

RSM Richter Inc.

Liste des créanciers/ List of Creditors (1)

Dans l'affaire du plan d'arrangement de / In the Matter of the plan of arrangement of

(Loi sur les arrangements avec les créanciers des compagnies) / (Companies' Creditors Arrangement Act)

SHERMAG INC., JAYMAR FURNITURE CORP., LES MEUBLES JAYMAR, SCIERIE MONTAUBAN INC., MÉGABOIS (1989) INC., SHERMAG CORPORATION, JAYMAR SALES CORPORATION

Nom/Name	Adresse/Address	Montant/Amount
Créanciers garantis/Secured Creditors		
WACHOVIA CAPITAL FIN. OF CANADA ME MARC-ANDRE MORIN	C/O MCMILLAN BINCH MENDELSON LLP 1000 SHERBROOKE O., S. 2700 MONTREAL QC H3A 3G4	\$ 14,213,000.00 (2)
Créanciers garantis/Secured Creditors		14,213,000.00
Employés/Employees		
Sommes dues aux employés/Employee dues		531,308.91
Employés/Employees		531,308.91
Créanciers non garantis/ Unsecured Creditors		
4REFUEL CANADA LTEE	SUITE 215, 9440-202 STREET LANGLEY BC V1M 4A6	341.84
9038-9610 QUEBEC INC.	TRANSPRO 481 RANG ELMIRE ST-PAUL D'ABBOTSFORD QC J0E 1A0	50,802.96
9085-6493-QUEBEC INC	2035, DE FOUCAUL TERREBONNE QC J6X 2P8	198.75
A ONE CLEANING SERVICES	39 CABERNET CIRCLE ETOBICOKE ON M9V 5A3	493.50
A.LAPOINTE & FILS LTEE	175 RUE DU COUVENT ST-ROMAIN QC G0Y 1L0	225.19
ABITIBI CONSOLIDATED	A/S ALAIN MORIN 255 1ERE RUE GRAND-MERE QC G9T 5L2	96,491.31
ACIER A.MENARD & FILS INC.	114 MENARD ST-ALPHONSE-DE-GRANBY QC J0E 2A0	747.97
ACIER PESANT ENR	650-2 BOUL INDUSTRIEL MASCOUCHE QC J7K 2Z2	58.48
ACKLANDS-GRAINER INC	PO BOX 2970 WINNIPEG BC R3C 4B5	336.37
ADESAL JACQUARDS*	PMB 317 265 EASTCHESTER DR STE 133 HIGH POINT NC 27262-7718	476.01
ADT CANADA INC.	615- 18TH STREET S.E. CALGARY AB T2E 6J5	2,888.56
AFFUTAGE RC SHARPENING	565 CHEMIN ST-JOSEPH ST-JOSEPH NB E7B 2R8	820.34
AGENCE DE PERSONNEL METROPOLITAIN	P.O. BOX 42554 SNOWDON MONTREAL QC H3W 3H7	7,374.67
AIGUISAGE DUBE INC.	1915, FLORENT LACHENAIE QC J6W 5Y2	372.49
AIR LIQUIDE CANADA INC	11201 RAY LAWSON ANJOU QC H1J 1M6	624.70
AIR LIQUIDE CANADA INC	225 FORTIN VANIER QC G1M 3M2	Inconnu/Unknown
ALARME CSDR	70 CHEMIN DES CHALETS WESTBURY QC J0B 1R0	3,625.04
ALARMES PROCOM INC.	2545-1238 QC INC 106-B ST-JACQUES GRANBY QC J2G 8V9	541.80
ALFA ADHESIVES*	15 LINCOLN ST. HAWTHORNE NJ 07506	10,689.00
ALIANTE INC	PO BOX/C.P. 5555 SAINT JOHN NB E2L 4V6	Inconnu/Unknown
ALL BABY & CHILD EXPO*	12302 HART RANCH SAN ANTONIO TX 78249	12,569.00
ALLIANCE GICLEURS INC.	1010 PLACE VERNIER LAVAL QC H7E 4P2	169.31
ALLIANCE INSPECTION INC.	1010 PLACE VERNIER LAVAL QC H7E 4P2	282.19
ALTIMA	P.O. BOX 42006 RPO ST-LAURENT OTTAWA ON K1K 4L8	1,164.07
ALUMINIUM SERVICE INC	970 PRINCIPALE GRANBY QC J2G 2Z6	101.59
AMBRA SPA	36071 ARZIGNANO VI VIA 5 STRADA N.20, IT	Inconnu/Unknown
AMBULANCES COWANSVILLE INC.	1000 RUE SUD COWANSVILLE QC J2K 2Y3	135.50
AMBULANCES GRANBY	592 AVENUE STE-MARIE ST-HYACINTHE QC J2S 4R5	135.50
AMERICA-CANADA TRANSPORT	480 LESLIE SHERBROOKE QC J1H 5V2	270.90
AMERICAN & EFIRD CANADA INC	8301 BOUL. RAY LAWSON VILLE D'ANJOU QC H1J 1X9	1,009.64
AMERICAN FURNITURE SERVICES*	1304 MORELAND DRIVE CLEARWATER FL 33764	85.00
AQUABON	781 KING EST SHERBROOKE QC J1G 1C6	211.50
ARMOTEC	2250 SIGOUIN DRUMMONDVILLE QC J2C 5Z4	56.98
ARMSTRONG'S COMMUNICATION LTD	380 SALMON RIVER MOUTH ROAD COAL CREEK NB E4A 2T7	129.62
ASSIFQ INC.	1175 AVENUE LAVIGERIE SAINTE-FOY QC G1V 4P1	1,883.59
AT&T GLOBAL SERVICES CANADA CO	P.O.BOX 9266 STATION A TORONTO ON M5W 3M1	512.70
ATELIERS SAINT-JEAN(1992) INC	50 NOTRE-DAME, CP 68 BERTHIERVILLE QC J0K 1A0	5,958.91
ATTACHES RELIABLE FASTENERS	7900 HENRI-BOURASSA O. VILLE -ST-LAURENT QC H4S 1V4	2,381.88
AUGER BC SECURITE INC.	374 NOTRE-DAME EST VICTORIAVILLE QC G6P 4A6	1,368.36
AUTOMATISATION BARIL	535 AVENUE LE NEUF BECANCOUR QC G9H 2E2	485.13
AXIDATA INC	45 COMMANDER BLVD. TORONTO ON M1S 3Y3	1,299.34
B.DESROCHERS ET FILS INC.	835 CH.INDUSTRIEL ST-NICOLAS QC G7A 1B4	1,410.94
B2B2C	255 - 1575 HENRI BOURASSA OUEST MONTREAL QC H3M 3A9	1,062.45
BARROW INDUSTRIES*	3 EDGWATER DRIVE NORWOOD MA 02062	962.57
BARROW INDUSTRIES INC.	POSTAL STATION A P.O. BOX 2660 TORONTO ON M5W 2N7	153.29
BARTSON FABRICS INC*	240 GLEN AVENUE MIDLAND PARK NJ 07432	708.76
BATTERIES NATECH INC	497 RUE ST-DENIS ST-ALEXANDRE QC J0J 1S0	1,431.26
BAUER STEVE*	9221 ALBAUGH ROAD NEW WINDSOR MD 21776	14,905.51
BB&T*	DICEY FABRICS ACCOUNT P.O. BOX 890011 CHARLOTTE NC 28289-0011	279.26
BDI CANADA INC	C.P. 57379 STATION A TORONTO ON M5W 5M5	259.33
BEAUDIN LEPROHON	6171 BL.BOURQUE ROCK FOREST QC J1N 1H2	411.16
BELEC	32 DES PINS ST ETIENNE DE LAUZON QC G6J 1K4	3,104.06
BELL (ALIANTE)	C.P. 5555 SAINT JOHN NB E2L 4V6	8,242.14
BELL CANADA	C.P.8712 SUCCURSALE CENTRE VILLE MONTREAL QC H3C 3P6	23,979.87
BELL CANADA (BCE EMERGIS)	CENTRE DE VERSEMENTS CLIENTS C.P. 11490 MONTREAL QC H3C 5R7	57.04
BELL CONFERENCES INC.	10 FOUR SEASONS PLACE, 10TH FLOOR TORONTO ON M9B 6H7	519.86
BELL MOBILITE	CP 11095 SUCC.CENTRE-VILLE MONTREAL QC H3C 5E7	11,271.11
BELL MOBILITE (ALIANTE #119020)	C.P. 1675, HALIFAX CENTRAL STATION HALIFAX NS B3J 0A6	Inconnu/Unknown

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SHERMAG INC., JAYMAR FURNITURE CORP., LES MEUBLES JAYMAR, SCIERIE MONTAUBAN INC., MÉGABOIS (1989) INC., SHERMAG CORPORATION, JAYMAR SALES CORPORATION

Nom/Name	Adresse/Address	Montant/Amount
Créanciers non garantis/ Unsecured Creditors		
BELL MOBILITE(PAGETTE)	BP 10097-STATION CENTRE-VILLE MONTREAL QC H3C 5E9	124.50
BERTRAND OSTIGUY INC	983 CH. DENISON EST SHEFFORD QC J2M 1Y6	1,410.94
BFI CANADA INC.	4141 BOUL. GRANDE ALLEE BOISBRIAND QC J7H 1M7	1,103.78
BILCO BUANDERIE INDUST.LTEE	4041 ST-JACQUES THETFORD MINES QC G6H 1W2	10,470.88
BOHAM GAZ INC.	350 BOUL. FORD SUITE 100 CHATEAUGUAY QC J6J 4Z2	11.34
BOILO DESIGN INC.	MAGOG QC	88,438.97
BOISERIES SAVCO INC.	690 ROUTE 352 STE-ADELPHIE QC G0X 2G0	22,872.50
BOND CORP*	5678 PAYSAPHERE CIRCLE CHICAGO IL 60674	174.60
BOOMERANG	9280 L'ACADIE MONTREAL QC H4N 3C5	182.18
BOURRET TRANSPORT	375 BOUL. LEMIRE C.P. 816 DRUMMONDVILLE QC J2B 8G8	4,649.86
BROADLEAF COMPAGNIE DE LOGISTIQUE	P.O. BOX 9403 STATION A TORONTO ON M5W 4E1	8,744.65
BUANDERIE RIVIERE-DU-LOUP	107, RUE FRASER RIVIERE-DU-LOUP QC G5R 1C7	2,137.61
BUNZL CANADA INC.	BOX 414 STATION MAIN OAKVILLE ON L6J 5A8	5,697.73
BUREAU VERITAS HONG KONG LTD*	1/F, PACIFIC TRADE CENTRE 2 KAI HING ROAD KOLWOON, HK	890.80
BUREAUTIQUE J.R. INC	740 BOUL. INDUSTRIEL LOCAL 200 BLAINVILLE QC J7C 3V4	130.38
C.F.H. SECURITE INC	1455 BOUL. PITFIELD ST-LAURENT QC H4S 1G3	473.17
CAFE EXCEL INC.	124 RUE THERESE LAVAL QC H7X 3V3	877.40
CAMION BECANCOUR INC	1725 AVENUE DESCOTEAUX BECANCOUR QC G9H 1W1	282.19
CANIMEX INC.*	285, RUE ST-GEORGES DRUMMONDVILLE QC J2C 4H3	1,405.29
CANSEW INC.	111 CHABANEL O, MONTREAL QC H2N 1C9	3,961.79
CAPITOL INDUSTRIES INC.	C.P. 12552 SUCCURSALE CENTRE-VILLE MONTREAL QC H3C 6R1	6,632.61
CARBURES DE L'ESTRIE INC.	1020, RUE LONGPRE SHERBROOKE QC J1R 0R9	491.54
CARQUEST GENTILLY LTEE	3070 AV DES HIRONDELLES BECANCOUR QC G9H 4M6	48.62
CARSON INTERNATIONAL*	700 LEIGH CAPREOL SECTION 1F DORVAL QC H4Y 1G7	45,837.55
CARSON INTERNATIONAL	700 LEIGH CAPREOL SECTION 1F DORVAL QC H4Y 1G7	16,474.73
CASCADES ENVIROPAC DIV.CASCADE	541 RUE MELCHERS BERTHIERVILLE QC J0K 1A0	3,218.18
CENTRE N-D DE L'ENFANT (SHERBROOKE)	SERVICES DES COMPTES A RECEVOIR A/S ANNE LECLERC SHERBROOKE QC J1J 1K4	90.00
CHEM-AQUA	P.O. BOX 24137 STATION A TORONTO ON M5W 2K6	380.02
CHIFFONS IDEALS INC	4390 RUE BRUNAUT SHERBROOKE QC J1L 1S8	673.86
CIDM	2304 CHEMIN GASCON TERREBONNE QC J6X 2A5	3,628.62
CIE CANADIENNE DE PAPIER & D'EMBALLAGE	3001 BRABANT MARINEAU TERREBONNE QC J6X 2A5	3,047.44
CIMA INFO	3385 RUE KING OUEST SHERBROOKE QC J1L 1P8	253.04
CINTUBE LTEE	555 NOTRE-DAME LACHINE QC H8S 2A9	2,370.38
CIROUAK 2000 INC.	427 INDUSTRIEL ST-HONORE-DE-SHENLEY QC G0M 1V0	3,511.41
CIT GROUP/COMMERCIAL SERVICES*	COVINGTON ACCOUNT P.O. BOX 1036 CHARLOTTE NC 28201-1036	2,515.97
CITICORP FINANCE VENDEUR LTEE	CP 37, SUCCURSALE A MISSISSAUGA ON L5A 2Y9	257.48
CLARKE INC.	A/S MELINDA LEE, 6009 QUINPOOL ROAD HALIFAX NS B3K 5J7	110,740.00
CLARKE QUEBEC INC.	P.O. BOX 32 CONCORD ON L4K 1B2	2,116.41
CLARKE TRANSPORT	P.O. BOX 32 CONCORD ON L4K 1B2	6,251.38
CLEARVIEW STRATEGIC PARTNERS INC	WATERPARK PLACE 20 BAY STREET, 11th FLOOR TORONTO ON M5J 2N8	7,875.00
CLIMATISATION ROGER DEMERS INC	1331, RUE DENAULT SHERBROOKE QC J1H 2P6	479.16
CLINIQUE DE MEDECINE INDUST.	ROBERT & LIZOTTE INC. 4205, 4E AVENUE OUEST CHARLESBOURG QC G1H 7A6	1,235.98
CLOTURES ORFORD INC.	6996 CHEMIN ST-ELIE SHERBROOKE QC J1R 0J1	214.46
CNW TELBEC	2000 AVENUE MCGILL COLLEGE 3IEME ETAGE MONTREAL QC H3A 3H3	1,832.57
COATS BELL DIV. OF COATS CANAD	P.O. BOX 8028 POSTAL STATION A TORONTO ON M5W 3W5	719.19
COGERNO	C.P. 522 EDMUNDSTON NB E3V 3L2	786.50
COMAIRCO EQUIPEMENT LTEE	3327 BOUL.INDUSTRIEL, LAVAL QC H7L 4S3	2,828.37
COMBUSTION EXPERT INC	405 DESSUREAULT CAP DE LA MADELEINE QC G8T 2L8	1,374.14
COMMERCE TECHNOLOGIES INC (US)*	PO BOX 33197 HARTFORD CT 06150-3197	410.72
COMMISSION DE LA SANTE, DE LA SECURITE	ET DE L'INDEMNISATION DES ACC. DU TRAVAIL P.O. BOX 160 SAINT JOHN NB E2L 3X9	5,903.23
COMPRESSEURS D'AIR EXPRESS	3386 BOUL INDUSTRIEL LAVAL QC H7L 4R9	709.58
COMPRESSEURS PARAMEC	3420 RUE KING EST SHERBROOKE QC J1G 5J3	2,444.67
COMPRESSEURS QUEBEC ENR.	2431, RUE GUENETTE VILLE ST-LAURENT QC H4R 2E9	168.23
COMPUTERSHARE	SERVICE DES COMPTES A RECEVOIR 100 AVENUE UNIVERSITY TORONTO ON M5J 2Y1	5,466.06
COMUNIKA MARKETING	4000 ST-AMROISE BUREAU 387 MONTREAL QC H4C 2C7	107.23
CONCEPT-AIR	1839 BLVD SAINT-JOSEPH OUEST ST-MAJORIQUE QC J2B 8A8	1,643.49
CONE JACQUARDS*	INTERNATIONAL TEXTILE GROUP PO BOX 75080 CHARLOTTE NC 28275-5080	652.54
CONRAD VERRET	55 DE LA CAILLE ST-ETIENNE-DE-LAUZON QC G6J 1J1	1,862.44
COOPER AND HORTON LTD	2025 PIERRE-LOUIS-LETOURNEUX BELOEIL QC J3G 6S9	614.07
COOPERATIVE DES AMBULANCIERS	DE LA MAURICIE 7325 BOULEVARD JEAN XXIII TROIS-RIVIERES QC G9A 5C9	189.75
COOPERATIVE FEDEREE DU QUEBEC/	9001 BOUL. DE L'ACADIE BUREAU 200 MONTREAL QC H4N 3H7	13,945.31
COPIE AM	1282 MONTEE MASSON LACHENAIE QC J6W 6A6	2,362.76
CORLITE INC	910 BEGIN ST-LAURENT QC H4M 2N5	597.10
COUTURIER VIDANGEUR	2341 CENTRALE ST-HILAIRE NB E3V 4V9	989.66
CPMI ENTREPRENEUR SPECIALISE INC.	225 DESSUREAULT TROIS-RIVIERES QC G8T 2L7	476.16
CRAZY MIKE'S FURNITURE WHSE*	660 ALA MOANA BLVD #105 HONOLULU HI 96813	3,163.40

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Nom/Name	Adresse/Address	Montant/Amount
Créanciers non garantis/ Unsecured Creditors		
CREDIT-BAIL COMMERCIAL CITICAP	CASIER POSTAL 4228 STATION A TORONTO ON M5W 5N9	1,342.38
CSST	C.P. 11493 SUCC. CENTRE-VILLE MONTREAL QC H3C 5S1	Inconnu/Unknown
CTL LEATHER INC	70 MODERN ROAD TORONTO ON M1R 3B6	2,272.99
CTM ADHESIVES	6213901 CANADA INC. 3595 DES ABENAKIS LAVAL QC H7P 6A4	1,115.21
CULP INC.*	P.O. BOX 751007 CHARLOTTE NC 28275	923.83
CUNNINGHAM LINDSEY U.S. INC.*	P.O. BOX 59774 SCHAUMBURG IL 60159	325.00
DARLINGTON TEXTILE CO. LTD	5800 ST-DENIS SUITE 209 MONTREAL QC H2S 3L5	881.47
DAVIES WARD PHILLIPS & VINEBERG	1501 AVENUE MCGILL COLLEGE 26E ETAGE MONTREAL QC H3A 3N9	4,605.82
DDS SECURITE	9100 COTE DE LIESSE LACHINE QC H8T 1A1	458.27
DEFI-SM	1150 DESCHAILLONS SHERBROOKE QC J1G 1X7	828.42
DEMERS,DESCOTEAUX S.E.N.C.	2727 KING O., BUR.210 SHERBROOKE QC J1L 1C2	439.63
DES/ART LICENSING*	107 N.CHATSWORTH AVE. LARCHMONT NY 10538	246.78
DIAMEX CUTTING DIES	8770 PASCAL GAGNON MONTREAL QC H1P 1Z3	52.49
DICOM	CP 11117, SUCC.CENTRE-VILLE MONTREAL QC H3C 5H3	38.04
DIRECTIONS IN MARKETING INC (#117424)	1011 INDUSTRIAL DR WATKINSVILLE GA 30677	Inconnu/Unknown
DISTRIBUTEURS INDUSTRIELS CANADIAN	175 SUNPAC BLVD. UNIT 2A BRAMPTON ON L6S 5Z6	9,585.81
DISTRIBUTION EMBLEME INC	625 LEON HARMEL GRANBY QC J2G 3G6	494.52
DISTRIBUTION IND. BOIS FRANCS	1214 ST-JACQUES OUEST PRINCEVILLE QC G6L 5K4	943.77
DISTRIBUTION J.F PARENT INC	3320 BLERIOT, LOCAL 6 MASCOUCHE QC J7K 3C1	101.53
DISTRIBUTION MARCALAIN INC.	1390 RANG 3 SUCCURSALE CENTRE-VILLE ASTON JUNCTION QC G0Z 1A0	3,097.63
DISTRIBUTIONS CARO	37 AVENUE MGR PLOURDE EDMUNDSTON NB E3V 4M1	163.19
DOMAR ELECTRIQUE INC.	1136 KING EST SHERBROOKE QC J1G 1E4	50.79
DOMFOAM INTERNATIONAL INC.	8785, BL. LANGELIER ST-LEONARD QC H1P 2C9	87,923.57
DOR DOCTEUR INC	9100 COTE DE LIESSE LACHINE QC H8T 1A1	869.48
DUROCHER TRANSIT INC.	1214 route 255, C.P.240 ST-FELIX DE KINGSEY QC J0B 2T0	651.86
DUVERNAY INC	C.P. 270 TERREBONNE QC J6W 3L5	455.18
E.F. WALTER INC.	180 BARTOR ROAD TORONTO ON M9M 2W6	961.41
EAGLE TECHNOLOGIES	408-1 RUE GABRIELLE-ROY ST-NICOLAS QC G7A 3L2	474.08
EAGLE TECHNOLOGIES ESTRIE	5110 DES ERABLES ASCOT CORNER QC J0B 1A0	296.30
EAU DE SOURCE PEAUSEIDON	1150 CLAIRE CRESCENT LACHINE QC H8S 1A1	276.75
EDITIONS YVON BLAIS INC	CP 180 COWANSVILLE QC J2K 3H6	117.30
EDMUNDSTON ELECTRIC MOTOR SERVICES	6 RUE LACOMBE EDMUNDSTON NB E3V 4N7	1,354.50
EKAMANT	21B ROYAL LE GARDEUR QC J5Z 4Z3	5,131.37
ELECTROMECHANIQUE GENTILLY	895, BOUL. BECANOUR BECANOUR QC G9H 3S9	487.71
ELMO FOAM INC.	5750 RUE MAURICE-CULLEN #115 LAVAL QC H7C 2V1	1,247.99
ELMO LEATHER AB	C/O ROYAL BANK OF CANADA P.O.BOX 9584 STAT A TORONTO ON M5W 2K3	2,679.00
EMBALLAGE MITCHEL-LINCOLN LTEE	3737 BL.THIEMENS ST LAURENT QC H4R 1V1	23,086.10
EMBALLAGES ECO-PACK	200 BOUL. J.-REAL DESROSIERS TROIS-RIVIERES QC G8V 2R9	227.62
EMBALLAGES JEAN CARTIER INC	2325 BL.INDUSTRIEL ST-CESAIRE QC J0L 1T0	3,189.32
ENERGIE N.B.	C.P.2000 CARAQUET NB E1W 1C1	26,923.73
ENERGIE NB POWER	M. ARMSTRONG 515 KING ST., 3RD FLOOR FREDERICTON NB E3B 4X1	Inconnu/Unknown
ENTREPRISES ROBERT VERRERET INC.	900 CRAIG NORD COOKSHIRE QC J0B 1M0	553.23
EQUIP. DE COMBUSTION IDEAL LTEE	1030 DESCHAILLONS SHERBROOKE QC J1G 1X7	564.52
EQUIPEMENT FINITION QUEBEC INC	2323- 43E AVENUE LACHINE QC H8T 2K1	2.23
ESPACE BELL ST-EUSTACHE	62 CHEMIN DION 2IEME ETAGE SHERBROOKE QC J1R 0R8	33.86
ETHICA	6600 BOUL. DECARIE SUITE 140 MONTREAL QC H3X 2K4	1,025.55
EXTERMINATION TECHNI-BEC INC	13 959 RUE PIERRE BRION MONTREAL QC H1A 4K1	395.06
EXTINCTEURS SECURITE INCENDIE	DIV.DE GICLEUR CHIMIQUE GFE LTEE 480 ST-CHARLES GRANBY QC J2G 7B4	150.53
FASTFRATE CONSOLIDATED INC	4415 RUE FAIRWAY LACHINE QC H8T 1B5	76.58
FEDERAL EXPRESS CANADA LTEE	5985 EXPLORER DRIVE MISSISSAUGA ON L4W 5K6	10,881.12
FESTO INC.	5300 EXPLORER DRIVE MISSISSAUGA ON L4W 5G4	36.22
FIBRENEW INDUSTRIES	72 ALEXANDER ST P.O. BOX 777 TOTTENHAM ON L0G 1W0	131.25
FILTR-ACTION INC.	2650 RUE KING OUEST, BUREAU 216 SHERBROOKE QC J1J 2H1	76.67
FLORENCE INC.	2005 RUE LE CHATELIER LAVAL QC H7L 5B3	926.70
FOAMEX CANADA INC.	8355 RUE JEANNE MANCE MONTREAL QC H2P 2Y1	47,982.93
FOR YOU METAL FURNITURE FACTOR	NANHUA IND.ZONE,JIUJIANG TOWN NANHAI DISTRICT, GUANDONG, CN	Inconnu/Unknown
FOURNITEX IMPORT-EXPORT	4882 RUE LAKE DOLLARD-DES-ORMEAUX QC H9G 1G8	2,833.13
FRANCE ROY & FILS	950 CH.DU BASSIN COOKSHIRE QC J0B 1M0	2,714.65
FRANCOIS HUOT & ASS. SYNDIC LT	2144 RUE KING OUEST BUREAU 215 SHERBROOKE QC J1J 2E8	322.82
FRANCOTYP-POSTALIA	82 AVE CORSTATE CONCORD ON L4K 4X2	117.39
FUJI STAR CANADA INC.	2440, RUE SIGOUIN DRUMMONDVILLE QC J2C 5Z4	495.75
FURNLITE INC*	P.O. BOX 159 4203 FALLSTONE RD. FALLSTON NC 28042	88.02
G INTERNATIONAL EXCH. SERV. A/S GXS CANADA INC	P.O. BOX 8912, STATION A TORONTO ON M5W 2C5	17,593.08
G.B.FABRICATION	183 CH.COUTURIER ST-JOSEPH NB E7B 2K4	1,359.39
G.L. MACHINE SHOP	2038, RUE COMMERCIALE ST-FRANCOIS NB E7A 1B2	522.49
GALLANT ENTREPRISES LTEE	194 RUE ST-FRANCOIS EDMUNDSTON NB E3V 3L1	2,261.65

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Nom/Name	Adresse/Address	Montant/Amount
Créanciers non garantis/ Unsecured Creditors		
GARAGE ERIC NADEAU	5, RUE SIROIS ST-FRANCOIS NB E7A 1E9	66.67
GARAGE MICHEL PITRE INC	75 INDUSTRIEL ST-JACQUES NB E7B 1T2	632.25
GAUDREAU ENVIRONNEMENTS INC.	C.P. 662 25, ROUTE 116 VICTORIAVILLE QC G6P 6V7	351.38
GAZ METROPOLITAIN	1717, RUE DU HAVRE MONTREAL QC H2K 2X3	76,675.12
GAZ NATUREL RICHARD INC.	4070, RUE BRODEUR SHERBROOKE QC J1L 1V9	689.73
GE SECURITY CANADA	P.O. BOX 9547 POSTAL STATION A TORONTO ON M5W 2K3	400.71
GENERAL BEARING SERVICE INC	490 KENT ST. OTTAWA ON K2P 2B7	7.73
GERBER TECHNOLOGY LTD	P.O. BOX 2015 1250 UNIVERSITY, STATION B MONTREAL QC H3B 4H4	3,315.48
GESTION HEENAN BLAIKIE LTEE	455 KING OUEST BUREAU 210 SHERBROOKE QC J1H 6E9	77,376.13
GESTION HOTELIERE DE L'ATLANTIQUE	100 RUE RICE EDMUNDSTON NB E3V 1T4	141.25
GESTION MICHEL COUTURE INC.	3152 CHEMIN NORTH HATLEY SHERBROOKE QC J1N 2Y4	7,459.56
GEVRY AUTO REBUTS INC.	1290 CHEMIN DION SHERBROOKE QC J1R 0R8	931.22
GICLEURS ALERTE INC.	1250 RUE CASCADES CHATEAUGUAY QC J6J 4Z2	584.91
GICLEURS DE L'ESTRIE INC.	1110, RUE BELANGER SHERBROOKE QC J1K 3B6	1,015.68
GIGUERE & MORIN INC	1175, ROUTE 243 C.P.120 ST-FELIX DE KINGSEY QC JOB 2T0	6,786.24
GILLES CORMIER ELECTRIQUE INC.	288, VICTORIA STREET EDMUNDSTON NB E3V 2H9	176.34
GINGRAS TRANSPORT	34 RUE DES POINTES ST-FLAVIEN QC G0S 2M0	8,673.67
GISA SOLUTIONS INC.	578, HILLSITE BEACONSFIELD QC H9W 3Y1	1,346.79
GLORY OCEANIC CO.LTD	ROOM 305 WING FU BLDG CENTRAL, HK	Inconnu/Unknown
GMAC COMMERCIAL CREDIT LLC-FAC*	SUNBURY TEXTILE MILLS ACCOUNT P.O. BOX 403058 ATLANTA CA 30384-3058	455.38
GODARD NETTOYAGE INC	1185 BOUL. MOODY C.P. 77011 TERREBONNE QC J6W 5S5	7,619.40
GODBOUT PLANTE ASS.	344 RUE UNION ST-LAMBERT QC J4R 2N1	32,679.80
GOLDSTREAM INTERNATIONAL LTD (#117291)	328 NORTH BRIDGE ROAD #02-26 RAFFLES HOTEL ARCADE SINGAPORE SG 188719	Inconnu/Unknown
GOSSELIN INC.	1100, RUE CLAIRE JOLICOEUR SHERBROOKE QC J1H 6L1	210.88
GPM RIPE INC	65 WILLARD EAST ANGUS QC JOB 1R0	20,616.57
GRAND & TOY	P.O.BOX 5500 DON MILLS ON M3C 3L5	9,904.52
GREATEX MILLS INC.	1625 CHABANEL O. SUITE 201 MONTREAL QC H4N 2S7	Inconnu/Unknown
GROUPE A&A ANJOU	10985 LOUIS-H. LAFONTAINE SUITE 101 VILLE D'ANJOU QC H1J 2E8	3,019.91
GROUPE A&A SHERBROOKE	4229 BL.INDUSTRIEL SHERBROOKE QC J1L 2S7	12,406.11
GROUPE A&A TROIS-RIVIERES	6183 RUE CORBEIL TROIS-RIVIERES QC G8Z 4P8	260.73
GROUPE BERMEX INC.	215 BOUL. OUEST MASKINONGE QC J0K 1N0	11,373.50
GROUPE LECAVALIER & ASS.	4150 STE-CATHERINE OUEST BUREAU 225 WESTMOUNT QC H3Z 2Y5	3,891.40
GROUPE LEGERLITE INC	5901 TRANSCANADIENNE POINTE CLAIRE QC H9R 1B7	2,559.79
GROUPE ROBERT (1973) LTEE	500, ROUTE 112 ROUGEMONT QC J0L 1M0	65,543.26
GROUPEPECHO COLLECTION	1 PLACE LAVAL BUREAU 400 LAVAL QC H7N 1A1	500.42
GSC COMMUNICATION INC.	6420 CH DE SAINT-ELIE SHERBROOKE QC J1R 0P6	317.75
GSX - (GLOBAL EXCHANGE SERVICES)	MICHELLE R. VILLANUEVA 2608 SKYMARK AVENUE, SUITE 500 MISSISSAUGA ON L4W 5L6	Inconnu/Unknown
GUAY REMBOURRAGE	350 496 RUE OUEST CHARLESBOURG QC G1H 5E5	282.19
GUILLEVIN INTERNATIONAL INC.	PO BOX 130 BROSSARD QC J4W 3L9	1,756.96
H. BAIKOWITZ ET ASSOCIES INC.	5350 MACDONALD AVE. SUITE 501 COTE ST LUC QC H3X 3V2	3,202.00
H. BERKOVIC LTEE	2205 AVE. BARCLAY MONTREAL QC H3S 1J4	145.61
H. PAULIN & CO. LIMITEE	2591, RUE DEBRAY LAVAL QC J7S 2J4	Inconnu/Unknown
H.PAULIN & CO.LIMITED	55 MILNE AVENUE SCARBOROUGH ON M1L 4N3	739.57
HA'FELE CANADA INC	5323 JOHN LUCAS DRIVE BURLINGTON ON L7L 6A8	228.93
HACHETTE FILIPACCHI MEDIA U.S.*	1633 BROADWAY 40TH FL NEW YORK NY 10019	18,000.00
HBC LOGISTIC	401 BAY ST., 10TH FLOOR TORONTO ON M5H 2Y4	Inconnu/Unknown
HETTICH CANADA LTEE	9435 ROUTE TRANS-CANADIENNE VILLE ST-LAURENT QC H4S 1V3	174.61
HI-SPEED COURIER	5334 YONGE ST,STE 2217 TORONTO ON M2N 6V1	63.00
HOMAG CANADA INC	5090 EDWARDS BLVD. MISSISSAUGA ON L5T 2W3	1,193.66
HUNT PERSONNEL	666 RUE SHERBROOKE OUEST BUREAU 1801 MONTREAL QC H3A 1E7	14,800.36
HYDRAULIQUE S.M.S. ESTRIE INC.	2575 RUE ROY, SHERBROOKE QC J1K 1B9	79.07
HYDRAULIQUE S.ROUSSEAU INC.	21 RUE DU CARDINAL-LAVIGERIE SHERBROOKE QC J1M 0A2	272.85
HYDRO SHERBROOKE DENIS GAUDREAU	RESPONSABLE DES RECOUVREMENTS C.P. 1720 SHERBROOKE QC J1H 5N8	Inconnu/Unknown
HYDRO-QUEBEC	140 BOUL. CREMAZIE OUEST 3 IEME ÉTAGE MONTREAL QC H2P 1C3	Inconnu/Unknown
IESD INC	4460 RUE OUIMET SHERBROOKE QC J1L 2G9	1,069.10
IMPERIAL OIL	PO BOX 2003/CP2003/STN D SCARBOROUGH ON M1R 5T7	584.82
IMPRIMERIE DUVAL	2895 ROUTE 112 CP 1090 WATERLOO QC J0E 2N0	1,281.14
INDUST.ROBILLARD & FILS LTEE	10601, STE-GERTRUDE MONTREAL-NORD QC H1G 5N5	9,844.85
INDUSTRIES D'ENTRETIEN A.M.INC	1337 LAROCQUE SHERBROOKE QC J1H 4S1	28,490.00
INDUSTRIES LENROD LTEE	5675 ROYALMOUNT AVE. VILLE MONT ROYAL QC H4P 1K3	15,863.05
INDUSTRIES STEMA-PRO INC	2699-5E AVE., LOCAL 26 GRAND MERE QC G6T 2P7	2,483.25
INDUTRIES JOHN LEWIS LTEE	1101 BOUL.DUCHARME LA TUQUE QC G9X 3C3	503.52
INOVIS INC.	P.O. BOX 57470 STATION A TORONTO ON M5W 5M5	425.75
INSTALLATIONS ELECT. CLAUDE GOUDREAU	201-1 LAVAL SUD GRANBY QC J2G 7H7	67.17
INTER LABEL*	8452 FREDERICKSBURG RD #113 SAN ANTONIO TX 78229	495.00
INTERNATIONAL HOME FURN. CTR*	P.O. BOX 828 HIGH POINT NC 27261	Inconnu/Unknown

RSM Richter Inc.

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SHERMAG INC., JAYMAR FURNITURE CORP., LES MEUBLES JAYMAR, SCIERIE MONTAUBAN INC., MÉGABOIS (1989) INC., SHERMAG CORPORATION, JAYMAR SALES CORPORATION

Nom/Name	Adresse/Address	Montant/Amount
Créanciers non garantis/ Unsecured Creditors		
INTERTEK TESTING SERVICES SHENZHEN*	5/F BUILDING A, M-SPACE INDUSTRIAL 3RD ROAD, SHEKOU SHENZHEN	557.00
INVESTIGATION D.L.INC	9142-8268 QUEBEC INC. 502 DE CHAMPIGNY ST-HILAIRE QC J3H 5K4	11,603.76
IRVING OIL LTD	P.O. BOX 5000 SAINT JOHN NB E2L 4Z7	103,491.25
J.ENNIS FABRICS LTD.	12122- 68 STREET EDMONTON AB T5B 1R1	3,531.13
J.S. GALLANT TRANSPORT INC.	C.P. 27 BOUCHERVILLE QC J4B 5E6	47,323.68
JAS FILTRATION INC.	3400, BOULEVARD LOSCH SUITE 16 ST-HUBERT QC J3Y 5T6	7,651.00
JASZTEX FIBERS INC (US)*	61 HYMUS OUEST POINTE-CLAIRE QC H9R 1E2	12,229.08
JASZTEX FIBERS INC.(CDN)	61 HYMUS OUEST POINTE-CLAIRE QC H9R 1E2	22,784.51
JEAN-PAUL DEJARDIN	TRANSPORT DENEIGEMENT 760 BELMONT SHERBROOKE QC J1H 5P3	1,348.87
JEAN-YVES AYOTTE INC.	480 ST-PIERRE HEROUXVILLE QC G0X 1J0	600.61
JF TAYLOR ENTREPRISES LTD	6 BAYSIDE DR. ST-JOHN NB E2J 1A2	130.85
JOANNE FABRICS INC	2610 SHERIDAN GARDEN DR OAKVILLE ON L6J 7Z4	2,464.04
JOCELYN ROY ELECTRIQUE INC	215 DU COLLEGE LAMBTON QC G0M 1H0	381.53
JOCELYN LAVOIE	SYNDICAT TRAVAIL ISAILLI 8005 SHERBROOKE EST, SUITE 2000 MONTREAL QC H1L 6P3	Inconnu/Unknown
JOSEE TREPANIER	CANTINE	62.50
JOVAN TRANSPORT	641 DE LA SABLIERE BOIS-DES-FILLION QC J6Z 4T2	43,857.94
JULIEN BARON	8140,BOUL. INDUSTRIEL STE-GERTRUDE QC G0X 2S0	253.97
KEETON SALES AGENCY*	4920 FRANKLIN AVENUE WACO TX 76710	620.00
KENT	CP 1200 ST-JOHN NB E2L 4G7	65.68
KEYCORP CANADA INC. (OPTIMAL)	7350 ROUTE TRANSCANADIENNE ST-LAURENT QC H4T 1A3	1,302.45
KING PAO ENTERPRISE CO. LTD	HONGTIAN VILLAGE, XINXU TOWN HUIYANG MUNICIPALITY GUANGDONG 516223	Inconnu/Unknown
KINGSWAY	4320 BL. BOURQUE ROCK FOREST QC J1N 1S3	54.05
KINGZIP	2322 COHEN ST. LAURENT QC H4R 2N8	807.63
KLEIBERIT ADHESIVES CANADA INC	45 SHEPPARD AVE.EAST SUITE 900 TORONTO ON M5N 5W9	915.84
KONICA MINOLTA, SOLUTIONS D'AFFAIRES	7750 BOUL. HENRI-BOURASSA SAINT-LAURENT QC H4S 1W3	166.69
KPMG LLP (#118839)	A/S MR. G. DI GUGLIELMO, 600 DE MAISONNEUVE O., S. 1500 MONTREAL QC H3A 0A3	116,139.68
KUEHNE & NAGEL	1155 UNIVERSITY, SUITE 400 MONTREAL QC H3B 3A7	903.35
L'ATELIER DES COPAINS CO-OP LTEE	1710 ROUTE 205 EST ST-FRANCOIS NB E7A 1P8	113.00
LA CIE ELECTRIQUE MENARD INC.	621 NOTRE-DAME LACHINE QC H8S 2B4	422.36
LA CORDEE TRANSIT DE JOUR INC.	A/S DE MARIE CELINE CORBEIL 305 RUE DUFFERIN SHERBROOKE QC J1H 4M5	55.50
LABRADOR LAURENTIENNE INC	PO BOX 4514 STATION A MONTREAL ON M5W 4L7	528.98
LAFLECHE ORNEMENTAL (1991) ENR	2081 RAYMOND ST-HUBERT QC J4T 1E2	2,744.55
LANART RUG INC.(9144-0206 QUEBEC INC.)	300 ST-LOUIS ST-JEAN QC J3B 1Y4	Inconnu/Unknown
LAUZON SUPPLIES LTD	590 VICTORIA EDMUNDSTON NB E3V 3N1	115.47
LAW OFFICE OF STEPHEN J. LEAHY*	175 DERBY STREET, SUITE 9 HINGHAM MA 02043	1,215.00
LE TRAIT D'UNION	189 BOUL. LAVAL LAVAL QC H7N 3V8	774.79
LEGER ROBIC RICHARD S.E.N.C.R.	CENTRE CDP CAPITAL 1001 SQUARE VICTORIA MONTREAL QC H2Z 2B7	1,338.69
LES ABRASIFS DE L'ESTRIE	1645 RUE PRINCIPALE GRANBY QC J2G 8C8	1,304.98
LES ABRASIFS EA ABRASIVES INC.	2967 JOSEPH A. BOMBARDIER LAVAL QC H7P 6C4	50.51
LES ATTACHES CLEAN CONNECT	4857 RUE JOLICOEUR PIERREFONDS QC H9H 5H5	1,851.15
LES BEAUX FRAMES JB EBENISTERIE	277 RUE CABRAL LE GARDEUR QC J5Z 4N2	3,548.80
LES CONSTRUCTIONS DE VILLERS INC	QUINCAILLERIE DU PARC 8155 BL. PARC INDUSTRIEL BECANCOUR QC G9H 3P1	137.40
LES CONVERTISSEURS PAPIER ARCADIAN INC	3001 BRABANT MARINEAU ST-LAURENT QC H4S 1V5	4,774.55
LES EMBALLAGES CARTEX INC.	212 RUE JACQUES-CARTIER SAINT-PIE QC J0H 1W0	3,958.70
LES ENTREPRISES L.L.PO-MER INC	490 IMPASSE DE LA RIVIERE SUD ST-ROCH DE L'ACHIGAN QC J0K 3H0	9,269.75
LES ENTREPRISES E.F. ARSENEAULT	1131 BOUL. ST-LAURENT EST LOUISVILLE QC J5V 2L4	778.94
LES INST. ELECT.CLAUDE CARON INC	32 DES PINS ST-ETIENNE QC G6J 1K4	2,127.55
LES PLASTIQUES PRO COMPOSITE	1050 DE L'INDUSTRIES ST-JEROME QC J7Y 4B9	2,567.91
LES RESEAUX DE L'ALLIANCE	610 ROBY ST-CHARLES-DRUMMOND QC J2C 5P1	3,810.95
LES SERVICES MENAGERS ROY LTEE	9000 RUE DE L'INNOVATION ANJOU QC H1J 2X9	7,321.08
LES TERRASSEMENTS PRO-NORD	675 RUE LEVEILLE TERREBONNE QC J6WE 1Z9	2,821.88
LIMOCAR ESTRIE-AGENCES	4243 RUE MARCEL LACASSE BOISBRIAND QC J7H 1N4	715.09
LITERIE DORMATEX INC	10601 LAMOUREUX MONTREAL QC H1G 5L4	6,203.61
LOCATION CREDIT FORD CANADA	C.P. 4600 SUCC. AGINCOURT SCARBOROUGH ON M1S 5V2	Inconnu/Unknown
LOCATION D'EQUIPEMENTS MOTORIS	800 RUE DE DIJON ST-JEAN-SUR-RICHELIEU QC J3B 8G3	5,188.20
LORU INVESTMENTS INC.	30 SOUTHVIEW DRIVE CONCORD ON L4K 2L2	3,990.00
LUMEN	C.P. 295 POINTE-CLAIRE QC H9R 4N9	250.96
M. LEMIEUX INC.	656 GRAHAM BELL PARC COLBERT STE-FOY QC G1N 4H5	1,996.71
M.R.C. DU HAUT SAINT-FRANCOIS	85 DU PARC COOKSHIRE QC J0B 1M0	1,110.79
MACHINE A COUDRE DE L'ESTRIE INC	81 ANGUS NORD EAST ANGUS QC J0B 1R0	185.11
MACHINERIE H. FORTIER INC.	1200 PRINCIPALE STE-ANNE DU SAULT QC G0Z 1C0	573.58
MACHINERIES HL INC	7850 BL.PARC INDUSTRIEL STE-GERTRUDE QC G0X 2S0	501.22
MACHINERIES MASKI INC	7120 DES CHATAIGNIERS BECANCOUR(STE-GERTRUDE) QC G9H 3K4	8,113.86
MACHINES A COUDRE GAUDREAU INC	522 CHARBONNEAU ST AMABLE QC J0L 1N0	739.19
MAGNUS	1271 AMPERE BOUCHERVILLE QC J4B 5Z5	709.40
MAISON BRISON	1320 BOUL. GRAHAM BUREAU 132 VILLE MONT-ROYAL QC H3P 3C8	19,110.57

RSM Richter Inc.

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SHERMAG INC., JAYMAR FURNITURE CORP., LES MEUBLES JAYMAR, SCIERIE MONTAUBAN INC., MÉGABOIS (1989) INC., SHERMAG CORPORATION, JAYMAR SALES CORPORATION

Nom/Name	Adresse/Address	Montant/Amount
Créanciers non garantis/ Unsecured Creditors		
MAJILITE CORP*	P.O.BOX 3500-61 BOSTON MA 02241	368.03
MAL-B TRANSPORT INC	2541 CHEMIN MALBOEUF VALCOURT QC J0B 2L0	57,131.85
MANN, ARMISTEAD & EPPERSON, LT*	INVESTMENT BANKERS & ADVISORS 119 SHOCKOE SLIP RICHMOND VA 23219	12,646.11
MARCHE RICHELIEU	7805 BOUL. DU PARC INDUSTRIEL BECANCOUR QC G9H 3N7	133.73
MARCHETTO PELLAMI S.P.A.	VIA QUINTA STRADA 19/21 ARZIGNANO VI 36071	Inconnu/Unknown
MARI-EAU	84,DESHAIES ST-TITE QC G0X3H0	13.50
MARIO BOSSE ELECTRIQUE INC	29 CHEMIN BOUCHER ST-FRANCOIS NB E7A 1G6	237.30
MARTIN THERIAULT	57 MAZERALLE ST BASILE NB E7C 1E8	1,100.00
MARY O'CONNORS	7708 COLONIAL CIRCLE FISHERS IN 46038	Inconnu/Unknown
MASKI INC	50- 10E AVENUE LOUISEVILLE QC J5V 2L6	6,431.23
MASSIFOR, 9107-4690 QUEBEC INC	121 DES MONTS ST-ALPHONSE-RODRIGUEZ QC J0K 1W0	13,568.49
MAT.DE CONSTR. LETOURNEAU INC	4855, ROUTE 143 SUD WATERVILLE QC J0B 3H0	52.15
MATERIAUX DUPUIS INC.	252 RUE HECTOR ROSEMERE QC J7A 2Z9	14,439.80
MATERIAUX ST-ETIENNE(1986)INC	1007 ROUTE LAGUEUX ST-ETIENNE QC G6J 1J7	308.60
MATREC	C.P. 30 BOUCHERVILLE QC J4B 5E6	4,573.39
MAURICE CHOUINARD	4692 ROUTE112 ASCOT CORNER QC J0B 1A0	179.28
MAURICE GUERTIN, ARBITRE	1505 RUE MCMANAMY SUITE 204 SHERBROOKE QC J1H 6L2	67.73
MAXIMA CONSTRUCTION T.M. INC	570 NOTRE-DAME EST THETFORD MINES QC G6G 2S4	12,766.17
MELISSA WILSON*	8012 SUNSET CIR. HUNTINGTON BEACH CA 92646	893.55
MENAGE HEBDO	5 BECOTTE VICTORIAVILLE QC G6P 8K6	530.52
MESSAGERIES COURRIERTEL INC	C.P. 440 STE-THERESE QC J7E 4J4	100.75
MESSIER MARIO M.D.	48 DENISON EST GRANBY QC J2G 4C6	5,000.00
METOFIL INTERNATIONAL INC	11020 RUE SECANT ANJOU QC H1J 1S5	3,048.98
METOSAK INC	177 ST-JEAN BAPTISTE SHERBROOKE QC J1C 0T1	3,087.76
METRIPLUS LTEE	50,RUE SICARD LOCAL106 STE-THERESE QC J7E 5R1	9,594.38
MICHEL SIMARD LTD	170 SHELDON DRIVE CAMBRIDGE ON N1R 7K1	2,685.21
MICROFIBRES INC*	P.O. BOX 24249 WINSTON-SALEM NC 27114-4249	6,253.33
MICROGEST INFORMATIQUE	81 NOTRE-DAME ST-TITE QC G0X 3H0	894.52
MILGRAMS CO LTD	407 MC GILL SUITE 500 MONTREAL QC H2Y 2G7	262,757.09
MILGRAMS CO LTD*	407 MCGILL MONTRAL QC H2Y 2G7	32,508.14
MINISTER BUSINESS	NEW BRUNSWICK PO BOX 6000 FREDERICTON NB E3B 5H1	Inconnu/Unknown
MINISTERE DU REVENU DU QUEBEC	C.P. 25500, SUCCURSALE TERMINUS QUEBEC QC G1A 0A9	87,595.49
MINISTERE DU REVENU DU QUEBEC	3800 RUE DE MARLY QUEBEC QC G1X 4A5	Inconnu/Unknown
MINISTRE DES FINANCES	REGIE DE BATIMENT, SERV.GEST., 800 PLACE D'YOUVILLE, 16E ETAGE QUEBEC QC G1R 5S3	260.00
MINISTRE DES FINANCES NOUVEAU-BRUNSWICK	C.P. 6000 FREDERICTON NB E3B 5H1	217,990.21
MINISTRE DU REVENU DU QUEBEC	3800 MARLY STE-FOY QC G1X 4A5	Inconnu/Unknown
MORGAN FABRICS CORP.*	4265 EXCHANGE AVENUE LOS ANGELES CA 90058	2,445.87
MORNO ELECTRONIVS ENR.	641 RUE PRINCIPALE CLAIR NB E7A 2H1	296.63
MOTEUR ELECTRIQUE STE-ROSE	208,BL SURE LABELLE LAVAL QC H7L 3A1	4,048.59
MOTEURS ELECT.LAVAL INC	550, MONTEE DE LIESSE VILLE ST-LAURENT QC H4T 1N8	451.50
MOULURE STE-HELENE	MARCO MORISSETTE 850, RUE PAUL-LUSSIER STE-HELENE QC J0H 1M0	Inconnu/Unknown
MULTI RECYCLAGE	3030 MONTEE ST-FRANCOIS LAVAL QC H7E 4P2	2,671.27
MULTI-WALL PACKAGING CORP.*	50 TAYLOR DRIVE PO BOX 4796 E.PROVIDENCE RI 02916	1,353.12
MULTICOPIE ESTRIE	205 BL JACQUES CARTIER S. SHERBROOKE QC J1J 2Z4	3,985.52
MUNICIPALITE DE DUDSWELL	76 RUE PRINCIPALE,C.P.180 BISHOPTON QC J0B 1G0	2,087.26
MUNICIPALITE DE ST-ÉLIE	22 CHEMIN DES LOISIRS ST-ELIE QC G0X2N0	284.86
MUNICIPALITE N.D.MONTAUBAN	555 AVE. DES LOISIRS NOTRE-DAME-MONTAUBAN QC G0X1W0	1,460.70
N.V. CLOUTIER INC.	2550 KING OUEST SHERBROOKE QC J1J 2H1	3,418.50
NADEAU FERME AVICOLE LTEE	2222, RUE COMMERCIALE ST-FRANCOIS, MAD., NB E7A 1B6	56.50
NANTONG FUHUANG (SHANGHAI MAOJ	NANHAI RD, HAIMEN DEVELOPMENT DISTRICT, J.S. SHANGHAI 226100	Inconnu/Unknown
NATIONAL MARKETING SERVICES*	3 PROGRESS STREET SUITE 100 EDISON NJ 08820	8,643.50
NATIONAL PNEUMATIC	1008 MARCOUX, LOCAL 213 GRANBY QC J2J 2M8	112.71
NAVADA LIMITEE	626 BERIAULT LONGUEUIL QC J4G 1S8	146.46
NEGOTEL	4600 HENRI-BOURASSA LOCAL 105 CHARLESBOURG QC G1H3A5	104.38
NEOPOST CANADA INC	150 STEELEASE RD. W MARKHAM ON L3R 3J9	310.41
NESEL	20 HOLLAND DR. BOLTON ON L7E 1G6	42,413.91
NETTOYAGE SOUS-PRESSION DE L'ESTRIE	1169 GALT EST SHERBROOKE QC J1G 1Y7	496.65
NICOLET PLASTIQUE LTEE	475 RTE DU PORT NICOLET QC J3T 1W3	170.65
NORAMPAC-LE GARDEUR	418 RUE DES INDUSTRIES LE GARDEUR QC J5Z 4X5	200.47
NORMA INC	945, MICHELIN CHOMEDEY LAVAL QC H7L 5B6	2,174.97
NORMAND INC	752 CH.OLIVIER ST-NICOLAS QC G7A 2N2	900.39
NORTH STATE TELEPHONE CO.*	P.O. BOX 612 HIGH POINT NC 27261-0612	364.15
OGILVY RENAULT	ATTN: ME LOUIS GOUIN, 1981 AVENUE MCGILL COLLEGE BUREAU 1100 MONTREAL QC H3A 3C1	71,329.80
ORACLE, SUPPORT SERVICES	C.P. 4598 SUCCURSALE A TORONTO ON M5W 4Y3	Inconnu/Unknown
OUTIL MAG ENR.	8 BOUL.LABBE SUD VICTORIAVILLE QC G6S 1B5	132.95
OUTILLAGE DE PRECISION DRUMMOND	5250 ST-ROCH DRUMMONDVILLE QC J2B 6V4	186.78

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Nom/Name	Adresse/Address	Montant/Amount
Créanciers non garantis/ Unsecured Creditors		
OUTILS GLADU INC.	2115 ST CESAIRE MARIEVILLE QC J3M 1E5	3,611.15
OVIDE ROUILLARD INC	8750 BL.BOURQUE DEAUVILLE QC J1N 3G1	297.32
OXYGAZ	927 PRINCIPALE ST-BASILE NB E7C 1L6	278.34
OXYGENE GRANBY	461 ROBINSON SUD GRANBY QC J2G 7N3	58.70
OXYGENE PORTNEUF INC.	182 BOUL.CENTENAIRE ST-BASILE QC G0A3G0	43.71
OXYGENE PRO-TECH INC AGENT DIST. AIR LIQUIDE	506 DES ERABLES TROIS-RIVIERES QC G8T 7Z6	179.74
OXYGENE RIVE-NORD INC	606 RUE LANAUDIÈRE REPENTIGNY QC J6A 7M9	113.53
P.S. LAPORTE INC.	8190 BOUL. NEWMAN SUITE 301 LASALLE QC H8N 1X9	35,152.38
P/KAUFMANN INC.*	PO BOX 36090 NEWARK NJ 07188-6090	439.18
PATENAUE & FRERES INC	62 IRWIN GRANBY QC J2G 8C8	801.41
PAUL FRANK & COLLINS INC*	PO BOX 1307 BURLINGTON VT 05402-1307	1,539.72
PAULE CHEMICAL	2035 BOUL.DAGENAIS OUEST SUITE 115 LAVAL QC H7L 5V1	406.35
PAYSAGES FRANCOIS LESSARD INC.	6693 RUE WOLFE LAC MEGANTIC QC G6B 2S3	812.70
PCO SERVICES INC.	CORPORATE OFFICE 5840 SULBOURNE MISSISSAUGA ON L5R 4B5	193.24
PEINTURES DES SEIGNEURS	550 BOUL DES SEIGNEURS TERREBONNE QC J6W 1T3	50.76
PETCO SACKNER*	C/O US BANK P.O. BOX 952092 ST-LOUIS MO 63195-2092	1,000.51
PHILIPPE GOSSELIN & ASS. LTEE	273 MONFETTE OUEST THETFORD MINES QC G6G 7Y3	1,106.98
PHILIPPE GOSSELIN ET ASS.LTEE	1010 BOUL. INDUSTRIEL EST VICTORIAVILLE QC G6T 0K8	10,966.08
PHILIPPE MERCIER (1994) INC.	3945 LAVAL LAC MEGANTIC QC G6B 1A7	608.62
PHOENIX INC.	5600 VANDEN ABEELE ST-LAURENT QC H4S 1P9	4,377.98
PIECES D'AUTO ANGUS	230 ANGUS SUD EAST ANGUS QC J0B 1R0	128.53
PIVIN & DRAPEAU INC.	1720 CUNARD LAVAL QC H7S 2B2	1,229.91
PLACAGES ROY INC.(CDN)	267 NOTRE-DAME TRING JUNCTION QC G0N 1X0	592.38
PLANTAFOLIE ESTRIE ENR.	180 CHEMIN BELL CANTON DE STANSTEAD QC J0B 3E0	304.77
PLASTIQUES DURA (1977) LTEE	110 RICHER LACHINE QC H8R 1R2	499.50
PLEXO	5199 SHERBROOKE EST BUREAU 2771 MONTREAL QC H1T 3X2	3,159.86
PLOMBERIE BRIERE INC	472 DE L'EMERAUDE GRANBY QC J2H 2S6	1,036.28
PLOMBERIE SYLVAIN MORIN	223 CHEMIN STE-ANNE OUEST ST-ETIENNE DE LAUZON QC G6J 1E8	167.90
PLOMBERIE-CHAUFFAGE ESTRIE INC	4696 BOUL. BOURQUE SHERBROOKE QC J1N 2A8	670.66
PNEUMAX CANADA	DIV.MANUFACTURE SCORPION INC 561 EDOUARD GRANBY QC J2G 3Z5	50.83
PNEUS MOBILES SYLVAIN PARE	4855 ROUTE 112 R.R.1 ASCOT CORNER QC J0B 1A0	112.81
POLY-PLUS INC.	460, RUE DE NORMANDIE FARNHAM QC J2N 1W4	18,540.51
POLYMERES TECHNOLOGIES INC	2637 DES SEIGNEURS EST ST-HYACINTHE QC J2R 1Y3	247.20
POMPES GARAND INC (LES)	111 RUE GARAND VICTORIAVILLE QC G6T 0E2	319.25
PORTES DE GARAGE LG RENOVATION	1621, COMTOIS TROIS-RIVIERES QC G8Z 2E6	95.94
PORTES INDUSTRIELLES DE SHERBROOKE	9110-6492 QUEBEC INC.,859 AVENUE DU PARC SHERBROOKE QC J1N 3N9	180.60
POSTE-MATIK LTEE	2655 RUE PAULUS ST-LAURENT QC H4S 1E9	439.08
POWELL TRANSPORT INC.	P O BOX 447 LENNOXVILLE QC J1M 1Z6	565.11
PRECIMIX INC.	12311 DESAULNIERS MONTREAL-NORD QC H1G 5K1	54.69
PRESENTOIRS POINT 1 DISPLAYS I	8479 DEVONSHIRE MONTREAL QC H4P 2K1	85.46
PRIMEAU INC	8125 LE CREUSOT ST LEONARD QC H1P 2A2	351.04
PRO ELECTRIQUE	40 RUE FORTIN, R.R. 4 ST-CHRIST. ARTHABASKA QC G6P 6S1	136.02
PRODUCTION MULTI COLLAGE DE BOIS	549 J. OSWALD FOREST ST-ROCH DE L'ACHIGAN QC J0K 3H0	4,921.85
PRODUITS DE FINITION DOVER	3245 BL.J.B. DESCHAMPS MONTREAL QC H8T 3E4	256.85
PRODUITS NACAN LTEE	P.O. BOX 7836 POSTAL STATION A TORONTO ON M5W 2R2	3,063.28
PROGESCO	575 BOUL. INDUSTRIEL VICTORIAVILLE QC G6T 1S7	3,049.42
PROTECTION INCENDIE CFS LTEE	365, RUE DES COMMANDANTS TROIS-RIVIERES QC G8T 9A2	145.55
PROTECTION INCENDIE VIKING INC	1885 BL.LEON HARMEL QUEBEC QC G1N 4K4	3,229.02
PROTECTRON	9120 PASCAL-GAGNON MONTREAL QC H1P 2X4	1,151.59
PUROLATOR COURRIER	PO BOX 1100 ETOBICOKE POSTAL STN A ETOBICOKE ON M9C 5K2	12,188.01
QUEFER INC.	153 RUE ST-PIERRE ST-PIE QC J0H 1W0	981.38
R.G.A.M.	9128-1543 QUEBEC INC. C.P. 22008 SHERBROOKE QC J1E 4B4	174.96
RAYMOND CHABOT GRANT THORNTON	455, KING OUEST BUREAU 500 SHERBROOKE QC J1H 6G4	30,303.52
RAYMOND CHABOT GRANT THORNTON	TOUR DE LA BANQUE NATIONALE 600 DE LA GAUCHETIERE O. MONTREAL QC H3B 4L8	4,035.28
RAYMOND GAZ PROPANE INC	2235 RUE ANTONIO-HEROUX TERREBONNE QC J6X 4R3	260.74
REBOX CORP.	4500 COUSENS VILLE ST LAURENT QC H4S 1X6	780.76
RECEIVABLES CONTROL CORPORATION*	P.O. BOX 9658 MINNEAPOLIS MN 55440-9658	272.75
RECEVEUR GENERAL DU CANADA	305 BOUL.RENE-LEVESQUE O. 2IEME ETAGE MONTREAL QC H2Z 1A6	Inconnu/Unknown
RECEVEUR GENERAL DU CANADA (DAS)	875 CHEMIN HERON OTTAWA ON K1A 1B1	Inconnu/Unknown
RECEVEUR GENERAL DU CANADA (IMPOTS)	875 CHEMIN HERON OTTAWA ON K1A 1B1	Inconnu/Unknown
REIMER-ROADWAY EXPRESS	PO BOX 875 WINNIPEG MB R3C 2S5	161.65
REMBOURRACON	1280 LAFLEUR MASCOUCHE QC J7L 1R8	9,574.29
REMORQUAGE SHEFFORD	(2849 4839 QUE.INC.) 78 RUE GATINEAU GRANBY QC J2G 8C8	73.37
RESTEC	648 ALEXANDRE-MIGNAULT SHERBROOKE QC J1L 2M4	210.81
RESURFACE SYSTEMS INC	5330 CANOTEK RD,SUITE 16 GLOUCHESTER ON K1J 9C2	732.80
RICHARD G. BROWN*	1313 N HAMILTON HIGH POINT NC 27262	881.54

RSM Richter Inc.

Liste des créanciers/ List of Creditors (1)

Dans l'affaire du plan d'arrangement de / In the Matter of the plan of arrangement of

(Loi sur les arrangements avec les créanciers des compagnies) / (Companies' Creditors Arrangement Act)

SHERMAG INC., JAYMAR FURNITURE CORP., LES MEUBLES JAYMAR, SCIERIE MONTAUBAN INC., MÉGABOIS (1989) INC., SHERMAG CORPORATION, JAYMAR SALES CORPORATION

Nom/Name	Adresse/Address	Montant/Amount
Créanciers non garantis/ Unsecured Creditors		
RICHELIEU MONTREAL	7900 HENRI-BOURASSA O. VILLE ST-LAURENT QC H4S 1V4	3,157.31
ROGERS AT&T TELEMESSAGERIE	PO BOX 3100 ST-LAURENT QC H4L 5J8	6,530.41
ROGERS BUSINESS SOLUTIONS	P.O. BOX 2000 STATION D SCARBOROUGH ON M1R 5P4	6.66
ROGERS WIRELESS	ATT: BANKR. COORD., 333 BLOOR STREET, 1ST FLOOR TORONTO ON M4W 1G9	Inconnu/Unknown
ROLAND THIBAUT INC.	702, ROUTE 137 STE-CECILE DE MILTON QC J0E 2C0	4,536.37
ROLLINS ACCOUNTING&INVENTORY SERVICES*	133 ROLLINS AVENUE SUITE 6 ROCKVILLE MD 20852	70,396.80
RONA EDMUNDSTON	595 RUE CARRIER EDMUNDSTON NB E3V 4H4	1,180.62
RONA L'ENTREPOT	175 MONTEE MASSON MASCOUCHE QC J7K 3B4	1,245.73
RONA REGIONAL GRANBY	200 ST-JUDE NORD GRANBY QC J2J 2R8	710.01
ROSSIGNOL TRANSPORT LTD	PO BOX 184 EDMUNDSTON QC E3V 3K8	1,770.38
ROTATRONIQUE INC	551 EDOUARD CP 502 GRANBY QC J2G 8E7	2,335.53
ROY & BENOT	79-1ere RUE NORD CP 277 MONTMAGNY QC G5V 3S6	823.99
ROYALTECH SECURITE LTEE	1430 JOLIOT-CURIE BOUCHERVILLE QC J4B 7L9	2,149.96
SAMPLE SOLUTION (9144-0206 QUEBEC INC)	300 RUE ST-LOUIS ST-JEAN-SUR-RICHELIEU QC J3B 1Y4	Inconnu/Unknown
SANEXEN INC.	1471 BOUL. LIONEL-BOULET SUITE 32 VARENNES QC J3X 1P7	56,566.24
SCIERIE DION ET FILS	147 RUE SAINT ALEXIS, SAINT RAYMOND, QC G3L 1S1	Inconnu/Unknown
SCHENKER DU CANADA LTEE*	35 RUE ST-JACQUES MONTREAL QC H2Y 1K9	680,800.66
SCHENKER DU CANADA LTEE	35 RUE ST-JACQUES MONTREAL QC H2Y 1K9	38,669.95
SCHOONER INDUSTRIAL LTD	100 RADDALL AVE. DARTMOUTH NS B3B 1T2	27.36
SELBY QUINCAILLERIE DE MEUBLES	CASE POSTALE 11351 SUCCURSALE CENTRE VILLE MONTREAL QC H3C 5H1	525.44
SERCO-DESIGN	150377 CANADA INC. 161 ST-HUBERT LAVAL QC H7G 2Y1	361.20
SERRURIER HARMER	918 RUE KING OUEST SHERBROOKE QC J1H 1S2	883.48
SERV. SANITAIRES DE RECYCLAGE EXP.	8381 PLACE MARIEN MONTREAL EST QC H1B 5W6	9,087.19
SERVICE D'OUTILS BELAIR ENR	4647 LEVIS ASCOT CORNER QC J0B 1A0	196.62
SERVICES DE CREDIT ACCORD INC.*	DIVERSITEX ACCOUNTS 3500 DE MAISONNEUVE OUEST #1510 MONTREAL QC H3Z 3C1	273.40
SERVICES ELECTRO-TECHNO	2055 RUE ROY SHERBROOKE QC JIK 1B8	124.75
SGT 2000 INC	354 ROUTE 122 ST GERMAIN DE GRANTHAM QC J0C 1K0	Inconnu/Unknown
SHINE VIEW (#116897)	RM.905, WING FU BLDG., 22-24 WING KUT STREET, CENTRAL HONG KONG, HK	Inconnu/Unknown
SHING MARK ENTREPRISES CO.LTD	2F NO.17, LANE 768 SECTION 4 TAIPAI, TAIWAN 115	Inconnu/Unknown
SIDEVIC INC.	447 DE BIGARÉ C.P.823 VICTORIAVILLE QC G6P 7W7	11.40
SIMPLEX LOCATION D'OUTILS	9740 DE L'ACADIE MONTREAL QC H4N 1L8	278.24
SIMSUE INVESTMENTS INC.	4823 SHERBROOKE STREET WEST SUITE 235 MONTREAL QC H3Z 1G7	Inconnu/Unknown
SINCA	870 ELLINGHAM POINTE-CLAIRE QC H9R 3S4	78,558.87
SL LASER SYSTEMS LP*	8107-Q ARROWRIDGE BLVD. CHARLOTTE NC 28273	2,406.00
SLH	1585 CENTENNIAL DR. KINGSTON ON K7L 4V2	19,133.30
SOC.COOP.AGRICOLE DISRAELI	855 AVENUE CHAMPLAIN, DISRAELI QC G0N 1E0	174.00
SOC.CREDIT COMMERCIAL GMAC CAN	MICROFIBRES HARTFORD FIBRES LTD CP 11013, DOWNTOWN STAT. MONTREAL QC H3C 4T9	670.45
SOCIETE AGRICOLE DE WEEDON	260, 7E AVENUE WEEDON QC J0B 3J0	60.68
SOCIETE CANADIENNE DES POSTES	2701 PROM. RIVERSIDE BUREAU E0680A OTTAWA ON K1A 1L7	178.31
SOCIETE PROTECTION DES FOREST	715-7E RUE DE L'AEROPORT QUEBEC QC G2G 2S7	1,139.54
SOFTCHOICE	PO BOX 57102 POSTAL STATION A TORONTO ON M5W 5M5	217.85
SOJECA INC.	7 BOUL. ST-JOSEPH ST-JEAN-SUR-RICHELIEU QC J3B 1V3	172.13
SOLUS SECURITE INC.	2545 SIDBEC TROIS-RIVIERES QC G8Z 4M6	4,401.49
SOLUTION CITI COMMERCE DU CANADA	BUREAU EN GROS P.O. BOX 1953, STN D SCARBOROUGH ON M1P 5H9	5.60
SOLUTIONS D'AFFAIRES KONICA	1235 NORTH SERV.ROAD WEST SUITE 100 OAKVILLE ON L6M 2W2	943.39
SOLUTIONS PLASTIK	2123 BL.INDUSTRIEL MAGOG QC J1X 7J7	388.41
SOPFIM	1780 RUE SEMPLE QUEBEC QC G1N4B8	866.57
SOREMAG INC	4485 DES INDUSTRIES LAVAL QC H7C 1A1	331.00
STAFAST PRODUCTS INC.	P.O. BOX 57603 STATION A TORONTO ON M5W 5M5	253.48
STANDISH COMMUNICATIONS INC	581 BOUL. JACQUES CARTIER NORD SHERBROOKE QC J1J 3A3	132,775.04
STARLINE EXPRESS/2855399 CAN. INC	5077 JONQUET ST-LEONARD QC H1R 1G8	30,837.01
STERLING COMMERCE B.V.	P.O. BOX 3541 STATION A TORONTO ON M5W 3G4	866.73
STRUCTURE 2000 INC	109 RANG ST-ANDRE ST-BERNARD QC J0J 1V0	6,280.70
SUPERIEUR BUREAUTIQUE INC	900 KING O. SHERBROOKE QC J1H 1S2	237.04
SUPERIEUR PROPANE INC	3555 POWER DRUMMONDVILLE QC J2C 6H8	11,798.70
SYSTEMES DE SECURITE CHUBB	6680 AVE.DU PARC MONTREAL QC H2V 4H9	488.72
T.I.C.C. LTD (INT'L CENTER OF TORONTO)	6900 AIRPORT ROAD SUITE 120 MISSISSAUGA ON L4V 1E8	34,877.67
T.O.R.A. INC	CP 2009 95, RUE ST-PATRICK COLERAINE QC G0N 1B0	513.58
TECHNI CUIR	3047 PERRIER MASCOUCHE QC J7K 3H3	3,064.54
TECHNO PIEUX	36 MENARD LEVIS QC G6V 3L4	826.14
TELE ALARME PLUS INC.	166 NOTRE-DAME EST THETFORD MINES QC G6G 2S2	954.40
TELEBEC	CP 11602 SUCC.CENTRE VILLE MONTREAL QC H3C 5T1	2,268.30
TELUS QUEBEC	C.P. 2070 - DEPARTEMENT R0813 RIMOUSKI QC G5L 7E4	586.98
TENAQUIP LTEE	20701, CHEMIN STE-MARIE STE-ANNE-DE-BELLEVUE QC H9X 5X5	169.24
TERRAPEX ENVIRONNEMENT LTEE	3615A RUE ISABELLE BROSSARD QC J4Y 2R2	22,049.33
THE MEDIA MATTERS INC.*	150 WEAVER DRIVE SUITE 2 LEXINGTON NC 27292	31,135.62

RSM Richter Inc.

Liste des créanciers/ List of Creditors (1)

Dans l'affaire du plan d'arrangement de / In the Matter of the plan of arrangement of

(Loi sur les arrangements avec les créanciers des compagnies) / (Companies' Creditors Arrangement Act)

SHERMAG INC., JAYMAR FURNITURE CORP., LES MEUBLES JAYMAR, SCIERIE MONTAUBAN INC., MÉGABOIS (1989) INC., SHERMAG CORPORATION, JAYMAR SALES CORPORATION

Nom/Name	Adresse/Address	Montant/Amount
Créanciers non garantis/ Unsecured Creditors		
TIM HORTONS	A/S NANCY LAVOIE 1035 RUE ROSTAND SHERBROOKE QC J1J 4P3	1,422.32
TIM'S PAVING INC.	409 CH. RIVIERE MADAWASKA ST-JACQUES NB E7B 2E5	1,553.75
TISSUS MASTER AVANT-GARDE LTEE	7963 RUE ALFRED VILLE D'ANJOU QC H1J 1J3	10,111.29
TNT INTERNATIONAL EXPRESS	3230 AMERICAN DRIVE MISSISSAUGA ON L4V 1B3	26.25
TORAY ULTRASUEDE (AMERICA) INC*	P.O. BOX 7247-8837 PHILADELPHIA PA 19170-8837	3,333.00
TOURNAGE DE BOIS DYNASTIE	200 ST-DOMINIQUE, C.P.247 ST-MARC-DES-CARRIERES QC G0A 4B0	900.95
TRANS WEST LOGISTIC	1900, 52 EME AVENUE LACHINE QC H8T 2X9	246.00
TRANSP.DUCAMPRO INC/NIR#R-0048	229 ROUTE 204 C.P. 99 ST-DAMASE QC G0R 2X0	24,300.37
TRANSPORT BOURASSA INC.	800 RUE DIJON, ST-JEAN-SUR-RICHELIEU QC J3B 8G3	8,721.75
TRANSPORT CABANO KINGSWAY	6700 CHEMIN ST-FRANCOIS SAINT-LAURENT QC H4S 1B7	885.99
TRANSPORT GC	3207 JEANSON SHERBROOKE QC J1N 2V1	2,091.82
TRANSPORT MAURICE GERMAIN INC.	304, ROUTE 363 C.P. 390 SAINT-UBALDE QC G0A 4L0	46,635.23
TRANSPORTS YVON TURCOTTE LTEE	675 BL.LEMIRE O., RR 6 DRUMMONDVILLE QC J2B 8A9	990.48
TRAVAUX A FORFAIT MARCO OUELLET	8055 CHEMIN DES MERISIERS BECANOUR QC G9H 3J9	547.44
TREASURER STATE OF OHIO*	6606 TUSSING ROAD PO BOX 4009 REYNOLDSBURG OH 43068-9009	146.32
TRI-RECY INC.	16980 CHEMIN FOREST BÉCANOUR QC G9H 1P5	1,027.17
TRIDEN DISTRIBUTORS LTD	922 DILLINGHAM ROAD PICKERING ON L1W 1Z6	1,556.74
TROY SPRINKLER LTD	P.O. BOX 1120 STN MAIN OWEN SOUND ON N4K 6K6	718.57
TSX INC.	THE EXCHANGE TOWER P.O. BOX 421 TORONTO ON M5X 1J2	12,336.18
TUAC LOCAL 500	1200 BOUL. CREMAZIE EST BUREAU 100 MONTREAL QC H2P 3A7	400.00
U.P.S.	77 FOUNDRY STREET MONCTON NB E1C 5H7	20,868.53
U.P.S.*	77 FOUNDRY STREET MONCTON NB E1C 5H7	36,009.11
UC COATINGS CORPORATION*	PO BOX 1066 BUFFALO NY 14215	96.00
UNI-PLUS COMMUNICATIONS INC.	1204 CH STE-ANNE-DES-LACS STE-ANNE-DES-LACS QC J0R 1B0	180.67
UNIKAST GLOBAL	3611 JARRY EST MONTREAL QC H1Z 2G1	1,991.35
UNITED SEWING MACHINE SALES	P.O. BOX 3055 HICKORY NC 28603	Inconnu/Unknown
UPS	PO BOX 2127 CRO HALIFAX NS B3J 3B7	1,543.60
UPS SCS*	410 ST-NICOLAS SUITE 300 MONTREAL QC H2Y 2P5	15,235.44
UPS SCS INC	410 ST-NICOLAS SUITE 300 MONTREAL QC H2Y 2P5	4,685.54
USICONCEPT 2001 INC	4220 MONTEE GAGNON TERREBONNE QC J6Y 1K9	227.90
USINAGE R.M. 1982 INC.	189, ANGUS SUD EAST-ANGUS QC J0B 1R0	138.84
USNR FORANO DIVISION	1600, RUE ST-PAUL PLESSISVILLE QC G6L2Y9	1,015.88
V.A. TRANSPORT	156 BL.LAURIER LAURIER-STATION QC G0S 1N0	12,236.95
V.BOUTIN EXPRESS INC	1397 SAVOIE PLESSISVILLE QC G6L 1J8	90.55
VALDESE WEAVERS LLC*	P.O. BOX 60668 CHARLOTTE NC 28260	11,354.24
VALSPAR INDUSTRIES INC	P.O. BOX 57076 POSTAL STATION A TORONTO ON M5W 5M5	9,361.54
VENTILATION LETOURNEAU INC	1346 GRANDE ALLEE LACHENAIE QC J6W 4M4	257.76
VEOLIA SERVICES INDUSTRIELS	2800 RUE DE L'ETCHEMIN LEVIS QC G6W 7X6	2,706.24
VERRERIE WALKER LTEE	9551 BLVD RAY-LAWSON VILLE D'ANJOU QC H1J 1L5	5,382.01
VIDEOTRON TELECOM LTEE	C.P. 11078 SUCC. CENTRE-VILLE MONTREAL QC H3C 5B7	82.46
VILLAGE DE ST-FRANCOIS-DE-MADAWASKA	2033 COMMERCIALE ST-FRANCOIS-DE-MADAWASKA NB E7A 1B3	5,823.00
VILLE D'EDMUNDSTON	7 CHEMIN CANADA EDMUNDSTON NB E3V 1T7	37,581.10
VILLE DE GRANBY	87 PRINCIPALE GRANBY QC J2G 2T8	6,958.00
VILLE DE LAC-MEGANTIC	5527, RUE FRONTENAC BUREAU 200 LAC-MEGANTIC QC G6B1H6	110.85
VILLE DE MONTREAL	CASE POSTALE 11461 SUCC. CENTRE-VILLE MONTREAL QC H3C 5L8	1,370.15
VILLE DE SCOTSTOWN	101 CH.VICTORIA O. SCOTSTOWN QC J0B 3B0	2,520.60
VILLE DE SHERBROOKE	C.P. 1720 SHERBROOKE QC J1H 5N8	8,498.26
VILLE DE TERREBONNE	3060 CHEMIN ST-CHARLES LACHENAIE QC J6V 1A1	1,194.80
VILLE DE VICTORIAVILLE	1, RUE NOTRE-DAME OUEST C.P. 370 VICTORIAVILLE QC G6P 6T2	12,350.85
VISUASCAN INC	9066 PASCAL-GAGNON ST-LEONARD QC H1P 2X4	1,123.45
WADKIN NORTH AMERICA*	PO BOX 2226 FAIRVIEW NC 28730	17.86
WAJAX INDUSTRIES	1100 RUE NORMAN LACHINE QC H8S 1A6	73,481.04
WASTE MANAGEMENT	C.P. 11746 SUCC. CENTRE-VILLE MONTREAL QC H3C 6T1	732.49
WATERVILLE WOODCRAFT INC.	525 PRINCIPALE NORD WATERVILLE QC J0B 3H0	2,942.08
WESTERN LOGISTICS	1555 BRIGANTINE DRIVE COQUILAM BC V3K 7C2	25,543.81
WOLSELEY, GROUPE PLOMBERIE	4200 HICKMORE ST-LAURENT QC H4T 1K2	166.88
Y.S. LACOMBE INC	254 LOUIS HEBERT MASCOCHE QC J7K 3C1	32,925.87
YKK	3939 BOUL. THIMENS ST-LAURENT QC H4R 1X3	1,028.72
ZENDA LEATHER*	P.O. BOX 2609 HICKORY NC 28603	4,908.61
ZHI-JIA WOODEN FURN. CO LTD (G	NO. 321 SEC, 1 YA-HUAN RD. DAYA HSIANG TAICHUNG, TAIWAN	Inconnu/Unknown
ZURICH INSURANCE COMPANY	ZURICH HOUSE, STANHOPE ROAD PORTSMOUTH HAMPSHIRE PO1 1DU	8,532.99
ZZ US EXCHANGE (1.0125)		13,582.80
Créanciers non garantis/ Unsecured Creditors		4,743,493.03

RSM Richter Inc.

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SHERMAG INC., JAYMAR FURNITURE CORP., LES MEUBLES JAYMAR, SCIERIE MONTAUBAN INC., MÉGABOIS (1989) INC., SHERMAG CORPORATION, JAYMAR SALES CORPORATION

Nom/Name	Adresse/Address	Montant/Amount
Dettes éventuelles/Contingent Debts		
CENTRE DE RECHERCHE INDUSTRIELLE DU QC	333 RUE FRANQUET ST-FOY QC G1P 4C7	Inconnu/Unknown
J. BEAULIEU	891 AMBLESIDE CRESCENT KINGSTON ON K7P 2B2	Inconnu/Unknown
K.B. SHARP LTD.	C/O MCKECHNIE, JURGEIT & MACKENZIE 655 DIXON ROAD ETOBICOKE ON M9W 1J4	Inconnu/Unknown
KEN SHARP	C/O MCKECHNIE, JURGEIT & MACKENZIE 655 DIXON ROAD ETOBICOKE ON M9W 1J4	Inconnu/Unknown
MINISTER BUSINESS NEW BRUNSWICK	C.P. 6000 FREDERICTON NB E3B 5H1	Inconnu/Unknown
S. BEAULIEU	891 AMBLESIDE CRESCENT KINGSTON ON K7P 2B2	Inconnu/Unknown
Dettes éventuelles/Contingent Debts		
		-
Grand Total		\$ 19,487,801.94

Note 1: AVIS: Cette liste préliminaire ne constitue pas une liste finale des créanciers. Cette liste préliminaire est fournie à titre d'information seulement. Les créanciers doivent compléter et soumettre le formulaire de Preuve de Réclamation afin de participer dans le Plan d'Arrangement à être déposé par SHERMAG INC., JAYMAR FURNITURE CORP., SCIERIE MONTAUBAN INC., MÉGABOIS (1989) INC., SHERMAG CORPORATION et JAYMAR SALES CORPORATION.

NOTICE: The above preliminary list of creditors does not constitute a final list of creditors. This preliminary list is provided solely for information purposes. The creditors must complete and submit a Proof of Claim form in order to participate in the Plan of Arrangement to be filed by SHERMAG INC., JAYMAR FURNITURE CORP., SCIERIE MONTAUBAN INC., MÉGABOIS (1989) INC., SHERMAG CORPORATION and JAYMAR SALES CORPORATION.

Note 2: Les créances garanties détenues par Wachovia Capital Financial of Canada sont composés d'un prêt à terme et d'une marge de crédit. Le solde de ces prêts tel que présenté dans cette liste est en date du 28 juin 2008.

The secured loans held by Wachovia Capital Financial of Canada are composed of a term loan and a revolver loan. The amount listed herein is as at June 28, 2008.