

RSM Richter Inc.

Liste des créanciers/ List of Creditors

Dans l'affaire de la Loi sur les arrangements avec les créanciers des compagnies, L.R.C. (1985), ch. C-36, tel qu'amendé ("LACC")

In the matter of the Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36, as amended ("CCAA")

Magasin Hart Inc. / Hart Stores Inc.

Créanciers garantis / Secured Creditors

IBM	1250 RENE LEVESQUE OUEST	MONTREAL	QC	H3B 4W2	CANADA	114,130.41
WELLS FARGO	1 BOSTON PLACE, SUITE 1800	BOSTON	MA	2108	USA	5,076,132.76
Créanciers garantis / Secured Creditors						5,190,263.17

Créanciers non garantis/ Unsecured Creditors

101.5 THE HAWK	MACEACHERN BROADCASTING, 609 CHURCH ST.SUITE 201	PORT HAWKESBURY	NS	B9A 2X4	CANADA	805.00
104083 CANADA INC.	1 WESTMOUNT SQUARE, SUITE 1900	WESTMOUNT	QC	H3Z 2P9	CANADA	à déterminer
152810 CANADA INC.	600, BOUL. DE MAISONNEUVE O., BUREAU 2600	MONTREAL	QC	H3A 3J2	CANADA	à déterminer
158329 CANADA INC./CLIENTELE INC.	3565 JARRY ST. EAST, ROOM 500	MONTREAL	QC	H1Z 2G1	CANADA	20,714.73
1600 CHABANEL INC.	9280 CHARLES-DE-LATOUR	MONTREAL	QC	H4N 1M2	CANADA	17,454.12
1808059 ONTARIO LIMITED	P.O. BOX 982	BARRIE	ON	L4M 5E1	CANADA	11,860.25
1837226 ONTARIO LIMITED	HAMILTON CITY CENTRE, 77, JAMES STREET NORTH, SUITE 224	HAMILTON	ON	L8R 2K3	CANADA	14,568.78
2620-6151 QUEBEC INC.	2, CHEMIN DE L'EUERRE, LOCAL 25	BAIE ST-PAUL	QC	G3Z 2Y5	CANADA	à déterminer
2948-5364 QUEBEC INC	D.G.R. ENTREPRENEURS ELECTRICIENS 4513, BLVD ST-JOSEPH	ST-NICEPHORE	QC	J2A 1A9	CANADA	248.33
3544052 CANADA INC.	LES GALERIES MANIWAKI, 100 RUE PRINCIPALE SUD, #200	MANIWAKI	QC	J9E 3L4	CANADA	19,993.46
375 DANIEL ST. HOLDINGS LTD	336 JOICEY BLVD	TORONTO	ON	M5M 2W1	CANADA	48,187.07
3879330 CANADA INC (IID & CO)	1550 DE MAISONNEUVE, SUITE 1111	MONTREAL	QC	H3G 1N2	CANADA	à déterminer
3971163 CANADA INC (RAINDANCE)	350 LOUVAIN WEST, SUITE 300	MONTREAL	QC	H2N 2E8	CANADA	88,772.07
4045068 CANADA	MATCO RAVARY INC. BMR, 1501, RUE AMPERE, BUREAU 220	BOUCHERVILLE	QC	J4B 5Z5	CANADA	1,138.80
4153332 CANADA INC. - VIN ROUGE	9200 PARK AVE. #612	MONTREAL	QC	H2N 1Z4	CANADA	19,434.27
4207602 CANADA INC(CAMEO)	11855 BLVD RODOPHE-FORGET	MONTREAL	QC	H1E 7J8	CANADA	131,281.49
4277503 CANADA INC.	900, PLACE PAUL-KANE	LAVAL	QC	H7C 2T2	CANADA	à déterminer
4283147 CANADA INC.	1901 TRANS-CANADA	DORVAL	QC	H9P 1J1	CANADA	17,945.93
4336909 CANADA INC.	333 CHABANEL WEST, SUITE 807	MONTREAL	QC	H2N 2E7	CANADA	à déterminer
4453166 CANADA INC (GREEN JEANS)	351 MCCAFFREY	ST-LAURENT	QC	H4T 1Z7	CANADA	8,776.80
4509200 CANADA INC.	1901 TRANS CANADA	DORVAL	QC	H9P 1J1	CANADA	340,522.51
4REFUEL CANADA LP	M9040C C.P. 11454 DEPT-16, SUCCURSALE CENTRE-VILLE	MONTREAL	QC	H3C 5K8	CANADA	36,154.30
6021425 CANADA INC/ ANA GRANT	4810 JEAN TALON OUEST SUITE 400	MONTREAL	QC	H4P 2N5	CANADA	574.35
782168 ONTARIO INC.	DENIS EDEN P.O. BOX 235	PORT COLBORNE	ON	L3K 5V8	CANADA	152.55
9017-9953 QUEBEC INC.	15, NOTRE-DAME SUD	VILLE-MARIE	QC	J9V 1X3	CANADA	4,964.03
9089-3470 QUEBEC INC.	MARCEL PAGE ELECTRICIEN, 290, RUE BERNIER EST	QUEBEC	QC	G2M 1K7	CANADA	3,702.56
91.7 GIANT FM	860 FORKS ROAD WEST	WELLAND	ON	L3R 5R6	CANADA	542.40
9103-7473 QUEBEC INC.	521, 6E AVENUE C.P. 8	SAINT-GEORGES	QC	G5Y 5C4	CANADA	1,518.23
9118-1990 QUEBEC INC.	3560, RUE LAVAL	LAC-MEGANTIC	QC	G6B 2X4	CANADA	6,351.47
9142-5660 (TEMPS SAUVAGE)	333 CHABANEL WEST, SUITE 508	MONTREAL	QC	H2N 2E7	CANADA	5,511.46
9216-3484 QUEBEC INC(RAC VIN)	10871-A SALK	MONTREAL	QC	H1G 6M7	CANADA	133.75
9231-5290 QUEBEC INC.	3333, JARRY EAST, SUITE 202	MONTREAL	QC	H1Z 2E5	CANADA	11,910.27
A & M ELECTRICAL & CONSTRUCTION LTD	82 CHURCH STREET, P.O. BOX 29	VICTORIA	NL	A0A 4G0	CANADA	3,289.26
A & R DRESS CO. INC	99 CHABANEL ST. W., SUITE 301	MONTREAL	QC	H2N 1C3	CANADA	à déterminer
A.G. METALWORK	12615 56 AVE.	MONTREAL	QC	H1E 2M5	CANADA	341.78
A25-LE LIEN INTELLIGENT	6801 BOULEVARD LEVESQUE EST	LAVAL	QC	H7A 4C6	CANADA	22.60
ABLOY CANADA INC.	9630 TRANS-CANADA	MONTREAL	QC	H4S 1V9	CANADA	441.13
AC ELECTRIQUE 2005 INC.	179, COMMERCIALE	ST-LOUIS-DU-HA-HA	QC	G0L 3S0	CANADA	132.15
ACCENT HOME PRODUCTS INC.	5151 THIMENS BLVD	MONTREAL	QC	H4R 2C8	CANADA	à déterminer
ADCO 131448 CANADA	5400 ARMAND FRAPPIER	ST-HUBERT	QC	J3Z 1G5	CANADA	116.05
ADORABLE LINGERIE	710 RUE DESLAURIERS	VILLE ST-LAURENT	QC	H4N 1W5	CANADA	45,060.69
ADT SECURITY SERVICES CANADA INC.	615 - 18TH STREET S.E	CALGARY	AB	T2E 6J5	CANADA	7,750.02
ADVANTAGE 2 RETAIL INC.	9376 RUE DE LILLE	MONTREAL	QC	H1Z 2P5	CANADA	139,277.88
AERO LUGGAGE/MIDWAY INDUSTRIES LTE	8270 BOULEVARD PIE IX	MONTREAL	QC	H1Z 3T6	CANADA	118,192.80
ALEX CHIPPETT	P.O. BOX 176	CAMPBELLTON	NL	A0G 1L0	CANADA	656.30
ALEX NEON	9185-5858 QUEBEC INC., 315, MONTEE JARVIS	LAC-DES-ECORCES	QC	J0W 1H0	CANADA	367.57
ALFA LAVE	8355 CHAMP D'EAU	ST-LEONARD	QC	H1P 1Y1	CANADA	293.93
A-LINE ATLANTIC INC./TRANSCORP DIST	43, MAPLE VALLEY RD	CORNER BROOK	NL	A2H 6T3	CANADA	16,741.90
ALLESKO INC	8370 RUE LABARRE	MONTREAL	QC	H4P 2E7	CANADA	59.36
AMBULANCE ST-JEAN	529, JARRY EST 4e ETAGE	MONTREAL	QC	H2P 1V4	CANADA	194.00
AMCAN CHARTER IMPORTS LTD.	ACCORD BUSINESS CREDIT INC., 3500 DE MAISONNEUVE WEST # 1510	MONTREAL	QC	H3Z 3C1	CANADA	à déterminer
AMECO & PARADISIO APPAREL INC.	1450 RUE DE LOUVAIN OUEST	MONTREAL	QC	H4N 1G5	CANADA	2,357,722.57
AMENAGEMENT WESTCLIFF, LES GALERIES DE GRANBY	600, BOUL. DE MAISONNEUVE OUEST, BUREAU 2600	MONTREAL	QC	H3A 3J2	CANADA	à déterminer
AMERELLA OF CANADA LTD.	2233 DE L'AVIATION	DORVAL	QC	H9P 2X6	CANADA	405,972.63
AMEX BANK OF CANADA	P.O. BOX 2000	WEST HILL	ON	M1E 5H4	CANADA	26,674.89
ANDERSON, WALLY	194 HUTCHISON	MARMICHI	NB	E1V 6C2	CANADA	à déterminer
APM LANDMARK INC.	O/A APM PROPERTIES, P.O. BOX 2859	CHARLOTTETOWN	PEI	C1A 7J8	CANADA	470.00
APR IMPORTS LIMITED	4790 BLVD COTE VERTU	VILLE ST LAURENT	QC	H4S 1J9	CANADA	145,612.59
AQUA TECH AQUARIUM SERVICES	458 STARTHCONA	WESTMOUNT	QC	H3Y 2X1	CANADA	244.91
ARCO INC.	10800 PASCAL GAGNON	MONTREAL-NORD	QC	H1P 1Z8	CANADA	à déterminer
ARCTURUS LP (PPL)	580, GRANDE-ALLÉE EST, BUREAU 50	QUEBEC	QC	G1R 2K2	CANADA	à déterminer
AROC ELECTRONICS INTL. INC.	6009 CHEMIN ST.FRANCOIS	VILLE ST LAURENT	QC	H4S 1B6	CANADA	à déterminer
ART CRAFT LIMITED	309 PENNSYLVANIA AVENUE	CONCORD	ON	L4K 5R9	CANADA	à déterminer
ASH AND SARA	110 E, 9TH ST.	LOS ANGELES	CA	90079	USA	7,639.31
ASS. DES MARCHANDS	GALERIES DE THETFORD, 520 BOUL. FRONTENAC OUEST	THETFORD MINES	QC	G6G 5V9	CANADA	1,787.16
ASS. DES MARCHANDS - GALERIES	DE VAL D'OR, 1500, CHEMIN SULLIVAN	VAL D'OR	QC	J9P 1M1	CANADA	112.10
ASS. DES MARCHANDS - GALERIES DE VAL D'OR	1500, CHEMIN SULLIVAN	VAL D'OR	QC	J9P 1M1	CANADA	à déterminer
ASS. DES MARCHANDS DES GALERIES DU VIEUX PORT	750, AVENUE DU PHARE OUEST	MATANE	QC	G4W 3W8	CANADA	à déterminer
ASS. DES MARCHANDS DES GALERIES TROIS-PISTOLES	634, RICHARD, C.P. 1979	TROIS-PISTOLES	QC	G0L 4K0	CANADA	à déterminer
ASS. DES MARCHANDS DU CARREFOUR LA SARRE	255, 3E RUE EST	LA SARRE	QC	J9Z 3N7	CANADA	à déterminer
ASS. DES MARCHANDS DU CENTRE COMMERCIAL LE VIL	2, CHEMIN DE L'EUERRE, LOCAL 2	BAIE ST-PAUL	QC	G3Z 2Y5	CANADA	à déterminer
ASS. DES MARCHANDS GALERIES DE THETFORD	520, BOUL. FRONTENAC OUEST	THETFORD MINES	QC	G6G 5V9	CANADA	à déterminer
ASS. DES MARCHANDS PROMENADES DU SUD	540, CHEMIN DE SAULT	ST-ROMUALD	QC	G6W 5M6	CANADA	à déterminer
ASSET INC.	536, AVENUE HECTOR	MONTREAL	QC	H1L 3W9	CANADA	1,682.62
ASSOC. DES COMMERCANTS DES PROMENADES DU CUI	100, RUE DU TERMINUS OUEST	ROUYN-NORANDA	QC	J9X 6H7	CANADA	à déterminer
ASSOC. DES MARCHANDS DES GALERIES DE LA CHAUDI	1116, BOUL. VACHON NORD, C.P. 23	STE-MARIE-DE-BEAUCE	QC	G6E 1N7	CANADA	à déterminer
ASSOC. DES MARCHANDS DES GALERIES MANIWAKI	100, RUE PRINCIPALE SUD, # 200	MANIWAKI	QC	J9E 3L4	CANADA	à déterminer
ASSOCIATION DES MARCHANDS	PLAZA PAQUETTE, 939, BOUL. PAQUETTE	MONT-LAURIER	QC	J9L 3J1	CANADA	à déterminer
ASSOCIATION DES MARCHANDS	PLAZA PAQUETTE, 939, BOUL. PAQUETTE	MONT-LAURIER	QC	J9L 3J1	CANADA	393.89
ATELIER DE L'AFFICHAGE	9121-2779 QUEBEC INC., 687,LEPINE	DORVAL	QC	H9P 1G3	CANADA	267.41
ATLANTIC PROMOTIONS INC.	770 BOUL. GUIMOND	LONGUEUIL	QC	J4G 1V6	CANADA	72,117.24
ATLANTIC SPORTSWEAR MFG. LTD.	5455 DE GASPE AVE. #500	MONTREAL	QC	H2T 3B3	CANADA	111,915.08
ATLANTIC WASTE MANAGEMENT LTD.	12 PENWAY STREET	CORNER BROOK	NL	A2H 6X4	CANADA	542.40
AUBERGE DU DRAVEUR	85, RUE PRINCIPALE NORD	MANIWAKI	QC	J9E 2B5	CANADA	2,250.02
AUBERGE H.J.P. INC.	MARIO PEPIN, 3550, BOUL. STEARNS	LAC MEGANTIC	QC	G6B 2G9	CANADA	198.23

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AUBERGE L' AMBASSADEUR	266, BOUL. ST-BENOIT OUEST	AMQUI	QC	G5J 2E8	CANADA	79.79
AURORA	P.O.BOX 80110	CITY OF INDUSTRY	CA	91716-8110	USA	13,392.00
AUTOCARS ORLEANS EXPRESS(EXPEDIBUS)	740 RUE NOTRE-DAME OUEST, BUREAU 1000	MONTREAL	QC	H3C 3X6	CANADA	229.51
AVANT GARDE INTERNATIONAL	9200 AVE. DU PARC SUITE 505	MONTREAL	QC	H2N 1Z4	CANADA	à déterminer
AVS DISTRIBUTION	3955 AUTOROUTE DES LAURENTIDES	LAVAL	QC	H7L 3H7	CANADA	à déterminer
AXESO-MODE LTD	804 DESLAURIER	ST-LAURENT	QC	H4N 1X1	CANADA	8,372.82
AXESSIMO INTERNATIONAL INC.	111 CHABANEL, SUITE 603	MONTREAL	QC	H2N 1C8	CANADA	à déterminer
AYK INTERNATIONAL INC.	5505 DES GRANDES PRAIRIES	ST-LEONARD	QC	H1R 1B3	CANADA	44,422.26
AZ HOME AND GIFTS INC	223-7080 RIVER ROAD	RICHMOND	BC	V6X 1X5	CANADA	12,947.73
B2 FASHIONS INC.	8010 RUE JARRY	ANJOU	QC	H1J 1H5	CANADA	11,363.31
B2 INTERNATIONAL	2735 VAN HORNE	MONTREAL	QC	H3S 1P6	CANADA	4,118.30
BACCALIEU CLEANERS	P.O. BOX 172	NEW HARBOUR	NL	A0B 2P0	CANADA	7,994.75
BALLONS GRANGER BALLOONS INC.	330 CREMAZIE O.	MONTREAL	QC	H2P 1C7	CANADA	5,685.46
BANYO CANADA INC	9150 PARK AVENUE	MONTREAL	QC	H2N 1Z2	CANADA	440.17
BASSE & FRERES ALIMENTATION ORIENTA	4555 AUTOROUTE LAVAL (440) O	LAVAL	QC	H7P 4W6	CANADA	à déterminer
BAY ROBERTS SHOPPING CTR LTD.	1 WESTMOUNT SQUARE, SUITE 1900	WESTMOUNT	QC	H3Z 2P9	CANADA	569.30
BEAUMARCHE INC.	9124 BLVD. ST-LAURENT	MONTREAL	QC	H2N 1M9	CANADA	66,545.58
BECO INDUSTRIES LTD.	10900 COLBERT	VILLE D'ANJOU	QC	H1J 2H8	CANADA	362,428.82
BEE-LINE DISPOSAL INC.	543 WITT RD.	PEMBROKE	ON	K8A 6W8	CANADA	1,830.70
BELL ALIANT	P.O. BOX 12088	ST-JOHN'S	NL	A1B 4C8	CANADA	6,294.37
BELL ALIANT	PO BOX 2226, STN CENTRAL RPO	HALIFAX	NS	B3J 3C7	CANADA	889.18
BELL ALIANT	PO BOX/ C. P. 5555	SAINT- JOHN	NB	E2L 4V6	CANADA	2,630.84
BELL CANADA	CP 11490 STATION CENTRE-VILLE, CENTRE DE VERSEMENTS CLIENTS	MONTREAL	QC	H3C 5R7	CANADA	1,608.91
BELL CANADA	P.O. BOX 9000, STATION DON MILLS	NORTH YORK	ON	M3C 2X7	CANADA	2,031.50
BELL CANADA	CASE POSTALE 8712, SUCCURSALE CENTRE-VILLE	MONTREAL	QC	H3C 3P6	CANADA	1,207.54
BELL MOBILITY INC.	C.P. 11095, SUCC. CENTRE-VILLE	MONTREAL	QC	H3C 5E7	CANADA	1,512.12
BENOIT BAILLARGEON INC	1405, 3E AVENUE	STE-MARIE	QC	G6E 3V3	CANADA	1,144.95
BENSUS INTERNATIONAL INC.	5000 CH ST- FRANCOIS	ST-LAURENT	QC	H4S 1J8	CANADA	70,830.00
BEST SOURCE INTERNATIONAL INC	345 KINGSTON ROAD, SUITE 306	PICKERING	ON	L1V 1A1	CANADA	40,233.02
BEST WESTERN NORTH BAY	700 LADESHORE DRIVE	NORTH BAY	ON	P1A 2G4	CANADA	174.02
BFI CANADA INC	C/O PO BOX 534	BARRIE	ON	L4M 4T7	CANADA	1,588.56
BFI CANADA INC.	4141, GRANDE ALLEE	BOISBRIAND	QC	J7H 1M7	CANADA	3,056.33
BIO-BOTANICAL LABS INC.	2555 BLVD DES SOURCES	POINTE CLAIRE	QC	H9R 5Z3	CANADA	à déterminer
BISSELL CANADA CORP	PO BOX 56367 STATION A	TORONTO	ON	M5W 4L1	CANADA	à déterminer
BL INTIMATES	9500 MEILLEUR SUITE 111	MONTREAL	QC	H2N 2B7	CANADA	38,041.50
BLACK & WHITE MERCHANDISING CO. LTD	170 MARCEL-LAURIN BOUL.	SAINT-LAURENT	QC	H4P 2J5	CANADA	à déterminer
BMR MADCO	A1501 RUE AMPERE, SUITE 220	BOUCHERVILLE	QC	J4B 5Z5	CANADA	à déterminer
BOB HINKS	P.O. BOX 1468	PORT AUX BASQUES	NL	A0M 1C0	CANADA	565.00
BOUFFARD PLUMBING & HEATING INC.	1555 BANCROFF DRIVE	SUDBURY	ON	P3B 1R7	CANADA	191.44
BOUFFARD SANITAIRE INC.	75, RUE SAVARD, C.P. 114	MATANE	QC	G4W 3M9	CANADA	1,573.97
BR ELECTRIQUE INC.	2287 PRINCIPALE	DUNHAM	QC	J0E 1M0	CANADA	302.60
BRANDS UNLIMITED INC.	76 BRUNSWICK BLVD	DOLLARD-DES-ORMEAUX	QC	H9B 2C5	CANADA	39.99
BROADRIDGE ICS	P.O. BOX 416423	BOSTON	MA	02241-6423	USA	0.54
BROOKS FITCH APPAREL GROUP	1370 BROADWAY SUITE 1100	NEW YORK	NY	10018	USA	200.40
BRUNSWICK NEWS INC.	P.O. BOX 1001	MONCTON	NB	E1C 8P3	CANADA	2,661.36
BUANDERIE CHALEURS INC.	152 D, AVENUE GRAND PRE	BONAVENTURE	QC	G0C 1E0	CANADA	38.73
BUROPLUS(NOVEXCO)	1805 AUTOROUTE LAVAL OUEST	CHOMEDEY	QC	H7L 3W3	CANADA	6,932.56
BUYERS GROUP	1445868 ONTARIO INC., 1194A CALEDONIA RD.	TORONTO	ON	M6A 2W5	CANADA	53,065.99
C.DE R. A ENTREES CONTINUES (CREC)	165, WELLINGTON NORD, BUREAU 100	SHERBROOKE	QC	J1H 5B9	CANADA	400.00
C.DUGAY PLOMBERIE	C.P. 3186 SUCC. BUREAU CHEF	TRACADIE-SHEILA	NB	E1X 1G5	CANADA	226.00
CADRES DISCOVERY INC.	10555 DRAPEAU STREET	MONTREAL-NORD	QC	H1H 3J4	CANADA	8,848.47
CAMBRIDGE TOWEL CORP.	450 DOBBIE DR. P.O. 938	CAMBRIDGE	ON	N1R 5X9	CANADA	1,047.82
CANADELLE INC.	C/O T10220C, PO BOX 4918, STN A	TORONTO	ON	M5W 0C9	CANADA	97,067.63
CANADIAN AUSTIN GROUP	GALERIES DE NICOLET- 45, BOUL. JUTRAS EST	VICTORIAVILLE	QC	G6P 7H4	CANADA	à déterminer
CANADIAN AUSTIN GROUP	405, BOUL JUTRAS EST	VICTORIAVILLE	QC	G6P 7H4	CANADA	10,745.66
CANADIAN AUSTIN GROUP	GALERIES DE L'ERABLE, 405, BOUL. JUTRAS EST	VICTORIAVILLE	QC	G6P 7H4	CANADA	à déterminer
CANADIAN AUSTIN GROUP	PLACE L'ORMIERE, 3841, RUE BLAIN	QUEBEC	QC	G2B 3X8	CANADA	1,323.31
CANADIAN AUSTIN GROUP	3841, RUE BLAIN	QUEBEC	QC	G2B 3X8	CANADA	10,722.66
CANADIAN AUSTIN GROUP CO.	PLACE STE-ANNE, 3841, RUE BLAIN	QUEBEC	QC	G2B 3X8	CANADA	862.18
CANADIAN AUSTIN GROUP GP	3841 RUE BLAIN	QUEBEC	QC	G2B 3X8	CANADA	3,631.19
CANADIAN AUSTIN GROUP GP	405, BOUL JUTRAS, GALERIE NICOLET	VICTORIAVILLE	QC	G6P 7H4	CANADA	10,870.84
CANADIAN AUSTIN GROUP INC.	1700, RUE SHERBROOKE	MAGOG	QC	J1X 5B4	CANADA	7,657.43
CANADIAN AUSTIN GROUP INC. - LOYER MAGASIN	3841, RUE BLAIN	QUEBEC QC	QC	G2B 3X8	CANADA	à déterminer
CANADIAN AUSTIN GROUP, LE CENTRE DE NICOLET / GE	405, BOUL. JUTRAS EST	VICTORIAVILLE	QC	G6P 7H4	CANADA	à déterminer
CANADIAN LINEN	1695 RUSSELL RD	OTTAWA	ON	K1G 3H9	CANADA	252.94
CANADIAN LINEN & UNIFORM	103 GLENCOE DRIVE	MOUNT PEARL	NL	A1N 4S7	CANADA	48.60
CANADIAN LINEN & UNIFORM	24 ATOMIC AVE	TORONTO	ON	M8Z 5L2	CANADA	136.57
CANADIAN LINEN & UNIFORM	P.O. BOX 9228, STATION 'A'	HALIFAX	NS	B3K 5M8	CANADA	810.87
CANADIAN LINEN & UNIFORM	350 GRAY'S RD N.	HAMILTON	ON	L8E 2Z2	CANADA	22.68
CANADIAN LINEN & UNIFORM	75 NORFINCH DR	NORTH YORK	ON	M3N 1W8	CANADA	244.77
CANADIAN NIAGARA POWER INC.	1130, BERTIE STREET, P.O. BOX 1218	FORT ERIE	ON	L2A 5Y2	CANADA	6,378.48
CAN-JAN INC.(SERV.D'ENTRETIEN)	346 ISABEY	ST-LAURENT	QC	H4T 1W1	CANADA	3,942.94
CAP SALES MARKETING AGENCY INC.	78 MAIN STREET SOUTH	BRAMPTON	ON	L6W 2C6	CANADA	99,934.67
CAPITAL BUSINESS CREDIT LLC	MARGARITA SYMIA ,1799 W OAKLAND PARK Blvd	FORT LAUDERDALE	FL	33311	CANADA	à déterminer
CARMICHAEL ENGINEERING LTD.	10 MORRIS DRIVE, UNIT; 40	DARTMOUTH	NS	B3B 1K8	CANADA	6,435.15
CARPETTES LANART INC.	300 SAINT-LOUIS	ST-JEAN-SUR-RICHELIE	QC	J3B 1Y4	CANADA	27,902.90
CARREFOUR DE L'ESTRIE HOLDINGS	A/S DE REDCLIFF REALTY MAN., 3050, BOUL. DE PORTLAND	SHERBROOKE	QC	J1L 1K1	CANADA	à déterminer
CARRY' S COMPANY	4900 JEAN TALON, SUITE 210	MONTREAL	QC	H4P 1W9	CANADA	567.35
CASABAWA IMPORTS INC.	8900 AVENUE DU PARC	MONTREAL	QC	H2N 1Y8	CANADA	8,891.09
CASSIDY'S TRANSFER & STORAGE SAMP	1001 MACKAY ST., P.O. BOX 515	PEMBROKE	ON	K8A 6X7	CANADA	1,356.00
CD 98.9FM RADIOCORP INC.	55 PARK ROAD BOX 98	SIMCOE	ON	N3Y 4K8	CANADA	2,090.50
CEI	920 McNABB STREET	SAULT-STE-MARIE	ON	P6B 6J1	CANADA	à déterminer
CEI 1776773 ONTARIO INC.	920 MCNABB ST.	SAULT STE-MARIE	ON	P6B 6J1	CANADA	9,051.32
CELEBRITY WATCH INT'L INC.	4810 JEAN TALON W., SUITE 318	MONTREAL	QC	H4P 2N5	CANADA	27,971.22
CENTRE COMM. CHARPENTIER	4565, BOUL. ST-JOSEPH	ST-NICEPHORE	QC	J2A 1B4	CANADA	2,767.40
CENTRE COMM. DE CHAMBLY INC.	1255, BOUL. DE PERIGNY, 16, PLACE CHAMBLY	CHAMBLY	QC	J3L 2Y7	CANADA	586.98
CENTRE COMMERCIAL CARREFOUR LA SARRE	A/S SOCIETE IMMOBILIERE COURBEC INC., 545, CREMAZIE EST, BUREAU 910	MONTREAL	QC	H2M 2V1	CANADA	à déterminer
CENTRE DE RECUP. PARADIS & ROY	350, 156ieme RUE	ST-GEORGES	QC	G5Y 7P1	CANADA	222.15
CENTRE VALLEYFIELD	600 DE MAISONNEUVE BLVD. WEST, SUITE 2600	MONTREAL	QC	H3A 3J2	CANADA	15,603.10
CFAN 790	396 PLEASANT STREET	MIRAMICHI	NB	E1V 3M4	CANADA	488.16
CFIM 92,7	CP 8192	CAP-AUX-MEULES	QC	G4T 1R3	CANADA	1,029.53
CHAMBRE DE COMM.DE LA MRC DE	LA MATAPEDIA, C.P. 5056, SUCC. BUREAU CHEF	AMQUI	QC	G5J 3S5	CANADA	205.77

RSM Richter Inc.

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Magasin Hart Inc. / Hart Stores Inc.

CHATEAU LINGERIE MFG INC	215 ST-ZOTIQUE WEST	MONTREAL	QC	H2V 1A2	CANADA	136,215.07
CHATEAU MADELINOT	323, ROUTE 199, POSTALE 485, CH. PRINCIPAL	CAP-AUX-MEULES	QC	G4T 1E4	CANADA	437.48
CHATEAU MANIS ELECTRONIQUE INC	18025 ROUTE TRANS-CANADIENNE	KIRKLAND	QC	H9J 3Z4	CANADA	à déterminer
CHEZ JANO LTEE	120 ST- JOSEPH BLVD	LACHINE	QC	H8S 2L3	CANADA	22,922.21
CHOCOLAT ARVISAIS INC.	749 RUE PICOTTE	LOUISEVILLE	QC	J5V 1B2	CANADA	482.71
CHURCH & DWIGHT CANADA	635 SECRETARIAT COURT	MISSISSAUGA	ON	L5S 0A5	CANADA	à déterminer
CINDY ANN CREATIONS INC.	1400 ANTONIO-BARBEAU SUITE 200	MONTREAL	QC	H4N 1H5	CANADA	15,640.42
CINE MAISON ROYALE	3737 BOUL. COTE VERTU	ST-LAURENT	QC	H4R 2C9	CANADA	39,198.22
CITE COURRIER	2348, CHEMIN LUCERNE #260	VILLE MONT-ROYAL	QC	H3R 2J8	CANADA	573.55
CITOYEN OPTIMUM S.E.C.	SERV. PARTAGES-COMPTES A RECEVOIR 2100, RUE DRUMMOND	MONTREAL	QC	H3G 1X1	CANADA	2,235.38
CJS IMPORTATIONS	3204 JACQUES BUREAU	LAVAL	QC	H7P 0A9	CANADA	2,730.92
CJTT-FM	P.O. BOX 1058	NEW LISKEARD	ON	P0J 1P0	CANADA	892.25
CKAP MOOSE FM	50-2 BALLS DRIVE	BRACEBRIDGE	ON	P1L 1T1	CANADA	325.44
CKVM FM 93.1	62 STE-ANNE	VILLE-MARIE	QC	J9V 2B7	CANADA	à déterminer
CLIMATISATION CONFORT COURTOIS INC.	319, RUE GAMACHE	VICTORAVILLE	QC	G6P 3T1	CANADA	7,177.74
CLIMATISATION ROGER DEMERS INC	1331 RUE DENAULT	SHERBROOKE	QC	J1H 2P6	CANADA	1,030.41
CNW TELBEC	2000, avenue MCGILL COLLEGE, 3eme Etage	MONTREAL	QC	H3A 3H3	CANADA	734.82
COBY ELECTRONICS CORPORATION	2800 14 th AVENUE SUITE 310	MARKHAM	ON	L3R 0E4	CANADA	88,200.00
COLLECTION TUFF AVENUE INC.	CORP. FINANCIERE MONTCAP, 3500 DE MAISONNEUVE ST.1510	MONTREAL	QC	H3Z 3C1	CANADA	91,700.08
COLUMBIA FRAME INC.	6251 RUE NOTRE DAME E.	MONTREAL	QC	H1N 2E9	CANADA	12,383.28
COMFORT INN SEPT-ILES	854 BOUL. LAURE	SEPT-ILES	QC	G4R 1Y7	CANADA	393.00
COMFORT INN (EDMUNDSTON)	5 BATEMAN AVE., P.O. BOX 454	EDMUNDSTON	NB	E3V 3L1	CANADA	96.05
COMFORT INN KAPUSKASING	172 GOVERNMENT ROAD EAST	KAPUSKASING	ON	P5N 2W9	CANADA	345.75
COMFORT INN THETFORD MINES(CN347)	123, BOUL. FRONTENAC OUEST	THETFORD MINES	QC	G6G 7S7	CANADA	141.89
COMFORT SUITE & CONFERENCE	229 GREAT NORTHERN RD	SAULT STE MARIE	ON	P6B 4Z2	CANADA	806.82
COMMISSION SCOLAIRE DE LAVAL	C.P. 955, SUCC. SAINT-MARTIN	LAVAL	QC	H7V 3S3	CANADA	13,907.05
COMMONWEALTH HOME FASHIONS INC	1100 PORT-ROYAL ST. E.	MONTREAL	QC	H2C 2B4	CANADA	265,167.16
COMPAGNIE DE TISSUS DECORATIFS ARCO LTEE	11780 - 4E AVENUE	MONTREAL	QC	H1E 5Y2	CANADA	à déterminer
COMPAGNIE KIMWOOD LAC ST-JEAN / GESTION SANDAL	500, AVENUE DAIGNEAULT	CHANDLER	QC	G0C 1K0	CANADA	à déterminer
COMPLETE CLEANING	19, VENIOT	EDMUNDSTON	NB	E3V 1K9	CANADA	988.75
COMPLETE PLUMBING	P.O. BOX 42	CALLANDER	ON	P0H 1H0	CANADA	437.13
COMPUTERSHARE *	ACCOUNTS RECEIVABLE DEPT, 100 UNIVERSITY AVE. 11TH FLOOR	TORONTO	ON	M5J 2Y1	CANADA	5,035.94
CONCIERGERIE S.D.B.	175, 4e RANG OUEST	ST-ANACLET	QC	G0K 1H0	CANADA	4,961.45
CONFORT SUITE	229 GREAT NORTHERN ROAD	SAULT-STE-MARIE	ON	P6B 4Z2	CANADA	à déterminer
CONNECTEL SOLUTIONS	69, POINTE LANGLOIS, 2E ETAGE	LAVAL	QC	H7L 3J4	CANADA	4.15
CONNECTION 18	1407 BROADWAY, SUITE 1205	NEW YORK	NY	10018	USA	à déterminer
CONTAINERIZED SANITATION LTD.	7 BAYVIEW HEIGHTS	KIPPENS	NL	A2N 3N1	CANADA	943.55
CONTEX INT. IMP. INC.	8955 PARK AVE.	MONTREAL	QC	H2N 1Z1	CANADA	96,658.38
CONTROLES C.R. INC.	2175, 120 TH RUE	ST-GEORGES	QC	G5Y 6R5	CANADA	1,102.80
CORPORATION SUN MEDIA	298, RUE DE MARTIGNY O, #100	ST-JEROME	QC	J7Y 4C9	CANADA	2,112.93
COSMO COM. CANADA INC.	55 TRAVAIL ROAD	MARKHAM	ON	L3S 3J1	CANADA	54,517.82
COUR MUNICIPALE DE CHATEAUGUAY	265, BOULEVARD D'ANJOU,BUREAU 101	CHATEAUGUAY	QC	J6J 5J9	CANADA	166.00
COURRIER FRONTENAC	541,BOUL. FRONTENAC, C.P.789	THETFORD MINES	QC	G6G 5V3	CANADA	5,790.85
CRAYOLA CANADA	15 MARY STREET W., P.O BOX 120	LINDSAY	ON	K9V 4R8	CANADA	à déterminer
CREATION VIVIMAR INC.	600 MC CAFFREY	ST LAURENT	QC	H4T 1N1	CANADA	7,397.60
CREATIONS LAS VEGAS INC.	2675 MARCEL	ST-LAURENT	QC	H4R 1A6	CANADA	37,955.78
CROISIERES AML MONTREAL	530 RUE ST- ANDRE	MONTREAL	QC	H2L 5B9	CANADA	8,954.75
CROMBIE DEVELOPMENTS LTD	115, KING STREET	STELLARTON	NS	B0K 1S0	CANADA	9,849.98
CROMBIE DEVELOPMENTS LTD	115, KING STREET	STELLARTON	NS	B0K 1S0	CANADA	8,333.24
CROSS ROADS/CHAMS FASHION INC.	1400 JULE POITRAS	VILLE ST-LAURENT	QC	H4N 1X7	CANADA	101,920.59
CRYSTAL CLEAR CANADA	P.O. BOX #2098 STATION B	MONTREAL	QC	H3B 4H4	CANADA	321.80
CRYSTAL NORTH WATER TREATMENT	943 NOTRE DAME AVENUE	SUDBURY	ON	P3A 2T7	CANADA	178.90
CURTIS INTERNATIONAL LTD.	315 ATTWELL DRIVE	TORONTO	ON	M9W 5C1	CANADA	372,754.95
CUSIP SERVICE BUREAU	P.O. BOX 19140 A	NEWARK	NJ	07195-0140	USA	100.00
DANAWARES CORP.	180 MERIZZI	ST-LAURENT	QC	H4T 1S4	CANADA	390.41
DANBY	5070 WHITELAW ROAD	GUELPH	ON	N1H 6Z9	CANADA	à déterminer
DANSON DECOR INC.	3425 DOUGLAS B. FLOREANI	ST-LAURENT	QC	H4S 1Y6	CANADA	20,472.06
DARINA HOME FURNISHINGS INC.	9961 ST VITAL BLVD	MONTREAL	QC	H1H 4S5	CANADA	10,388.22
DAY & ROSS INC	398 RUE MAIN	HARTLAND	NB	E7P 1C6	CANADA	156,873.93
DELOITTE & TOUCHE LLP	1 PLACE VILLE-MARIE, SUITE 3000	MONTREAL	QC	H3B 4T9	CANADA	40,510.60
DELON LABORATORIES	69 BRUNSWICK	DOLLARD DES ORMEAUX	QC	H9B 2N4	CANADA	2,115.61
DESHAIES CYCLES & SPORTS INC.	91, CHEMIN BOURGEOIS EST	TRECESSON	QC	J0Y 2S0	CANADA	5,203.59
DEVILLE MOTEL	95, AVE HORNE	ROUYN-NORANDA	QC	J9X 4S4	CANADA	127.60
DIAMOND MAINTENANCE LTD.	P.O. BOX 891	CORNER BROOK	NL	A2H 6J2	CANADA	2,599.00
DIRECT ENERGY BUSINESS SERV.	30 HIGH MEADOW PLACE	TORONTO	ON	M9L 2Z5	CANADA	2,205.60
DISTRIBUTIONS NORTRA	10, 100 BOULEVARD DU GOLF	ANJOU	QC	H1J 2Y7	CANADA	157.49
DLM	5757 RUE CYPHOT	ST-LAURENT	QC	H4S 1R3	CANADA	à déterminer
DO-GREE FASHIONS LTD.	3205 CHEMIN BEDFORD	MONTREAL	QC	H3S 1G3	CANADA	à déterminer
DOMINION CUTTING SERVICE INC..	99 CHABANEL STREET W., SUITE 104	MONTREAL	QC	H2N 1C3	CANADA	42,441.23
DOREL JUVENILE GROUP	873 HODGE	ST-LAURENT	QC	H4N 2B1	CANADA	8,973.46
DORFIN	5757,BOUL. THIMENS	ST. LAURENT	QC	H4R 2H6	CANADA	786.08
DORFIN DISTRIBUTION INC.	5757 BOUL THIMENS	ST-LAURENT	QC	H4R 2H6	CANADA	11,044.93
DORSEY MARKETING INC.	145 MONTEE DE LIESSE, SUITE 203	ST-LAURENT	QC	H4T 1T9	CANADA	8,265.80
DORSO OPTICS LTD.	3760 ASHBY ST.	MONTERAL	QC	H4R 2C1	CANADA	à déterminer
DOT-LINE DESIGN LTD	19 EAST WILMOT STREET	RICHMOND HILL	ON	L4B 1A3	CANADA	51,713.72
DRAKKAR RESSOURCES HUMAINES	780, AVE. BREWSTER	MONTREAL	QC	H4C 2K1	CANADA	5,147.42
DUGAS ELECTRIQUE LTEE	36, BOUL INDUSTRIEL, C.P. 5616	CARAQUET	NB	E1W 1B7	CANADA	339.00
DURA HOUSEWARES INC.	2105 DAGENAIS BOUL. WEST	LAVAL	QC	H7L 5W9	CANADA	193,104.04
DURHAM DIVISION	8050 WOODBINE AVENUE	MARKHAM	ON	L3R 2N8	CANADA	352.72
E.S. FOX CONSTRUCTORS LTD.	P.O. BOX 1010, 9127 MONTROSE ROAD	NIAGARA FALLS	ON	L2E 7J9	CANADA	937.90
EARTHCARE WASTE & RECYCLING	600 BARBER STREET	ESPANOLA	ON	P5E 1M9	CANADA	90.40
EASTERN SANITATION LTD	17 ADAMS ST.	ANTIGONISH	NS	B2G 2G1	CANADA	1,006.78
ECLAIRAGE QUEBEC	555 ST-REMI	MONTREAL	QC	H4C 3G6	CANADA	4,925.79
ECLIPSE INT L FASH. CANADA INC	353 CHABANEL ST. WEST	MONTREAL	QC	H2N 2G1	CANADA	28,076.80
ECO 11 MANUFACTURING INC.	3391 MCNICOLI AVENUE SUITE 6	SCARBOROUGH	ON	M1V 2V4	CANADA	31,287.90
ECO ENTREPRISES QUEBEC (EEQ)	1600, BOUL. RENE-LEVESQUE O., BUREAU 600	MONTREAL	QC	H3H 1P9	CANADA	à déterminer
ECONO-MALLS #7 CORPORATION	1, WESTMOUNT SQUARE, SUITE 1900	WESTMOUNT	QC	H3Z 2P9	CANADA	à déterminer
EDGEcombe PROPERTY MANAGEMENT	PLACE LASALLE PROPERTY CORP., 7852, CHAMPLAIN BOULEVARD	LASALLE	QC	H8P 1B3	CANADA	3,194.20
EDGEcombe QUEBEC REALTY INC.	3100, DE LA CONCORDE, BLV. EST DUVERNAY	LAVAL	QC	H7E 2B8	CANADA	6,740.66
EDITIK	2160 RUE GOSSELIN	LAVAL	QC	H7T 2B1	CANADA	382.29
EFCO ENTERPRISES LTD	P.O. BOX 318	STEPHENVILLE	NL	A2N 2Z5	CANADA	154.64
EGO FASHIONS/2983630 CANADA INC	8660 CHEMIN DARNLEY SUITE 100	T.M.R.	QC	H4T 1M4	CANADA	123,866.33

RSM Richter Inc.

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Magasin Hart Inc. / Hart Stores Inc.

ELECTRICITE DE LA BAIE	57, DOVER C.P. 63	NEW CARLISLE	QC	G0C 1Z0	CANADA	166.61
ELECTRICITE REJEAN SAVARD INC.	2665, BLVD MALCOM-FRASER	LA MALBAIE	QC	G5A 2H9	CANADA	212.57
ELECTRO 1983 INC.	434, 2E RUE EST	RIMOUSKI	QC	G5M 1S6	CANADA	627.56
ELECTROPAGE S.C.C.	954, BOUL. STE-ANNE OUEST	STE ANNE DES MONTS	QC	G4V 1V4	CANADA	814.56
ELICA TRADING	11420 ALBERT HUDON	MONTREAL	QC	H1G 3J6	CANADA	295,899.54
ELITE CLASSICS INC.	1175 FRERE ANDRE	MONTREAL	QC	H3B 3X9	CANADA	à déterminer
ELPRO INTERNATIONAL INC.	644 DE COURCELLE	MONTREAL	QC	H4C 3C5	CANADA	225,177.74
EMBERLEY'S TRANSPORT LIMITED	P.O. BOX 200	MARYSTOWN	NL	A0E 2M0	CANADA	1,775.39
EMPIRE TRADING INC.	245 MONTEE DE LIESSÉ,	VILLE ST LAURENT	QC	H4T 1P5	CANADA	21,371.27
EMPLOYEE						à déterminer
ENBRIDGE	P.O. BOX 644	SCARBOROUGH	ON	M1K 5H1	CANADA	733.14
ENCORE SALES	333 NORTH RIVERMEDE ROAD	CONCORD	ON	L4K 3N7	CANADA	6,885.23
ENERGETIC ELECTRIC	133 JAMES ST.	MIRAMICHI	NB	E1V 6K3	CANADA	1,392.45
ENSEIGNES F.X. BOISVERT	950, MCDOUGALL	TROIS-RIVIERES	QC	G9A 2T6	CANADA	481.90
ENSEIGNES PATTISON	CHANTAL TIMBRO, 1868 BOUL. DES SOURCES, BUR. 200	POINTE-CLAIRE	QC	H9R 5R2	CANADA	à déterminer
ENSEIGNES PATTISON SIGN GROUP	113, 44TH AVENUE	EDMUNDSTON	NB	E3V 3A4	CANADA	1,647.16
ENTREPRISES ARSENEAULT	505 RUE DE MGR-PANET	NICOLET	QC	J3T 1C6	CANADA	308.17
ENTRETIEN CHARTEAU LTEE	3975 ALFRED-LALIBERTE, BUREAU; 102	BOISBRIAND	QC	J7H 1P7	CANADA	91,188.79
EQUIPEMENT DU NORD N.S. INC.	2250-37e AVENUE	LAVAL OUEST	QC	H7R 3R1	CANADA	599.59
EQUIPEMENTS SANITAIRES G.G. LT	343 2e RUE EST	RIMOUSKI	QC	G5L 2G4	CANADA	256.33
ERA GROUP	2500 RUE GUENETTE	ST-LAURENT	QC	H4R 2H2	CANADA	8,605.95
EREZ CAPITAL - WEST END MALL	1615, DUNDAS STREET EAST	TORONTO	ON	L1N 2L1	CANADA	15,448.61
ERNEST BOUTIN INC.(ENT.ELECTRICIEN)	4, RUE DES EMERAUDES	LEVIS	QC	G6W 6Y6	CANADA	321.04
ES-ONE CLOTHING INC.	1625 CHABANEL WEST STE 1010	MONTREAL	QC	H4N 2S7	CANADA	47,570.97
ETIQUETTE NATIONAL INC.	10720, AVE ALFRED	MONTREAL-NORD	QC	H1G 5B1	CANADA	1,871.65
EVEREST	1377 CORMORANT ROAD SUITE 201	ANCASTER	ON	L9G 4V5	CANADA	à déterminer
EVERGOOD INDUSTRIES CO. LTD.	200 WEST BEAVER CREEK ROAD, UNIT 14	RICHMOND HILL	ON	L4B 1B4	CANADA	1,318.52
EXECUTIVE CLEANERS	100 PLACE NOTRE DAME	TIMMINS	ON	P4N 8R8	CANADA	à déterminer
EXPLOITS VALLEY MALL INC. (ECONO MALLS)	1, WESTMOUNT SQUARE, SUITE 1900	WESTMOUNT	QC	H3Z 2P9	CANADA	à déterminer
EXPRESS HAVRE ST-PIERRE	300, CHEMIN DU TREMBLAY	BOUCHERVILLE	QC	J4B 5X9	CANADA	1,334.06
EXTERMINATION DE L'ILE	1495 MONTEE MASSON #61	DUVERNAY, LAVAL	QC	H7E 4P2	CANADA	256.34
F & G ELECTRIC	2582 FALCONBRIDGE HWY	GARSON	ON	P3L 1K6	CANADA	2,288.25
F.W. CONNOLLY ELECTRICAL LTD	P.O. BOX 10	GEORGETOWN	NL	A0A 2Z0	CANADA	6,254.55
FAME JEANS INC.	GMAC COMMERCIAL CORP M2012, C.P. 11013 DOWNTOWN STATION	MONTREAL	QC	H3C 4T9	CANADA	à déterminer
FAMOUS HOME FASHIONS	430 STINSON	ST-LAURENT	QC	H4N 2E9	CANADA	23,867.69
FANCY LINENS & DOMESTICS LTD.	8500 DARNLEY ROAD	MONTREAL	QC	H4T 1M5	CANADA	472.46
FEDERAL STEEL EQUIPMENT LTD.	540, 20TH. AVENUE	LACHINE	QC	H8S 3T1	CANADA	3,765.88
FERNAND BRETON 1975 INC.	839, AVE ST-LOUIS	PLESSISVILLE	QC	G6L 2M2	CANADA	456.23
FERSTEN/CREME CARAMEL	ACCORD FINANCIAL INC., 3500 MAISONNEUVE BLVD WEST	MONTREAL	QC	H3Z 3C1	CANADA	à déterminer
FIRST CAPITAL (DELSON) CORP.	3235, AVE DE GRANBY, BUREAU 2001	MONTREAL	QC	H1N 2Z7	CANADA	9,656.45
FIRST CHOICE SOURCING INC.	8235 MOUNTAIN SIGHTS, SUITE 201	MONTREAL	QC	H4P 2B4	CANADA	à déterminer
FIRST ON SITE RESTORATIONJ	235 ARDELTA AVE.	KITCHENER	ON	N2C 2M3	CANADA	à déterminer
FIRSTONSITE RESTORATION L.P.	235 ARDELTA AVE.	KITCHENER	ON	N2C 2M3	CANADA	17,579.46
FLORIST BOUQUET D'AMOUR	122 MAIN STREET EAST	NORTH BAY	ON	P1B 1A8	CANADA	67.80
FOAMEX CANADA INC	8355 JEANNE-MANCE	MONTREAL	QC	H2P 2Y1	CANADA	73,931.38
FONDS IMMOBILIER HOMCO (126)/SOCIÉTÉ EN COMMAN	1, PLACE ALEXIS NIHON, SUITE 1010	MONTREAL	QC	H3Z 3B8	CANADA	à déterminer
FOOTWEAR IMPORTS 2001 INC.	378 ISABEY	ST-LAURENT	QC	H4T 1W1	CANADA	78,591.94
FOR KIDS SAKE LTD.	150 MARCEL LAURIN	ST-LAURENT	QC	H4P 2J5	CANADA	71,576.84
FOUAD HANNA INC	9600 MEILLEUR SUITE #840	MONTREAL	QC	H2N 2E3	CANADA	à déterminer
FOUR SEASONS IMPORT	C.P. 401 SUCC. H	MONTREAL	QC	H3G 2L1	CANADA	à déterminer
FPI COMINAR	455, RUE DU MARAIS	QUEBEC	QC	G1M 3A2	CANADA	11,835.88
FRANESSE	7548 COTE DE LIESSÉ	ST-LAURENT	QC	H4T 1E7	CANADA	83.74
FRANSHAW INC	112 WEST 34 TH STREET	NEW YORK	NY	10120	USA	23,812.34
FREUDENBERG HOUSEHOLD PRODUCTS	666 BOUL. ST-MARTIN OUEST, BUREAU 220	LAVAL	QC	H7M 5G4	CANADA	23,836.21
FRUIT OF THE LOOM CANADA INC.	P.O. BOX 9100 , POSTAL STATION F	TORONTO	ON	M4Y 3A5	CANADA	235.58
FRUIT OF THE LOOM INC.	P.O. BOX 9100 , POSTAL STATION F	TORONTO	ON	M4Y 3A5	CANADA	67,961.24
GALERIES TEMIS C/O	GROUPE CLIFFTON INC., 7200, RUE HUTCHISON, SUITE 100	MONTREAL	QC	H3N 1Z2	CANADA	11,099.90
GALLANT ENTREPRISES LTEE	C.P. 444	EDMUNDSTON	NB	E3V 3L1	CANADA	519.80
GAUDREAU ENVIRONNEMENT	365, BOUL DE LA BONAVENTURE, C.P. 662	VICTORAVILLE	QC	G6P 6V7	CANADA	392.30
GAULD ELECTRIC	57 POND ST.	SIMCOE	ON	N3Y 2T3	CANADA	à déterminer
GAULD ELECTRIC COMPAGNY LTD.	55-57 POND STREET	SIMCOE	ON	N3Y 2T3	CANADA	2,456.38
GAZ METROPOLITAIN	C.P. 6115, SUCC. CENTRE-VILLE	MONTREAL	QC	H3C 4N7	CANADA	2,204.64
GENCA SALES	P.O BOX 207	EMBREE	NL	A0G 2A0	CANADA	678.00
GENERAL NOLI CANADA - US	8000. LANGELIER BLD., SUITE 514	ST-LEONARD	QC	H1P 3K2	CANADA	199,641.60
GENERAL NOLI CANADA INC.	8000 LANGELIER, SUITE; 514	ST-LEONARD	QC	H1P 3K2	CANADA	8,575.00
GENERATRICE DRUMMOND INC.	4825, ROUTE 139	ST-NICEPHORE	QC	J2A 4E5	CANADA	1,024.64
GEORGIE GIRL LINGERIE	3333 CREMAZIE BLVD. E. STE 401	MONTREAL	QC	H1Z 2H8	CANADA	16,315.16
GERMAIN PELLETIER LTEE	92, 2E RUE OUEST	RIMOUSKI	QC	G5L 8B3	CANADA	11,148.76
GERSTAT INC.	1450, BOUL CURE LABELLE	BLAINVILLE	QC	J7C 2P2	CANADA	718.92
GERTEX HOSIERY INC.	9 DENSLEY AVENUE	TORONTO	ON	M6M 2P5	CANADA	19,147.68
GESTION GUY CHEVARIE INC.	663 /2 CHEMIN LES CAPS	FATIMA	QC	G4T 2S9	CANADA	354.01
GESTION JACQUES SIROIS	1167, DES FRENES	ST-NICOLAS	QC	G7A 4E5	CANADA	2,175.97
GESTION LES PROM.DU CUIVRE	CTR COMM. PLAZA LPC (2002, 90, RUE MORGAN, BUREAU 200	BAIE D'URFE	QC	H9X 3A8	CANADA	178.14
GESTION RENE GOYETTE INC.	264 DE CHAMPAGNE #31	BOUCHERVILLE	QC	J4B 8K7	CANADA	14,475.09
GESTION RENE GRENIER INC.	74 BELLA VISTA	ST-BASILE-LE-GRAND	QC	J3N 1L1	CANADA	20,601.66
GESTION RENE GRENIER INC.*	74, BELLA-VISTA	ST-BASILE LE GRAND	QC	J3N 1L1	CANADA	662.48
GESTION SANDALWOOD CO. / GESTION SANDALWOOD	3841, RUE BLAIN, QUEBEC	QUEBEC	QC	G2B 3X8	CANADA	à déterminer
GET-R-DUMPT-AUSTIN PINEO	2920 HIGHWAY #358	CANNING	NS	B0P 1H0	CANADA	2,154.18
GILLES CORMIER ELECTRIC INC.	288, VICTORIA STREET	EDMUNDSTON	NB	E3V 2H9	CANADA	321.82
GILWAR IMPORT-EXPORT	108 ALDRED PLACE	MONTREAL	QC	H3X 3J3	CANADA	1,927.68
GLADIUS INTERNATIONAL INC.	CAISSE C. DESJARDINS EXPORT-D, 1 COMPLEXE DESJARDINS	MONTREAL	QC	H5B 1B3	CANADA	à déterminer
GLAZERS INC.	8800 HENRI-BOURASSA OUEST	MONTREAL	QC	H4S 1P4	CANADA	19,475.04
GLENNA MC COY	120 NELSON	COWANSVILLE	QC	J2K 2W1	CANADA	683.76
GLOBE ELECTRIQUE INC.	150 ONEIDA DRIVE	MONTREAL	QC	H9R 1A8	CANADA	203,616.84
GMD WHOLESALERS INC	155 ROWNTREE DAIRY RD, UNIT 1	WOODBRIIDGE	ON	L4L 6E1	CANADA	à déterminer
GME ELECTRIQUE	6103 DE MONTRACHET	QUEBEC	QC	G3E 1Y3	CANADA	2,012.30
GOLDOR	5485 PARE ST. SUITE 201	MONTREAL	QC	H4P 1P7	CANADA	9,474.00
GRACIOUS LIVING INDUSTRIES INC	7200 MARTIN GROVE ROAD	WOODBRIIDGE	ON	L4L 9J3	CANADA	72,161.52
GRAND FALLS MERCHANDS ASSOCIATION	C/O GRAND FALLS SHOPPING CENTRE (ADMIN), 180, MADAWASKA ROAD	GRAND FALLS	NB	E3Y 1A7	CANADA	à déterminer
GRANDSTAR OVERSEAS LTD.	NO 532 CASTLE PEAK ROAD	CHEUNG SHA WAN, Wan, K	NA	NA	CHN	à déterminer
GREATER SUDBURY UTILITIES	500 REGENT STREET, PO BOX 250	SUDBURY	ON	P3E 4P1	CANADA	12,729.89
GREATER SUDBURY UTILITIES	500 REGENT STREET, PO BOX 250	SUDBURY	ON	P3E 4P1	CANADA	1,840.35

RSM Richter Inc.

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Magasin Hart Inc. / Hart Stores Inc.

GROSNOR DISTRIBUTION AJAX INC.	370 MONARCH AVENUE UNIT # 21-22	AJAX	ON	L1S 3W5	CANADA	21,148.66
GROUPE CAMERON INC.	3925, RUE LESAGE	SHERBROOKE	QC	J1L 2Z9	CANADA	172.26
GROUPE DATA (RELIZON)	9195 TORBRAM ROAD	BRAMPTON	ON	L6S 6H2	CANADA	1,951.59
GROUPE LEMUR INC.	275 STINSON, SUITE 201	MONTREAL	QC	H4N 2E1	CANADA	856.15
GROUPE MOTECH	5643 PLACE YAD MORDECHAI	COTE ST-LUC	QC	H4W 3K2	CANADA	1,810.50
GROUPE NICKY	9771 WAVERLY	MONTREAL	QC	H3L 2V7	CANADA	683.55
GROUPE PLOMBACTION	575 BOUL. INDUSTRIEL	VICTORIAVILLE	QC	G6T1S7	CANADA	à déterminer
GROUPE RESISTANCE INC.	433 CHABANEL O. STE #700	MONTREAL	QC	H2N 2J6	CANADA	39,819.68
GT PLUMBING AND HEATING	14 ASH ST	KAPUSKASING	ON	P5N 2C8	CANADA	833.06
GUS GROUPE URGENCE SINISTRE	1105, CHEMIN DE LA VERNIERE	L'ETANG-DU-NORD	QC	G4T 3E2	CANADA	1,475.33
GUY DIONNE ELECTRICIEN ENR.	C.P. 6074	GASPE	QC	G4X 2R6	CANADA	938.74
H. KARME & CIE	3624 ST-LAURENT BLVD	MONTREAL	QC	H2X 2V4	CANADA	10,943.36
H.B. HELLER FASHION TEAM INC.	175 PASSENGER AVE	STANSTEAD	QC	J0B 3E2	CANADA	5,760.54
HAIER AMERICA	1356 BROADWAY	NEW YORK	NY	10018	USA	21,000.00
HAMELIN ENTERPRISES	150 BOUL.INDUSTRIEL	BOUCHERVILLE	QC	J4B 2X3	CANADA	10,938.10
HAMILTON BEACH BRANDS CDA INC.	7300 WARDEN AVE., STE #201	MARKHAM	ON	L3R 9Z6	CANADA	163,966.09
HANMER VALLEY PROPERTY INC.	18, KING STREET EAST, UNIT E2	BOLTON	ON	L7E 1E8	CANADA	à déterminer
HASBRO CANADA CORPORATION	PO BOX 8830, POSTAL STATION A	TORONTO	ON	M5W 1P8	CANADA	643,426.99
HCR LP (LES SAULES)	3400, BOUL. DE MAISONNEUVE OUEST, BUREAU 1010	MONTREAL	QC	H3Z 3B8	CANADA	à déterminer
HEENAN BLAIKIE LLP	1250,BOUL RENE-LEVESQUE OUEST, BUREAU 2500	MONTREAL	QC	H3B 4Y1	CANADA	15,599.97
HENKEL CANADA CORPORATION	P.O. BOX 4534, STATION A	TORONTO	ON	M5W 4N9	CANADA	à déterminer
HEWITT	P.O. BOX 1200	POINTE-CLAIRE	QC	H9R 4R6	CANADA	9,534.96
HIGH IMPACT PRODUCT	206 SHERWOOD	BEACONSFIELD	QC	H9W 2G8	CANADA	à déterminer
HILROY A MEAD COMPANY	C/O T10031, P.O. BOX 10031, POSTAL STATION A	TORONTO	ON	M5W 2B1	CANADA	13,099.56
HOLIDAY GROUP INC. BERTINI DIVISION	4875 DES GRANDES PRAIRIES	MONTREAL	QC	H1R 1X4	CANADA	130,616.61
HOLIDAY INN STEPHENVILLE	44, QUEEN STREET	STEPHENVILLE	NL	A2N 2M5	CANADA	293.68
HOME DEPOT	P.O. BOX 4609, STATION 'A'	TORONTO	ON	M5W 4Z5	CANADA	126.82
HOME PRESENCE CORPORATION	1600 EIFFEL	BOUCHERVILLE	QC	J4B 5Y1	CANADA	33.23
HOTEL BAIE SAINT-PAUL	911, BOUL. MGR-DE LAVAL	BAIE SAINT-PAUL, CHAR	QC	G3Z 1A1	CANADA	324.68
HOTEL LE CHATEAU	30, ELIE ROCHEFORT	PORT-CARTIER	QC	G5B 1N2	CANADA	4,219.95
HOTEL LE DAUPHIN QUEBEC	400 MARAIS	QUEBEC	QC	G1M 3R1	CANADA	341.49
HOTEL L'OISELIERE	165 A, BOUL PRESIDENT KENNEDY	LEVIS	QC	G6V 6E2	CANADA	115.06
HOTEL L'OISELIERE	105, CHEMIN DES POIRIER	MONTMAGNY	QC	G5V 3T4	CANADA	195.96
HRS GLOBAL MARKETING	5450 COTE-DE-LIESSE	MONTREAL	QC	H4P 1A5	CANADA	244,888.00
HYDRO - SHERBROOKE	1800 RUE ROY	SHERBROOKE '	QC	J1K 1B6	CANADA	à déterminer
HYDRO ONE NETWORKS INC.	PO BOX 4102 STN A	TORONTO	ON	M5W 3L3	CANADA	33,747.78
HYDRO SHERBROOKE	C.P. 1720	SHERBROOKE	QC	J1H 5N8	CANADA	6,864.85
HYDRO-QUEBEC	140, CREMAZIE OUEST, 1er ETAGE	MONTREAL	QC	H2P 1C3	CANADA	128,306.20
I TOYS INC	48 BATHURST STREET , SUITE 201	TORONTO	ON	M5V 2P2	CANADA	à déterminer
IDEA NUOVA	15 AVIATION	POINTE CLAIRE	QC	H9R 4Z2	CANADA	47,807.87
IDEAL KNITWEAR INC.	9494 ST-LAURENT, SUITE 400	MONTREAL	QC	H2N 1P4	CANADA	à déterminer
IDENTICAM	50 VOGELLI ROAD UNIT 3-4	RICHMOND HILL	ON	L4B 3K6	CANADA	à déterminer
IDENTICAM	P.O. BOX 57097, POSTAL STATION A	TORONTO	ON	M5W 5M5	CANADA	1,354.57
IDM GROUP LLC.	10 WEST 33RD STREET, SUITE 500	NEW YORK	NY	10001	USA	51,647.80
IIDENTICAM	P.O. BOX 57097 POSTAKE STN A	TORONTO	ON	M5W 5M5	CANADA	à déterminer
ILANCO KNITTING INC.	95 GINCE	ST-LAURENT	QC	H4N 1J7	CANADA	20,349.55
IMMEUBLE CARREFOUR DU CAP	800, PLACE VICTORIA, SUITE 440, C.P. 284	MONTREAL	QC	H4Z 1E8	CANADA	à déterminer
IMPERIAL TOYS	16641 ROSCOE PLACE	NORTH HILLS	CA	91343	USA	à déterminer
IMPORTATION FEN-NELLI INC.	9400 BOUL. ST LAURENT, STE 600	MONTREAL	QC	H2N 1P3	CANADA	19,713.93
IMPRESSIONS A BARBE ENR.	142, 57ieme AVENUE	ST-EUSTACHE	QC	J7P 3L4	CANADA	207.62
IMPRIMERIE DUMAINE	5350, AVE. TRUDEAU	SAINT-HYACINTHE	QC	J2S 7Y8	CANADA	2,144.23
IMPRIMERIES TRANSCONTINENTAL	P.O. BOX 11276, STATION CENTRE-VILLE	MONTREAL	QC	H3C 5G9	CANADA	756,857.44
INDEPENDENT ENERGY SERVICE CO. LTD	2869 WHITE STREET	VAL CARON	ON	P3N 1B2	CANADA	3,847.72
INFO SAC DISTRIBUTORS INC.	740 THORNTON AVE.	BATHURST	NB	E2A 2W8	CANADA	5,232.26
INNOVATIVE FLOOR CARE	281 SAINT ANDREWS DRIVE	FALL RIVER	NS	B2T 1R4	CANADA	à déterminer
INTACT INSURANCE	700 UNIVERSITY AVE. 16TH FLOOR	TORONTO	ON	M5G 0A1	CANADA	5,000.00
INTERNATIONAL TIME RECORDER CO	7A TAYMALL AVENUE	TORONTO	ON	M8Z 3Y8	CANADA	956.98
INTERNATIONAL VISUAL CORPORATION	11839 BLVD RODOLPHE-FORGET	MONTREAL	QC	H1E 7J8	CANADA	4,282.39
INTIMELLE INC	430 STEELCASE ROAD EAST	MARKHAM	ON	L3R 1G2	CANADA	331.91
INTIMO MONDO COLLECTIONS INC.	6285 SALVAIL	LAVAL	QC	H7H 1G3	CANADA	8,833.51
INVESTIGATION D.J. INC	100, 20ieme AVENUE OUEST	BLAINVILLE	QC	J7C 1E3	CANADA	2,278.50
IRON MOUNTAIN	P.O. BOX 3527, STATION A	TORONTO	ON	M5W 1G8	CANADA	104.53
IRRIGATION C.M	9081-2355 QUEBEC INC., 2009, PLACE DE LIMA	TERREBONNE	QC	J6X 3T2	CANADA	402.15
IRVING CONSUMER PRODUCTS	C/O M9026, CASE POSTAL: 11454 DEP. 3	MONTREAL	QC	H3C 5K8	CANADA	91,275.43
J & B WASTE CONTAINERS	5 INDUSTRIAL COURT B	SAULT STE MARIE	ON	P6B 5Z9	CANADA	1,928.91
J.P.J. NETTOYEUR ENR.	621, HARRICANA	VAL D'OR	QC	J9P 0B9	CANADA	2,769.18
J.W. HVAC SERVICES LIMITED	361 BOUNDARY ROAD, RR#4	PEMBROKE	ON	K8A 6W5	CANADA	1,872.76
JACQUES THEBERGE	1020 RUE DU PARC	RIMOUSKI	QC	J5M 1L5	CANADA	à déterminer
JAMES KINDLEIN	1268 BOUL. LAURE	SEPT-ILES	QC	G4S 1C5	CANADA	541.14
JAMMERS APPAREL GROUP	2000 ONESIME-GAGNON	LACHINE	QC	H8T 3M8	CANADA	115,007.19
JDA SOFTWARE INC. US	PO BOX 202621	DALLAS	TX	75320-2621	USA	3,541.68
JEAN H HENLE INC.	10175 HOTEL DE VILLE	MONTREAL NORD	QC	H1H 3V3	CANADA	11,280.64
JEAN-GUY BROWN ELECTRIQUE LTEE	1273 BISSON	GRANBY	QC	J2J 0N9	CANADA	303.92
JEAN-PAUL BLANCHARD ET FILS	104, RUE WATKINS	ST-GERMAIN	QC	J0C 1K0	CANADA	288.79
JELLI FISH KIDS INC.	562 DESLAURIERS	VILLE ST-LAURENT	QC	H4N 1V8	CANADA	34.18
JENO NEUMAN & FILS INC.	95 BLVD. DES ENTREPRISES	BOISBRIAND	QC	J7G 2T1	CANADA	21,282.75
JERIDAN TEXTILES	540, RUE DE BEAUHARNOIS OUEST	MONTREAL	QC	H2N 1L2	CANADA	à déterminer
JOHNSON AND MOVING STORAGE	P.O. BOX 182	BATHURST	NB	E2A 3Z2	CANADA	à déterminer
JOHNSON MOVING & STORAGE LTD	P.O. BOX 182	BATHURST	NB	E2A 3Z2	CANADA	3,208.34
JOHNVINCE FOODS	555 STEEPROCK DRIVE	TORONTO	ON	M3J 2Z6	CANADA	à déterminer
JOLIE INTIMATES	1901 TRANSCANADIENNE	DORVAL	QC	H9P 1J1	CANADA	1,856.96
JRC MARKETING INC.	5589 ROYALMOUNT, SUITE 100	MONTREAL	QC	H4P 1J3	CANADA	30,907.85
JUL JAM APPAREL INC.	3452 DU CAPORAL	LAVAL	QC	H7C 2T7	CANADA	1,680.92
JVC CANADA INC.	21 FINCHDANE SQUARE	SCARBOROUGH	ON	M1X 1A7	CANADA	à déterminer
KAMAX CONSTRUCTION INC.	18, RUE DE LA SAGAMITE	ST-FERREOL-LE-NEIGES	QC	G0A 3R0	CANADA	968.36
KAOS CONNECTION	350 LOUVAIN OUEST SUITE 204	MONTREAL	QC	H2N 2E8	CANADA	85,936.27
KARMIN INDUSTRIES	1901 TRANS CANADA	DORVAL	QC	H9P 1J1	CANADA	65,591.65
KARMIN INDUSTRIES(IMPORTS)	1901 TRANSCANADIENNE	DORVAL	QC	H9P 1J1	CANADA	847,448.78
KENING APPAREL	10 BRODIE HILL	RICHMOND HILL	ON	L4B 3K8	CANADA	9,574.74
KID GALAXY	150 DOW STREET TOWER 2, UNIT 425 B	MANCHESTER	NH	3101	USA	à déterminer
KILANI SPORT INC.	300 PORT ROYAL WEST SUITE 201	MONTREAL	QC	H3L 2B4	CANADA	169,066.53
KIMWOOD LAC ST-JEAN (NOVA SCOTIA) COMPAGNY, CA	39-2, MONTEE SANDY BEACH	GASPE	QC	G4X 2A9	CANADA	à déterminer

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Magasin Hart Inc. / Hart Stores Inc.

KIMWOOD TRIO HOLDINGS ULC	3841, RUE BLAIN	QUEBEC	QC	G2B 3X8	CANADA	19,814.64
KIMWOOD TRIO HOLDINGS ULC.	PLACE CHARLEVOIX, 3841, RUE BLAIN	QUEBEC	QC	G2B 3X8	CANADA	10,316.21
KIRKLAND LAKE INN	50 GOVERNMENT ROAD EAST	KIRKLAND LAKE	ON	P2N 1A5	CANADA	318.66
KLEAN-ALL CLEANING SERVICES	o/b BRUIN ENTERPRISES LTD, 17 NINA CRESENT	STEPHENVILLE	NL	A2N 3P9	CANADA	904.00
KLEER -VU DELUXE ALBUM INC.	4330 RUE GARAND	ST-LAURENT	QC	H4R 2A3	CANADA	5,704.19
KMCM INC.	40 EGLINTON AVENUE EAST, SUITE 807	TORONTO	ON	M4P 3A2	CANADA	7,764.16
KNIT SET FASHIONS (2010) LTD	9500 RUE MEILLEUR SUITE 100	MONTREAL	QC	H2N 2B7	CANADA	72,151.53
KOHUT ELECTRIC LTD.*	P.O. BOX 1028, 41 STATION RD	KIRKLAND LAKE	ON	P2N 3L1	CANADA	763.88
KONSULTEC INC.	1808 TRANSCANADA	DORVAL	QC	H9P 1H7	CANADA	6,483.78
KRB MECHANICAL LTD	50-A VENTURE CRESCENT	NORTH BAY	ON	P1B 8G4	CANADA	836.20
KRG INSURANCE BROKERS INC.C.	555 WILSON AVE.	TORONTO	ON	M3H 5Y6	CANADA	128,446.83
KVD HATZLOCHA SSS IND.	4330 RUE GARAND	ST-LAURENT	QC	H4R 2A3	CANADA	216,427.16
KYLE DISPOSALS LIMITED	P.O. BOX 39	HARBOUR GRACE	NL	A0A 2M0	CANADA	5,284.80
LA CIE DE TISSUS ARCO LTEE	11780 4 AVENUE	RIVIERE-DES -PRAIRIE	QC	H1E 3B3	CANADA	553,800.39
LABRADOR CITY SHOPPING CENTRE	600, BOUL. DE MAISONNEUVE OUEST, BUREAU 2600	MONTREAL	QC	H3A 3J2	CANADA	à déterminer
LABRADOR GLASS AND ALUMINUM	P.O. BOX 234	LABRADOR CITY	NL	A2V 2K5	CANADA	339.00
LADY SANDRA HOME FASHIONS INC.	8600 DECARIE, LOCAL 12	MONTREAL	QC	H4P 2N2	CANADA	32,114.81
LAMOUR INDUSTRIES	55 LOUVAIN ST. WEST, SUITE 200	MONTREAL	QC	H2N 1A4	CANADA	121,637.87
LARRY MITCHELL'S TRUCKING	P.O. BOX 272	CRESTON SOUTH	NL	A0E 1K0	CANADA	1,130.00
L'ASSOC. DES MARCHANDS DES GALERIES MONTMAGN	90, MORGAN ROAD, SUITE 200	BAIE D'URFE	QC	H9X 3A8	CANADA	à déterminer
L'ASSOC. DES MARCHANDS DES GALERIES TEMIS	237, RUE COMMERCIALE	CABANO	QC	G0L 1E0	CANADA	à déterminer
L'ASSOCIATION DE TAXI DIAMOND	DE MONTREAL LIMITEE, 7294-A RUE LAJEUNESSE	MONTREAL	QC	H2R 2H4	CANADA	45.99
L'ASSOCIATION DES MARCHANDS	2485, BOUL. STE-ANNE	QUEBEC	QC	G1J 1Y4	CANADA	à déterminer
LBC CANADA INC.	5415 CHEMIN COTE DE LIESSE	MONTREAL	QC	H4P 1A1	CANADA	2,358.41
LE GEORGESVILLE	300, 118E RUE	ST-GEORGES	QC	G5Y 3E3	CANADA	399.87
LE GROUPE JEAN COUTU (PJC) INC	530, RUE BERIAULT	LONGUEUIL	QC	J4G 1S8	CANADA	143.63
LE GROUPE MOMENTUM	5046, RUE FRANCOIS CUSSON	LACHINE	QC	H8T 1B3	CANADA	574.60
LEN-JAY INC.	5630 THIMENS	ST-LAURENT	QC	H4R 2K9	CANADA	à déterminer
LES AGENCES ANGELO D'ANELLO INC	6760 MARIE-VICTORIN	MONTREAL	QC	H1G 2J4	CANADA	1,268.79
LES ALIMENTS PAPCO INC.	250 DESLAURIERS	ST-LAURENT	QC	H4N 1V8	CANADA	62,506.96
LES ATELIERS ASTRAL F. & L. INC	7751 LECOURT	MONTREAL	QC	H1L 3J8	CANADA	109.08
LES CHAUSSURES ORLANDO IMPORT	3610 BOUL. POIRIER	ST-LAURENT	QC	H4R 2J5	CANADA	19,173.55
LES CONCASSES DU CAP INC.	955, RTE DU PETIT CAP	CAP-ST-IGNACE	QC	G0R 1H0	CANADA	143.27
LES CONSULTANTS GILBERT INC.	3554 AVENUE COLONIAL	MONTREAL	QC	H2X 2Y5	CANADA	2,941.29
LES CONTRUCTIONS R.P.M	9182-9697 QUEBEC INC., 3 CHEMIN PICARD	ADSTOCK	QC	G0N 1S0	CANADA	1,012.14
LES CROUSTILLES YUM YUM	2620 RUE WATT	SAINTE-FOY	QC	G1P 3T5	CANADA	16,281.60
LES CROUSTILLES YUM YUM / DTS	2620 RUE WATT	SAINTE-FOY	QC	G1P 3T5	CANADA	68,683.99
LES DIST. F. LEVASSEUR INC.	108, DES EQUIPEMENTS	RIVIERE-DU-LOUP	QC	G5R 5W9	CANADA	12,919.02
LES EDITIONS GATINEAU LTEE	135 B, ROUTE 105	MANIWAKI	QC	J9E 3A9	CANADA	3,318.38
LES ENT. D'ELECTRICITE(THIBAUT)	THIBAUT (1987) LTEE, 116, RUE NOTRE-DAME	MANIWAKI	QC	J9E 2H7	CANADA	768.41
LES ENT. YVON BLAIS & FILS(LE) INC.	888 RUE GALT EST	SHERBROOKE	QC	J1G 1Y5	CANADA	561.65
LES ENT.SYLVAIN BEAUPRE INC.	172, DES TULIPES	SAINT-RAYMOND	QC	G3L 4L6	CANADA	683.55
LES ENTREPRISES J.L.R. 9151-1634 QU	1071 RANG 7, CASE POSTAL 246	LASARRE	QC	J9Z 2X5	CANADA	193.68
LES GALERIES CHARLESBOURG INC.	1, WESTMOUNT SQUARE, SUITE 1900	WESTMOUNT	QC	H3Z 2P9	CANADA	2,899.77
LES GALERIES DE LA CAPITALE HOLDING	5401, BOUL DES GALERIES	QUEBEC	QC	G2K 1N4	CANADA	4,229.74
LES GALERIES DE LA CAPITALE HOLDINGS INC.	BUR. ADM. /AS REDCLIFF REALTY MANAGEMENT, 5401, BOUL. DES GALERIES	QUEBEC	QC	G2K 1N4	CANADA	à déterminer
LES GALERIES MONTMAGNY INC.	C/O THE PLAZA GROUP, 90, MORGAN ROAD, SUITE 200	BAIE D'URFE	QC	H9X 3A8	CANADA	à déterminer
LES IMMEUBLES BEAUBERT S.E.C	SUCC. SAINT-MARTIN, C.P. 1716	LAVAL	QC	H7V 3P9	CANADA	à déterminer
LES IMMEUBLES PLAISANCE INC.	1011, CH. DE LA VERNIERE , SUITE 100	L'ETANG-DU-NORD	QC	G4T 3C8	CANADA	85,546.98
LES IMPORTATIONS CORA	4050 POIRIER BLVD	ST-LAURENT	QC	H4R 2A5	CANADA	à déterminer
LES IMPORTATIONS INTL BOCHITEX INC.	225 MONTEE DE LIESSE	ST-LAURENT	QC	H4T 1P5	CANADA	2,148.57
LES INDUSTRIES MON-TEX LTEE.	4105 BOUL. THIMENS	VILLE ST-LAURENT	QC	H4R 2K7	CANADA	62,853.90
LES INST. ELECTRIQUES GADI INC.	15, NOTRE-DAME SUD	VILLE MARIE	QC	J9V 1X3	CANADA	131.59
LES INV. N & N MC GRAW LTEE	276, RUE INDUSTRIEL	TRACADIE-SHEILA	NB	E1X 1A1	CANADA	1,808.00
LES LABORATOIRES CHOISY LTEE.	390, BOUL. ST-LAURENT EST	LOUISEVILLE	QC	J5V 2L7	CANADA	5,614.42
LES MODES MAY JO	9445 CHARLES DE LA TOUR	MONTREAL	QC	H4N 1M5	CANADA	à déterminer
LES SERVICES FRIMAS INC.	5237 BOUL. HAMEL, SUITE 100	QUEBEC	QC	G2E 2H2	CANADA	11,575.39
LES VENTES DOMAY SALES INC.	9475 MEILLEUR, STE. 101	MONTREAL	QC	H2N 2C5	CANADA	43,601.21
LETTRAGE RICHARD INC.	692, PRINCIPALE	GRANBY	QC	J2G 2Y4	CANADA	108.23
LEWISPORTE SHOPPING CENTRE LTD	1 WESTMOUNT SQUARE, SUITE 1900	WESTMOUNT	QC	H3Z 2P9	CANADA	509.88
LEZNOFF ENTERPRISES LTD.	6525 RUE WAVERLY	MONTREAL	QC	H2V 4M2	CANADA	17,349.48
L'IMMEUBLE LOUISEVILLE	9136-6740 QUEBEC INC., 800, PLACE VICTORIA, SUITE 440	MONTREAL	QC	H4Z 1E8	CANADA	4,616.57
LINDA PORTER	P.O. BOX 78, R.R.#1	STANHOPE	NL	A0G 3A0	CANADA	3,554.40
LINENCORP INC.	3595 COTE VERTU WEST	ST-LAURENT	QC	H4R 1R2	CANADA	30,544.77
LINGERIE HAGO INC.	7070 ST.URBAIN	MONTREAL	QC	H2S 3H6	CANADA	75,838.26
LITERIE DORMATEX	10601 LAMOUREUX	MONTREAL-NORTH	QC	H1G 5L4	CANADA	65,620.80
LND SALES	160 BRADWICK DRIVE UNIT # 30	VAUGHAN	ON	L4K 1K8	CANADA	43,321.58
LOCATION CREDIT FORD CANADA	CP 4600 SUCC. AGINCOURT	SCARBOROUGH	ON	M1S 5V2	CANADA	923.07
LOCATION LAUZON	466, 2E RUE EST	LA SARRE	QC	J9Z 2J3	CANADA	1,181.28
LOCATION PARC AVENUE	4505 METROPOLITAIN EST, BUREAU 201	MONTREAL	QC	H1R 1Z4	CANADA	à déterminer
LONGSHORE LTD	RM307 HENG NGAI, JEWELRY CENTRE , 4 HOK YUEN ST. EAST HUNGHOM, KO	HONG KONG	NA	NA	CHN	à déterminer
LOVEE DOLL & TOY CO	286 5th AVENUE 8th FLOOR	NEW YORK	NY	10001	USA	19,413.60
LUMINOR ELECTRIQUE INC.	91,RUE TREMBLAY	SAINTE- BRIGITTE DE	QC	G0A 3K0	CANADA	409.85
M & M FOOTWEAR INC.	4350 THIMENS	VILLE ST LAURENT	QC	H4R 2P2	CANADA	369,756.00
M & M FOOTWEAR INC. IMPORT	4350 THIMENS	VILLE ST-LAURENT	QC	H4R 2P2	CANADA	6,773.42
M.B. MARKETING	149 ONEIDA AVENUE	POINTE CLAIRE	QC	H9R 1A9	CANADA	à déterminer
M.ROY ELECTRIQUE	630,ROUTE 393	MACAMIC	QC	J0Z 2S0	CANADA	364.51
MADDEN ELECTRIC INCORPORATED	568, FALCONBRIDGE RD UNIT 5	SUDBURY	ON	P3A 4S4	CANADA	101.70
MADISON IMPORTS	P.O. BOX/C.P. 78583	MONTREAL	QC	H3S 2W9	CANADA	5,071.30
MADRAG	5530 ST-PATRICK, SUITE 2137	MONTREAL	QC	H4E 1A8	CANADA	5,036.40
MAGIC 94.9 THE BEST MUSIC MIX.	29 OAKDENE AVE., BOX 310	KENTVILLE	NS	B4N 1H5	CANADA	1,048.80
MAGID BROTHERS DISTRIBUTION INC.	965 BERGAR STREET	LAVAL	QC	H7L 4Z6	CANADA	9,655.13
MALEX WASTE SYSTEMS INC.	500 VERNON	GATINEAU	QC	J9J 3K5	CANADA	1,466.59
MAMATEEK INN	64 MAPLE VALLEY ROAD, P.O. BOX 787	CORNER BROOK	NL	A2H 6G7	CANADA	111.87
MANDY EVANS & CO.	350 DE LOUVAIN W. SUITE #204	MONTREAL	QC	H2N 2E8	CANADA	25,643.60
MANTORIA INC.	5252 BL. de MAISONNEUVE, WEST #313	MTL	QC	H4A 3S5	CANADA	168,748.40
MAPLE DISPLAY FIXTURES LTD.	60 CARRIER DRIVE	TORONTO	ON	M9W 5R1	CANADA	1,479.00
MARCEL LEBLANC & FILS INC	5 LOUIS-BRULOT	LEVIS	QC	G6V 6X4	CANADA	137.66
MARIE-ANNE NOVELTIES INC.	976 BOUL. ST. LAURENT	MONTREAL	QC	H2Z 1J3	CANADA	à déterminer
MARITIME INN - PORT HAWKESBURY	717 REEVES STREET	PORT HAWKESBURY	NS	B9A 2S2	CANADA	143.11
MARKET SQUARE PROPERTY INC.	18, KING STREET EAST, UNIT E2	BOLTON	ON	L7E 1E8	CANADA	à déterminer
MARTEL EXPRESS (TROIS-RIVIERES)LTEE	1000, RUE PERE DANIEL, C.P. 728	TROIS-RIVIERES	QC	G9A 5J3	CANADA	2,489.26

RSM Richter Inc.

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Magasin Hart Inc. / Hart Stores Inc.

MARTIN ROY TRANSPORT	559, BOUL. TEMISCAMINQUE	ROUYN-NORANDA	QC	J9X 7C8	CANADA	56,823.29
MARYSTOWN SHOPPING CENTRE LTD	1, WESTMOUNT SQUARE, SUITE 1900	WESTMOUNT	QC	H3Z 2P9	CANADA	à déterminer
MASDEL GROUP INC.	9081 DU PARCOURS, BUR 202	ANJOU	QC	H1J 2Y1	CANADA	28,875.69
MATTEL CANADA INC.	6155 FREEMONT BLVD	MISSISSAUGA	ON	L5R 3W2	CANADA	49,934.43
MC DISTRIBUTION PLUS INC	76 BOUL. SAINTE-MADELAINE	TROIS-RIVIERES	QC	G8T 3K6	CANADA	à déterminer
MCF EQUIPMENT	9244 COTE DE LIESSE	LACHINE	QC	H8T 1A1	CANADA	2,169.23
MEDIAS TRANSCONTINENTAL INC.	400 AVENUE STE-CROIX, BUREAU 300	VILLE ST-LAURENT	QC	H4N 3L4	CANADA	440,942.96
MEMPHIS BLUES / RUBY INT L	8750 COTE DE LIESSE, SUITE 100	MONTREAL	QC	H4T 1H2	CANADA	19,496.56
MERCER CANADA LIMITEE	C.P. 12554, SUCC.CENTRE-VILLE	MONTREAL	QC	H3C 6R1	CANADA	1,503.82
METAFORE TECHNOLOGIES	M12538C, C.P.12538 SUCC. CENTRE VILLE	MONTREAL	QC	H3C 6R1	CANADA	541.47
METROLAND COMMUNITY NEWSPAPERS	3125 WOLFEDALE ROAD	MISSISSAUGA	ON	L5C 1W1	CANADA	46,954.54
METROLAND MEDIS WEST	44 FRID STREET	HAMILTON	ON	L8N 3G3	CANADA	à déterminer
MGA ENTERTAINMENT CANADA COMPANY	7030 WOODBINE AVE., SUITE 205	MARKHAM	ON	L3R 6G2	CANADA	à déterminer
MICHEL SARRAZIN	ENTREPRENEUR ELECTRICIEN, 275, RUE ANDRE	ST-NICEPHORE	QC	J2A 2T9	CANADA	387.35
MIDLON FOODS INC.	6100 COTE DE LIESSE, SUITE 225	VILLE ST LAURENT	QC	H4T 1E3	CANADA	39,065.21
MIDWAY INDUSTRIES	8270 BOUL. PIE IX	MONTREAL	QC	H1Z 3T6	CANADA	3,588.64
MIKE WITHERELL MECHANICAL LTD	74 MUMFORD DR.	LIVELY	ON	P3Y 1L2	CANADA	384.20
MILGRAM & CO. LTD.	407 RUE MCGILL, #500	MONTREAL	QC	H2Y 2G7	CANADA	à déterminer
MIL-IDEE INC.	9855 MEILLEUR	MONTREAL	QC	H3L 3J6	CANADA	30,156.89
MILLER WASTE SYSTEMS	8050 WOODBINE AVE.	MARKHAM	ON	L3R 2N8	CANADA	à déterminer
MINISTERE DU REVENU DU QUEBEC	C.P. 5500 DESJARDINS	MONTREAL	QC	H5B 1A8	CANADA	10,712.45
MINISTRE DU REVENU DU QUEBEC	11 A, RUE DE LA PLACE-DU-COMMERCE SECTEUR B11CPF	BROSSARD	QC	J4W 2T9	CANADA	366,759.50
MISTRAL ELECTRIC APPLIANCES	5660 FERRIER	MONTREAL	QC	H4P 1M7	CANADA	à déterminer
MLH PROTECTION INCENDIE LTEE	209 ROBINSON	ST-EUSTACHE	QC	J7R 5V7	CANADA	432.92
MLM HOME PRODUCTS INC.	5151 THIMENS BLVD.	ST-LAURENT	QC	H4R 2C8	CANADA	76.03
MOBILFLEX	1175, CH. INDUSTRIEL	SAINT-NICOLAS	QC	G7A 1B2	CANADA	256.33
MODA AT HOME INC.	951 ROWTREE DAIRY	WOODBIDGE	ON	L4L 8Z5	CANADA	757.60
MOD-ATOUT INC.	555 CHABANEL ST. WEST, MO5	MONTREAL	QC	H2N 2H7	CANADA	17,133.73
MODERN CORPORATION	2025 FRUITBELT PARKWAY	NIAGARA FALLS	ON	L2E 6S4	CANADA	406.73
MODES CHIVAS PLUS INC	433 CHABANEL O., SUITE 208	MONTREAL	QC	H2N 2J3	CANADA	3,319.48
MODES CORWIK INC.	225 CHABANEL O., SUITE 200	MONTREAL	QC	H2N 2C9	CANADA	à déterminer
MONARCH SPECIALTIES INC.	4155 AUTOROUTE CHOMEDEY	LAVAL	QC	H7P 0A8	CANADA	451,354.63
MONERIS SOLUTIONS CORP.	3300 BLOOR ST WEST, 10 TH FLOOR, WEST TOWER	TORONTO	ON	M8X 2X2	CANADA	1,498.14
MONSTER WORLDWIDE CANADA	LOCKBOX M2152 ,C.P. 11012, SUCCURSALE CENTRE-VILLE	MONTREAL	QC	H3C 4T9	CANADA	2,550.80
MONTEZ (VICTORVILLE) REALTY INC.	COGIR MANGEMENT CORP., ADM. OFFICE, 1111, BOUL JUTRAS EST	VICTORVILLE	QC	G6S 1C1	CANADA	à déterminer
MOOSE FM 94.1	50-2 BALLS DRIVE	BRACEBRIDGE	ON	P1L 1T1	CANADA	461.04
MOOSE FM PARRY SOUND 103.3	CKLP-FM, 50-2 BALLS DRIVE	BRACEBRIDGE	ON	P1L 1T1	CANADA	542.40
MOREAU ELECTRIQUE INC.	160, BOUL. INDUSTRIEL	ROUYN-NORANDA	QC	J9X 6T3	CANADA	181.16
MOTEL ADAMS	20 RUE ADAMS, C.P. 6391	GASPE	QC	G4X 2R8	CANADA	201.84
MOTEL ALOUETTE	1975, BOUL. MERCURE	DRUMMONDVILLE	QC	J2B 3P3	CANADA	69.49
MOTEL CHANDLER	515, RUE DAIGNEAULT C.P. 1478	CHANDLER	QC	G0C 1K0	CANADA	237.02
MOTEL LE FLORAL	1920, 12 ieme AVE NORD	SHERBROOKE	QC	J1E 4J6	CANADA	88.80
MOTEL LE PHARE	745 AVENUE ST-LOUIS	PLESSISVILLE	QC	G6L 2L9	CANADA	99.11
MOTEL LE POCATOIS	235 ROUTE 132	Le POCATIERE	QC	J0R 1Z0	CANADA	à déterminer
MOTEL LE POCATOIS	235, ROUTE 132	LA POCATIERE	QC	G0R 1Z0	CANADA	99.06
MOTEL LES PIGNONS VERTS	120 AVE LEPINE	GATINEAU	QC	J8L 4M4	CANADA	160.65
MOTEL LOUISE	25, DES OBLATS NORD	VILLE MARIE	QC	J9V 1H9	CANADA	350.89
MOTEL QUATRE-SAISONS ENR.	157, ROUTE 138, C.P. 356	FORESTVILLE	QC	G0T 1E0	CANADA	180.00
MT2 CLOTHING	117 DOLOMITE DR.	TORONTO	ON	M3J 2N1	CANADA	20,519.76
MULTI PRINT	5555 CYPHOT	ST LAURENT	QC	H4S 1R3	CANADA	9,965.81
MUNICIPALITE DES ILES-DE-LA-MADELEI	460, CHEMIN PRINCIPAL	CAP-AUX-MEULES	QC	G4T 1A1	CANADA	226.01
MURRAY SALES CO.	6700 THIMENS	VILLE ST LAURENT	QC	H4S 1S5	CANADA	à déterminer
N.I.M. DISPOSALS LIMITED	P.O. BOX 2421, STATION "A"	SUDBURY	ON	P3A 4S8	CANADA	1,018.99
NASRI FRERES INTERNATIONAL	500 BOUL. LEBEAU	MONTREAL	QC	H4N 1R5	CANADA	8,479.46
NATE'S TRUCKING LTD.	P.O. BOX 538	PORT-AUX-BASQUES	NL	A0M 1C0	CANADA	623.76
NATURANA - EVABELLE INC.	8355 MONTVIEW	MONTREAL	QC	H4P 2L9	CANADA	à déterminer
NAVIGATION MADELEINE INC.	435, CHEMIN AVILA-ARSENEAU	CAP-AUX-MEULES	QC	G4T 1J3	CANADA	21,185.49
NB POWER	P.O. BOX / CP 2000	CARAQUET	NB	E1W 1C1	CANADA	33,902.87
NB SOLUTION HUMAINE INC.	8595 BOUL. ST-LAURENT	MONTREAL	QC	H2P 2M9	CANADA	41,991.01
NEATFREAK GROUP INC.	5320 TIMBERLEA BLVD.	MISSISSAUGA	ON	L4W 2S6	CANADA	9,237.37
NEWCAP RADIO INC. CHNO-FM	PO BOX 8590, 391 KENMOUNT ROAD	ST-JOHN'S	NL	A1B 3P5	CANADA	6,189.75
NEWFOUNDLAND & LABRADOR HYDRO	P.O. BOX 12600	ST JOHN'S	NL	A1B 4K8	CANADA	1,699.23
NEWFOUNDLAND LIGHT & POWER CO.	P.O. BOX 12069	ST JOHN'S	NL	A1B 4B6	CANADA	27,644.03
NIKOL POULIN INC	3100 BOULEVARD DIONNE	ST-GEORGE DE BEAUCE	QC	G5Y 3Y4	CANADA	20,507.37
NOLICAM LOCATION DE CAMION INC.	1910, BOUL ST-PAUL	CHICOUTIMI	QC	G7K 1C9	CANADA	518.30
NORFOLK POWER	P.O. BOX 588, 70 VICTORIA STREET	SIMCOE	ON	N3Y 4N6	CANADA	9,745.79
NORTH BAY DIVISION	8050 WOODBINE AVENUE	MARKHAM	ON	L3R 2N8	CANADA	1,468.98
NORTH BAY NUGGET	P.O BOX 570, 259 WORTHINGTON ST. W.	NORTH BAY	ON	P1B 8J6	CANADA	6,374.72
NORTHERN LIFE	158 ELGIN STREET	SUDBURY ON	ON	P3E 3N5	CANADA	10,888.50
NORTHERN ONTARIO WIRES INC.	BOX 640	COCHRANE	ON	P0L 1C0	CANADA	4,336.98
NORTHERNTEL	PO BOX 2208 STN P	TORONTO	ON	M5S 3G1	CANADA	703.72
NOVA SCOTIA POWER CORPORATION	P.O. BOX 848	HALIFAX	NS	B3J 2V7	CANADA	13,062.54
NOVATEK ELECTRIQUE INC.	9141 BOUL. PIE IX, SUITE 213	MONTREAL	QC	H1Z 3V9	CANADA	489.88
NOVAVISION COMMUNICATION	7955 LOUIS-H-LAFONTAINE	MONTREAL	QC	H1K 4E4	CANADA	6,109.24
NUTRECO CANADA INC	8 PLACE DU COMMERCE SUITE 230	BROSSARD	QC	J4W 3H2	CANADA	1,528.54
NUVATEK DISTRIBUTION	28 LINDSAY	DORVAL	QC	H9P 2T8	CANADA	3,087.15
ONE 2 ONE LINGERIE INC.	9320 ST-LAURENT BOULEVARD, SUITE 403	MONTREAL	QC	H2N 1N7	CANADA	90.40
OPTIKOS DESIGNS LTD.	189 BOUL. BRUNSWICK	POINTE-CLAIRE	QC	H9R 5N2	CANADA	13,812.90
OPTIMUM TALENT INC.	2, PLACE ALEXIS NIHON, BUREAU 1100	MONTREAL	QC	H3Z 3C1	CANADA	5,811.55
ORIENTEX IND. INC	155 TORBAY ROAD	MARKHAM	ON	L3R 1G7	CANADA	à déterminer
ORION TW MAJESTIC LTD	3700 JEAN-RIVARD ST.	MONTREAL	QC	H1Z 4K3	CANADA	à déterminer
OTTAWA RIVER POWER	283 PEMBROKE STREET WEST, P.O. BOX 1087	PEMBROKE	ON	K8A 6Y6	CANADA	6,092.75
OUTFRONT PORTABLE SOLUTIONS	4664, ONTARIO STREET	BEAMSVILLE	ON	L0R 1B4	CANADA	3,407.25
OVERRUNZ INTERNATIONAL	5700 TIMBERLEA BLVD # 1	MISSISSAUGA	ON	L4W 5B9	CANADA	77,263.54
PANTIES PLUS INC.	320 FIFTH AVENUE, 2ND FLOOR	NEW YORK	NY	10001	USA	108,976.57
PAPIER COAST	C/O B9293, PO BOX 9100, STN 'A'	TORONTO	ON	M4Y 3A5	CANADA	1,658.75
PARIS GLOVES OF CANADA	255 MONTE DE LIESSE	VILLE ST. LAURENT	QC	H4T 1P5	CANADA	97.96
PARK AVENUE LEASING	4505, BOUL. METROPOLITAIN EST, BUREAU 201	MONTREAL	QC	H1R 1Z4	CANADA	4,268.68
PAXAR CANADA CORPORATION	CASE POSTALE 11024, SUCCURSALE POSTALE A	TORONTO	ON	M5W 2G5	CANADA	10,468.88
PCO SERVICES CORPORATION	5840 FALBOURNE ST.	MISSISSAUGA	ON	L5R 4B5	CANADA	3,977.51
PCO SERVICES INC.	2021 COTE DE LIESSE	VILLE ST-LAURENT	QC	H4N 2M5	CANADA	5,110.78
PCT VINYL CORP.	P.O BOX #382 SWONDON BRANCH	MONTREAL	QC	H3X 3T6	CANADA	5,826.93

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PENN REFRIGERATION LTD.	18 SEAPARK DRIVE, UNIT:5	STE-CATHARINES	ON	L2M 6S6	CANADA	1,621.55
PETAWAWA POST	CFB PETAWAWA	PETAWAWA	ON	K8H 2X3	CANADA	1,083.92
PETE ROY/PRO GLASS	GOV'T RD. W. & KIRKLAND ST., P.O. BOX 501	KIRKLAND LAKE	ON	P2N 1S0	CANADA	1,638.50
PHANTOM INDUSTRIES	207 WESTON ROAD	TORONTO	ON	M6N 4Z3	CANADA	à déterminer
PHIPPEN WASTE MANAGEMENT	R.R. #1 SUNNYSIDE ROAD	HAILEYBURY	ON	P0J 1K0	CANADA	1,577.31
PIJO INVESTMENTS LTD	4764-22 REGIONAL ROAD 15	CHELMSFORD	ON	P0M 1L0	CANADA	à déterminer
PINEWOOD MOTOR INN	378 CENTRE STREET, HIGHWAY 6	ESPANOLA	ON	P5E 1G3	CANADA	90.39
PITNEY BOWES OF CANADA LTD	P.O. BOX 190	ORANGEVILLE	ON	L9W 2Z6	CANADA	408.99
PITNEY WORKS	PO BOX 280	ORANGEVILLE	ON	L9W 2Z7	CANADA	9,184.23
PJJ PRODUCTIONS INC.	8, SAINT-FRANCOIS	VICTORIAVILLE	QC	G6P 1E3	CANADA	804.96
PLACE BONAVENTURE MERCHANTS ASSOCIATION	4764-22 REGIONAL ROAD 15	CHELMSFORD	ON	P0M 1L0	CANADA	à déterminer
PLACE DE LA 80E AVENUE	7200, HUTCHISON, SUITE 100	MONTREAL	QC	H3N 1Z2	CANADA	à déterminer
PLAYMOBILE CANADA	6430 KENNEDY RD	MISSISSAUGA	ON	L5T 2Z5	CANADA	148,297.30
PLAZA PAQUETTE INC.	939, BOUL. PAQUETTE, LOCAL 35	MONT-LAURIER	QC	J9L 3J1	CANADA	à déterminer
PLAZACORP RETAIL PROPS. GRAND FALLS	C/O THE PLAZA GROUP, 90, MORGAN RD, SUITE 200	BAIE D'URFE	QC	H9X 3A8	CANADA	à déterminer
PLOMBERIE AUMOND INC.	54-A,CHEMIN RIVIERE GATINEAU NORD	MANIWAKI	QC	J9E 3A6	CANADA	207.29
PLOMBERIE GHISLAIN PORLIER	17, RUE DO LA BAIE	PORT-CARTIER	QC	G5B 2B8	CANADA	219.24
PLOMBERIE RICHARD LEDUC(DERITEC)	15739 RUE DE LA CASERNE	STE-GENEVIEVE	QC	H9H 1G3	CANADA	145.25
PORT AUX BASQUES SHOP. CENTRE	1 WESTMOUNT SQUARE, SUITE 1900	WESTMOUNT	QC	H3Z 2P9	CANADA	475.78
PORTES DE GARAGE CITADELLE LTEE	1492 RUE DE JAFFA	FABREVILLE, LAVAL	QC	H7P 4K9	CANADA	1,015.63
PQB SHOPPING CENTRE INC.	A/S COGIR, 999, DE BOURGOGNE, SUITE 78A	STE-FOY	QC	G1W 4S6	CANADA	9,902.42
PRESTIGE DESING GROUP	3576 COTE DES NEIGES, APT. 5	MONTREAL	QC	H3H 1V3	CANADA	à déterminer
PRIME WARRANTY	SUCC. BUREAU CHEF, CP 343	ST-JEROME	QC	J7Z 5T9	CANADA	4,812.31
PRIMO INTERNATIONAL	7000 HOCHELAGA	MONTREAL	QC	H1N 1Y7	CANADA	28,539.51
PRINCESS MADISON FASHION	6066704 CANADA, 5329 BOUL. DECARIE SUITE 101	MONTREAL	QC	H3W 3C4	CANADA	à déterminer
PRODUITS HI-IMPACT	206 SHERWOOD	BEACONSFIELD	QC	H9W 2G8	CANADA	21,591.35
PROFECTA LABELS INC.	5050, ARMAND-FRAPPIER STREET	ST-HUBERT	QC	J3Z 1G5	CANADA	19,778.32
PROFLASH TECHNOLOGIES INT. INC	904 S-JOSEE	LA PRAIRIE	QC	J5R 6A9	CANADA	5,742.95
PROMENADES DEUX-MONTAGNES INC.	A-3488 CHEMIN DE LA COTE DES NEIGES	MONTREAL	QC	H3H 2M6	CANADA	à déterminer
PROTECTION GARVEX INC.	130, ROUTE 132 EST C.P.340	NOUVELLE	QC	G0C 2E0	CANADA	2,620.28
PROTECTION INCENDIE VIKING INC	1935, BOUL. LIONEL-BERTRAND	BOISBRIAND	QC	J7H 1N8	CANADA	7,569.60
PUC SERVICES INC.	765 QUEEN STREET EAST, P.O. BOX 9000	SAULT STE-MARIE	ON	P6A 6P2	CANADA	7,731.77
PUROLATOR COURIER LTD.	P.O. BOX 1100, ETOBICOKE POST STN	ETOBICOKE	ON	M9C 5K2	CANADA	24,152.28
PUROLATOR FREIGHT	1151 MARTIN GROVE RD	REXDALE	ON	M9W 4W7	CANADA	1,064.04
QUALITY CRAFT HOME DECOR LTD	17750 65A AVE UNIT 301	SURREY	BC	V3S 5N4	CANADA	181,729.20
QUALITY INN MATANE	1550 AVE DU PHARE OUEST	MATANE	QC	G4W 3M6	CANADA	134.64
QUEBEC LINGE	4375 RUE DE ROUEN	MONTREAL	QC	H1V 1H2	CANADA	2,717.76
R.D. COOKSON DISPOSAL LTD.	319 ST. JOHN'S ROAD EAST, R.R. #3	SIMCOE	ON	N3Y 4K2	CANADA	666.56
RADISSON HOTEL SUDBURY	85, STE ANNE ROAD	SUDBURY	ON	P3E 4S4	CANADA	739.02
RAYNALD CYR ELECTRIQUE INC.	143, BOUL. RENARD OUEST, C.P. 244, RIVIERE-AU-RENARD	QUEBEC	QC	G4X 5B2	CANADA	164.98
RD INTERNATIONAL	5275 FERRIER SUITE 200	MONTREAL	QC	H4P 1L7	CANADA	160,891.68
REBOX CORP.	4500 COUSENS	ST-LAURENT	QC	H4S 1X6	CANADA	8,839.67
RECUPERATION MAURICIE (GROUPE RCM)	247, SAINTE-ANNE	YAMACHICHE	QC	G0X 3L0	CANADA	122.49
REFRIGERATION PORLIER 2004 INC	421, 2e RANG	MARIA	QC	G0C 1Y0	CANADA	432.92
REGAL CONFECTIONS INC.	1625 BOUL. DAGENAIS O.	LAVAL	QC	H7L 5A3	CANADA	9,021.64
REGIE INTER. DES DECHETS DE LA LIEV	1064, BOUL INDUSTRIEL, C.P. 172	MONT-LAURIER	QC	J9L 3G9	CANADA	255.00
RELIABLE HOSIERY MILLS	8785 PARK AVE	MONTREAL	QC	H2N 1Y7	CANADA	8,590.34
RELIANCE PROTECTRON LP	8481 LANGELIER	MONTREAL	QC	H1P 2C3	CANADA	801.74
RENFRO CANADA INC.	P.O. BOX 25086, STATION A	TORONTO	ON	M5W 2X8	CANADA	57,498.44
RESEAU SELECT	630, BOUL. SHERBROOKE OUEST, BUREAU 810	MONTREAL	QC	H3A 1E4	CANADA	854.44
REVENU QUEBEC	C.P. 4000 SUCCURSALE DESJARDINS	MONTREAL	QC	H5B 1A5	CANADA	1,160.60
RGM (RICKY'S GLAS & MIRROR)	P.O. BOX 1621, 908 LAKESHORE ROAD	HAILEYBURY	ON	P0J 1K0	CANADA	73.45
RIOCAN HOLDINGS INC.	TIMISKAMING SQUARE, R.R. #2, SITE 2-151	NEW LISKEARD	ON	P0J 1P0	CANADA	49,852.05
RIOCAN HOLDINGS INC. C/O RIOCAN PROPERTY SERVIC	1239, DONALD STREET	OTTAWA	ON	K1J 8W3	CANADA	à déterminer
RIOCAN PROPERTY SERVICES	TC SQUARE MALL, COLUMBUS DRIVE	CARBONEAR	NF	A1Y 1B3	CANADA	à déterminer
RIOCAN PROPERTY SERVICES	TC SQUARE MALL, COLUMBUS DRIVE	CARBONEAR	NF	A1Y 1B3	CANADA	à déterminer
RIOCAN PROPERTY SERVICES	11 MADAWASKA CENTRE BLVD., BOX 1	ST-BASILE	NB	E7C 1R7	CANADA	2,757.18
RIOCAN PROPERTY SERVICES	C/O RIOCAN HOLDINGS INC., 2441 KING GEORGE HWY, SUITE 1	MIRAMICHI	NB	E1V 6W2	CANADA	à déterminer
RIOKIM HOLDINGS (QUEBEC) INC.	C/O RIOCAN MANAGEMENT INC., 200, BOUL. D'ANJOU, SUITE 321	CHATEAUGUAY	QC	J6K 1C5	CANADA	12,165.44
RIVERSIDE ENTERPRISES	60 MC CULLOCH DE., SUITE; 2	ESPANOLA	ON	P5E 1J1	CANADA	745.80
ROADRUNNER APPAREL INC.	2005 23rd AVE.	LACHINE	QC	H8T 1X1	CANADA	212,022.49
ROBERT KENNEDY CONSTRUCTION LTD.	P.O. BOX 240	WEBBWOOD	ON	P0P 2G0	CANADA	16,763.87
ROGER ROUTHIER ELECTRICIEN	4996, BOUL. FRONTENAC EST	THETFORD MINES	QC	G6H 4G7	CANADA	877.69
ROLLS RUFINA LINGERIE	47 RUE COURCELETTE	OUTREMONT	QC	H2V 3A5	CANADA	17,112.19
ROM SERVICE ENR.	2662 MODUGNO APP.#2	VILLE ST-LAURENT	QC	H4R 1Z9	CANADA	1,076.58
RONA L'ENTREPOT*	C.P. 8601 SUCC. CENTRE VILLE	MONTREAL	QC	H3C 3V2	CANADA	2,432.48
ROSENBLUM GROUP	1225, HODGE	MONTREAL	QC	H4N 2B5	CANADA	12,408.68
ROSENTHAL & ROSENTHAL INC.	1370 BROADWAY 3RD FLOOR	NEW YORK	NY	10018	USA	à déterminer
RUN NORTH INC.	555 CHABANEL WEST, SUITE 811	MONTREAL	QC	H2N 2H8	CANADA	998,741.10
RUNNERS	433 CHABANEL OUEST, TOUR NORD, SUITE 1009	MONTREAL	QC	H2N 2J9	CANADA	106,503.67
RYDER	11690 NW 105th STREET	MIAMI	FL	33178	USA	à déterminer
RYDER TRUCK RENTAL CANADA LTD.	C.P. 11333, SUCCURSALE CENTRE-VILLE	MONTREAL	QC	H3C 5H1	CANADA	39,790.00
S.COTE ELECTRIQUE INC.	1434, BOUL MGR DE LAVAL	BAIE SAINT-PAUL	QC	G3Z 2X5	CANADA	276.84
S.R. POTTEN LTEE.	1645 - 50e AVE.	LACHINE	QC	H8T 3C8	CANADA	45,114.30
SAFDIE & CO. INC.	8191 MONTVIEW	MOUNT ROYAL	QC	H4P 2P2	CANADA	603,568.87
SAFETY FIRST INTERNATIONAL	2805, BOUL. LOSCH	ST-HUBERT	QC	J3Y 3V6	CANADA	400.45
SALTON CANADA	81 A BRUNSWICK AVE.	DOLLARD DES ORMEAUX	QC	H9B 2J5	CANADA	447,489.88
SAMP (PEMBROKE)	P.O. BOX 515, 1001 MACKAY STREET	PEMBROKE	ON	K8A 6X7	CANADA	678.00
SANDYLION	400 COCHRANE DRIVE	MARKHAM	ON	L3R 8E3	CANADA	à déterminer
SANI ESTRIE INC.	530, RUE EDOUARD	GRANBY	QC	J2G 3Z6	CANADA	745.26
SANIMAX INC.	9801 RUE 7E	MONTREAL	QC	H1C 1G3	CANADA	113.93
SANIMOS INC.	3239 ROUTE 395 NORD, C.P. 727	AMOS	QC	J9T 3X3	CANADA	1,024.20
SANWAY PROMOTIONS LTD.,	3565 JARRY E. STE #301	MONTREAL	QC	H1Z 2G1	CANADA	à déterminer
SAYAN	9600 MEILLEUR, SUITE 835	MONTREAL	QC	H2N 2E3	CANADA	25,691.07
SCAN AGAIN INC	1101 NICHOLSON ROAD, SUITE 3	NEWMARKET	ON	L3Y 9C3	CANADA	256.33
SCARVES & ALLIED ARTS INC.	160 ST.VIATEUR EST SUITE #702	MONTREAL	QC	H2T 1A8	CANADA	16,692.30
SCOTTISH TRADERS CLOTHING	5455 BOUL.DES GRANDES PRAIRIES	ST-LEONARD	QC	H1R 1B1	CANADA	115,395.17
SDPF CONSTRUCTION	2888, CHEMIN SULLIVAN	VAL-D'OR	QC	J9P 0B9	CANADA	407.29
SEA-COAST PUBLICATIONS INC.	128 GERARD D. LEVESQUE BLVD	NEW CARLISLE	QC	G0C 1Z0	CANADA	380.87
SEBAS ELECTRIQUE INC.	8356 PLACE CHANCEAUX	VILLE D'ANJOU	QC	H1K 1M7	CANADA	3,083.18
SECURCHaine	1016, RUE MELANCON #2	ST-JEROME	QC	J7Z 0A4	CANADA	2,848.13
SECURITE CENTRALE	1255 PHILLIPS SQUARE, SUITE #418	MONTREAL	QC	H3B 3G1	CANADA	1,630.27

RSM Richter Inc.

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Magasin Hart Inc. / Hart Stores Inc.

SELECT THIBODEAU TRANSPORT	6700, CHEMIN ST-FRANCOIS	ST-LAURENT	QC	H4S 1B7	CANADA	10,499.49
SELECTCOM TELECOM	5167 JEAN-TALON EAST #300	MONTREAL	QC	H1S 1K8	CANADA	281.15
SERRURERIE ALAIN DUMAIS INC.	512, ROUTE 132	LA POCATIERE	QC	G0R 1Z0	CANADA	87.09
SERRURERIE COTE-NORD INC.	36, DES COURLIS	SEPT-ILES	QC	G4S 1H4	CANADA	505.83
SERRURIER CLEF MOBILE	408, JESSOP	RIMOUSKI	QC	G5L 1N2	CANADA	253.09
SERRURIER EXCEL INC.	97 RUE INDUSTRIELLE	DELSON	QC	J5B 1V9	CANADA	110.51
SERV. ROUTIER LEON LAPIERRE INC.	357 A, CHEMIN PRINCIPAL	CAP AUX MEULES	QC	G4T 1E2	CANADA	224.65
SERV. SANITAIRES DENIS FORTIER	3878, BOUL.FRONTENAC EST	THETFORD MINES	QC	G6H 4G2	CANADA	583.42
SERVICE DE L'ELECT. VILLE D'AMOS	182, 1re RUE EST	AMOS	QC	J9T 2G1	CANADA	6,178.68
SERVICES DE CAFE VAN HOUTTE S.E.C.	8215, 17 IEME AVENUE	MONTREAL	QC	H1Z 4J9	CANADA	429.37
SERVICES MATREC INC(SITA CANADA	C.P.30	BOUCHERVILLE	QC	J4B 5E6	CANADA	12,727.01
SERVICES SANITAIRES ROY	230, RUE VARIN	ST-PASCAL	QC	G0L 3Y0	CANADA	79.75
SHAREHOLDER.COM	LOCKBOX 30200, P.O. BOX 8500	PHILADELPHIA	PA	19178-0200	USA	1,185.00
SHERATON - HAMILTON	ATTENTION ROSA, 116 KING STREET W.	HAMILTON	ON	L8P 4V3	CANADA	à déterminer
SHERATON HAMILTON HOTEL	116 KING STREET WEST	HAMILTON	ON	L8P 4V3	CANADA	471.21
SILVER IMPORTS INC	1051 VAN HORNE	MONTREAL	QC	H2V 4J6	CANADA	3,101.61
SILVIO INTERNATIONAL	6060 BOUL. METROPOLITAIN EST SUITE 200	MONTREAL	QC	H1S 1A9	CANADA	14,596.14
SIMARD TRANSPORT LTEE	1212, 32IEME AVENUE	LACHINE	QC	H8T 3K7	CANADA	152,389.73
SIMON BLANCHET INC.	527 BLV. TACHE EST	MONTMAGNY	QC	G5V 4G7	CANADA	1,502.48
SOCIETE EN COMMANDITE INB	2360, CHEMIN LUCERNE, BUREAU 1	VILLE MONT-ROYAL	QC	H3R 2J8	CANADA	à déterminer
SOCIETE IMMOBILIERE COGIR IN TRUST NO. 2	7250, TASCHEREAU, SUITE 200	BROSSARD	QC	J4W 1M9	CANADA	à déterminer
SOCIÉTÉ IMMOBILIÈRE GCS	969, ROUTE DE L'EGLISE, SUITE 450	QUEBEC	QC	G1V 3V4	CANADA	à déterminer
SOCIETE IMMOBILIERE GP	92, 2ieme RUE OUEST	RIMOUSKI	QC	G5L 8B3	CANADA	3,858.13
SOHO INC.	166 GINCE	ST-LAURENT	QC	H4N 2W6	CANADA	à déterminer
SOS TECHNOLOGIES ACTION URG.	136 MERIZZI	SAINT-LAURENT	QC	H4T 1S4	CANADA	141.16
SPICER	200 GALCAT DRIVE	VAUGHAN	ON	L4L 0B9	CANADA	à déterminer
SPINMASTER INC	450 FRONT STREET WEST	TORONTO	ON	M5V 1B6	CANADA	5,279.90
SPINRITE INC.	P.O. BOX 40	LISTOWEL	ON	N4W 3H3	CANADA	36,385.09
SPLASH HOME	4930 COURVAL ST.	VILLE ST LAURENT	QC	H4T 1L1	CANADA	17,549.17
ST.JOHN AMBULANCE	DURNAM ADMIN CENTRE, 64 COLBORNE STREET EAST	OSHAWA	ON	L1G 1L9	CANADA	318.00
ST.JOHN AMBULANCE	SUDBURY BRANCH, 885 REGENT ST. UNIT 400	SUDBURY	ON	P3E 5M4	CANADA	220.00
STANDARD MECHANICAL SYSTEMS	3055, UNIVERSAL DRIVE	MISSISSAUGA	ON	L4X 2E2	CANADA	6,741.31
STAR CANDLE COMPANY	300 INDUSTRIAL AVE	RIDGEFIELD PARK NJ	NJ	7660	USA	5,706.13
STAR RIDE KIDS INC.	112 WEST 34TH STREET, SUITE 830	NEW YORK	NY	10120	USA	29,017.59
STEIN NOVELTY IMPORTING CO.	865 DESLAURIERS	VILLE ST LAURENT	QC	H4N 1X3	CANADA	10,094.67
SUGI CANADA LTD	3255 JULES BRILLANT	LAVAL	QC	H7P 6C9	CANADA	à déterminer
SUMLIN INTERNATIONAL INC.	1390 CHABANEL OUEST	MONTREAL	QC	H4N 1H4	CANADA	86,527.18
SUN MEDIA CORPORATION	1540 NORTH ROUTLEDGE PK	LONDON	ON	N6H 5L6	CANADA	2,418.99
SUNBEAM CORP. (CANADA) LTD	DBA JARDEN CONSUMER SOLUTIONS, 20B HEREFORD STREET	BRAMPTON	ON	L6Y 0M1	CANADA	202,761.42
SUPER 8	9 AVE DU CARREFOUR	CARAQUET	NB	E1W 1B6	CANADA	369.51
SUPER 8 CARAQUET	9 AVENUE DU CARREFOUR	CARAQUET	NB	E1W 1B6	CANADA	à déterminer
SUPER 8 MOTEL	BOX 2700, 63 COLE DRIVE	WINDSOR	NS	B0N 2T0	CANADA	204.70
SUPER 8 ST-JOHN'S	175 HIGGINS LINE	ST-JOHN'S	NL	A1B 4N4	CANADA	448.92
SUPERIOR SAFETY INC.	755 WALLACE ROAD	NORTH BAY	ON	P1B 8G4	CANADA	254.25
SYLVAIN BEAUPRE ELECTRICIEN	172 DES TULIPES	ST-RAYMOND	QC	G3L 4L6	CANADA	à déterminer
SYMAK SALES CO. INC.	4747 COTE VERTU	VILLE ST LAURENT	QC	H4S 1C9	CANADA	57,864.96
SYMAK SALES CO.INC /DTS	4747 COTE VERTU	VILLE ST LAURENT	QC	H4S 1C9	CANADA	995.02
SYNC BASE INC.	85 CURLEW DRIVE, SUITE 103	TORONTO	ON	M3A 2P8	CANADA	2,734.20
SYNTAX SYSTEM LTD.	8250, BLVD DECARIE, SUITE; 400	MONTREAL	QC	H4P 2P5	CANADA	4,977.11
TAPIS IBE INC.	314 4e AVENUE	ST- JEAN-SUR RICHELI	QC	J2X 1W9	CANADA	33,459.01
TELEBEC L.P.	CP 11602, SUCC. CENTRE-VILLE	MONTREAL	QC	H3C 5T1	CANADA	1,039.51
TELEBEC LTEE	ALLIANCE MOBILITE BELL, CP 5101	BURLINGTON	ON	L7R 4R6	CANADA	205.08
TELUS COMMUNICATION	C.P. 2070, R0622	RIMOUSKI	QC	G5L 7E4	CANADA	290.00
TELUS QUEBEC	C.P. 11674, SUCC: CENTRE-VILLE	MONTREAL	QC	H3C 6E9	CANADA	5,605.32
TENDERTYME	650 BARMAC DRIVE	TORONTO	ON	M9L 2X8	CANADA	à déterminer
TERPAC PLASTICS INC.	11600 ALBERT HUDON	MONTREAL-NORD	QC	H1G 3K2	CANADA	201.88
TESS SPORTSWEAR LTD.	333 CHABANEL O., SUITE 801	MONTREAL	QC	H2N 2E7	CANADA	à déterminer
THE CAROL INN	215 DRAKE AVENUE	LABRADOR CITY	NL	A2V 2B6	CANADA	649.75
THE DAILY OBSERVER	100 CRANDALL STREET, P.O. BOX 190	PEMBROKE	ON	K8A 6X3	CANADA	8,300.50
THE MID-NORTH MONITOR	417 SECOND AVENUE, UNIT # 15	ESPANOLA	ON	P5E 1L1	CANADA	109.81
THE NORTHERN NEWS	P.O. BOX 1030, 8 DUNCAN AVE.	KIRKLAND LAKE	ON	P2N 3L4	CANADA	1,085.60
THE SAULT STAR	145 OLD GARDEN RIVER RD, P.O. BOX 460	SAULT STE-MARIE	ON	P6A 5M5	CANADA	12,417.92
THE STANDARD	14 HILLSIDE DR. S.	ELLIOT LAKE	ON	P5A 1M6	CANADA	380.84
THE TELEGRAM*	BOX 86,430 TOPSAIL ROAD	ST. JOHN'S	NL	A1E 4N1	CANADA	14,822.09
THE TEMISKAMING SPEAKER	P.O. BOX 580	NEW LISKEARD	ON	P0J 1P0	CANADA	681.73
THE TOWN OF PORT HAWKESBURY	606, REEVES STREET, UNIT 1	PORT HAWKESBURY	NS	B9A 2R7	CANADA	893.88
THE WESTERN STAR	P.O. BOX 460, 106 WEST STREET	CORNER BROOK	NL	A2H 6E7	CANADA	3,276.88
THREDS APPAREL INTERNATIONAL	99 CHABANEL ST. W. SUITE 701	MONTREAL	QC	H2N 2G6	CANADA	à déterminer
TIJE LTD. - ADMINISTRATION OFFICE / COGIR MANAGEM	1615, DUNDAS STREET EAST	WHITBY	ON	L1N 2L1	CANADA	à déterminer
TIME SQUARE/CREATIONS LAS VEGAS	2675 MARCEL	ST-LAURENT	QC	H4R 1A6	CANADA	191,624.77
TISSUS AMALGAMATED INC.	815 PLYMOUTH AVE.	MONT-ROYAL	QC	H4P 1B2	CANADA	76,675.93
T-MART CANADA INC.	9320 RUE ST LAURENT SUITE 810	MONTREAL	QC	H2N 1N7	CANADA	6,883.56
TOASTMASTER INC.	P.O.BOX 3561 STATION A	TORONTO	ON	M5W 3G4	CANADA	à déterminer
TODAYS CONCEPTS CORP	1200 EGLINTON AVE. EAST, SUITE 710	TORONTO	ON	M3C 1H9	CANADA	28.92
TOTAL KIDS WEAR INC. (DIV ALLEY CAT	1320 JULES POITRAS	VILLE ST-LAURENT	QC	H4N 1X7	CANADA	à déterminer
TOULON DEVELOPMENT CORPORATION	4060, RUE STE-CATHERINE OUEST, BUREAU 700	MONTREAL	QC	H3Z 2Z3	CANADA	à déterminer
TOULON DEVELOPMENT CORPORATION	4060, RUE STE-CATHERINE OUEST, BUREAU 700	MONTREAL	QC	H3Z 2Z3	CANADA	à déterminer
TOULON DEVELOPMENT CORPORATION	4060, RUE STE-CATHERINE OUEST, BUREAU 700	MONTREAL	QC	H3Z 2Z3	CANADA	à déterminer
TRANSPORT CABANO-KINGSWAY INC.	6700 CHEMIN ST-FRANCOIS	SAINT-LAURENT	QC	H4S 1B7	CANADA	498.01
TRANSPORT RLS	108 PAPINEAU	PAPINEAUVILLE	QC	J0V 1R0	CANADA	136.72
TRAS CORPORATE LIQUIDATORS INC.	70-G BRUNSWICK BLVD.	DOLLARD DES ORMEAUX	QC	H9B 2C5	CANADA	341.77
TRAVELDGE HOTEL	900 PEMBROKE STREET EAST	PEMBROKE	ON	K8A 3M2	CANADA	124.24
TRAVELDGE SIMCOE	385 QUEENSWAY WEST	SIMCOE	ON	N3Y 2M9	CANADA	5,262.18
TRAVELWAY GROUP INTERN L INC.	4600 CHEMIN BOIS FRANC	VILLE ST LAURENT	QC	H4S 1A7	CANADA	20,673.27
TRENDSET ORIGINAL	1407 BROADWAY, SUITE 503	NEW YORK	NY	10018	USA	159,456.40
TRICOT CHEMTOB KNITTING LTD.	5425 CASGRAIN, SUITE 303	MONTREAL	QC	H2T 1X6	CANADA	357.15
TRICOTS DRUMMOND INC.	400 ROCHELEAU	DRUMMONDVILLE	QC	J2C 7S7	CANADA	à déterminer
TRIPLE G MFG. INC.	2705 MICHELIN	CHOMEDEY LAVAL	QC	H7L 5X6	CANADA	66,412.79
TRISTAR FOOTWEAR TRADE	4F-1 NO 10 LANE 21 SEC 4, SHIN HAI RD	TAIPEI TAIWAN	NA	NA	CHN	à déterminer
TROPHY FOODS	71 ADMIRAL BOULEVARD BLVD	MISSISSAUGA	ON	L5T 2T1	CANADA	70.86
TSX INC.	P.O. BOX 421, 130 KING STREET WEST	TORONTO	ON	M5X 1J2	CANADA	2,278.50
TWO SEASONS INN	P.O. BOX 572	LABRADOR CITY	NL	A2V 2L3	CANADA	302.84

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Magasin Hart Inc. / Hart Stores Inc.

TY GLOBAL IMPORTS	29 EAST WILMOT STREET	RICHMOND HILL	ON	L4B 1A3	CANADA	92,691.78
TY INC.	P.O.BOX 5377, OAK BROOK	OAK BROOK	IL	60522	USA	5,457.01
UNION GAS LIMITED	PO BOX 2025	CHATHAM	ON	N7M 6C7	CANADA	405.22
UNISON METAL PRODUCTS LTD.	12000, ALBERT HUDON	MONTREAL-NORD	QC	H1G 3K7	CANADA	8,969.19
UNIVERSAL LINENS CANADA INC.	6395 COTE DE LIESSE	MONTREAL	QC	H4T 1E5	CANADA	442,145.42
UNIVERSAL LITES	9200 SHERBROOKE E. ST 218	MONTREAL	QC	H1L 1E5	CANADA	à déterminer
UNIVERSAL SENSOR SYSTEMS INC.	2359, GUENETTE	SAINT-LAURENT	QC	H4R 2E9	CANADA	677.85
UPS	C.P. 11086 SUCC. CENTRE VILLE	MONTREAL	QC	H3C 5C6	CANADA	10.00
URBAN RAGS CLOTHING INC.	105 DE LOUVAIN OUEST	MONTREAL	QC	H2N 1A3	CANADA	984,224.86
URBAN RAGS CLOTHING INC.	105 DE LOUVAIN OUEST	MONTREAL	QC	H2N 1A3	CANADA	14,274.80
USHER'S WHOLESALE GROCERS	3925 STEELES AVE EAST	BRAMPTON	ON	L6T 5W5	CANADA	à déterminer
UTEX CORPORATION	845 PLYMOUTH	MONT-ROYAL	QC	H4P 1B2	CANADA	à déterminer
VAL D'OR SHOPPING CENTER INC.	4444, STE-CATHERINE OUEST, BUREAU 100	WESTMOUNT	QC	H3Z 1R2	CANADA	à déterminer
VARDY-VILLA LTD	129 CORMACK DRIVE	CLARENVILLE	NL	A5A 1E3	CANADA	983.10
VAYOLA GARMENTS LTD	550 DESLAURIERS	MONTREAL	QC	H4N 1V8	CANADA	à déterminer
VENETO IMPORTS LTD.	8320 BOUL. DECARIE	MONTREAL	QC	H4P 2P5	CANADA	9,226.01
VENTURER ELECTRONICS INC.	725 DENISON STREER EAST	MARKHAM	ON	L3R 1B8	CANADA	118,421.58
VEOLIA (GROUPE SANI GESTION)	787, BOUL DE LA CHAUDIERE	QUEBEC	QC	G1X 4B8	CANADA	133.29
VERITIME INC	159 DON HILLOCK DRIVE UNIT 1	AURORA	ON	L4G 0K2	CANADA	à déterminer
VETEMENTS 5 SAISONS INC.	427 BOUL. LEBEAU	ST-LAURENT	QC	H4N 1S2	CANADA	15,607.64
VETEMENTS TABCO INC.	3255 JULES BRILLANT	LAVAL	QC	H7P 6C9	CANADA	à déterminer
VIKING FIRE PROTECTION INC.	130 CITATION DRIVE	CONCORD	ON	L4K 2W9	CANADA	2,312.33
VIKING FIRE PROTECTION INC.	P.O.BOX 8173 STATION A	ST-JOHN'S	NL	A1B 3M9	CANADA	410.86
VILLAGE SHOPPING CENTRE (NL) INC.	C/O PLAZA GROUP, 90, MORGAN ROAD, SUITE 200	BAIE D'URFE	QC	H9X 3A8	CANADA	à déterminer
VILLE D'AMQUI	20, PROM. DE L'HOTEL DE VILLE	AMQUI	QC	G5J 1A1	CANADA	1,698.83
VILLE DE FORESTVILLE	1, 2IEME AVE, CP 70	FORESTVILLE	QC	G0T 1E0	CANADA	466.62
VILLE DE LAVAL	1 PLACE DU SOUVENIR, C.P.422 SUCC. SAINT-MARTIN	VILLE DE LAVAL	QC	H7V 3Z4	CANADA	300.00
VILLE DE PLESSISVILLE	1700, RUE ST-CALIXTE	PLESSISVILLE	QC	G6L 1R3	CANADA	3,723.50
VILLE DE TROIS-RIVIERES	PLACE DE L'HOTEL DE VILLE, C.P. 368	TROIS-RIVIERES	QC	G9A 5H3	CANADA	100.00
VINCORP INTERNATIONAL	1220 RUE DE BEAUHARNOIS O, SUITE 235	MONTREAL	QC	H4N 1J5	CANADA	25,917.76
VISTA SUDBURY HOTEL INC.	C/O VISTA HOSPITALITY CANADA INC., 55 KING STREET WEST, SUITE 801	KITCHENER	ON	N2G 4W1	CANADA	à déterminer
VITRERIE LC	322, RUE DES ENTREPRENEURS	MONTMAGNY	QC	G5V 4T1	CANADA	261.87
VITRERIE PRO-VERRE INC.	800 98E RUE	ST-GEORGES DE BEAUCE	QC	G5Y 8G1	CANADA	747.35
VITRERIE VAILLANCOURT INC.	363 BOUL. BOIS-FRANCS NORD	VICTORIAVILLE	QC	G6P 6T2	CANADA	115.66
VTECH ELECTRONICS	P.O.BOX 3888	MARKHAM	ON	L3R 5T2	CANADA	à déterminer
W. JENKINS	92 MAIN STREET	GRAND FALLS-WINDSOR	NL	A2B 1J7	CANADA	1,084.80
WABUSH HOTEL	P.O. BOX 700	WABUSH, LABRADOR	NL	A0R 1B0	CANADA	1,808.00
WALLY HENDERSON	194 HUTCHISON DR.	MIRAMICHI	NB	E1V 6C2	CANADA	1,491.00
WASTE MANagements	P.O. BOX 4205, STATION 'A'	TORONTO	ON	M5W 5L4	CANADA	9,499.11
WATERFRONT INN	2, CEDAR AVENUE, P.O. BOX 2734	NEW LISKEARD	ON	P0J 1P0	CANADA	706.25
WEBBER'S WELDING	BOX M8	KING KIRKLAND	ON	P0K 1K0	CANADA	339.00
WERTEX HOISERY/DEBONNAIR CR	DEBONNAIR CREATIONS LTD, 1191 BATHURST STREET	TORONTO	ON	M5R 3H4	CANADA	4,724.59
WHITE CROSS	9600 MEILLEUR SUITE 950	MONTREAL	QC	H2N 2E3	CANADA	931.20
WINCHESTER REAL ESTATE	INVESTMENT TRUST LTD, 4950 YONGE STREET #1202	TORONTO	ON	M2N 6K1	CANADA	12,975.22
WINCHESTER REAL ESTATE INVESTMENT TRUST LTD	4950, YONGE STREET, MADISON CENTRE, SUITE 1202	TORONTO	ON	M2N 6K1	CANADA	à déterminer
WINK COLLECTIONS INC.	4211 RUE GARAND	ST-LAURENT	QC	H4R 2B4	CANADA	135.72
WORKOPOLIS	720, KING STREET WEST, 10TH FLOOR	TORONTO	ON	M5V 2T3	CANADA	2,001.10
WORLD TO WORLD TRADING INC.	4600 BLVD. DE LA GRANDE-ALLEE, SUITE 300	BOISBRIAND	QC	J7H 1S7	CANADA	42,101.21
XEROX CANADA LTEE	C.P. 939 SUCC. A	MONTREAL	QC	H3C 2W3	CANADA	316.66
Y.R. DISTRIBUTION	235 NUGGET AVE. UNIT #7	SCARBOROUGH	ON	M1S 3L3	CANADA	2,832.91
Y2 BLU INC.	ACCORD BUSSINESS CREDIT, 3500 DE MAISONNEUVE OUEST	MONTREAL	QC	H3Z 3C1	CANADA	à déterminer
ZERO II 60 FASHIONS INC.	9400 ST-LAURENT, SUITE 200	MONTREAL	QC	H2N 1P3	CANADA	83,546.65
ZHIHE CANADA INC.	50 VOGELL ROAD, UNIT 2	RICHMOND HILL	ON	L4B 3K6	CANADA	10,360.10
ZID.COM division of ZYMOS INC.	3955, RUE ISABELLE, SUITE D1	BROSSARD	QC	J4Y 2R2	CANADA	204.96
ZIGHI INC.	7889 ST. LAURENT BLVD.	MONTREAL	QC	H2R 1X1	CANADA	à déterminer
Créanciers non garantis/ Unsecured Creditors						<u>24,530,756.32</u>
TOTAL						<u><u>29,721,019.49</u></u>