

**List of Creditors
In the Matter of a Plan of Compromise or Arrangement of
SFP Canada Ltd.**

Creditor Type	Name	Attention	Address	ClaimAmount
Secured	AMERICAN GREETING CORPORATION *	CHRIS BURR	C/O BLAKE CASSELS & GRAYDON 4000-199 BAY ST. TORONTO ON M5L 1A9	12,014,591.10
Secured total				12,014,591.10
Unsecured	ABBOTT		545 TREYEWY DRIVE TORONTO ON M6M 2J4	6,297.57
	ABF FREIGHT SYSTEM INC.-(NASHVILLE) *		890 VISCO DRIVENASHVILLE TN 37210-2150 USA	684.05
	ALLISON REED GROUP INC *		655 WATERMAN AVEEAST PROVIDENCE RI 02914 USA	3,644.44
	AMERICAN ACCESSORIES, INC. *		FKA LODIS ACCESSORIES, INCP O BOX 31001-2258PASADENA CA 91110-2258 USA	13,860.13
	AMY HEITMAN *		2707 GULLIFORD DRIVE SELOWELL MI 49331-9514 USA	16,786.24
	ANGELO CHANTILIS *		CHANTILIS DESIGN, LLC DBA ROSANNE BECK COLLECTIONS134 HOWELL STREETDALLAS TX 75207 USA	26,257.15
	ARTSCROLL PRINTING CORP *		230 WEST 41ST STREET LOWER LEVEL BNEW YORK NY 10036 USA	350.92
	ATTITUDES IMPORT INC. *		3025 LE CORBUSIERLAVAL QC H7L 4C3	36,070.48
	AURORA WORLD INC *		8820 MERCURY LANEPICO RIVERA CA 90660 USA	36,448.12
	AVANTI PRESS (CAD)		155 W CONGRESS SUITE 200DETROIT MI 48226-3261 USA	658.44
	BENS GARDEN *		95 AUDREY AVENUEOYSTER BAY NY 11711 USA	16,023.95
	BIELY & CO. *		4616 25TH AVENUE NE, PMB 706SEATTLE WA 98105 USA	12,475.34
	BLAIR AND GRAY, LLC *		DBA JOY DRAVECKY JEWELRY456 E. 19TH ST.COSTA MESA CA 92627 USA	10,906.85
	BLUE MOUNTAIN ARTS, INC. (CAD)		PO BOX 4549BOULDER CO 80306 USA	39,854.13
	BROWNTROUT PUBLISHERS *		201 CONTINENTAL BLVD STE 220EL SEGUNDA CA 90245-4500 USA	12,318.34
	CANDY CLUB LLC *		134 PENN STREETEL SEGUNDO CA 90245 USA	125.38
	CARLSON CRAFT (CP) *		P.O. BOX 8700MANKATO MN 56002-8700 USA	387.72
	CAVALLINI *		401 FORBES BLVDSAN FRANCISCO CA 94080 USA	60,785.93
	CBC GROUP INC. *		DBA CREATIVE BRANDS1013 VETERANS DRIVELEWISBURG TN 37091 USA	41,670.71
	CLOCK IT TO YA INC		AKA THOUGHTFUL ANGELSBOX 21055, 4 FOREST HILLS DRDARTMOUTH NS B2W 6B2	11,279.86
	CMPCO INC. (CAD)		DBA UP WITH PAPER6049 HI-TEKMASON OH 6049-45040 USA	23,720.50
	CMPCO INC. *		DBA GEOCENTRAL (GEO)6049 HI-TEK COURTMASON OH 45040 USA	3,270.64
	COMMERCIAL FIRE INC *		2465 ST JOHNS BLUFF ROADSJACKSONVILLE FL 32246 USA	288.82
	COYOTE LOGISTICS, LLC *		960 NORTH POINT PARKWAY SUITE 150ALPHARETTE GA 30005 USA	690.93
	CRANE & CO INC (CP) *		PO BOX 258DALTON MA 1227-0258 USA	1,083.94
	CRANE & CO INC.(PRODUCT) *		P.O. BOX 258DALTON MA 1227-0258 USA	64,520.16
	DESIGN DESIGN *		PO BOX 2266GRAND RAPIDS MI 49501 USA	2,262.04
	DESIGNER GREETINGS CANADA		190 ELIZABETH STREET EAST PO BOX 1030DURHAM ON N0G 1R0	24,934.50
	DOUGLAS CO. INC. *		P.O. BOX D 69 KRIF ROADKEENE NH 03431 USA	10,391.91
	ECHO GLOBAL LOGISTICS, INC *		600 W. CHICAGO AVE, SUITE 725CHICAGO IL 60654 USA	1,330.95
	EMILY MARKS *		CARINA EVENTS LLC DBA CARINA PAPER2250 LANCASTER RDAKRON OH 44313 USA	1,596.87
	ENESCO CANADA CORPORATION		7550 TRANMERE DRMISSISSAUGA ON L5S 1S6	265,644.31
	EXPEDITORS CANADA INC. (USD) *		55 STANDISH COURT, 11TH FLOORMISSISSAUGA ON L5R 4A1	2,196.12
	FEDEX (660481) *		PO BOX 660481DALLAS TX 75266-0481 USA	265.99

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	FEDEX FREIGHT (10306) *		DEPT CH PO BOX 10306PALATINE IL 60055-0306 USA	1,596.10
	FILION WAKELY THORUP ANGELETTI LLP		333 BAY STREET SUITE 2500, BOX 44TORONTO ON M5H 2R2	2,709.46
	FRANS KOPPERS IMPORTS		50 CUTTEN PLACEGUELPH ON N1G 4Z7	40,486.26
	GANZ LLC		ONE PEARCE ROADWOODBRIDGE ON L4L 3T2	11,160.08
	GIFT WRAP CO-INT'L GREETINGS *		338 INDUSTRIAL BLVDMIDWAY GA 31320 USA	1,009.38
	GIFTCRAFT LTD (CAN)		8550 AIRPORT ROADBRAMPTON ON L6T 5A3	62.75
	GLOBALTRANZ ENTERPRISES, INC. *		P O BOX 203285DALLAS TX 75320-3285 USA	1,259.19
	GRAND & TOY		P.O. BOX 5500DON MILLS ON M3C 3L5	8,976.70
	GRAPHIQUE DE France *		9 STATE ST.WOBURN MA 01801 USA	51,634.18
	HACHETTE BOOK GROUP (CAN) *		P O BOX 8828 JFK STATIONBOSTON MA 02114 USA	18,677.03
	HAMMOND'S CANDIES SINCE 1920 *		5735 N WASHINGTON ST.DENVER CO 80216 USA	13,433.74
	HARTLEY & MARKS PUBLISHERS		400-948 HOMER STVANCOUVER BC V6B 2W7	3,806.15
	HENKE FOODS, LLC *		3590 CENTURY AVEMAHTOMEDI MN 55115 USA	39.03
	HIMALAYAN SILVER, INC *		HIMALAYAN TRADING POST202 LAREDO DRIVEDECATUR GA 30030 USA	5,223.55
	IG DESIGN GROUP AMERICAS INC *		338 INDUSTRIAL ROADMIDWAY GA 31320 USA	15,897.77
	IH CASADDECOR		7325 BRAMALEA ROADMISSISSAUGA ON L5S 1C5	19,377.33
	IMPACT LOGISTICS INC *		2754 JAMES SNOW PKWYMILTON ON L9T 6P3	8,194.37
	INTER-LINGUA *		6393 WESTERN SKIES WAYMISSISSAUGA ON L5W 1H5	1,017.58
	ISCREAM *		DIVISION OF MINES PRESS231 CROTON AVECORTLANDT MANOR NY 10567 USA	7,845.25
	JANNEX ENTERPRISES LTD		7-280 HILLMOUNT ROADMARKHAM ON L6C 3A1	63,014.40
	K. HALL STUDIO, INC. *		K.HALL DESIGNS/SIMPACTICO/BARR-CO U.S.APOTHECARY715 HANLEY INDUSTRIAL CTST. LOUIS MO 63144 USA	8,516.66
	KIKKERLAND *		C/O JP MORGAN CHASE LOCKBOX SERVICE P O BOX 30892NEW YORK NY 10087 USA	5,160.65
	KNOCK KNOCK *		1633 ELECTRIC AVENUEVENICE CA 90291 USA	540.97
	LIFEGUARD PRESS *		134 Beech Bend Road Ste #100BOWLING GREEN KY 42101 USA	11,834.39
	MADELAINE CHOCOLATE NOVELTIES *		96-03 BEACH CHANNEL DRIVEROCKAWAY BEACH NY 11693 USA	3,174.82
	MAPLE LEAF PRODUCTS, LLC (CP) *		MAPLE LEAF AT HOME3310 KELLER SPRINGS DRIVE, SUITE 130CARROLLTON TX 75006 USA	74.92
	MARY MEYER CORPORATION *		P O BOX 275TOWNSHEND VT 05353 USA	11,077.18
	MAY ARTS LLC *		2780 LIMEKILN PIKEGLENSIDE PA 19038 USA	782.88
	MELIE BIANCO ACCESSORIES INC. *		1900 NEW YORK DRIVEALTADENA CA 91001 USA	457.38
	MELISSA AND DOUG (CAN-USD) *		PO BOX 590WEST PORT CT 06881 USA	4,052.78
	MIGUEL A. CHENG *		BC IMPORTS DBA BC USA101 QUINT STREETSAN FRANCISCO CA 94124 USA	21,055.09
	NATIONAL PROJECTS		1744 MIDLAND AVESCARBOROUGH ON M1P 3C2	8,756.26
	ORANGE CIRCLE STUDIO CORP *		8687 RESEARCH DRIVE, SUITE 150IRVINE CA 92618 USA	904.24
	OUTSET MEDIA CORPORATION (CAD)		4226 COMMERCE CIRCLE SUITE 106VICTORIA BC V8Z 6N6	87,637.77
	PAPER E. CLIPS INC		132 RAILSIDE ROAD UNIT #5TORONTO ON M3A 1A3	20,303.10
	PAULA SKENE DESIGNS *		1250 45TH ST.,STE 240EMERYVILLE CA 240-94608 USA	12,938.43
	PENS, PAINT & PAPER INC. *		DBA XONEX26055 EMERY ROAD UNIT KCLEVELAND OH 44128 USA	5,609.83
	PERFECTLY PLUSH INC.		1228 GORHAM STREET UNIT 15NEWMARKET ON L3Y 8W4	31,907.40
	PRECIOUS MOMENTS CO/PMI (CAD)		4105 CHAPELCARTHAGE MO 64836 USA	95,818.20
	PRICewaterhouseCOOPERS LLP(CAD)		PWC CAC, PWC CENTRE354 DAVIS ROAD, SUITE 600OAKVILLE ON L6J 0C5	14,175.00
	RAY'S WRAP INC. *		3300 WEST CASTOR STREETSANTA ANA CA 92704 USA	10,176.47

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	RED CAP CARDS *		P.O. BOX 412019LOS ANGELES CA 90041 USA	10,201.60
	RIFLE PAPER CO. *		558 WEST NEW ENGLAND AVE. SUITE 150WINTER PARK FL 32789 USA	39,790.64
	RITE LITE LTD *		333 STANLEY AVENUEBROOKLYN NY 11207 USA	888.57
	ROBERTSON ELECTRIC WHOLESAL (CAD)		180 NEW HUNTINGTON ROAD UNIT 2VAUGHAN ON L4H 0P5	708.98
	ROSY RINGS INC. *		ATTN: VALERIE HICKS3795 EAST 38TH AVENUEDENVER CO 80205 USA	12,022.69
	RR DONNELLEY LOGISTICS SVC WORLDWID *		WORLDWIDE INC P O BOX 932721CLEVELAND OH 44193 USA	793.10
	SAROJ AIMERA DBA IN THINGS *		56 LAFAYETTE AVE, SUITE 210WHITE PLAINS NY 10603 USA	12,486.38
	SAXON CHOCOLATES (CAD)		21 COLVILLE ROADTORONTO ON M6M2Y2	22,796.56
	SIMON & SCHUSTER		JP MORGAN CHASE CANADA - LOCKBOX 150866 WELLINGTON STREET WEST SUITE 4500TORONTO ON M5K 1E7	3,611.28
	SIMPLY GUM, INC. *		270 LAFAYETTE STREET SUITE 1301NEW YORK NY 10012 USA	7,068.83
	SORRELLI *		125 W MAIN STREETKUTZTOWN PA 19530 USA	11,229.64
	SPLASH INTERNATIONAL MARKETING INC.		395 COCHRANE DRIVEMARKHAM ON L3R 9R5	102,502.09
	STEWART TODD SMITH & DEBORAH FOSTER *		DBA MASALA29 ZEPHYR DRIVEASHEVILLE NC 28806 USA	4,097.46
	SULLIVAN PAPER COMPANY INC. *		P.O. BOX 88WEST SPRINGFIELD MA 1090-0088 USA	3,306.83
	SUZANNE BECH-YOUNG *		DBA PAPERLOVE BOUTIQUE2310 30TH STREETSANTA MONICA CA 90405 USA	14,669.95
	TDX TECH *		PO BOX 1575 #177MINNEAPOLIS MN 55480-1575 USA	420.58
	TEKMARK GLOBAL SOLUTIONS, LLC *		P O BOX 780228PHILADELPHIA PA 19178-0228 USA	26,673.74
	THE GLASS BARON *		1601 DIAMOND SPRINGS ROADVIRGINIA BEACH VA 23455 USA	95,823.27
	THOUGHTFUL HUMAN INC. *		1408 BERNARD WAYMARTINEZ CA 94553 USA	32,491.55
	TIME FACTORY PUBLISHING *		6355 MORENCIINDIANAPOLIS IN 46268 USA	59,607.83
	TOURANCE INC *		680 8TH STREET #261SAN FRANCISCO CA 94103 USA	6,308.64
	TY INC (CAD)		280 CHESTNUT AVEWESTMONT IL 60559 USA	747.00
	UNITED PARCEL SERVICE- IL *		28013 NETWORK PLACECHICAGO IL 60673-1280 USA	63,542.72
	UPPER CANADA SOAP & CANDLE MAKERS		5875 CHEDWORTH WAYMISSISSAUGA ON L5R 3L9	19,457.39
	UPS (444QY) *		PO BOX 7247-0244PHILADELPHIA PA 19170-0001 USA	881.82
	UPS (444RD) *		PO BOX 894820LOS ANGELES CA 14820 USA	3,337.76
	UPS (MONTREAL)		P.O. BOX 4900, STATION ATORONTO ON M5W 0A7	12,459.03
	UPS CANADA (CAD)		PO BOX 4900, STATION ATORONTO ON M5W 0A7	2,162.67
	UPS SCS INC (USD) *		ATTN: ACCOUNTS RECEIVABLEPO BOX 689 STATION ST-LAURENTST-LAURENT QC H4L 4V9	4,089.75
	UPS SUPPLY CHAIN SOLUTIONS *		28013 NETWORK PLACECHICAGO IL 60673-1280 USA	978.82
	VSI GLOBAL LLC *		9090 BANK STREETVALLEY VIEW OH 44125 USA	283.48
	WIRELESS SERVICES CENTER, INC. *		DBA MACH NETWORKS1930 PALOMAR POINT WAY, SUITE 104CARLSBAD CA 92008 USA	201.09
	WIS INTERNATIONAL (CAD)		335 BRITANNIA RD.E. STE.#102MISSISSAUGA ON L4Z 1W9	36,394.50
Unsecured Total				1,991,494.39
Total				14,006,085.49

* US FUNDS CONVERTED TO CANADIAN AT 1.3143