

**IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT , R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF THE CANADA BUSINESS CORPORATIONS ACT , R.S.C 1985, c. C-44
IN THE MATTER OF STERLING SHOES INC. AND STERLING SHOES GP INC.**

*List of Known Creditors of Sterling Shoes Inc., Sterling Shoes GP Inc., and Sterling Shoes Limited Partnership as at October 20, 2011
Prepared as at February 8, 2012 **

Name	Address				Amount \$CAD **			
Trade and Other Unsecured Creditors								
1	15t Place Fire Protection Inc.	4141 Sladeview Cr, Unit 18	Mississauga	ON	L5L 5T1	Canada	96.05	
2	818 Sports Llc - Canada	C/O Rbc Attn: Oso Desk	2514 Bayview Avenue	Toronto	ON	M2L 1A9	Canada	130,308.08
3	AAA Alarms Systems Ltd	180 Nature Park Way	Winnipeg	MB	R3P 0X7	Canada	553.04	
4	ABC Cleaning Services	Surrey Place Po Box 33517	Surrey	BC	V3T 5K5	Canada	4,572.96	
5	Abell Pest Control Inc.	7634 Winston Street	Burnaby	BC	V5A 2H4	Canada	637.43	
6	Access Pacific Ent. Ltd.	109 - 5560 Minoru Boulevard	Richmond	BC	V6X 2A9	Canada	20,634.88	
7	Accord Financial	C/O Jaytex Group	77 Bloor St.W.18th Floor	Toronto	ON	M5S 1M2	Canada	39,785.09
8	Ace Courier Services	P.O. Box 3672	Vancouver	BC	V6B 3Y8	Canada	7,037.62	
9	Acme Protective Systems Limited	1632 West 6Th Avenue	Vancouver	BC	V6J 1R3	Canada	102.51	
10	Adidas-Solomon	8100 Highway 27	Woodbridge	ON	L4H 3N2	Canada	65,389.60	
11	Adt Security Services Canada, Inc.	615 - 18Th Street S.E.	Calgary	AB	T2E 6J5	Canada	507.05	
12	Agence Quebec Plus Ltee	Asics	101 Abenakis, Suite 210	Sherbrooke	QC	J1H 1H1	Canada	45,701.42
13	Aldo US Inc.	2300- Emile Belanger	Montreal	QC	HR4 3J4	Canada	93,820.23	
14	Alert Glass	Division 1061905 Ont. Inc.	592 Sheppard Avenue West, Unit #69	North York	ON	M3H 6A7	Canada	898.35
15	Allen-Edmonds Shoe Corporation	P.O. Box 998, 201 East Seven Hills Road	Fort Washington	WI	53074-0998	USA	1,042.24	
16	Alltype Transport	2 Wilkinson Rd.	Brampton	ON	L6T 4M7	Canada	76.13	
17	All-West Vacuums Ltd.	726 Kingsway	Vancouver	BC	V5V 3C1	Canada	61.49	
18	Altracare	14622 - 138A Street	Edmonton	AB	T6V 1V4	Canada	78.75	
19	Always Affordable Always Available	Locksmiths Ltd.	2203 Westmount Rd. N.W.	Calgary	AB	T2N 3N5	Canada	32.93
20	Am Footwear	1111 Franklin Blvd, Unit 2	Cambridge	ON	N1R 8B5	Canada	32,185.00	
21	Amalfi	C.J. Courvete Industries Inc. Box 324	Richmond Hill	ON	L4C 4Y10	Canada	1,810.28	
22	American Express	P.O.Box 2000	Westhill	ON		Canada	72,755.89	
23	Apex Communications Inc.	201 - 13734 104Th Avenue	Surrey	BC	V3T 1W5	Canada	67.18	
24	Api Alarm Inc.	30 Rayette Road	Concord	ON	L4K 2G3	Canada	721.29	
25	Apple Display Products Ltd	140-14271 Knox Way	Richmond	BC	V6V 2Z4	Canada	2,015.83	
26	Arcturus Realty Corp	15D-3806 ALBERT STREET	REGINA	SK	S4S 3R2	Canada	5,666.68	
27	Arcturus Realty Corporation	3806 Albert Street South, 15D	Regina	SK	S4S 3R2	Canada	6,921.19	
28	Argus Carriers Ltd.	3839 Myrtle Street	Burnaby	BC	V5C 4G1	Canada	41,442.62	
29	AUS MERRINO LLC	25972 HINCKLEY STREET	Loma Linda	CA	92354	USA	12,658.29	
30	B. A. Robinson Co. Ltd.	619 Berry Street	Winnipeg	MB	R3H 0S2	Canada	16,362.57	
31	B. A. Robinson Co. Ltd.	7975 Enterprise Street	Burnaby	BC	V5A 1V5	Canada	16,362.57	
32	B.C. Hydro	Po Box 9501, Stn Terminal	Vancouver	BC	V6B 4N1	Canada	57,551.86	
33	bcIMC REALTY CORPORATION	c/o Bentall Limited Partnership	#1000 - 4900 Molly Banister Drive	Red Deer	AB	T4R 1N9	Canada	1,373.42
34	bcIMC Realty Corporation	CAPILANO MALL, 935 MARINE DRIVE, SUITE 305	NORTH VANCOUVER	BC	V7P 1S3	Canada	1,373.42	
35	bcIMC Realty Corporation c/o Bentall LP	SUITE 1000, 4900 MOLLY BANISTER DRIVE	RED DEER	AB	T4R 1N9	Canada	2,615.61	
36	Bedstu-Pangaes Fashions	C/O Accord Financial Ltd.	77 Bloor Street West, Suite 1803	Toronto	ON	M5S 1M2	Canada	12,905.76
37	Bell Canada	P.O.Box 9000	North York	ON	M3C 2X7	Canada	2,056.97	
38	Bell Canada	A/C Nos. 508107959 & 508037236	Customer Payment Centre, P.O. Box 3650 Station Don Mills	Toronto	ON	M3C 3X9	Canada	2,367.84
39	Bentall Kennedy (Canada) LP	150-19705 Fraser Hwy	Langley	BC	V3A 7E13	Canada	47,838.26	
40	Bentall Kennedy (Canada) LP	Suite 305, 935 Marine Drive	North Vancouver	BC	V7P 1S7	Canada	7.45	
41	Bentall Kennedy (Canada) LP IFF OPT Trust Retail Inc.	c/o Village Green Cr. 360, 4900-27th Street	Vernon	BC	V1T 7G11	Canada	2,814.46	
42	Bentall Kennedy (Canada) LP IFF Pellex Holdings Ltd.	1500 Cranbrook St. N., Suite 180	Cranbrooke	BC	V1C 3S8	Canada	8,722.91	
43	Bentall Kennedy Canada LP	180-1500 CRANBROOK ST.NORTH	CRANBROOK	BC	V1C 3S8	Canada	5,513.02	
44	Bentall Kennedy/Bower Place Shopping Centre	Suite 1000,4900 Molly Banister Dr.	Red Deer	AB	T4P 1N13	Canada	2,615.61	
45	Bertini-Holiday Group Inc.	4875 Des Grandes Prairies	Montreal	QC	H1R 1X4	Canada	17,128.77	
46	Best Western Northgate Inn	6450 Metral Drive	Nanaimo	BC	V9T 2L8	Canada	235.18	
47	Best Western Northgate Inn - Use B1087	6450 Metral Drive	Nanaimo	BC	V9T 2L8	Canada	317.40	
48	Best Western Plus	The Westerly Hotel & Convention Centre	1590 Cliffe Avenue	Courtenay	BC	V9N 2K4	Canada	532.00
49	Best Western Vernon Lodge	B/W Vernon Lodge Hotel	3914 -32 Street	Vernon	BC	V1T 5P1	Canada	769.98
50	Bfi Canada - Medicine Hat	Medicine Hat District	Bay #5 1735 Brier Park Rd. Nw	Medicine Hat	AB	T1C 1V5	Canada	768.23
51	Blackwood Partners Management Corp.	2153 Central City,10153 King George Hwy.	Surrey	BC	V3T 2W1	Canada	353.01	
52	Bloch London-Imperial Pants Co.Ltd.		650, Boul. Lebeau	Ville St-Laurent	QC	H4N 1R9	Canada	7,660.80
53	Blondo - Regence	655 De L'Argon	Quebec	QC	G2N 2G7	Canada	91,968.35	
54	Blowfish	1728 Olympic Blvd.	Santa Monica	CA	90424	USA	10,477.12	
55	Blowfish	5929 Kanan Dume Rd	Malibu	CA	90265	USA	28,045.84	
56	Bob & Brenda Louie	585 Linkleas Avenue	Victoria	BC	V8S 5C2	Canada	51,331.59	
57	Bod & Christensen	9150 Meilleur	Montreal	QC	H2N 2A5	Canada	17,666.35	
58	Bootights	110 S. Guadalupe Ave Suite #5	Redondo Beach	CA	90277	USA	6,835.84	
59	Bostonian	P.O.Box 3709 Commerce Crt. Postal Stn.	Toronto	ON	M5L 1K5	Canada	9,792.00	
60	Bostonian -Clarks Canada	Po Box 3709	Toronto	ON	M5L 1K1	Canada	39,823.28	
61	Brian Martin	1433 Churchill Drive	Point Roberts	WA	98281	USA	5,107.20	
62	British Columbia Stamp Works	583 Richards Street	Vancouver	BC	V6B 2Z5	Canada	172.24	
63	Brome Financial Corp.	Kathy Van Zealand	Montreal	QC	H3B 3J5	Canada	38,751.77	
64	Burlington Hydro Inc.	A/C No. 124810-001	Burlington	ON	L7R 3Z7	Canada	1,839.07	
65	C & J Clarks Canada Ltd.	P.O. Box 3709	Commerce Crt Postl Stn	Toronto	ON	M5L 1K1	Canada	761,248.03
66	C2 Imaging Llc	14291 Burrows Road	Richmond	BC	V6V 1K9	Canada	86,270.02	
67	Cabrelli In	9200 Rue Meilleur Street	Montreal	QC	H2N 2A9	Canada	19,678.44	
68	Calgary Herald	P.O.Box 2400, Stn. M	Calgary	AB	T2P 0W12	Canada	Unknown	
69	Calgary Herald Group Inc.	P.O. Box 2400, Station M	Calgary	AB	T2P 0W8	Canada	2,698.08	
70	Calvin Klein Footwear	160 Great Neck Rd	Great Neck	NY	11021	USA	9,332.76	
71	Calvin Klein Socks	Megregor Industries Inc.	70 The East Mall	Etobicoke	ON	M8Z 5W2	Canada	10,651.45
72	CALZATURE LAMICA	VIA TABELLATA, 68	CASTELFRANCO DI SOTTO	Pisa	56022	Italy	23,428.04	
73	CALZATURE LAMICA	VIA TABELLATA, 68	CASTELFRANCO DI SOTTO		56022	Italy	4,580.98	
74	CALZATURIFICIO GRAND PRIX	VIA FRANCESCA SUD, 94-96	VIA FRANCESCA SUD, 94-96, 'CASTELFRANCO DIS SOTTA	Pisa	56022	Italy	1,894.32	
75	Cambridge And North Dumfries Hydro Inc.	A/C Nos. 119560 00048714 & 119560 00047333	P.O. Box 1060	Cambridge	ON	N1R 5X6	Canada	2,773.53

337	Oxford IFT Southcentre Mall	Unit 142,100 Anderson Road SE	Calgary	AB	T2J 3V5	Canada	5,702.91
338	Oxford In Trust For Square One	100 City Centre Drive	Mississauga	ON	L5B 2C9	Canada	186.57
339	Oxford in Trust for Square One	100 City Centre Drive	Mississauga	ON	L5B 2C9	Canada	186.57
340	Oxford Properties	Unit 142, 100 Anderson Road S.E.	Calgary	AB	T2J 3V1	Canada	24.95
341	Oxford Properties Retail Holdings Inc.	Mall Admin Office, Southcentre Mall	Calgary	AB	T2J 3V1	Canada	24.95
342	Oxford Retail Group, a division of ORMC Kingsway Garden	109 St. and Princess Elizabeth Ave.	Edmonton	BC	T5G 3A6	Canada	2,345.43
343	Pacific Newspaper Group Inc.	1-200 Granville Street	Vancouver	BC	V6C 3N3	Canada	3,584.00
344	PACIFIC WESTERN FIRE PROTECTION LTD.	Unit 16 - 2550 Acland Road	Kelowna	BC	V1X 7L4	Canada	142.80
345	Painter Bros. & Pressure Washing	10960 141 Street	Surrey	BC	V3R 3J7	Canada	12,409.60
346	Paperlinx Canada Limited	C/O B4942	Vancouver	BC	V6B 6H7	Canada	4,203.41
347	Papermake Enterprises Ltd.	19028 27Th Avenue	Surrey	BC	V3S 5T1	Canada	949.13
348	Papillon Inc.	5595 Rue Papineau	Montreal	QC	H2H 1W3	Canada	72,831.96
349	Parkland Mall/Morguard Investments Limited	4747-67th Street	Red Deer	AB	T4N 6H7	Canada	12,476.37
350	Patrick Mcgough Technology Consulting	Schooley Mitchell Telecom Consultants	Richmond	BC	V6Y 1K3	Canada	7,090.22
351	Partison Sign Group	555 Ellesmere Road	ON	M1R 4E8	Canada	472.56	
352	PAZZO	430 NORTH MAIN STREET	Toronto	PA	18517	USA	10,948.68
353	PB Footwear Canada Inc B9249	Lock Box Th1225	Toronto	ON	M5W 0E1	Canada	61,018.61
354	Pco Services Corporation	5840 Falbourne Street	Mississauga	ON	L5R 4B5	Canada	255.36
355	Penny'S Window Cleaning	308 - 13226 104 Avenue	Surrey	BC	V3T 1V1	Canada	173.60
356	PENSIONFUND REALTY LIMITED	ADMINISTRATION OFFICE, UNIT #2201, 2929 BARNET HIGHWAY	PORT COQUITLAM	BC	V3B 5R5	Canada	471.74
357	Peritas Solutions Ltd.	1133 Channelside Drive Sw	Airdrie	AB	T4B 3J4	Canada	33,314.40
358	Pitney Bowes	Pitney Bowes Global Credit Services	Orangeville	ON	L9W 2Z7	Canada	291.74
359	Pixelglory Inc.	352 - 2233 34Th Avenue Sw	Calgary	AB	T2T 6N2	Canada	9,802.00
360	Power Plus Electric Ltd.	22948 - 128Th Avenue	Maple Ridge	BC	V2X 4R8	Canada	5,670.69
361	Powerstream Inc.	Account Nos. 70-73-30378-126 & 80-73-13710-129	Concord	ON	L4K 5N2	Canada	5,494.07
362	Premium Fire Protection	905 Mctavish Avenue East	Brandon	MB	R7A 7H9	Canada	144.76
363	Premium Fire Protection Ltd.	368 Park Street	Regina	SK	S4N 4Y6	Canada	211.12
364	Primaris Management Inc. re Northland Village	440, 5111 Northland Drive NW	Calgary	AB	T2L 2J2	Canada	7,580.04
365	Primaris Management Inc. re Orchard Park Shopping Ctr.	Suite 180-2271 Harvey Avenue	Kelowna	BC	V1Y 6H6	Canada	2,164.10
366	Primaris Management Inc. re: Northland Village	NORTHLAND VILLAGE ADMINISTRATION	CALGARY	AB	T2L 2J8	Canada	3,799.54
367	Primaris Management Inc. re: Northland Village	440, 5111 NORTHLAND DRIVE NW	CALGARY	AB	T2L 2J8	Canada	7,092.93
368	Primaris Management Inc./Midtown Plaza Management Office	Suite 1200A The Tower At Midtown, 201-1st Ave S.	Saskatoon	SK	S7K 1J9	Canada	5,242.98
369	Prime Signal Ltd.	160 - 12820 Clarke Place	Richmond	BC	V6V 2H1	Canada	3,354.40
370	Prospero International Realty Group	#34A-700 TRANQUILLE RD.	KAMLOOPS	BC	V2B 3H9	Canada	3,634.09
371	PROSPERO INTERNATIONAL REALTY INC.	MC LEASEHOLDS LTD, 517- 1177 WEST HASTINGS ST.	VANCOUVER	BC	V6E 2K3	Canada	2,528.50
372	Prospero International Realty Inc.	517-1177 W. Hastings St.	Vancouver	BC	V6E 2K7	Canada	4,433.25
373	Prospero International Realty Inc. c/o Northills Centre	#34A-700 Tranquille Rd.	Kamloops	BC	V2B 3H13	Canada	4,561.83
374	Protectron Lp	P O Box 119	Ottawa	ON	K2G 5Y7	Canada	515.93
375	Puma Canada Inc.	Authentic Team Apparel Inc.	St. Laurent	QC	H4R 2N7	Canada	507,682.69
376	Parolator Courier	P.O. Box 1100	Etoibcoke	ON	M9C 5K2	Canada	465.68
377	Pyrene Fire Security Manitoba	16 Mazenod Road, Unit #6	Winnipeg	MB	R2J 4H2	Canada	59.93
378	Quiksilver Canada Corp.	Unit 120 - Harbourside Dr.	North Vancouver	BC	V7P 3T7	Canada	52,247.40
379	Radiant Communications	1660-1050 West Pender St.	Vancouver	BC	V6E 4T3	Canada	2,461.58
380	Raymark Xpert Business Systems Inc.	5460 Côte-De-Liesse Road	Montreal	QC	H4P 1A5	Canada	7,319.20
381	Raymond Chen	15 - 1480 W. 71st Avenue	Vancouver	BC	V6P 3B8	Canada	903.47
382	Receiver General	875 Heron Rd	Ottawa	ON	K1A 1B1	Canada	Unknown
383	Redcliff Manage (BC) Inc. as Agent for Pine Centre Holdings Inc.	3055 Massey Drive, Suite 246	Prince George	BC	V2N 2S9	Canada	13,441.93
384	Redcliff Realty Management (BC) Inc.	1644 Hillside Avenue, Suite 21	Victoria	BC	V8T 2C5	Canada	1,245.48
385	Reebok Canada Inc.	3400 Raymond, Lasnier	Montreal	QC	H4R 3L3	Canada	92,578.27
386	Remco	1 Wilkinson Rd	Brampton	ON	L6T 4M6	Canada	105,268.48
387	Repat	#2 1075 Lynn Valley Road	North Vancouver	BC	V7J 2R4	Canada	81,370.43
388	Restricted Footwear	17950 Rowland Street	Industry City	CA	91748	USA	8,604.58
389	Revenue Properties Co. Ltd.	#41, 11801 - 100 Street	Grande Prairie	AB	T8V 3Y2	Canada	1,354.84
390	Revenue Properties Co. Ltd.	Prairie Mall Administration	Grande Prairie	AB	T8V 3Y2	Canada	94.34
391	RIOCAN MANAGEMENT INC.	SUITE 405, 2331- 66 STREET N.W.	EDMONTON	AB	T6K 4B5	Canada	5,725.78
392	Riocan Management Inc./Mill Woods Centre Inc.	2331-66th Street N.W. Suite 405	Edmonton	BC	T6K 4B9	Canada	5,594.56
393	Riocan Property Services Trust	277 BROADWAY STREET EAST	YORKTON	SK	S3N 3G7	Canada	622.37
394	Riocan Property Services Trust ITF Garden City	c/o Parkland Mall, 277 Broadway Street E.	Yorkton	SK	S3N 3G11	Canada	2,071.68
395	Robbins Parking Service Ltd.	P.O. Box 427 Stn Comm Servct	Victoria	BC	V8W 2N8	Canada	436.80
396	Robinson Lighting Ltd.	995 Milt Stegall Drive	Winnipeg	MB	R3G 3H7	Canada	734.44
397	ROBL MEDIA INC.	2586 EAST 45TH AVENUE	Vancouver	BC	V5R 3B5	Canada	8,090.60
398	Robl Media Inc.	2586 East 45th Ave.	Vancouver	BC	V5R 3B5	Canada	Unknown
399	Rocket Dog (Branded)	24610 Industrial Blvd.	Hayward	CA	94545	USA	166,848.03
400	Rockpaperscissor Graphics Inc.	3534 Quebec Street	Vancouver	BC	V5V 3K2	Canada	19,213.60
401	Rogers Business Solutions	1 Mount Pleasant Road	Toronto	ON	M4Y 2Y5	Canada	794.08
402	Rogers Media Inc.	333 Bloor Street East	Toronto	ON	M4W 1G9	Canada	1,960.00
403	ROGERS WIRELESS INC.	A/C NOR. 4-6635-4834 & 5-3885-3557	VANCOUVER	BC	V6B 0H6	Canada	98.89
404	Ronik Security Ltd.	P.O. Box 3333	Kamloops	BC	V2C 6B9	Canada	33.60
405	Roto-Rooter	1460 Wellington Ave.	Winnipeg	MB	R3E 0K5	Canada	491.76
406	Roxy-Quiksilver	1460 Wellington Ave.	North Vancouver	BC	V7P 3T7	Canada	254,208.89
407	Roy Dennis Roofing Ltd	2420 Viscount Way	Richmond	BC	V6V 1N1	Canada	380.80
408	Rudsak Collection	Rudsak Handbags	Montreal	QC	H2N 1M9	Canada	2,444.85
409	Sacha London	2113C Boul St. Regis	Dollar Des Ormeaux	QC	H9B 2M9	Canada	46,270.05
410	SANTANA SHOES	3770 BOUL. INDUSTRIEL	Sherbrooke	QC	J1L 1N6	Canada	1,080.98
411	Saskatchewan Finance	Revenue Division, 2350 Albert Street	Regina	SK	S4P 4A10	Canada	Unknown
412	Saskatoon	204 Fifth Ave. N.	Saskatoon	SK	S7K 2P1	Canada	Unknown
413	Saskenergy	Account No. 110970 14690 05 012	Regina	SK	S4P 4J5	Canada	106.98
414	Saskpower	Account No. 00 1103 12282 04014	Regina	SK	S4P 4J5	Canada	2,173.86
415	Sasktel	Account No. 8359944-0	Regina	SK	S4P 4C5	Canada	386.61
416	Se Ce Apparel Co. Ltd.	Ugg Footwear	St-Laurent	QC	H4T 1E5	Canada	87,948.81
417	SEAWAY MALL TRUST	SUITE GGI, SEAWAY MALL, 800 NIAGARA STREET NORTH	WELLAND	ON	L3C 5Z4	Canada	29.95
418	Seaway Mall Trust	SUITE GGI, SEAWAY MALL, 800 NIAGARA STREET NORTH	WELLAND	ON	L3C 5Z4	Canada	29.95
419	Securtek	A Sasktel Company	Yorkton	SK	S3N 1J6	Canada	110.88
420	See By Chloe	545 W. 25th Street, 4th Floor	New York	NY		USA	2,453.64
421	SERVICEMASTER OF CALGARY	#7, 3530-11 A STREET NE	Calgary	AB	T2E 6M7	Canada	726.77
422	Shape Properties (Brentwood) Corp.	4567 Lougheed Hwy, Suite 260	Burnaby	BC	V5C 3Z6	Canada	261.67
423	Shape Property Management Corp.	As agent for Deerfoot Mall	Calgary	AB	T2E 7P4	Canada	2,425.97

424	Shape Property Management Corp.	#106 - 9855 Austin Ave.	Burnaby	BC	V3J 1N4	Canada	4,053.53	
425	Shape Property Management Corp./Lougheed Town Centre	#106-9855 Austin Avenue	Burnaby	BC	V3J 1N8	Canada	5,877.87	
426	Shaw Cable	Po Box 2468 Stn Main	Calgary	AB	T2P 4Y2	Canada	19,591.85	
427	Sherson Group	1446 Don Mills Road, Ste 100	Toronto	ON	M3B 3N6	Canada	601,189.00	
428	Shoe Republica La, Inc.	18227 Railroad Street	City Of Industry	CA	91748	USA	29,026.99	
429	Show & Tell Fashion	Accord Business Credit Inc.	Montreal	QC	H3Z 3C1	Canada	5,462.35	
430	Silvan Properties	1075 Churchill Crescent	North Vancouver	BC	V7P 1P9	Canada	963.29	
431	Silvan Properties	1075 Churchill Crescent	North Vancouver	BC	V7P 1P9	Canada	963.29	
432	SINOKEN CORP.	RM 1403, FLR 13A, HENGYUAN BLDNG, 213 LINHE ZHONG RD	TIAN HE DISTRICT			China	2,283.19	
433	Skechers USA Canada Inc.	C/O Th1024	Po Box 4283, Postal Stn A			Canada	1,151,785.00	
434	Ski Doo Unit 6 Inc.		2727 Taschereau Blvd			Canada	107,355.65	
435	Slavin Agency	80 Wingold Avenue	Toronto	ON	M5W 5W6	Canada	12,630.01	
436	Softchoice Corporation	P.O. Box 57102	S-Hubert	QC	J4T 2E6	Canada	1,361.11	
437	Speedy Glass	Division Of Beltron Canada Inc.	Toronto	ON	M6B 1P5	Canada	1,361.11	
438	Sperry	P.O.Box 56177, Station A	Montreal	QC	H1Z 3T6	Canada	774.89	
439	Sports Odyssee Inc.	2727 Boulevard Taschereau	Toronto	ON	M5W 4L5	Canada	16,112.00	
440	Sprouse Fire & Safety Corp.	1323 - 9Th Avenue S.E.	St-Hubert	QC	J4T 2E6	Canada	15,012.05	
441	Srfax	5338 Goring Street	Calgary	AB	T2G 0T2	Canada	184.07	
442	St. Vital Centre 20 VIC Management Inc.	#86-1225 St. Mary's Road	Burnaby	BC	V5B 3A3	Canada	582.28	
443	Standard Mechanical Systems	3055 Universal Drive	Winnipeg	MB	R2M 5E9	Canada	2,324.97	
444	STAR PHOENIX Newspaper	204 Fifth Avenue North	Mississauga	ON	L4X 2E2	Canada	49,036.87	
445	Starks	724 14Th Street Sw	Saskatoon	SK	S7K 2P1	Canada	3,715.85	
446	STEBNICKI + PARTNERS	403, 1240 KENSINGTON ROAD NW	Medicine Hat	AB	T1A 4V7	Canada	912.03	
447	Steve Madden	C/O Accord Business Credit	Calgary	AB	T2N 3P7	Canada	840.00	
448	Stride Rite Canada Ltd.	P.O. Box 56177	Toronto	ON	M5S 1M2	Canada	826,383.27	
449	Stuart Weitzman, Inc.	2400 East Commercial Blvd.	Toronto	ON	M5W 4L1	Canada	472,114.85	
450	Studio 56 (EDS Holdings Ltd.)	RM 1403, FLR 13A, Hengyuan Building, 226 Linhe Zhong Rd.	Fort Lauderdale	FL	33308	United States	45,889.26	
451	Style Nine To Five	306-3089 Oak Street	Tian He District			China	171,662.40 (Approx.)	
452	Summit Accessories Llc		Guangzhou			Canada	224.00	
453	Sun Maintenance	20595 -97B Avenue	Vancouver	BC	V6H 2K8	Canada	224.00	
454	Super Save Disposal Inc.	19395 Langley Bypass	Portland	OR	97239	USA	6,754.13	
455	T&T Properties	2020 Sherwood Drive, Suite 103	Langley	BC	V1M 2H5	Canada	294.00	
456	T.H. Electric Company	10085 Longwoods Rd.	Surrey	BC	V3S 6K1	Canada	7,966.77	
457	Targa Computer Systems	110 - 250 Salter Street	Sherwood Park	AB	T8A 3H9	Canada	7,525.12	
458	Taxi (Shoemax Trade Ltd)	130 Industry St, Unit 30	London	ON	N8P 1P2	Canada	226.00	
459	Team Courier Services	#203, 10715 - 124 Street	New Westminster	BC	V3M 0B7	Canada	604.80	
460	Telus	P O BOX 6767	Toronto	ON	M6M 5G3	Canada	84,791.78	
461	Telus Communications	P.O. Box 7575	Edmonton	AB	T5M 0H2	Canada	1,507.13	
462	Telus Communications	P.O. Box 81030	Vancouver	BC	V6B 4L6	Canada	1,851.66	
463	TELLUS MOBILITY	A/C No. 06324284	Vancouver	BC	V6B 8N9	Canada	184.24	
464	The City Of Calgary	City Cashier 8042	Burnaby	BC	V5H 4K1	Canada	184.24	
465	The North Face (Canada) Inc.	T6106	VANCOUVER	BC	V6B 3C3	Canada	1,132.87	
466	THE SHOE GROUP	SUITE 108, 8901 WOODBINE AVE	Calgary	AB	T2P 2M5	Canada	151.00	
467	Thomis Electric Ltd.	3020 Dean Avenue	Toronto	ON	M4Y 2Z2	Canada	166,280.35	
468	TIAN CHENG (EDS HOLDINGS LTD.)	RM 1403, FLR 13A, HENGYUAN BLDNG, 204 LINHE ZHONG RD	Markham	ON	L3R 9Y4	Canada	15,181.40	
469	Tiffany	The Sak (The Roel Group)	Victoria	BC	V8R 4Y9	Canada	100.80	
470	Timberland Canada Co#B9323	Po Box 9100	TIAN HE DISTRICT			China	15,458.21	
471	Timebomb Trading Inc.	8067 North Fraser Way	8965 Boul. St.-Laurent	Montreal	QC	H2N 1M5	Canada	468.16
472	Toms Shoes, Inc.	P.O Box 163707	Toronto	ON	M4Y 3A5	Canada	257,279.97	
473	TOP STRIKE (EDS HOLDINGS LTD.)	RM 1403, FLR 13A, HENGYUAN BLDNG, 255 LINHE ZHONG RD	Burnaby	BC	V5J 5M8	Canada	17,176.32	
474	Toronto Hydro-Electric System Limited	A/C Nos. 001 455 520 012 5359 7 & 001 455 520 004 0519 5	Fort Worth	TX	76161-3707	USA	22,679.44	
475	Total Electric Solutions	2146429 Ontario Inc.				China	5,307.85	
476	Traffic Master	Box 69, Grp 336, Rr 3	Toronto	ON	M5W 4H3	Canada	4,729.26	
477	Trend Marketing	1500 Ledestar Road	St. Thomas	ON	N5P 3S7	Canada	335.61	
478	Uniclean Systems Inc.	Unit E - 927 Brunette Avenue	Winnipeg	MB	R3C 2E7	Canada	420.00	
479	Union Gas Limited	Po Box 2025	Toronto	ON	M3J 3C1	Canada	1,047,189.91	
480	UNIQUE UPHOLSTERY INCORPORATED		Coquitlam	BC	V3K 1C8	Canada	534.35	
481	United Parcel Service	P.O. Box 2127 CRO	Chatham	ON	N7M 6C7	Canada	250.78	
482	Urban Impact Recycling Ltd.	15360 Knox Way				Canada	733.75	
483	Valiant Trust Company	310, 606 4th Street SW	Halifax	NS	B3J 3B7	Canada	66.81	
484	Vancouver Fire & Security	22131 Fraserwood Way	Richmond	BC	V6V 3A6	Canada	137.81	
485	Vancouver Sun/The Province	1-200 Granville St.	Calgary	AB	T2P 1T5	Canada	2,273.60	
486	Veridian Connections	A/C Nos. 80061012-02 & 97031062-00	Richmond	BC	V6W 1J5	Canada	1,158.64	
487	Viktor Trush	703-220 Eleventh St.	Vancouver	BC	V6C 3N7	Canada	3,584.00	
488	Vitrain Express Canada Inc.	10077 GRACE ROAD	Toronto	ON	M5W 4C5	Canada	2,538.11	
489	VWV ENTERPRISES U.S.	3920 GRIFFITH ST	New Westminster	BC	M5M 6N3	Canada	2,561.00	
490	Warrington Pci If The Boardwalk	#1700 - 1030 W Georgia St.	ST. LAURENT	QC	V3V 3V7	Canada	20,888.96	
491	Washington Shoe Company	21001 72Nd Avenue South	Vancouver	BC	H4T 1A7	Canada	34,405.56	
492	Waste Management	P.O. Box 138	Vancouver	BC	V6E 2Y3	Canada	9,921.10	
493	WELLAND HYDRO-ELECTRIC SYSTEM CORP.	A/C NO. 00027016	Kent	WA	98032	USA	76,063.06	
494	Wells Fargo Bank, Na	M2012	Calgary	AB	T2P 2H6	Canada	2,628.66	
495	WEM Property Inc.	2500 SEVEN EVERGREEN PLACE	WELLAND	ON	L3B 5P6	Canada	837.27	
496	Wescan Electrical Co.	1049 Logan Avenue	Montreal	QC	H3C 4T9	Canada	33,600.32	
497	West Coast Lighting Products	#44 - 1833 Coast Meridian Rd	Winnipeg	MB	R3L 2T3	Canada	1,778.48	
498	West Edmonton Mall	Suite 1755, 8882 - 170 Street	Winnipeg	MB	R3E 1P6	Canada	273.40	
499	Westbank First Nations	515 Highway 97 South, Suite #301	Port Coquitlam	BC	V3C 6G5	Canada	824.88	
500	Western Compensation & Benefits Consultants	Suite 2000, 1188 West Georgia Street	Edmonton	BC	T5T 4J6	Canada	2,470.96	
501	Weyco Group, Inc.	Po Box 15208	Kelowna	BC	V1Z 3J2	Canada	334.10	
502	White Oaks Mall Holdings	1105 Wellington Road	Vancouver	BC	V6E 4A2	Canada	27,479.41	
503	White Oaks Mall Holdings Inc.	C/O Management Office	Toronto	ON	M5W 1C1	Canada	48,776.45	
504	Williams Machinery	1881 United Blvd	London	ON	N6E 1V4	Canada	427.53	
505	Winnipeg Free Press	1355 Mountain Avenue	London	ON	N6E 1V4	Canada	427.52	
506	Winnipeg Free Press	1355 Mountain Ave.	Coquitlam	BC	V3K 0B6	Canada	936.88	
507	Wire-It Electrical & Communications	Bay 8, 4312 Ogden Road S.E.	Winnipeg	MA	R2X 3B6	Canada	4,238.01	
508	Wolverine World Wide Canada	Steps By Hush Puppies	Winnipeg	MB	R2X 3B6	Canada	2,050.65	
509	WorksafeBC	P.O.Box 9600 Stn Terminal	Calgary	AB	T2G 4V3	Canada	354.38	
510	Wosks Coffee Service	#110 - 3738 North Fraser Way	Toronto	ON	M5W 5M5	Canada	527,473.47	
			North Vancouver	BC	V6B 519	Canada	Unknown	
			Burnaby	BC	V5J 5G7	Canada	1,425.96	

511	Yoki Shoes	1407 Broadway Suite 2400	New York	NY	10018	USA	6,759.21
512	Zachar Display	68 Gilmour Road	Guelph	ON	N1H 6H9	Canada	650.72
513	Zigi Canada	C/O Accord Financial Ltd.	Toronto	ON	M5S 1M2	Canada	194,028.36
Total Trade and Other Unsecured Creditors							<u>16,021,665.73</u>
Unsecured Convertible Debentures							
514	BMO Nebitt Burns Inc.	250 Yonge St. 7th Floor	Toronto	ON	M5B 2M8	Canada	2,326,534.15
515	Canaccord Genuity Corp.	PO Box 10337 Pacific Centre, 2200-609 Granville Street	Vancouver	BC	V7Y 1H2	Canada	816,400.11
516	CIBC World Markets Inc.	22 Front Street W. 7th Floor	Toronto	ON	M5J 2W5	Canada	4,382,996.55
517	CIBC: CIBC Mellon GSS	320 Bay Street, 4th Floor	Toronto	ON	M5H 4A6	Canada	2,652,269.55
518	Citibank CDA - Client	123 Front Street West, 18th Floor	Toronto	ON	M5J 2M3	Canada	123,696.99
519	DWM Securities Inc.	1 Adelaide Street East	Toronto	ON	M5C 2V9	Canada	61,848.49
520	Edward Jones	Corp Action and Distribution	St. Louis	MO	63131	USA	15,462.12
521	Global Securities Corp.	11th Floor, Three Bentall Centre	Vancouver	BC	V7X 1 C4	Canada	15,462.12
522	Haywood Securities	20th Floor - Commerce Place	Vancouver	BC	V6C 3A6	Canada	81,433.85
523	Leede Financial Markets Inc.	Suite 2300, 777-8 Avenue SW	Calgary	AB	T2P 3R5	Canada	12,369.70
524	Manulife Securities Inc.	1375 Kerns Road, PO Box 5083	Burlington	ON	L7R 0A8	Canada	328,827.82
525	Merrill Lynch CDA Inc.	181 Bay Street, Suite 400	Toronto	ON	M5J 2V8	Canada	206,161.64
526	NBCN Inc.	1010 de la Gauchetiere Ouest, Suite 1410	Reorganization Department	QC	H3B 5J2	Canada	1,809,068.42
527	Odlum Brown	250 Howe Street, Suite 1100	Vancouver	BC	V6C 3S9	Canada	55,663.64
528	Penson Financial SVCS CDA Inc.	360 St Jaques West, 11th Floor	Montreal	QC	H2Y 1P5	Canada	1,030.81
529	PI Financial Corp.	PI Financial Corp	Vancouver	BC	V6C 3N1	Canada	10,308.08
530	Raymond James Limited	Suite 2200, 925 Georgia Street	Vancouver	BC	V6C 3L2	Canada	10,308.08
531	RBC Dominion Securities Inc.	PO Box 50	Toronto	ON	M5J 2W7	Canada	2,679,070.56
532	Royal Bank of Canada	154 Wellington Street West, Street Level	Toronto	ON	M5V 3L3	Canada	276,256.60
533	Royal Bank of CDA, Royal Trust	155 Wellington Street West, Street Level	Toronto	ON	M5V 3L3	Canada	7,215.66
534	Scotia Capital Inc.	Scotia Plaza, PO Box 4085, Station A	Toronto	ON	M5W 2X6	Canada	1,334,896.64
535	TD Waterhouse Canada Inc.	77 Bloor Street West, 3rd Floor	Toronto	ON	M4Y 2T1	Canada	8,242,342.52
536	Union Securities Ltd.	PO Box 10341 Pacific Centre	Vancouver	BC	V7Y 1H4	Canada	190,699.52
537	Valeurs Mobilieres Desjardins	1060 University Street, Office 101	Montreal	QC	H3B 5L7	Canada	129,881.84
Total Unsecured Convertible Debentures							<u>25,770,205.48</u>
Total Creditors							<u>41,791,871.21</u>

Notes:

* The above noted creditor listing has been prepared based on information available as at January 31, 2012. The listing will be updated as further information becomes available.

** Creditor amounts owing in foreign currencies have been converted at the Bank of Canada posted applicable exchange rates on October 20, 2011.