pursuant to the provisions of the Business Corporations Act (British Columbia), the Corporation is required to have an audit committee. The general function of the audit committee is to review the overall audit plan and the Corporation's system of internal controls, to review the results of the external audit and to resolve any potential dispute with the Corporation's auditor. The audit committee of the Corporation currently consists of Daniel O'Brien, Robert Helina and John Carswell.

In addition to any other requirements of the Exchange, the Exchange expects management of the Corporation to meet a high management standard. The directors and officers of the Corporation believe that management, on a collective basis, possesses the appropriate experience, qualifications and history to be capable of identifying, investigating and completing a Qualifying Transaction or acquiring a Significant Asset.

Prior to the completion of the Offering, the directors and officers of the Corporation collectively hold 100% of the Common Shares of the Corporation. Following the completion of the Offering, the directors and officers of the Corporation will collectively hold 33.33% of the Common Shares on an undiluted basis of the Corporation and 37.14% on a fully-diluted basis.

Prior to completion of the Offering, Robert Helina, the promoter of the Corporation, holds 40.00% of the Common shares of the Corporation. Upon completion of the Offering, the promoter will hold 13.33% of the Common shares of the Corporation.

All of the directors and officers of the Corporation have committed to devote the amount of time required of them to perform their duties to the Corporation and to maintain and develop its assets and businesses. The directors and officers are entitled to and may pursue other activities from time to time.

The following is a brief biographical description of the directors and officers of the Corporation:

Daniel O'Brien – Victoria, British Columbia – President, Chief Executive Officer, Secretary and Director

Daniel O'Brien, age 54, of Victoria, British Columbia, brings experience in private and public business to the Corporation. Mr. O'Brien was appointed as a director of the Corporation on March 21, 2008 and as President, Chief Executive Officer and Secretary of the Corporation on August 20, 2008.

From January 1991 to present, Mr. O'Brien has been the President and Chief Executive Officer of Flexible Solutions International, Inc., whose common shares are registered under the United States *Exchange Act of 1934* and listed on the NYSE Amex. From April 2004 until present, Mr. O'Brien has been a director of New World Batteries, Inc., a foreign private issuer with its common shares registered under the United States *Securities Exchange Act of 1934*. The shares of New World Batteries, Inc. are not listed or quoted on any exchange. From June 2008 until present, Mr. O'Brien has been a director of Kermode Capital Ltd., a CPC listed on the Exchange. Mr. O'Brien has worked for and advised companies listed on the Exchange, the Over the Counter Bulletin Board ("**OTCBB**") and the American Stock Exchange. These advisory services included investor relations and corporate finance consulting services and services related to the direction of scientific and mechanical research.

Mr. O'Brien obtained his Bachelor of Education from the University of British Columbia in 1992.

Mr. O'Brien will devote the time necessary to perform the work required in connection with the management of the Corporation and completion of the Qualifying Transaction.

Robert Helina – Langley, British Columbia – Chief Financial Officer, Director and Promoter

Robert Helina, age 45, was appointed as a director and Chief Financial Officer of the Corporation on March 21, 2008. He has been the Corporation's promoter since March 21, 2008.

Mr. Helina has been involved in the financial services industry for nearly 20 years. Most recently, he was a Vice President at Global Maxfin Capital Inc., overseeing the British Columbia Regional offices. During this time, he also managed a roster of clients and created corporate finance opportunities for the firm. Previously, Mr. Helina was employed by Graydon Elliott Capital Corp, a national, full service brokerage firm. Mr. Helina commenced employment as a retail broker and became Branch Manager, Vice President and finally President, Chief Executive Officer, and a director of the firm. Prior to this, Mr. Helina was a Branch Manager at Reimer Financial Services Inc., an independent financial planning firm.

As a result of the previously described experience, Mr. Helina is knowledgeable of many aspects of the securities industry, including compliance, accounting, sales, marketing, finance, legal and human resources. During this time, Mr. Helina was also specifically involved in the financing activities of over a dozen private and public companies. His experience and capabilities in funding private placements, offering memorandums and prospectuses will be a valuable asset to the Corporation.

Mr. Helina will devote the time necessary to perform the work required in connection with the management of the Corporation and completion of the Qualifying Transaction.

John Carswell – Vancouver, British Columbia – Director

John Carswell, age 62, was appointed as a director of the Corporation on March 21, 2008.

Mr. Carswell possesses in excess of 20 years experience as a director and executive officer of public and private companies and has provided advice to many companies listed on the Exchange. From August

2005 to April 2010 Mr. Carswell served as the President and Chief Executive Officer of Kelso Technologies Inc. ("**Kelso**"), a company whose shares trade on the Exchange. He was a director of Kelso from June 1995 to April 2010. While the President and Chief Executive Officer of Kelso, Mr. Carswell was responsible for the executive management, direction and ongoing operations of Kelso. He oversaw all aspects of sales and marketing, research and development, administration and management.

Mr. Carswell was formerly a director and officer of Digital Youth Network Inc., a company whose shares are quoted on the OTCBB in the United States. He is currently a director of two private companies, one of which is incorporated in British Columbia and the other in the United States.

Mr. Carswell was the President, Chief Executive Officer, director and a principal of Century Communications Corp., a private consulting company, from 1992 to 2008. He was also the owner-manager of Pacific Century Capital Corporation, a company engaged in the raising of capital for public and private companies during the late 1990s.

Mr. Carswell was involved in private consulting practice for more than 14 years, providing corporate communications, investor relations and consulting in the areas of business development and planning, strategic planning and public and government relations for a wide range of public companies listed on the TSX, the Exchange and its predecessor stock exchanges, CNSX, and the OTCBB in the United States. Mr. Carswell has more than 25 years' experience in business management and administration, project planning and implementation, marketing and communications.

Mr. Carswell will devote the time necessary to perform the work required in connection with the management of the Corporation and completion of the Qualifying Transaction.

Robert Dinning – North Vancouver, British Columbia – Director

Robert Dinning, age 71, was appointed as a director of the Corporation on March 31, 2010.

Mr. Dinning is a Chartered Accountant (C.A.) and a lifetime member of the Alberta Institute of Chartered Accountants. He has operated his own consulting business for the past 35 years and during this time he served as an officer and/or director of various public companies. As a corporate officer he held the positions of both Chief Executive Officer and Chief Financial Officer in a number of public companies.

Mr. Dinning is currently the President and Chief Executive Officer of Simba Energy Inc., a company listed on the Exchange which operates in the oil and gas. Mr. Dinning is also a director and the Chairman of the Board of Paramount Gold & Silver Corp., a company listed on both the TSX and NYSE Amex. Mr. Dinning is also a director of two other active public companies whose shares are quoted on the OTCBB in the United States. Mr. Dinning also serves as the Chief Financial Officer for three additional companies listed on the Exchange.

Mr. Dining's experience and professional designation is a valuable asset to the Corporation and he will positively influence the Corporation's business affairs.

Mr. Dinning will devote the time necessary to perform the work required in connection with the management of the Corporation and completion of the Qualifying Transaction.

Jack M. Gin – Burnaby, British Columbia – Director

Jack Gin, age 51, was appointed as a director of the Corporation on March 31, 2010.

Since February 29, 2008, Mr. Gin has been a business consultant and advisor. He was President and CEO of Extreme CCTV Inc. ("**Extreme CCTV**"), previously listed on the TSX, from 1997 to 2008, until the acquisition of Extreme CCTV in February 2008, by Bosch Security Systems ("**Bosch**"). Mr. Gin has been retained on a part-time basis as an advisor to Bosch. Mr. Gin is also a professional engineer, inventor, marketer and entrepreneur.

Trained as a civil engineer (BASC, UBC 1983) and a registered professional (APEG of British Columbia), Mr. Gin has had a significant positive effect on all the companies in which he has been involved. As founder, President, CEO and Board Chairman of Extreme CCTV, he guided the company to a Canada Export Award and its exit sale to Bosch. Other successful business achievements add to his business advisory portfolio.

Mr. Gin has marketed products and services worldwide and has personally travelled to 26 countries.

Mr. Gin will devote the time necessary to perform the work required in connection with the management of the Corporation and completion of the Qualifying Transaction.

Other Reporting Issuer Experience

The following table sets out the directors, officers and Promoter(s) of the Corporation that are, or have been within the last five years, directors, officers or Promoters of other issuers that are or were reporting issuers in any Canadian jurisdiction:

Name of Director, Officer or Promoter	Name of Reporting Issuer	Market	Position	Term From – To
Daniel O'Brien	Flexible Solutions Inc.	NYSE Amex	Director, President and CEO	Jan-91 to Present
	New World Batteries Inc.	(Non-Trading)	Director	Aug-04 to Present
	Kermode Capital Ltd.	TSX Venture	Director	Jun-09 to Present
John Carswell	Kelso Technologies Inc.	TSX Venture	Director	Jun-95 to Apr-10
	Kelso Technologies Inc.	TSX Venture	President and CEO	Aug-05 to Apr-10
	Tri-Vision International Ltd.	TSX	Promoter	Jul-96 to May-06
	Palcan Fuel Cells Ltd.	TSX Venture	Promoter	Jul-03 to Nov-05
	Digital Youth Network Inc.	OTCBB	Director and Vice President	Nov-07 to May-08
Robert Dinning	Paramount Gold and Silver Corp.	TSX, NYSE Amex	Director Chairman	Mar-08 to Present Feb-10 to Present
	Industrial Minerals Inc.	OTCBB	Director, Chairman and CEO	Sep-06 to May-10
	Apolo Gold & Energy Inc.	OTCBB	Director and CFO	Jan-00 to Present
	ATAC Resources Ltd.	TSX Venture	CFO	Nov-08 to Present
	Rockhaven Resources Ltd.	TSX Venture	CFO	Nov-08 to Present
	Simba Energy Inc. (formerly Gold Star Resources Corp.)	TSX Venture	Director President and CEO	Aug-09 to Present Nov-09 to Present
	Sonora Gold and Silver Corp.	TSX Venture	CFO	Aug-09 to Present

Name of Director, Officer or Promoter	Name of Reporting Issuer	Market	Position	Term From – To
Jack Gin	Seaness Capital Corp.	TSX Venture	Director	May-08 to Present
	Seaness Capital Corp.	TSX Venture	President	Oct-08 to Present
	Extreme CCTV Inc.	TSX	Director, Chairman, President and CEO	Jul-97 to Apr-08

Corporate Cease Trade Orders or Bankruptcies

Except as disclosed below, no director, officer, Insider or Promoter or a shareholder holding a sufficient number of securities to affect materially the control of the Corporation is, or within ten years before the date of the amended and restated prospectus, has been, a director, officer, Insider or Promoter of any other issuer that, while that person was acting in that capacity, was the subject of a cease trade or similar order, or an order that denied such issuer access to any statutory exemptions for a period of more than 30 consecutive days or became bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency or was subject to or instituted any proceedings, arrangement or compromise with creditors or had a receiver, receiver manager or trustee appointed to hold its assets. On December 29, 2008, the British Columbia Securities Commission issued a management cease trade order against John Carswell and Kelso Technologies Inc. on the condition that Kelso comply with CSA Staff Notice 57-301 - *Failing to File Financial Statements on Time – Management Cease Trade Orders.* The management cease trade order was revoked on February 26, 2009.

Penalties or Sanctions

Except as disclosed below, no director, officer, Insider or Promoter of the Corporation, or a shareholder of the Corporation holding a sufficient number of securities of the Corporation to affect materially the control of the Corporation, has been subject to any penalties or sanctions imposed by a court relating to securities legislation or by a securities regulatory authority or has entered into a settlement agreement with a securities regulatory authority or has been subject to any other penalties or sanctions imposed by a court or regulatory body or self-regulatory authority that would likely be considered important to a reasonable investor in making an investment decision. On December 15, 2009, the British Columbia Securities Commission issued a cease trade order against Robert Dinning, director and Chief Financial Officer of Apolo Gold & Energy Inc., for failing to file an insider report in relation to the securities of Apolo Gold & Energy Inc. he owns. Mr. Dinning has filed the outstanding insider report.

Personal Bankruptcies

No director, officer, Insider or Promoter of the Corporation, or a shareholder of the Corporation holding a sufficient number of securities of the Corporation to affect materially the control of the Corporation, or a personal holding company of any such persons has, within the 10 years before the date of this amended and restated prospectus, as applicable, become bankrupt, made a proposal under any legislation relating to bankruptcy or insolvency, or has been subject to or has instituted any proceedings, arrangement or compromise with creditors, or had a receiver, receiver manager or trustee appointed to hold such person's assets.

Conflicts of Interest

There are potential conflicts of interest to which the directors, officers, Insiders and Promoters of the Corporation may be subject in connection with the operations of the Corporation. All of the directors, officers, Insiders and Promoters are engaged in and will continue to be engaged in corporations or businesses which may be in competition with the search by the Corporation for businesses or assets in order to close a Qualifying Transaction. Accordingly, situations may arise where the directors, officers, Insiders and Promoters will be in direct competition with the Corporation. Conflicts, if any, will be subject to the procedures and remedies as provided under the *Business Corporations Act* (British Columbia).

Executive Compensation

Except as set out below or otherwise disclosed in this amended and restated prospectus, prior to Completion of a Qualifying Transaction, no payment of any kind has been made, or will be made, directly or indirectly, by the Corporation to a Non Arm's Length Party to the Corporation or a Non Arm's Length Party to the Qualifying Transaction, or to any person engaged in investor relations activities in respect of the securities of the Corporation or any Resulting Issuer by any means, including:

(a) remuneration, which includes but is not limited to:

- (i) salaries;
- (ii) consulting fees;
- (iii) management contract fees or directors' fees;
- (iv) finder's fees;
- (v) loans, advances, bonuses; and

(b) deposits and similar payments.

Although the Corporation may reimburse Non Arm's Length Parties for the Corporation's reasonable allocation of rent, secretarial services and other general administrative expenses, at fair market value ("**Permitted Reimbursement**"), there have been no such reimbursements since incorporation. No reimbursement may be made for any payment made to lease or buy a vehicle.

The directors and officers of the Corporation have also been granted the Directors' and Officers' Options. See "Options to Purchase Securities".

Following Completion of the Qualifying Transaction, it is anticipated that the Corporation shall pay compensation to its officers. However, no payment other than the Permitted Reimbursements will be made by the Corporation or by any party on behalf of the Corporation, after Completion of the Qualifying Transaction, if the payment relates to services rendered or obligations incurred or in connection with the Qualifying Transaction.

DILUTION

Purchasers of Common Shares under this amended and restated prospectus will suffer an immediate dilution of $0.017 per Common Share or 17% on the basis of there being 7,500,000 Common Shares of the Corporation issued and outstanding following completion of this Offering. Dilution has been computed on the basis of total gross proceeds to be raised by this amended and restated prospectus and from sales of securities prior to the filing of this amended and restated prospectus, without deduction of commissions or related expenses incurred by the Corporation, as set forth below:

Item	Total Offering ($)
Gross proceeds of prior share issues	125,000
Gross proceeds of this Offering	500,000
Total gross proceeds after this Offering	625,000
Offering price per share	0.10
Proceeds per share after this Offering	0.083
Dilution per share to subscriber	0.017
Percentage of dilution in relation to offering price	17%

RISK FACTORS

Investment in the Common Shares must be regarded as highly speculative due to the proposed nature of the Corporation's business and its present stage of development. The following are risk factors associated with the Corporation:

(a) the Corporation was only recently incorporated, has not commenced commercial operations and has no assets other than cash. It has no history of earnings, and shall not generate earnings or pay dividends until at least after Completion of the Qualifying Transaction;

(b) investment in the Common Shares offered by this amended and restated prospectus is highly speculative given the proposed nature of the Corporation's business and its present stage of development;

(c) the directors and officers of the Corporation will only devote a portion of their time to the business and affairs of the Corporation and some of them are or will be engaged in other projects or businesses such that conflicts of interest may arise from time to time. See "Directors, Officers and Promoter - Conflicts of Interest";

(d) assuming completion of the Offering, an investor will suffer an immediate dilution to its investment of $0.017 per Common Share or 17%;

(e) there can be no assurance that an active and liquid market for the Corporation's Common Shares will develop and an investor may find it difficult to resell its Common Shares;

(f) until Completion of a Qualifying Transaction, the Corporation is not permitted to carry on any business other than the identification and evaluation of potential Qualifying Transactions;

(g) the Corporation has only limited funds with which to identify and evaluate potential Qualifying Transactions and there can be no assurance that the Corporation will be able to identify a suitable Qualifying Transaction;

(h) even if a proposed Qualifying Transaction is identified, there can be no assurance that the Corporation will be able to successfully complete the transaction;

(i) Completion of the Qualifying Transaction is subject to a number of conditions including acceptance by the Exchange and, in the case of a Non Arm's Length Qualifying Transaction, Majority of the Minority Approval;

(j) unless the shareholder has the right to dissent and be paid fair value in accordance with applicable corporate or other law, a shareholder who votes against a proposed Non Arm's Length Qualifying Transaction for which Majority of the Minority Approval by shareholders has been given, will have no rights of dissent and no entitlement to payment by the Corporation of fair value for the Common Shares;

(k) upon public announcement of a proposed Qualifying Transaction, trading in the Common Shares of the Corporation will be halted and will remain halted for an indefinite period of time, typically until a Sponsor has been retained and certain preliminary reviews have been conducted. The Common Shares of the Corporation will be reinstated to trading before the Exchange has reviewed the transaction and before the Sponsor has completed its full review. Reinstatement to trading provides no assurance with respect to the merits of the transaction or the likelihood of the Corporation completing the proposed Qualifying Transaction;

(l) trading in the Common Shares of the Corporation may be halted at other times for other reasons, including for failure by the Corporation to submit documents to the Exchange in the time periods required;

(m) the Exchange will generally suspend trading in the Corporation's Common Shares or delist the Corporation in the event that the Exchange has not issued a Final Exchange Bulletin within 24 months from the date of listing;

(n) neither the Exchange nor any securities regulatory authority passes upon the merits of the proposed Qualifying Transaction;

(o) in the event that management of the Corporation resides outside of Canada or the Corporation identifies a foreign business as a proposed Qualifying Transaction, investors may find it difficult or impossible to effect service of notice to commence legal proceedings upon any management resident outside of Canada or upon the foreign business and may find it difficult or impossible to enforce against such persons, judgments obtained in Canadian courts;

(p) the Qualifying Transaction may be financed in all or part by the issuance of additional securities by the Corporation and this may result in further dilution to the investor, which dilution may be significant and which may also result in a change of control of the Corporation; and

(q) subject to prior acceptance by the Exchange, the Corporation may be permitted to loan or advance up to an aggregate of $250,000 of its proceeds to a target business without requiring shareholder approval and there can be no assurance that the Corporation will be able to recover that loan.

As a result of these factors, this Offering is only suitable to investors who are willing to rely solely on management of the Corporation and who can afford to lose their entire investment. Those investors who are not prepared to do so should not invest in the Common Shares.

LEGAL PROCEEDINGS

The Corporation is not currently a party to any legal proceedings, nor is the Corporation currently contemplating any legal proceedings, which are material to its business. Management of the Corporation is currently not aware of any legal proceedings contemplated against the Corporation.

RELATIONSHIP BETWEEN THE CORPORATION AND THE AGENT

The Corporation is not a "related issuer" or "connected issuer" of the Agent for the purposes of National Instrument 33-105 - Underwriting Conflicts.

RELATIONSHIP BETWEEN THE CORPORATION AND PROFESSIONAL PERSONS

Certain legal matters relating to this Offering will be passed upon by Boughton Law Corporation, Vancouver, British Columbia, on behalf of the Corporation, and by Clark Wilson LLP, Vancouver, British Columbia, on behalf of the Agent.

AUDITOR, TRANSFER AGENT AND REGISTRAR

The auditor of the Corporation is Meyers Norris Penny LLP, at its office at 2300 – 1055 Dunsmuir Street, PO BOX 49148, Vancouver, British Columbia V7X 1J1.

Computershare Investor Services Inc., at its Vancouver office located at 510 Burrard Street 3rd Floor, Vancouver, British Columbia V6C 3B9, is the Corporation's transfer agent and registrar for the Common Shares.

Transfers of Metron's Common Shares can only be effected in Vancouver, British Columbia.

MATERIAL CONTRACTS

The Corporation has not entered into any contracts material to investors in the Common Shares hereunder within the two years prior to the date hereof, other than the following:

1. Agency Agreement dated June 3, 2009 and amended May 3, 2010 and November 15, 2010 between the Corporation and the Agent. See "Plan of Distribution".

2. Transfer Agent, Registrar and Dividend Disbursing Agent Agreement dated July 3, 2009 between the Corporation and the Trustee.

3. Escrow Agreements dated July 6, 2009 and March 31, 2010 among the Corporation, the Trustee and those shareholders that executed such agreement. See "Escrowed Securities".

4. Amended and Restated Stock Option Agreement between the Corporation and Daniel O'Brien dated July 7, 2009.

5. Amended and Restated Stock Option Agreement between the Corporation and 0822305 B.C. Ltd. dated July 7, 2009.

6. Amended and Restated Stock Option Agreement between the Corporation and John Carswell dated July 7, 2009.

7. Stock Option Agreement between the Corporation and Robert Dinning dated March 31, 2010.

8. Stock Option Agreement between the Corporation and Jack Gin dated March 31, 2010.

Copies of these agreements will be available for inspection at the registered office of the Corporation located at the offices of Boughton Law Corporation, Vancouver, British Columbia, solicitors of the Corporation, located at 700-595 Burrard Street, Vancouver, British Columbia V7X 1S8, during ordinary business hours while the securities offered by this amended and restated prospectus are in the course of distribution and for a period of 30 days thereafter.

OTHER MATERIAL FACTS

To management's knowledge, there are no other material facts about the Common Shares being distributed that are not otherwise disclosed in this amended and restated prospectus, or are necessary in order for the amended and restated prospectus to contain full, true and plain disclosure of all material facts relating to the Common Shares being distributed.

PURCHASERS' STATUTORY RIGHTS

Securities legislation in certain of the provinces in Canada provides purchasers with the right to withdraw from an agreement to purchase securities. The right may be exercised within two business days after receipt or deemed receipt of a prospectus and any amendment. The securities legislation further provides a purchaser with remedies for rescission or damages if the prospectus and any amendment contains a misrepresentation or is not delivered to the purchaser provided that the remedies for rescission or damages are exercised by the purchaser within the time limit prescribed by the securities legislation of the purchaser's province. The purchaser should refer to any applicable provisions of the securities legislation of the purchaser's province for the particulars of these rights or consult with a legal adviser.

MEYERS NORRIS PENNY LLP

AUDITORS' CONSENT

We have read the amended and restated prospectus of Metron Capital Corp. (the "Company") dated November 19, 2010 relating to the issue and sale of 5,000,000 common shares of the Company at $0.10 per common share. We have complied with Canadian generally accepted standards for an auditor's involvement with offering documents.

We consent to the use in the above mentioned amended and restated prospectus of our report to the shareholders of the Company on the balance sheets of the Company as at May 31, 2010 and 2009 and the statements of operations and deficit and cash flows for the years then ended May 31, 2010 and 2009.

Meyers Norris Penny LLP

Chartered Accountants

Vancouver, BC
November 19, 2010

CHARTERED ACCOUNTANTS & BUSINESS ADVISORS
2300 – 1055 DUNSMUIR STREET VANCOUVER, BC V7X 1J1
PH. **(604) 685-8408** FAX (604) 685-8594 www.mnp.ca

Metron Capital Corp.

FINANCIAL STATEMENTS

MEYERS NORRIS PENNY LLP

AUDITOR'S REPORT

To the Shareholders of Metron Capital Corp.:

We have audited the balance sheets of Metron Capital Corp. (the "Company") as at May 31, 2010 and May 31, 2009 and the statements of operations and deficit and cash flows for the years then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Company as at May 31, 2010 and May 31, 2009 and the results of its operations and its cash flows for the years ended May 31, 2010 and 2009 in accordance with Canadian generally accepted accounting principles.

Meyers Norris Penny LLP

Chartered Accountants

Vancouver, BC
July 19, 2010, except to note 10, which is at November 18, 2010

CHARTERED ACCOUNTANTS & BUSINESS ADVISORS
2300 – 1055 DUNSMUIR STREET VANCOUVER, BC V7X 1J1
PH. (604) 685-8408 FAX (604) 685-8594 www.mnp.ca

Metron Capital Corp.

Balance Sheet

(Expressed in Canadian dollars)

	August 31, 2010 (unaudited)	May 31, 2010	May 31, 2009
Assets			
Current			
Cash and cash equivalents	$ 4,718	$ 31,876	$ 48,843
Prepaid share issuance cost	35,359	29,627	15,354
Total Assets	$ 40,077	$ 61,503	$ 64,197
Liabilities			
Current			
Accounts payable and accrued liabilities	$ 13,298	$ 13,065	$ 10,878
Shareholders' Equity			
Share Capital (Note 3)			
Authorized:			
Unlimited common shares without par value			
Unlimited preferred shares without par value			
Issued and outstanding:			
2,500,000 common shares	$ 125,000	125,000	100,000
Contributed surplus	34,650	34,650	-
Deficit	(132,871)	(111,212)	(46,681)
Total Shareholders' Equity	26,779	48,438	53,319
Total Liabilities and Shareholders' Equity	$ 40,077	$ 61,503	$ 64,197

Going Concern (Note 1)

/s/ Daniel O'Brien
Director

/s/ Robert Helina
Director

The accompanying notes are an integral part of these financial statements.

Metron Capital Corp.

Statement of Operations

(Expressed in Canadian dollars)

	For the three months ended August 31, 2010 (unaudited)	For the three months ended August 31, 2009 (unaudited)	For the year ended May 31, 2010	For the year ended May 31, 2009
Operating Expenses				
Accounting	$ (1,575)	$ -	$ 6,400	$ 5,500
Consulting fees	-	34,650	34,650	-
Filing fees	17,542	14,905	16,018	914
Investor relations	-	-	700	20,250
Legal fees	5,692	-	6,763	12,209
	21,659	49,555	64,531	38,873
Loss for the year	21,659	49,555	64,531	38,873
Deficit – opening	111,212	46,681	46,681	7,808
Deficit – ending	$132,871	$ 96,236	$ 111,212	$ 46,681
Net loss per share (basic and diluted)	$ (0.012)	$ (0.019)	$ (0.012)	$ (0.0233)
Weighted average number of common shares (basic and diluted)	$2,500,000	$2,500,000	$2,500,000	2,000,000

The accompanying notes are an integral part of these financial statements.

Metron Capital Corp.

Statement of Cash Flows

(Expressed in Canadian dollars)

	For the three months ended August 31, 2010 (unaudited)	For the three months ended August 31, 2009 (unaudited)	For the year ended May 31, 2010	For the year ended May 31, 2009
Operating activities				
Net loss	$(21,659)	$(49,555)	$(64,531)	$(38,873)
Adjustments to reconcile net loss to net cash:				
Stock based compensation	-	34,650	34,650	-
Changes in non-cash working capital items:				
(Increase) Decrease in prepaid expenses	-	-	-	15,250
(Increase) Decrease in prepaid share issuance cost	(5,732)	-	(14,273)	(15,354)
Increase (Decrease) in accounts payable	233	(5,500)	2,187	4,306
Cash provided by (used in) operating activities	(27,157)	(20,450)	(41,967)	(34,671)
Financing activities				
Proceeds from issuance of common stock	-	-	25,000	70,000
Cash provided by financing activities	-	-	25,000	70,000
Inflow (outflow) of cash	(27,157)	(14,905)	(16,967)	35,329
Cash and cash equivalents, beginning	31,876	48,843	48,843	13,514
Cash and cash equivalents, ending	$ 4,718	$ 28,438	$ 31,876	$ 48,843
Supplemental disclosure of cash flow information:				
Income taxes paid		-	-	
Interest paid		-	-	

The accompanying notes are an integral part of these financial statements.

Metron Capital Corp.

Notes to the Financial Statements

(Expressed in Canadian dollars)

1. Nature of Operations and Going Concern

Metron Capital Corp. ("Company") was incorporated under the laws of the Province of British Columbia on March 4, 2008 and is classified as a Capital Pool Corporation as defined in the TSX Venture Exchange (the "Exchange") Policy 2.4. The principal business of the Company is to identify and evaluate opportunities for the acquisition of an interest in assets or business, and, once identified, to negotiate an acquisition or participation within 24 months of listing on the Exchange. The Company has not commenced operations at the balance sheet date.

The Company is a development stage enterprise, as defined in AcG-11, "Enterprises in the Development Stage" of the Canadian Institute of Chartered Accountants Handbook. The Company is devoting all of its present efforts to financial planning, raising capital, securing and establishing a new business and its planned principle operations have not commenced. Accordingly, no revenue has been derived during the organization year.

These financial statements have been prepared on a going concern basis which assumes that the Company will be able to realize its assets and discharge its liabilities in the normal course of business for the foreseeable future. The continuing operations of the Company are dependent upon its ability to continue to raise adequate financing and to commence profitable operations in the future.

During the three months ended August 31, 2010 and the year ended May 31, 2010, the Company experienced operating losses and the operations of the Company have been primarily funded by the issuance of share capital. Continued operations are dependent on the Company's ability to complete public equity financing or generate profitable operations in the future.

	August 31 2010 (unaudited)	**May 31 2010**
Deficit	**$ 132,871**	$111,212
Working capital	**$ 26,779**	$ 48,438

2. Significant Accounting Policies

These financial statements have been prepared in accordance with Canadian generally accepted accounting principles applicable to a going concern and reflect the policies below.

a) Cash and Cash Equivalents

Cash consists of deposits in the bank and highly liquid investments with an original maturity of 90 day or less.

b) Share Option Plan

As of March 4, 2008 the Company adopted the standard of the CICA Handbook, *Stock-Based Compensation and Other Stock-Based Payments,* which has been applied prospectively. All stock-based awards made to non-employees and employees are recognized and measured using the fair value based method at the date of grant. The Company uses the Black-Scholes model to estimate fair value

c) Foreign Currency Translation

The Company's functional and reporting currency is the Canadian dollar. The Company uses the temporal method of foreign currency translation. Under the temporal method, foreign currency monetary assets and liabilities are translated into Canadian dollars at the exchange rates prevailing at the balance sheet date. Non-monetary assets and liabilities denominated in foreign currencies are translated using the rate of exchange at the transaction date. Foreign currency transactions are translated at the Canadian dollar rate prevailing on the transaction dates. Foreign exchange gains and losses are included in the determination of earnings.

d) Earnings (Loss) Per Share

Basic earnings (loss) per share are computed using the weighted average number of common shares outstanding during the year. Diluted earnings (loss) per share amounts are calculated giving effect to the potential dilution that would occur if securities or other contracts to issue common shares were exercised or converted to common shares using the treasury stock method. The treasury stock method assumes that proceeds received from the exercise of stock options and warrants are used to redeem common shares at the prevailing market value.

e) Use of Estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying disclosures. Although these estimates are based on management's best knowledge of current events and actions the company may undertake in the future, actual results may differ from the estimates.

f) Revenue Recognition

Revenue recognized in the accounts when title and risk passes to the buyer, collection is reasonably assured and the price is reasonably determinable.

g) Income Taxes

The provision for income taxes is based on the liability method. Future taxes arise from the recognition of the tax consequences of temporary differences by applying enacted or substantively enacted tax rates applicable to future years to differences between the financial statement carrying amounts and the tax bases of certain assets and liabilities. The Company records a valuation allowance against any portion of those future income tax assets that it believes will, more likely than not, fail to be realized.

h) Financial instruments – Recognition and Measurement – Section 3855

Financial assets and liabilities are initially recognized at fair value on settlement date and are subsequently measured based on their classification as held-for-trading, held-to-maturity, loans and receivables, available-for-sale, or other financial liabilities. Transaction costs are expensed when incurred. Regular sales of financial instruments are recognized at settlement date.

i) Held-for-trading

Financial assets and financial liabilities that are purchased and incurred with the intention of generating profits in the near term are classified as held-for-trading. Any financial instrument can be designated as held for trading as long as its fair value can be reliably measured. These instruments are measured at fair value with subsequent changes in fair value included in earnings.
The company has classified cash and cash equivalents as held-for-trading, which accordingly are carried at their fair values. Held-for-trading assets are not subject to significant credit, foreign exchange or interest rate risk.

2. Significant Accounting Policies (Continued)

h) Financial instruments – Recognition and Measurement – Section 3855 (Continued):

ii) Held-to-maturity

Financial assets that have a fixed maturity date and fixed or determinable payments, where the company intends and has the ability to hold the financial asset to maturity are classified as held-to-maturity and measured at amortized cost using the effective interest rate method. Any gains and losses arising from the sale of held-to-maturity financial assets are included in earnings.

Currently, the company has no held-to-maturity financial assets.

iii) Loans and receivables

Items classified as loans and receivables are measured at amortized cost using the effective interest method. Any gains or losses on the realization of loans and receivables are included in earnings.

Currently, the company has no loans and receivables.

iv) Available-for-sale

Available-for-sale assets are those financial assets that are not classified as held-for-trading, held-to-maturity or loans or receivables, and are carried at fair value. Any gains or losses arising from the change in fair value are recorded as other comprehensive income. Available-for-sale securities are written down to fair value through earnings whenever it is necessary to reflect other-than-temporary impairment. Cumulative gains and losses arising upon the sale of the instrument are included in earnings.

Currently, the company has no available-for-sale financial assets.

v) Other financial liabilities

Financial liabilities that are not classified as held for trading are classified as other financial liabilities, and are carried at amortized cost using the effective interest method. Any gains or losses arising from the realization of other financial liabilities are included in earnings.

The company has classified accounts payable as other financial liabilities, which accordingly are carried at their amortized costs.

i) Comprehensive income

CICA Handbook Section 1530, Comprehensive Income requires the accounting for a disclosure of a new category of equity called comprehensive income, which is comprised of net income, changes in unrealized gains and losses on available for sale assets, and changes in unrealized gains and losses related to the effective portion of cash flow hedges. In addition, as a result of this new standard, exiting Section 3250, Surplus, has been replaced with new Section 3251, Equity. This latter section requires presentation of a separate component of equity for each category that is of a different nature.

The components of comprehensive income are recorded in the statement of Other Comprehensive Income ("OCI") until recognized in the statement of income. Accumulated Other Comprehensive Income ("AOCI") is included in

2. Significant Accounting Policies (Continued)

i) Comprehensive income (Continued):

the consolidated balance sheet as a separate component of members' equity. All amounts are recorded in OCI on a net of tax basis. The Company had no elements of comprehensive income for the period ended August 31, 2010.

j) Equity

The new standard requires the company to present as a separate component of shareholders' equity for each category of equity that is of a different nature. The company has determined that adoption of these new standards did not result in any changes in shareholders' equity.

The company will adopt these new standards and will revalue its investments, as appropriate and report in AOCI, a new section of shareholders' equity.

k) Financial instruments presentation and disclosure

Effective March 4, 2008, the company adopted new CICA Standards 3862, "Financial Instruments - Disclosures"; Section 3863 "Financial Instruments - Presentation"; and Section 1535, "Financial Instruments - Capital Disclosures".

The disclosure requires information to be presented on all categories of financial instruments, the risks associated with investments and how the company manages those risks.

l) Risk management

The company does not have any risk management policies regarding its financial instruments. The company, a capital pool corporation is yet to be operational and will adopt risk management policies when operations commence. It is management's best estimate that the company is not exposed to significant credit, market, liquidity or foreign exchange risk.

m) Capital disclosures

The company does not have any capital management policies. The company is yet to be operational and will adopt such policies when operations commence.

(Expressed in Canadian dollars)

3. Share Capital

Authorized: Unlimited number of common shares without par value.
Unlimited number of preferred shares without par value.

Issued and outstanding:	Number of Common Shares	Share Capital	Contributed Surplus
Balance, March 4, 2008 (inception)	-	$ -	$ -
Initial share issuance	2,000,000	100,000	-
Balance, May 31, 2008 and 2009	2,000,000	100,000	-
Share issuance	500,000	25,000	
Balance at May 31, 2010 and August 31, 2010	**2,500,000**	**$125,000**	$ -

During the year ended May 31, 2010 the Company issued 500,000 common shares for total proceeds of $25,000.

a) Options

The Company has established a share purchase option plan whereby the Company's directors may from time to time grant options to employees and non-employees.

The maximum term of any option may be up to five years. Compensation expense is determined using an option pricing model assuming no dividends are to be paid, a weighted average volatility of the Company's share price of 75%, an annual risk free interest of 2.8% and vesting immediately. The company has granted its directors 600,000 stock options exercisable at a price of $ 0.10 per common shares, expiring July 7, 2014, and 150,000 stock options exercisable at a price of $ 0.10 per common shares, expiring March 31, 2015.

As at August 31, 2010, there are 750,000 stock options vested and outstanding with a weighted average exercise price of $ 0.10.

A summary of the Company's options at August 31, 2010 is presented as follows:

	Number of Common Shares	Weighted Average Exercise Price Per Share
Balance, March 4, 2008 (inception)	-	$ -
Granted	750,000	0.10
Exercised	-	-
Expired or cancelled	-	-
Balance at May 31, 2010 and August 31, 2010	**750,000**	**$ 0.10**

(Expressed in Canadian dollars)

3. Share Capital (Continued)

As at August 31, 2010, the following options were outstanding:

Expiry Date	Exercise Price	Outstanding
July 7, 2014	$0.10	600,000
March 31, 2015	0.10	150,000
		750,000

The shares under option at August 31, 2010 had a weighted average remaining contractual life of 4.26 years.

The Company uses the Black-Scholes option pricing model to determine the fair value of options granted.

During the year ended May 31, 2010:

(i) Stock-based compensation expense related to directors options granted was $34,650 and was included in the determination of net loss for the year; and

The following weighted average assumptions were used for the valuation of directors stock options granted on July 7, 2009 and March 31, 2010 with the resulting grant date fair value:

	2010
Risk-free interest rate	2.00%
Expected life	2.5 years
Annualized volatility	75%
Dividend rate	0%
Grant date fair value	$0.0462

Metron Capital Corp.

Notes to the Financial Statements

(Expressed in Canadian dollars)

4. Income Tax

The following table reconciles the expected income tax payable (recovery) at the Canadian federal and provincial statutory income tax rates to the amounts recognized in the statements of operations for periods and years then ended.

	August 31, 2010 (unaudited)	August 31, 2009 (unaudited)	May 31, 2010	May 31, 2009
Income from continuing operations before income taxes	$(21,659)	$(49,555)	$(64,531)	$ (38,873)
Statutory income tax rate	28.0%	30.0%	29.40%	30.25%
Expected income tax expense	(6,065)	(14,867)	(18,972)	(11,758)
Valuation allowance	(6,065)	-	8,902	16,156
Preferential tax rate reduction	-	-	1,847	247
Income tax expense	$ -	$ -	$ -	$ -

The company has non capital losses for income tax purposes in the amount of $87,833 which may be carried forward to reduce taxable income in future periods.

The expiration of non capital loss carry forwards are as follows:

2028	6,334
2029	41,942
2030	33,492
2031	6,065
	87,833

The following table reflects future income tax assets and liabilities as at August 31, 2010:

	August 31, 2010 (unaudited)	**May 31, 2010**	**May 31, 2009**
Future income tax assets			
Non-capital loss carry forwards	$ 28,960	$ 22,895	$ 14,483
Cumulative eligible capital	310	310	332
Share issuance cost	4,197	4,197	3,685
Total	33,467	27,402	18,500
Valuation allowance	(33,467)	(27,402)	(18,500)
Future income tax asset	$ -	$ -	$ -

5. Recent Accounting Pronouncements

This Section details recent accounting pronouncements that impact these and future financial statements.

a) International Financial Reporting Standards ("IFRS")

In 2006, the Canadian Accounting Standards Board ("AcSB") published a new strategic plan that will significantly affect financial reporting requirements for Canadian companies. The AcSB strategic plan outlines the convergence of Canadian GAAP with IFRS over an expected five year transitional period. In February 2008 the AcSB announced that 2011 is the changeover date for publicly-listed companies to use IFRS, replacing Canada's own GAAP. The date is for interim and annual financial statements relating to fiscal years beginning on or after January 1, 2011. The transition date of January 1, 2011 will require the restatement for comparative purposes of amounts reported by the Company for the year ended December 31, 2010. While the Company has begun assessing the adoption of IFRS for 2011, the financial reporting impact of the transition to IFRS cannot be reasonably estimated at this time.

b) Business Combinations / Consolidated Financial Statements / Non-Controlling Interests

In January 2009, the CICA adopted sections 1582, "Business Combinations", 1601, "Consolidated Financial Statements", and 1602, "Non-Controlling Interests" which superseded current sections 1581, "Business Combinations", and 1600, "Consolidated Financial Statements". These sections will be applied prospectively to business combinations for which the acquisition date is on or after the beginning of the first annual reporting period on or after January 1, 2011. Earlier adoption is permitted. If an entity applies these sections before January 1, 2011, it is required to disclose the fact and apply each of the new sections concurrently. These sections were created to converge Canadian GAAP to IFRS.

c) Multiple Deliverable Arrangements

In December 2009, the CICA issued EIC-175, "Multiple Deliverable Revenue Arrangements", which provides guidance for determining whether an arrangement involving multiple deliverables contains one or more units of accounting. The accounting treatments provided in EIC-175 are effective for the first annual reporting period beginning on or after January 1, 2011. Early adoption is permitted. The Company does not believe that this guidance will have an impact on its consolidated financial statements.

6. Adoption of New Accounting Standards

a) Goodwill and Intangible Assets

The Accounting Standards Board has also issued a new Section 3064, Goodwill and Intangible Assets, to replace current Section 3062, Goodwill and Other Intangible Assets. The new section establishes revised standards for recognizing, measuring, presenting and disclosing goodwill and intangible assets. CICA 3064 is effective for fiscal years beginning on or after October 1, 2008 and has been adopted by the Company and is effective as at June 1, 2009. The adoption of the new accounting standard does not have a significant impact in the current year's financial statements.

b) EIC – 173, Credit risk and the fair value of financial assets and financial liabilities

In January 2009, the CICA issued EIC-173, Credit risk and the fair value of financial assets and financial liabilities. The EIC provides guidance on how to take into account credit risk of an entity and counterparty when determining the fair value of financial assets and financial liabilities, including derivative instruments. This EIC applies to interim and annual financial statements related to fiscal years beginning on

6. Adoption of New Accounting Standards (Continued)

b) EIC – 173, Credit risk and the fair value of financial assets and financial liabilities (Continued)

or after January 1, 2009. Adoption of this EIC did not have any effect on the Company's financial statements.

c) EIC – 174, Mining exploration costs

In March 2009, the Company adopted EIC Abstract 174 - Mining Exploration Costs ("EIC-174") issued by the CICA, which replaces EIC Abstract 126 - Accounting by Mining Enterprises for Exploration Costs ("EIC-126") for financial statements issued after March 27, 2009, to provide additional guidance for mining exploration enterprises on the capitalization of exploration costs, when an assessment of impairment of these costs is required and conditions indicating impairment. The adoption of EIC-174 did not result in a material impact on the Company's financial statements.

7. Related Party Transactions

During the year ended May 31, 2010, the Company entered into the following transactions with related parties:

a) Issuance of 500,000 (2009 - Nil) common shares to directors & officers for proceeds of 25,000 (2009 - Nil).

b) Issuance of 600,000 stock options to directors & officers exercisable at a price of $ 0.10 per common shares expiring July 7, 2014.

c) Issuance of 150,000 stock options to directors & officers exercisable at a price of $ 0.10 per common shares expiring March 31, 2015

The above transactions were in the normal course of business and have been measured at the exchange amount.

8. Fair Value of Financial Instruments:

Determination of Fair Value -

The fair value of a financial instrument on initial recognition is normally the transaction price, ie: the fair value of the consideration given or received. Subsequent to initial recognition, the fair values of financial instruments measured at fair value are determined by using valuation techniques which utilize observable market inputs. These include comparison with similar instruments where market observable prices exist and discounted cash flow analysis.

(Expressed in Canadian dollars)

The company currently calculates fair values based on the following method of valuation and assumptions:

Financial Instruments Whose Carrying Value Approximate Fair Value -

For certain financial assets and financial liabilities that are short-term in nature or contain variable rate features, fair value is based on the appropriate prevailing interest rates and/or credit curves. The fair value of cash resources and accounts payables is considered to be equal to carrying value.

	2010		2009	
	Carrying Fair Value	**Carrying Value**	**Fair Value**	**Carrying Value**
Financial Assets -				
Cash and current accounts				
(Held-for-trading)	**$ 4,718**	**$ 4,718**	$48,843	$48,843
Liabilities -				
Accounts payables				
(Other financial liabilities)	**13,298**	**13,298**	$10,878	$10,878

Management validates that the estimates of fair value are reasonable using a consistent application of valuation methodology over a year of time and the controls and processes in place.

Total interest income and expense calculated using the effective interest rate method for financial assets and financial liabilities that have not been classified as held-for-trading are nil.

9. Capital Disclosure:

The Company manages its capital structure and makes adjustments to it, based on the funds available to the Company, in order to support the acquisition, exploration and development of mineral properties. The Board of Directors does not establish quantitative return on capital criteria for management, but rather relies on the expertise of the Company's management to sustain future development of the business. Management considers the Company's capital structure to primarily consist of the components of shareholder's equity.

The Company is dependent on external financing to fund its activities. The principal business of the Company is to identify and evaluate opportunities for the acquisition of an interest in assets or business, and, once identified, to negotiate an acquisition or participation within 24 months of listing on the Exchange.

Management reviews its capital management approach on an ongoing basis and believes that this approach, given the relative size of the Company, is reasonable.

There were no changes in the Company's approach to capital management during the period ended August 31, 2010. The Company is not subject to externally imposed capital requirements.

10. Subsequent Event:

Subsequent to August 31, 2010 the Company filed an amended and restated prospectus to distribute 5,000,000 common shares of the Company at a price of $0.10 per common share for aggregate gross proceeds of $500,000 (the "Offering"). In connection with the Offering, a cash commission of 10% of the gross proceeds, a corporate finance fee of $15,000, and warrants to purchase 500,000 common shares of the Company at a price of $0.10 per common share for a period of 24 months will be paid to the Company's agent.

November 19, 2010

TSX Venture Exchange
#2700 - 650 West Georgia Street
Vancouver, BC
V6B 4N9

Dear Sirs:

Re: Metron Capital Corp.

We are the auditors of Metron Capital Corp. (the "Company"). The amended and restated Prospectus dated November 19, 2010 incorporates the following audited financial statements of the Company together with an unsigned audit report:

- Balance sheets as at March 31, 2010 and May 31, 2009; and
- Statements of operations, deficit and cash flows for the period ended March 31, 2010 and the year ended May 31, 2009

As the amended and restated Prospectus has been delayed, the amended and restated Prospectus also includes the balance sheet as at August 31, 2010 and the statements of operations, deficit and cash flows for the 3 month periods ended August 31, 2010 and August 31, 2009. These statements are unaudited, however they have been reviewed by us.

In connection with the amended and restated Prospectus:

1. We are the auditors of the Company and are independent within the meaning of the Rules of Professional Conduct/Code of Ethics of the various institutes/order;

2. In our opinion, the financial statements audited by us and included in the amended and restated Prospectus comply as to form in all material respects with the published accounting requirements of the *Securities Acts* of each of the provinces and territories of Canada (the "Acts") and the related regulations; and

3. Subject to review of subsequent events to the date of issuance of the Final amended and restated Prospectus, we have completed an audit of the financial statements of the Company. We are unaware of any material modification that needs to be made for such financial statements to be in accordance with Canadian generally accepted accounting principles.

We performed our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

We have read the details of the amended and restated Prospectus as it relates to summarizing or duplicating information set out in the Company's audited financial statements.

Our audit of the financial statements for the period referred to in the first paragraph of this letter comprised tests and procedures deemed necessary for the purpose of expressing an opinion on such financial statements taken as a whole. For neither the periods referred to therein nor any other period did we perform audit tests for the purpose of expressing an opinion on individual balances of accounts or summaries of selected transactions, and accordingly, we express no opinion thereon.

However, for the purpose of this letter, we have compared the financial information presented in the amended and restated Prospectus, and only for the financial information that is duplicated or summarized from the audited financial statements and ensured that the financial information was summarized or duplicated correctly and consistently.

This letter is provided solely for the purpose of assisting the TSX Venture Exchange to which it is addressed in discharging its responsibilities and should not be used for any other purpose. Any use that a third party makes of this letter, or any reliance or decisions made based on it, are the responsibility of such third parties. We accept no responsibility for loss or damages, if any, suffered by any third party as a result of such decisions made or actions taken based on this letter.

Yours truly,

Meyers Norris Penny LLP

Chartered Accountants

CHARTERED ACCOUNTANTS & BUSINESS ADVISORS
2300 – 1055 DUNSMUIR STREET VANCOUVER, BC V7X 1J1
PH. (604) 685-8408 FAX (604) 685-8594 www.mnp.ca

DATE: November 19, 2010

CERTIFICATE OF THE CORPORATION

This amended and restated prospectus constitutes full, true and plain disclosure of all material facts relating to the securities offered by this amended and restated prospectus as required by the securities legislation of British Columbia, Alberta and Ontario.

(signed) "*Daniel O'Brien*"
Daniel O'Brien
President, Chief Executive Officer,
Secretary and Director

(signed) "*Robert Helina*"
Robert Helina
Chief Financial Officer and Director

ON BEHALF OF THE BOARD

(signed) "*Robert Dinning*"
Robert Dinning
Director

(signed) "*John Carswell*"
John Carswell
Director

CERTIFICATE OF THE PROMOTER

This amended and restated prospectus constitutes full, true and plain disclosure of all material facts relating to the securities offered by this amended and restated prospectus as required by the securities legislation of British Columbia, Alberta and Ontario.

(signed) "*Robert Helina*"
Robert Helina
Chief Financial Officer and Director

DATE: November 19, 2010

CERTIFICATE OF THE AGENT

To the best of our knowledge, information and belief, this amended and restated prospectus constitutes full, true and plain disclosure of all material facts relating to the securities offered by this amended and restated prospectus as required by the securities legislation of British Columbia, Alberta and Ontario.

GLOBAL SECURITIES CORPORATION

Per: (signed) "*Douglas R,.Garrod*"
Douglas R. Garrod
President