

- Creditor List -

In the Matter of a Plan of Compromise or Arrangement of
Bombay & Co. Inc., Bowring & Co. Inc. and Benix & Co. Inc.
Of the City of Toronto
In the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Director	Margaret Morrison		98 Orfus Road Toronto ON M6A 1L9	
Unsecured	1329461 AB LTD		16 LARK STREET SHERWOOD PARK AB T8A 0J3	260.19
	20 VIC MANAGEMENT INC.		208 - 2277 RIVERSIDE DR. E. Ottawa ON K1H 7L3	312.02
	2323719 ONTARIO INC.		98 ORFUS ROAD TORONTO ON M6A 1L9	29,824.36
	407 ETR		PO BOX 407, STATION D SCARBOROUGH ON M1R 5J8	1,044.67
	772558 ONTARIO LIMITED		34 CANMOTOR AVENUE TORONTO ON M8Z 4E5	99,712.67
	9051-0439 QUEBEC INC		2625 EMILE-LEGRAND MONTREAL QC H1N 3H7	285.00
	9158-8558 QUEBEC INC		11475 - 61e AVENUE MONTREAL QC H1C 2B7	50,000.00
	A BIG MOBILE SIGN COMPANY INC.		17 - 253 SUMMERLEA RD. BRAMPTON ON L6T 5A8	1,016.00
	A J EXPRESS		7 BLACK WILLOW DR. BARRIE ON L4N 9L9	160.00
	A&G MOBILE LOCKSMITH		618 GORDON AVE LONDON ON N6J 2W2	90.40
	A-1 DESIGN LOCK & SECURITY		56 THE QUEENSWAY NORTH KESWICH ON L4P 3C9	661.05
	A-ONE CUSTOM UPHOLSTERY		3 LYONS COURT GEORGETOWN ON L7G 1N9	490.36
	A.M. MAINTENANCE		40 ROSE AVENUE WELLAND ON L3C 2W7	80.00
	ABSOLUTE DESTRUCTION & RECYCLING CORP.		150 HOLLIDGE BLVD AURORA ON L4G 8A3	226.00
	ADAM EXPRESS		1007 BLAIR OTTAWA ON K1J 7M9	2,180.90
	AFFAIR RENTALS		1146 CARDIFF BLVD MISSISSAUGA ON L5S 1P7	2,639.96
	ALBERT MANN MARKETING INC		6265 CHEMIN COTE DE LIESSE MONTREAL QC H4T 1C3	584,682.12
	ALIAN T		P.O. BOX 12088 ST-JOHN'S NL A1B 4C8	75.21
	ALIAN T		PO BOX 2226, STN CENTRAL RPO Halifax NS B3J 3C7	117.40
	ALIAN T		PO BOX 5555 ST-JOHN'S NB E2L 4V6	74.06
	ALL PRO PEST CONTROL LTD.		458 - 5840 FALBOURNE ST. MISSISSAUGA ON L5R 4B5	184.80
	ALL SEASON WINDOW CLEANING		1470 ROUTE 470 WEST BRANCH NB E4W 3G3	203.40
	ALL-TECH ENVIRONMENTAL SERVICES LTD		109 - 20 DUKE STREET BEDFORD NS B4A 2Z5	310.75
	ALLAN GLUBE SALES AGENCY		33 STILLWATER CRESCENT TORONTO ON M2R 3S3	16,053.26

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Unsecured	ALM MOVING & DELIVERY		253 LITTLE AVENUE BARRIE ON L4N 6L3	84.75
	ALWAYS BRIGHT COMMERCIAL CLEANING SERVIC		SURREY PLACE, PO BOX 33517 SURREY BC V3T 5R5	78.75
	AMEX BANK OF CANADA		101 MCNABB ST MARKHAM ON L3R 4H8	5.00
	AMJ CAMPBELL VAN LINES		PO BOX 13786 ST-JOHN'S NL A1B 4G3	543.53
	AMSTEAM		13051 156 STREET EDMONTON AB T5V 0A2	482.95
	ANSELMO WINDOW CLEANING		9772 STILL CREEK AVENUE BURNABY BC V3J 1C8	764.82
	ANYTIME DELIVERIES		610, EAST 10TH AVENUE VANCOUVER BC V5T 2A5	189.00
	AQUA REACH		175 SUSSEX AVE RIVERVIEW NB E1B 3A8	101.70
	AROMATIQUE		P.O. BOX 6000 HEBER SPRINGS AR 72543-6000 USA	321,589.26
	ARTECH WINDOW CLEANING LTD.		P.O. BOX 2173, STATION "B" KITCHENER ON N2H 6M1	113.00
	AS SOON AS POSSIBLE DELIVERY		32907 EGGLESTONE AVENUE MISSION BC V2V 7P9	84.00
	ASAP DELIVERY		7 NOBLE CRT PORT MOODY BC V3H 3Z5	84.00
	ASCA OFFICE SOLUTIONS		100 MILVAN DRIVE 2ND FLOOR TORONTO ON M9L 1Z6	38,276.49
	ASTRA FLORIST LTD		1778 EGLINTON AVE. WEST TORONTO ON M6E 2H6	173.45
	ATOZ INDUSTRIES		DELHI ROAD MAJHOLI MORADABAD 244001 INDIA	43,265.00
	AUROVIZ INT'L PTE. LTD		ROOM 813, 8/F HOLLYWOOD PLAZA 610 NATHAN ROAD KOWLOON HONG KONG	219,442.24
	AVENUE B		PO BOX 209107 DALLAS TX 75320-9107 USA	31,105.00
	AVIV PLUMBING		25 GRENADIER CRESCENT THORNHILL ON L4J 7V8	355.39
	BALTIC DELIVERY COMPANY		26 - 10 MORRIS DRIVE DARTMOUTH NS B3B 1K8	776.25
	BANSAL IMPEX		RAMPUR ROAD OPP HANUMAN JI MURTI MORADABAD 244001 INDIA	17,211.50
	BASCO COUVERTURES		147 DE LA STATION VIMONT QC H7M 3W1	2,012.06
	BAYVIEW WINDOW CLEANING		1111 DAVIS DR. UNIT #1, SUITE 239 NEWMARKET ON L3Y 9E5	672.35
	BCIMC REALTY CORPORATION		301 - 2940 JUTLAND ROAD VICTORIA BC V8T 5K6	63.02
	BEATRIZ BALL COLLECTION		DEPT AT 952426 ATLANTA GA 31192-2426 USA	42,430.08

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Unsecured	BELL ALIANT		PO BOX 5555 ST-JOHN'S NL E2L 4V6	68.64
	BELL CANADA		P.O. BOX 1550 NORTH YORK ON M3C 3N5	51.05
	BELL CANADA		PO BOX 9000, STN DON MILLS NORTH YORK ON M3C 2X7	10,938.61
	BELL CANADA		CP 8712, SUCC CENTRE-VILLE MONTREAL QC H3C 3P6	3,389.72
	BELL CANADA CALGARY 3699		ACCOUNTS RECEIVABLE 5025 CREEKBANK ROAD, BLDG. A1-M3 MISSISSAUGA ON L4W 0B6	795.15
	BELL CANADA 3650		CUSTOMER PAYMENT CENTRE PO BOX 3650, STN DON MILLS TORONTO ON M3C 3X9	690.55
	BELLE PAK		7465 BIRCHMOUNT ROAD MARKHAM ON L3R 5X9	113,587.18
	BENNETT'S PALLETIZING		2757 BATTLEFORD ROAD BUILDING 18, UNIT# 1814 MISSISSAUGA ON L5N 3A8	1,762.80
	BEST CHOICE EXPRESS & DELIVERY LTD		11339 ALBION VAUGHAN ROAD P.O. BOX 1213, KLEINBURG VAUGHAN ON L0J 1C0	5,975.00
	BFI CANADA (FAWCETT)		25 FAWCETT ROAD COQUITLAM BC V3K 6V2	56.70
	BFI CANADA INC		4141 BOUL GRANDE ALLEE BOISBRIAND QC J7H 1M7	1,126.52
	BFI CANADA TORONTO (YORK DISPOSAL)		650 CREDITSTONE ROAD CONCORD ON L4K 5C8	2,910.74
	BLACK DOG PROJECTS LTD.		186-8120 NO. 2 ROAD RICHMOND ON V7C 5J8	40,407.18
	BRASSEX INC		565 OTTO ROAD MISSISSAUGA ON L5T 2Y7	52,144.42
	BRENTWOOD CLASSICS		57 ADESSO DRIVE VAUGHAN ON L4K 3C7	204,355.98
	BRILLIANT WINDOW CLEANING		397 WOODBINE AVENUE TORONTO ON M4L 3P7	160.00
	BRITE-WAY MAINTENANCE		197 BURLAND AVE WINNIPEG MB R2N 2S9	200.00
	C. WESELOWSKI		P.O. 68092 WINNIPEG MB R3L 2V9	165.00
	CADILLAC FAIRVIEW		20 QUEEN ST W. 5TH FLOOR TORONTO ON M5H 3R4	358.49
	CAMELLIA RENEE DAVIS		636 - 248 THIRD STREET OAKLAND CA 94607 USA	3,600.00
	CANADA CLEAN GLASS		1199 TOPSAIL ROAD MOUNT PEARL NL A1N 5G2	40.00
	CANADA FORMPRINT INC.		6471 EDWARDS BOULEVARD MISSISSAUGA ON L5T 2V2	300.00
	CANADA FORMPRINT INC.		452 - 60 BRISTOL ROAD E MISSISSAUGA ON L4Z 3K8	6,482.81

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Unsecured	CANADA POST CORPORATION		CUSTOMER SERVICE 35 HUGHES ST. FREDERICTON NB E3A 2W2	45,256.30
	CANADA REVENUE AGENCY		SUDBURY TAX SERVICES OFFICE P.O. BOX 20004, STN A SUDBURY ON P3A 6B4	119,672.78
	CANADIAN LINEN & UNIFORM SERVICE		PO BOX 51050, RPO TYNDALL WINNIPEG MB R2X 3C6	201.46
	CANDYM ENTERPRISES LTD		95 CLEGG ROAD MARKHAM ON L6G 1B9	61,314.70
	CANFLOYD A DIVISION OF CANDYM ENT		95 CLEGG ROAD MARKHAM ON L6G 1B9	131,697.67
	CARMICHAEL ENGINEERING LTD.		3146 LENWORTH DRIVE MISSISSAUGA ON L4X 2G1	59,034.13
	CASCADIA DISTRIBUTION INC		5245 - 185A STREET SURREY BC V3S 7R1	1,324.05
	CATEGORY 5 IMAGING		1062 COOKE BURLINGTON ON L7T 4A8	1,921.00
	CATHERINE LILLYWHITE'S		1 - 57 NEWKIRK ROAD RICHMOND HILL ON L4C 3G4	30,204.00
	CCT LOGISTICS SERVICES		6900 TRANMERE DRIVE MISSISSAUGA ON L5S 1L9	482,392.46
	CDW CANADA INC		300 - 20 CARLSON COURT ETOBICOKE ON M9W 7K6	372.99
	CDW CANADA INC.		PO BOX 57720 POSTAL STN A TORONTO ON M5W 5M5	751.45
	CHUBB EDWARDS		PO BOX 9547, POSTAL STATION A TORONTO ON M5W 2K3	1,112.70
	CHUBB EDWARDS		1 - 2740 MATHESON BLVD EAST MISSISSAUGA ON L4W 4X3	6,994.65
	CINTAS (FLINT)		1110 FLINT ROAD TORONTO ON M3J 2J5	372.34
	CINTAS - BC		5293 - 272ND STREET LANGLEY BC V4W 2M9	132.72
	CINTAS BC		P.O. BOX 1178 ALDERGROVE BC V4W 2V1	286.37
	CINTAS CANADA LIMITED ONTARIO		1110 FLINT ROAD TORONTO ON M3J 2J5	1,278.71
	CINTAS CORPORATION #857		1470 NOBEL BOUCHERVILLE QC J4B 5H3	136.66
	CITY WINDOW CLEANERS		#204 - 1289 HIGHFIELD CR. S.E. CALGARY AB T2G 5M2	729.75
	CLARKE TRANSPORT INC		PO BOX 32 CONCORD ON L4K 1B2	220,801.90
	CLASSIC CHEF CORPORATION		2 - 235 ADVANCE BLVD. BRAMPTON ON L6T 4J2	31,165.05
	CLASSIC FIRE PROTECTION INC.		645 GARYRAY DRIVE NRTH YORK ON M9L 1P9	76.96
	CLAYTON		PO 68092 WINNIPEG MB R3L 2V9	30.00

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Unsecured	CLEAN SHINE		3089 DUFFERIN STREET P.O. BOX 58130 TORONTO ON M6A 3C8	7,733.14
	CLEAR IMAGE WINDOW CLEANING		113 HISCOCK BLVD. TORONTO ON M1G 1T3	293.80
	CMA CGM(CANADA) INC		1330 - 740 NOTRE DAME W. MONTREAL QC H3C 3X6	152,684.00
	COMFORT MECHANICAL		2705 - 27 NORTHSIDE ROAD OTTAWA ON K2H 8S1	565.00
	COMMPORT COMMUNICATIONS		5 SCANLON COURT AURORA ON L4G 7B2	565.00
	COMPACT STORAGE SYSTEMS		2 - 72 ST. ANDREWS DRIVE BRANTFORD ON N3T 6H3	3,812.00
	CONNECTIT NETWORKS		3150, BOUL INDUSTRIEL LAVAL QC H7L 4P7	767.27
	CONTROLEX CORPORATION		100-223 COLONNADE RD OTTAWA ON K2E 7K3	2,969.26
	COOL-AID MECHANICAL		14 MCGEE CRESCENT AURORA ON L4G 6L8	8,028.65
	CORPORATE EXPRESS		C/O T04446C PO BOX 4446, STN A TORONTO ON M5W 4A2	18,978.70
	CORVETTE NEAVE HOLDINGS LIMITED		68 GRENNAN DRIVE SACKVILLE NS B4C 3C5	325.50
	CRONNOX INCORPORATED		109 THOMAS ST P.O. BOX 69513 OAKVILLE ON L6J 7R4	2,309.68
	CRYSTAL CLEAR MAINT. NIAG.		262 - 4025 DORCHESTER RD NFLS ON L2E 7K8	30.51
	CURREY CHINA LIMITED		HONG KONG INT'L TRADE & EXHIBITION CTR UNIT 75 & 75A 12F HONG KONG	107,574.00
	DALIAN EVERTRUST TRADING CO. LTD.		3/F., NO 55-3 DANDONG ST. ZHONGSHAN DISTRICT DALIAN CHINA	23,092.45
	DANESCO INC.		18111 TRANS-CANADA KIRKLAND QC H9J 3K1	11,119.20
	DANNICK EQUIPMENT SOLUTIONS		872 ANDERSON AVENUE MILTON ON L9T 4X8	1,356.00
	DARTMOUTH CROSSING 2 MASTER GP LTD		34 LOGIEALMOND CL DARTMOUTH NS B3B 0C8	7,714.89
	DEHAAN DESIGN CO		96 PRINCESS ANN CRESCENT ETOBICOKE ON M9A 2P9	4,264.00
	DELIVERENCE DELIVERY SOLUTIONS		340 THOMPSON RD LONDON ON N5Z 2Z5	345.78
	DEMENAGEMENT QUEBEC		20 TROY #5 VERDUN QC H4G 3L5	718.72
	DENTONS CANADA LLP		TD CENTRE 400 - 77 KING STREET WEST TORONTO ON M5K 0A1	12,873.43
	DESIGN HOME GIFT & PAPER INC.		2 - 1250 A REID STREET RICHMOND HILL ON L4B 1G3	137,258.71

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Unsecured	DETAILS DELIVERY SOLUTIONS		PO BOX 53050, RPO CITY CENTRE VICTORIA BC V8W 3Z2	295.84
	DHL ISC (HONG KONG) LIMITED		DHL GLOBAL FORWARDING (ACCTS. RECEIVABLE) 1 KALISA WAY, SUITE 112 PARAMUS NJ 07652-3508 USA	2,024.59
	DIGITAL DATA CORP.		208 - 1181 FINCH AVENUE WEST TORONTO ON M3J 2V8	10,651.12
	DIGVIJAY EXPORTS		DELHI ROAD MAJHOLI MORADABAD 244001 INDIA	6,045.00
	DIRECT ENERGY REGULATED SERVICES		PO BOX 2427 EDMONTON AB T5J 2R4	109.99
	DISTRIBUTION NORDIX		100 - 1010 AVENUE GODIN QUEBEC QC G1M 2X9	222.05
	DOANI REUPHOLSTERING		118 FARIS ST BRADFORD ON L3Z 0C4	169.50
	DOCUCOMM BUSINESS SYSTEMS INC.		7-125 TRADERS BLVD EAST MISSISSAUGA ON L4Z 2H3	14,709.53
	DON'S MOVING SERVICE		200 INDUSTRIAL BL NAPANEE ON K7R 3Y9	169.50
	DUNDAS LOCK & KEY INC.		178 KING ST WEST DUNDAS ON L9H 1V4	225.94
	E Z RECT		94 RIVERSIDE DRIVE NORTH VANCOUVER BC V7H 2M6	11,343.40
	EAGLE EXPRESS LTD.		195 EDGEBROOK CIR NW CALGARY AB T3A 5A3	177.39
	EAGLE HEATING & COOLING		4000 NORTH TALBOT RD. OLDCASTLE ON N0R 1L0	90.40
	ELICIT STAFFING SOLUTIONS LTD		1200 MARKHAM ROAD SCARBOROUGH ON M1H 3C3	2,600.85
	ELITE ART LIMITED		18 WHITFIELD ROAD 4TH FLOOR, CITICORP CENTRE CAUSEWAY BAY HONG KONG	30,401.34
	ENBRIDGE 644		PAYMENT PROCESSING DEPT P.O. BOX 644 SCARBOROUGH ON M1K 5H1	395.40
	ENBRIDGE GAS NB		201 - 440 WILSEY ROAD FREDERICTON NB E3B 7G5	23.93
	ESTELLE DESIGNS & SALES LTD.		UNIT 65/67, 2220 MIDLAND AVENUE SCARBOROUGH ON M1P 3E6	24,026.62
	EUROLINE		#17 BLUE FOREST DRIVE GRIMSBY ON L3M 4R4	6,169.80
	EVERGREEN CASTLE INC		13 EVERGREEN AVE BRAMPTON ON L6P 0P8	311.03
	EXMART INTERNATIONAL PVT LTD		268 SANT NAGAR EAST OF KAILASH NEW DELHI 110065 INDIA	16,079.16
	FASKEN MARTINEAU DUMOULIN LLP		BAY ADELAIDE CENTRE, BOX 20 2400 - 333 BAY STREET TORONTO ON M5H 2T6	21,659.12
	FEDERAL EXPRESS CANADA LTD		P.O. BOX 4626, TORONTO STN A TORONTO ON M5W 5B4	29.35

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Unsecured	FENGILAS DIS TICARET LTD. SIRKETI		CIHANGIR MAHALLESI HARAMIDERE MEVKII GUVERCIN CADDESI NO. 3 AVCILAR ISTANBUL 34310 TURKEY	100,015.80
	FIBRENEW		174 BELLEFONTAINE ROAD MIDDLE PORTER'S LAKE NS B3E 1K7	210.25
	FINISHING TOUCH FURNITURE REPAIR		611 DOWNEY P1 OKOTOKS AB T1S 1H6	210.00
	FIRSTONSITE RESTORATION		235 ARDELT AVE KITCHENER ON N2C 2M3	5,583.14
	FORTIS BC		P.O. BOX 6666, STN TERMINAL VANCOUVER BC V6B 6M9	56.35
	FRASER MILNER CASGRAIN LLP		PO BOX 66007, STN BRM B TORONTO ON M7Y 4K7	4,089.61
	FRED BENITAH		98 ORFUS ROAD TORONTO ON M6A 1L9	87.63
	FRED GUY MOVING & STORAGE LTD		1199 NEWMARKET STREET OTTAWA ON K1B 3V1	1,453.45
	FU SHENG DA FURNITURE (SHEN ZHEN) CO, LT		1BLDG, THE 2ND INDUSTRIAL ZONE YAN CHUAN SONG GANG TOWN BAO AN SHEN ZHEN GUANG DONG 518105 CHINA	97,875.00
	FULL HOUSE		AVENIDA DOS JARDINS DO OCEANO NO.541, OCEAN PLAZA PHASE II SHOP E&F TAIPA CHINA	164,179.65
	FULLER LANDAU ADVISORY SERVICES INC		151 BLOOR ST W. 12TH FLOOR TORONTO ON M5S 2T5	11,247.85
	FYLERLAND.CA		1 - 400 WELLINGTON ST N. HAMILTON ON L8L 5B1	3,231.80
	G&K SERVICES CANADA INC		1 -33 LAKESIDE PARK DRIVE LAKESIDE NS B3T 1M4	598.03
	G4S CASH SERVICES (CANADA) LTD.		P.O. BOX 5770 STATION F TORONTO ON M4Y 2T1	5,208.95
	G4S SECURE SOLUTIONS (CANADA) LTD		70 WYNFORD DRIVE PO BOX 405, DON MILLS STN DON MILLS ON M3C 2T2	3,319.15
	G4S SECURITY SERVICES (CANADA) LTD.		218 - 1922 WYANDOTTE STREET E. WINDSOR ON N8Y 1E4	677.84
	GARDA CANADA SECURITY CORP		400 - 2345 STANFIELD ROAD MISSISSAUGA ON L4Y 3Y3	272.90
	GAZ METROPOLITAN		C.P. 6115, SUCC CENTRE-VILLE MONTREAL QC H3C 4N7	19.57
	GEARSON SALES & SERVICES		826-8TH CONCESSION RD WEST RR#3 PUSLINCH ON N0B 2J0	649.75
	GEMMAR SYSTEMS INTERNATIONAL		11450 COTE-DE-LIESSE DORVAL QC H9P 1A9	137,706.42
	GERRARD SQUARE MERCHANTS ASSOCIATION		1000 GERRARD STREET EAST TORONTO ON M4M 3G6	2,649.86
	GFL ENVIRONMENTAL INC.		P.O. BOX 4205, STATION A TORONTO ON M5W 5L4	947.87

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Unsecured	GOURMET VILLAGE MORIN HEIGHTS		539 VILLAGE ROAD MORIN-HEIGHTS QC J0R 1H0	44,316.27
	GRAND & TOY		P.O. BOX 5500 DON MILLS ON M3C3L5	1,356.28
	GROUP 4 SECURICOR		P.O. BOX 5770 STN F TORONTO ON M4Y 2T1	338.92
	GUANGDONG DONGBAO GROUP CO		FENGER INDUSTRIAL ZONE FENGXI CHAOZHOU GUANGDONG 521031 CHINA	21,638.40
	GUILDFORD TOWN CENTRE		ADMIN OFFICE 2695-10355 152ND STREET SURREY BC V3R 7C1	4,776.05
	GUNNEBO CANADA INC.		9 VAN DER GRAAF COURT BRAMPTON ON L6T 5E5	2,681.24
	HANDYMAN CONNECTION		1093 FENNELL AVE. E HAMILTON ON L8T 1S1	296.50
	HANDYMAN CONNECTION (ONT)		201 - 154 QUEEN ST S STREETSVILLE ON L5M 2P4	288.09
	HANDYMAN CONNECTION (OTT)		1550 CHATELAIN AVE, UNIT #B OTTAWA ON K1Z 8B5	1,582.07
	HANDYMAN CONNECTION (REGINA)		1440 FLEURY STREET REGINA SK S4N 5B1	236.25
	HANGHAI WOODCRAFT'S ART FACTORY CO. LTD.		JINGFONGHUAN INDUSTRIAL BAISHI MADA0 CANGXIANG ZHONGSHAN GUANGDONG 528463 CHINA	21,756.00
	HANGZHOU HAND MADE HOME FASHIONS CO LTD		WULIAN XINTANG, XIAOSHAN HANGZHOU, ZHEJIANG CHINA	50,543.20
	HANGZHOU J&S YARD HOME FASHION CO. LTD.		227 XINSI ROAD, YUHANG INDUSTRIAL ZONE HANGZHOU, ZHEJIANG 311100 CHINA	266,807.60
	HANSEN SIGNS		60 HALIFAX STREET MONCTON NB E1C 9R9	992.99
	HARMAN INVESTMENTS LTD		310 ANNAGEM BLVD MISSISSAUGA ON L5T 2V5	365,448.51
	HELLMANN WORLDWIDE LOGISTICS INC (USD)		1 - 1375 CARDIFF BLVD TORONTO ON L5S 1R1	6,634.23
	HELY INTERNATIONAL		49, JAWAHAR NAGAR MORADABAD INDIA	52,544.84
	HENRY'S		119 CHURCH STREET TORONTO ON M5C 2G5	723.95
	HOFLAND LTD.		6695 PACIFIC CIRCLE MISSISSAUGA ON L5T 1V6	6,774.35
	HOME PRESENCE		1600 EIFFEL, TRANS-CANADA HIGHWAY BOUCHERVILLE QC J4B 5Y1	232,982.20
	HOMEDECOR MANUFACTURING CO LTD		YANWU INDUSTRIAL ZONE DALINGSHAN TOWN CONGGUAN CITY GUANG DONG PROVINCE CHINA	70,001.90
	HUDSON'S BAY CO.		600 - 401 BAY STREET TORONTO ON M5H 2Y4	463.91

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Unsecured	HURON DUST CONTROL		424 HIGHLANDVIEW ROAD MONCTON NB E1A 2L3	136.36
	HYDRO - NEWMARKET HYDRO LTD		590 STEVEN COURT NEWMARKET ON L3Y 6Z2	5,176.75
	HYDRO- BC HYDRO		6911 SOUTHPOINT DRIVE BURNABY BC V3N 4X8	4,732.78
	HYDRO- BURLINGTON HYDRO INC.		BRANT ST BURLINGTON ON L7R 3Z7	1,552.79
	HYDRO- ENERSOURCE HYDRO MISSISSAUGA		2185 DERRY ROAD WEST MISSISSAUGA ON L5N 7A6	6,870.44
	HYDRO- HORIZON UTILITIES CORPORATION		P.O. BOX 2249, STN LCD 1 HAMILTON ON L8N 3E4	4,476.42
	HYDRO- ONE BRAMPTON		175 SANDALWOOD PKWY W BRAMPTON ON L7A 1E8	16,315.79
	HYDRO- ONE NETWORKS INC.		P.O. BOX 4102, STN A TORONTO ON M5W 3L3	5,889.74
	HYDRO- OSHAWA PUC NETWORKS INC		100 SIMCOE STREET SOUTH OSHAWA ON L1H 7M7	5,840.49
	HYDRO- CAMBRIDGE & NORTH DUMFRIES		1500 BISHOP ST., PO BOX 1060 CAMBRIDGE ON N1R 5X6	4,869.28
	HYDRO- ENMAX		PO BOX 2900, STN M CALGARY AB T2P 3A7	1,494.97
	HYDRO- ENMAX		141 50 AVENUE S.E. CALGARY AB T2G 4S7	1,773.43
	HYDRO- KITCHENER WILMOT HYDRO		301 VICTORIA ST. S., PO BOX 9021 KITCHENER ON N2G 4P1	2,850.23
	HYDRO- MANITOBA HYDRO		PO BOX 815, STN MAIN WINNIPEG MB R3C 2P4	1,638.51
	HYDRO- NB POWER		PO BOX 2000 CARAQUET NB E1W 1C1	1,963.42
	HYDRO- ONE BRAMPTON		C.P. 11022, SUCC CENTRE-VILLE MONTREAL QC H3C 4V6	172.46
	HYDRO- OTTAWA		3025 ALBION RD. N. BOX 8700 OTTAWA ON K1G 3S4	2,056.99
	HYDRO- POWER STREAM 3700		P.O. BOX 3700 CONCORD ON L4K 5N2	8,794.77
	HYDRO- QUEBEC		C.P. 11022, SUCC CENTRE-VILLE MONTREAL QC H3C 4V6	5,812.43
	HYDRO- SASK POWER		P.O. BOX 6300, STATION MAIN REGINA SK S4P 4J5	2,464.57
	HYDRO- TORONTO HYDRO - 4490		14 CARLTON STREET TORONTO ON M5B 1K5	2,912.85
	HYUNDAI MERCHANT MARINE CO LTD		500 - 2800 SKYMARK AVENUE MISSISSAUGA ON L4W 5A6	22,315.00
	IMESCO		3143, AVE DES ORIOLES QUEBEC QC G1G 4J8	482.88
	IMMEUBLES MC-MICA REALTY INC		5524, RUE FERRIER TOWN OF MONT ROYAL MONTREAL QC H4P 1M2	37,555.65
	INSIGHT CANADA INC		5410, BOUL DECARIE MONTREAL QC H3X 2J1	3,690.96

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Unsecured	INTER CONTINENTAL MERCANTILE		960 OUTREMONT AVE. MONTREAL QC H2V 4R1	159,145.25
	IPPOLITO TRANSPORTATION INC.		201 NORTH SERVICE ROAD BURLINGTON ON L7P 5C4	27,635.16
	IVANHOE CAMBRIDGE II INC.		ADMINISTRATION OFFICE 1250 SOUTH SERVICE ROAD MISSISSAUGA ON L5E 1V4	394.03
	JAG BUILDING GROUP INC.		23 MCCLEARY COURT, UNIT# 19-20 CONCORD ON L4K 3R6	317,648.65
	JAY IMPORT COMPANY INC		41 MADISON AVE, 12TH FLOOR NEW YORK NY 10010 USA	79,587.27
	JEN'S WINDOW CLEANING		1805 FANSHAWE PARK RD. LONDON ON N6H 5L3	45.20
	JOLICOEUR		4132, PARTHENAIS MONTREAL QC H2K 3T9	1,189.09
	KANATA SELFSTORAGE & PUPS PORTABLES		126 WILLOWLEA RD. OTTAWA ON K0A 1L0	942.42
	KLEEMAN ENTERPRISES INC		282 WILDGOOSE RD LONDON ON N5W 6E4	124.30
	KONICA MINOLTA BUSINESS SOLUTIONS (CANADA)		369 BRITANNIA ROAD EAST MISSISSAUGA ON L4Z 2H5	16,724.63
	KORSON FURNITURE IMPORT		7933 HUNTINGTON ROAD WOODBIDGE ON L4H 0S9	322,001.41
	KS EGLINTON SQUARE C/O BENTALL KENNEDY		ADMIN OFFICE 1-70 EGLINTON SQUARE BLVD, SUITE 203 TORONTO ON M1L 2K1	3,278.03
	KUAN LIANG ENTERPRISE LIMITED		DA TAND ZONE DA LING SHAN TOWN DONG GUAN GUANG DONG 523837	122,599.00
	LA PRESSE LTEE		7 RUE SAINT-JACQUES MONTREAL QC H2Y 1K9	172,774.46
	LABOUR READY INC		P.O. BOX 19087, STATION A TORONTO ON M5W 2W8	200.76
	LAMPS FACTORY (HK) LTD.		12.GUAN ZHANG W. ROAD ZHANG MU TOU DONG GUAN GUANG DONG CHINA	48,350.50
	LCBO		1 YONGE STREET DEPT 884, 13TH FLOOR TORONTO ON M5E 1E5	70,104.01
	LES ENTREPRISES SUPER GUY INC.		2131 RUE DU CARAT TERREBONNE QC J7M 2H3	436.94
	LIFETIME BRANDS		PO BOX NO 15170, STATION A TORONTO ON M5W 1C1	136,198.91
	LINDA STEPHENSON		125 TRAILWOOD LANE COPPELL TX 75019 USA	14,583.33
	LOGISTIC SPECIALTY FREIGHT LTD.		11 - 27 ROYTEC ROAD WOODBIDGE ON L4L 8E3	8,871.11
	LOVETT SIGN & NEON INC.		3 - 525 SOUTHGATE DRIVE GUELPH ON N1G 3W6	395.50
	MAC JANITORIAL SERVICES		4262 SHARON AVENUE WINDSOR ON N9G 2X8	791.00

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Unsecured	MAGEN SECURITY SYSTEMS LTD		3235 DUFFERIN STREET TORONTO ON M6A 2T2	813.60
	MAGICAL PEST CONTROL INC		3-29 TANDEM RD CONCORD ON L4K 3G1	506.24
	MAGNET PROMOTIONS INC		23 STRATTON PLACE CONCEPTION BAY SOUTH NL A1W 4R8	709.64
	MAGNETSIGNS CAMBRIDGE-BRANT		19 YEOMAN DRIVE BRANTFORD ON N3R 7S8	1,676.56
	MAGNETSIGNS REGINA		1350 SCARTH STREET REGINA SK S4R 2E8	182.70
	MAINLAND DOOR CONTROLS INC		11 - 27250 58TH CRESENT LANGLEY BC V4W 3W7	1,009.84
	MAINWAY HANDLING SYSTEMS INC		3166 MAINWAY BURLINGTON ON L7M 1A5	1,130.00
	MARITIME-ONTARIO FREIGHT LINES LTD		1 MARITIME-ONTARIO BLVD. BRAMPTON ON L6S 6G4	45,834.92
	MARKETSPACE DESIGN GROUP		35 - 3045 SOUTHCREEK ROAD MISSISSAUGA ON L4X 2X6	1,661.10
	MBN EXPRESS TRANSPORT INC.		1521-37 A AVENUE EDMONTON AB T6T 0E3	630.00
	MC BUSINESS SOLUTION INC.		1821 PROVINCIAL ROAD WINDSOR ON N8W 5V7	86.20
	MC-MICA REALTY INC.		5524, RUE FERRIER TOWN OF MONT ROYAL MONTREAL QC H4P 1M2	36,893.43
	MCNEILL MAINTENANCE		117 CEDAR CREST, RR# 5 PERTH ON K7H 3C7	480.25
	MERCANA ART DECOR INC.		16 - 13478 78TH AVENUE SURREY BC V3W 8J6	176,413.02
	MERCURY LIGHTING LIMITED		71 ORTONA CT. CONCORD ON L4K 3M2	8,317.77
	METALCRAFT MECHANICAL INC		250 REGINA ROAD, UNIT 17 & 18 VAUGHAN ON L4L 8N2	1,065.93
	METRIS COMMUNICATION SERVICES LTD		400 - 10 YORK MILLS RD. TORONTO ON M2P 0A2	50,190.95
	METRIS DISTRIBUTION SERVICES LTD.		#1-1680 LLYOD AVENUE NORTH VANCOUVER BC V7P 2N6	14,593.58
	MINHOU MINXING WEAVING CO. LTD.		#56 XIANSHANBIAN BAOSHA TOWN MINHOU FUZHOU FUJIAN 350102 CHINA	8,665.00
	MINISTER OF FINANCE BC		PO BOX 9417, STN PROV GOVT VICTORIA BC V8W 9V1	53,630.07
	MINISTER OF REVENUE OF QUEBEC		C. P. 3000, SUCCURSALE PLACE-DESJARDINS MONTREAL QC H5B 1A4	5,175.36
	MINISTERE DU REVENU DU QUEBEC		REF: 00681 CP 8025, SUCCURSALE DESJARDINS MONTREAL QC H5B 0A8	112,533.88
	MINISTRE DES FINANCES		REGIE DU BATIMENT DU QUEBEC 545 BOUL CREMAZIE EST MONTREAL QC H2M 2V2	159.73

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Unsecured	MOOD MEDIA (FORMERLY TRUSONIC)		PO BOX 602782 CHARLOTTE NC 28260-2782 USA	9,022.22
	MORGUARD INVESTMENTS LTD		PROPERTY MANAGEMENT OFFICE 25 PEEL CENTRE DRIVE, UNIT 395B BRAMPTON ON L6T 3R5	56,500.00
	MR. ELECTRIC OF WINDSOR		10036 ASPEN LANE WINDSOR ON N8R 2B8	336.14
	MTS ALLSTREAM 5300		P.O. BOX 5300, STN MAIN WINNIPEG MB R3C 0C1	1,555.97
	MTS ALLSTREAM I5300-7500		P.O. BOX 7500 WINNIPEG MB R3C 3B5	247.65
	MTS ALLSTREAM INC. 5300 STN		1400 - 200 WELLINGTON ST. W. TORONTO ON M5V 3G2	1,535.53
	MTS COMMUNICATIONS 7500		BOX 7500 WINNIPEG MB R3C 3B5	121.96
	MURRAY CARTER SERVICES		23 TULLOCH DRIVE AJAX ON L1S 2S3	75.00
	MYHOSTING.COM		MYHOSTING.COM -	1,495.40
	MYKO MECHANICAL LTD		10 - 1495 BONHILL ROAD MISSISSAUGA ON L5T 1M2	917.24
	NEON CONTRACTORS LTD		3655 - 48 AVE SE CALGARY AB T2B 3N8	929.25
	NETTOYAGE WHITE		P.O. BOX 65006, STATION CHARLEVOIX MONTREAL QC H3K 0K4	706.23
	NIAGARA REGIONAL POLICE SERVICE		FINANCE UNIT - ALARMS 68 CHURCH STREET ST-CATHERINES ON L2R 3C6	50.00
	NIC NAC MOVING		248 GLASSCO AVE NORTH HAMILTOON ON L8H 6A4	140.00
	NINGBO IDEAS DESIGNERS & MANUFACTURERS L		UNTIED BLDG MEI XU IND SECTION YIN XIAN NINGBO CHINA	26,074.52
	NOELLE, LLC		2365 NC HWY 210 WEST PO BOX 399 HAMPSTEAD NC 28443 USA	85,793.28
	NORTH AMERICAN LIGHTING PRODUCTS INC		34 - 5200 DIXIE ROAD MISSISSAUGA ON L4W 1E4	30,201.27
	OBERFELD SNOWCAP INC		290 - 8000 BOUL DECARIE MONTREAL QX H4P 2S4	45,008.06
	OBJECTS D' ART INDIA		RAMPUR ROAD NEAR FLY OVER BRIDGE MORADABAD 244001 INDIA	32,349.00
	OLDE TYME PALLETS LIMITED		2493 HAINES ROAD MISSISSAUGA PM L4Y 1Y7	37,643.14
	OPB (EMTC) INC.		C/O 20 VIC MANAGEMENT INC. 5100 ERIN MILLS PARKWAY MISSISSAUGA ON L5M 4Z5	14,965.41
	OPB (EMTC) INC.		200 KING STREET WEST, SUITE 2200 TORONTO ON M5H 3X6	209.13
	ORKIN CANADA CORPORATION (PCO)		5840 FALBOURNE ST MISSISSAUGA ON L5R 4B5	137.86

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Unsecured	ORKIN CANADA CORPORATION (PCO)		102 - 650, BOULEVARD INDUSTRIEL BLAINVILLE QC J7C 5Y7	885.32
	OTTAWA POLICE SERVICE-ALARM MGMT. SECTIO		P.O. BOX 9634, STATION T OTTAWA ON K1G 6H5	135.00
	PAISLEY MANOR INSURANCE		20 TORONTO ST. 7TH FLR. TORONTO ON M5C 2B8	28,566.79
	PARK WINDOW CLEANING		3211 THAMES CRES. E. REGINA SK S4V 2W8	115.50
	PARKLAND COURIER SERVICES LTD		11480 - 156 STREET EDMONTON AB T5M 3N2	222.29
	PARTY CITY		67 ALEXDON ROAD TORONTO ON M3J 2B5	10,466.38
	PAUL'S TRANSPORT INC		1555 MATHESON BLVD EAST MISSISSAUGA ON L4W 1H9	6,020.00
	PERFECTLY CLEAR WINDOW CLEANING		1092 FERRIER AVE. BOX 571 LEFROY ON L0L 1W0	431.00
	PETER URSULIAK		12, RUE BELLEAU LEVIS QC G6V 4A9	160.95
	PICTURE DEPOT		20 TORO ROAD TORONTO ON M3J 2A7	25,809.20
	PIERRE BOUDREAULT CONSTRUCTION		2204 OLD ORCHARD MONTREAL QC H4A 3A8	13,540.41
	PITNEY BOWES/WORKS		P.O. BOX 280 ORANGEVILLE ON L9W 2Z7	1,116.15
	PLACE STE-FOY LIMITED PARTNERSHIP		2450, BOUL LAURIER QUEBEC QC G1V 2L1	241.89
	PLAN B PROJECT MANAGEMENT LTD		30 EDGECOMBE AVENUE TORONTO ON M5N 2X2	32,431.00
	POSTMEDIA NETWORK INC		365 BLOOR STREET EAST TORONTO ON M4W 3L4	530,003.01
	POU NGAI MAO IEK HONG		ESTRADA MARGINAL DO HIPODROMO 27 BL. 2 10/FL "I" EDIF HONG LOK SAN CHUN MACAU 528462 CHINA	15,100.00
	PREMIER GIFT LIMITED		6685 KENNEDY ROAD UNIT 1 & 2 MISSISSAUGA ON L5T 3A5	15,435.47
	PRICEWATERHOUSECOOPERS LLP		PWC TOWER 2600 - 18 YORK STREET TORONTO ON M5J 0B2	58,077.55
	PRICEWATERHOUSECOOPERS LLP		145 KING STREET WEST TORONTO ON M5H 1V8	70,172.28
	PRIMARIS MANAGEMENT INC.		1 ADELAIDE E TORONTO ON M5C 2V9	68.46
	PRIMUS CANADA		REMITTANCE DEPARTMENT 400 - 5343 DUNDAS ST. WEST ETOBICOKE ON M9B 6K5	88.02
	PRINT THREE DUFFERIN		3257 DUFFERIN STREET TORONTO ON M6A 2T2	11,280.32
	PRINT-MATE GRAPHICS LTD.		60 COPERNICUS BLVD. BRANTFORD ON N3P 1K5	5,931.50
	PRISM WINDOW CLEANING		15315-74 ST. EDMONTON AB T5Z 2X8	40.00

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Unsecured	PRODUCT CARE ASSOCIATION		105 WEST 3RD AVENUE VANCOUVER BC V5Y 1E6	1,004.96
	PROGRESS LUV2PAK INTERNATIONAL LIMITED		20 TANGIERS RD TORONTO ON M3J 2B2	209,716.16
	PROKURON SOURCING SOLUTIONS INC		C/O 912050 PO BOX 4090, STATION A TORONTO ON M5W 0E9	2,204.76
	PROTECTRON		8481 LANGELIER MONTREAL QC H1P 2C3	8,209.04
	PROTECTRON LP		PO BOX 7000, STN B WILLOWDALE ON M2K 2R6	270.47
	PROTUS IP SOLUTIONS		ACCOUNTS RECEIVABLE DEPT. 2379 HOLLY LANE, SUITE 210 OTTAWA ON K1V 7P2	904.00
	PUROLATOR COURIER LTD		P.O. BOX 1100, ETOBICOKE POSTAL STN A ETOBICOKE ON M9C 5K2	237.57
	PUROLATOR INC.		PO BOX 1100, POST STATION A ETOBICOKE ON M9C 5K2	6,569.13
	QINGDAO YOUFAN INDUSTRY GROUP CO LTD		22 DONGHAI ZHONG ROAD QINGDAO 266071 CHINA	21,229.60
	QUINTEX SERVICES LTD.		332 NASSAU ST. N. WINNEPEG MB R3L 0R8	1,166.76
	R.T. GRAHAM MAINTENANCE		611 CHURCHILL AVENUE MILTON ON L9T 3A1	413.58
	RADIANT COMMUNICATIONS CORP		301 - 3760 14TH AVENUE MARKHAM ON L3R 3T7	8,439.40
	RANDSTAD		500 - 3333, BOUL. COTE VERTU ST-LAURENT QC H4R 2N1	2,532.11
	RECEIVER GENERAL		PLACE DU PORTAGE PHASE III, 11A2 11 LAURIER STREET GATINEAU QC K1A 0S5	159,080.42
	REILLY LOCK LIMITED		1120 CALEDONIA RD TORONTO ON M6A 2W5	206.25
	RENT 308 TORONTO DOMINION		20 QUEEN STREET WEST, 5TH FLOOR TORONTO ON M5H 3R4	103.96
	RENT 625 WINDSOR FACTORY OUT		WESTMOUNT ADMIN OFFICE 785 WONDERLAND ROAD SOUTH LONDON ON N6K 1M6	93.23
	RENT 731 SKYVIEW QUITIES		C/O TONKO REALTY (IN TRUST) 300 - 707-10TH AVENUE S.W. CALGARY AB T2R 0B3	4,971.09
	RENT 910 RIOTRIN REIT (GLOUCES)		RIOCAN PROPERTY SERVICES 1239 DONALD STREET OTTAWA ON K1J 8W3	140.65
	RGIS		P.O. BOX 2422, STATION A TORONTO ON M5W 2K6	4,137.75
	RIZZUTI & ASSOCIATES		17 RIVERLEA DRIVE ETOBICOKE ON M9P 2G9	140.00
	ROGERS PAYMENT CENTRE 4100		P.O. BOX 4100 DON MILLS ON M3C 3N9	158.09

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Unsecured	ROSE CITY MOVING AND STORAGE		2657 MCDOUGALL ST WINDSOR ON N8X 3P3	315.54
	ROY LIVRAISON SPECIALEE INC		531, RUE PEPIN SHERBROOKE QC J1L 1X3	1,366.13
	ROY LIVRAISON SPÉCIALISÉE INC		531, RUE PEPIN SHERBROOKE QC J1L 1X3	887.94
	ROYAL SELANGOR INC.		20 VOYAGER COURT SOUTH REXDALE ON M9W 5M7	442,543.60
	RP GRAPHICS GROUP		5990 FALBOURNE STREET MISSISSAUGA ON L5R 3S7	13,126.08
	RPS ITF- TRINITY COMMON		499 MAIN STREET SOUTH, SUITE 56 BRAMPTON ON L6Y 1N7	19,508.32
	RRL BURLOAK INC .		60 BRISTOL ROAD E, UNIT 1A MISSISSAUGA ON L4Z 3K8	190,119.63
	RYDER TRUCK RENTAL		300 - 2233 ARGENTIA ROAD MISSISSAUGA ON L5N 2X7	7,042.61
	S & R EXPORTS		UDYOG VIHAR 298 PH-II GURGAON HARYANA INDIA	33,400.00
	SASK TEL		PO BOX 2121 REGINA SK S4P 4C5	98.76
	SATISFACTION L.V.		16 AVE. HAUTMONT LORRAINE QC J6Z 1T4	137.97
	SCANTRADE INTERNATIONAL		6685 KENNEDY ROAD MISSISSAUGA ON L5T 3A5	172,363.89
	SCL IMAGING GROUP (2000) INC		115 THORNCLIFFE PARK DRIVE TORONTO ON M4H 1M1	1,205.94
	SDM REALTY ADVISORS LTD.		520 - 1040 W GEORGIA VANCOUVER BC V6B 4N8	264.56
	SEAGULL COMPANY INC		20 VOYAGER COURT SOUTH TORONTO ON M9W 5M7	93,292.80
	SELLERS PUBLISHINGS INC.		161 JOHN ROBERTS RD SOUTH PORTLAND ME 04106 USA	46,911.32
	SERRURIERS GREENE LOCKSMITHS		200 - 5456 WESTMINSTER MONTREAL QC H4X 2A5	127.05
	SHANTOU YICHENG TRADING CO., LTD.		THE MIDDLE OF CHANG PING ROAD ROOM C, 5/F, CHANG FA BLDG. SHANTOU 515041 CHINA	50,020.00
	SHARCO ENTERPRISES		A-81 MADHUBAN VIKAS MARG DELHI IA 110092 INDIA	35,915.40
	SKYLINE WINDOW CLEANING		PO BOX 51026, BEDDINGTON POSTAL OUTLET NW CALGARY AB T3K 1A9	135.60
	SKYPOLE INC.		18 ALCAN AVENUE TORONTO ON M8W 1V1	316.40
	SOFILIA LOGISTICS GROUP		4 - 68 MILLWICK DRIVE TORONTO ON M9L 1Y3	691.17
	SOFTCHOICE LP		P.O. BOX 57102, POSTAL STATION A TORONTO ON M5W 5M5	714.58
	SOLIST SECURITE		100 - 40 EMILIEN-MARCOUX BLAINVILLE QC J7C 0B5	245.76

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Unsecured	SPARKLE & SHINE		175 - 7620 ELBOW DRIVE SW CALGARY AB T2V 1K2	126.00
	SPECIALITY MERCHANDISING SERVICES PVT LT		18/17 FIRST FLOOR W.E.A. NEW DELHI 110 005 INDIA	26,769.86
	SPEED-E DELIVERY SERVICES		7199 DELMONTE CRES. MISSISSAUGA ON L4T 3L4	2,384.30
	SPEEDLINE TRANSPORTATION		115 BOWES ROAD UNIT 17 CONCORD ON L4K 1H7	1,135.65
	SPEEDY TRANSPORT		265 RUTHERFORD ROAD SOUTH BRAMPTON ON L6W 1V9	36,468.12
	SQUARE ONE		MANAGEMENT OFFICE 100 CITY CENTRE DRIVE MISSISSAUGA ON L5B 2C9	296.13
	SQUEEGEE CLEAN		2031 ODLUM PLACE SIDNEY BC V8L 4J6	42.00
	ST. JOSEPH PRINT		50 MACINTOSH BOULEVARD CONCORD ON L4K 4P3	566,060.81
	STAIRS CONSTRUCTION SERVICES (SCS)		PO BOX 7042 RIVERVIEW NB RIVERVIEW NB E1B 4T8	289.34
	STANDARD MECHANICAL SYSTEMS LIMITED		3055 UINIVERSAL DRIVE MISSISSAUGA ON L4X 2E2	10,327.45
	STUDIO SPECIALTIES		289 BRIDGELAND AVE TORONTO ON M6A 1Z6	1,360.13
	SUN CITY MAINTENANCE SERVICES		2791 MARKHAM RD, UNIT 23 SCARBOROUGH ON M1X 0A4	1,328.88
	SUN MEDIA CORPORATION		P.O. BOX 66007 STN BRMB TORONTO ON M7Y 4K7	11,725.63
	SUN VALLEY WINDOW CLEANERS		PO BOX 21160 RPO ORCHARD PARK KELOWNA BC V1Y 9N8	267.75
	SUNFIRE COURIER		311-20 CHARBONNEAU CRESCENT WINNIPEG MB R3X 1N2	636.98
	SUNRISE SHOPPING CENTRE		1400 OTTAWA S KITCHENER ON L4K 4V4	7,338.21
	SUNSET NEON LTD.		435 ENFIELD ROAD BURLINGTON ON L7T 2X5	22,952.08
	SWAN DUST CONTROL LIMITED		35 UNIVERSITY AVENUE EAST WATERLOO ON N2J 2V9	1,056.83
	SWEEP2MAINTENANCE		4262 SHARON AVE. WINDSOR ON N9G 2Y8	271.20
	TANGSHAN HUYUAN BONE CHINA CO. LTD.		QIANGUZHUANG WEST KAIPING DISTRICT TANGSHAN HEBEI CHINA	9,151.20
	TECUMSEH WINDOW CLEANING INC.		133 MARTIN DRIVE, S.S.#4 BELLE RIVER ON N0R 1A0	158.20
	TELELATINO TELEVISION		5125 STEELES AVENUE WEST TORONTO ON M9L 1R5	94,480.30
	TELUS COMMUNICATIONS -7575		P.O. BOX 7575 VANCOUVER BC V6B 8N9	565.96
	TERRY D. JOHNSON		3208 RENTON ROAD BURLINGTON ON L7M 3C7	9,053.05
	THE ALPINE GROUP INC		BOX 290, STATION U TORONTO ON M8Z 5P1	589.86

- Creditor Mailing List -

In the Matter of a Plan of Compromise or Arrangement of
Bombay & Co. Inc., Bowring & Co. Inc. and Benix & Co. Inc.
Of the City of Toronto
In the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	THE HALIFAX HERALD LIMITED		PO BOX 610 HALIFAX NS B3J 2T2	5,060.64
	THE PRIME SOURCE		11737 HIGH FOREST DRIVE DALLAS TX 75230 USA	27,800.00
	THE PRINTING HOUSE LTD.		1403 BATHURST STREET TORONTO ON M5R 3H8	382.84
	THE UTTERMOST CO.		P.O BOX 79086 BALTIMORE MD 21279-0086 USA	813.57
	TIM'S WINDOW CLEANING		103 LAUREL BAIE D'URFE QC H9X 3M6	310.44
	TIPPER-PRUDEN HOLDINGS LTD		200 - 229 - 33 STREET NE CALGARY AB T2A 4Y6	953.93
	TISSUS AMALGAMATED INC.		815 PLYMOUTH AVENUE MONT-ROYAL MONTREAL QC H4P 1B2	12,912.51
	TNT EXPRESS (CANADA) LTD		PO BOX 46259, POSTAL STATION A TORONTO ON M5W 4K9	60.23
	TONI'S PACKAGING SUPPLIES LTD.		482 MILLWAY AVENUE CONCORD ON L4K 3V5	10,948.80
	TOP FIRE SAFETY		8203 ARGYLL ROAD EDMONTON AB T6C 4B2	61.95
	TORONTO STAR NEWSPAPER LIMITED		1 YONGE STREET TORONTO ON M5E 1E6	1,536,334.44
	TOTAL SECURITY MANAGEMENT SERVICE		600 - 1200 EGLINTON AVE. E. TORONTO ON M3C 1H9	291.54
	TOTINO'S PROPERTY SERVICES LTD		287 LACEWOOD DR. UNIT 103, SUITE 426 HALIFAX NS B3M 3Y7	925.75
	TRANSCONTINENTAL MEDIA GP		300 - 400 AVENUE STE-CROIX ST-LAURENT QC H4N 3L4	79,258.21
	TRANSFORMING FACES		208 - 344 BLOOR ST. WEST TORONTO ON M5S 3A7	349.82
	TRI-S INDUSTRIES LTD		4085 SLADEVIEW CRES., UNITS 7 & 8 MISSISSAUGA ON L5L 5X3	10,449.07
	TRUDEAU		1600 EIFFEL, TRANS CANADA HWY BOUCHERVILLE QC J4B 5Y1	462,954.23
	TWILIGHT SIGNS AND NEON INC		30 MCEWAN DR. W. BOLTON ON L7E 2V6	1,237.35
	TYCO INTEGRATED SECURITY CANADA INC. (AD		40 SHEPPARD AVE W TORONTO ON M2N 6K9	12,308.42
	UNIFIRST CANADA LTD		2290 DUNWIN DRIVE MISSISSAUGA ON L5L 1C7	6,069.93
	UNION GAS		PO BOX 4001, STATION A TORONTO ON M5W 0G2	104.89
	UNITED PARCEL SERVICE CANADA		P.O. BOX 4900, STN A TORONTO ON M5W 0A7	93.84
	UPPER CANADA SOAP		1510A CATEPRILLAR ROAD MISSISSAUGA ON L4X 2W9	106,563.97
	VALUELIGHT		612 GORDON BAKER ROAD TORONTO ON M2H 3B4	4,547.12

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Unsecured	VANILLA MOULDING INC.		780 CREDITSTONE BVLD CONCORD ON L4K 4P4	45,116.38
	VILLE DE MONTREAL		SERVICE DES FINANCES C.P. 11043, SUCCURSALE CENTRE-VILLE MONTREAL QC H3C 4X8	707.08
	VISTA SECURITY & INVESTIGATIONS		3 - 2650 MEADOWVALE BLVD. MISSISSAUGA ON L5N 6M5	2,267.91
	WAJAX EQUIPMENT		#30, 26313 TWP 531A ACHESON AB T7X 5A3	4,160.72
	WE MOVE 4 U		6616 HARMONY AVENUE NIAGARA FALLS ON L2H 1Z4	50.00
	WEST EDMONTON MALL		POST OFFICE BOX 1417, STATION M CALGARY AB T2P 2L6	33,494.71
	WEST EDMONTON MALL		1755 - 8882 - 170 STREET EDMONTON AB T5T 4J2	4,376.76
	WILTON INDUSTRIES		PO BOX 15014, STATION A TORONTO ON M5W 1C1	22,133.98
	WILTON INDUSTRIES CANADA COMPANY		98 CARRIER DRIVE ETOBICOKE ON M9W 5R1	26,387.76
	WINCOR NIXDORF CAN (FORMERLY CONNECTIONS		6 - 2400 SKYMARK AVENUE MISSISSAUGA ON L4W 5K5	5,882.82
	WINWARD SILKS		6225 DANVILLE ROAD MISSISSAUGA ON L5T 2H7	406,155.32
	WISECONCEPTS TRADING LTD.		2001 CENTRAL PLAZA, 18 HARBOUR ROAD WANCHAI HONG KONG	915.12
	WM PRAGER LTD.		391 ADELAIDE STREET WEST TORONTO ON M5V 1S6	30,630.91
	WORKER'S COMPENSATION BOARD-ALBERTA		PO BOX 2415 EDMONTON AB T5J 2S5	2,458.71
	XEROX CANADA LTD		33 BLOOR STREET EAST TORONTO ON M4W 3H1	1,179.51
	XEROX CANADA LTD		PO BOX 4539, STN A TORONTO ON M5W 4P5	22,014.03
	XINGTAI SANXIA CAST IRON CO. LTD.		SHANKOU ROAD, LONGYAO COUNTRY XINGTAI CITY HEBEI 55350 CHINA	2,250.00
	YESCO - ONTARIO		8 AKRON ROAD TORONTO ON M8W1T2	913.10
	ZSEMBA APRON & UPHOLSTERY LTD.		81 ROYAL GROUP CRESCENT WOODBIDGE ON L4H 1X9	247,403.46