

Ben Moss Jewellers Western Canada Ltd.
List of Creditors
As at May 18, 2016

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Creditor Name	Vendor No.	Address	Address1	City	ProvState	Country	Postal	Currency	Amount (\$)
1751052 AB CORP -JOEL JARDON-GOLDSMITH	T-12640	C/O JOEL JARDON / GOLDSMITH	STORE #28	EDMONTON	AB	Canada		CAD	9,938
4770685 MANITOBA LIMITED	T-12803	250 OAK FOREST CRESCENT		WINNIPEG	MB	Canada	R3K 0V7	CAD	7,067
4770693 MANITOBA LIMITED	T-12804	847 Wellington Crescent		WINNIPEG	MB	Canada		CAD	20,024
4770715 MANITOBA LIMITED	T-12805	1000 - 1 WELLINGTON CRES		WINNIPEG	MB	Canada	R3M 3Z3	CAD	12,172
6722645 MANITOBA LTD.	T-12768	C/O HOME OFFICE	847 Wellington Crescent	Winnipeg	MB	Canada	R3M 0A7	CAD	17,447
795826-9 AZTEC GOLD SMELTING	T-12777	O/A URIEL JARDON JEWELLERS	#931 - 5015 - 111 Street N.W.	Edmonton	AB	Canada	T6H 4M6	CAD	11,544
9262 7124 QUEBEC INC - OCEANPEARLS ENT.	1520	2550 BATES RD.	SUITE 209	MONTREAL	QC	Canada	H3S1A7	CAD	60,693
999 JEWELLERY DESIGN - TARRON KOLMAR	T-11951	1317 HENRY FARM DRIVE		OTTAWA	ON	Canada	K2C 2E5	CAD	1,173
A. KAVANAGH JEWELLERS	(8245)	B4 - 167 LOMBARD AVENUE		WINNIPEG	MB	Canada	R3B 0V3	CAD	6,285
ABBEYCREST THAILAND - GEM	1134	12TH FLOOR BANGKOK GEM & JEWELLERY TOWER	322/20-21 SURAWONG ROAD	BANGRAK	BANGKOK	Thailand	10500	USD	3,292
ABE MOR DIAMOND CUTTERS	1117	62 WEST 47TH STREET #401		NEW YORK	NY	USA	10036	USD	4,663
AMERICAN EXPRESS PLATINUM CARD	(8682)	PO BOX 66007	STN BRM B	TORONTO	ON	Canada	M7Y 4K7	CAD	3,908
APTOS CANADA INC.	T-13513	9300 TRANS-CANADA HIGHWAY	SUITE 300	ST-LAURENT	QC	Canada	H4S 1K5	CAD	426,387
B COUTURE	T-13585	300 - 27 QUEEN ST EAST		TORONTO	ON	Canada	M5C 2M6	CAD	2,088
BELFOR (CANADA) INC	T-13570	60 ENTERPRISE DRIVE		LONDON	ON	Canada	N6N 1A7	CAD	14,412
BELL CANADA - BOX 9000	E3777	PO BOX 9000	STN DON MILLS	NORTH YORK	ON	Canada	M3C 2X7	CAD	1,070
BELPEARL - TORONTO INC.	T-13209	307 - 55 QUEEN ST E		TORONTO	ON	Canada	M4C 1R6	CAD	9,912
BLACK PRESS GROUP LTD. - B.C.	T-10621	BOX 3600		ABBOTSFORD	BC	Canada	V2S 4P4	CAD	10,486
BPS PROTECTIVE SERVICES K-9 INC - CALGAR	T-13202	PO BOX 53188	RPO MARLBOROUGH	CALGARY	AB	Canada	T2A 7L9	CAD	1,588
BRANDON SUN	(8081)	501 ROSSER AVENUE		BRANDON	MB	Canada	R7A0K4	CAD	1,066
BREUNING INC.	1140	1505 LAKES PARKWAY	SUITE 130	LAWRENCEVILLE	GEORGIA	USA	30043	USD	67,355
BRIAN GOULD PHOTOGRAPHY INC.	T-11086	87 BEACHSIDE BAY		WINNIPEG	MB	Canada	R3W 1L8	CAD	6,757
BRILLIANT JEWELLERY	T-13352	309 - 215 Victoria Street		Toronto	ON	Canada	M5A 1S2	CAD	59,157
BROADVIEW NETWORKS	T-13738	1 - 1530 TAYLOR AVENUE		WINNIPEG	MB	Canada	R3N 1Y1	CAD	3,829
BRUNSWICK NEWS INC.	T-11535	C/O ACCOUNTS RECEIVABLE	PO BOX 5777	SAINT JOHN	NB	Canada	E2L 4M3	CAD	1,976
BULOVA WATCH CO. LTD.	1058	39 CASEBRIDGE COURT		TORONTO	ON	Canada	M1B 5N4	CAD	693,222
C.D. BARCADOS CO.LTD	1164	PO BOX 897	31 ADELAIDE ST E.	TORONTO	ON	Canada	M5C 1J4	CAD	18,744
CADMAN MFG. CO. LTD.	1612	PO BOX 10	17 Main Street	COURTLAND	ON	Canada	N0J 1E0	CAD	3,431
CALGARY HERALD	E3087	POSTMEDIA PAYMENT CENTRE	365 BLOOR ST E	TORONTO	ON	Canada	M4W 3L4	CAD	14,987
CANADA POST CORPORATION	E3156	2701 RIVERSIDE DRIVE		OTTAWA	ON	Canada	K1A 1L7	CAD	91,879
CHIPPENHOOK	T-11581	ATTN: ACCOUNTING DEPT	400 - 1825 LAKEWAY DR	LEWISVILLE	TX	USA	750057	USD	40,161
CITIZEN WATCH CO. OF CAN. LTD.	1025	2 - 380 BENTLEY STREET		MARKHAM	ON	Canada	L3R 3L2	CAD	581,112
COLES OF LONDON	1168	SUITE 107	8510 McALPINE PARK DRIVE	CHARLOTTE	NC	USA	28211	USD	3,886
D&D JEWELS	1143	34A SOKALOV ST	RAMAT HASHARON			Israel		USD	34,763
DATA GROUP LTD.	E3476	9195 TORBRAM ROAD		BRAMPTON	ON	Canada	L6S 6H2	CAD	1,894
DELTA SECURITY AND SAFETY SERVICES	T-13243	3 - 100 HANLAN ROAD		WOODBIDGE	ON	Canada	L4L 4V8	CAD	3,139
DIAL LOCKSMITH LTD.	T-11346	10771 - 101 STREET		EDMONTON	AB	Canada	T5H 2S5	CAD	3,427
DIAMOND INDUSTRY OF CANADA	1091	SUITE 1003	27 QUEEN STREET EAST	TORONTO	ON	Canada	M5C 2M6	CAD	44,171
DONE RIGHT JEWELLERY SERVICE	T-11804	5850 EMIL PLACE		NANAIMO	BC	Canada	V9T 5N3	CAD	6,806
EAGLE EXPRESS LTD.	E3331	195 EDGEBROOK CIRCLE N.W.		CALGARY	AB	Canada	T3A5A3	CAD	2,052
EASTERN GOLDSMITH	E6229	201- 402 21ST STREET EAST		SASKATOON	SK	Canada	S7K 0C3	CAD	20,856
EDMONTON JOURNAL	E3159	C/O POSTMEDIA PAYMENT CENTRE	365 BLOOR STREET EAST	TORONTO	ON	Canada	M4W 3L4	CAD	2,977
EPIC INFORMATION SOLUTIONS	T-12643	167 SHERBROOK STREET		WINNIPEG	MB	Canada	R3C 2B7	CAD	15,621
EQUIFAX CANADA INC	E3131	PO BOX 4265	STATION A	TORONTO	ON	Canada	M5W 5T7	CAD	1,117
ERNST & YOUNG LLP	(8818)	CHARTERED ACCOUNTANTS	PO BOX 57104	TORONTO	ON	Canada	M5W 5M5	CAD	103,528
FABULOUS J&F JEWELRY REPAIR	T-13214	202 - 4803 CENTRE STREET NW		CALGARY	AB	Canada	T2E 2Z6	CAD	9,911
FEDERAL EXPRESS	E3394	PO BOX 4626	TORONTO STN A	TORONTO	ON	Canada	M5W 5B4	CAD	52,282
FILLMORE RILEY	(9363)	1700 COMMODITY EXCHANGE TOWER	360 MAIN STREET	WINNIPEG	MB	Canada	R3C 3Z3	CAD	8,385
FIRST JEWELRY LTD.	160	43 LESMILL ROAD		TORONTO	ON	Canada	M3B 2T8	CAD	258,785
FORMER EMPLOYEE CLAIM		c/o Mr Mark Newman, Fillmore Riley LLP, #1700 - 360 Main Street		Winnipeg	MB	Canada	R3C 3Z3	CAD	12,000
FREDERICK GOLDMAN INC.	1047	P.O. BOX 1958	OLD CHELSEA STATION	NEW YORK	NY	USA	10113-1958	USD	258,071

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FRESH TRAFFIC GROUP	T-11854	170 - 201 PORTAGE AVENUE		WINNIPEG	MB	Canada	R3B 3K8	CAD	6,036
GALASSIA CO. LTD.	1145	131-133-133/1-3 SOI PRAMOT	SURAWONG ROAD	BANGKOK		Thailand	10500	USD	46,786
GARDA WORLD CASH SERVICES CANADA	T-13122	1390 BARRE STREET		MONTREAL	QC	Canada	H3C 1N4	CAD	17,444
GAUVIN GOLDSMITHING	T-11779	8A - 1633 MOUNTAIN ROAD		MONCTON	NB	Canada	E1G 1A5	CAD	1,616
GEM REVIEW INC.	E6749	317 - 1280 FINCH AVENUE W.		DOWNSVIEW	ON	Canada	M3J 3K6	CAD	9,250
GEO H. YOUNG & CO. LTD.	E6840	809 - 167 LOMBARD AVENUE		WINNIPEG	MB	Canada	R3B3H8	CAD	32,591
GLACIER MEDIA GROUP - GVIC COMMUNICATION	T-12095	3355 GRANDVIEW HWY		VANCOUVER	BC	Canada	V5M 1Z5	CAD	2,918
GOLD & GEMS DESIGN JEWELLER	E6003	46 HILLHOUSE ROAD		WINNIPEG	MB	Canada	R2V 2V9	CAD	13,148
GOLDEN HANDS JEWELLERY REPAIR		322 - 510 WEST HASTINGS ST.		VANCOUVER	BC	Canada	V6B 1L8	CAD	4,350
GOLDLINE GROUP LIMITED	1068	UNIT 8	21 AMBER STREET	MARKHAM	ON	Canada	L3R 4Z3	CAD	65,242
GR JEWELLERY CLINIC	T-11835	10383 150 ST		SURREY	BC	Canada	V3R 4B1	CAD	9,509
GRAND & TOY - CUST# 472195	E3247	PO BOX 5500		DON MILLS	ON	Canada	M3C 3L5	CAD	30,907
GRANITE TELECOMMUNICATIONS	T-13292	C/O T9906	PO BOX 9906 STN A	TORONTO	ON	Canada	M5W 2J2	CAD	17,431
GUCCI GROUP WATCHES	1046	G. Boutiques Inc.	PO Box 15162	Toronto	ON	Canada	M5W 1C1	CAD	20,459
GUNTHER MELE	E3861	30 CRAIG STREET		BRANTFORD	ON	Canada	N3R 7J1	CAD	84,774
HUNTAPAK CANADA INC.	T-11970	UNIT 13	55 WEST BEAVER CREEK RD	RICHMOND HILL	ON	Canada	L4B 1K5	CAD	60,137
IMPERIAL GEM LAB LTD.	(8474)	951 CORNWALL PL.		PORT COQUITLAM	BC	Canada	V3B 5N5	CAD	2,793
IRON MOUNTAIN	E3684	PO BOX 3527	STATION A	TORONTO	ON	Canada	M5K 1E7	CAD	18,050
J.W. FINDINGS	E6052	1400-736 GRANVILLE STREET		VANCOUVER	BC	Canada	V6Z 1G3	CAD	1,106
JB INSTALLS	T-13692	C/O JULIAN BRADKA	9855 - 73 AVENUE NW	EDMONTON	AB	Canada	T6E 1B7	CAD	2,682
JENILLY'S JEWELLERY	E6112	Bay 70 - 1331 - 44 Avenue NE		Calgary	AB	Canada	T2E 7A1	CAD	17,474
JEWELRY INNOVATIONS INC.	1084	615 WEST 9400 SOUTH STE. # 105		SANDY	UT	USA	84070	USD	99,690
JOSEPH VINCE JEWELLER	T-12809	36 - 2050 UPPER MIDDLE RD		BURLINGTON	ON	Canada	L7P 3R9	CAD	2,054
JPI LIMITED	1114	UNIT 606A	TOWER 2, HARBOUR CENTRE	HUNGHOM	KOWLOON	Hong Kong		USD	59,730
K.N.S. GOLDSMITH SERVICES LTD.	E6860	Unit 225 - 4800 Kingsway		Burnaby	BC	Canada	V5H 4J2	CAD	19,420
LOOKOUT CFB ESQUIMALT	(8852)	PO BOX 17000 STN FORCES		VICTORIA	BC	Canada	V9A7N2	CAD	6,580
LORENZO	1049	UNIT NO.12, 12/F, BLOCK A	FOCAL IND. CENTER	HUNGHOM	KOWLOON	Hong Kong		USD	11,904
LOUIS M. GARFINKEL (1984) LTD	E6402	10511 ANGLESEA DR.		RICHMOND	BC	Canada	V7A 3B7	CAD	2,577
LUCIEN CUSTOM WOODWORK LTD.	E3217	75 TROTTIER BAY		WINNIPEG	MB	Canada	R3T 3R3	CAD	197,231
LUMIGEM CANADA INC	1817	9625 IGNACE	UNIT C & D	BROSSARD	QC	Canada	J4Y 2P3	CAD	18,442
LYRECO CANADA INC.	T-13519	200 - 7303 WARDEN AVENUE		MARKHAM	ON	Canada	L3R 5V6	CAD	11,541
MACH JEWELLERS	T-11097	462 RIDOUT STREET SOUTH		LONDON	ON	Canada	N6C 4A1	CAD	17,692
MAINLY SILVER DESIGN	1159	23/14 M. 8 PHETCHKASEM RD	OM YAI SUB DISTRICT,		NAKOM PATHOM	Thailand	73160	USD	42,374
MALO INC.	1040	SUITE 200 CHOMEDEY	750 CURE LABELLE BLVD.	LAVAL	QC	Canada	H7V 2T9	CAD	168,396
MARATHON COMPANY	1019	PO BOX 419		ATTLEBORO	MA	USA	02703	USD	26,882
MARQUISE OF LONDON LTD.	E6850	138 WINERY COURT		LONDON	ON	Canada	N6C 5H2	CAD	5,781
MEDICINE HAT NEWS	(1980)	3257 DUNMORE ROAD SE		MEDICINE HAT	AB	Canada	T1B 3R4	CAD	2,439
METROLAND COMMUNITY NEWSPAPERS	E3729	3125 WOLFEDALE ROAD		MISSISSAUGA	ON	Canada	L5C 1W1	CAD	34,208
MOVADO GROUP OF CANADA INC.	1073	SUITE 602	80 TIVERTON COURT	MARKHAM	ON	Canada	L3R0G4	CAD	442,080
MULTI-MATERIAL BRITISH COLUMBIA SOCIETY	T-13289	1 ST CLAIR AVE WEST	7TH FLOOR	TORONTO	ON	Canada	M4V 1K6	CAD	8,720
MULTI-MATERIAL STEWARDSHIP MB	T-11536	200-283 BANNATYNE AVE		WINNIPEG	MB	Canada	R3B 3B2	CAD	2,649
MYERSON'S LTD	T-12808	1500 - 55 QUEEN STREET EAST		TORONTO	ON	Canada	M5C 1R6	CAD	15,466
NORTHERN LIFE	T-10324	158 ELGIN STREET		SUDBURY	ON	Canada	P3E 3N5	CAD	1,231
NORTHWEST ATLANTIC (CANADA) INC.	E3280	864 YORK MILLS ROAD		TORONTO	ON	Canada	M3B 1Y4	CAD	4,725
NOURA'S JEWELLERY	T-13344	13 - 2651 ALTAVISTA DRIVE		OTTAWA	ON	Canada	K1V 7T5	CAD	13,875
NOVA DESIGN LTD	E3179	6 BATTLEFORD BAY		WINNIPEG	MB	Canada	R3Y 1K2	CAD	26,300
NT JEWELRY REPAIRS LTD.	T-10939	3145 ROMANS AVENUE		HALIFAX	NS	Canada	B3L 3W8	CAD	5,381
NUCON CONSTRUCTION	T-13235	2105 STANFIELD ROAD		MISSISSAUGA	ON	Canada	L4Y 1R4	CAD	2,636
PREMIER PRINTING LTD	(6726)	ONE BEGHIN AVENUE		WINNIPEG	MB	Canada	R2J 3X5	CAD	2,785
PRINT THREE	T-13603	8 - 3883 HIGHWAY 7 WEST		WOODBIDGE	ON	Canada	L4L 6B9	CAD	31,831
PUROLATOR COURIER LTD.	E3161	PO BOX 7006	31 ADELAIDE ST E	TORONTO	ON	Canada	M5C 3E2	CAD	12,247

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PWC - PRICEWATERHOUSE COOPERS LLP	T-13434	2300 - ONE LOMBARD PLACE		WINNIPEG	MB	Canada	R3B 0X6	CAD	7,095
QUALIGEM DESIGNS LTD.	1064	83 CITATION DRIVE, UNIT 3		CONCORD	ON	Canada	L4K 2K6	CAD	1,900
R. R. FRISKE	E6531	233 WHALEN STREET		THUNDER BAY	ON	Canada	P7A 7H9	CAD	1,577
RACKSPACE HOSTING	T-11027	PO BOX 730759		DALLAS	TX	USA	75373-0759	USD	1,386
RED RUNNER EXPRESS	E3338	PO Box 173		Winnipeg	MB	Canada	R2H 3B4	CAD	1,839
REMBRANDT CHARMS	1422	17 - 11 PROGRESS AVENUE		SCARBOROUGH	ON	Canada	M1P 4S7	CAD	8,192
RICH JEWELLERY	1008	SUITE 612	15 WERTHEIM COURT	RICHMOND HILL	ON	Canada	L4B3H7	CAD	54,117
RICHARD PERKINS	(8078)	108 BOUNDARY LINE ROAD		BRIGHTON	ON	Canada	K0K 1H0	CAD	6,744
RICK GOLDSMITH LTD.	T-11297	6528 VICTORIA DRIVE		VANCOUVER	BC	Canada	V5P 3X9	CAD	5,442
ROBERTSON ELECTRIC WHOLESALE 2008 LTD	T-13219	180 NEW HUNTINGTON ROAD		VAUGHAN	ON	Canada	L4H 0P5	CAD	3,762
ROYAL CHAIN INC.	1059	2 - WEST 46TH STREET		NEW YORK	NY	USA	10036	USD	265,993
SALINA'S DIAMOND JEWELLERS	T-13708	458 WOODSPRING AVENUE		NEW MARKET	ON	Canada	L3X 2X7	CAD	1,307
SHINY JEWELLERS WHOLESALERS	1166	27 Queen Street East, Suite 300		TORONTO	ON	Canada	M5C 2M6	CAD	139,911
ST JOSEPH PRINTING	(5852)	50 MACINTOSH BLVD		CONCORD	ON	Canada	L4K 4P3	CAD	183,172
STANDARD PRESS	T-13220	68 HIGGINS AVENUE		WINNIPEG	MB	Canada	R3B 0A5	CAD	2,672
STEWARDSHIP ONTARIO	T-10071	1 ST. CLAIR AVE WEST	7TH FLOOR	TORONTO	ON	Canada	M4V 1K6	CAD	9,313
SUN MEDIA CORPORATION	T-11660	PO BOX 7400		LONDON	ON	Canada	N5Y 4X3	CAD	12,300
THE CHRONICLE HERALD	T-10377	PO BOX 610		HALIFAX	NS	Canada	B3J 2T2	CAD	8,826
THE CHRONICLE-JOURNAL & THE TIMES-NEWS	(5059)	75 S. CUMBERLAND STREET		THUNDER BAY	ON	Canada	P7B 1A3	CAD	1,330
THE EMPIRE GROUP	T-11948	134 FENMAR DRIVE		TORONTO	ON	Canada	M9L 1M6	CAD	4,167
THE GOLDEN TOUCH	E6938	900 Molly Banister Dr	Bower Place Shopping Centre	Red Deer	AB	Canada	T4R 1N9	CAD	20,684
THE OKANAGAN VALLEY GROUP	(6070)	101-186 NANAIMO AVENUE W		PENTICTON	BC	Canada	V2A1N4	CAD	1,626
THE OTTAWA CITIZEN	E3851	C/O POSTMEDIA PAYMENT CENTRE	365 BLOOR STREET EAST	TORONTO	ON	Canada	M4W 3L4	CAD	4,713
THE PRINCE GEORGE CITIZEN	E3284	150 BRUNSWICK STREET		PRINCE GEORGE	BC	Canada	V2L 2B3	CAD	5,658
THE WINDSOR STAR	(9164)	C/O POSTMEDIA PAYMENT CENTRE	365 BLOOR STREET EAST	TORONTO	ON	Canada	M4W 3L4	CAD	1,706
THOMAS A. FEKETE LIMITED	E3215	229 - 7181 WOODBINE AVENUE		MARKHAM	ON	Canada	L3R 1A3	CAD	6,429
THOMAS SABO LTD	1167	16766 TRANSCANDIENNE	SUITE 401	KIRKLAND	QC	Canada	H9H 4M7	CAD	343,043
TIME CENTRAL LTD.	T-11298	UNIT 1A - 240 RIVIERA DRIVE		MARKHAM	ON	Canada	L3R 5M1	CAD	1,054
TIME CENTRE	E6530	6B - 675 ACADIA DR. S.E.		CALGARY	AB	Canada	T2J 2Y1	CAD	1,021
TIMES COLONIST	(4529)	2621 DOUGLAS ST		VICTORIA	BC	Canada	V8T 4M2	CAD	3,899
TISSOT - THE SWATCH GROUP CANADA	1130	1105-555 RICHMOND ST W		TORONTO	ON	Canada	M5V 3B1	CAD	14,453
TORBRAM ELECTRIC SUPPLY	T-13225	6 - 10 PERDUE COURT		CALEDON	ON	Canada	L7C 3M6	CAD	15,396
TRANSCONTINENTAL PRINTING	T-13503	PO BOX 9237, POSTAL STATION A		TORONTO	ON	Canada	M5W 3M1	CAD	5,101
TURNER FLEISCHER	T-13090	67 LESMILL ROAD		TORONTO	ON	Canada	M3B 2T8	CAD	8,828
TYCO INTEGRATED SECURITY	T-12293	400 - 40 SHEPPARD AVE WEST		TORONTO	ON	Canada	M2N 6K9	CAD	233,762
VICA GOLDSMITH	T-12855	C/O STORE 45	5889 Victoria Drive	Vancouver	BC	Canada	V5P 3W5	CAD	6,043
WATIER FINDINGS INC.	E6741	UNIT 154 - 3650 MT SEYMOUR PARKWAY	PO BOX 30076	NORTH VANCOUVER	BC	Canada	V7H 2Y5	CAD	1,001
WESTERN DISPATCH & DIST.	E3845	14545 - 128 AVENUE		EDMONTON	AB	Canada	T5L 3H3	CAD	1,407
WINGENBACK INC.	(4257)	BAY F CENTURY PARK	707 BARLOW TRAIL SE	CALGARY	AB	Canada	T2E 8C2	CAD	1,627
WINNIPEG FREE PRESS	E3396	1355 MOUNTAIN AVENUE		WINNIPEG	MB	Canada	R2X3B6	CAD	6,962
CADILLAC FAIRVIEW CORPORATION LIMITED		20 Queen St. West		Toronto	ON	Canada	M5H 3R4	CAD	Unknown
RIO CAN MANAGEMENT INC.		700 Lawrence Avenue West, Suite 315		Toronto	ON	Canada	M6A 3B4	CAD	Unknown
PRIMARIS		20 Queen St. West		Toronto	ON	Canada	M5H 3R4	CAD	Unknown
MORGUARD INVESTMENTS LIMITED		55 City Centre Drive, Suite #800		Mississauga	ON	Canada	L5B 1M3	CAD	Unknown
20 VIC MGMT		One Queen St. East, Suite 300, Box #88		Toronto	ON	Canada	M5C 2W5	CAD	Unknown
IVANHOE CAMBRIDGE		95 Wellington Street West, Suite #300		Toronto	ON	Canada	M5J 2R2	CAD	Unknown
AVISON YOUNG		1403 CENTRAL AVENUE - UNIT 155		PRINCE ALBERT	SK	Canada	S6V 7J4	CAD	Unknown
OXFORD PROPERTIES GROUP		Royal Bank Plaza, North Tower, 200 Bay Street, Suite 900		Toronto	ON	Canada	M5J 2R2	CAD	Unknown
TRIOVEST REALTY ADVISORS INC.		40 University Avenue, Suite #1200		Toronto	ON	Canada	M5J 1T1	CAD	Unknown
T & T PROPERTIES		#103 - 14505 Bannister Road SE		Calgary	AB	Canada	T2X 3J3	CAD	Unknown
BENTALL RETAIL SERVICES		c/o Bentall Kennedy (Canada) LP, Suite 1800, 1055 Dunsmuir Street		Vancouver	BC	Canada	V7X 1B1	CAD	Unknown

Ben Moss Jewellers Western Canada Ltd.
List of Creditors
As at May 18, 2016

Please note the following:

1. This list of creditors has been prepared from information contained in the books and records of Ben Moss Jewellers Western Canada Ltd.
2. The amounts included in this list of creditors do not take into consideration any un-invoiced amounts, nor have the amounts been adjusted for any amounts that may also be receivable from creditors.
3. This list of creditors has been prepared without admission as to the liability for, or quantum of, any of the amounts shown.
4. To date, a claims procedure has not been approved by the Court, and the creditors are NOT required to file a statement of account or proof of claim at this point in time.
5. If and when a claims procedure is approved by the Court, further details and claim forms will be posted to the Monitor's website. It is through such a claims procedure that creditor claims will be reviewed and determined.
6. Amounts, if any, owing to landlords are unknown at this time and primarily relate to year-end CAM adjustments.
7. Amounts owing to various government agencies are unknown at this time and primarily relate to provincial sales tax that has been collected and which remittance is not yet due.

Creditor Name	Vendor No.	Address	Address1	City	ProvState	Country	Postal	Currency	Amount (\$)
WEST EDMONTON MALL		3000, 8882 170 Street		Edmonton	AB	Canada	T5T 4M2	CAD	Unknown
VARIOUS GOVERNMENT AGENCIES									Unknown
SALUS CAPITAL PARTNERS, LLC and and Salus CLO 2012-1 Ltd.		197 First Avenue, Suite 110		NEEDHAM HEIGHTS	MA	USA	02494-2816	CAD	67,773,300
*represents the total amount owed by all borrowers under the Salus credit agreement (borrowers comprise of J.S.N. Jewellery Inc. as lead borrower, JSN UK, Ben Moss and GMJ Corporation)									
*includes ABL and term loans converted to CAD									
									<u>73,991,822</u>
INTERCOMPANY									
ALWAYS & FOREVER FAMILY COLLECTION INC.	1206	UNIT 7	64 JARDIN DR.	CONCORD	ON	Canada	L4K 3P3	CAD	326,716
J.S.N. JEWELLERY INC.		7 - 64 JARDIN DRIVE		CONCORD	ON	Canada	L4K 3P3	CAD	22,732,702
DUE TO 2373138 ONT LTD (PARENT COMPANY)	23805-099	7 - 64 Jardin Drive		Concord	ON	Canada	L4K 3P3	CAD	23,944,562
									<u>47,003,980</u>
TOTAL									<u><u>120,995,802</u></u>