

FOR IMMEDIATE RELEASE

CAPITAL ABTB INC. ANNOUNCES TRUST REORGANIZATION AND ACQUISITION OF COMMERCIAL PROPERTY AS ITS PROPOSED QUALIFYING TRANSACTION

Montréal, Québec (March 1, 2006): Capital ABTB Inc. (TSX-V: BTB.P) (the "**Corporation**"), a capital pool company listed on the TSX Venture Exchange (the "**Exchange**"), announced today its proposed Qualifying Transaction under Exchange Policy 2.4 - *Capital Pool Companies* (the "**CPC Policy**").

The proposed Qualifying Transaction involves three primary components: (i) the reorganization of the Corporation into a real estate investment Trust (the "**REIT**") by way of a plan of arrangement (the "**Plan of Arrangement**") under section 192 of the *Canada Business Corporations Act*; (ii) a public offering (the "**Public Offering**") of trust units ("**Units**") of the REIT (unless the trustees of the REIT determine to proceed with the Plan of Arrangement without having completed the Public Offering); and (iii) the purchase (the "**Acquisition**") of a commercial real estate property located at 2220 Lapinière Blvd in the Borough of Brossard, City of Longueuil, Province of Québec (the "**Target Property**") from 9099-5366 Québec inc., a corporation incorporated under the laws of the Province of Québec, controlled by Mr. Daniel Rebibo of Montreal (the "**Vendor**") pursuant to an offer to purchase between the Corporation and the Vendor dated February 22, 2006 (the "**Offer**"), which will eventually be assigned to a trust wholly-owned by the REIT (the "**Subsidiary Trust**"). The Vendor is at arm's length to the Corporation, Subsidiary Trust and the REIT.

Pursuant to the Plan of Arrangement, among other thing: (i) the issued and outstanding common shares ("**Shares**") of the Corporation will be exchanged for Units of the REIT on a five (5) for one basis (one Unit for every five Shares) (the "**Exchange Ratio**"); (ii) the issued and outstanding options ("**Options**") to purchase shares of the Corporation will be exchanged for options ("**ABTB Options**") to purchase Units on terms and conditions identical to the terms and conditions of the Options, subject to adjustments to the exercise price of, and the number of Units underlying, the ABTB Options based upon the Exchange Ratio.

In connection with the Plan of Arrangement, the REIT intends to conduct a public offering (the "**Public Offering**") and intends to retain the services of Blackmont Capital Inc. as agent, on a best effort basis, in connection with the Public Offering.

The REIT will use the cash it receives from the Corporation pursuant to the Plan of Arrangement and proceeds it receives from the Public Offering to subscribe for trust units of Subsidiary Trust, which will be a limited purpose trust formed under the laws of the Province of Québec and a wholly-owned subsidiary of the REIT. It is anticipated that Subsidiary Trust will use a portion of the cash it receives from the REIT to purchase (through a nominee) the Target Property pursuant to the Acquisition for a purchase price of approximately \$2,275,000 to be paid cash, subject to the usual adjustments, free and clear of any mortgage.

The Target Property is located at 2220 Lapinière Blvd in the Borough of Brossard, City of Longueuil, Province of Québec, about eight kilometres from downtown Montreal, on the south shore via the Champlain Bridge. It is easily accessible to and from three major highways: Highway 10 leading to the Eastern Townships and Sherbrooke, Highway 15 leading to the United States and Highway 30.

The Target Property consist of a two-storey multi-tenant commercial building housing two commercial spaces on the ground level along with five offices on the second floor. There is an interior garage featuring more than 35 stalls and there is also 36 exterior parking places.

The building has a gross leasable area of 16,208 sq. ft.. The site area of the Target Property is approximately 25,000 sq. ft. The gross leases relating to the Target property vary from \$5.00 per sq. ft. in the basement to \$20.75 per sq. ft. on the ground floor. The leases expire between 2006 and 2009.

The proposed Qualifying Transaction is therefore not a "Non Arm's Length Qualifying Transaction" as defined under the CPC Policy.

The REIT intends to use the balance of the proceeds of the Public Offering to identify and evaluate additional properties and to satisfy (in whole or in part) the purchase price for subsequent acquisitions.

Upon completion of the Qualifying Transaction, the resulting issuer, being the REIT, is expected to meet all of the minimum listing requirements for a Real Estate Issuer.

The Qualifying Transaction requires the approval of shareholders of the Corporation by special resolution and on a "majority of the minority basis" due to the fact that the *Canada Business Corporations Act* requires shareholders to approve the Plan of Arrangement and the Plan of Arrangement is a "business combination" as defined under Exchange Policy 5.9 – *Insider Bids, Issuer Bids, Business Combinations and Related Party Transactions* (the "**Meeting**").

It is anticipated that Gestimma BL Inc. (the "**Manager**"), a corporation owned and controlled by Mr. Daniel Bouffard, will be the manager of the REIT pursuant to a management services agreement (the "**Management Services Agreement**") to be entered into between the REIT and the Manager. Pursuant to the Management Services Agreement, the Manager will agree, among other things, to provide Mr. Daniel Bouffard (the current Secretary and Chief Financial Officer of the Corporation) to serve as the Secretary and Chief Financial Officer of the REIT.

It is anticipated that the Manager will also be the asset manager of Subsidiary Trust pursuant to an asset management agreement (the "**Asset Management Agreement**") to be entered into between Subsidiary Trust and the Manager. Pursuant to the Asset Management Agreement, the Manager will be responsible for among other things identifying and evaluating further properties for potential acquisition by Subsidiary Trust and its subsidiaries.

Mr. Bouffard will occupy the same office in Subsidiary Trust as the office he will occupy for the REIT.

There is not expected to be any changes to the insiders as a result of the Qualifying Transaction.

Insiders of the Resulting Issuer are expected to be Messrs. Jocelyn Proteau, Michel Léonard, Daniel Bouffard, Jean-Pierre Janson, Richard Lord, Luc Lachapelle, Peter Polatos and Normand Beauchamp.

Each of Messrs. Proteau, Léonard, Bouffard, Janson, Lord, Lachapelle, Polatos and Beauchamp is a current director of the Corporation, will be an initial trustee of the REIT (prior to the Arrangement) and is proposed to be elected as a trustee of the REIT at the Meeting.

The backgrounds of the directors of the Corporation are contained in the final prospectus of the Corporation dated January 17, 2006 which is available on the SEDAR website at www.sedar.com.

The Corporation will apply for a waiver of the sponsorship requirement for the Qualifying Transaction.

The completion of the Qualifying Transaction is conditional upon, among other things, the completion of the Public Offering (unless the Trustees determine to proceed with the Qualifying Transaction prior to the closing of the Public Offering), shareholder approval by special resolution and on a majority of the minority basis, receipt of a final order of the Superior Court of Québec and final Exchange acceptance of the Qualifying Transaction.

For further information please contact Mr. Michel Léonard, President and Chief Executive Officer of the Corporation at (514)) 336-6015, or Mr. Daniel Bouffard, Secretary and Chief Financial Officer of the Corporation, at (514) 956-2526.

Completion of the transaction is subject to a number of conditions, including but not limited to, Exchange acceptance and majority of the minority shareholder approval. The transaction cannot close until the required shareholder approval is obtained. There can be no assurance that the proposed transaction will be completed as proposed or at all.

Investors are cautioned that, except as disclosed in the management information circular to be prepared in connection with the transaction, any information released or received with respect to the transaction may not be accurate or complete and should not be relied upon. Trading in the securities of a capital pool company should be considered highly speculative.

The TSX Venture Exchange has in no way passed upon the merits of the proposed transaction and has neither approved nor disapproved the contents of this press release. The TSX Venture Exchange does not accept responsibility for the adequacy or accuracy of this press release.