

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET CANADA PHARMACY (BC) CORP., TARGET CANADA PHARMACY (ONTARIO) CORP., TARGET CANADA PHARMACY CORP., TARGET CANADA PHARMACY (SK) CORP., AND TARGET CANADA PROPERTY LLC

**THIRTY-SECOND REPORT OF THE MONITOR
ALVAREZ & MARSAL CANADA INC.**

OCTOBER 31, 2016

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1.0 INTRODUCTION

- 1.1 On January 15, 2015, Target Canada Co. (“**TCC**”) and those companies listed in Appendix A (collectively, the “**Applicants**”), together with the Partnerships also listed in Appendix A (the “**Partnerships**”, and collectively with the Applicants, the “**Target Canada Entities**”), applied for and were granted protection by the Ontario Superior Court of Justice (Commercial List) (the “**Court**”) under the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”). Pursuant to an Order of this Court dated January 15, 2015, Alvarez & Marsal Canada Inc. (“**A&M**”) was appointed Monitor of the Target Canada Entities in the CCAA proceedings (the “**Monitor**”). The proceedings commenced by the Applicants under the CCAA are referred to herein as the “**CCAA Proceedings**”.
- 1.2 On February 11, 2015, this Court issued the “**Amended and Restated Initial Order**” (hereinafter, unless the context otherwise requires, the “**Initial Order**”), which incorporates certain changes to the Initial Order granted January 15, 2015 that were described in the Second Report of the Monitor dated February 9, 2015.
- 1.3 In connection with the CCAA Proceedings, the Monitor has provided to this Court thirty-one reports and three supplementary reports (collectively, the “**Monitor’s Reports**”). A&M has also provided to this Court the Pre-Filing Report of the Proposed Monitor (the “**Pre-Filing Report**”) dated January 14, 2015 (together with the Monitor’s Reports, the “**Prior Reports**”). The Prior Reports, the Initial Order and other Court-filed documents and notices in these CCAA Proceedings are available on the Monitor’s website at www.alvarezandmarsal.com/targetcanada.

1.4 This Thirty-Second Report of the Monitor (the “**Thirty-Second Report**”) is filed in connection with the Monitor’s motion for advice and directions scheduled to be heard November 29, 2016, to provide this Court and Creditors with information regarding a small number of claimants who have come forward subsequent to the meeting of Creditors held May 25, 2016 (the “**Creditors’ Meeting**”) requesting permission to file proofs of claim against the Target Canada Entities, notwithstanding that the Claims Bar Date provided under the Claims Process for so doing has lapsed.

1.5 As described more fully herein, the Monitor requests the Court’s advice and direction on three issues:

- (a) Should any of the known late claims be permitted to file Proofs of Claim in the Claims Process?
- (b) If so, and if such claims are determined to be allowed (in whole or in part), which distributions are such claimants entitled to participate in?
- (c) How is the Monitor to address any as-yet unknown late claims that may come forward in the future?

2.0 TERMS OF REFERENCE AND DISCLAIMER

2.1 In preparing this Thirty-Second Report, the Monitor has been provided with, and has relied upon, unaudited financial information, books and records and financial information prepared by the Target Canada Entities and Target Corporation, and discussions with management of the Target Canada Entities and Target Corporation (collectively, the “**Information**”).

2.2 The Monitor has reviewed the Information for reasonableness, internal consistency and use in the context in which it was provided. However, the Monitor has not audited or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would wholly or partially comply with Canadian Auditing Standards (“CASs”) pursuant to the *Chartered Professional Accountants Canada Handbook* and, accordingly, the Monitor expresses no opinion or other form of assurance contemplated under CASs in respect of the Information.

2.3 Unless otherwise indicated, capitalized terms not otherwise defined in this Thirty-Second Report are as defined in the Prior Reports, the Second Amended Plan and Restated Joint Plan of Compromise and Arrangement dated April 6, 2016 (the “**Plan**”), and the Initial Order.

2.4 Unless otherwise stated, all monetary amounts contained in this Thirty-Second Report are expressed in Canadian dollars.

3.0 OVERVIEW OF KNOWN LATE CLAIMS

3.1 As described more fully below, following full publication of the Claims Bar Date and after providing notice that late-filed claims would no longer be permitted, the Monitor has declined to permit the filing of late claims since the Creditors’ Meeting. Since that time, the Monitor has received a small number of inquiries on behalf of individuals and corporations who did not file claims in the Claims Process seeking to now file claims against the Target Canada Entities.

3.2 In each instance, the Monitor has informed such late claimants that their claims are barred and extinguished by operation of the Plan and the Sanction and Vesting Order, and that the Monitor would not accept late claims for filing.

3.3 The Monitor or its legal counsel has responded to inquiries from 12 putative claimants since the date of the Creditors' Meeting, asserting a minimum aggregate of approximately \$8.4 million in claims against the Target Canada Entities.¹ These include:

- (a) five litigation claims or cross-claims asserting unliquidated damages in the aggregate approximate amount of \$7.5 million;
- (b) six vendor claimants asserting claims in the aggregate approximate amount of \$945,000; and
- (c) one Pharmacist Franchisee who has not provided details on the nature or quantum of their claim to date, and has not been a participant in the ongoing Pharmacist Franchisee claims adjudication proceedings.

3.4 Under the Claims Procedure Order the Monitor was granted the discretion by the Court to accept late-filed claims. As described in greater detail below, the Court's order sanctioning the Target Canada Entities' Plan explicitly barred and extinguished all claims not filed in the Claims Process. As a result, since the date of the Creditors' Meeting, the Monitor has refused to accept the filing of late claims, and provided clear notification of

¹ Representatives of the Monitor also received inquiries from several additional putative claimants who did not provide details of the nature of their claims, and who are not reflected in this section.

In addition to the approximately \$7.5 million in additional claims sought to be asserted against the Target Canada Entities, one of the putative claimants is seeking to claim for unliquidated damages in the amount of \$1 million against the Target Canada Entities' insurers.

same in the Twenty-Seventh Report of the Monitor dated May 11, 2015, which was duly served on the Service List and posted to the Monitor's website.

- 3.5 In taking this position, first, the Monitor recognized that the Court established a clear and defined Claims Process and Claims Bar Dates, which were followed, and a CCAA plan was presented and unanimously approved upon on that basis. Further, the Sanction and Vesting Order was granted confirming the barring and extinguishment of claims.
- 3.6 Second, the Monitor considered the fairness to Affected Creditors who filed timely claims in accordance with the Claims Procedure Order, and who voted on the Plan at the Creditors' Meeting based in part on the Illustrative Recoveries Analysis set out in section 6.0 of the Twenty-Seventh Report. These illustrative recoveries were based only on claims admitted at that time (including disputed claims in respect of which amounts had been reserved pending resolution).
- 3.7 Third, the Monitor wanted to ensure that late claims were treated on a consistent and principled basis.
- 3.8 In bringing this application to the Court for advice and directions, the Monitor wishes to ensure that this issue is fairly brought before the Court for determination. It is the Monitor's view that there is a need for consistency and for the estate and its stakeholders to have finality and certainty with respect to the Claims Process. The Monitor is also cognizant of not inviting a deluge of additional late claims, thus effectively creating a second claims bar date, which could reduce the recoveries of Affected Creditors whose claims were timely filed.

4.0 PROCEDURAL BACKGROUND

4.1 In accordance with section 23(1)(a)(ii)(C) of the CCAA, the Initial Order, and as set out more specifically in paragraph 8.13 of the First Report of the Monitor dated January 20, 2015, the Monitor prepared a list showing the names and addresses of every known creditor who may have had a claim against the Target Canada Entities of more than \$1,000 (excluding details pertaining to individuals who may have been creditors) (the “**Creditor List**”), and posted a copy of the Creditor List to the Monitor’s website. A copy of the Creditor List is attached hereto as Appendix “B”.

4.2 The cover page as well as every page of the Creditor List contains explanatory notes, which are set out below for ease of reference:

- i. This list of creditors has been prepared from information contained in the books and records of the Target Canada Entities.
- ii. 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 other creditors.
- iii. This list of creditors has been prepared without admission as to the liability for, or quantum of, any of the amounts shown.
- iv. To date, a claims procedure has not been approved by the Court, and creditors are NOT required to file a statement of account or proof of claim at this point in time.
- v. If and when a claims procedure is approved by the Court, further details and claims forms will be posted to the Monitor’s website. It is through such claims procedure that creditor claims will be reviewed and determined. Again, creditors are NOT required to file a statement of account or proof of claim at this point in time.

- 4.3 The Court issued the Claims Procedure Order on June 11, 2015 setting out the Claims Process for the filing and adjudication of claims asserted against the Target Canada Entities. The Claims Procedure Order was subsequently amended by Court orders dated September 21, October 30, and December 8, 2015.
- 4.4 In accordance with the Claims Procedure Order, the Claims Bar Date for pre-filing Claims was 5:00 pm on August 31, 2015. Paragraphs 13 to 19 of the Claims Procedure Order describe the notification procedures approved with respect to the Claims Process.
- 4.5 As set out at paragraph 6.3 of the Eighteenth Report of the Monitor dated July 15, 2015, the Monitor carried out the notification requirements contemplated in the Claims Procedure Order in accordance with their terms.
- 4.6 As set out at paragraph 5.11 of the Twenty-Sixth Report of the Monitor dated April 7, 2016, the Monitor continued to accept late-filed claims up until the date of the Creditors' Meeting provided that such late filing claimant could provide: (i) a *prima facie* basis for such claims; and (ii) a valid reason for late filing.

No Late Claims Admitted Since Creditors' Meeting

- 4.7 As set out at paragraph 5.16 of the Twenty-Seventh Report of the Monitor dated May 11, 2016, the Monitor advised the Court and all stakeholders that it would no longer be accepting late-filed claims after the date of the Creditors' Meeting.
- 4.8 Consistent with the statement in the Twenty-Seventh Report, both the Twenty-Ninth Report of the Monitor dated July 7, 2016 and the Thirty-First Report of the Monitor dated

September 20, 2016 confirmed to creditors that no late-filed claims had been accepted since the date of the Creditors' Meeting.²

4.9 As of the date of this Report, no late-filed claims have been accepted since the date of the Creditors' Meeting.

Plan Is Approved, Sanctioned, and Implemented

4.10 As described more fully in the Twenty-Eighth Report of the Monitor dated May 27, 2016, Affected Creditors voting in person or by proxy (or deemed to have voted) unanimously voted in favour of the Applicants' Plan, thus achieving the requisite double majority contemplated in the CCAA.

4.11 Article 7 of the Plan describes the releases provided for therein, and provides that on the Plan Implementation Date, the Target Canada Entities shall be released from all claims (broadly defined), including specifically "any Claim that has been barred or extinguished by the Claims Procedure Order".

4.12 On June 2, 2016, the Court issued the Sanction and Vesting Order approving the Plan. Among other things, the Sanction and Vesting Order provides that:

- (a) the releases contemplated in the Plan are approved, shall be deemed to be implemented, and shall be binding and effective as of the Effective Time (paragraph 7);

² The Thirtieth Report of the Monitor did not provide an update on the Claims Process, and therefore did not include such a statement.

- (b) all Affected Claims shall be fully, finally, irrevocably and forever compromised, discharged and released, with prejudice, in accordance with the terms of the Plan (paragraph 9);
- (c) nothing in the Plan extends or shall be interpreted as extending or amending the Claims Bar Date or gives or shall be interpreted as giving any rights to any Person in respect of Claims that have been barred or extinguished pursuant to the Claims Procedure Order (paragraph 12); and
- (d) any claim for which a Proof of Claim has not been filed by the Claims Bar Date in accordance with the Claims Procedure Order, whether or not the holder of such claim has received personal notification of the claims process established by the Claims Procedure Order, shall be and are hereby and forever barred, extinguished and released with prejudice (paragraph 12).

4.13 Therefore, the Court has already determined that, by issuing the Sanction and Vesting Order, which approved and implemented the Plan, late claims brought forward after the Plan Implementation Date are barred and extinguished, and that the Target Canada Entities and the other Released Parties are fully and finally released from such claims.

First and Second Interim Distributions

4.14 As set out in the Prior Reports, on June 29 and 30, 2016, the Target Canada Entities, in consultation with the Monitor, issued the Initial Distribution totalling approximately \$672.5 million. The Initial Distribution represented approximately 55.34% of Affected Creditors' Proven Claims.

- 4.15 In accordance with the October 18 Endorsement (defined below), on October 19 and 20, 2016, the Target Canada Entities, in consultation with the Monitor, issued a second interim distribution in the amount of approximately \$87 million (the “**Second Distribution**”). The Second Distribution represented approximately 12.65% of Affected Creditors’ Proven Claims. As disclosed to the Court, the Second Distribution was, subject to further order of the Court, without prejudice to the rights of the putative late claimants in respect of this motion.
- 4.16 Accordingly, as of the date of this Report, approximately 68% of Affected Creditors’ Proven Claims has been distributed.³ The Monitor anticipates that one or more interim distributions may be made prior to the final distribution contemplated in the Plan.

Monitor’s Motion for Advice and Directions

- 4.17 As set out above, subsequent to the Sanction and Vesting Order, the Monitor continued to receive a number of requests to file claims against the Target Canada Entities. In September 2016, legal counsel to the Monitor was contacted by legal counsel representing Capital Brands Inc. (“**Capital Brands**”), a former supplier to TCC who had not filed a proof of claim, requesting that the Monitor admit their client’s claim for adjudication. Although the Monitor’s counsel indicated that Capital Brands’ claim was barred and extinguished by operation of the Sanction and Vesting Order and the Plan, counsel to Capital Brands indicated that he had been instructed to bring a motion seeking to have Capital Brands’ claim admitted to the Claims Process.

³As set out in the Thirty-First Report of the Monitor, Affected Creditors with Proven Claims are anticipated to receive between 77% to 82% of such Creditors’ Proven Claims.

4.18 Out of fairness to the other late claimants that had also contacted the Monitor, and cognizant of the need for certainty, finality and an orderly process for addressing the treatment of late-filed claims, the Monitor proposed a process whereby the Monitor would bring a motion for the advice and directions of the Court, thereby providing late claimants with an opportunity to make submissions for the acceptance of late claims by the Court through a comprehensive and consistent process.

4.19 On October 18, 2016, legal counsel for the Monitor, the Target Canada Entities, and Capital Brands attended at a scheduling hearing with the Honourable Regional Senior Justice Morawetz to determine the timing and process for the Monitor's motion for advice and directions. A copy of the endorsement issued by the Court is attached hereto as Appendix "C" (the "**October 18 Endorsement**"). As set out in the October 18 Endorsement, a motion has been scheduled for 8:30 am on November 29, 2016 at 330 University Avenue, Toronto (the "**November 29 Motion**"). In advance of the November 29 Motion:

- (a) the Monitor is to serve a Monitor's Report in respect of this matter by October 31, 2016, file such Report with the Court, and serve it on the known putative late claimants in addition to the Service List;
- (b) Capital Brands is to serve and file its responding materials by November 4, 2016; and
- (c) any other parties wishing to appear at the motion are to serve and file their materials in advance of the motion in accordance with the *Rules of Civil Procedure*. For greater certainty, all parties seeking to have late claims admitted

to the Claims Process for adjudication are required to file materials providing an evidentiary basis for such request.

5.0 APPLICABLE LAW

5.1 While the Monitor is not taking a position with respect to this motion, the Monitor notes the following for the benefit of the Court and interested parties.

5.2 As set out above, in addition to other relevant provisions in the Sanction and Vesting Order, paragraph 12 thereof specifically provides:

12. Any Affected Claim [...] for which a Proof of Claim has not been filed by the Claims Bar Date in accordance with the Claims Procedure Order, whether or not the holder of such Affected Claim [...] has received personal notification of the claims process established by the Claims Procedure Order, shall be and are hereby forever barred, extinguished and released with prejudice.

5.3 The Sanction and Vesting Order is a valid exercise of the Court's jurisdiction under sections 6, 11, and 19 of the CCAA as well as the Court's inherent jurisdiction thereunder. The Sanction and Vesting Order is a final order of the Court, no appeals having been filed in respect thereof within the applicable timeframes. Accordingly, by operation of the Sanction and Vesting Order and the release provisions set out in Article 7 of the Plan, the Target Canada Entities have been released from any and all liabilities associated with any late claims, and the right to bring forward such claims has been clearly and finally extinguished.

5.4 The provisions of the CCAA do not address how claims brought forward following implementation of a plan of compromise or arrangement (and which includes releases in

favour of the debtor company and others) should be dealt with. Although the Sanction and Vesting Order provides that such late claims are barred and extinguished, and the Target Canada Entities and other Released Parties are released in respect of such late claims with prejudice, there is jurisprudential precedent under the CCAA for the Court to exercise its discretion and admit late claims for adjudication in certain circumstances.

5.5 The prevailing test for the admission of late claims is set out by the Alberta Court of Appeal in *Blue Range*,⁴ which lists four factors a court will consider in determining whether to allow late claims to be filed:

- (a) Was the delay caused by inadvertence and if so, did the claimant act in good faith?
- (b) What is the effect of permitting the claim in terms of the existence and impact of any relevant prejudice caused by the delay?
- (c) If relevant prejudice is found can it be alleviated by attaching appropriate conditions to an order permitting late filing?
- (d) If relevant prejudice is found which cannot be alleviated, are there any other considerations which may nonetheless warrant an order permitting late filing?⁵

5.6 In addition to these factors, the Court in *Blue Range* also indicated that it is relevant to consider the length of the delay and the potential prejudice to other parties.⁶ Subsequent decisions applying *Blue Range* hold that “[*Blue Range*] is clear that the timing of the late

⁴ *Blue Range Resource Corp., Re*, 2000 ABCA 285 at para 25 [*Blue Range*]; Monitor’s Book of Authorities, Tab 1.

⁵ *Blue Range* at para 26; see also *Canadian Red Cross Society, Re*, [2008] OJ No 4114 at para 29 (Sup Ct J); Monitor’s Book of Authorities, Tab 2.

⁶ *Blue Range* at para 14.

claim with respect to the stage of proceedings is a key consideration.”⁷ The Court in *Blue Range* also determined that the fact that other creditors will receive less money if late claims are accepted is not considered prejudice relevant to the above criteria.⁸

5.7 Therefore, it is the Monitor’s respectful submission that if this Court determines that any of the putative late claims are to be admitted to the Claims Process for adjudication, each claimant should be required to provide evidence satisfying the *Blue Range* test in respect of its late claim.

5.8 The Monitor notes that the decision in *Blue Range* was issued subsequent to the creditors’ meeting in that case, but, it appears, prior to plan implementation. Subsequent to *Blue Range*, the Alberta Court of Queen’s Bench in *SemCanada Crude*, applying the earlier decision in *Algoma Steel v. Royal Bank*, held that, while late claims may be admitted to the claims process subsequent to plan implementation, doing so is “tantamount to amending or modifying the plan”, and the court’s discretion to do so should be “exercised sparingly and in exceptional circumstances only.”⁹

Participation in Distributions

5.9 The provisions of the CCAA also do not address the extent to which late claimants admitted and allowed in a claims process are entitled to participate in distributions. As set out above, as of the date of this Report, the Target Canada Entities have made two interim distributions totalling approximately \$759.5 million: the First Distribution of

⁷ *Re SemCanada Crude Co.*, 2012 ABQB 489 at para 66 [*SemCanada Crude*]; Monitor’s Book of Authorities, Tab 3.

⁸ *Blue Range* at para 40.

⁹ *SemCanada Crude* at para 71, citing *Algoma Steel Corp. v Royal Bank*, [1992] OJ No 889 at para 8 (CA); Monitor’s Book of Authorities, Tab 4.

approximately \$672.5 million, representing approximately 55.34% of Creditors' Proven Claims; and the Second Distribution of approximately \$87 million, representing 12.65% of same.

5.10 In contrast to the CCAA, and perhaps of benefit to the Court by analogy, section 150 of the *Bankruptcy and Insolvency Act* (“**BIA**”) contemplates the admission of and procedures related to late-filed claims:

150. A creditor who has not proved his claim before the declaration of any dividend is entitled on proof of his claim to be paid, out of any money for the time being in the hands of the trustee, any dividend or dividends he may have failed to receive before that money is applied to the payment of any future dividend, but he is not entitled to disturb the distribution of any dividend declared before his claim was proved for the reason that he has not participated therein, except on such terms and conditions as may be ordered by the court.¹⁰

5.11 In other words, late claims that are admitted to the claims process and determined to be allowed against the debtor are able to participate in future distributions from the debtor's estate,¹¹ but are not permitted to retroactively participate in any distributions that have occurred prior to the admission of such claim.¹² This concept has been applied consistently in BIA cases since as far back as 1922.

5.12 Though not referenced by name in that decision, the concept embodied in section 150 of the BIA was recognized in *Blue Range*: “A late filing creditor under the BIA may only

¹⁰ *BIA*, s 150.

¹¹ *Pilot Butte Sand & Gravel Co., Re*, [1968] 11 CBR (NS) 254 at para 8 (SKQB); Monitor's Book of Authorities, Tab 5; *Macdonald Homes Inc., Re*, [2003] OJ No 5140 at para 21 (Sup Ct J.); Monitor's Book of Authorities, Tab 6; Lloyd W. Houlden, Geoffrey B. Morawetz & Janis P. Sarra, *The 2016 Annotated Bankruptcy and Insolvency Act*, (Toronto: Thomson Reuters, 2016) at 786.

¹² *In re Baker* (1922), 3 CBR 297 at para 1 (NBSC); Monitor's Book of Authorities, Tab 7; *Bank of Nova Scotia v Janzen (Trustee of)*, [1989] CLD 449 at para 7 and 8 (NSSC); Monitor's Book of Authorities, Tab 8.

share in undistributed assets.”¹³ It is not apparent from *Blue Range* whether the late-filed claims under consideration in that case (all of which were permitted to be filed) were able to participate retroactively in previous distributions, or whether any distributions had been made at the time of the Court’s decision.

6.0 MONITOR’S CONSIDERATIONS REGARDING KNOWN LATE CLAIMS

6.1 This section sets out the Monitor’s preliminary considerations regarding the known late claims, organized into the three categories of known late claims: (i) vendor claims for liquidated amounts; (ii) litigation claims for unliquidated damages; and (iii) a Pharmacist Franchisee claim. In addition to the considerations set out in this section, the Monitor reserves its right to file responding materials in advance of the November 29 Motion after reviewing the submissions of any late-filing claimants.

6.2 The Monitor notes that, because the below described late claimants have not been permitted to file Proofs of Claim, the Monitor’s preliminary considerations are based on information provided to the Monitor to date, and the Monitor’s assessment of such claims may change materially depending on the nature of the claims, should they be permitted to be filed.

Current Reserves

6.3 Following the Second Distribution, approximately \$3.5 million is being held in the TCC Cash Pool for scheduled vendor payments.¹⁴ An additional amount of approximately

¹³ *Blue Range* at para 7.

¹⁴ These amounts are paid in the normal course to ongoing suppliers (for example, Bank of America, who continues to facilitate the Target Canada Entities’ banking requirements including with respect to the payment of distributions to creditors).

\$97.4 million is being held in reserve in the TCC Disputed Claims Reserve Account pending the resolution of currently disputed claims, including, in particular, the claims of the 27 remaining unresolved Pharmacist Franchisees and the CRA. The ability to effect payments in respect of late claims admitted to the Claims Process and allowed at this point is impacted by the final determined amounts of currently disputed claims.

- 6.4 Current reserves are sufficient to satisfy distributions to the known late claimants, should they be permitted to file their claims and such claims are ultimately accepted as proven by the Monitor (or the Claims Officer) in the amounts known to the Monitor at this time, without materially disturbing the estimated range of recoveries to Affected Creditors (being approximately 78% to 82%).¹⁵ However, should further late claims be permitted to be filed and allowed, the estimated recoveries could be diminished.

Vendor Claims

- 6.5 The Monitor is aware of six late vendor claims asserting an aggregate amount of approximately \$945,000 (including the claim of Capital Brands) (collectively the “**Late Vendor Claims**”). The Monitor understands that the Late Vendor Claims relate to amounts remaining unpaid in respect of goods and/or services provided to the Target Canada Entities.
- 6.6 To the extent that the Late Vendor Claims relate only to unpaid supplier amounts (and are therefore liquidated claims), should some or all of the Late Vendor Claims be permitted to file Proofs of Claim, the Monitor’s assessment will primarily involve reconciliation with the Target Canada Entities’ books and records. However, the Monitor notes that a

¹⁵ Subject to the important caveats and qualifications set out in the Monitor’s Prior Reports.

number of vendor claims filed in the Claims Process asserted amounts in respect of unliquidated sums, including damages. The process for determining such unliquidated vendor claims may be more involved and may result in the incurrence of further professional fees.

Litigation Claims

6.7 The Monitor is aware of five litigation claims or cross-claims for unliquidated damages asserted against the Target Canada Entities in connection with personal injuries alleged to have occurred at or near former Target Canada store locations.¹⁶ The known litigation claims include approximately \$7.5 million in claims or cross-claims asserted against the Target Canada Entities, and one claimant who seeks to pursue a claim against the Target Canada Entities' insurers in the approximate amount of \$1 million (collectively, the **"Late Litigation Claims"**).

6.8 Because these litigation claims are for unliquidated amounts, there is no way of assessing them based on the Target Canada Entities' books and records. The Monitor's efforts in assessing the Late Litigation Claims, should any of them be permitted to file Proofs of Claim, will necessitate the involvement of the Monitor's legal counsel, and the Monitor notes that there is clear potential for delays in assessment given the relative difficulty in assessing such claims.

¹⁶ One of the known litigation claims relates to the death of a worker which took place at a mall in which a Target store was located, and TCC is a named co-defendant along with the relevant landlord and other parties.

At the time of the Monitor's scheduling attendance before the Court on October 18, 2016, the Monitor was aware of four liquidated claims. Since that time, a fifth claim has come forward, as, on October 24, 2016, the Target Canada Entities received a statement of claim naming TCC as a co-defendant in an action seeking \$5 million in unliquidated damages in respect of a personal injury alleged to have been sustained outside of a former Target store location.

Pharmacist Claim

6.9 On October 13, 2016, counsel to the Monitor was contacted by legal counsel retained by a former pharmacist franchisee who had not filed a Proof of Claim in the Claims Process but is now seeking to do so (the “**Late Pharmacist Claim**”).

6.10 Although the Monitor has not been provided with information regarding the Late Pharmacist Claim to date, if the holder of the Late Pharmacist Claim is seeking to have their claim admitted to the Claims Process and administered on the same basis and applying the same criteria which the Monitor applied to the other Pharmacist Franchisees whose claims were timely filed, then, provided that the Court approves the admission of such claim, the Monitor’s efforts in assessing the Late Pharmacist Claim will be consistent with the Monitor’s approach to the other Pharmacist Franchisees’ claims, and relatively straightforward.

6.11 However, if the holder of the Late Pharmacist Claim is seeking to advance different causes of action against the Target Canada Entities than those that have been subject to adjudication before the Honourable Dennis O’Connor in his capacity as Claims Officer (in such capacity, the “**Claims Officer**”) since February 2016, then there are a number of issues that would need to be addressed when considering whether and to what extent the Late Pharmacist Claim should be admitted to the Claims Process. These include, but may not be limited to:

- (a) the application of the Court’s February 12, 2016 order, among other things, appointing Sutts Strosberg LLP as Pharmacist Representative Counsel with respect to the Claims Process; and

- (b) the application of the Claims Officer's rulings in the ongoing Pharmacist Franchisees claims adjudication proceedings (noting that the Claims Officer issued his third and final ruling on October 25, 2016).

6.12 Whether these issues are germane will depend on the nature of any materials filed in connection with the November 29 Motion on behalf of the holder of the Late Pharmacist Claim, and as stated, the Monitor reserves its right of reply in this regard.

7.0 REQUEST FOR ADVICE AND DIRECTIONS

7.1 As set out above, the Monitor is applying to the Court for advice and directions with respect to the admission of late claims. However, in order to assist the Court in implementing a consistent and principled process to address late claims, and to achieve finality and certainty with respect to the Claims Process, the Monitor has provided a number of considerations in this Report that the Court may find relevant.


7.2 Accordingly, the Monitor respectfully requests the advice and direction of the Court regarding the following issues:

- (a) Should any of the known late claims be permitted to file Proofs of Claim in the Claims Process?
- (b) If so, and if such claims are determined to be allowed (in whole or in part), which distributions are such claimants entitled to participate in?


- (c) How is the Monitor to address any as-yet unknown late claims that may come forward in the future, bearing in mind the need for certainty and finality for the estate and for all stakeholders?

All of which is respectfully submitted to this Court this 31st day of October, 2016.

**Alvarez & Marsal Canada Inc., in its capacity
as Monitor of Target Canada Co., and
the other Applicants listed on Appendix A**

Per: 

Name: Douglas R. McIntosh
Title: President

Per: 

Name: Alan J. Hutchens
Title: Senior Vice-President

APPENDIX A
LIST OF THE APPLICANTS AND PARTNERSHIPS

Applicants

Target Canada Co.

Target Canada Health Co.

Target Canada Mobile GP Co.

Target Canada Pharmacy (BC) Corp.

Target Canada Pharmacy (Ontario) Corp.

Target Canada Pharmacy (SK) Corp.

Target Canada Pharmacy Corp.

Target Canada Property LLC

Partnerships

Target Canada Pharmacy Franchising LP

Target Canada Mobile LP

Target Canada Property LP

APPENDIX B
LIST OF CREDITORS POSTED TO MONITOR'S WEBSITE

See attached.

**Target Canada Co. and the Other Applicants and Partnerships Identified in the Initial Order (collectively, the “Target Canada Entities”)
Consolidated List of Creditors
As at January 15, 2015**

Please note the following:

1. This list of creditors has been prepared from information contained in the books and records of the Target Canada Entities.
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.
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As at January 15, 2015

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Creditor Name	Vendor #	Address	City	Province / State	Postal Code / ZIP Code	Country	Currency	Amount (\$)
0951925 B.C. Ltd.		2171 Cooke Avenue	Comox	BC	V9M 1N3	Canada	CAD	5,836
0955358 B.C. Ltd.		2770 Westlake Drive	Coquitlam	BC	V3C 5K1	Canada	CAD	3,880
0955904 B.C. Ltd.		1260 Ethel Street	Kelowna	BC	V1Y 2W7	Canada	CAD	4,421
0957484 B.C. Ltd.		14075 Moberly Rd.	Lake Country	BC	V4V 1A6	Canada	CAD	12,249
0960749 B.C. Ltd.		401 - 5500 Andrews Road	Richmond	BC	V7E 6M9	Canada	CAD	4,274
0977499 B.C. Ltd.		47377 Macswan Drive	Chilliwack	BC	V2R 0L3	Canada	CAD	2,323
101219767 Saskatchewan Ltd.		219 Zimmer Crescent	Saskatoon	SK	S7W 0G7	Canada	CAD	5,970
101226347 Saskatchewan Ltd.		3638 Wedgwood Way	Regina	SK	S4V 2M6	Canada	CAD	11,710
1482585 AB LTD	100024016	18591 CHAPARAL MANOR SE	CALGARY	AB	T2X 3L2	CA	CAD	3,210
1695654 ALBERTA LTD	100025868	5696 RICHMOND RD SW	CALGARY	AB	T3H 3P8	CA	CAD	6,117
1695654 Alberta Ltd.		15 Tuscany Summit Bay NW	Calgary	AB	T3L 0B7	Canada	CAD	3,194
1727015 Alberta Ltd.		37 Cranberry Lane SE	Calgary	AB	T3M 0L5	Canada	CAD	9,887
1897235 Ontario Inc.		420 Fairlakes Way	Ottawa	ON	K4A 0L2	Canada	CAD	1,710
1910709 Ontario Inc.		420 Fairlakes Way	Ottawa	ON	K4A 0L2	Canada	CAD	1,785
2064144 Ontario Inc		375 Winfield Terrace	Mississauga	ON	L5R 1N9	Canada	CAD	6,291
20TH CENTURY FOX HOME ENTERTAINMENT	100005343	PO BOX 3481 POSTAL STATION A	TORONTO	ON	M5C 4C4	CA	CAD	3,678,689
2141811 Ontario Limited		1 Rosegarden Crescent	Ottawa	ON	K1T 3B3	Canada	CAD	11,411
2235812 Ontario Inc.		11 Donwoods Court	Brampton	ON	L6P 1C5	Canada	CAD	13,284
2329888 Ontario Ltd.		379 Burton Road	Oakville	ON	L6K 2L4	Canada	CAD	9,809
2334087 Ontario Ltd.		111-1600 Adelaide St. N.	London	ON	N5X 3H6	Canada	CAD	4,843
2337726 Ontario Inc.		62 Country Glen Road	Markham	ON	L6B 1B5	Canada	CAD	1,455
2338287 Ontario Inc.		22 San Marko Place	Vaughan	ON	L4L 7M5	Canada	CAD	14,706
2340349 Ontario Inc.		2066 Springdale Rd.	Oakville	ON	L6M 4C7	Canada	CAD	8,830
2341082 Ontario Ltd.		85 Havenlea Road	Scarborough	ON	M1X 1T3	Canada	CAD	7,951
2361785 Ontario Limited		681 Grand Ave. W	Chatham	ON	N7L 1C5	Canada	CAD	16,148
2377515 ONTARIO INC	100026112	25 PEEL CENTER DRIVE	BRAMPTON	ON	L6T 3R5	CA	CAD	7,097
24/7 International Llc		140 ROUTE 17 N STE 318	PARAMUS	New Jersey	07652	US	USD	3,971
2431413 Ontario Inc.		1 Rosegarden Crescent	Ottawa	ON	K1T 3B3	Canada	CAD	20,000
3268508 Nova Scotia Limited		58 Quindora Crescent	Dartmouth	NS	B2W 6G4	Canada	CAD	17,338
33 Point 3 Exports Inc-mandaue		M.L.QUEZON STREET, CASUNTINGAN	MANDAUE CITY		6014	PH	USD	12,658
3D LIGHTING INNOVATIONS INC	100027345	5151 THIMENS BOUL.	ST LAURENT	QC	H4R 2C8	CA	CAD	30,144
3GREENMOMS LLC	100027698	9736 THE CORRAL DR	POTOMAC	MD	20854	US	CAD	3,751
3M CANADA COMPANY	100000612	PO BOX 3616 COMMERCE CT POSTAL	TORONTO	ON	M5L 1K1	CA	CAD	137,867
3WIRE GROUP INC	100022596	NW7964 PO BOX 1450	MINNEAPOLIS	MN	55485-7964	US	CAD	1,429
4Site Retail Services Inc.		1100 Sutton Drive	Burlington	ON	L7L 6R6	Canada	CAD	1,872
5PK CORP.	100002539	150 CONNIE CRES 9	VAUGHAN	ON	L4K 1L9	CA	CAD	63,629
72 AND SUNNY PARTNERS LLC	100023462	12101 W BLUFF CREEK DR	PLAYA VISTA	CA	90094	US	CAD	134,307
799 College Street Inc		200 Adelaide St W STE 401	Toronto	ON	M5H 1W7	Canada	CAD	
7998112 Canada Ltd.		7 Captain Tenbrock Terrace	St. Catharines	ON	L2W 1B2	Canada	CAD	11,480
8214646 Canada Ltd.		122 Dixon Drive	Milton	ON	L9T5P7	Canada	CAD	6,408
8381542 Canada Inc.		326 Haileybury Street	Nepean	ON	K2J 0N1	Canada	CAD	10,721

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8413592 Canada Inc.		540 St. George Street East	Fergus	ON	N1M 1L2	Canada	CAD	9,416
A LASSONDE INC	100001186	170 5E AVENUE	ROUGEMONT	QC	J0L 1M0	CA	CAD	20,615
A M E C ENVIRONMENT & INFRASTRUCTUR	100023749	24376 NETWORK PLACE	CHICAGO	IL	60673-1376	US	CAD	2,929
A.S. Design Ltd							USD	4,047
A.W. Kowalchuk Pharmacy Ltd.		468 Upper Meadowbank RoadRTE 265	Meadowbank	PEI	C0A 1H1	Canada	CAD	13,107
A1 DELIVERY SERVICE LOGISTICS	100024360	7 STRATHEARN AVENUE	BRAMPTON	ON	L6T 4P1	CA	CAD	172,818
A-1 Frankies & Johnnies Plumbing and Heating		3060 9 Street SE	Calgary	AB	T2G3B9	Canada	CAD	
ABBOTT LABORATORIES LTD	100002080	8401 TRANS-CANADA HIGHWAY	SAINT LAURENT	QC	H4S 1Z1	CA	CAD	230,429
ABF FREIGHT SYSTEM INC	100020710	PO BOX 10048	FORT SMITH	AR	72917	US	CAD	41,677
ABM CANADA INC	100007797	205 MARKET DR	MILTON	ON	L9T 4Z7	CA	CAD	104,331
ACCENT HOME PRODUCTS	100005410	5151 THIMENS BOULEVARD	MONTREAL	QC	H4R 2C8	CA	CAD	9,907
ACCENTURE INC	100027552	PO BOX 8460 STN A	TORONTO	ON	M5W 3P1	CA	CAD	60,798
ACCO BRANDS CANADA	100002234	7381 BRAMALEA RD	MISSISSAUGA	ON	L5S 1C4	CA	CAD	10,325
ACCORD TRANSPORTATION LTD	100020709	801 17665 - 66A AVENUE	SURREY	BC	V3S 2A7	CA	CAD	5,963
ACE BAYOU CORP	100001998	1040 HIGGS ROAD	LEWISBURG	TN	37091	US	USD	36,980
Ace Bayou Corp		1040 Higgs Road	Lewisburg	TN	37091	US	USD	7,416
ACH FOOD COMPANIES INC.	100003087	7171 GOODLETT FARMS PARKWAY	CORDOVA	TN	38016-4909	US	USD	9,452
ACI BRANDS INC.	100005224	2616 SHERIDAN GARDEN DRIVE	OAKVILLE	ON	L6J 7Z2	CA	CAD	8,966
Aci International		844 MORAGA DRIVE	LOS ANGELES	CALIFORNIA	90049	US	USD	318,714
ACKLANDS GRAINGER	100000018	PO BOX 2970	WINNIPEG	MB	R3C 4B5	CA	CAD	42,624
Acme Pharma Ltd.		511-1970 Fowler Dr.	Mississauga	ON	L5K 1B5	Canada	CAD	2,161
Acme United Asia Pacific Ltd		388 KWUN TONG RD TWR	HONG KONG			HK	USD	1,549
ACME UNITED LIMITED	100002124	210 BROADWAY SUITE 204	ORANGEVILLE	ON	L9W 5G4	CA	CAD	4,140
Action Top Enterprise Ltd		NO.9 UNIT 12. 27/FL., CABLE TV TOWE	HONG KONG		00852	HK	USD	101,674
Activa International Inc		13965 Stage Road	Santa Fe Springs	CALIFORNIA	90670	USA	USD	43,506
ACUITY BRANDS LIGHTING CA INC	100020871	35B MINTHORN BLVD	THORNHILL	ON	L3T 7N5	CA	CAD	1,322
ADECCO EMPLOYMENT SERVICES LTD	100021437	LOCKBOX T46033	TORONTO	ON	M5W 4K9	CA	CAD	34,805
ADEN & ANAIS CANADA INC	100000643	1900-1002 RUE SHERBROOKE O	MONTREAL	QC	H3A 3L6	CA	CAD	246,132
Adesso Inc		160 Commerce Way	WALNUT	CALIFORNIA	91789	US	USD	92,944
Adesso International		9 WING HONG ST	CHEUNG SHA WA			HK	USD	376,987
ADP Canada Co		3250 Bloor St West, Suite 1600	Etobicoke	ON	M8X 2X9	Canada	CAD	
ADP Canada Co.		PO Box 9540 STN A	Toronto	ON	M5W 2K3	Canada	CAD	
ADVANCED BEAUTY SYSTEMS	100006230	5501 LBJ FRWY STE 900	DALLAS	TX	75240	US	CAD	22,279
ADVANCED INNOVATIONS INC.	100004973	3390 SOUTH SERVICE RD.	BURLINGTON	ON	L7N 3J5	CA	CAD	12,267
ADVANTAGE SALES & MARKETING	100007316	PO BOX 9325, STN A	TORONTO	ON	M5W 3M2	CA	CAD	50,050
ADVANTUS	100002127	12276 SAN JOSE BLVD, BUILDING	JACKSONVILLE	FL	32223	US	CAD	3,672
Advantus Corp		12276 SAN JOSE BLVD, BUILDING 618	JACKSONVILLE	FL	32223	US	USD	62,057
Advent Logistics Company Limited		Room 216-233 Zhongtian Yuan Warehouse, 22 Meter Road	Yantian District, Shenzhen	Guangdong		China	CAD	
ADVERTISING STANDARDS CANADA	100025754	175 BLOOR ST E STE 1801, S TOW	TORONTO	ON	M4W 3R8	CA	CAD	21,640
ADVITEK INC.	100029269	235 YORKLAND BLVD, STE 301	TORONTO	ON	M2J 4Y8	CA	CAD	127,408

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ADZIF INC	100025063	6300 AVE DU PARC STE 441	OUTREMONT	QC	H2V 4H8	CA	CAD	17,668
AEC INTERNATIONAL INC	100023459	10201 SOUTHPORT RD SW UNIT 112	CALGARY	AB	T2W 4X9	CA	CAD	15,356
AECOM		1500 Wells Fargo Center	Norfolk	VA	23510	Canada	CAD	
AES INDUSTRIES INC	100000250	2171 ALABAMA HWY 229 S	TALLASSEE	AL	36078	US	CAD	1,664
Affordable Window Cleaning!		1529 Southfield Dr.	Tecumseh	ON	N8N 4Z5	Canada	CAD	
Afr Apparel Intl Inc DbA Parisa		19401 Business Center Drive	NORTHRIDGE	CALIFORNIA	91324	US	USD	37,636
Afroze Textile Industries Pvt Ltd.		C-8 SCHEME 33 S.I.T.E SUPER HWY	KARACHI		75850	PK	USD	7,460
AGENCY RUSH	100028093	68A CLYDE RD	BRIGHTON	SE	BN1 4NP	GB	CAD	21,049
AGENT18	100022212	719 HUNTLEY DR	WEST HOLLYWOOD	CA	90069	US	CAD	3,537
Agglo Corp Ltd		12276 SAN JOSE BLVD, BUILDING 618	JACKSONVILLE	FL	32223	US	USD	39,611
AGROPUR FINE CHEESE DIVISION	100000629	4700 RUE ARMAND FRAPPIER	SAINT HUBERT	QC	J3Z 1G5	CA	CAD	91,633
Ahmad Pharmacy Ltd.		972 Caldermill Private	Ottawa	ON	K2J 0Z7	Canada	CAD	2,104
Aini Shamim Pharmacy Inc.		3300 Chief Mbulu Way	Mississauga	ON	L5M 0H7	Canada	CAD	8,839
AJM PACKAGING CORP	100003103	E-4111 ANDOVER ROAD	BLOOMFIELD HILLS	MI	48302	US	CAD	3,138
Alberta Beverage Container		901-57 AVE NE	Calgary	AB	T2E 8X9	Canada	CAD	
ALBERTA CHAMBERS OF COMMERCE	100027493	10025 102A AVENUE #1808	EDMONTON	AB	T5J 2Z2	CA	CAD	2,625
ALCA DISTRIBUTION INC.	100007066	105 - 2430 KING GEORGE BLVD	SURREY	BC	V3S 0M2	CA	CAD	7,357
ALEX COULOMBE LTEE	100005119	2300 RUE CYRILLE-DUQUET	LINKLETTER	QC	G1N 2G5	CA	CAD	26,355
ALEX TOYS	100007253	251 UNION ST.	NORTHVALE	NJ	7647	US	CAD	50,226
ALIMENTS KRISPY KERNELS INC	100005618	2620 RUE WATT	QUEBEC	QC	G1P 3T5	CA	CAD	9,126
All In The Cards Inc		54 WEST 21ST STREET 207	NEW YORK	NY	10010	US	USD	36,517
ALL POINTS RELOCATION SVCS	100020025	4195 DUNDAS ST W STE 200	TORONTO	ON	M8X 1Y4	CA	CAD	10,855
ALLAN CANDY COMPANY LIMITED	100005207	3 ROBERT SPECK PARKWAY SUITE 2	MISSISSAUGA	ON	L4Z 2G5	CA	CAD	122,918
ALLSTAR PRODUCTS GROUP	100006349	2 SKYLINE DR	HAWTHORNE	NY	10532	US	CAD	53,119
Alok Singapore Pte Limited		80 RAFFLES PLACE, NO 16-20, UOB	SINGAPORE		048624	HK	USD	217,515
ALOK SINGAPORE PTE LTD	100002224	80 RAFFLES PLACE, NO 16-20, UOB	SINGAPORE	HK	48624	HK	CAD	25,995
Alpine Building Maintenance Inc		Suite 160-13500 Maycrest Way	Richmond	BC	V6V2N8	Canada	CAD	
AMERICAN GREETINGS CORPORATION	100007836	1 AMERICAN ROAD	CLEVELAND	OH	44144	US	USD	5,429
American Greetings Corporation		39 PHASE 2	FUZHOU		350100	CN	USD	37,123
AMERICAN MARKETING ENTERPRISES INC	100005404	1359 BROADWAY 21ST FL	NEW YORK	NY	10018	US	CAD	71,720
AMERICAN PRESIDENT LINES	100021272	116 INVERNESS DR E SUITE 400	ENGLEWOOD	CO	80111	US	CAD	59,041
AMERICAN TEXTILE CO.	100001595	10 NORTH LINDEN STREET	DUQUESNE	PA	15110	US	CAD	55,596
Americo Group Inc		31 W 34TH ST, 6TH FLR	NEW YORK	NY	10001	US	USD	207,899
AMEX BANK OF CANADA	100020046	1211 DENISON ST UNIT 18	MARKHAM	ON	L3R 4B3	CA	CAD	216,845
Amexon Property Management Inc		1200 Eglinton Ave E Suit 202	North York	ON	M3C 1H9	Canada	CAD	
Aml Group Ltd		29/F. Nanyang Plaza 57 Hung To Road	Kwun Tong	Kowloon	N/A	Hong Kong	USD	56,462
AMSTORE CORPORATION	100006532	3951 TRADE DRIVE SE	GRAND RAPIDS	MI	49508	US	CAD	30,568
ANCHOR HOCKING LLC	100001597	1115 W. FIFTH AVE	LANCASTER	OH	43130	US	CAD	37,902
ANDERSON ARCHITECT LIMITED	100028345	565 KENNEBECASIS RIVER RD	HAMPTON	NB	E5N 6L6	CA	CAD	1,189
ANDERSON WATTS LTD.	100007670	6336 DARNLEY STREET	BURNABY	BC	V5B 3B1	CA	CAD	12,679
ANGIE'S ARTISAN TREATS LLC	100003464	1918 LOOKOUT DRIVE	NORTH MANKATO	MN	56003	US	CAD	162,007

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ANIMAL ADVENTURE INC	100002697	1114 SOUTH 5TH STREET	HOPKINS	MN	55343	US	CAD	25,864
ANIXTER CANADA INC	100000889	200 FOSTER CRESCENT	MISSISSAUGA	ON	L5R 3Y5	CA	CAD	14,129
Ankyo Development Ltd		1 ZHANGXIN ROAD, XINPU TOWN, CIXI	NINGBO		315000	CN	USD	46,918
Anna Griffin Inc-ningbo		99 ARMOUR DR NE	ATLANTA	GA	30324	US	USD	1,538
AON HEWITT CONSULTING INC	100020281	PO BOX 57465 STATION A	TORONTO	ON	M5W 5M5	CA	CAD	66,103
AON REED STENHOUSE INC	100027639	20 BAY STREET	TORONTO	ON	M5J 2N9	CA	CAD	87,872
APEX	100030051	110 PARKWAY FOREST DR	NORTH YORK	ON	M2J 1L7	CA	CAD	3,000
APEX BRANDED SOLUTIONS	100005233	21 GRANITERIDGE RD	CONCORD	ON	L4K 5M9	CA	CAD	95,009
APL LOGISTICS CONSOL	100004265	16220 N SCOTTSDALE RD	SCOTTSDALE	AZ	85254	US	CAD	25,362
APL LOGISTICS TRUCK	100004316	16220 N SCOTTSDALE RD	SCOTTSDALE	AZ	85254	US	CAD	6,665
APOLLO HEALTH AND BEAUTY CARE	100002101	1 APOLLO PLACE	TORONTO	ON	M3J 0H2	CA	CAD	18,289
APOTHECARY PRODUCTS	100021427	11750 12TH AVE S	BURNSVILLE	MN	55337	US	CAD	27,106
APPLE CANADA INC.	100001240	7495 BIRCHMOUNT ROAD	MARKHAM	ON	L3R 5G2	CA	CAD	122,613
APPLEONE SERVICES LTD	100020648	50 PAXMAN ROAD UNIT 6	ETOBICOKE	ON	M9C 1B7	CA	CAD	27,101
APPLICA CANADA CORPORATION	100001715	TH0016 PO BOX 4269 STATION A	TORONTO	ON	M5W 5V2	CA	CAD	76,872
AQUARIUS LTD.	100001871	1160 METRO BK PLAZA RM 1901	SHANGHAI	20	200052	CN	USD	7,593
Aquarius Ltd.		1160 METRO BK PLAZA RM 1901	SHANGHAI		200052	CN	USD	15,737
ARC INTERNATIONAL NORTH AMERICA	100001599	601 S WADE BLVD	MILLVILLE	NJ	8332	US	CAD	6,395
ARCH CHEMICALS INC	100007738	5660 NEW NORTHSIDE DR NW STE 1	ALTANTA	GA	30328	US	CAD	80,673
ARIAD COMMUNICATIONS	100028620	277 WELLINGTON ST W 9TH FLR	TORONTO	ON	M5V 3E4	CA	CAD	28,105
ARMORED AUTOGROUP CANADA ULC	100005363	P.O. BOX 15283, STATION A	TORONTO	ON	M5W 1C1	CA	CAD	16,205
ARMOUR TRANSPORT INC	100020725	350 ENGLISH DR	MONCTON	NB	E1E 3Y9	CA	CAD	540,705
ARMSTRONG MILLING CO LTD	100028535	1021 HALDIMAND RD 20, RR#2	HAGERSVILLE	ON	N0A 1H0	CA	CAD	19,239
ARPAC STORAGE SYSTEMS CORPORATION		7663 PROGRESS WAY	DELTA	BC	V4G1A2	Canada	CAD	12,816
ARTISAN RETAIL LIMITED	100026107	100 BENTLEY ST	MARKHAM	ON	L3R 3L2	CA	CAD	35,510
ARTISSIMO DESIGNS	100003005	1401 SAINT PATRICK	MONTREAL	QC	H3K 2B7	CA	CAD	88,174
ARTITALIA GROUP INC	100000631	11755 RODOLPHE FORGET	MONTREAL	QC	H1E 7J8	CA	CAD	199,759
Artland Inc		1 SOUTH MIDDLESEX AVENUE	MONROE TOWNSHIP	NJ	08831	US	USD	23,739
ASCHE AND SPENCER	100029818	258 HUMBOLDT AVE N	MINNEAPOLIS	MN	55405	US	CAD	1,120
ASD SOLUTIONS LTD	100000653	190 STATESMAN DRVE	MISSISSAUGA	ON	L5S 1X7	CA	CAD	45,479
Ashoka Pharma Services Inc.		29 Zaduk Place	Guelph	ON	N1G 0C4	Canada	CAD	6,996
Asian Apparels Ltd		22/23 STATION ROAD	CHITTAGONG		4000	BD	USD	191,198
ASM CANADA INC. (PRESTIGE)	100007547	151 ESNA PARK DR UNIT 26	MARKHAM	ON	L3R 3B1	CA	CAD	2,376
ASPIRE BRANDS LLC	100005056	1006 CROCKER ROAD	WESTLAKE	OH	44145	US	CAD	6,415
ASSA ABLOY Entrance System Canada Inc.		4020B Sladeview Crescent Units 3&4	Mississauga	ON	L5L6B1	Canada	CAD	73,923
ASSOCIATED NATIONAL BROKERAGE INC.	100000248	199 MATTHEW BOYD CRES	NEWMARKET	ON	L3X 3C7	CA	CAD	55,679
ATLANTIC PROMOTIONS INC	100006802	770 GUIMOND BOULEVARD	LONGUEUIL	QC	J4G 1V6	CA	CAD	32,186
ATS INC	100026020	725 OPPORTUNITY DRIVE	ST. CLOUD	MN	56301	US	CAD	6,425
AUDIOVOX CANADA LTD.	100000126	150 MARCUS BLVD.	HAUPPAUGE	NY	11788	US	CAD	5,307
AU'SOME INC.	100005903	T46170 PO BOX STN A	TORONTO	ON	M5W 4K9	CA	CAD	48,792
AUTO EXPRESSIONS LLC	100005345	505 E EUCLID AVE	COMPTON	CA	90224	US	CAD	7,336

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Creditor Name	Vendor #	Address	City	Province / State	Postal Code / ZIP Code	Country	Currency	Amount (\$)
AVF GROUP INC.	100007252	3187 CORNERSTONE DRIVE	EASTVALE	CA	91752	US	CAD	17,659
AVONDAYLE	100027066	28 HILLTOP ROAD	TORONTO	ON	M6C 3C9	CA	CAD	105,967
Azli Pharmacy Inc.		1614 Elm Street	Victoria	BC	V8P 2G5	Canada	CAD	1,899
B T CANADA INC	100000890	80 BLOOR ST W STE 1502	TORONTO	ON	M5S 2V1	CA	CAD	2,376
B&G FOODS CANADA ULC	100007559	4 GATEHALL DR	PARSIPPANY	NJ	7054	US	CAD	2,383
B.P. Ind.Inc		5300 E. CONCOURS ST.	ONTARIO	CALIFORNIA	91764	US	USD	228,819
BABY GOURMET FOODS INC.	100007740	9665 45 AVE NW	EDMONTON	AB	T6E 5Z8	CA	CAD	62,701
BABYSWEDE LLC	100000066	1157 ROCKSIDE RD	CLEVELAND	OH	44134	US	CAD	105,286
BAG TO EARTH INC	100021357	201 RICHMOND BLVD.	NAPANEE	ON	K7R 3Z9	CA	CAD	3,847
BALL BOUNCE & SPORT (CANADA) INC	100006429	130 TURNBULL COURT UNIT 2	CAMBRIDGE	ON	N1T 1J2	CA	CAD	37,063
BALL BOUNCE AND SPORT	100022898	1 HEDSTORM DRIVE	ASHLAND	OH	44805	US	CAD	20,980
Ballet Jewels Llc		569 QIJIGUANG RD	YIWU		322000	CN	USD	29,121
BANANAGRAMS INC.	100001688	845 ALLENS AVENUE	PROVIDENCE	RI	2905	US	CAD	22,794
BANDAI AMERICA	100026709	3300 HWY 7	CONCORD	ON	L4K 4M3	CA	CAD	116,521
BANDAI AMERICA INC CANADA DIVISION	100005695	5551 KATELLA AVENUE	CYPRESS	CA	90630	US	CAD	19,107
Banhat Rattan Bamboo Cooperative		169-171 XO VIET NGHE TINH, WARD 17	HO CHI MINH		70000	VN	USD	1,596
Bari Textile Mills Pvt Ltd.		29/A BLOCK 02 PECHS	KARACHI		75400	PK	USD	128,476
BARREL O FUN SNACK FOOD	100002944	400 LAKESIDE DRIVE	PERHAM	MN	56573	US	CAD	55,063
Barter Worldwide Ltd		30 CANTON RD RM 401 4/F TWR 2	TSIMSHATSUI			HK	USD	176,020
Base4 Group Inc		2611 Westgrove Drive	Carrollton	TX	75006	US	USD	26,867
Basketville		8 BELLOWS FALLS ROAD	PUTNEY	VT	05346	US	USD	102,614
BAXTER CANADA INCORPORATED	100005889	2000 ARGENTIA RD PLAZA 3, STE	MISSISSAUGA	ON	L5N 1V9	CA	CAD	6,094
BBS Building Services Inc.		204 Pellatt Avenue	Toronto	ON	M9N 2P6	Canada	CAD	59,958
BC Hydro		P.O. Box 9501	Vancouver	BC	V6B 4N1	Canada	CAD	23,198
BC0897774		303-7312 Magnolia Terrace	Burnaby	BC	V5M 4M2	Canada	CAD	6,807
BEDOL INTL GROUP INC	100026526	1420 N CLAREMONT BLVD STE 205A	CLAREMONT	CA	91711	US	CAD	3,817
BEIERSDORF CANADA INC.	100001854	2344 BOUL ALFRED NOBEL SUITE 1	SAINT LAURENT	QC	H4S 0A4	CA	CAD	48,495
Beifa Group Co., Ltd		298 JIANGNAN ROAD EAST	NINGBO		315801	CN	USD	16,558
Belfor (Canada) Inc		3300 Bridgeway St	Vancouver	BC	V5K 1H9	Canada	CAD	31,165
BELKIN INC	100001445	12045 EAST WATERFRONT DRIVE	PLAYA VISTA	CA	90094	US	CAD	5,272
BELKIN INTERNATIONAL INC.	100000793	12045 E WATERFRONT DR	PLAYA VISTA	CA	90094	US	CAD	97,187
BELL ALIANT	100026072	PO BOX 5555	SAINT JOHN	NB	E2L 4V6	CA	CAD	9,691
BELL ALIANT	100025567	PO BOX 2226	HALIFAX	NS	B3J 3C7	CA	CAD	6,172
BELL ALIANT	100026083	PO BOX 640	CHARLOTTETOWN	PE	C1A 7L3	CA	CAD	3,812
BELL AUTOMOTIVE PRODUCTS	100005975	18940 N. PIMA RD STE 200	SCOTTSDALE	AZ	85255	US	CAD	2,175
BELL CANADA	100020136	PO BOX 1550	NORTH YORK	ON	M3C 3N5	CA	CAD	285,838
BELL CANADA	100024911	5115 CREEKBANK RD E3-M2	MISSISSAUGA	ON	L4W 5R1	CA	CAD	17,893
BELL CANADA	100024877	PO BOX 9000 STN DON MILLS	NORTH YORK	ON	M3C 2X7	CA	CAD	12,148
BELL CANADA	100024908	8712 C P SUCC CENTRE-VILLE	MONTREAL	QC	H3C 3P6	CA	CAD	4,488
BELL CANADA	100024909	PO BOX 3650 STAT DON MILLS	TORONTO	ON	M3C 3X9	CA	CAD	2,589
BELL DISTRIBUTION	100020168	PO BOX 4100 PO A	ETOBICOKE	ON	M9C 0A8	CA	CAD	5,513

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BELL MOBILITY INC	100020167	PO BOX 5102	BURLINGTON	ON	L7R 4R7	CA	CAD	59,489
BELTMANN GROUP INC	100028403	PO BOX 1450 NW 5968	MINNEAPOLIS	MN	55485	US	CAD	10,384
BELVEDERE INTERNATIONAL INC.	100005340	5675 KEATON CRESCENT	MISSISSAUGA	ON	L5R 3G3	CA	CAD	12,712
BEMIS MFG	100000013	300 MILL STREET	SHEBOYGAN FALLS	WI	53085	US	CAD	7,178
BEMIS MFG CO	100023126	300 MILL ST	SHEBOYGAN FALLS	WI	53085	US	CAD	19,822
Berkshire Blanket		44 EAST MAIN STREET PO BOX 420	WARE	MA	01082	US	USD	10,516
BERNARDIN LTD.	100002235	845 INTERMODAL DRIVE UNIT 1	BRAMPTON	ON	L6T 0C6	CA	CAD	46,268
Berwick Offray Hongkong Limited		61 UNIT 9 L2/F MIRROR TOWER	TSIM SHA TSUI EAST			HK	USD	26,509
BERWICK OFFRAY LLC	100002623	2015 WEST FRONT ST.	BERWICK	PA	18603	US	USD	23,363
Berwick Offray Llc		61 UNIT 9 L2/F MIRROR TOWER	TSIM SHA TSUI EAST			HK	USD	106,427
Berytos International Tradinghk Ltd		601 712 PRINCE EDWARD RD E	HONG KONG			HK	USD	15,115
Best Made Toys International Inc		120 ST. REGIS CR. NORTH	TORONTO	Ontario	M3J 1Z3	CA	USD	136,696
Bestway Hong Kong International Lim		66 MODY ROAD,SUITE 102,1ST FLOOR	KOWLOON		999077	HK	USD	71,959
Betafac Industries Limited		3803-8 15 38F 39 WANG KWONG RD	KOWLOON			HK	USD	185,844
BFI Canda Inc.		400 Applewood Crescent	Vaughan	ON	L4K0C3	Canada	CAD	
BIC INC.	100001152	155 OAKDALE ROAD	TORONTO	ON	M3N 1W2	CA	CAD	33,432
Big Green Property Services LTD.		14 Pauline Place	Guelph	ON	N1H 7P3	Canada	CAD	20,221
BIO SPECTRA	100006682	5605 AV DE GASPE. STE 401	MONTREAL	QC	H2T 2A4	CA	CAD	13,937
BIOWORLD CANADA INC	100027565	266 APPLEWOOD CRES	CONCORD	ON	L4K 4B4	CA	CAD	91,367
BISCUITS LECLERC LTD	100001616	91 RUE DE ROTTERDAM	SAINT-AUGUSTIN-DE-DESMAURES	QC	G3A 1T1	CA	CAD	13,436
BISHOP FIXTURE AND MILLWORK INC	100006256	101 EAGLE DRIVE	BALSAM LAKE	WI	54810	US	CAD	43,611
Bismillah Textiles Limited		1.KM JARANWALA RD KHURRIANWALA	FAISALABAD		38000	PK	USD	13,506
BISON TRANSPORT INC	100020724	1001 SHERWIN RD	WINNIPEG	MB	R3H 0T8	CA	CAD	846,216
BISSELL INT'L TRADING CO B.V.	100000205	2100 DERRY ROAD WEST	MISSISSAUGA	ON	L5N 0B3	CA	CAD	53,955
BLACK & WHITE MERCHANDISING	100022001	170 BOUL. MARCEL LAURIN	SAINT LAURENT	QC	H4P 2J5	CA	CAD	60,001
Blip Llc		77 MODY RD UG305 CHINACHEM GLDN	TSIMSHATSUI EAST			HK	USD	50,558
BLISTEX CORPORATION	100005616	2844 BRISTOL CIRCLE	OAKVILLE	ON	L6H 6G4	CA	CAD	35,928
Blu Dot Design And Manufacturing		1323 TYLER ST NE	MINNEAPOLIS	MN	55413	US	USD	546,802
BLU IVY GROUP INC	100029273	141 BORDEN ST	TORONTO	ON	M55 2N2	CA	CAD	118,424
Blue Rhino Global Sourcin		5650 University Parkway, Suite 400	Winston-Salem	North Carolin	27105	US	USD	53,210
Blue Skies Pharmacy Inc.		19 Albert Street	Markham	ON	L3P 2T3	Canada	CAD	8,688
Blue Sky The Color Of Imagination L		15991 RED HILL AVENUE SUITE 101	TUSTIN	CA	92780	US	USD	57,233
BLUE VISTA INSIGHTS INC	100029431	28 THELMERE PLACE	TORONTO	ON	M9R 2B7	CA	CAD	18,097
BODUM USA INC.	100006668	601 W 26TH ST STE 1250	NEW YORK	NY	10001	US	CAD	45,685
BOF CORPORATION	100020885	801 N COMMERCE ST	AURORA	IL	60504	US	CAD	3,623
Boissons Gazeuses Environment		100 BOUL ALEXIS NIHON BUREAU 4	Saint Laurent	QC	H4M 2N9	Canada	CAD	
BONAKEMI USA, INC	100028438	2550 S. PARKER RD. STE. 600	AURORA	CO	80014	US	CAD	8,388
BOND BRAND LOYALTY INC	100026046	6900 MARITZ DR	MISSISSAUGA	ON	L5W 1L8	CA	CAD	41,245
BONDUELLE NORTH AMERICA	100000515	540 CHEMIN DES PATRIOTES	ST DENIS SUR RICHELIEU	QC	J0H 1K0	CA	CAD	24,853
BOOTRESCUE INC	100024712	100 PINE CREST RD	TORONTO	ON	M6P 3G5	CA	CAD	15,328
BOPPY COMPANY	100007948	PO BOX 910705	DENVER	CO	80291	US	CAD	7,391

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BPG INTERNATIONAL INC.	100005294	3 MILL ROAD - SUITE 202	WILMINGTON	DE	19806	US	CAD	2,804
BRADSHAW CANADA HOLDING INC.	100000391	3451 WAYBURNE DRIVE	BURNABY	BC	V5G 3L1	CA	CAD	47,424
BRADSHAW INTERNATIONAL INC	100006242	9409 BUFFALO AVE	RANCHO CUCAMONGA	CA	91730	US	CAD	32,410
BRAIFORM	100020037	100 MOTOR PKY STE 155	NEW YORK	NY	11788	US	CAD	41,854
BRAND STRATEGY EXECUTION INC	100026161	35 ROMINA DR 2ND FLOOR	VAUGHAN	ON	L4K 4V9	CA	CAD	59,728
BRANFORD LTD	100005752	39 CHATHAM RD S. 15TH FLR	TSIMSHATSUI	KLN		HK	USD	67,515
Branford Ltd		39 CHATHAM RD S. 15TH FLR	TSIMSHATSUI			HK	USD	558,697
BREATHABLEBABY LLC	100006902	2841 Hedberg Drive	Minnetonka	MN	55305	US	CAD	12,882
BRENTWOOD ORIGINALS	100020561	20639 SOUTH FORDYCE AVENUE	CARSON	CA	90810	US	CAD	46,837
BRIMAR PERFORMANCE GROUP	100020679	170 BOVAIRD DR W, UNIT 1A	BRAMPTON	ON	L7A 1A1	CA	CAD	17,064
BRINKS CANADA LIMITED	100024257	PO BOX 4590 STATION A	TORONTO	ON	M5W 7B1	CA	CAD	59,891
BRITA CANADA CORPORATION	100006223	150 BISCAYNE CRESCENT	BRAMPTON	ON	L6W 4V3	CA	CAD	167,856
BRITISH COLUMBIA BUSINESS COUNCIL	100024521	1050 W PENDER ST STE 810	VANCOUVER	BC	V6E 3S7	CA	CAD	7,875
BROCCOLINI CONSTRUCTION OTTAWA	100020042	130 SLATER ST STE 1300	OTTAWA	ON	K1P 6E2	CA	CAD	14,222
Brofort Inc		2161 Thurston Dr	Ottawa	ON	K1G 6C9	Canada	CAD	64,322
BROWNING HARVEY LIMITED	100005743	15 ROPEWALK LANE	ST JOHNS	NL	A1C 5J1	CA	CAD	36,452
Brownshoe Service (Macau)company L		ROOM 1901,19/F,AIA TOWER	NOS251A-3 MACAO	N/A	N/A	MACAU	USD	87,968
BUBBA BRANDS INC	100007359	2859 PACES FERRY RD STE 2100	ATLANTA	GA	30339	US	CAD	29,946
BUDA PHOTO	100023190	1248 MARY-LOU ST	INNISFIL	ON	L9S 0C1	CA	CAD	1,808
BUENA VISTA HOME ENT	100005126	P.O BOX 11061 STN A	TORONTO	ON	M5W 2G5	CA	CAD	3,486,772
BUFFALO GAMES	100026131	220 JAMES E CASEY DR	BUFFALO	NY	14206	US	CAD	11,878
BUREAU OF ENGRAVING INC	100002590	3400 TECHNOLOGY DRIVE	MINNEAPOLIS	MN	55418	US	CAD	13,125
Burloak No.1 Investment		30 Adelaide Street East, Suite 1600	Toronto	ON	M5C 3H1	Canada	CAD	
BURNABY BOARD OF TRADE	100027503	4555 KINGSWAY #201	BURNABY	BC	V5H 4T8	CA	CAD	1,138
BUSHNELL OUTDOOR PRODUCTS	100007811	140 GREAT GULF DR, UNIT B	VAUGHAN	ON	L4K 5W1	CA	CAD	5,466
Buzz Bee Toys (hk) Co Ltd		39 CHATHAM RD S UNIT 1803-04	HONG KONG		999077	HK	USD	31,444
By Design Llc		1411 BROADWAY STE 200	NEW YORK	NY	10018	US	USD	132,950
C F & R SERVICES INC	100023849	1920 CLEMENTS RD	PICKERING	ON	L1W 3V6	CA	CAD	9,591
C. R. GIBSON LLC	100004328	2015 FRONT ST PO BOX 428	BERWICK	PA	18603	US	CAD	17,290
C.B. POWELL LTD	100000816	2475 SKYMARK AVE. STE 1	MISSISSAUGA	ON	L4W 4Y6	CA	CAD	27,527
C.E.S. Engineering Ltd		220-4211 Kingsway	Burnaby	BC	V5H1Z6	Canada	CAD	
CAISA FASHION SHOW	100030108	24 ROBINSON LANE	LONDON	ON	N5X 3X3	CA	CAD	1,000
CAKE BEAUTY INC	100007549	550 QUEEN ST E. STE 107	TORONTO	ON	M5A 1V2	CA	CAD	22,699
CALGARY CHAMBER OF COMMERCE	100027498	237 8TH AVENUE SE #600	CALGARY	AB	T2G 5C3	CA	CAD	1,377
Calibrair Inc.		3875 autoroute des Laurentides	Laval	QC	H7L 3H7	Canada	CAD	
CALLAWAY GOLF CANADA LTD	100005716	C/O T9677 PO BOX 9677, STN A	TORONTO	ON	M5W 1P8	CA	CAD	6,915
CALPHALON	100001884	29 E. STEPHENSON ST	FREEPORT	IL	61032	US	CAD	23,659
CAM OF AMERICA	100021292	23 LESMILL RD, SUITE 210	TORONTO	ON	M3B 3P6	CA	CAD	33,594
CAMAC (A DIVISION OF	100000906	44 PRINCESS STREET - 8TH FLOOR	WINNIPEG	MB	R3B 1K2	CA	CAD	6,150
Cambridge Silversmiths Ltd Inc		30 HOOK MOUNTAIN RD	PINE BROOK	NJ	07058-0625	US	USD	37,329
CAMELBAK PRODUCTS LLC	100002103	2000 S MCDOWELL STE 200	PETALUMA	CA	94954	US	CAD	46,553

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CAMPBELL COMPANY OF CANADA	100000626	PO BOX 1289 MAIN POST OFFICE	WINNIPEG	MB	R3C 1Z1	CA	CAD	184,407
CANADA BREAD COMPANY LTD	100002910	10 FOUR SEASONS PLACE	ETOBICOKE	ON	M9B 6H7	CA	CAD	113,246
CANADA DRY MOTTS	100001175	30 EGLINTON AVE WEST	MISSISSAUGA	ON	L5R 3E7	CA	CAD	3,227
Canada Revenue Agency		875 Heron Road	Ottawa	ON	K1A 1B1	Canada	CAD	12,036,613
CANADA'S BEST STORE FIXTURES INC.	100020868	170 SHARER ROAD	WOODBRIIDGE	ON	L4L 8P4	CA	CAD	35,244
CANADELLE LIMITED PARTNERSHIP	100008016	4405 METROPOLITAIN BLVD EAST	MONTREAL	QC	H1R 1Z4	CA	CAD	1,588,459
CANADIAN AMERICAN BUSINESS COUNCIL	100024309	1900 K STREET NW STE 100	WASHINGTON	DC	20006	US	CAD	14,690
CANADIAN ASCT OF BUSINESS STUDENTS	100028768	PO BOX 266	MONREAL	QC	H3B 3J7	CA	CAD	8,000
Canadian Beverage Container		26 Wellington Street E STE 601	Toronto	ON	M5E 1S2	Canada	CAD	
CANADIAN ELECTRICAL	100027528	105 WEST 3RD AVENUE	VANCOUVER	BC	V5Y 1E6	CA	CAD	39,084
Canadian Health Care and Wellness Inc.		325 Michener Park	Edmonton	AB	T6H 4M5	Canada	CAD	3,351
CANADIAN PACIFIC	100020797	PO BOX 11223 STATION CENTRE VI	MONTREAL	QC	H3C 5G9	CA	CAD	325,670
Canadian Recreation-futian Town Hui		STATION A BOX 57414	TORONTO	Ontario	M5W 5M5	CA	USD	43,682
CANADIAN THERMOS PRODUCTS INC	100006918	BOX 11 STE 302	TORONTO	ON	M5V 1J9	CA	CAD	126,439
CANDA SIX FORTUNE ENT CO LTD	100007609	420 NUGGET AVE UNIT 2	TORONTO	ON	M1S 4A4	CA	CAD	9,990
CANINE HARDWARE INC.	100000227	88339 PO BOX	SEATTLE	WA	98138	US	CAD	2,396
CANON CANADA INC.	100000488	6390 DIXIE ROAD	MISSISSAUGA	ON	L5T 1P7	CA	CAD	96,833
CANUS GOAT'S MILK SKINCARE PRODUCTS	100005316	5924 BOUL HENRI-BOURASSA O	SAINT-LAURENT	QC	H4R 1V9	CA	CAD	4,288
CAPCOM USA	100000933	800 CONCAR DR STE 300	SAN MATEO	CA	94402-2649	US	CAD	2,037
CAPE BRETON BEVERAGES LTD	100026980	65 HARBOUR DR, PO BOX 1536	SYDNEY	NS	B1P 6R7	CA	CAD	12,609
CAPITAL BRANDS LLC	100003730	11755 WILSHIRE BLVD 1200	LOS ANGELES	CA	90025	US	CAD	422,437
CAPTURE	100028245	6333 CAMBRIDGE ST #203	ST. LOUIS PARK	MN	55416	US	CAD	14,649
CARAT CANADA	100020077	400 DE MAISONNEUVE OUEST	MONTREAL	QC	H3A 1L4	CA	CAD	9,398,189
Cardinal Games Intl Ltd-dongguan		92 GRANVILLE ROAD	TSIM SHA TSUI EAST			HK	USD	59,105
CAR-FRESHNER CORPORATION	100005422	21205 LITTLE TREE DRIVE, PO BO	WATERTOWN	NY	13601	US	CAD	9,344
Cargo Services (China) Limited		13/F Gangtai Plaza, 700 East Yan'an Road	Shanghai		200001	China	CAD	
CARLSON JPM STORE FIXTURES	100006283	PO BOX 1450 NW 7334	MINNEAPOLIS	MN	55485-7334	US	CAD	1,096
CARLTON CARDS CANADA LIMITED	100002835	1820 MATHESON BLVD	MISSISSAUGA	ON	L4W 0B3	CA	CAD	791,823
CARMICHAEL ENGINEERING LTD	100027294	3146 LENWORTH DR	MISSISSAUGA	ON	L4X 2G1	CA	CAD	14,868
Carmichael Engineering Ltd.		3146 Lenworth Drive	Mississauga	ON	L4X2G1	Canada	CAD	366,118
CAROLINA PAD	100004332	9144 ARROWPOINT BLVD STE 200	CHARLOTTE	NC	28273	US	CAD	5,368
Carter's Inc.	100025952	3438 Peachtree Road NE, Suite 1800	Atlanta	GA	30326	USA	USD	41,878
CARTIER ET LELARGE	100029548	5660 AV MONKLAND	MONTREAL	QC	H4A 1E4	CA	CAD	5,283
CASABELLA HOLDINGS LLC	100008209	225 N. ROUTE 303 UNIT 106	CONGERS	NY	10920	US	CAD	12,888
CASIO CANADA LTD	100000457	141 MCPHERSON STREET	MARKHAM	ON	L3R 3L3	CA	CAD	76,559
CCA AND B LLC	100025597	1 JVC RD	TUSCALOOSA	AL	35405	US	CAD	112,419
CCL INDUSTRIES INC.	100002137	PO BOX 4272 STATION A	TORONTO	ON	M5W 5V5	CA	CAD	13,389
Cejon Inc		SURAJ ESTATE KALE MARG BHARAT COAL	MUMBAI		400070	IN	USD	2,883
CEMOI INC	100029043	1251 AVE OF THE AMERICAS	NEW YORK	NY	10020	US	CAD	13,238
Centerline Elevator Corporation		1505 Stoneybrook Crescent	London	ON	N5X 1C6	Canada	CAD	
CentiMark LTD (Canada)		P.O. Box 1918 Station A	Toronto	ON	M5W 1W9	Canada	CAD	124,983

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Centrepoint Pharmacy Inc.		10 Maggie Drive	Brampton	ON	L6P 1G2	Canada	CAD	11,269
CENTURA BRANDS INC	100005426	1200 AEROWOOD DRIVE UNIT 50	MISSISSAUGA	ON	L4W 2S7	CA	CAD	40,940
CEQUENT CONSUMER PRODUCTS INC.	100005430	29000 AURORA ROAD	SOLOM	OH	44139	US	CAD	3,086
CESIUM TELECOM INC	100027936	5798 FERRIER ST	MOUNT ROYAL	QC	H4P 1M7	CA	CAD	50,005
CEVA FREIGHT CANADA CORP	100021724	1880 MATHESON BLVD.	MISSISSAUGA	ON	L4W 5N4	CA	CAD	27,640
CH ROBINSON WORLDWIDE	100020862	P.O. BOX 9121	Minneapolis	MN	55480	US	CAD	19,820
CHAMBRE DE COMMERCE DE GATINEAU	100027736	45 RUE DE VILLEBOIS	GATINEAU	QC	J8T 8J7	CA	CAD	1,035
Champ Home Decoration Co. Ltd		297 NAN-TUN ROAD, SEC 1	TAICHUNG		408	TW	USD	44,933
Changzhou Aoyang Textile Co., Ltd.		HENGSHANQIAO TOWN	CHANGZHOU		213119	CN	USD	292,243
Chantal Cookware		5425 N SAM HOUSTON PKWY W	HOUSTON	TX	77086	US	CAD	18,082
CHAPMAN'S ICE CREAM	100000419	100 CHAPMAN'S CRESCENT, BOX 37	MARKDALE	ON	N0C 1H0	CA	CAD	19,987
Char-broil, Llc		P.O. Box 1240	Columbus	Georgia	31902-1240	USA	USD	2,380
Charles Scerbo Drugs Ltd.		106 Meadow Ridge Drive	Winnipeg	MB	R3T 5M9	Canada	CAD	10,369
Charter Ventures Ltd		30-32 KUNG YIP ST CHIAP LUEN IND.	HONG KONG			HK	USD	358,634
Checkpoint Systems Canada ULC		710 Cochrane Drive	Markham	DE	M5W 4L1	Canada	CAD	17,218
Cheong Tai International Trading Li		No. 63-73 Regent Centre Block, Room 611-619	Kwai Chung	New Territory	N/A	Hong Kong	USD	426,639
Cherokee Brands LLC	100024101	5990 Sepulveda Blvd	Sherman Oaks	CA	91411	USA	CAD	21,208
Chf Industries Inc.		8701 RED OAK BLVD	CHARLOTTE	NC	28217	US	USD	4,131
CHILDREN'S APPAREL NETWORK	100005494	77 S FIRST STREET	ELIZABETH	NJ	7206	US	CAD	31,828
China Merchants Bonded Logistics		53 Linhai Rd, Nanshan District, Shenzhen, PRC	Shenzhen			China	CAD	
CHINA OCEAN SHIPPING (CANADA) INC.	100004260	1055 DUNSMUIR ST.	VANCOUVER	BC	V7X 1K8	CA	CAD	111,412
CHOTOBABY INC.	100000921	10836 24TH ST SE UNIT 101	CALGARY	AB	T2Z 4C9	CA	CAD	5,902
CHUBB EDWARDS	100020730	PO BOX 57005 STN A	TORONTO	ON	M5W 5M5	CA	CAD	6,946
ChubbEdwards		5201 Explorer Drive	Mississauga	ON	L4W 4H1	Canada	CAD	88,370
CHURCH & DWIGHT CA	100000825	635 SECRETARIAT CT.	MISSISSAUGA	ON	L5S 0A5	CA	CAD	36,951
CHURCHILL ARMOURIED CAR SERVICE INC	100025873	904 EAST CORDOVA STREET	VANCOUVER	BC	V6A 1M6	CA	CAD	22,728
CISCO SYSTEMS CAPITAL CANADA CO	100027653	PO BOX 4090 STN A	TORONTO	ON	M5W 0E9	CA	CAD	4,838
CITIBANK CANADA	100020563	5900 HURONTARIO ST 2ND FL	MISSISSAUGA	ON	L5R 0B8	CA	CAD	5,608
CITY OF BARRIE	100029646	PO BOX 400	BARRIE	ON	L4M 4T5	CA	CAD	193,433
CITY OF CORNWALL	100030099	PO BOX 877	CORNWALL	ON	K6H 5T9	CA	CAD	59,900
CITY OF WINNIPEG	100026632	510 MAIN STREET	WINNIPEG	MB	R3B 3M2	CA	CAD	14,153
CKF INC.	100007333	48 PRINCE ST	HANTSPORT	NS	B0P 1P0	CA	CAD	1,423
Classic Accessories		22640 68th Avenue South	Kent	WA	98032	USA	USD	45,393
Clean Scene		13-47 Racine Road	Etobicoke	ON	M9W 6B2	Canada	CAD	
CLEANMARK GROUP INC.		141 Adelaide Street West Suite 1000	Toronto	ON	M5H 3L5	Canada	CAD	471,172
CLEARWATER PAPER CORPORATION	100000203	14430 COLLECTIONS CENTER DRIVE	CHICAGO	IL	60693	US	CAD	8,865
CLIF BAR AND COMPANY	100001786	200 FRONT STREET WEST, 26TH FL	TORONTO	ON	M5V 3L2	CA	CAD	88,019
Clinix Pharmacy Ltd.		34 Colbourne Drive	Winnipeg	MB	R3Y 0K8	Canada	CAD	3,399
Clintar Landscape Management		70 Esna Park Drive Unit 1	Markham	ON	L3R6E7	Canada	CAD	9,984
CLIPPER CORPORATION	100024582	DEPT AT 952382	ATLANTA	GA	31192-2382	US	CAD	9,016

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CLOROX COMPANY OF CANADA	100000829	150 BISCAYNE CRESCENT	BRAMPTON	ON	L6W 4V3	CA	CAD	173,992
Closetmaid Corporation		650 Southwest 27th Avenue	Ocala	FL	34471	USA	USD	68,948
CMMI CANADIAN MASS MEDIA INC.	100000138	120 SINNOTT RD	SCARBOROUGH	ON	M1L 4N1	CA	CAD	221,309
CN	100020793	1290 CENTRAL PKY W 9TH FLOOR	MISSISSAUGA	ON	L5C 4R3	CA	CAD	267,651
COASTAL COCKTAILS INC	100024589	151 KALMUS STE H6	COSTA MESA	CA	92626	US	CAD	67,586
COBER EVOLVING SOLUTIONS	100023125	1351 STRASBURG RD	KITCHENER	ON	N2R 1H2	CA	CAD	181,843
Cobest Hk Co Ltd-jiaxin		298 Xumin East Road	Qingpu	Shanghai	N/A	China	USD	204,068
COCA-COLA REFRSHMNT CANADA	100002371	42 OVERLEA BLVD.	TORONTO	ON	M4H 1B8	CA	CAD	339,699
COFFEE BEAN INTERNATIONAL	100003269	9120 NE ALDERWOOD ROAD	PORTLAND	OR	97220	US	CAD	54,768
COGIR	100027923	1658 BEDFORD HIGHWAY SUITE 208	BEDFORD	NS	B4A 2X9	CA	CAD	261,481
COLDSTREAM CAPITAL MANAGEMENT INC	100030042	172 COLDSTREAM AVE	TORONTO	ON	M5N 1X9	CA	CAD	4,912
COLGATE PALMOLIVE CANADA INC.	100001753	895 DON MILLS RD 6TH FLOOR	TORONTO	ON	M3C 1W3	CA	CAD	160,295
COLONY INC.	100006285	2500 GALVIN DR	ELGIN	IL	60124	US	CAD	5,711
COLUMBIAN HOME PRODUCTS	100005724	404 NORTH RAND ROAD	NORTH BARRINGTON	IL	60010-1496	US	CAD	10,848
COLUMBUS DEPOT EQUIPMENT CO	100024244	PO BOX 2785	COLUMBUS	GA	31902-2785	US	CAD	1,065
COMBE INCORPORATED	100005251	1101 WESTCHESTER AVE	WHITE PLAINS	NY	10604	US	CAD	32,332
COMITE ORGANISATEUR DES JEUX	100023140	2305 RUE GABRIEL SAGARD	DRUMMONDVILLE	QC	J2B 0R3	CA	CAD	8,000
COMMERCE UNDERGRADUATE SOCIETY	100030057	2500 UNIVERSITY DR NW SH 462	CALGARY	AB	T2N 1N4	CA	CAD	4,000
COMMERCIAL INTERIOR PAINTERS	100020137	7 GAYLORD AVE	ETOBICOKE	ON	M9B 1R8	CA	CAD	9,109
Commissionaires		100 Gloucester Street, Suite 201	Ottawa	ON	K2P0A4	Canada	CAD	
Compendium, Inc.		2100 NORTH PACIFIC ST	SEATTLE	WA	98103	US	USD	67,984
COMPYCH CANADA LTD	100026930	69 YONGE ST STE 1015	TORONTO	ON	M5E 1K3	CA	CAD	56,315
COMPUCOM CANADA CO	100020053	PO BOX 9408 POSTAL STAT A	TORONTO	ON	M5W 4E1	CA	CAD	290,954
CONAGRA FOODS CANADA INC.	100001748	5935 AIRPORT ROAD SUITE 405	MISSISSAUGA	ON	L4V 1W5	CA	CAD	227,170
CONAIR CONSUMER PRODUCTS INC.	100000533	100 CONAIR PARKWAY	WOODBIDGE	ON	L4H 0L2	CA	CAD	340,581
Conair Far East Ltd.		388 KWUN TONG RD, 35th FLOOR	HONG KONG			HK	USD	9,137
CONCORD SALES LTD.	100003090	1124 LONSDALE AVE STE 400	NORTH VANCOUVER	BC	V7M 2H1	CA	CAD	13,695
CONCORDIA	100005362	5494 NOTRE DAME ST E	MONTREAL	QC	H1N 2C4	CA	CAD	2,708
CONNECTED MULTIMEDIA CORP	100025877	2300 YONGE ST STE 1600	TORONTO	ON	M4P 1E4	CA	CAD	2,698
COOL KING REFRIGERATION LTD	100030035	680 EVANS AVE	VANCOUVER	BC	V6A 2K9	CA	CAD	4,021
COOPER CONSTRUCTION LTD	100003516	2381 BRISTOL CIRCLE STE C200	OAKVILLE	ON	L6H 5S9	CA	CAD	3,351
Copesan Services Canada, Inc.		W175 W5711 Technology Drive	Menomonee Falls	WI	53051	USA	CAD	308,988
Coral Reef Asia Pacific Ltd		12 CITYPLZ FOUR 12 TAIKOO WAN RD	HONG KONG			HK	USD	181,991
Core Bamboo		247 W 28TH ST STE 402	NEW YORK	NY	10018	US	USD	8,680
Core Distribution-yagnjiang		4F BLDG A1 SILICON VALLEY MOTIVE FO	YAGNJIANG		518110	CN	USD	3,406
Core Home		W 38TH ST STE 501	NEW YORK	NY	10018	US	USD	15,014
CORPORATE GRAPHICS INTERNATIONAL	100024147	1885 NORTHWAY DR	N MANKATO	MN	56003	US	CAD	1,348
COTT BEVERAGES CANADA	100005117	6525 VISCOUNT ROAD	MISSISSAUGA	ON	L4V 1H6	CA	CAD	2,137
COTTAGE CORPORATION	100007313	3131 SNELLING AVE SO	MINNEAPOLIS	MN	55406	US	CAD	4,492
COTTERMAN CO	100000295	130 SELTZER RD	CROSWELL	MI	48422-0168	US	CAD	8,179
COTTON BUDS INC	100021332	1240 N. FEE ANA STREET	ANAHEIM	CA	92807	US	CAD	3,029

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COTY CANADA INC.	100002569	1255 TRANS CANADA HWY SUITE 2	DORVAL	QC	H9P 2V4	CA	CAD	2,643
COUGAR SHOES INC	100021813	2 MASONRY COURT	BURLINGTON	ON	L7T 4A8	CA	CAD	462,924
COWLING BRAITHWAITE CO LTD	100005990	5580 TIMBERLEA BLVD	MISSISSAUGA	ON	L4W 2R6	CA	CAD	49,367
COXCOM INC.	100029163	3770B LAIRD RD UNIT 1	MISSISSAUGA	ON	L5L 0A7	CA	CAD	57,052
Coyote Ventures Ltd.		569 Danko Drive	Narol	MB	R1C 0A1	Canada	CAD	
CRAWFORD DOOR	100004894	PO BOX 18143	WEST ST PAUL	MN	55118	US	CAD	4,068
CRAYOLA CANADA	100000145	15 MARY ST W	LINDSAY	ON	K9V 2N5	CA	CAD	541,914
CREATIONS CLAIRE BELL INC.	100005173	8955 ST.LAURENT BLVD. SUITE 30	MONTREAL	QC	H2N 1M5	CA	CAD	163,906
CREATIVE CONVERTING	100001327	255 SPRING STREET	CLINTONVILLE	WI	54929	US	CAD	115,758
Creative Converting-huizhou		4 HOK YUEN ST E 2F HENG NGAI JWL CT	KOWLOON CITY			HK	USD	37,579
CREATIVE DESIGN INC	100002018	V37202C PO BOX 3720	VANCOUVER	BC	V6B 3Z1	CA	CAD	45,366
Creative Design Ltd		14 UNIT 10 21 33 TAILINPAI RD	HONG KONG			HK	USD	44,228
CREATIVE VISUAL SOLUTIONS	100020537	2380 S SERVICE RD W	OAKVILLE	ON	L6L 5M9	CA	CAD	38,041
CREIT MANAGEMENT L P	100023680	140 4TH AVE SW STE 210	CALGARY	AB	T2P 3N3	CA	CAD	4,997
Crescent Enterprise Co Ltd		4 PAO-CHAO RD 10F LN 235	HSIN-TIEN, TAIPEI		231	TW	USD	136,201
CRESTAR LTD	100005896	8463 DARNLEY RD	MONTREAL	QC	H4T 1X2	CA	CAD	5,893
CRESTVIEW STRATEGY INC	100025653	85 ALBERT ST SUITE 1605	OTTAWA	ON	K1P 6A4	CA	CAD	22,899
CROSBY MOLASSES COMPANY LIMITED	100001506	2240 PO BOX C P	SAINT JOHN	NB	E2L 3V4	CA	CAD	4,572
CROWN METAL MFG	100020749	765 SOUTH ROUTE 83	ELMHURST	IL	60126	US	CAD	54,539
Crystal Apparel Ltd		71 HOW MING STREET 5 F	KWUN TONG			HK	USD	249,184
CTG BRANDS INC	100021503	123 GREAT GULF DR	VAUGHAN	ON	L4K 5V1	CA	CAD	1,783
CUBIC VISUAL SYSTEMS	100021209	2170 W COUNTY RD 42	BURNSVILLE	MN	55337	US	CAD	3,334
CURRAN ENGINEERING COMPANY INC.	100006226	28727 INDUSTRY DRIVE	VALENCIA	CA	91355	US	CAD	1,103
Curver Luxembourg S.A.R.L.		Z.I. HAHNEBOESCH	NIEDERCORN		4562	LU	USD	211,743
CUSHMAN AND WAKEFIELD LTD	100022336	33 YONGE STREET STE 1000	TORONTO	ON	M5E 1S9	CA	CAD	31,226
CUSTOMERLAB	100030226	25 MISSISSAUGA RD S	PORT CREDIT	ON	L5H 2H2	CA	CAD	12,116
CYBER ACOUSTICS LLC	100006757	3109 NE 109TH AVE	VANCOUVER	WA	98682	US	CAD	8,626
CYCLONE SANTE INC	100027896	280-A DE LA SEIGNEURIE OUEST	BLAINVILLE	QC	J7C 5A1	CA	CAD	2,587
D&G LABORATORIES INC.	100028984	3850 HWY 7	WOODBRIIDGE	ON	L4L 9C0	CA	CAD	38,769
D.B. Sudbury Drug Ltd.		35 Solstice Street	Sudbury	ON	P3B 0E6	Canada	CAD	7,673
D.F. STAUFFER BISCUIT CO. INC.	100002611	360 S BELMONT ST	YORK	PA	17403	US	CAD	3,256
D.J. Muzyk Drugs Ltd.		24 Stockdale Crescent	Richmond Hill	ON	L4C3S9	Canada	CAD	9,379
D3 BRAND DELIVERY SOLUTIONS	100024411	5955 AIRPORT ROAD	MISSISSAUGA	ON	L4V 1W5	CA	CAD	1,890
D6 SPORTS INC	100029357	14801 ABLE LANE STE 102	HUNTINGTON BEACH	CA	62647	US	CAD	7,757
DAHL CANADA INC	100020470	301 JANE STREET	TORONTO	ON	M6S 3Z3	CA	CAD	65,565
DAMCO USA INC CONSOL	100004606	2 GIRALDA FARMS MADISON AVE	MADISON	NJ	7960	US	CAD	103,750
DAMCO USA INC OCEAN	100004621	2 GIRALDA FARMS MADISON AVE	MADISON	NJ	7960	US	CAD	19,612
DAMCO USA INC TRUCK	100004607	2 GIRALDA FARMS MADISON AVE	MADISON	NJ	7940	US	CAD	13,484
DANAMARK WATERCARE LTD	100003390	90 WALKER DR	BRAMPTON	ON	L6T 4H6	CA	CAD	15,323
DANAMARK WATERCARE LTD		90 WALKER DRIVE	BRAMPTON	ON	L6T4H6	Canada	CAD	11,894
DANAWARES CORP.	100000146	3185 BOUL J.B. DESCHAMPS	LACHINE	QC	H8T 3E4	CA	CAD	85,679

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DANBY PRODUCTS LTD.	100008239	5070 WHITELAW RD.	GUELPH	ON	N1H 6Z9	CA	CAD	120,270
DANE ELEC CORP USA	100000116	15770 LAGUNA CANYON DR STE 100	IRVINE	CA	92618	US	CAD	80,702
DANE TECHNOLOGIES INC	100000343	7105 NORTHLAND TERR	BROOKLYN PARK	MN	55428	US	CAD	16,232
DANESCO INC	100001737	18111 TRANS CANADA HIGHWAY	KIRKLAND	QC	H9J 3K1	CA	CAD	171,899
DANONE INC	100001468	100 DE LAUZON	BOUCHERVILLE	QC	J4B 1E6	CA	CAD	17,378
Dap Inc		168 CONNAUGHT RD	CENTRAL			HK	USD	7,739
Darice Inc.		13000 DARICE PARKWAY PARK 82	STRONGSVILLE	OH	44149	US	USD	23,794
DART CUP LIMITED-MASON	100000208	500 HOGSBACK RD.	MASON	MI	48854	US	CAD	5,140
DATAMAX-O'NEIL	100022815	4501 PARKWAY COMMERCE BOULEVAR	ORLANDO	FL	32808	US	CAD	4,084
DeAngelo Brothers Corporation		400 Regional Road 55	Lively	ON	P3Y0B1	Canada	CAD	
DECIMET SALES INC	100002820	14200 JAMES RD	ROGERS	MN	55374	US	CAD	3,073
Decor Suzhou Co Ltd		SANXIANG RD 11F, #120	SUZHOU		215004	CN	USD	591,628
DELETE - ARCHWAY	100022726	4599 DEPARTMENT	CAROL STREAM	IL	60122-4599	US	CAD	1,576
DELETE SKULLCANDY CANADA ULC	100025795	1441 W UTE BLVD STE 250	PARK CITY	UT	84098	US	CAD	10,411
DELETE/SPRING STUDIOS LTD	100023747	10 SPRING PLACE	KENTISH TOWN	LD	NW5 3BH	GB	CAD	6,870
DELOITTE LLP	100029920	850 2ND STREET SW	CALGARY	AB	T2P 0R8	CA	CAD	72,546
DELOITTE TAX LLP	100020778	PO BOX 2079	CAROL STREAM	IL	60132-2079	US	CAD	2,088
DE'LONGHI AMERICA INC	100026140	2 PKWY & RTE 17 S, STE 3A	UPPER SADDLE RIVER	NJ	7458	US	CAD	18,039
Del-Ric National Maintenance		13-2900 Langstaff Road	Concord	ON	L4K 4R9	Canada	CAD	
Delta Elevator Co Ltd		509 Mill Street	Kitchener	ON	N2G 2Y5	Canada	CAD	
DELTA ENTERPRISE CORP	100001305	114 W 26TH ST	NEW YORK	NY	10001	US	CAD	135,137
Delta Galil Ind.		150 MEADOWLANDS PARKWAY	SECAUCUS	NJ	07094	US	CAD	168,083
DEPARTMENT OF TREASURY	100024896	PO BOX 802501	CINCINNATI	OH	45280-2501	US	CAD	117,428
DEPARTMENT OF TREASURY	100024818	PO BOX 1303	CHARLOTTE	NC	28201-1303	US	CAD	84,566
Design Ideas Ltd-shangyu		2521 STOCKYARD ROAD	SPRINGFIELD	IL	62702	US	USD	32,197
DESIGN PLUS INTERNATIONAL LTD	100025638	3 STEVANT WAY WHITE LUND IND E	MORECAMBE	LA	LA3 3PU	GB	CAD	26,420
Designco		DESIGNCO LAKHRIHAZALPUR DELHI RD	MORADABAD		244001	IN	USD	425,138
DESSON CONSULTING LTD	100029655	3061 EAST KENT AVE N STE 1104	VANCOUVER	BC	V5S 4P5	CA	CAD	14,700
DEUTSCH LA INC	100025155	5454 BEETHOVEN ST	LOS ANGELES	CA	90066	US	CAD	14,460
Devgiri Exports		43 SANGRAM COLONY, C SCHEME	JAIPUR		302001	IN	USD	66,180
DEXAS INTERNATIONAL LTD.	100007139	585 SOUTH ROYAL LANE, STE 200	COPPELL	TX	75019	US	CAD	10,260
DH PACE COMPANY INC	100001142	218 EAST 11TH AVE	NORTH KANSAS CITY	MO	64116	US	CAD	14,192
Dileep Industries Pvt Ltd		584 MAHAVEER NAGAR , TONK ROAD	JAIPUR		302018	IN	USD	6,257
DIMPFLMEIER BAKERY LTD	100020623	26 ADVANCE RD	TORONTO	ON	M8Z 2T4	CA	CAD	8,424
Dini Pharmacy Inc.		1240 Smither Road	London	ON	N6G 0C2	Canada	CAD	1,301
DIONO CANADA, ULC	100027846	50 NORTHLAND RD, STE 400	WATERLOO	ON	N2V 1N3	CA	CAD	20,870
Direct Construction Company Limited		50 Nashdene Rd., Unit 105	Toronto	ON	M1V 5J2	Canada	CAD	166,963
DIRECT PLUS FOOD GROUP	100005471	2355 52 AVE S. E BAY 1	CALGARY	AB	T2C 4X7	CA	CAD	58,414
DISTRIBUTION SELECT	100005245	7875 TRANS-CANADA RD	SAINT-LAURENT	QC	H4S 1L3	CA	CAD	161,776
DIVA INTERNATIONAL INC	100026644	1221 WEBER ST E PO BOX 25089	KITCHENER	ON	N2A 4A5	CA	CAD	27,602
DIXON TICONDEROGA INC.	100002515	210 PONY DRIVE, UNIT 1	NEWMARKET	ON	L3Y 7B6	CA	CAD	2,970

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DLM FOODS CANADA CORP.	100003898	160 MCNABB ST STE 330	MARKHAM	ON	L3R 4B8	CA	CAD	10,241
Dolce Vita Footwear Inc		111 S. JACKSON STREET	SEATTLE	WA	98104	US	USD	98,817
DOLCE VITA FOOTWEAR INC.	100003581	111 S. JACKSON STREET	SEATTLE	WA	98104	US	CAD	60,735
DOLE PACKAGED FOODS	100001276	80 TIVERTON COURT SUITE 301	MARKHAM	ON	L3R 0G4	CA	CAD	5,517
Domclean Limited		29 Craig Street	Brantford	ON	N3R 7H8	Canada	CAD	
DOMINION BLUELINE INC.	100007105	230 FOCH C P 1130	SAINT-JEAN-SUR-RICHELIEU	QC	J3B 6Z3	CA	CAD	4,591
DON STEVENS LLC	100020875	980 DISCOVERY RD	EAGAN	MN	55121	US	CAD	6,612
DOREL INDUSTRIES	100028555	873 HODGE ST	ST. LAURENT	QC	H4N 2B1	CA	CAD	18,408
DOREL JUVENILE CA	100002642	873 HODGE STREET	SAINT LAURENT	QC	H4N 2B1	CA	CAD	572,257
DORSEY MARKETING INC.	100028170	145 MONTEE DE LIESSE, STE 203	ST-LAURENT	QC	H4T 1T9	CA	CAD	5,941
DOUBLE CHOCOLATE FOUNTAIN	100029054	145 JARDIN DR UNIT 12	VAUGHAN	ON	L3K 1X7	CA	CAD	12,402
Double Nice Co., Ltd		3F-2, 325 WU CHUAN	TAICHUNG		404	TW	USD	30,342
DR. DETKER CANADA LTD.	100005644	2229 DREW ROAD	MISSISSAUGA	ON	L5S 1E5	CA	CAD	8,867
DULCEDO MODEL MANAGEMENT	100029913	438 RUE MCGILL STE 200	MONTREAL	QC	H2Y 2G1	CA	CAD	3,254
Durus Industries Corp		2ND AVE STA MARIA IND EST	TAGUIG		1632	PH	USD	185,748
Dv International		2288 UNIVERSITY AVE W, SUITE 201	SAINT PAUL	MN	55114	US	USD	1,601
DYNAMIC MANAGEMENT SERVICES	100026785	15 BRAE VALLEY COURT	PORT PERRY	ON	L9L 1V1	CA	CAD	19,402
Dynasty Footwear, Ltd		800 North Sepulveda Boulevard	El Segundo	CA	90245	USA	USD	14,994
DYNO MERCHANDISE	100005396	1571 WEST COPANS ROAD, SUITE 1	POMPANO BEACH	FL	33064	US	CAD	8,675
E And E Co Ltd		151 Superior Blvd	MISSISSAUGA	Ontario	L5T 2L1	Canada	USD	1,779
E D SMITH FOODS LTD	100002286	944 HIGHWAY 8	WINONA	ON	L8E 5S3	CA	CAD	11,458
E T BROWNE DRUG CO	100005106	440 SYLVAN AVE PO BOX 1613	ENGLEWOOD CLIFFS	NJ	7632	US	CAD	12,440
E.L BUGDEN LTD	100026364	BOX 2422 R.R. 3	CORNER BROOK	NL	A2H 4A1	CA	CAD	11,931
EAST END PROJECT INC.	100029288	250 CARLAW AVE UNIT 105	TORONTO	ON	M4M 3L1	CA	CAD	29,406
EAST WEST TEA COMPANY LLC	100026757	950 INTERNATIONAL WAY	SPRINGFIELD	OR	97477	US	CAD	2,402
EASTON BELL SPORTS	100001215	3367 PAYSPPHERE CIRCLE	CHICAGO	IL	60674	US	CAD	15,845
EASY-WAY LTD	100027178	3400 PHARMACY AVE, UNT 10	SCARBOROUGH	ON	M1W 3J8	CA	CAD	1,025
ECLIPSE MEDIA GROUP INC	100029695	110 CHAIN LAKE DR UNIT 3	HALIFAX	NS	B3S 1A9	CA	CAD	1,380
ECOLOGY LLC	100028518	PO BOX 15053	ST. LOUIS	MO	63110	US	CAD	78,657
ECOVA	100029978	1313 N ATLANTIC STE 5000	SPOKANE	WA	99201	US	CAD	33,460
ECYCLE SOLUTIONS INC	100025332	170 ATTWELL DR STE 410	TORONTO	ON	M9W 5Z5	CA	CAD	17,949
Edelman Shoe Inc.		130 West 57th Street Suite 11B	New York	NY	10019	USA	USD	1,685
EDGE CRAFT CORPORATION	100008235	825 SOUTHWOOD RD	AVONDALE	PA	19311	US	CAD	27,447
EDITIONS GLADIUS INTERNATIONAL INC	100005456	3040 BD STE-ANNE - PORTE #8	QUEBEC	QC	G1E 6N1	CA	CAD	32,686
EDMONTON CART SERVICE LTD	100027669	1012 88 STREET	EDMONTON	AB	T6K 1Y3	CA	CAD	6,185
EDMONTON CHAMBER OF COMMERCE	100027497	9990 JASPER AVENUE #700	EDMONTON	AB	T5J 1P7	CA	CAD	1,570
EKIDS LLC	100006771	1299 MAIN STREET	RAHWAY	NJ	7065	US	CAD	33,331
ELECTROLUX HOMECARE PRODUCTS	100005763	5855 TERRY FOX WAY	MISSISSAUGA	ON	L5V 3E4	CA	CAD	17,256
Electronic Products Recycling		PO Box 9365 STN A	Toronto	ON	M5W 3M2	Canada	CAD	
Electronics Recycling Alberta		P O Box 189	Edmonton	AB	T5J 2J1	Canada	CAD	
Eleven Points Logistics Inc.		260199 High Plains Blvd	Rocky View County	AB	T4A 0P9	Canada	CAD	

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EL-EN PACKAGING COMPANY LTD	100020495	200 GREAT GULF DRIVE	VAUGHAN	ON	L4K 5W1	CA	CAD	26,359
ELFE JUVENILE PRODUCTS	100001147	4500 THIMENS BOULEVARD	SAINT LAURENT	QC	H4R 2P2	CA	CAD	38,294
ELIZABETH ARDEN CANADA LTD.	100001796	1751 BLUE HILLS DRIVE	ROANOKE	VA	24012	US	CAD	12,705
Ellery Holdings Llc		295 FIFTH AVENUE	NEW YORK	NY	10016	US	USD	72,009
ELLISDON CORPORATION	100004309	89 QUEENSWAY AVE W STE 800	MISSISSAUGA	ON	L5B 2V2	CA	CAD	74,182
ELMERS PRODUCTS CANADA	100002078	8901 WOODBINE AVE STE 111	MARKHAM	ON	L3R 9Y4	CA	CAD	109,215
Elsa L Inc.		800 A Street	San Rafael	CA	94901	USA	USD	54,557
Empire Maintenance Industries LP		180 Montée de Liesse	Montreal	QC	H4T 1N7	Canada	CAD	
Enbridge Gas New Brunswick		440 WILSEY RD STE 201	Fredericton	NB	E3B7G5	Canada	CAD	33,655
ENCHANTE ACCESSORIES	100024279	4 E 34TH ST	NEW YORK	NY	10016	US	CAD	11,244
ENCORP Pacific (Canada)		206-2250 Boundary Road	Burnaby	BC	V5M 3Z3	Canada	CAD	
Energie NB Power		P.O. Box - CP 2000	Caraquet	NB	E1W 1C1	Canada	CAD	13,171
ENERGIZER CANADA INC.	100000486	165 KINCARDINE HWY	WALKERTON	ON	N0G 2V0	CA	CAD	492,084
ENERGIZER PERSONAL CARE	100001755	165 KINCARDINE HWY.	WALKERTON	ON	N0G 2V0	CA	CAD	162,997
ENERGY MANAGEMENT CONSULTANTS LLC	100000259	1550 LAFOLLETTE STREET, P.O. B	FENNIMORE	WI	53809	US	CAD	3,560
ENGLISH BAY BLENDING	100002267	1066 CLIVEDEN AVE	DELTA	BC	V3M 5R5	CA	CAD	10,174
Enrico Products Llc-kaninbur		945 North 96th Street	Seattle	WA	98103	USA	USD	27,022
ENSEIGNE PATTISON SIGN GROUP	100000226	8 RUE MILLER	EDMUNDSTON	NB	E3V 4H4	CA	CAD	7,678
ENTERTAINMENT ONE LP	100000119	70 DRIVER ROAD, UNIT 1	BRAMPTON	ON	L6T 5V2	CA	CAD	295,399
ENVIROCON TECHNOLOGIES	100007265	6500 SOUTH HIGHWAY 349	MIDLAND	TX	79706	US	CAD	1,621
ENVIRO-LOG INC	100023899	190 PO BOX	FITZGERALD	GA	31750	US	CAD	4,735
ENVIRONICS ANALYTICS GROUP	100003297	33 BLOOR ST E STE 400	ONTARIO	ON	M4W 3H1	CA	CAD	24,860
EPCOR		P.O. Box 500	Edmonton	AB	T5J3Y3	Canada	CAD	1,479
EPOSSIBILITIES USA LIMITED	100029674	DAVIDSON HOUSE FORBURY SQUARE	READING	BK	RG1 3EU	GB	CAD	14,109
EPSILON DATA MANAGEMENT LLC	100023995	16 W 20TH ST	NEW YORK	NY	10011	US	CAD	1,507
EPSON AMERICA INC	100006227	9780 PO BOX 9780 STN A	TORONTO	ON	M5W 1R6	CA	CAD	263,609
Epson Canada Ltd.		185 Renfrew Drive	MARKHAM	ON	L3R 6G3	Canada	CAD	
ERIKSON CONSUMER	100007546	21000 TRANSCANADA HWY	BAIE-D'URFE	QC	H9X 4B7	CA	CAD	60,601
ESTABLISHED BRANDS INC	100006105	5850 OPUS PKWY STE 250	MINNETONKA	MN	55343	US	CAD	16,791
ETHICAL PRODUCTS INC.	100006922	27 FEDERAL PLAZA	BLOOMFIELD	NJ	7003	US	CAD	4,829
EURO-PRO OPERATING, LLC	100029206	180 WELLS AVE STE 200	NEWTON	MA	2459	US	CAD	606,920
EVENFLO COMPANY	100000064	225 BYERS ROAD	MIAMISBURG	OH	45342	US	CAD	78,547
Ever Bright Intl Ltd		111 LANE 22, SHI-REN RD	TAICHUNG CITY			TW	USD	40,090
EVEREST	100000601	65 BITTERN STREET	ANCASTER	ON	L9G 4V5	CA	CAD	90,853
Evolution Lighting Llc		P O BOX 85097	CHICAGO	IL	60680	US	USD	123,621
EVY CANADA INC.	100027892	5455 152ND ST, STE 212	SURREY	BC	V3S 5A5	CA	CAD	293,335
EXACTEC INC	100002933	1200 LAKEVIEW DR	CHASKA	MN	55318	US	CAD	126,334
EXCEL PLASTICS LLC	100000106	1021 INTERNATIONAL DRIVE	FERGUS FALLS	MN	56538-0504	US	CAD	114,594
EXCELL COLLECTIBLES ULC	100025031	1280 COURTNEY PARK DR EAST	MISSISSAUGA	ON	L5T 1N6	CA	CAD	236,969
EXCLUSIVE CANDY & NOVELTY DIST LTD	100024831	1832 BONHILL RD	MISSISSAUGA	ON	L5T 1C4	CA	CAD	21,305
EXCLUSIVE GROUP LLC	100028168	11550 N. MERIDIAN ST, STE 525	CARMEL	IN	46032	US	CAD	206,250

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EXPEDITORS INTERNATIONAL AIR	100004764	1245 TRAPP ROAD STE 100	EAGAN	MN	55121	US	CAD	18,805
EZENICS INC	100028945	2832 ALEXANDRIA PIKE	ANDERSON	IN	46012	US	CAD	3,272
F CHAREST LTD	100026330	1085 42E RUE NORD, PO BOX 144	SAINT-GEORGES	QC	G5Y 5C4	CA	CAD	2,003
F. J. WADDEN & SONS LTD	100026308	51 GLENCOE DR, 13456STN A	ST. JOHN'S	NL	A1B 4B8	CA	CAD	2,722
FACILITY PLUS	100020090	151 BRUNEL RD UNITS 9&10	MISSISSAUGA	ON	L4Z 2H6	CA	CAD	2,396
FAF INC	100003862	26 LARK INDUSTRIAL PARKWAY	GREENVILLE	RI	2828	US	CAD	3,444
FAME JEANS INC.	100005179	850 MCCAFFREY STREET	SAINT LAURENT	QC	H4T 1N1	CA	CAD	223,770
Fantasia Hong Kong Limited		01 5/F TOWER A REGENT CTR 63 WO YI	KWAI CHUNG		235	HK	USD	184,504
Faryl Robin Llc		200 PARK AVE S. 1610	NEW YORK	NY	10003	US	USD	251,684
FASHION ACCESSORY BAZAAR LLC	100000839	15 WEST 34TH STREET	NEW YORK	NY	10001-3015	US	CAD	43,857
FEDERAL EXPRESS CANADA LTD	100021794	PO BOX 4626 STATION A	TORONTO	ON	M5W 5B4	CA	CAD	37,491
FEDEX	100024743	PO BOX 94515	PALATINE	IL	60094-4515	US	CAD	33,225
FEDEX FREIGHT CANADA CORP	100021259	PO Box 4232 Postal Station A	Toronto	ON	M5W 5P4	CA	CAD	4,560
FELLOWES CANADA LIMITED	100002528	B9341 P.O.BOX 9100 POSTAL STAT	TORONTO	ON	M4Y 3A5	CA	CAD	6,304
FEMPRO I INC	100024370	1330 JEAN-BERCHMANS MICHAUD	DRUMMONDVILLE	QC	J2C 2Z5	CA	CAD	10,531
Feroze1888 Mills Limited		B-4/A S.I.T.E.	KARACHI		75700	PK	USD	80,785
Fetco Home Decor		84 TEED DRIVE	RANDOLPH	MA	02368	US	USD	17,391
Ff International		6301 FORBING ROAD	LITTLE ROCK	Arkansas	72209	US	USD	71,343
FFR DSI INC	100003908	8181 DARROW RD	TWINSBURG	OH	44087	US	CAD	23,490
FGX CANADA CORP	100003589	PO BOX 9100 POSTAL STN "F"	TORONTO	ON	M4Y 3A5	CA	CAD	6,875
Fibre-craft		6400 HOWARD STREET	NILES	IL	60714	US	USD	11,320
FIJI WATER COMPANY LLC	100007940	11444 OLYMPIC BLVD STE 210	LOS ANGELES	CA	90064	US	CAD	1,739
FIRST DATA PREPAID SERVICE	100007808	6200 S QUEBEC ST	GREENWOOD VILLAGE	CO	80111	US	CAD	56,323
FIRST QUALITY INTL CANADA	100000648	121 NORTH ROAD, PO BOX 420	MCELHATTAN	PA	17748	US	CAD	141,997
FIRST TIME FAN INC.	100005448	65 BESSEMER ROAD	LONDON	ON	N6E 2G1	CA	CAD	51,442
FISKARS CANADA INC	100005757	PO BOX 4460, POSTAL STATION A	TORONTO	ON	M5W 4B7	CA	CAD	12,149
FISKARS CANADA INC.	100022395	14200 SW 72ND AVE	PORTLAND	OR	97224	US	CAD	4,059
FLASHFRAME DIGITAL MEDIA	100023767	1135 DUNDAS ST E STE 102	TORONTO	ON	M4M 1R9	CA	CAD	12,385
Fleetwash Inc.		273 Passaic Avenue	Fairfield	NJ	07004	USA	CAD	
FLEETWOOD FIXTURES	100024265	225 PEACH ST	LEESPORT	PA	19533	US	CAD	4,762
Fleming International		2nd Floor, 8 Shum Wan Road,	Aberdeen			Hong Kong	USD	10,834
FLEXIBLE MATERIAL HANDLING	100000272	410 HORIZON DRIVE, SUITE 200	SUWANEE	GA	30024	US	CAD	1,268
FOCUS PRODUCTS GROUP LLC	100007384	300 KNIGHTSBRIDGE PKWY	LINCOLNSHIRE	IL	60069	US	CAD	126,500
FOLIO MONTREAL	100029914	295 RUE DE LA COMMUNE O	MONTREAL	QC	H2Y 2E1	CA	CAD	1,627
FOOD BANKS CANADA	100021843	5025 ORBITOR DR BLDG 2 STE 400	MISSISSAUGA	ON	L4W 4Y5	CA	CAD	276,920
FOOT PETALS INC	100007499	13405 YARMOUTH ROAD	PICKERINGTON	OH	43147	US	CAD	14,270
Foremost Groups, Inc.		906 MURRAY ROAD	EAST HANOVER	NJ	07936	US	USD	134,296
Fourstar Group Inc		54 MIN SHENG EAST ROAD,	TAIPEI		105	TW	USD	3,795
FOXY ORIGINALS	100020870	70 PRODUCTION DRIVE	SCARBOROUGH	ON	M1H 2X8	CA	CAD	47,646
FPI COMINAR	100030028	8585 LACROIX BOULEVARD	ST GEORGES DE BEAUCE	QC	G5Y 5L6	CA	CAD	57,096
FRANCO MANUFACTURING CO INC	100001145	555 PROSPECT STRET	METUCHEN	NJ	8840	US	CAD	538,930

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FRANK T ROSS AND SONS LTD	100000437	110 RIVIERA DRIVE, UNIT #3	MARKHAM	ON	L3R 5M1	CA	CAD	2,540
FRANKLIN SPORTS INC	100000430	17 CAMPANELLI PKY	STOUGHTON	MA	02072-0508	US	USD	23,878
Franklin Sports Inc		17 CAMPANELLI PKWY	STOUGHTON	MA	02072	US	USD	16,055
FREDERICTON CHAMBER OF COMMERCE	100027678	PO BOX 275	FREDERICTON	NB	E3B 4Y9	CA	CAD	1,266
FREEZE CENTRAL MILLS	100029216	473 RIDGE RD	DAYTON	NJ	8810	US	CAD	98,688
FRENCHS FOOD CO INC	100027545	1680 TECH AVE., UNT 2	MISSISSAUGA	ON	L4W 5S9	CA	CAD	4,288
Freshco Retail Maintenance		1151 South Service Rd West	Oakville	ON	L6L 6K4	Canada	CAD	
FRUIT OF THE EARTH	100001726	3101 HIGH RIVER ROAD SUITE 175	FORT WORTH	TX	76155	US	CAD	31,048
FRUIT OF THE LOOM CANADA INC	100000758	1 FRUIT OF THE LOOM DR	BOWLING GREEN	KY	42102-9015	US	CAD	59,066
FRUITS AND PASSION BOUTIQUES INC.	100029032	21 PAUL GAUGUIN	CANDIAC	QC	J5R 3X8	CA	CAD	169,813
Fti Corporation Ltd		15F 167 FU HSING N. ROAD	TAIPEI		105	TW	USD	286,124
FUEL TRANSPORT INC	100029120	2480 SENKUS	LASALLE	QC	H8N 2X9	CA	CAD	71,156
FUJIFILM CANADA INC.	100002454	600 SUFFOLK COURT	MISSISSAUGA	ON	L5R 4G4	CA	CAD	210,762
Fujitec Canada, Inc.		15 East Wilmot Street	Richmond Hill	ON	L4B1A3	Canada	CAD	
FUNAI CORP	100003447	19900 VAN NESS AVENUE	TORRANCE	CA	90501	US	CAD	250,292
Funrise Toys Ltd		66 MODY ROAD, 223-231	TSIM SHA TSUI			HK	USD	10,091
Funville Ltd		1117-20 11/F TWR B, NEW MANDARIN PL	HONG KONG			HK	USD	3,441
FUSEBOX INC	100023613	535 15TH AVE S	HOPKINS	MN	55343	US	CAD	8,429
G4S CASH SOLUTIONS (CANADA) LTD	100024958	PO BOX 5770 STATION F	TORONTO	ON	M4Y 2T1	CA	CAD	144,566
Ga Gertmenian And Sons		PLOT 16 SECTOR 29, PART II, HUDA	PANIPAT		132103	IN	USD	17,550
GAAD Pharmacy Inc.		4 Flanders Rd.	Brampton	ON	L6X 0W3	Canada	CAD	1,175
GALAXY TRADING	100028677	63 VIA RENZO DR	RICHMOND HILL	ON	L4S 0B4	CA	CAD	7,258
GALDERMA CANADA INC.	100008178	2844 BRISTOL CIRCLE	OAKVILLE	ON	L6H 6G4	CA	CAD	34,883
GARBO GROUP INC.	100020544	34 WINGOLD AVENUE	TORONTO	ON	M6B 1P5	CA	CAD	39,160
GARMIN USA INC.	100000432	1200 E 151 STREET	OLATHE	KS	66062	US	CAD	23,858
GARNIER	100001788	C.P./P.O. BOX 1266	SAINT LAURENT	QC	H4L 4X1	CA	CAD	28,685
Gartner Studios		220 EAST MYRTLE STREET	STILLWATER	MN	55082	US	USD	28,996
Garven Llc		1450 NORTHLAND DRIVE	MENDOTA HEIGHTS	MN	55120	US	USD	72,941
GASTIER M.P. INC.		10 400 DU GOLF BLVD	MONTREAL	QC	H1J 2Y7	Canada	CAD	57,788
GATEKEEPER SYSTEMS CANADA LTD	100023311	8 STUDEBAKER	IRVINE	CA	92618	US	CAD	118,261
Gateway Mechanical Services Inc		14605 - 118 Ave	Edmonton	AB	T5L 2M7	Canada	CAD	90,743
GDI Integrated Facility Services		60 Worcester Road	Etobicoke	ON	M9W 5X2	Canada	CAD	
GE LIGHTING	100001840	2300 MEADOWVALE BLVD., C63	MISSISSAUGA	ON	L5N 5P9	CA	CAD	248,527
GENERAL MILLS CANADA CORPORATION	100000691	5825 EXPLORER DRIVE	MISSISSAUGA	ON	L4W 5P6	CA	CAD	132,419
Genertec International Corporation		1-102 NO.28 GUANGQU ROAD	BEIJING		100124	CN	USD	32,756
GENTEC INTERNATIONAL	100007662	90 ROYAL CREST COURT	MARKHAM	ON	L3R 9X6	CA	CAD	101,675
GENUINE CANADIAN CORP	100026223	65 STRUCK CT	CAMBRIDGE	ON	N1R 8L2	CA	CAD	1,077,717
GENUMARK PROMOTIONAL	100021796	707 GORDON BAKER RD	TORONTO	ON	M2H 2S6	CA	CAD	18,026
GEORGIA-PACIFIC CANADA CONSUMER	100001820	PO BOX 6100 POSTAL STN F	TORONTO	ON	M4Y 2Z2	CA	CAD	12,444
GERBER CHILDRENSWEAR LLC	100001180	7005 PELHAM ROAD, SUITE D	GREENVILLE	SC	29602	US	CAD	92,865
GERTEX HOSIERY INC.	100005421	9 DENSLEY AVENUE	TORONTO	ON	M6M 2P5	CA	CAD	16,026

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GFS ONTARIO INC.	100001525	2999 JAMES SNOW PARKWAY	MILTON	ON	L9T 5G4	CA	CAD	194,413
GFS ONTARIO INC.-PFH	100026880	2999 JAMES SNOW PARKWAY	MILTON	ON	L9T 5G4	CA	CAD	90,909
GFX INTERNATIONAL INC	100002943	333 BARRON BLVD	GRAYSLAKE	IL	60030	US	CAD	2,375
Ghim Li Global Pte Ltd		21 JALAN MESIN	SINGAPORE		368819	SG	USD	18,922
Gibson Overseas		2410 YATES AVENUE	COMMERCE	CALIFORNIA	90040	US	USD	57,797
GIBSON OVERSEAS INC	100003003	2410 YATES AVENUE	COMMERCE	CA	90040	US	CAD	6,305
GILDAN ACTIVEWEAR INC	100027336	600 DE MAISONNEUVE BLVD W 33RD	MONTREAL	QC	H3A 3J2	CA	CAD	83,807
GILDAN APPAREL (CANADA) LP	100005313	3701 JARRY EST	MONTREAL	QC	H1Z 2G1	CA	CAD	138,071
GILLYBOO CORPORATION	100005241	14 CONNIE CRESCENT UNIT 19-20	CONCORD	ON	L4K 2W8	CA	CAD	23,990
GINSEY INDUSTRIES INC	100021949	2078 CENTER SQUARE RD	SWEDESBORO	NJ	8085	US	CAD	20,053
GL CREATIONS	100021676	4810 JEAN TALON W 217	MONTREAL	QC	H4P 2N5	CA	CAD	112,558
GLADSON LLC	100020068	1973 OHIO ST	LISLE	IL	60532	US	CAD	186,122
GLAXOSMITHKLINE CONSUMER HEALTHCARE	100003129	7333 MISSISSAUGA ROAD	MISSISSAUGA	ON	L5N 6L4	CA	CAD	50,006
GLENTEL INC.		8501 COMMERCE COURT	BURNABY	BC	V5A 4N3	CA	CAD	5,866,013
GLENTEL INC.	100001345	8501 COMMERCE COURT	BURNABY	BC	V5A 4N3	CA	CAD	38,998
Glide Rite Canada		4480 Chesswood Drive	Toronto	ON	M3J 2B9	Canada	CAD	
Glide Rite Corp.		7100 Sophia Ave.	Van Nuys	AB	91406	USA	CAD	
GLOBAL EDGE BRANDS INC	100024757	3185 JB DESCHAMPS	LACHINE	QC	H8T 3E4	CA	CAD	2,344
Glofam Pharmacy Inc.		1092 Panamount Blvd. NW	Calgary	AB	T3K 0J8	Canada	CAD	5,406
GODIVA CHOCOLATIER OF CANADA LTD	100005304	60 BIRMINGHAM STREET	TORONTO	ON	M8V 2B8	CA	CAD	14,086
GOLD INC.	100002155	18245 EAST 40TH AVE	AURORA	CO	80011	US	CAD	78,199
Golden Champion Ind. Ltd.		215 JEOU JU, 1ST RD	KAOHSIUNG		807	TW	USD	11,974
Golden Tadco Intl Corp-dongguan		251 HERROD BLVD	DAYTON	OH	10573	US	USD	9,322
GOLDEN VALLEY SUPPLY COMPANY	100000156	1000 ZANE AVE N	MINNEAPOLIS	MN	55422	US	CAD	1,877
GOLIATH GAMES LLC	100026001	5068 W PLANO PARKWAY #175	PLANO	TX	75093	US	CAD	37,879
Good Idea Decoration		3F-2 325 WU CHUAN	TAICHUANG		404	TW	USD	1,117
GOODY CANADA	100001765	586 ARGUS ROAD	OAKVILLE	ON	L6J 3J3	CA	CAD	77,382
GOPRO	100023027	3000 CLEARVIEW WAY, BUILDING E	SAN MATEO	CA	94402	US	CAD	40,351
GORLAN MECHANICAL LTD	100030006	95 DENZIL DOYLE CRT UNIT 1	KANATA	ON	K2M 2G8	CA	CAD	3,778
GOV DOCS	100029483	1400 ENERGY PK DR STE 18	SAINT PAUL	MN	55108	US	CAD	2,073
GOVERNING COUNCIL OF THE SALVATION	100028025	2 OVERLEA BLVD	TORONTO	ON	M4H 1P4	CA	CAD	160,000
GRACEKENNEDY (ONTARIO) INC	100005184	70 WEST WILMOT STREET	RICHMOND HILL	ON	L4B 1H8	CA	CAD	3,942
GRAND & TOY	100003488	BOX 5500	DON MILLS	ON	M3C 3L5	CA	CAD	50,071
GRAND ENTRANCE DIV	100000165	4005 ROYAL DR STE 300	KENNESAW	GA	30144	US	CAD	1,759
Great China Empire Ltd-jiaxing		11 SUM ST 7 11 ELM ST	SHA TIN			HK	USD	9,488
GREAT NORTHERN-TWIN CITIES LLC	100002299	8600 WYOMING AVENUE N	BROOKLYN PARK	MN	55445	US	CAD	329,090
GREATER CHARLOTTETOWN AREA OF COMM	100027537	PO BOX 67	CHARLOTTETOWN	PE	C1A 7K2	CA	CAD	1,020
GREATER VICTORIA CHAMBER OF	100027496	852 FORT ST #100	VICTORIA	BC	V8W 1H8	CA	CAD	1,061
GREENBISCUIT, LLC.	100027987	4516 HERITAGE HILLS DR	BLOOMINGTON	MN	55437	US	CAD	5,155
Greyland Trading Ltd		66 Mody Road	Sha Tsui	Kowloon	N/A	Hong Kong	USD	31,118
GRIFFIN TECHNOLOGY	100000483	2030 LINDELL AVENUE	NASHVILLE	TN	37203	US	CAD	63,515

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GROUP KRISDA-STEVIA OF CANADA	100007444	121 MCPHERSON ST	MARKHAM	ON	L3R 3L3	CA	CAD	4,195
GROUPE COLABOR INC	100026369	820 ALPHONSE-DESROCHERS	SAINT-NICOLAS	QC	G7A 5H9	CA	CAD	5,797
GROUPE ROBERT INC	100026659	500 ROUTE 112	ROUDEMONT	QC	J0L 1M0	CA	CAD	183,132
GROUPE SEB CANADA INC.	100001965	345 PASSMORE AVENUE	TORONTO	ON	M1V 3N8	CA	CAD	353,583
GROUPE SER-NET INC	100027139	1350 26IEME RUE	QUEBEC	QC	G1J 1H3	CA	CAD	1,246
Guangdong Textiles		1113 XIAO BEI ROAD	GUANGZHOU		510045	CN	USD	249,786
H.G. INTERNATIONAL	100005623	3415 FOURTEENTH AVENUE	MARKHAM	ON	L3R 0H3	CA	CAD	90,829
H2o Furnishings Llc		2446 Merced Avenue	South El Monte	CA	91733	USA	USD	4,956
HAGGAR CANADA CO	100023656	91 TYCOS DR 2ND FLOOR	YORK	ON	M6B 1W3	CA	CAD	258,378
HAIN-CELESTIAL CANADA ULC	100001439	180 ATTWELL DR, STE 410	TORONTO	ON	M9W 6A9	CA	CAD	9,789
HAINES JONES AND CADBURY	100003358	330 EXETER RD UNIT C	LONDON	ON	N6L 1A3	CA	CAD	8,567
HALIFAX CHAMBER OF COMMERCE	100027679	656 WINDMILL RD STE 200	DARTMOUTH	NS	B3B 1B8	CA	CAD	2,254
HALO INNOVATIONS INC	100000922	111 CHESHIRE LANE SUITE 700	MINNETONKA	MN	55305	US	CAD	18,316
Halton Hills Hydro		43 Alice St	Acton	ON	L7J2A9	Canada	CAD	27,328
HAMILTON BEACH BRANDS CANADA INC.	100002822	7300 WARDEN AVENUE STE 201	MARKHAM	ON	L3R 9Z6	CA	CAD	552,016
HAMPTON FORGE LTD	100002750	442 HIGHWAY 35 SOUTH	EATONTOWN	NJ	7724	US	CAD	45,649
HANDCRAFT APPAREL COMPANY CANADA	100007892	8750 COTE DE LIESSE STE 100	MONTREAL	QC	H4T 1H2	CA	CAD	261,699
Handfab A Living		9 Jatal Road,	Panipat	Haryana	N/A	India	USD	55,710
HANDI-CRAFT COMPANY	100000077	PO BOX 956292	ST LOUIS	MO	63195-6292	US	CAD	1,853
HANESBRANDS INC	100002008	1000 EAST HANES MILL RD	SALEM	NC	27105	US	CAD	151,997
Hanesbrands, Inc.	100024803	1000 East Hanes Mill Road	Winston-Salem	NC	27105	USA	USD	157,545
Hangzhou Multi Glory Home Textile C		1-1 WEST SIDE NEW BRIDGE, LINPU	HANGZHOU CITY		311251	CN	USD	197,602
Hansae Co Ltd		CU CHI IND.ZN CU CHI DIST.	HOCHIMINH CITY		70000	VN	USD	1,043,353
HAPAG LLOYD	100021534	3030 WARRENVILLE RD	LISLE	IL	60532	US	CAD	83,337
HARBOR INDUSTRIES	100006436	14130 172ND AVE	GRAND HAVEN	MI	49417	US	CAD	20,529
Harbortown Industries		LIANSHENG VLGE GAOQIAO TN YINZHOU	NINGBO		315000	CN	USD	120,731
HARBOUR LINK CONTAINER SERVICES INC	100021242	7420 HOPCOTT RD.	DELTA	BC	V4G 1B6	CA	CAD	17,156
HARRIS TEA CO	100029271	344 NEW ALBANY RD	MOORESTOWN	NJ	8057	US	CAD	32,611
HARTZ MOUNTAIN CORP CANADA	100000179	1125 TALBOT STREET	ST THOMAS	ON	N5P 3W7	CA	CAD	71,940
HASBRO CANADA CORPORATION	100001182	PO BOX 8830 POSTAL STATION A	TORONTO	ON	M5W 1P8	CA	CAD	3,631,802
Hasbro International Trading B.V		1501-09 WHARF T & T CENTRE	TSIM SHAT TSUI		KOWLOON	HK	USD	441,257
HATLEY STRATEGIES INC	100024469	1410 RUE STANLEY ST STE 1010	MONTREAL	QC	H3A 1P8	CA	CAD	16,950
HAWKTREE SOLUTIONS	100023162	57 AURIGA DR STE 200	ROCKCLIFFE	ON	K2E 8B2	CA	CAD	5,270
Hayz Global Ltd		1 PHILIP ST 03-01	SINGAPORE		048692	SG	USD	457,533
HEALTH TEAM	100023547	642 KING ST WEST SUITE 310	TORONTO	ON	M5V 1M7	CA	CAD	3,225
HEATMAX INC	100002478	513 HILL ROAD	DALTON	GA	30721	US	CAD	10,951
HELEN OF TROY	100001768	3380 SOUTH SERVICE ROAD	BURLINGTON	ON	L7N 3J5	CA	CAD	1,514
HENDRIX HOTEL AND RESTR EQPM SUPL L	100030234	PO BOX 130	BROCKVILLE	ON	K6V 5V2	CA	CAD	9,443
HENKEL CANADA CONSUMER ADHESIVES	100022854	2515 MEADOWPINE BOULEVARD	MISSISSAUGA	ON	L5N 6C3	CA	CAD	3,452
HENKEL CONSUMER GOODS CANADA	100000219	2515 MEADOWPINE BOULEVARD	MISSISSAUGA	ON	L5N 6C3	CA	CAD	156,803
Herald Houseware Ltd		UNIT B 6/F TAI TAK IND BLDG	KWAI CHUNG			HK	USD	63,104

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Herald Houseware LTD.	100023927	UNIT B 6/F TAI TAK IND BLDG	KWAI CHUNG			HK	CAD	6,832
Hercules International Logistics		DD105 Lot 204 RP LIN BAN WAI PO, SAN TIN, YUEN LONG NT	Hong Kong			China	CAD	
HERR FOODS INC	100023513	20 HERR DR, PO BOX 300	NOTTINGHAM	PA	19362	US	CAD	3,207
HERSHEY CANADA	100000925	5750 EXPLORER DRIVE, SUITE 500	MISSISSAUGA	ON	L4W 0B1	CA	CAD	44,491
HEWITT & HOWE INTERNATIONAL MKTG	100029833	7500 COLLEGE BLVD 5TH FL	OVERLAND PARK	KS	66210	US	CAD	2,864
HEYS INTERNATIONAL LTD.	100007467	333 FOSTER CRES. STE 1	MISSISSAUGA	ON	L5R 4E5	CA	CAD	30,905
HIGH POINT DESIGN LLC	100002157	1411 BROADWAY	NEW YORK	NY	10018	US	CAD	6,230
HILL AND KNOWLTON STRATEGIES	100023861	PO BOX 7247 7193	PHILADELPHIA	PA	19170	US	CAD	10,904
HILL PHOENIX INC	100000740	1925 RUFFIN MILLS RD	COLONIAL HEIGHTS	VA	23834	US	CAD	28,755
HILL PHOENIX INC	100000439	8166 INDUSTRIAL BLVD	COVINGTON	GA	30014	US	CAD	2,476
HILLCREST MALL MANAGEMENT INC	100004736	ROYAL BANK PLAZA N TWR	TORONTO	ON	M5J 2J2	CA	CAD	1,763,454
HILROY DIV OF MEADWESTVACO LP	100002296	7381 BRAMALEA RD	MISSISSAUGA	ON	L5S 1C4	CA	CAD	85,618
HIRSH INDUSTRIES LLC	100002278	11229 AURORA AVE	URBANDALE	IA	50322	US	CAD	12,460
Hi-tech Apparel Co Ltd		328 PRACHA-UTIT	BANGKOK		10140	TH	USD	27,075
HITFAR CONCEPTS LTD.	100007353	2999 UNDERHILL AVE UNIT 109	BURNABY	BC	V5A 3C2	CA	CAD	64,857
Hld Global Ltd		4 TAI YIP STREET	KWUN TONG			HK	USD	104,519
HMS MFG. CO.	100002009	1230 EAST BIG BEAVER RD.	TROY	MI	48083	US	USD	47,649
Hms Mfg. Co.		1230 EAST BIG BEAVER RD.	TROY	MI	48083	US	USD	118,865
Hobart Food Equipment Group Canada		105 Gordon Baker Road Suite 801	Toronto	ON	M2H 3P8	Canada	CAD	22,697
Hoi Meng Sourcing (Macao Commercia		201-209 AVENIDA ALMEIDA RIBEIRO	MACAU			MO	USD	292,034
HOLIDAY GROUP INC.	100000847	4875 DES GRANDES PRAIRIES	MONTREAL	QC	H1R 1X4	CA	CAD	20,927
HOLLANDER SLEEP PRODUCTS CA LTD	100002574	300-6501 CONGRESS AVE	BOCA RATON	FL	33487	US	CAD	169,097
Hollander Sleep Products Llc		300-6501 CONGRESS AVE	BOCA RATON	FL	33487	US	USD	37,885
HOM ESSENCE	100027298	11022 VIA EL MERCADO	LOS ALAMITOS	CA	90720	US	CAD	1,101
Home Essence		TENGLONG BLOCK C15, LIANHE IND. ZON	SHENZHEN		516118	CN	USD	35,754
HOME FASHIONS INTERNATIONAL LLC	100024616	315 FIFTH AVE, SUITE 601	NEW YORK	NY	10016	US	CAD	9,790
Home Meridian Intl		3980 PREMIER DR, STE 310	HIGH POINT	NC	27265	US	USD	76,821
HOME PRESENCE	100007751	1600 EIFFEL	BOUCHERVILLE	QC	J4B 5Y1	CA	CAD	28,909
HOME PROD INTL NORTH AMERICA INC	100007158	4501 WEST 47TH STREET	CHICAGO	IL	60632	US	CAD	9,390
HOMEDICS USA LLC.	100000910	6460 KENNEDY RD, UNIT C	MISSISSAUGA	ON	L5T 2X4	CA	CAD	1,111
Homestead Health Ltd.		18 Matthews Drive	Quispamsis	NB	E2E 1L8	Canada	CAD	15,293
Honey Can Do International Llc		LISONGLANG INDUSTRY PK GONGMING TWN	SHENZHEN		518106	CN	USD	11,912
Hong Kong City Toys Factory Limited		30 CANTON RD, RM 701-5 SILVERCORD	KOWLOON			HK	USD	99,189
HOOVER INC.	100001718	7005 COCHRAN RD.	GLENWILLOW	OH	44139	US	CAD	8,554
Hop Lun (hong Kong) Ltd		32/F 9 WING HONG ST CHEUNG SHA WAN	KOWLOON			HK	USD	202,275
HOPKINS MANUFACTURING CORPORATION	100005492	PO BOX 411674	KANSAS CITY	MO	64141	US	CAD	16,304
Horizon Group Usa	100005569	76 STIRLING ROAD SUITE 101	WARREN	NJ	07059	US	USD	218,403
Horizon Group USA Inc-shantou		7 BLDG, 5TH FLOOR, LONGTIAN GUANHUA	SHANTOU		515000	CN	USD	5,851
Horizon Group USA In-lanxi City		232-1 DUNNAN RD	LANXI CITY		321118	CN	USD	2,773
Horizon Utilities Corporation		PO BOX 2249	Hamilton	ON	L8N 3E4	Canada	CAD	77,202

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HSBC BANK USA NA	100025026	90 CHRISTIANA RD	NEW CASTLE	DE	19720	US	CAD	1,000
HUB GROUP	100020731	3050 HIGHLAND PARKWAY	DOWNERS GROVE	IL	60515	US	CAD	13,710
HUDSONS BAY COMPANY	100021846	401 BAY STREET STE 600	TORONTO	ON	M5H 2Y4	CA	CAD	36,541
HUER FOODS INC.	100028569	5543 275TH ST	LANGLEY	BC	V4W 3X9	CA	CAD	1,465
Huffy Bicycle Company		National Highway 236	Ghitorni Village	New Delhi	N/A	India	USD	18,247
HUMAN CAPITAL INSTITUTE	100029055	205 BILLINGS FARM RD	WHITE RIVER JUNCTION	VT	5001	US	CAD	1,079
HUSKY FOOD IMPORTERS AND DSTB LTD	100005463	155 RAINBOW CREEK DRIVE	VAUGHAN	ON	L4H 0A4	CA	CAD	5,882
HYPER PET DIVISION OF ROSE AMERICA	100025482	3100 S MERIDIAN	WICHITA	KS	67217	US	CAD	2,185
ICC/DECISION SERVICES	100027617	30 GALES DR, UNIT 108	WAYNE	NJ	7470	US	CAD	4,776
ICE RIVER SPRINGS WATER CO	100003742	400 2ND LINE	SHELBURNE	ON	L0N 1S5	CA	CAD	50,413
iCheck - Canada's General Maintenance and Repair		1136 Matheson Blvd East	Mississauga	ON	L4W 2V4	Canada	CAD	36,881
Icon DE Holdings, LLC	100024099	103 Foulk Rd. Ste 276	Wilmington,	DE	19803	USA	CAD	159,567
ICON INTERNATIONAL INC	100000108	500 CALLAHAN ROAD	NORTH KINGSTON	RI	2852	US	CAD	7,548
Icon NY Holdings	100024100	1450 Broadway 3rd floor	New York	NY	10018	USA	CAD	41,591
ICON-ELITE GROUP INC	100023515	380 RUE DESLAURIERS	MONTREAL	QC	H4N 1V8	CA	CAD	41,459
ID FOODS CORPORATION	100003543	1800 AUTOROUTE LAVAL	LAVAL	QC	H7S 2E7	CA	CAD	18,440
IDELLE LABS LTD	100007764	1 HELEN OF TROY PLAZA	EL PASO	TX	79912	US	CAD	1,722
IGLOO PRODUCTS	100000885	671229 P.O. BOX 671229	DALLAS	TX	75267-1229	US	CAD	41,665
IGNITE USA LLC	100008514	180 N. LASALLE, SUITE 700	CHICAGO	IL	60601	US	CAD	282,868
ILLUME	100021965	2000 W 94TH ST	BLOOMINGTON	MN	55431	US	CAD	25,411
Illume Candles		2000 West 94th Street	Minneapolis	MN	55431	USA	USD	11,271
IMAGINE PRINT SOLUTIONS	100002821	1000 VALLEY PARK DR	MINNEAPOLIS	MN	55379	US	CAD	95,942
IMATION ENTERPRISE CORP.	100000848	80 ENTERPRISE DRIVE SOUTH	LONDON	ON	N6N 1C2	CA	CAD	23,739
IMMEDIA INC	100021138	3311 BROADWAY ST NE	MINNEAPOLIS	MN	55413	US	CAD	128,443
Impact Innovations Inc		PO BOX 426	CLARA CITY	MN	56222	US	USD	8,953
IMPERIAL TOY LLC	100008229	PO BOX 51391	LOS ANGELES	CA	90051	US	CAD	2,211
IMPLUS FOOTCARE LLC	100000851	BOX 13925	DURHAM	NC	27709	US	CAD	28,402
Import Marketing Solutions		355 E KELLOGG BLVD	ST PAUL	MN	55101	US	USD	27,093
IMPORTS DRAGON	100007974	2515 RENAISSANCE AVE	BOISBRIAND	QC	J7H 1T9	CA	CAD	182,068
IN MOCEAN GROUP LLC	100003866	501 7TH AVE 12TH FLR	NEW YORK	NY	10018	US	CAD	469,770
IN PRIVATE INC	100002663	494 EIGHTH AVE 3FL	NEW YORK	NY	10001	US	USD	30,513
IN PRIVATE INC	100025248	494 EIGHTH AVE	NY	NY	10001	US	USD	5,395
In Private Inc		494 EIGHTH AVE 3FL	NEW YORK	NY	10001	US	USD	269,802
INCASE DESIGNS CORPORATION	100004273	14351 PIPELINE AVE.	CHINO	CA	91710	US	CAD	10,408
INCOMM CANADA	100000567	2050 DERRY RD WEST SUITE 100	MISSISSAUGA	ON	L5N 0B9	CA	CAD	412,101
Indo Count Industries Limited		301, 'ARCADIA', 3rd Floor	Mumbai	Maharashtra	N/A	India	USD	58,516
Industrial Piping & Plumbing Ltd		29 Van Stassen Blvd	Toronto	ON	M6S2N2	Canada	CAD	49,540
Industrial Truck Service		89 Durand Rd.	Winnipeg	MB	R2J 3T1	Canada	CAD	8,660
INDYME SOLUTIONS INC	100020102	8295 AERO PLACE SUITE 260	SAN DIEGO	CA	92123-2029	US	CAD	7,779
INFANTINO	100000291	4920 CARROLL CANYON RD 200	SAN DIEGO	CA	92121	US	CAD	20,639
Infiniti Group International Inc		14047 PETRONELLA DR SUITE 107	LIBERTYVILLE	IL	60048	US	USD	10,395

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Ingenious Designs Llc		2060 9TH AVE	RONKONKOMA	NY	11779	US	USD	50,533
INGRAM MICRO INC.	100001362	55 STANDISH COURT	MISSISSAUGA	ON	L5R 4A1	CA	CAD	96,861
INGRID & ISABEL LLC	100003545	6670 FLOTILLA STREET	LOS ANGELES	CA	90040-1816	US	CAD	10,979
INKAS Security Group Ltd.		64 Signet Dr.	Toronto	ON	M9L 2Y4	Canada	CAD	
Inliten Llc		2350 RAVINE WAY STE 300	GLENVIEW	IL	60025	US	USD	51,617
Inno-art Corporation		2F-3,NO.56.LANE258,RUEI GUANG RD.	TAIPEI		114	Taiwan	USD	350,873
Inno-art Corporation-dongguan		NO 220 ZHENAN W RD. SHANGJIAO, CHA	DONGGUAN		523878	CN	USD	3,794
Inno-art Corporation-shenzhen		A9,A-5 TONG FU YU INDUSTRIAL PARK	SHENZHEN		518104	CN	USD	13,697
INNOVATIVE TECHNOLOGY ELECTRONICS	100028748	1 CHANNEL DR	WASHINGTON	NY	11050	US	CAD	4,016
INSTACHANGE DISPLAYS LTD	100020991	360 HARRY WALKER PKWY S	NEWMARKET	ON	L3Y 9E9	CA	CAD	30,039
INTER CONTINENTAL MERCANTILE	100025737	960 OUTREMONT AVE	MONTREAL	QC	H2V 4R1	CA	CAD	18,172
Intercontinental Art		525 West Manville Street	Compton	CA	90220	USA	USD	8,724
INTERDESIGN INC.	100000912	30725 SOLOON INDUSTRIAL PARKWAY	SOLOON	OH	44139	US	CAD	124,555
INTERIOR SYSTEMS INC	100022594	DEPT 5527 PO BOX 1451	MILWAUKEE	WI	53201-1451	US	CAD	1,379
INTERNATIONAL PLAYING CARD COMPANY	100022889	88B EAST BEAVER CREEK RD	RICHMOND HILL	ON	L4B 4W2	CA	CAD	3,629
Intl Global Sourcing Ltd		4601 S.W. 34th Street	Orlando	FL	32811	USA	USD	73,512
INTL GREETINGS USA	100001538	338 INDUSTRIAL BLVD	MIDWAY	GA	31320	US	USD	4,844
Intl Greetings Usa		338 INDUSTRIAL BLVD	MIDWAY	GA	31320	US	USD	37,542
INVENTEL LLC	100029078	2 KIEL AVE # 312	KINNELON	NJ	7405	US	CAD	22,930
INVUE SECURITY PRODUCTS INC.	100020998	15015 LANCASTER HIGHWAY	CHARLOTTE	NC	28277	US	CAD	3,470
IProspect Canada	100028050	4200 BOUL. SAINT-LAURENT, BURE	MONTREAL	QC	H2W 2R2	CA	CAD	778,926
IROBOT CORPORATION	100004917	8 CROSBY DR., M/S 10-2	BEDFORD	MA	01730-1402	US	CAD	64,286
IRON MOUNTAIN CANADA CORPORATION	100003372	PO BOX 3527 POST STN A	TORONTO	ON	M5W 1G8	CA	CAD	3,083
IRVING TISSUE CORPORATION	100000545	100 MIDLAND DRIVE	DIEPPE	NB	E1A 6X4	CA	CAD	299,537
ISAAC MORRIS LTD	100005236	20 WEST 33RD STREET	NEW YORK	NY	10001	US	CAD	137,708
ISIS INC.	100000084	4500 THIMENS BOULEVARD	SAINT LAURENT	QC	H4R 2P2	CA	CAD	152,256
ITALPASTA LTD.	100005188	116 NUGGETT COURT	BRAMPTON	ON	L6T 5A9	CA	CAD	1,289
ITW MINIGRIP	100000405	1650 N. HEIDEKE ST.	SEGUIN	TX	78155	US	CAD	43,160
IVANHOE CAMBRIDGE II INC	100026541	550 CONESTOGA MALL KING ST N	WATERLOO	ON	N2L 5W6	CA	CAD	1,897
IVEY BUSINESS SCHOOL AT WESTERN	100021981	1255 WESTERN ROAD	LONDON	ON	N6G 0N1	CA	CAD	2,500
IWEAR INC	100020708	34 WINGOLD AVENUE	TORONTO	ON	M6B 1P5	CA	CAD	26,742
IZZO GOLF INC	100026333	1635 COMMONS PARKWAY	MACEDON	NY	14502-9191	US	CAD	1,432
J L FREEMAN SEC	100005592	1250 NOBEL STREET	BOUCHERVILLE	QC	J4B 5H1	CA	CAD	3,453
J.H.Ryder Machinery Limited		210 Annagem Blvd.	Mississauga	ON	L5T 2V5	Canada	CAD	
J.L BRISSETTE LTEE	100026498	24 RUE BRISSETTE	SAINTE-AGATHE-DES-MONTS	QC	J8C 1T4	CA	CAD	4,907
JACK LINKS CANADA COMPANY	100005310	2430 MEADOWPINE BLVD. SUITE 10	MISSISSAUGA	ON	L5N 6S2	CA	CAD	56,104
Jada Toys Co Ltd		315 318 TWR A NEW MANDARIN PLZ	TST EAST		852	HK	USD	25,879
JAKKS	100002052	22619 PACIFIC COAST HWY	MALIBU	CA	90265	US	CAD	1,024,657
JANSPORT	100000853	3260 GUENETTE	VILLE ST LAURENT	QC	H4S 2G5	CA	CAD	14,244
JASCO PRODUCTS COMPANY LLC	100000403	PO BOX 268985	OKLAHOMA CITY	OK	73126	US	CAD	121,920
JASCOR HOUSEWARES INC	100020633	81A BRUNSWICK BLVD	DOLLARD-DES-ORMEAUX	QC	H9B 2J5	CA	USD	3,549

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JASCOR HOUSEWARES INC	100028028	81A BRUNSWICK BLVD	DOLLARD-DES-ORMEAUX	QC	H9B 2J5	CA	USD	3,046
Jascor Housewares Inc		81A BRUNSWICK BLVD	DOLLARD-DES-ORMEAUX	QC	H9B 2J5	CA	USD	219,907
Jay Franco And Sons Inc-yiyang		115 KENNEDY DR	SAYREVILLE	NJ	08872	US	USD	25,816
JCORP INC.	100002942	95 GINCE	SAINT LAURENT	QC	H4N 1J7	CA	CAD	61,327
JELLI FISH KIDS INC.	100005418	562 DESLAURIERS	MONTREAL	QC	H4N 1V8	CA	CAD	200,957
JELLY BELLY CANDY	100024871	900 HOW STREET SUITE 900	VANCOUVER	BC	V6Z 2M4	CA	CAD	21,663
Jetmax Limited		138 SHATIN RURAL COMMITTEE RD	SHATIN			HK	USD	137,724
Jla Home		45875 NORTHPORT LOOP E	FREMONT	CA	94538-6414	US	USD	86,390
JMS Watt Brothers Ltd		BOX 33, GRP 125, RR#1	Vermette	MB	R0G 2W0	Canada	CAD	
JOBPOSTINGS MAGAZINE	100027101	25 IMPERIAL ST STE 100	TORONTO	ON	M5P 1B9	CA	CAD	12,882
JOCKEY CANADA COMPANY	100027054	1020 ADELAIDE ST S UNIT B	LONDON	ON	N6E 1R6	CA	CAD	174,932
JOE THACKER ANALYTICS INC.	100029980	1670 BAYVIEW AVE. STE 501	TORONTO	ON	M4G 3C2	CA	CAD	158,765
JOHN D. BRUSH & CO. INC.	100002915	900 LINDEN AVENUE	ROCHESTER	NY	14625	US	CAD	8,494
John Tang Holdings Ltd.		2948 Baker Court	Prince George	BC	V2N 5J2	Canada	CAD	5,148
JOHNSON & JOHNSON DISTRIBUTION	100000919	PO BOX 1977 STATION A	TORONTO	ON	M5W 1W9	CA	CAD	23,607
JOHNVINCE FOODS	100001244	555 STEEPROCK DRIVE	DOWNSVIEW	ON	M3J 2Z6	CA	CAD	15,041
JOLLY JUMPER	100007367	900 GANA COURT	MISSISSAUGA	ON	L5S 1N8	CA	CAD	19,504
JUMPING BEAN COFFEE INC	100026725	47 HARVEY RD	ST. JOHN'S	NL	A1C 2E9	CA	CAD	8,836
Just Play (hk) Ltd		61 10TH FLR MIRROR TOWER MODY RD	TSIM SHA TSUI EAST			HK	USD	64,725
Justin Allen Hong Kong Limited		782 CHEUNG SHA WAN ROAD	KOWLOON			HK	USD	67,330
Jvs Export-madurai		32 SAROJINI ST	MADURAI		625002	IN	USD	87,116
K INTERNATIONAL TRADING LTD	100007608	110 1700 No 6 RD	RICHMOND	BC	V6V 1W3	CA	CAD	13,254
K NEX LIMITED PARTNERSHIP GROUP	100000954	2990 BERGEY ROAD	HATFIELD	PA	19440	US	CAD	4,847
K.D.S. Garment Industries Ltd.		255 NASIRABAD I/A, BAIZID BOSTAMI R	CHITTAGONG		4211	BD	USD	35,949
KAMERA KIDS	100030016	174 SPADINA AVE STE 100	TORONTO	ON	M5T 2C2	CA	CAD	1,356
Kandy Kiss Of California Inc		14761 CALIFA ST.	VAN NUYS	CA	91411	US	USD	118,371
Kang Pharmacy Services Ltd.		8284 149A Street	Surrey	BC	V3S 7R9	Canada	CAD	2,728
KANSAS INCOME TAX	100024932	915 SW HARRISON ST	TOPEKA	KS	66699-1000	US	CAD	1,142
KAO CANADA INC.	100005564	60 COURTNEYPARK DRIVE WEST, UN	MISSISSAUGA	ON	L5W 0B3	CA	CAD	33,314
Kapoor Industries Ltd		29A, 2/1 DESU ROAD	MEHRAULI		110030	IN	USD	41,363
KARIC SALES LTD.	100005902	25 WESTON COURT	DARTMOUTH	NS	B3B 2C8	CA	CAD	1,479
KARMIN INDUSTRIES	100027163	1901 TRANS CANADA	DORVAL	QC	H9P 1J1	CA	CAD	13,699
KAS DIRECT LLC	100008063	1600 STEWART AVENUE SUIT 411	WESTBURY	NY	11590	US	CAD	4,477
KAZ CANADA INC.	100002302	510 BRONTE STREET SOUTH	MILTON	ON	L9T 2X6	CA	CAD	18,248
KBS+	100024308	2 BLOOR ST E, 26TH FLOOR	TORONTO	ON	M4W 3J4	CA	CAD	705,581
KCS Pharmacy Inc.		1517 Laura Avenue	Saskatoon	SK	S7N 2R8	Canada	CAD	3,513
Keenway Industries Ltd-dongguan		9 NEW E.OCEAN CNTR RM 1209-1212	TSIMSHATSUI EAST			HK	USD	4,082
KELLOGG CANADA INC.	100001222	5350 CREEKBANK RD	MISSISSAUGA	ON	L4W 5S1	CA	CAD	151,887
KELLYMITCHELL	100026704	8229 MARYLAND AVE	ST LOUIS	MO	63105	US	CAD	3,234
KELLYMITCHELL GROUP CANADA ULC	100028580	ONE DUNDAS ST W	TORONTO	ON	M5G 1Z3	CA	CAD	60,096
KELOWNA CHAMBER OF COMMERCE	100027494	544 HARVEY AVE	KELOWNA	BC	V1Y 6C9	CA	CAD	1,575

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KELTIC LOGISTICS	100020739	90 MACNAUGHTON AVE.	MONCTON	NB	E1H 3L9	CA	CAD	21,395
KENNA	100023207	479 WELLINGTON ST W	TORONTO	ON	M5V 1E7	CA	CAD	3,447
Kennex (hong Kong) Limited		UNIT D, 11/F ROXY IND. CNTR	KWAI CHUNG			HK	USD	131,944
KENT PET GROUP, INC.	100003214	2905 U.S. HIGHWAY 61 NORTH	MUSCATINE	IA	52761	US	CAD	36,621
KENTUCKY STATE TREASURER	100029317	KENTUCKY DEPT OF REVENUE	FRANKFORT	KY	40620	US	CAD	1,506
Kerala Balers Private Ltd		2 925 A S RD PO BOX 2823	ALLEPPEY		688007	IN	USD	20,737
KERR BROS LIMITED	100020956	956 ISLINGTON	TORONTO	ON	M8Z 4P6	CA	CAD	12,763
KEURIG CANADA INC.	100007151	8300 19IEME AVE	MONTREAL	QC	H1Z 4J8	CA	CAD	401,866
KFI INC	100008025	81 WEST DR	BRAMPTON	ON	L6T 2J6	CA	CAD	13,609
Kid Made Modern LLC	100023945	20 Vesey Street 2nd floor	New York	NY	10007	USA	CAD	10,588
Kiddieland Toys Limited		12 HARCOURT RD 14 FL BK OF AM TWR	CENTRAL			HK	USD	56,099
KIDS II CANADA	100007135	2225 SHEPPARD AVE E. ATRIA III	TORONTO	ON	M2J 5C2	CA	CAD	30,534
Kids Ii Fareast Limited		9 Canton Road	Tsim Sha Tsui	N/A	N/A	Hong Kong	USD	55,725
KIDS II INC	100007131	3333 PIEDMONT ROAD SUITE 1800	ATLANTA	GA	30305	US	CAD	24,170
KIDS ONLY	100002056	V37202C PO BOX 3720	VANCOUVER	BC	V6B 3Z1	CA	CAD	11,997
KIINDE LLC	100028452	73 NAUSHON AVE	WARWICK	RI	2888	US	CAD	13,301
KIK HOLDCO COMPANY	100002652	33 MACINTOSH BLVD	CONCORD	ON	L4K 4L5	CA	CAD	21,253
KIMBERLY-CLARK INC.	100022793	1200-50 BURNHAMTHORPE RD W	MISSISSAUGA	ON	L5B 3Y5	CA	CAD	1,256,706
Kin Shang Kee Rattan Wares Ltd.		51A TING KOK RD TAI PO UNIT 4 13/F	TAI PO			HK	CAD	72,091
KIND HEALTHY SNACKS LLC	100021258	PO BOX 705 MIDTOWN STN	NEW YORK	NY	10018	US	CAD	17,289
KINDERSLEY TRANSPORT LTD	100020735	PO BOX 7290	SASKATOON	SK	S7K 4J2	CA	CAD	24,544
Kinfine USA, Inc.		13824 YORBA AVE.	CHINO	CA	91710	US	USD	118,702
Kinglight Garment Ltd		No. 26-38 Industrial Building, 2nd Floor	Kwai Chung	New Territory	N/A	Hong Kong	USD	53,544
KISS PRODUCTS INC	100023517	2616 SHERIDAN GARDEN DR	OAKVILLE	ON	L6J 7Z2	CA	CAD	49,608
KITTRICH CORPORATION	100002465	14555 ALONDRA BOULEVARD	LA MIRADA	CA	90638	US	CAD	18,754
KLEINFELDER WEST INC		PO BOX 51958	LOS ANGELES	CA	90051	USA	CAD	13,462
KLM Apothecary Ltd.		77 Newport Crescent	St. Albert	AB	T8N 6Y7	Canada	CAD	3,168
KMD Pharmacy Inc.		361 Fernie Place	Kamloops	BC	V2C 6S4	Canada	CAD	6,703
KNIGHTS APPAREL INC	100005148	5475 N BLACKSTOCK RD.	SPARTANBURG	SC	29303-4702	US	CAD	23,588
KNOCK INC	100021844	1315 GLENWOOD AVE	MINNEAPOLIS	MN	55405-1434	US	CAD	19,767
KO & C ENTERPRISES LTD	100026683	1601 COURTNEY PARK DR E	MISSISSAUGA	ON	L5T 1V9	CA	CAD	3,082
KOBIAN CANADA INC	100004975	560 DENISON STREET UNIT 5	MARKHAM	ON	L3R 2M8	CA	CAD	784,803
KONE Inc		2-6696 Financial Dr.	Mississauga	ON	L5N 7J6	Canada	CAD	44,071
Koprash Inc		4129 Harvester Rd	Burlington	ON	L7L5M3	Canada	CAD	
KPI CONCEPTS INC.	100006535	1415 WEST MT PLEASANT ST	WEST BURLINGTON	IA	52655	US	CAD	1,584
KPMG in Trust for MARRC		1 Lombard Place STE 2000	Winnipeg	MB	R3B 0X3	Canada	CAD	
KRACO ENTERPRISES LLC	100005633	505 EAST EUCLID AVE	COMPTON	CA	90224	US	CAD	14,076
KRAFT CANADA INC.	100000494	95 MOATFIELD DRIVE	TORONTO	ON	M3B 3L6	CA	CAD	55,163
KRAVE PURE FOODS	100026538	117 W NAPA ST	SONOMA	CA	95476	US	CAD	78,883
KROEGER INC.	100006653	485 FINCHDENE SQUARE, UNIT 5	SCARBOROUGH	ON	M1X 1B7	CA	CAD	146,742
KROEGER INC.	100000957	485 FINCHDENE SQUARE, UNIT 5	SCARBOROUGH	ON	M1X 1B7	CA	CAD	63,506

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KROLL COMPUTER SYSTEMS INC.	100000223	220 DUNCAN MILL ROAD STE 201	TORONTO	ON	M3B 3J5	CA	CAD	221,905
KROLL COMPUTER SYSTEMS INC.	100000223	DUNCAN MILL ROAD STE 201	TORONTO	ON	M3B 3J5	CA	CAD	298,102
KRUGER PRODUCTS LP	100000783	200-1900 MINNESOTA CRT	MISSISSAUGA	ON	L5N 5R5	CA	CAD	109,270
Kucukcalik Tekstil San. Ve Tic. A.S		ORGANIZE SANAYI BOLGESI 1 1	BURSA		16400	TR	USD	20,287
KUSHIES BABY	100004984	555 BARTON ST	STONEY CREEK	ON	L8E 5S1	CA	CAD	10,206
Kwang Lim Trading Co Ltd		506-7 AMSA-DONG GANGDONG-KU	SEOUL		134-050	KR	USD	3,223
KYSOR PANEL SYSTEMS	100000316	PO BOX 951613	DALLAS	TX	75395-1613	US	CAD	9,442
L Powell Acquisition		8631 Hayden Place	Culver City	CA	90232	USA	USD	73,760
LA CIE MCCORMICK CANADA	100000471	600 CLARKE ROAD	LONDON	ON	N5V 3K5	CA	CAD	42,803
LAB PARTNERS	100024883	545 SUTTER ST SUITE 302	SAN FRANCISCO	CA	94102	US	CAD	2,765
LAITERIE DE COATICOOK LTÉE	100027316	1000 RUE CHILD	COATICOOK	QC	J1A 2S5	CA	CAD	7,636
LALA IMPORTS LP	100002765	6500 MONTANA AVE.	EL PASO	TX	79925	US	USD	6,242
Lala Imports Lp		6500 MONTANA AVE.	EL PASO	TX	79925	US	USD	32,182
Lalani Rx Consulting		4522 Belmont Avenue	Vancouver	BC	V6R 1C4	Canada	CAD	4,601
LANE SALES DEVELOPMENT GROUP	100000137	80 SOUTHGATE DR.	GUELPH	ON	N1G 4P5	CA	CAD	5,197
LANG MODELS	100029916	30 WESTERN BATTERY RD #324	TORONTO	ON	M6K 3N9	CA	CAD	1,627
Lara Health & Wellness Inc.		1729 Creek Way	Burlington	ON	L7L 6R3	Canada	CAD	1,783
LASSONDE SPECIALTIES INC	100026441	200 ST JOSEPH ST	SAINT-DAMASE	QC	J0H 1J0	CA	CAD	14,716
LAVO INC	100005766	11900 BOUL ST JEAN BAPTISTE	MONTREAL	QC	H1C 2J3	CA	CAD	29,043
LEAPFROG CANADA INC	100000452	6401 HOLLIS STREET	EMERYVILLE	CA	94608-1070	US	CAD	591,694
Leapfrog Product Development Llc		3E 159 NORTH RACINE	CHICAGO	IL	60607	US	USD	135,685
LEDA HEALTH INNOVATIONS INC	100007812	158-1136 CENTRE STREET	THORNHILL	ON	L4J 3M8	CA	CAD	14,374
LEDCOR CONSTRUCTION LIMITED	100003356	1055 W HASTINGS ST NMBR 500	VANCOUVER	BC	V6E 2E9	CA	CAD	26,641
Lee's Pottery Inc		4750 Zinfandel Court	Ontario	CA	91761	USA	USD	6,309
LEGGETT/PLATT STORE FIXTURES GRP	100007190	1 LEGGETT ROAD	CARTHAGE	MO	64836	US	CAD	20,251
LEGO CANADA INC.	100000605	45 MURAL ST	RICHMOND HILL	ON	L4B 1J4	CA	CAD	533,888
LENBROOK CANADA	100024674	633 GRANITE COURT	PICKERING	ON	L1W 3K1	CA	CAD	298,649
LENBROOK CORPORATION	100007405	633 GRANITE COURT	PICKERING	ON	L1W 3K1	CA	CAD	21,901
LES DEVELOPPEMENTS ANGELCARE INC	100027081	9975 AV. DE CATANIA, LOCAL B	BROSSARD	QC	J4Z 3V6	CA	CAD	33,771
LES ENTREPRISES MAGIC SLIDERS INC.	100007693	1160 ROUTE 133 CP 837 IBERVILL	SAINT-JEAN-SUR-RICHELIEU	QC	J2X 4J5	CA	CAD	4,620
LES INDUSTRIES BERNARD & FILS LTEE	100007866	104 INDUSTRIELLE DU BOISE	SAINT-VICTOR	QC	G0M 2B0	CA	CAD	14,483
LES MONITEURS ANGELCARE INC.	100027300	9975 AV. DE CATANIA, LOCAL B	BROSSARD	QC	J4Z 3V6	CA	CAD	12,275
LES VENTES MURRAY INC	100027255	6700 THIMENS	ST. LAURENT	QC	H4S 1S5	CA	CAD	13,774
Lesage Inc.		817 Salaberry	Laval	QC	H7S 1H5	Canada	CAD	
Levatoy, Llc		465 W MAIN STREET	WYCKOFF	NJ	07481	US	USD	34,438
LEVI STRAUSS CO CANADA INC	100000855	1725 16TH AVENUE	RICHMOND HILL	ON	L4B 4C6	CA	CAD	57,876
LEXICOMP	100025956	62456 COLLECTIONS CENTER DRIVE	CHICAGO	IL	60693	US	CAD	1,833
LEXMARK CANADA INC B9308	100021264	PO BOX 9100	TORONTO	ON	M4Y 3A5	CA	CAD	301,320
LG ELECTRONICS CANADA INC.	100007556	20 NORELCO DR	NORTH YORK	ON	M9L 2X6	CA	CAD	16,364
LIBBEY GLASS	100002730	300 MADISON AVE	TOLEDO	OH	43699	US	CAD	96,502
LIBERTY HARDWARE	100021823	140 BUSINESS PARK DRIVE	WINSTON SALEM	NC	27107	US	CAD	88,328

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Life Group Stationery Co., Ltd		12F NO1 LANE 165 YUNG HENG RD	NEW TAIPEI		234	TW	USD	103,467
LIFETIME BRANDS CANADA LTBC	100001724	5151 THIMENS	MONTREAL	QC	H4R 2C8	CA	CAD	138,884
LIFEWORKS TECHNOLOGY GROUP	100006754	1412 BROADWAY 3RD FLOOR	NEW YORK	NY	10018	US	CAD	22,615
LINKAGE GROUP INC.	100027665	151 ESNA PK, STE #4	MARKHAM	ON	L3R 3B1	CA	CAD	31,124
LINKEDIN IRELAND	100030175	PO BOX 4090 STN A	TORONTO	ON	M5W 0E9	CA	CAD	108,376
Linon Home Decor Products Inc		22 JERICO TURNPIKE SUITE 200	MINEOLA	NJ	11501	US	USD	109,369
Loftex China Ltd.		NO. 89 WUTONG 6 ROAD BINBEI	BINZHOU		256651	CN	USD	376,104
Longshore Limited		RM 307 HENG NGAI JEWELRY CNTR 4	HUNGHOM			HK	USD	36,231
Lotta Luv Beauty Llc		400 W. CHICKASAW AVE.	MCALESTER	OK	74501	US	USD	5,614
Lou Pharma Corp.		14 Discovery Ridge Heights SW	Calgary	AB	T3H 5T1	Canada	CAD	5,830
LOVE CHILD (BRANDS) INC	100026314	7-1040 MILLAR CREEK RD	WHISTLER	BC	V0N 1B1	CA	CAD	36,044
LOVE GROWN FOODS LLC	100007233	6860 NORTH BROADWAY UNIT D	DENVER	CO	80221	US	CAD	6,143
LOZIER CORPORATION	100006466	6336 PERSHING DRIVE	OMAHA	NE	68110	US	CAD	498,558
LT BEAUTY SUPPLIES	100008046	2009 LAWRENCE AVE. W. UNIT 13	TORONTO	ON	M9N 3V2	CA	CAD	10,077
Luay Khaled Drug Store Limited		15 Edenvally Place	Hamilton	ON	L9B 1B1	Canada	CAD	1,555
Lucky Star Enterprises And Co., Ltd		10F., 97, Lucky Star Building	Nan King Road	Taipei		Taiwan	USD	268,185
Luckytown Home Products Inc		14F-1 LN 130, SEC 3, MINSHENG E RD	TAIPEI		105	TW	USD	127,143
LVI Services, Inc.		150 West 30th Street 8th Floor	New York	NY	10001	USA	CAD	
M&G PARTNERS LLP DBA	100001689	306 N MILWAUKEE ST	MILWAUKEE	WI	53202	US	CAD	71,850
M. Moslim Pharmacy Ltd.		2507 Armour Crescent	Burlington	ON	L7M 4S7	Canada	CAD	8,170
M.C. Commercial Inc		P.O. Box 5345	BURLINGTON	Ontario	L7R 5B6	Canada	USD	347,022
M.C.P. MCCAUGHEY CONSUMER PRODUCTS	100003535	3365 HARVESTER RD 2FL	BURLINGTON	ON	L7N 3N2	CA	CAD	33,449
Mac At Home		2083 PUDDINGSTONE DR	LAVERNE	CA	91750	US	USD	41,835
Madden International, Ltd.		2 ON YIU ST UNITS 3,5,6	SHEK MUN, SHATIN			HK	USD	775,824
Made For Retail Inc		3900 STINSON BLVD	MINNEAPOLIS	MN	55421	US	USD	500,677
Magic Maintenance Inc		25 Edilcan Drive # 3	Concord	ON	L4K 3S4	Canada	CAD	
Magus Industry Co Ltd		6F, 300 JUI KUANG RD	TAIPEI		114	TW	USD	6,604
MAIDENFORM BRANDS INC	100001191	485 - F US HIGHWAY 1 SOUTH	ISELIN	NJ	8830	US	CAD	66,767
MAINLINE FASHIONS INC	100021545	42 DUFFLAW ROAD	TORONTO	ON	M6A 2W1	CA	CAD	130,745
Makalot Industrial Co Ltd		6FL 106-2 SEC.2 CHUNG SHAN N.RD.,	TAIPEI		100	TW	USD	1,724,368
Malak Pharmacy Ltd.		460 Mountain Road, Unit 11	Moncton	NB	E1C 0K8	Canada	CAD	18,977
MAM CANADA LLC	100000328	106 CORPORATE PARK DRIVE STE	WHITE PLAINS	NY	10604	US	CAD	3,543
Manitoba Finance-Taxation Division		101-401 York Avenue	Winnipeg	MB	R3C 0P8	Canada	CAD	1,003,130
MANPOWER	100023946	PO BOX 4277 STN A	TORONTO	ON	M5W 5W1	CA	CAD	17,204
Manufacturers Life Insurance Company		Manulife Financial	Kitchener	ON	N2G 4Y5	Canada	CAD	
MAPLE LEAF CONSUMER FOODS INC.	100000857	6895 FINANCIAL DR	MISSISSAUGA	ON	L5N 0A8	CA	CAD	16,384
MAPLES INDUSTRIES INC.	100002006	2210 MOODY RIDGE ROAD	SCOTTSBORO	AL	35768	US	CAD	238,185
MARC ANTHONY COSM INC	100020371	190 PIPPIN ROAD	CONCORD	ON	L4K 4X9	CA	CAD	35,174
Mariposa Pharmacy Inc.		1934 Carriage Court, RR2	Orillia	ON	L3V 6H2	Canada	CAD	1,686
MARK-IT GRAPHICS	100002823	500 SIMMON DRIVE	OSCEOLA	WI	54020	US	CAD	20,910
Marque Impex-moradabad		OPP LAL MASJID	MORADABAD		244001	IN	USD	37,134

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Creditor Name	Vendor #	Address	City	Province / State	Postal Code / ZIP Code	Country	Currency	Amount (\$)
MARS CANADA INC.	100001798	37 HOLLAND DRIVE	BOLTON	ON	L7E 5S4	CA	CAD	62,992
MARTELLI FOODS INC	100007440	2447 ANSON DRIVE	MISSISSAUGA	ON	L5S 1G1	CA	CAD	4,320
MARUDAS PRINT SERVICES	100021351	20 YORKTON COURT	ST PAUL	MN	55117	US	CAD	12,655
Masoud Majlesi Pharmacy Corp.		702 - 10046 117 Street NW	Edmonton	AB	T5K 1X2	Canada	CAD	3,713
Masri Pharmacy Ltd.		107 - 1010 Bristol Road	Victoria	BC	V8X 4R8	Canada	CAD	7,031
Master Group Global Co Ltd		573 NATHAN RD	MONGKOK			HK	USD	33,780
MASTER LOCK CANADA INC	100007261	PO BOX 4918 STATION A	TORONTO	ON	M5W 0C9	CA	CAD	45,177
Mastercraft International Limited		37 MA TAU WAI RD UNIT 503 5TH FLR	HUNGHOM			HK	USD	122,052
MATT&STEVE'S TASTY BEV CO	100025442	3490 LAIRD RD UNIT 4	MISSISSAUGA	ON	L5L 5Y4	CA	CAD	11,684
Mattel Brands A Division Of Mattel		6155 FREEMONT BOULEVARD	MISSISSAUGA	Ontario	L5R 3W2	CA	USD	3,396,710
MATTEL CANADA INC	100003112	6155 FREEMONT BOULEVARD	MISSISSAUGA	ON	L5R 3W2	CA	CAD	1,322,655
MATWORKS COMPANY LLC	100000128	PO BOX 12972	PHILADELPHIA	PA	19176	US	CAD	15,185
MAUD BORUP INC	100024787	2500 HIGHWAY 88 STE 210	MINNEAPOLIS	MN	55418	US	CAD	181,384
MAVEA CANADA INC	100008306	5770 HURONTARIO ST STE 602	MISSISSAUGA	ON	L5R 3G5	CA	CAD	3,462
Max Fortune Industrial Ltd		7 TIN WAN PRAYA RD	ABERDEEN			HK	USD	49,876
May Cheong Toy Products Fty Ltd		66 MODY ROAD 7/F EAST WING	TSIMSHATSUI EAST			HK	USD	18,793
MAYBORN USA INC	100005394	1 EDGEWATER DR STE 109	NORWOOD	MA	2062	US	CAD	23,871
Maytex Mills Inc-qingdao		261 FIFTH AVE 17TH FLOOR	NEW YORK	NY	10016	US	USD	76,937
MCCOY & ASSOCIATES INC	100025843	17 MELBOURNE AVE SE	MINNEAPOLIS	MN	55414	US	CAD	16,000
MCGREGOR INDUSTRIES INC.	100005152	72 THE EAST MALL	ETOBICOKE	ON	M8Z 5W2	CA	CAD	13,857
MCKESSON CANADA	100026688	8555 TORBRAM RD	BRAMPTON	ON	L6T 5R1	CA	CAD	114,405
MCKESSON CANADA CORPORATION	100007525	4705 DOBRIN ST	SAINT-LAURENT	QC	H4R 2P7	CA	CAD	4,091,912
MCKESSON CANADA CORPORATION	100007524	4705 DOBRIN ST	SAINT-LAURENT	QC	H4R 2P7	CA	CAD	3,428,960
MCKESSON CANADA CORPORATION	100007526	4705 DOBRIN ST	SAINT-LAURENT	QC	H4R 2P7	CA	CAD	452,168
MCKESSON CANADA-CALGARY	100026872	78TH AVE SE, 4440	CALGARY	AB	T2C 2Z5	CA	CAD	74,840
MCNABB ROICK EVENTS	100021319	444 YONGE ST PO BOX 54 STE 101	TORONTO	ON	M5B 2H4	CA	CAD	100,000
Mcs Far East Inc		2280 NEWLINS MILL ROAD	EASTON	PA	18045	US	USD	78,827
ME INC CONFERENCE	100030106	2053 MAIN MALL ROOM 239	VANCOUVER	BC	V6T 1Z2	CA	CAD	2,500
MEAD JOHNSON NUTRITION CANADA CO	100000268	PO BOX 57790	TORONTO	ON	M5W 5M5	CA	CAD	96,125
MEDELA CANADA INC	100000293	4160 SLADEVIEW CRESCENT 8	MISSISSAUGA	ON	L5L 0A1	CA	CAD	68,077
MEGA BRANDS	100000958	4505 HICKMORE	MONTREAL	QC	H4T 1K4	CA	CAD	234,410
MEGA BRANDS INC	100005970	4505 HICKMORE	MONTREAL	QC	H4T 1K4	CA	USD	133,383
Mega Brands Inc		4505 HICKMORE	SAINT LAURENT	QC	H4T 1K4	CA	USD	34,629
MEILLEURES MARQUES LTEE	100005194	9050 IMPASSE DE L'INVENTION	ANJOU	QC	H1J 3A7	CA	CAD	19,588
MELISSA & DOUG LLC	100001955	PO BOX 590	WESTPORT	CT	6881	US	CAD	5,279
MELITTA CANADA INC.	100007103	6201 HIGHWAY 7 UNIT 10	VAUGHAN	ON	L4H 0K7	CA	CAD	15,017
MELROSE PAVING CO LTD	100029593	3540 HAWKESTONE RD	MISSISSAUGA	ON	L5C 2V2	CA	CAD	153,149
MENTHOLATUM COMPANY OF CANADA LTD	100005153	45 HANNOVER DRIVE , UNIT # 2	SAINT CATHARINES	ON	L2W 1A3	CA	CAD	4,807
MENU FOODS LTD	100000246	8 FALCONER DR	STREETSVILLE	ON	L5N 1B1	CA	CAD	15,013
MERCHANDISING TECHNOLOGIES INC	100007449	1050 NW 229TH AVE	HILLSBORO	OR	97124	US	CAD	27,975
Merchandising Technologies Canada Inc		2900 - 595 Burrard St	Vancouver	BC	V7X 1J5	Canada	CAD	3,035

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Mercuries Aisa Ltd.		7 F-2 No. 32 Sec. 1 Chenggong Road	Nangang District	Taipei		Taiwan	USD	14,008
MERRICK ENGINEERING	100007141	PO BOX 849939	LOS ANGELES	CA	90084	US	CAD	57,386
MERRITHEW INTL INC.	100027983	2200 YONGE ST, STE 500	TORONTO	ON	M4S 2C6	CA	CAD	58,495
Merry Link Development (macao Comme		175 RUA DE XANGAI EDIF 17 ANDAR F-K	MACAU			MO	USD	398,377
MESSAGERIES	100007954	2315 DE LA PROVINCE	LONGUEUIL	QC	J4G 1G4	CA	CAD	75,181
MESSAGERIES DYNAMIQUES	100007856	900 BOULEVARD ST-MARTIN OUEST	LAVAL	QC	H7S 2K9	CA	CAD	17,327
METHOD PRODUCTS INCORPORATED	100001193	PO BOX 78764	MILWAUKEE	WI	53278	US	CAD	104,646
Metro Compactor Service Inc.		40 Bethridge Rd.	Rexdale	ON	M9W 1N1	Canada	CAD	52,256
METRO FOOD BANK SOCIETY-NOVA SCOTIA	100030103	213 BEDFORD HWY	HALIFAX	NS	B3M 2J9	CA	CAD	2,000
METRO LABEL	100022275	999 PROGRESS AVE	TORONTO	ON	M1B 6J1	CA	CAD	14,753
Metro Services		204 W Powell Lane	Austin	TX		USA	CAD	
Metrospec Inc		2650 Blvd Pitfield	Saint-Laurent	QC	H4S 1G9	Canada	CAD	
MEYER HOUSEWARES CANADA INC.	100003905	5151 THIMENS BOULEVARD	MONTREAL	QC	H4R 2C8	CA	CAD	513,807
MGA ENTERTAINMENT	100002035	7300 WARDEN AVE SUITE 213	MARKHAM	ON	L3R 9Z6	CA	CAD	53,061
Mga Entertainment Ca Comp		7300 WARDEN AVENUE, SUITE 213	MARKHAM	Ontario	L3R 9Z6	CA	USD	144,558
Mgs Group Ltd.		125 Oi Wen Road	Hai Shu	Ningbo		China	USD	2,861
Mgt Industries Inc		13889 S. FIGUEROA ST	LOS ANGELES	CA	90061	US	USD	9,009
Mia Global Footwear Ltd		9F-6 No. 60-8 Sec 2	Taichung Kang Road	Taichung	40706	Taiwan	USD	8,852
MICROCEL CORPORATION	100028203	1274 UNIT # 2, RINGWELL DR	NEWMARKET	ON	L3Y 9C7	CA	CAD	58,606
MICRON CONSUMER PRODUCTS GROUP	100001838	8000 S. FEDERAL WAY	BOISE	ID	83707	US	CAD	67,195
MICROSOFT CORPORATION	100000386	1 MICROSOFT WAY	REDMOND	WA	98052-6399	US	CAD	241,602
MIDWEST FIXTURE GROUP INC	100003891	900 MCKINLEY STREET	ANOKA	MN	55303	US	CAD	35,248
MIELE LIMITED	100008019	161 FOUR VALLEY DR	VAUGHAN	ON	L4K 4V8	CA	CAD	19,827
MIGHTY MAC PRODUCTION CANADA INC.	100005317	5555 RUE CYPHOT	SAINT LAURENT	QC	H4S 1R3	CA	CAD	13,668
MILE HIGH EQUIPMENT LLC	100000320	11100 E. 45TH AVE	DENVER	CO	80239	US	CAD	2,249
Millwork Pte Ltd		10 RAEBURN PARK, BLOCK A 03-08	SINGAPORE		088702	SG	USD	579,771
Miner Fleet Management Group		17319 San Pedro Ste. 500	San Antonio	TX	78232	USA	CAD	
MINNESOTA AIR	100021987	6901 W. OLD SHAKOPEE RD	BLOOMINGTON	MN	55438	US	CAD	98,362
MINNESOTA REVENUE	100024820	PO BOX 64054	ST PAUL	MN	55164-0015	US	CAD	16,964
MINUTE MAID COMPANY OF CA INC	100022933	42 OVERLEA BLVD	TORONTO	ON	M4H 1B8	CA	CAD	36,751
MIXOLOGY CANADA INC.	100007270	45 ARMTHORPE RD	BRAMPTON	ON	L6T 5M4	CA	CAD	2,204
MM Pharma Services Inc.		760 Gordon Street, Suite 203	Thunder Bay	ON	P7E 6S1	Canada	CAD	1,728
Mobile Industries Inc.		3610 Mavis Road	Mississauga	ON	L5C1W2	Canada	CAD	
MODA AT HOME INC	100028629	951 ROWNTREE DAIRY RD	WOODBRIIDGE	ON	L4L 8Z5	CA	CAD	9,289
MODERN MARKETING CONCEPTS INC	100006005	1220 E OAK STREET	LOUISVILLE	KY	40204	US	CAD	167,500
MOEN INC	100002429	2816 BRISTOL CIRCLE	OAKVILLE	ON	L6H 5S7	CA	CAD	1,411
MOHAWK HOME	100025845	3032 SUGAR VALLEY RD	SUGAR VALLEY	GA	30746	US	USD	51,248
MOHAWK HOME	100002170	PO BOX 57407, STATION A	TORONTO	ON	M5W 5M5	CA	USD	41,504
Mohawk Home		PO BOX 57407, STATION A	TORONTO	Ontario	M5W 5M5	CA	USD	71,462
Mohawk Home-alleppey		5 CCNB ROAD	ALLEPPEY		688001	IN	USD	12,507
Mohawk Home-jinhua City		1858 JINGANG ROAD, FUCUN TOWN	JINHUA CITY		321000	CN	USD	41,228

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MOHAWK MOVING AND STORAGE	100020345	8271 W 35 W SERVICE DR	MINNEAPOLIS	MN	55449	US	CAD	6,862
MOLISANA IMPORTS	100020668	63 SIGNET DR	WESTON	ON	M9L 2W5	CA	CAD	1,450
MOM BRANDS CO	100005365	80 S 8TH ST STE 2700	MINNEAPOLIS	MN	55402	US	CAD	8,087
Mondani Handbags And Accessories In		320 FIFTH AVE	NEW YORK	NY	10001	US	USD	49,593
MONSTER CABLE INTL LTD	100005015	BLOCK 3 BALLYMALEY BUS.PK	ENNIS	CL	EIRE	IE	CAD	14,086
MONSTER TECHNOLOGY INT'L LIMITED	100005741	BLOCK 3 BALLYMALEY BUSINESS PA	ENNIS	CL	EIRE	IE	CAD	57,129
MON-TEX MILLS LTD	100020651	4105 THIMENS BLVD	VILLE ST LAURENT	QC	H4R 2K7	CA	CAD	164,306
MOORE CANADA CORPORATION	100006307	333 FOSTER CRESCENT SUITE #2	MISSISSAUGA	ON	L5R 3Z9	CA	CAD	40,029
MOORE CANADA-PUNCHOUT	100003526	6100 VIPOND DR	MISSISSAUGA	ON	L5T 2X1	CA	CAD	2,497,096
Moose Mountain Toymakers Ltd.		8 Woodhollow Rd # 302	Parsippany	NJ	7054	USA	USD	8,190
MORRIS NATIONAL INC.	100005155	2235 LAPIERRE	LASALLE	QC	H8N 1B7	CA	CAD	73,963
MULTY HOME LP	100021068	100 PIPPIN RD	CONCORD	ON	L4K 4X9	CA	CAD	470,176
MUNCHKIN BABY CANADA LTD.	100000068	50 PRECIDIO COURT, UNIT A	BRAMPTON	ON	L6S 6E3	CA	CAD	250,963
MUNTERS CANADA INC	100026118	7025 TOMKEN RD, SUITE 247	MISSISSAUGA	ON	L5S 1R6	CA	CAD	1,221
MUSTANG DRINKWARE INC.	100005223	65 BESSEMER RD.	LONDON	ON	N6E 2G1	CA	CAD	31,232
My Michelle		13071 E TEMPLE AVE	CITY OF INDUSTRY	CA	91746	US	USD	167,563
NAS Services, Inc.		1040 West Georgia street 15th Floor	Vancouver	BC	V6E 4H8	Canada	CAD	102,969
NASHVILLE WIRE PRODUCTS	100022754	MSC 30021 PO BOX 41500	NASHVILLE	TN	37241	US	CAD	1,470
Nate Berkus Entertainment, Inc.	100027918	406 North Wood Street	Chicago	IL	60622	USA	CAD	15,381
NATIONAL CART LLC	100000201	PO BOX 790379	ST LOUIS	MO	63179-0051	US	CAD	62,791
NATIONAL EGG INC.	100001531	RR 7	STRATHROY	ON	N7G 3H8	CA	CAD	113,749
NATIONAL FOCUS DISTRIBUTION	100005270	151 CHURCH STREET SOUTH	ALLISTON	ON	L9R 1E5	CA	CAD	177,257
NATIONAL IMPORTERS CANADA LTD.	100000016	15 PRECIDIO CT UNIT #2	BRAMPTON	ON	L6S 6B7	CA	CAD	50,387
National Information Solutions Cooperative		3201 Nygren Drive	Mandan	ND	58554	USA	CAD	
NATIONAL PRESTO INDUSTRIES INC.	100003925	3925 NORTH HASTINGS WAY	EAU CLAIRE	WI	54703	US	CAD	35,840
NATIONAL PUBLIC RELATIONS	100024483	1155 METCALFE ST STE 800	MONTREAL	QC	H3B 0C1	CA	CAD	122,767
Natural Products Export Corp Ltd.		6 3RD STREET	CHENNAI		600004	IN	USD	35,771
NAYA WATERS INC.	100006895	340-2030 BOULEVARD PIE-IX	MONTREAL	QC	H1V 2C8	CA	CAD	1,152
NCR CANADA LTD	100004213	6865 CENTURY AVENUE	MISSISSAUGA	ON	L5N 2E2	CA	CAD	2,500
Neatfreak Group Inc		5320 TIMBERLEA BLVD	MISSISSAUGA	ON	L4W 2S6	CA	USD	73,240
Neelands Refrigeration Limited		4131 Palladium Way	Burlington	ON	L7M 0V9	Canada	CAD	87,759
NEENAH PAPER INC	100006614	PO BOX 404947	ATLANTA	GA	30384-4947	US	CAD	9,533
NEIGHBOURHOOD PHARM ASSOC OF CANADA	100030045	45 SHEPPARD AVE E STE 301	TORONTO	ON	M2N 5W9	CA	CAD	16,950
NELSON-RUDIE & ASSOCIATES INC	100026320	9100 49TH AVE N	MINNEAPOLIS	MN	55428	US	CAD	17,425
NEMCOR INC.	100005159	501 FRANKLIN BLVD	CAMBRIDGE	ON	N1R 8G9	CA	CAD	29,088
NESTLE CANADA INC.	100008527	9050 AIRPORT ROAD	BRAMPTON	ON	L6S 6G9	CA	CAD	939,938
NESTLE PURINA PETCARE CANADA	100000525	2500 ROYAL WINDSOR DRIVE	MISSISSAUGA	ON	L5J 1K8	CA	CAD	38,211
NESTLE WATERS CANADA	100023310	1322 CRESTSIDE DR STE 100	COPPELL	TX	75019	US	CAD	68,727
New Bright Industrial Co Ltd		11 SHEUNG YUET ROAD	KOWLOON BAY			HK	USD	38,606
NEW CUSTOMER SERVICE	100000726	22660 EXECUTIVE DR SUITE 122	STERLING	VA	20166	US	CAD	368,461
NEW ERA CAP CANADA	100006556	6205A AIRPORT RD, STE 102	MISSISSAUGA	ON	L4V 1E1	CA	CAD	16,636

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New View Gifts Acc Ltd.		9 W Front St	Media	PA	19063	USA	USD	17,511
Newclassic Entp Co. Ltd.		59-67 BONHAM STRAND W E-17	SHEUNG WAN		999077	HK	USD	13,505
NEWMANS OWN INC	100007567	246 POST ROAD EAST	WESTPORT	CT	6880	US	CAD	5,505
Newstyle Product Development		929 W Barkley Ave	Orange	CA	92868-1208	USA	USD	15,964
NFI INTERACTIVE LOGISTICS	100020931	226 EAST LANDIS AVE	VINELAND	NJ	8360	US	CAD	45,614
NICE PAK PRODUCTS INC	100006638	75 REMITTANCE DR	CHICAGO	IL	60675-3256	US	CAD	245,896
Nicollet Enterprise 1 S.A.R.L.		1000 Nicollet Mall	Minneapolis	MN	55403	US	CAD	3,068,729,438
NIFTY HOME PRODUCTS INC	100007992	920 WALNUT AVE	MANKATO	MN	56063	US	CAD	4,182
NIKON CANADA INC.	100000117	1366 AEROWOOD DRIVE	MISSISSAUGA	ON	L4W 1C1	CA	CAD	158,632
Nina Footwear Corp.		200 PARK AVE S	NEW YORK	NY	10003	US	USD	188,703
Ningbo Hometek Imp And Exp Co Ltd		2-3 76TH LN, ER HENG ST	NINGBO		315020	CN	USD	8,563
Ningbo Johnshen Stationary Co., Ltd		NO. 119 DINGXIANGROAD	NINGBO		315040	CN	USD	4,235
NINTENDO OF CANADA LIMITED	100000541	150-2925 VIRTUAL WAY	VANCOUVER	BC	V5M 4X5	CA	CAD	3,665,619
NIPPON YUSEN KABUSHIKI KAISHA	100025025	1900 CHARLES BRYAN RD	CORDOVA	TN	38088	US	CAD	103,014
Nobland International Inc		197-15 KARAK-DONG SONGPA-KU	SEOUL		138-162	KR	USD	713,920
Nofal Drug Mart Inc.		2453 Clayborne Place	Oakville	ON	L6M 4C4	Canada	CAD	11,983
NONGSHIM AMERICA INC	100005290	6255 CANTARY RD UNIT 4	MISSISSAUGA	ON	L5R 3Z4	CA	CAD	23,961
Noor Pharmacy Ltd.		76 Roehampton Avenue, Suite 608	St. Catharines	ON	L2M 7W5	Canada	CAD	13,554
NORCOM INC.	100006407	200 WILSON RD	GRIFFIN	GA	30223	US	CAD	1,524
NORDICWARE	100008200	PO BOX 1450 NW 8657	MINNEAPOLIS	MN	55485	US	CAD	70,310
NORMERICA INC.	100005248	1599 HURONTARIO ST. SUITE 300	PORT CREDIT	ON	L5G 4S1	CA	CAD	5,064
NORTHAMERICAN VAN LINES CANADA	100027855	PO BOX 639 STATION MAIN	EDMONTON	AB	T5J 2L3	CA	CAD	20,383
NORTHERN BOTTLING DISTRIBUTORS	100022881	15415-91 ST	GRANDE PRAIRIE	AB	T8X 0B4	CA	CAD	19,489
NORTHERN RESPONSE INTERNL LTD	100007649	50 STAPLES AVENUE	RICHMOND HILL	ON	L4B 0A7	CA	CAD	69,990
Northland Aluminum		5005 COUNTY RD 25	SAINT LOUIS PARK	MN	55416	US	USD	8,229
Northwest Company, The		49 BRYANT AVE. PO BOX 263	ROSLYN	NY	11576	US	USD	5,714
NORTON ROSE	100004303	1 PLACE VILLE MARIE STE 2500	MONTREAL	QC	H3B 1R1	CA	CAD	104,078
NOTHING BUT NATURE INC.	100005769	1440-2 KING STREET WEST	ST.JACOBS	ON	N0B 2N0	CA	CAD	8,880
NOVA SCOTIA POWER INC	100023748	PO BOX 848	HALIFAX	NS	B3J 2V7	CA	CAD	17,692
Nova Scotia Power Inc		P.O. Box 848	Halifax	NS	B3J2V7	Canada	CAD	13,596
NOVARTIS CONSUMER HEALTH CAN INC.	100002292	7125 MISSISSAUGA RD STE 500	MISSISSAUGA	ON	L5N 0C2	CA	CAD	2,731
NOVATEX AMERICA	100002604	1070 FAULTLESS DRIVE	ASHLAND	OH	44805	US	CAD	16,131
NOVITEX ENTERPRISE SOLUTIONS CANADA	100003644	15 ALLSTATE PARKWAY SUITE 600	MARKHAM	ON	L3R 5B4	CA	CAD	24,813
NTD APPAREL INC.	100001980	700 MCCAFFREY STREET	MONTREAL	QC	H4T 1N1	CA	CAD	480,498
Numark Industries Co Ltd		P.O. Box 693	Danville	Indiana	46122	USA	USD	39,657
NWG INC.	100005301	176 TORYORK DRIVE	TORONTO	ON	M9L 1X6	CA	CAD	1,520
Nyc Alliance Company Llc		525 7TH AVENUE STE # 701	NEW YORK	NY	10018-0473	US	USD	18,538
NYGARD INTERNATIONAL	100007748	1771 INKSTER BLVD	WINNIPEG	MB	R2X 1W3	CA	CAD	26,615
NYGARD OUTERWEAR INTL	100024848	1200 JULES POITRAS	MONTREAL	QC	H4N 1X7	CA	CAD	162,570
NYKO TECHNOLOGIES INC.	100005606	1990 WESTWOOD BLVD. PENTHOUSE	LOS ANGELES	CA	90025	US	CAD	3,622
NYMITY INC	100029669	366 BAY ST STE 1200	TORONTO	ON	M5H 4B2	CA	CAD	3,049

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OCEAN BRANDS GP	100007043	#100-3600 LYSANDER LANE	RICHMOND	BC	V7B 1C3	CA	CAD	34,727
OCEAN SPRAY INTERNATIONAL INC	100001284	1 OCEAN SPRAY DR.	LAKEVILLE / MIDDLEBORO	MA	2349	US	CAD	22,940
Office Star Canada		300 CONFEDERATION PARKWAY UNIT 1	CONCORD	ON	L4K 4T8	CA	USD	29,904
OHM SECURITY LTD	100028834	6535 MILLCREEK DR UNIT 4	MISSISSAUGA	ON	L5N 2M2	CA	CAD	1,272
OLD DUTCH FOODS LTD.	100000507	100 BENTALL STREET	WINNIPEG	MB	R2X 2Y5	CA	CAD	219,661
OLDE THOMPSON INC.	100007830	3250 CAMINO DEL SOL	OXNARD	CA	93030	US	CAD	12,251
Olympictex Industrial Corp		80 SEC 1, 2ND FLR ANHO RD	TAIPEI		106	TW	USD	53,492
Om Sakk(india)industries Ltd.		80 MILES STONE GT ROAD	PANIPAT		132103	IN	USD	117,257
OMEGA PRODUCTS INC O/A OMEGA	100029124	3355 ENTERPRISE AVE	FORT LAUDERDALE	FL	33331	US	CAD	2,356
ON SITE LIGHTING	100000101	1111 HIGHWAY 25 NORTH	BUFFALO	MN	55313	US	CAD	3,172
ONE PUTT INC.	100000679	5500 W ROSECRANS AVE	HAWTHORNE	CA	90250	US	CAD	7,175
ONTARIO CHAMBER OF COMMERCE	100022942	505-180 DUNDAS ST W	TORONTO	ON	M5G 1Z8	CA	CAD	6,215
ONTARIO PHARMACISTS ASSOCIATION	100020189	375 UNIVERSITY AVE STE 800	TORONTO	ON	M5G 2J5	CA	CAD	1,725
OOCL LOGISTICS LTD	100004258	PO BOX 347189	PITTSBURGH	PA	15251-7189	US	CAD	1,015
Orbit Irrigation Products Inc		845 Overland Road	North Salt Lake	UT	84054	USA	USD	13,471
OTTAWA POLICE SERVICE	100026082	PO/CP 9634 STATION T	OTTAWA	ON	K1G 6H5	CA	CAD	1,215
OUIMET-CORDON BLEU FOODS INC.	100005782	8383 J RENE OUIMET	ANJOU	QC	H1J 2P8	CA	CAD	4,055
OUT PET CARE LLC	100000232	4105 ROCK QUARRY ROAD	DALLAS	TX	75222-7215	US	CAD	12,247
OUTERSTUFF CANADA ULC	100022211	WELLS FARGO BANK 0T5200	MONTREAL	QC	H3C 4T9	CA	CAD	75,008
OUTLOOK EYEWEAR CANADA LTD	100021407	290 BRUNEL RD	MISSISSAUGA	ON	L4Z 2C2	CA	CAD	29,870
OVAL INTERNATIONAL INC	100007154	3705 PL DE JAVE STE 180	BROSSARD	QC	J4Y 0E4	CA	CAD	5,850
OVATION IN-STORE	100006386	57-13 49TH PLACE	MASPETH	NY	11378	US	CAD	62,309
Oxford Collections		1359 BROADWAY 16TH FLOOR	NEW YORK	NY	10018	US	USD	631,117
Oxford Collections-ningbo		11 YINZHOU	NINGBO		315000	CN	USD	98,738
OXI BRITE INC	100026373	8-8620 ESCARPMENT WAY	MILTON	ON	L9T 0M1	CA	CAD	6,609
OYACO PRODUCTS INC.	100006748	3125 16TH STREET NE	CALGARY	AB	T2E 7K8	CA	CAD	1,331
OZZ Electric Inc.		20 Floral Parkway	Concord	ON	L4K 4R1	Canada	CAD	4,434
P&F USA INC	100003921	3015 WINDWARD PLAZA	ALPHARETTA	GA	30005	US	CAD	74,628
PACIFIC COAST FEATHER CO	100027542	1964 FOURTH AVE S	SEATTLE	WA	98134	US	CAD	46,829
Pacific Global Enterprises Ltd.		11 DUDELL ST RUTTONJEE CNTR	CENTRAL			HK	USD	43,414
Pacific Glow Ltd.		Rm 2314 23/F Sun Life Twr	Tsim Sha Tsui	Kowloon	N/A	Hong Kong	USD	18,414
PACIFIC HOME FASHIONS	100022601	3543 NASHUA DR	MISSISSAUGA	ON	L4V 1R1	CA	CAD	613,084
PACIFIC MARKET INTERNATIONAL LLC	100008276	2401 ELLIOT AVE 4TH FLR	SEATTLE	WA	98121	US	CAD	81,510
Pacific Trade International Inc		5 YUANFU N RD	QUANZHOU		362000	CN	USD	273,664
PACON CORPORATION	100002271	DEPT. 59755	MILWAUKEE	WI	53259-0755	US	CAD	19,703
PACTIV CA INC	100021485	2010 ELLESMERE RD	SCARBOROUGH	ON	M1H 3B1	CA	CAD	5,929
PALADIN SECURITY GROUP LTD	100026857	425 UNIVERSITY AVE	TORONTO	MB	M5G 1T6	CA	CAD	59,223
Paliwal Gdr Homestyles Pvt Ltd		SECTOR 40-SHIMLA MOLANA ROAD	PANIPAT		132103	IN	USD	8,795
PAN OSTON COMPANY	100023480	6944 LOUISVILLE RD	BOWLING GREEN	KY	42101	US	CAD	56,405
PANACEA CANADA INC	100029919	171 MATCHEDASH ST N	ORILLIA	ON	L3V 4V3	CA	CAD	6,383
PANASONIC CANADA INC.	100000530	5770 AMBLER DRIVE	MISSISSAUGA	ON	L4W 2T3	CA	CAD	3,255

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Pan-pacific Co Ltd		197-21 KURO-DONG KURO-GU	SEOUL		152-848	KR	USD	215,111
PAPER MAGIC GROUP	100001282	2015 WEST FRONT STREET	BERWICK	PA	18603	US	CAD	7,148
Paper Magic Group Hong Kong Ltd		61 MODY ROAD	TSIM SHA TSUI EAST			HK	USD	111,987
PAPERCHEF INC	100006801	125 CONSUMERS DR	WHITBY	ON	L1N 1C4	CA	CAD	7,636
PAPYRUS RECYCLED PAPER GREETING CAN	100003200	1820 MATHESON BLVD	MISSISSAUGA	ON	L4W 0B3	CA	CAD	508,481
Pari Creations Pvt.Ltd-noida		C-85 SECTOR 65	NOIDA		201307	IN	USD	7,999
PARIS BUSINESS PRODUCTS	100000681	800 HIGHLAND DRIVE	WESTAMPTON	NJ	8060	US	CAD	2,692
PARIS GENEVE INC.	100005209	550 DESLAURIERS	MONTREAL	QC	H4N 1V8	CA	CAD	194,095
PARIS PRESENTS INCORPORATED	100002323	2911 MOMENTUM PLACE	CHICAGO	IL	60689-5329	US	CAD	34,200
PARISSA LABORATORIES INC.	100004989	2400 DOLLARTON HIGHWAY	NORTH VANCOUVER	BC	V7H 0B3	CA	CAD	7,128
PARMALAT CANADA INC.	100000764	5915 AIRPORT ROAD	MISSISSAUGA	ON	L4V 1T1	CA	CAD	560,343
PARSONS ELECTRIC OF CANADA ULC	100021885	NW 9562 PO BOX 1450	MINNEAPOLIS	MN	55485-9562	US	CAD	28,235
Pastourelle Llc		240 W 37TH ST	NEW YORK	NY	10018	US	USD	14,533
PATCH CANADA	100026409	1400 E. INMAN PKY	BELOIT	WI	53511	US	CAD	16,977
Patient Care Pharmacy Inc.		2314 Frezenberg Avenue NW	Edmonton	AB	T5E 5R9	Canada	CAD	4,661
PATTON PICTURE CO.	100002579	207 LYNNDALE COURT	MECHANICSBURG	PA	17050	US	CAD	4,138
Patton Picture Company		207 Lynndale Court	Mechanicsburg	PA	17050	USA	USD	1,056
Paysagiste Rive Sud Itée		1200 Labadie	Longueuil	QC	J4N1C7	Canada	CAD	
PBM CANADA HOLDINGS LLC	100000287	204 NORTH MAIN STREET	GORDONSVILLE	VA	22942	US	CAD	13,856
PEAR HEALTHCARE SOLUTIONS INC	100029167	1625 FLINT ROAD	TORONTO	ON	M3J 2J6	CA	CAD	23,976
PEKING HANDICRAFT INC	100026755	1388 SAN MATEO AVE	SOUTH SAN FRANCISCO	CA	94080	US	USD	13,373
Peking Handicraft Inc		1388 SAN MATEO AVENUE	SOUTH SAN FRANCISCO	CA	94080-6501	US	USD	281,321
PELICAN INTERNATIONAL INC.	100005425	1000 PLACE PAUL KANE	LAVAL	QC	H7C 2T2	CA	CAD	24,032
PENTEL STATIONERY OF CANADA LTD.	100002693	5900 NO. 2 RD STE 140	RICHMOND	BC	V7C 4R9	CA	CAD	4,644
PEPSICO BEV CA	100000999	5205 SATELLITE DRIVE	MISSISSAUGA	ON	L4W 5J7	CA	CAD	424,368
PEPSICO BEVERAGES CANADA	100023803	5205 SATELLITE DR	MISSISSAUGA	ON	L4W 5J7	CA	CAD	45,786
PepsiCo Beverages Canada		5205 Satellite Drive	Mississauga, Ontario	ON	L4W 5J7	Canada	CAD	1,845
PEPSICO FDS	100023284	5550 EXPLORER DR 8TH FL	MISSISSAUGA	ON	L4W 0C3	CA	CAD	143,347
PEPSICO FDS CA	100001074	5550 EXPLORER DRIVE	MISSISSAUGA	ON	L4W 0C3	CA	CAD	407,785
PERFORMANCE DESIGNED PROD.(PDP)	100007798	2300 W. EMPIRE AVE STE 600	BURBANK	CA	91504	US	CAD	60,406
PERISCOPE	100021467	18 CAMDEN STREET	TORONTO	ON	M5V 1V1	CA	CAD	57,159
PERISCOPE	100020207	921 WASHINGTON AVE	MINNEAPOLIS	MN	55415	US	CAD	2,181
PET FACTORY INC.	100000234	845 EAST HIGH STREET	MUNDELEIN	IL	60060	US	CAD	9,560
PETMATE	100002204	P.O. BOX 849863	DALLAS	TX	75284	US	CAD	35,001
PEXCO LLC	100006460	1600 BIRCHWOOD AVE	DES PLAINES	IL	60018	US	CAD	1,358
PFLOW INDUSTRIES INC	100000350	6720 N. TEUTONIA AVENUE	MILWAUKEE	WI	53209	US	CAD	54,998
PHARMACISTS ASSOCIATION OF NL	100030174	85 THORBURN RD STE 203	ST JOHNS	NL	A1B 3M2	CA	CAD	3,000
PHASE 4 FILMS INC.	100005318	20 EGLINTON AVE W STE 603	TORONTO	ON	M4R 1K8	CA	CAD	147,232
PHILCOS ENTERPRISER LIMITED	100005433	120 BRUNEL ROAD	MISSISSAUGA	ON	L4Z 1T5	CA	CAD	39,662
PHILIPS CONSUMER LIFESTYLE	100000879	281 HILLMOUNT ROAD	MARKHAM	ON	L6C 2S3	CA	CAD	192,017
PHOENIX BRANDS CANADA LLC	100003202	2601 FORTUNE CIRCLE EAST SUITE	INDIANAPOLIS	IN	46241	US	CAD	4,055

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PIERRE BELVEDERE INC.	100000966	2555 DOLLARD ADMINISTRATION SU	LASALLE	QC	H8N 3A9	CA	CAD	4,991
Pin Jang Enterprise		3F 291 CHUNG HSIAO E. ROAD SEC 5	TAIPEI		110	TW	USD	111,054
Pj Chonburi Parawood		928/1 Mu 1 T.Klong-kew	Banbung	Chonburi	N/A	Thailand	USD	3,944
P'kolino Llc		SONGLANG ST. SHANGQIAO DONGCHENG NO.	DONGGUAN		523111	CN	USD	63,454
Plan Group Inc.		27 Vanley Crescent	Toronto	ON	M3J 2B7	Canada	CAD	46,867
PLANO MOLDING COMPANY	100005499	431 E. SOUTH ST	PLANO	IL	60545	US	CAD	2,462
PLASMART INC.	100000968	408 441 MACLAREN ST	OTTAWA	ON	K2P 2H3	CA	CAD	2,198
PLASTIC DEVELOPMENT GROUP LLC	100029690	4400 ROLLING PINE DR	WEST BLOOMFIELD	MI	48323	US	CAD	15,509
Plusmark		PO BOX 92330-N	CLEVELAND	OH	44193	US	USD	1,010
PM PLASTICS COMPANY	100006413	627 CAPITOL DRIVE	PEWAUKEE	WI	53072	US	CAD	332,916
PM&J LLC	100001338	10911 WEST HWY 55 205	PLYMOUTH	MN	55441	US	CAD	37,740
PMD LOGISOFT/PMD SOLUTIONS PLUS	100007726	1060 MICHELE BOHEC BUREAU 108	BLAINVILLE	QC	J7C 5E2	CA	CAD	3,132
POLAR PLASTIC LTD	100006345	4210 THIMENS	SAINT LAURENT	QC	H4R 2B9	CA	CAD	15,012
POLYGROUP	100007070	AVENIDA XIAN XING HAI, CENTRO GOLDE	MACAU			MO	CAD	1,445
POOF SLINKY INC	100000712	PO BOX 87097	CANTON	MI	48187	US	CAD	149,337
POPCHIPS INC	100005480	5510 LINCOLN BLVD. SUITE #425	PLAYA VISTA	CA	90094	US	CAD	11,082
POWERBEV INC.	100005897	201 WILKINSON RD UNIT A	BRAMPTON	ON	L6T 4M2	CA	CAD	11,898
PR Maintenance Management Inc.		1180 Rue Levis	Terrebonne	QC	J6W 5S6	Canada	CAD	
PREMIER BRANDS CANADA LTD	100025488	680 GRANITE COURT	PICKERING	ON	L1W 4A3	CA	CAD	51,943
PRESIDIO BRANDS INC	100025783	500 TAMAL PLAZA STE 505	CORTE MADERA	CA	94925	US	CAD	10,014
PRESTO PRODUCTS COMPANY	100000197	PO BOX 842320	DALLAS	TX	75284-2320	US	CAD	7,810
PRGX Canada Corp		60 Courtnepark Drive W, Unit 4	Mississauga	ON	L5W 0B3	Canada	CAD	
PRIDE SIGNS	100020016	255 PINEBRUSH RD.	CAMBRIDGE	ON	N1T 1B9	CA	CAD	22,985
PRIME MATERIAL HANDLING EQUIP LTD	100024775	97 SIMMONDS DRIVE	DARTMOUTH	NS	B3B 1N7	CA	CAD	2,770
Prime Material Handling Equipment Limited		97 Simmonds Drive	Dartmouth	NS	B3B 1N7	Canada	CAD	2,417
Prime Time Toys Ltd.		200 Wanaque Avenue	Pompton Lakes	NJ	7442	USA	USD	45,909
PRIMO FOODS	100007790	PO BOX 280	RUTHVEN	ON	N0P 2G0	CA	CAD	2,338
PRISM DISTRIBUTIONS INC	100006387	100 3016 19 STREET NE	CALGARY	AB	T2E 6Y9	CA	CAD	16,984
PRISMA INTERNATIONAL INC	100028059	1128 HARMON PLACE SUITE 310	MINNEAPOLIS	MN	55403	US	CAD	13,558
PRO PERFORMANCE SPORTS LLC	100000774	2081 FARADAY AVE	CARLSBAD	CA	92008	US	CAD	4,167
PROBAR LLC	100026376	81000-4752 W CALIFORNIA AVE	SALT LAKE CITY	UT	84104	US	CAD	7,427
PROCESS DISPLAYS CO.	100006479	7108 31ST AVE N.	MINNEAPOLIS	MN	55427	US	CAD	1,157,322
PROCTER & GAMBLE	100000069	4711 YONGE STREET	TORONTO	ON	M2N 6K8	CA	CAD	689,967
Product Care Association		105 West 3rd Avenue	Vancouver	BC	V5Y 1E6	Canada	CAD	
PROLOGUE INC	100022253	1650 LIONEL-BERTRAND	BOISBRIAND	QC	J7H 1N7	CA	CAD	19,570
Province of British Columbia		4464 Markham Street	Victoria	BC	V8Z 7X8	Canada	CAD	2,674,432
Province of Ontario - Ministry of Finance		1 Dundas Street West	Toronto	ON	M7A 1Y7	Canada	CAD	
Pt Estika Tropika Lestari		KM10 JALAN RAYA MARIBAYA	TEGAL		52181	ID	USD	16,146
PT Pharma Inc.		10423 127 Street	Surrey	BC	V3V 5K3	Canada	CAD	7,973
Pt. Furnilac Primaguna-tangerang		KAV. 17 JL. KASIR 2 DESA PASIR JAYA	TANGERANG		15135	ID	USD	12,310
Pt. Grafitecindo Ciptaprima		KAV 92-93 KAWASAN INDY JABABEKA I B	CIKARANG BEKASI		17530	ID	USD	87,893

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Pt.Intertrend Utama		28 JL INDUSTRI BUDURAN	SIDOARJO		61252	ID	USD	15,563
PTR BALER AND COMPACTOR COMPANY	100024188	2207 E ONTARIO ST	PHILADELPHIA	PA	19134	US	CAD	9,670
PUBLIC POLICY FORUM	100027812	1405 130 ALBERT ST	OTTAWA	ON	K1P 5G4	CA	CAD	6,215
PUNATI CHEMICAL CORP	100000199	1160 NORTH OPDYKE ROAD	AUBURN HILLS	MI	48326	US	CAD	2,419
PUR BRANDS INC	100005898	201 WILKINSON RD	BRAMPTON	ON	L6T 4M2	CA	CAD	3,832
PURE TREATS INC	100006893	373 JOSEPH-CARRIER	VAUDREUIL-DORION	QC	J7V 5V5	CA	CAD	7,920
PVH CANADA INC	100028193	555 RICHMOND ST W	TORONTO	ON	M5V 3B1	CA	CAD	75,791
Pyramid Construction Ltd.		178 Major's Path	St. John's	NL	A1A5A1	Canada	CAD	
Qingdao C-star Imp And Exp Co Ltd		RM 613 NO. 20 HK MIDDLE ROAD	QINGDAO		266071	CN	USD	44,509
QUALITY HOME PRODUCTS	100021553	8701 JANE ST, UNIT C	VAUGHAN	ON	L4K 2M6	CA	CAD	3,105
QUALITY NATURAL FOODS CANADA INC	100026815	420 NUGGET AVE	SCARBOROUGH	ON	M1S 4A4	CA	CAD	1,471
QUECO ELECTRIC LIMITED		555 ST-REMI	MONTREAL	QC	H4C3G6	Canada	CAD	51,500
QUEENS BUSINESS FORUM ON	100022433	443 JOHNSON ST	KINGSTON	ON	K7L 1Z3	CA	CAD	2,500
Quinterra Property Maintenance Inc.		6535 Millcreek Drive, Unit 53	Mississauga	ON	L5N 2M2	Canada	CAD	
R & R COMMISSIONING	100027188	304 8TH AVE	SPRING LAKE	NJ	7762	US	CAD	26,363
R M S	100024117	12935 16TH AVE NO	PLYMOUTH	MN	55441	US	CAD	252,330
R.M. PALMER COMPANY	100024769	77 S SECOND AVE	WEST READING	PA	19611	US	CAD	33,438
Race Mechanical Systems Inc.		5221 Main St. p.o. box 157	Orono	ON	L0B 1M0	Canada	CAD	18,290
RACKSPACE THE OPEN CLOUD COMPANY	100025378	PO BOX 730759	DALLAS	TX	75373-0759	US	CAD	2,790
Radiant Exports		A-70 SECTOR 64	NOIDA		201301	IN	USD	32,204
Radio Flyer		PO BOX 99298	CHICAGO	IL	60693	US	USD	8,190
Rafik & Shaimaa Pharmaceutical Inc.		21684 90A Ave.	Langley	BC	V1M 4C8	Canada	CAD	5,363
RAINCOAST BOOK DISTRIBUTION LTD	100007445	2440 VIKING WAY	RICHMOND	BC	V6V 1N2	CA	CAD	48,200
Ralsey Group Ltd		PO BOX 37998	CHARLOTTE	NC	28237	US	USD	320,637
RANGE KLEEN MFG. INC.	100003552	4240 EAST ROAD	LIMA	OH	45807	US	CAD	18,502
RANKA ENTERPRISES INC	100005281	7261 VICTORIA PARK AVENUE	MARKHAM	ON	L3R 2M7	CA	CAD	2,707
RAPID DISPLAYS INC	100003149	4300 W 47TH STREET	CHICAGO	IL	60632	US	CAD	61,193
RAWLINGS CANADA	100000775	131 SAVANNAH OAKS DRIVE	BRANTFORD	ON	N3V 1E8	CA	CAD	5,964
RAYMOND LANCTOT LTEE	100007945	5790 RUE PARE	MONTREAL	QC	H4P 2M2	CA	CAD	6,344
Razor USA Llc		12723 E. 166TH STREET	CERRITOS	CA	90703-2213	US	USD	416,576
RBC		31 Adelaide Street, PO Box 1167	Toronto	ON	M5C 2K6	Canada	CAD	
Reaction Distributing Inc.		1260 Terwillegar Ave.	Oshawa	ON	L1J 7A5	Canada	CAD	
Real Home Innovations Inc		101 CONVENTION CNTR DR STE 700	LAS VEGAS	NV	89109	US	USD	7,716
RECKITT BENCKISER PLC	100000412	399 INTERPACE PARKWAY	PARSIPPANY	NJ	7054	US	CAD	162,648
RECOCHEM INC.	100005199	8725 HOLLGATE CRESCENT	MILTON	ON	L9T 1G5	CA	CAD	149,857
RED DEER BOTTLING CO LTD	100022879	PO BOX 280	RED DEER	AB	T4N 5E8	CA	CAD	20,148
RED PLANET GROUP	100000607	2026 32ND AVE	LACHINE	QC	H8T 3H7	CA	CAD	12,490
REDPATH SUGAR LTD.	100001562	PO BOX 4526 STATION A C/O T526	TORONTO	ON	M5W 5Z9	CA	CAD	4,080
REGAL CONFECTIONS INC.	100002501	1625 DAGENAIS BOUL WEST	LAVAL	QC	H7L 5A3	CA	CAD	73,921
REGUS POINTE CLAIRE	100020617	6500 ROUTE TRANSCANADIENNE #40	POINTE CLAIRE	QC	H9R 0A5	CA	CAD	10,122
REHA ENTERPRISES LTD.	100005434	6355 SHAWSON DR. UNIT #4	MISSISSAUGA	ON	L5T 1S7	CA	CAD	13,904

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Creditor Name	Vendor #	Address	City	Province / State	Postal Code / ZIP Code	Country	Currency	Amount (\$)
REINHART FOODS LTD.	100007318	235 YORKLAND BLVD, STE 1101	TORONTO	ON	M2J 4Y8	CA	CAD	3,166
RELIANCE CONST OF CANADA LTD	100003612	3285 BOUL J B DESCHAMPS	MONTREAL	QC	H8T 3E4	CA	CAD	1,044,153
Reliance Enterprise Corp		9F NO 369 FU HSING NORTH ROAD	TAIPEI		105	TW	USD	25,704
RENFRO CANADA INC.	100003659	PO BOX 25086 POSTAL STN A	TORONTO	ON	M5W 2X8	CA	CAD	203,235
RENTOKIL	100027334	30 ROYAL CREST COURT UNIT 11	MARKHAM	ON	L3R 9W8	CA	CAD	33,235
Resource Recovery Fund Board		Suite 305, 14 Court Street	Truro	NS	B2N 3H7	Canada	CAD	
RETAIL COUNCIL OF CANADA	100020041	1881 YONGE STREET SUITE 800	TORONTO	ON	M4S 3C4	CA	CAD	1,926
Retail Data Inc		2235 Staples Mill Road, Suite 300	Richmond	VA	23230	USA	CAD	
RETALIX USA INC	100020110	PO BOX 202325	DALLAS	TX	75320-2325	US	CAD	8,295
Revenu Quebec		800 Youville Square 16TH FL	Quebec	QC	G1R 5S3	Canada	CAD	6,529,066
RICHELIEU HOSIERY INT'L INC	100007097	2121 CRESCENT ST STE 100	MONTREAL	QC	H3G 2C1	CA	CAD	30,894
Rio Brands, Llc		10981 Decatur Road	Philadelphia	PA	19154	USA	USD	30,974
Rivstar Apparel Inc		231 WEST 39TH ST STE 500	NEW YORK	NY	10018	US	USD	92,727
ROAD STAR CARRIER INC.	100026671	8201 LAWSON RD	MILTON	ON	L9T 5E5	CA	CAD	51,385
Robertson Bright Inc.		2875 Argetnia Road, Un 1	Mississauga	ON	L5N 8G6	Canada	CAD	
ROBINSON HOME PRODUCTS	100003553	170 LAWRENCE BELL DR. STE 110	WILLIAMSVILLE	NY	14221	US	CAD	15,697
Roche's Auctioneering Services Ltd		209-38 Pearson Street	ST. John's	NL	A1A3R1	Canada	CAD	1,441
ROCKLINE INDUSTRIES INC.	100000384	1113 MARYLAND AVENUE	SHEBOYGAN	WI	53081	US	CAD	3,657
Rojan Pharmacare Inc.		62 Barleyfield Road	Brampton	ON	L6R 2E1	Canada	CAD	5,905
ROLF C. HAGEN INC	100000362	20500 TRANS CANADA HWY	BAIE-D'URFE	QC	H9X 0A2	CA	CAD	7,986
ROLLOVER PREMIUM PET FOOD LTD	100006998	12 11TH AVE SE BOX 5007	HIGH RIVER	AB	T1V 1M3	CA	CAD	10,377
Roots Canada LTD.	100024273	1400 Castlefield ave	Toronto	ON	M6B 4C4	Canada	CAD	433,248
ROUND UP BASCART SERVICES LTD	100027407	608 WILLACY DR S E	CALGARY	AB	T2J 2C9	CA	CAD	2,126
ROYAL APPLIANCE MFG CO	100003555	7005 COCHRAN ROAD	GLENWILLOW	OH	44139	US	CAD	41,084
Royal Appliance Mfg Co-suzhou		7005 COCHRAN RD	GLENWILLOW	OH	44139	US	USD	46,004
Royal Bank of Canada		31 Adelaide Street PO Box 1167	Toronto	ON	M5C 2K6	Canada	CAD	
RP TOYS LTD.	100008065	5716 COOPERS AVE. UNIT 1-5	MISSISSAUGA	ON	L4Z 2E8	CA	CAD	111,592
RPI CONSULTING GROUP INC	100027141	18 WYNFORD DRIVE STE 504	NORTH YORK	ON	M3C 3S2	CA	CAD	105,626
RR DONNELLEY	100022304	111 SOUTH WACKER DRIVE	CHICAGO	IL	60606	US	CAD	1,799,387
Rsc International, Llc		845 E. HIGH STREET	MUNDELEIN	IL	60060	US	USD	26,593
RUBBERMAID CANADA	100000397	586 ARGUS ROAD	OAKVILLE	ON	L6J 3J3	CA	CAD	75,233
RUBICON FOOD PRODUCTS LIMITED	100007988	180 BRODIE DR UNIT 1	RICHMOND HILL	ON	L4B 3K8	CA	CAD	3,300
Russell A. Farrow Limited		2001 Huron Church Road	Windsor	ON	N9A 6L6	Canada	CAD	
RUSSELL STOVER CANDIES INC	100021441	4900 OAK STREET	KANSAS CITY	MO	64112	US	CAD	290,280
RX MEDICAL GROUP INC	100024623	14 IVORY COURT	WOODBIDGE	ON	L4L 4G2	CA	CAD	10,083
Ryder Material Handling ULC		210 Annagem Blvd	Mississauga	ON	L5T 2V5	Canada	CAD	24,575
RYDER TRUCK RENTAL CANADA LTD	100004943	PO BOX 1985 STN A	TORONTO	ON	M5W 1W9	CA	CAD	467,403
RYDER TRUCK RENTAL CANADA LTD	100025654	PO BOX 9464 STATION A	TORONTO	ON	M5W 4E1	CA	CAD	20,942
RYERSON UNIVERSITY	100004955	350 VICTORIA ST. TRS 3-183	TORONTO	ON	M5B 2K3	CA	CAD	10,000
S & R Pharmacy Inc.		202, 406 Cranberry Park SE	Calgary	AB	T3M 1Y9	Canada	CAD	10,128
S D L INTERNATIONAL CANADA INC	100003792	1155 METCALFE STE 1200	MONTREAL	QC	H3B 2V6	CA	CAD	136,035

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S.C. JOHNSON AND SON LIMITED	100001184	1 WEBSTER ST.	BRANTFORD	ON	N3T 5R1	CA	CAD	239,645
S.T. Pharmacy Services Inc.		105 Glencoe Boulevard	Sherwood Park	AB	T8A 5J5	Canada	CAD	4,084
Sadaqat Limited		SAHIANWALA RD KHURRIANWALA	FAISALABAD		37630	PK	USD	5,366
SAE A TRADING CO LT	100001132	946-12 GANGNAM-GU, DAECHE-DONG	SEOUL	13	135-280	KR	CAD	32,741
Sae-a Trading Co. Ltd.		946-12 GANGNAM-GU, DAECHE-DONG	SEOUL		135-280	KR	USD	1,765,633
SAGER FOOD PRODUCTS INC	100027429	6755 BOUL. HENRI BOURASSA OUES	SAINT-LAURENT	QC	H4R 1E1	CA	CAD	11,175
Saison Limited		Zhongxin City, No.128 Donghuan Road	Suzhou	Jiangsu	N/A	China	USD	80,951
SAKAR INTERNATIONAL INC.	100000174	195 CARTER DRIVE	EDISON	NJ	8817	US	CAD	6,875
Sakar Intl Inc		195 CARTER DRIVE	EDISON	NJ	08817	US	USD	11,743
Salim And Brothers Ltd		A/3 BSCIC INDUSTRIAL AREA, SAGARIKA	CHITTAGONG		4219	BD	USD	30,860
SALTON CANADA	100007737	81A BRUNSWICK BLVD	DOLLARD-DES-ORMEAUX	QC	H9B 2J5	CA	CAD	7,221
SAMCO FREEZERWEAR CO	100021629	3499 LEXINGTON AVE N STE 205	ARDEN HILLS	MN	55126	US	CAD	4,841
Samling Housing Products Sdn Bhd		LOT 9177/8 KAMPUNG TELUK GONG	PORT KLANG		42000	MY	USD	11,352
SAMSONITE CANADA INC	100000875	753 ONTARIO STREET	STRATFORD	ON	N5A 6V1	CA	CAD	9,413
SAMSUNG ELECTRONICS CANADA INC.	100002247	55 STANDISH COURT - 10TH FLOOR	MISSISSAUGA	ON	L5R 4B2	CA	CAD	237,859
SANDISK CORPORATION	100002989	601 MC CARTHY BLVD	MILPITAS	CA	95035	US	CAD	10,106
SANFORD CANADA	100002447	586 ARGUS ROAD	OAKVILLE	ON	L6J 3J3	CA	CAD	28,720
SANOFI CONSUMER HEALTH INC.	100003536	2905 PLACE LOUIS-R-RENAUD	LAVAL	QC	H7V 0A3	CA	CAD	12,924
SANTA MARIA FOODS ULC	100005710	10 ARMTHORPE ROAD	BRAMPTON	ON	L6T 5M4	CA	CAD	4,479
SANTI SERVICES	100003794	2384 YONGE ST	TORONTO	ON	M4P 3J4	CA	CAD	7,069
Sapota International Ltd		20 XI-AN CHANGAN TOWN	DONGGUAN CITY		523850	CN	USD	184,197
SAPUTO BAKERY INC.-SAINTE-MARIE	100022342	380 NOTRE DAME N CP 2000	SAINTE-MARIE	QC	G6E 3B3	CA	CAD	11,622
SAPUTO DAIRY PRODUCTS CANADA G.P.	100001196	2365 CH DE LA CÔTE-DE-LIESSE	ST-LAURENT	QC	H4N 2M7	CA	CAD	710,379
Saskatchewan Finance		Box 200, 2350 Albert Street	Regina	SK	S4P 4Z6	Canada	CAD	342,597
SaskEnergy		1777 Victoria Avenue, 9th Floor	Regina	SK	S4P 4K5	Canada	CAD	3,138
SASKTEL	100025375	PO BOX 2121	REGINA	SK	S4P 4C5	CA	CAD	3,945
SAUDER WOODWORKING	100002280	502 MIDDLE STREET	ARCHBOLD	OH	43502	US	CAD	203,824
Sauder Woodworking-dongguan		502 MIDDLE STREET	ARCHBOLD	OH	43502	US	USD	18,604
SAUVE MEETING AND EVENT	100022463	14569 ELYSIUM PLACE	APPLE VALLEY	MN	55124-6415	US	CAD	5,593
SAVVI	100021651	3761 E TECHNICAL DR	TUCSON	AZ	85713	US	CAD	33,158
SC Licensing LLC	100024336	5420 W. 83rd St	Los Angeles	Los Angeles	90045	USA	CAD	14,080
Scandinavian Building Services Ltd.		11651 71 Street NW	Edmonton	AB	T5B 1W3	Canada	CAD	1,260,320
SCANTRADE INTERNATIONAL LTD.	100027233	6685 KENNEDY RD UNIT 1&2	MISSISSAUGA	ON	L5T 3A5	CA	CAD	1,446
SCAPA TAPES NORTH AMERICA LTD	100026421	609 BARNET BLVD RR3 STN MAIN	RENFREW	ON	K7V 0A9	CA	CAD	18,889
SCEA TRADING LLC	100000415	919 EAST HILLSDALE BLVD	FOSTER CITY	CA	94404-2175	US	CAD	1,228,522
Schaefer(hong Kong) Trade		496 821 ST XIADIAN RD LICHENG	PUTIAN		315110	CN	USD	29,381
Schindler Elevator Corporation		3640A McNicoll Avenue	Toronto	ON	M1X 1G5	Canada	CAD	55,459
SCHNEIDER ELECTRIC CANADA INC	100000909	BOX 15046 STATION A	TORONTO	ON	M5W 1C1	CA	CAD	1,725
SCHNEIDER NATIONAL CARRIERS INC	100007931	7475 MCLEAN ROAD EAST	GUELPH	ON	N1H 6H9	CA	CAD	125,160
SCHOLLS DISTRIB	100000435	435 PARK COURT	LINO LAKES	MN	55014	US	CAD	1,954
SDI TECHNOLOGIES INC	100007244	1299 MAIN STREET	RAHWAY	NJ	7065	US	CAD	77,479

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SEAFORD PHARMACEUTICALS INC.	100005164	1530 DREW ROAD, UNIT 28	MISSISSAUGA	ON	L5S 1W8	CA	CAD	8,285
Seawood, a member of MMM Group Limited		100 Commerce Valley Drive West	Thornhill	ON	L3T 0A1	Canada	CAD	
SECURITY PEOPLE INC	100007247	9 WILLOWBROOK CT	PETALUMA	CA	94954	US	CAD	62,320
SEDGWICK CMS CANADA INC	100027560	PO BOX 4090 STN A	TORONTO	ON	M5W 0E9	CA	CAD	27,442
SELECT BRAND DISTRIBUTORS INC.	100000641	2233 ARGENTIA RD	MISSISSAUGA	ON	L5N 2X7	CA	CAD	26,866
SERENGETI LAW	100025840	PO BOX 6292	CAROL STREAM	IL	60197-6292	US	CAD	4,363
SERVICE CHANNEL		89 5th Avenue, 6th Floor	NY	NY	10003	US	CAD	-
Servicecom		707 Union Avenue	Brielle	NJ	08730	USA	CAD	
ServiceMaster of Canada		5462 Timberlea Blvd	Mississauga	ON	L4W2T7	Canada	CAD	2,000
ServiceNational Canada Inc.		174 Wicksteed Ave	Toronto	ON	M4G2B6	Canada	CAD	
SEVENTH GENERATION FAMILY	100028018	60 LAKE ST	BURLINGTON	VT	5401	US	CAD	14,294
Sg Corporation		E-87 Masjid Moth	Greater Kailish-III	New Delhi	110048	IN	USD	87,585
SHAH TRADING CO. LTD.	100005464	3451 MCNICOLL AVE	SCARBOROUGH	ON	M1V 2V3	CA	CAD	3,085
Shahi Apparel Pvt Ltd		TARGET-PO BOX 1296	MINNEAPOLIS	MN	55440	US	USD	40,066
Shahi Exports Pvt Ltd		1 SECTOR 28	Faridabad	Haryana	N/A	INDIA	USD	242,346
SHAI GIL PHOTOGRAPHY INC	100025995	2075 GERRARD ST E	TORONTO	ON	M4E 2B6	CA	CAD	11,475
SHALIT FOODS INC	100008227	24-601 MAGNETIC DRIVE	TORONTO	ON	M3J 3J2	CA	CAD	4,062
SHALOM INTRNTNL	100002452	1050 AMBOY AVENUE	PERTH AMBOY	NJ	8861	US	CAD	27,241
SHANDEX GROUP	100001161	865 BROCK STREET SOUTH	PICKERING	ON	L1W 3J2	CA	CAD	22,096
Shandong Excel Light Industrial		ZICHUAN SHUANGFENG INDUSTRIAL PK	ZIBO		255000	CN	USD	2,070
Shanghai Shengda International Trad		28F JIALI MANSION 1228 YAN'AN RD W	SHANGHAI		200052	CN	USD	149,073
Shanghai Sunwin Investment Holding		28F JIALI MANSION 1228 YAN'AN RD W	SHANGHAI		200052	CN	USD	22,421
Shanghai Yangfan Industrial Co Ltd		88 LN 680 CHANGLIN RD	SHANGHAI		201112	CN	USD	39,795
Sharadha Terry Products Limited		BADRAKALIAMMAN KOIL RD	METTUPALAYAM		641305	IN	USD	75,393
SHARP ELECTRONICS OF CANADA LTD	100006512	335 BRITANNIA ROAD EAST	MISSISSAUGA	ON	L4Z 1W9	CA	CAD	1,917
Shatara Pharmacy Ltd.		975 Roulston Crescent	London	ON	N6H 0E8	Canada	CAD	18,364
Shaun White Enterprises	100024347	2000 Avenue of the Stars	Los Angeles	CA	90067	USA	CAD	61,992
SHAW INDUSTRIES INC	100003673	1016 VISTA DRIVE PLANT UA A	DALTON	GA	30722	US	CAD	182,094
SHERRARD KUZZ	100003768	250 YONGE ST STE 3300	TORONTO	ON	M5B 2L7	CA	CAD	3,414
SHER-WOOD HOCKEY INC	100007068	2745 RUE DE LA SHERWOOD	SHERBROOKE	QC	J1K 1E1	CA	CAD	14,405
Shin Crest Pte., Ltd.		78 BONHAM STRAND E	HONG KONG			HK	USD	106,648
SHINSUNG TONGSANG CO LTD	100006287	444 DUNCHON 2-DONG GANGDONG-GU	SEOUL	13	134-822	KR	CAD	132,534
Shinsung Tongsang Co.		444 DUNCHON 2-DONG GANGDONG-GU	SEOUL		134-822	KR	USD	345,896
Shinwon Corp		532 DOHWADONG, MAPOGU	SEOUL		121-729	KR	USD	126,321
Shivalik Prints Ltd		48, Sector 6	Faridabad	Haryana	121006	India	USD	50,563
Shri Lakshmi Cotsyn Ltd		19/X-1 KRISHNAPURAM, G. T. ROAD	KANPUR		208007	IN	USD	53,257
SHUR-LINE	100007753	586 ARGUS RD	OAKVILLE	ON	L6J 3J3	CA	CAD	2,293
SIAMONS INTL INC	100028440	48 GALAXY BLVD. UNIT 413	TORONTO	ON	M9W 6C8	CA	CAD	8,510
SIFTO CANADA CORP.	100001565	6700 CENTURY AVE STE 202	MISSISSAUGA	ON	L5N 6A4	CA	CAD	11,357
SIKA CANADA INC	100000537	601 DELMAR AVE	POINTE-CLAIRE	QC	H9R 4A9	CA	CAD	5,163
SIMPLEHUMAN	100003001	19801 SOUTH VERMONT AVE	TORRANCE	CA	90502	US	CAD	25,580

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SINGH DIAL & SUSAN	100021261	6824 SOUTH VILLAGE	GREELY	ON	K4P 0A5	CA	CAD	3,350
SINOMAX USA INC.	100027460	2901 WILCREST DR STE 100	HOUSTON	TX	77042	US	USD	101,282
Sinomax USA Inc.		2901 WILCREST DR, SUITE 100	HOUSTON	TX	77042	US	USD	12,349
Sinotrans Eastern Company		No 188 Fu Jian Zhong Road	Shanghai			China	CAD	
SIRVA RELOCATION	100025519	5405 EGLINTON AVENUE WEST STE	ETOBICOKE	ON	M9C 5K6	CA	CAD	26,840
SKANNA SYSTEMS INVESTIGATIONS INC	100026524	8130 SHEPPARD AVE E SUITE 216	TORONTO	ON	M1B 3W3	CA	CAD	4,871
Skechers USA Inc		228 MANHATTAN BCH BLVD	MANHATTAN BCH	CA	90266	US	USD	240,912
SKYBRIDGE MARKETING GROUP	100022823	VB BOX #136	MINNEAPOLIS	MN	55480-9202	US	CAD	129,607
Skyline Imports, Llc		401 N WILLIAMS STREET	THORNTON	IL	60476	US	USD	106,111
SLEEP STUDIO LLC	100002437	PO BOX 100895	ATLANTA	GA	30384-4174	US	CAD	37,352
SM ENTERPRISES	100024836	2965 BRISTOL CIRCLE BUILDING C	OAKVILLE	ON	L6H 6P9	CA	CAD	120,203
SMART CANDLE LLC	100024001	1701 W 94TH STREET	BLOOMINGTON	MN	55431	US	CAD	3,582
SMARTWORKS	100023304	17421 VON KARMAN AVE	IRVINE	CA	92614	US	CAD	3,297
Smith and Long Limited		91 Esna Park Drive #3	Markham	ON	L3R 2S2	Canada	CAD	106,520
SNOW RIVER PRODUCTS	100005739	404 NORTH RAND ROAD	NORTH BARRINGTON	IL	60010	US	CAD	6,355
SOBEYS	100003420	115 KING ST	STELLARTON	NS	B0K 1S0	CA	CAD	3,078,631
SOCADIS INC.	100007788	420 RUE STINSON	SAINT LAURENT	QC	H4N 3L7	CA	CAD	56,252
SODASTREAM CANADA LTD	100028010	5450 EXPLORER DR, STE 202	MISSISSAUGA	ON	L4W 5M1	CA	CAD	51,271
SOGHU		1101, boul Brassard	Chambly	QC	J3L 5R4	Canada	CAD	
Solution Pro		2020 Standiford Avenue	Modesto	CA	95350	USA	CAD	
SOLUTIONS 2 GO INC.	100000652	190 STATESMAN DRIVE	MISSISSAUGA	ON	L5S 1X7	CA	CAD	5,051,846
Sonia Kashuk, Inc.	100025058	114 Liberty Street, Ste 2A	New York	NY	10006	USA	CAD	40,990
SONY OF CANADA LTD.	100008402	115 GORDON BAKER ROAD	TORONTO	ON	M2H 3R6	CA	CAD	66,798
SONY PICTURES HOME ENTRTN CANADA	100005629	10202 WEST WASHINGTON BOULEVAR	CULVER CITY	CA	90232	US	CAD	846,513
SOUTHERN GRAPHIC SYSTEMS	100021324	9300 WINNETKA AVE N	BROOKLYN PARK	MN	55445	US	CAD	27,986
SOUTHERN IMPERIAL INC.	100006433	1400 EDDY AVE	ROCKFORD	IL	61103	US	CAD	36,527
SPACE LINKS ENTERPRISES	100000335	1110 THALIA	YOUNGSTOWN	OH	44512	US	CAD	11,325
SPACERAK	100022802	2420 WILLS STREET	MARYSVILLE	MI	48040	US	CAD	1,587
SPALDING	100024199	C/O 911270 PO BOX 4090 STN A	TORONTO	ON	M5W 0E9	CA	CAD	18,806
SPANX INC	100002856	3344 PEACHTREE ST NE SUITE 170	ATLANTA	GA	30326	US	CAD	150,441
SPECIALISTS EQUIPMENT COMPANY	100000103	7505 WASHINGTON AVE. S	EDINA	MN	55439	US	CAD	7,356
SPECIALTY BEVERAGE SOLUTIONS INC	100020013	137 ELGIN PLACE SE	CALGARY	AB	T2Z 4V9	CA	CAD	2,421
SPECTRUM BRANDS CANADA INC	100006612	601 RAYOVAC DR.	MADISON	WI	53711	US	CAD	29,864
Speico Janitorial Services		7651, Cordner	Montreal	QC	H8N 2X2	Canada	CAD	
Spell C, LLC	100024098	5990 Sepulveda Blvd	Sherman Oaks	CA	91411	USA	CAD	142,209
SPG INTERNATIONAL LLC	100000004	DEPT CH 19355	PALATINE	IL	60055	US	CAD	13,084
SPIN MASTER LTD	100000608	450 FRONT STREET WEST	TORONTO	ON	M5V 1B6	CA	CAD	519,442
SPL CONSULTANTS LIMITED	100027641	51 CONSTELLATION COURT	TORONTO	ON	M9W 1K4	CA	CAD	7,345
Splash Home Inc.		4930 COURVAL STREET	MONTREAL	QC	H4T 1L1	CA	USD	11,065
SPRINGFIELD INSTRUMENTS	100002723	5151 THIMENS ROAD	MONTREAL	QC	H4R 2C8	CA	CAD	36,941
SPRINGS CANADA INC.	100002919	110 MATHESON BLVD. WEST, SUITE	MISSISSAUGA	ON	L5R 3T4	CA	CAD	269,202

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Creditor Name	Vendor #	Address	City	Province / State	Postal Code / ZIP Code	Country	Currency	Amount (\$)
SPRINGS GLOBAL US INC	100007085	205 N. WHITE STREET	FORT MILL	SC	29715	US	CAD	88,880
Springs Window Fashions		NANSHE VLG,CHASHAN TWN	DONG GUAN		523391	CN	USD	54,908
SPRINT INT’L COMM CA ULC	100025913	123 FRONT STREET W	TORONTO	ON	M5J 2M3	CA	CAD	54,448
ST JOHNS BOARD OF TRADE	100027766	PO BOX 5127	ST JOHNS	NL	A1C 5V5	CA	CAD	4,407
ST PAUL STAMP WORKS INC	100020002	87 EMPIRE DR	ST. PAUL	MN	55103	US	CAD	5,183
Stadia Industries Ltd.		20 Bessemer Crt.	Concord	ON	L4K 3C9	Canada	CAD	
Stadlbauer Hk Limited		1 SCIENCE MUSEUM RD TSIMSHATSUI E	KOWLOON			HK	USD	6,970
Standard Mechanical Systems Limited		3055 Universal Drive	Mississauga	ON	L4X 2E2	Canada	CAD	203,398
STANFIELD'S LIMITED	100005284	1 LOGAN STREET	TRURO	NS	B2N 5C2	CA	CAD	17,245
STANLEY BLACK & DECKER	100003939	6275 MILLCREEK DR	MISSISSAUGA	ON	L5N 1L8	CA	CAD	19,096
STANLEY SECURITY SOLUTIONS	100004277	PO BOX 1957 STATION A	TORONTO	ON	M5W 1W9	CA	CAD	7,155
STARBUCKS COFFEE CANADA INC	100000477	PO BOX 7400 C/O V7425 STN TERM	VANCOUVER	BC	V6B 4E2	CA	CAD	1,924,282
Stargate Apparel Inc		231 W. 39TH ST STE 500	NEW YORK	NY	10018	US	USD	8,564
Starite Intl		5F NO. 176 XING AI RD	NEIHU DISTRICT		114	TW	USD	115,559
STEP 2 COMPANY LLC	100000610	10010 AURORA-HUDSON ROAD	STREETSBORO	OH	44241-0412	US	CAD	16,278
STERICYCLE INC	100021031	19 ARMTHORPE RD	BRAMPTON	ON	L6T 5M4	CA	CAD	2,461
Stericycle ULC		19 Armthorpe Rd.	Brampton	ON	L6T 5M4	Canada	CAD	215,707
STERILITE CORPORATION	100001652	74573 COLLECTION CENTER DRIVE	CHICAGO	IL	60693-0745	US	CAD	520,028
STERITECH GROUP CORP	100026037	PO BOX 278 STN MAIN	MILTON	ON	L9T 4N9	CA	CAD	34,946
STEWART MCKELVEY	100020023	1959 UPPER WATER ST #900	HALIFAX	NS	B3J 3N2	CA	CAD	2,149
Stiga Sports Ab		TANG LINDSTROMS VAG BOX 642 7/9	ESKILTUNA		631 08	SE	USD	136,752
STOCKLAND MARTEL INC	100025526	343 EAST 18TH STREET	NEW YORK	NY	10003	US	CAD	2,794
STONERIDGE CYCLE LTD	100000876	264 BRONTE ST S UNIT 1	MILTON	ON	L9T 5A3	CA	CAD	4,442
Stony Apparel Corporation		1500 SOUTH EVERGREEN	LOS ANGELES	CA	90023	US	USD	138,495
STORCK CANADA INC	100000977	2 ROBERT SPECK PRKWY STE 695	MISSISSAUGA	ON	L4Z 1H8	CA	CAD	36,484
STRAIGHT ARROW	100002940	2020 HIGHLAND AVE	BETHLEHEM	PA	18020	US	CAD	29,516
STRATECOM INC	100023700	1940 TASCHEREAU BLV OFFICE 100	LEMOYNE	QC	J4P 3N2	CA	CAD	1,610
STRUCTURAL CONCEPTS	100026991	888 E PORTER RD	MUSKEGON	MI	49441	US	CAD	13,462
STYLE HAUL, INC.	100029697	6255 SUNSET BLVD, STE 1450	LOS ANGELES	CA	90028	US	CAD	106,759
Stylecraft Home Collection		4325 EXECUTIVE DR. SUITE 100	SOUTHAVEN	MS	38672	US	USD	94,582
Stylemark Llc		500 Washington Highway	Smithfield	RI	2917	USA	USD	3,374
SUMMER FRESH SALADS INCORPORATED	100001483	334 ROWNTREE DAIRY ROAD	WOODBIDGE	ON	L4L 8H2	CA	CAD	9,425
SUMMER INFANT CANADA INC.	100000290	200 FIRST GULF BLVD, UNIT c	BRAMPTON	ON	L6W 4T5	CA	CAD	87,068
SUN LIFE ASSURANCE CO OF CANADA	100020311	PO BOX 11010 STN A	MONTREAL	QC	H3C 4T9	CA	CAD	1,343,231
SUN PRODUCTS CANADA CORPORATION	100000217	3250 BLOOR STREET WEST, SUITE	TORONTO	ON	M8X 2X9	CA	CAD	21,375
SUNBEAM CORP.CANADA LTD.	100007336	20-B HEREFORD STREET	BRAMPTON	ON	L6Y 0M1	CA	CAD	559,747
Sunbeam Corporation Canada Ltd Dba		20 Hereford Street	Brampton	ON	L6Y 0M1	Canada	USD	31,933
SUN-BRITE FOODS INC	100027458	1532 COUNTRY RD 34, PO BOX 70	RUTHVEN	ON	N0P 2G0	CA	CAD	7,236
SUNCAST CORPORATION	100002206	4297 PAYSAPHERE CIRCLE	CHICAGO	IL	60674	US	CAD	66,027
Sunham Home Fashions Llc		700 CENTRAL AVE	PROVIDENCE	RI	07974	US	USD	106,374
Sunjoy Industries Group Limited		619 Slack St	Steubenville	OH	43952	USA	USD	7,491

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SUNOPTA HEALTHY SNACKS	100029472	7301 OHMS LANE STE 600	EDINA	MN	55439	US	CAD	2,264
Sunrising International Ltd.		340 QUEEN'S RD CENTRAL	HONG KONG			HK	USD	2,691
SUN-RYPE PRODUCTS LTD.	100000733	1165 ETHEL STREET	KELOWNA	BC	V1Y 2W4	CA	CAD	20,742
SUNSTAR AMERICAS INC.	100005309	515 GOVERNORS RD	GUELPH	ON	N1K 1C7	CA	CAD	6,457
SUPERIOR UNIFORM GROUP	100028498	PO BOX NO 636822	CINCINNATI	OH	45263-6822	US	CAD	14,241
SVP CANADA LTD	100003860	1224 HEIL QUAKER BLVD	LAVERGNE	TN	37086	US	CAD	23,708
Swayze Pharmacy Ltd.		718 13th Street	Brandon	MB	R7A 4R7	Canada	CAD	7,600
SWIFT TRANSPORTATION	100020796	PO BOX 643985	PITTSBURGH	PA	15264	US	CAD	46,039
Swimtex (hk) Ltd		1 MATHESON ST 36/F TWR 2 TIMES	CAUSEWAY BAY			HK	USD	34,490
SWISS HERBAL REMEDIES LTD.	100005228	35 FULTON WAY	RICHMOND HILL	ON	L4B 2N4	CA	CAD	2,521
SWISSMAR LTD	100021528	35 E BEAVER CREEK RD UNIT 6	RICHMOND HILL	ON	L4B 1B3	CA	CAD	12,185
Swyer Pharmacy Ltd.		43 Murley Drive	Mount Pearl	NL	A1N 3E1	Canada	CAD	13,567
SYKEL ENTERPRISES	100023202	48 W 38TH ST	NEW YORK	NY	10018	US	CAD	5,682
Synergetic Health Inc.		195 Wynford Drive, Suite 2403	Toronto	ON	M3C 3P3	Canada	CAD	16,981
SYNNEX CANADA LIMITED	100000571	200 RONSON DR	TORONTO	ON	M9W 5Z9	CA	CAD	2,643,702
T & D Pharma Inc.		1482 Tamarac Street	Kingston	ON	K7M 7J7	Canada	CAD	4,784
T Plumbing Co.		1000 Nick Road	Grande Cache	AB	T0E 0Y0	Canada	CAD	
T.F.H. PUBLICATIONS INC.	100006411	P.O. BOX 847828	DALLAS	TX	75284-7828	US	CAD	8,240
TAHOE MARKETING GROUP	100024664	5700#1 TIMBERLEA BLVD	MISSISSAUGA	ON	L4W 5B9	CA	CAD	17,503
Tala Pharmaceuticals Inc.		7182 Laguna Way NE	Calgary	AB	T1Y 7B3	Canada	CAD	3,341
TANTRUM CORPORATION	100005978	1700 AUTOROUTE LAVAL O STE 500	LAVAL	QC	H7S 2E7	CA	CAD	3,584
TANYA CREATIONS INC.	100004912	360 NARRAGANSETT PK DR	EAST PROVIDENCE	RI	2916	US	CAD	58,496
Tar Hong Direct		780 SOUTH NOGALES STREET	CITY OF INDUSTRY	CA	91748	US	USD	57,292
TARA TOY CORPORATION	100003679	40 ADAMS AVENUE	HAUPPAUGE	NY	11788	US	CAD	22,443
Target Brands, Inc.		1000 Nicollet Mall	Minneapolis	MN	55403	US	CAD	21,870,101
Target Brands, Inc.		1000 Nicollet Mall	Minneapolis	MN	55403	US	USD	5,628,845
Target Corporation		1000 Nicollet Mall	Minneapolis	MN	55403	US	CAD	102,081,587
Target Corporate Services Inc.		1000 Nicollet Mall	Minneapolis	MN	55403	US	CAD	1,459,774
Target Sourcing Services Limited		1000 Nicollet Mall	Minneapolis	MN	55403	US	CAD	1,306,317
TARGUS CANADA LTD	100004988	90 ADMIRAL BLVD	MISSISSAUGA	ON	L5T 2W1	CA	CAD	96,842
Taruc Pharmacy Services Ltd.		7865 169A Street	Surrey	BC	V4N 6L4	Canada	CAD	4,403
Tasia Intl Co Ltd		10F-1 NO 58 CHOW TZE ST	TAIPEI		114	TW	USD	23,836
Taylor Home Fashions Ltd		115 HOW MING STREET, KWUN TONG	HONG KONG			HK	USD	647,608
TBAYTEL	100025222	PO BOX 10074	THUNDER BAY	ON	P7B 6T6	CA	CAD	1,574
TD MERCHANT SERVICES	100020122	66 WELLINGTON ST W	TORONTO	ON	M5K 1A2	CA	CAD	76,885
TEAM	100023776	901 W ALMEDA AVE STE 100	BURBANK	CA	91506-2801	US	CAD	15,102
TELEGRAPH ROAD	100022339	12 CRANFIELD ROAD STE 100	TORONTO	ON	M4B 3G8	CA	USD	39,288
Telegraph Road		12 CRANFIELD ROAD STE 100	TORONTO	Ontario	M4B 3G8	CA	USD	96,438
Telgian Canada, LTD.		c/o T10219C PO Box 10219, Stn A	Toronto	ON	M5W0C9	Canada	CAD	36,755
TEMPLE LIFESTYLE INC	100026332	9600 RUE MEILLEUR STE 932	MONTREAL	QC	H2N 2E3	CA	CAD	4,289
TENNANT SALES & SERVICE	100022915	PO BOX 57172 STN A	TORONTO	ON	M5W 5M5	CA	CAD	5,191

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TENSATOR INC	100003817	260 SPUR DRIVE SOUTH	BAY SHORE	NY	11706	US	CAD	13,642
TERRAPLAN LANDSCAPE ARCHITECTS LTD	100030176	20 CHAMPLAIN BLVD STE 102	TORONTO	ON	M3H 2Z1	CA	CAD	1,892
Test HVAC Experts		1244 Kent Street	Campbell River	BC	V9W 8C9	Canada	CAD	
Test Refrigeration Experts		123 Ontario Lane	London	ON	N6H 1M6	Canada	CAD	
Test Rite Int'l Co Ltd		NO. 23 1F.,2F.,5F., HSIN HU 3RD RD	TAIPEI			TW	USD	26,266
Texment Fashions Ltd		77-87 WANG LUNG STREET	HONG KONG			HK	USD	30,085
Tgl (hk) Limited		1101 SUNBEAM CNTR 27 SHING YIP ST	KWUN TONG			HK	USD	137,508
Thai Onono Public Co Ltd		129/33 MOO 4 SOI PONGSIRICHAI	KRATHUMBAN SAMUTSAKORN		74130	TH	USD	70,713
THANE DIRECT CANADA INC.	100008222	5255 ORBITOR DRIVE STE 501	MISSISSAUGA	ON	L4W 5M6	CA	CAD	4,973
The Electric Company Ltd.		2217 Dunwin Drive	Mississauga	ON	L5L 1X1	Canada	CAD	6,130
The Gerson Company		1450 S LONE ELM RD	OLATHE	KS	66051	US	USD	46,147
The Lamps Factory (hk) Ltd		12 GUNZHNG W RD BGDNG ZHNGMT	DONGGUAN		523638	CN	USD	30,597
The Ninja Middle East		421 LOB 14 BLDG JEBEL ALI FREE ZONE	DUBAI		261372	AE	USD	2,470
The North 51st Group Inc		2100 Matheson Blvd East	Mississauga	ON	L4W5E1	Canada	CAD	
The Steritech Group Corporation		8699 Escarpment Way, Unit 11	Milton	ON	L9T 0J5	Canada	CAD	
The Stockyards Pharmacy Corp.		15 Viking Lane, Suite 2204	Toronto	ON	M9B 0A4	Canada	CAD	20,000
The Stockyards Pharmacy Corp.		15 Viking Lane, Suite 2204	Toronto	ON	M9B 0A4	Canada	CAD	1,642
The Willbes And Co Ltd		494-3 SINBUDONG	CHEONANSI		330-943	KR	USD	226,010
THERMOR LTD.	100000878	16975 LESLIE STREET	NEWMARKET	ON	L3Y 9A1	CA	CAD	18,321
THOMAS LARGE & SINGER INC.	100001403	15 ALLSTATE PARKWAY SUITE 500	MARKHAM	ON	L3R 5B4	CA	CAD	243,026
THUNDER BAY POLICE	100030098	1200 BALMORAL ST	THUNDER BAY	ON	P7B 5Z5	CA	CAD	1,652
ThyssenKrupp Elevator (Canada) Limited		33 Booth Avenue Suite 100	Toronto	ON	M4M 2M3	Canada	CAD	86,207
TI GROUP INC.	100029862	115 THORNCLIFFE PARK DR	TORONTO	ON	M4H 1M1	CA	CAD	25,724
TI-FOODS	100001484	50 TRAVAIL ROAD	MARKHAM	ON	L3S 3J1	CA	CAD	5,579
TIMEX GROUP CANADA INC	100001210	445 HOOD ROAD	MARKHAM	ON	L3R 8H1	CA	CAD	53,201
Tin Box Asia Pacific		100 Nathan Road Suite 1516	TST	Kowloon	N/A	Hong Kong	USD	16,678
TIN BOX CO OF AMERICA, INC.	100027673	216 SHERWOOD AVE	FARMINGDALE	NY	11735	US	CAD	4,821
TMP WORLDWIDE ADVERTISING & TOLLYTOTS	100003706	PO BOX 46201 POSTAL STATION A	TORONTO	ON	M5W 4K9	CA	CAD	440,034
TOLLYTOTS	100002060	V37202C PO BOX 3720	VANCOUVER	BC	V6B 3Z1	CA	CAD	25,572
TOM'S OF MAINE	100006009	302 LAFAYETTE CNTR	KENNEBUNK	ME	4043	US	CAD	11,271
Tom's Toy International (hk) Limite		RM 5 6/F CONCORDIA PLAZA	TSIM SHA TSUE EAST,			HK	USD	60,524
TOMY CAN LTD	100000073	2021 9TH STREET S.E.	DYERSVILLE	IA	52040	US	CAD	58,299
TONGFANG GLOBAL INC	100021780	21688 GATEWAY CENTER DR	DIAMOND BAR	CA	91765	US	CAD	1,244,609
Top Line Sources Intl Co. Ltd		BLOCK B 12/F GOODWILL IND.BLDG	TSUEN WAN			HK	USD	2,503
Topson Downs Of California		3840 WATSEKA AVE	CULVER CITY	CA	90232	US	USD	909,477
Toromont Cat		82 Kenmount Road	St. John's	NL	A1B 3S2	Canada	CAD	3,000
TORONTO AND REGION CONSERVATION AUT	100030282	5 SHOREHAM DR	DOWNSVIEW	ON	M3N 1S4	CA	CAD	1,130
TORONTO HYDRO	100020095	601 MILNER AVE	TORONTO	ON	M1B 2K4	CA	CAD	28,250
TOSHIBA OF CANADA LIMITED	100002661	191 MCNABB STREET	MARKHAM	ON	L3R 8H2	CA	CAD	61,869
Total Cart Management		5181 Everest Drive	Mississauga	AB	L4W2R2	Canada	CAD	5,615
TOTAL CART MANAGEMENT LIMITED	100029779	5181 EVEREST DR	MISSISSAUGA	ON	L4W 2R2	CA	CAD	6,296

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Total Power Limited		6450 Kestrel Road	Mississauga	ON	L5T 1Z7	Canada	CAD	95,820
TOTES ISOTONER CANADA LIMITED	100002412	426 WATLINE AVENUE	MISSISSAUGA	ON	L4Z 1X2	CA	CAD	109,076
TOURNAMENT SPORTS MARKETING INC	100000778	185 WEBER STREET SOUTH	WATERLOO	ON	N2J 2B1	CA	CAD	4,932
TOWN OF RICHMOND HILL	100023144	225 EAST BEAVER CRK RD	RICHMOND HILL	ON	L4B 3P4	CA	CAD	177,772
Toy Investments Inc DbA Toysmith		3101 WEST VALLEY HWY EAST	SUMNER	WA	98390	US	USD	126,567
Toy Quest Ltd.		2801 College Road	Fairbanks	AK	99709	USA	USD	25,155
Toy State International Limited		19F1 1 PEKING RD. TST	KOWLOON HKSAR			HK	USD	159,652
TOYBOX INNOVATIONS INC.	100000947	14-1271 GORHAM STREET	NEWMARKET	ON	L3Y 8Y7	CA	CAD	5,292
TPW Pharmacy Inc.		8 Alder Avenue	Kippens	NL	A2N 3T6	Canada	CAD	15,125
TR Pharmacy Ltd.		37 Cromarty St.	Sydney	NS	B1P 4V9	Canada	CAD	17,757
TRAILCON LEASING INC	100021833	6950 KENDERRY GATE	MISSISSAUGA	ON	L5T 2S7	CA	CAD	1,114
TRAILER WIZARDS LTD	100023293	1880 BRITANNIA ROAD E	MISSISSAUGA	ON	L4W 1J3	CA	CAD	54,275
TRANSUNION	100023746	PO BOX 15613 STATION A	TORONTO	ON	M5W 1C1	CA	CAD	4,288
TRANSX LTD	100020722	2595 Inkster Boulevard	Winnipeg	MB	R3C 2E6	CA	CAD	455,016
TREE OF LIFE CANADA ULC	100001452	6030 FREEMONT BOULEVARD	MISSISSAUGA	ON	L5R 3X4	CA	CAD	74,208
TRIAD MANUFACTURING INC	100002738	4321 SEMPLE AVENUE	ST LOUIS	MO	63120	US	CAD	33,876
TRIBORO QUILT MFG C	100000326	172 SOUTH BROADWAY	WHITE PLAINS	NY	10605-1885	US	CAD	50,450
Triboro Quilt Mfg Corp		172 SOUTH BROADWAY	WHITE PLAINS	NY	10605-1885	US	USD	116,590
Trident Limited		E 212 KITCHLU NAGAR	LUDHIANA		141001	IN	USD	575,898
TRINITY MANUFACTURING LLC	100001736	60 LEONARD ST	METUCHEN	NJ	8840	US	CAD	12,071
TRION INDUSTRIES	100003206	P O BOX 640764	PITTSBURGH	PA	15264	US	CAD	17,777
TROPHY FOODS INC.	100000433	71 ADMIRAL BLVD.	MISSISSAUGA	ON	L5T 2T1	CA	CAD	52,778
Trustncare Pharmacy Ltd.		107 Yorkvalley Way	Winnipeg	MB	R3Y 0K7	Canada	CAD	12,223
TST OVERLAND EXPRESS-CA	100020823	PO BOX 3030, STN A	MISSISSAUGA	ON	L4W 1G5	CA	CAD	165,733
TT GROUP LIMITED	100023590	PO BOX 580 LAMBETH STATION	LONDON	ON	N6P 1R5	CA	CAD	14,571
TV TRAC LTD	100000296	45 BAYVIEW AVENUE	INWOOD	NY	11096	US	CAD	5,500
Tvilum		EGON KRISTIANSENS ALLE 2 2	FAARVANG		8882	DK	USD	39,968
TWININGS NORTH AMERICA	100007936	BOX 9100 POSTAL STATION F	TORONTO	ON	M4Y 3A5	CA	CAD	7,223
TWINS ENTERPRISE INC DBA 47 BRAND	100004947	15 SOUTHWEST PARK	WESTWOOD	MA	2090	US	CAD	10,310
Two Powers Ent Co Ltd		7F NO 189 SEC 2 JINSHAN S. ROAD	TAIPEI		106	TW	USD	9,903
Tzeng Shyng Industries Corp		6F NO 296 XINGYI RD	TAIPEI		106	TW	USD	113,831
U S GROUP CONSOLIDATOR INC	100003937	2975 LONE OAK CIR 103	EAGAN	MN	55122	US	CAD	176,800
UBISOFT CANADA INC.	100000475	5505 ST LAURENT BLVD SUITE 500	MONTREAL	QC	H2T 1S6	CA	CAD	1,137,207
Umbra Hk Ltd		6S-V VALIANT IND BLDG RM 15 2-12	FO TAN			HK	USD	38,628
UMBRA LLC	100007911	1705 BROADWAY	BUFFALO	NY	14212	US	CAD	14,583
UNDER THE ROOF DECORATING INC.	100028808	1610 37 ST S.W. PO BOX 34280	CALGARY	AB	T3C 3P1	CA	CAD	225,553
Unger Fabrik Llc-ho Chi Minh		12/1 TRAN HUNG DAO ST, AN GIANG	HO CHI MINH		70000	VN	USD	4,845
UNICO INC	100000810	PO BOX 100	RUTHVEN	ON	NOP 2G0	CA	CAD	26,655
Uni-eastern Sportswear Mfg., Ltd.		16 LANE 35, JI-HU ROAD, 2ND FLOOR	TAIPEI		114	TW	USD	66,105
Uniek Inc		805 UNIEK DRIVE	WAUNAKEE	WI	53597	US	USD	86,602
UNILEVER CANADA	100002422	160 BLOOR STREET EAST, SUITE 1	TORONTO	ON	M4W 3R2	CA	CAD	337,784

Target Canada Co. and the Other Applicants and Partnerships Identified in the Initial Order (collectively, the “Target Canada Entities”)

Consolidated List of Creditors

As at January 15, 2015

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Creditor Name	Vendor #	Address	City	Province / State	Postal Code / ZIP Code	Country	Currency	Amount (\$)
Uniongas Limited		PO Box 4001	Toronto	ON	M5W0G2	Canada	CAD	51,046
UNIQUE PARTY FAVORS	100001590	6170 EDWARDS BLVD	MISSISSAUGA	ON	L5T 2V7	CA	CAD	117,098
UNISOURCE CANADA INC.	100020038	P.O. BOX 46082-LBX T46082	TORONTO	ON	M5W 4K9	CA	CAD	579,841
UNISYNC GROUP LTD	100023005	1660 TECH AVE STE 5	MISSISSAUGA	ON	L4W 5S7	CA	CAD	2,161
United Cleaning Services Limited		46 Hedgedale	Brampton	ON	L6T 5L2	Canada	CAD	841,395
UNITED PET GROUP	100001397	7794 FIVE MILE ROAD, SUITE 190	CINCINNATI	OH	45230	US	CAD	50,154
UNITED STATES LUGGAGE CO LLC	100026378	400 WIRELESS BLVD	HAUPPAUGE	NY	11788	US	CAD	1,073
UNITY CHARITY	100028714	2300 YONGE ST STE 1602	TORONTO	ON	M4P 1E4	CA	CAD	7,500
UNIVERSAL STUDIOS CANADA INC	100002908	2450 VICTORIA PARK AVENUE	TORONTO	ON	M3C 2H4	CA	CAD	2,195,950
UNIVERSITY OF ALBERTA	100030107	2 06 BUSINESS BUILDING	EDMONTON	AB	T6G 2R6	CA	CAD	3,000
UNIVERSUM COMMUNICATIONS INC	100030149	PO BOX 347728	PITTSBURGH	PA	15251	US	CAD	11,000
UPPER CANADA SOAP	100007669	1510A CATERPILLAR RD	MISSISSAUGA	ON	L4X 2W9	CA	CAD	4,985
UPS GROUND FREIGHT INC	100020763	28013 NETWORK PLACE	CHICAGO	IL	60673-1280	US	CAD	8,144
US COTTON	100027432	531 COTTON BLOSSOM CIRCLE	GASTONIA	NC	28054	US	CAD	30,055
USAOPOLY	100001677	5607 PALMER WAY	CARLSBAD	CA	92010	US	CAD	31,719
VALEANT CANADA CONSUMER PRODUCTS	100005296	2150 BOUL. ST-ELZEAR OUEST	LAVAL	QC	H7L 4A8	CA	CAD	16,060
Value Source International		88 SHARTEX PLAZA S ZUNYI RD 6TH FLR	SHANGHAI		200336	CN	USD	336,337
VAN NESS	100001461	400 BRIGHTON ROAD	CLIFTON	NJ	7012	US	CAD	27,146
Vendor Development Group, Inc.		606 Washington Avenue North #300	Minneapolis	MN	55401	USA	USD	327,388
VENTURER ELECTRONICS INC	100000480	725 DENISON STREET	MARKHAM	ON	L3R 1B8	CA	CAD	6,673
Venus India		424 R.K. Road, Link Road	Ludhiana	Punjab	141003	India	USD	42,788
VERBATIM AMERICAS LLC	100007403	1200 W. WT. HARRIS BLVD	CHARLOTTE	NC	28262	US	CAD	1,184
VERITAS COMMUNICATIONS INC	100004283	370 KING ST W STE 800 PB 46	TORONTO	ON	M5V 1J9	CA	CAD	304,580
VERSACART SYSTEMS INC	100023068	4720 WALNUT ST STE 105	BOULDER	CO	80301	US	CAD	2,842
VF CANADA INC	100000812	5955 AIRPORT RD SUITE 121	MISSISSAUGA	ON	L4V 1R9	CA	CAD	336,409
VIC AUCOINS ELECTRIC LTD	100028365	PO BOX 1296	SYDNEY	NS	B1P 5Z5	CA	CAD	8,232
Victory Land Ent Co Ltd		1350 MUNGER RD	BARTLETT	IL	60103	US	USD	98,852
Viking Fire Protection Inc.		1935 Lionel-Bertrand	Boisbriand	QC	J7H 1N9	Canada	CAD	131,125
Villa Kidswear Co., Ltd		ROOM 1013, 525-543 NATHAN ROAD	YAU MA TEI	KOWLOON	N/A	Hong Kong	USD	96,181
VILLA LIGHTING SUPPLY	100000297	2929 CHOUTEAU AVE	SAINT LOUIS	MO	63103	US	CAD	11,504
VILLE DE MONTREAL	100028106	C P 11043 SUCC CENTRE VILLE	MONTREAL	QC	H3C 4X8	CA	CAD	1,910
VILLE DE RIMOUSKI	100020306	205 AVENUE DE LA CATHEDRALE	RIMOUSKI	QC	G5L 7C7	CA	CAD	1,494
Vipond Inc		6380 Vipond Drive	Mississauga	ON	L5T 1A1	Canada	CAD	
VITA COCO	100007970	38 W. 21ST ST. 11TH FLOOR	NEW YORK	NY	10010	US	CAD	1,522
VITAMIX CORPORATION	100028800	8615 USHER RD	CLEVELAND	OH	44138	US	CAD	97,559
VITRAN EXPRESS CA INC-XB	100021058	2850 KRAMER DR	GIBSONIA	PA	15044	US	CAD	103,400
VITRAN EXPRESS CANADA INC	100020824	1201 CREDITSTONE RD	CONCORD	ON	L4K 0C2	CA	CAD	76,712
VOGUE INTERNATIONAL LLC	100007433	2600 MCCORMICK DR, STE 320	CLEARWATER	FL	33759	US	CAD	105,222
VOIANCE LANGUAGE SERVICES LLC	100021263	PO BOX 74008101	CHICAGO	IL	60674	US	CAD	4,518
VOMELA SPECIALTY COMPANY	100002273	274 EAST FILLMORE AVENUE	ST. PAUL	MN	55107	US	CAD	71,556
VOORTMAN COOKIES LIMITED	100001487	4475 NORTH SERVICE ROAD	BURLINGTON	ON	L7L 4X7	CA	CAD	2,266

Target Canada Co. and the Other Applicants and Partnerships Identified in the Initial Order (collectively, the “Target Canada Entities”)

Consolidated List of Creditors

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Creditor Name	Vendor #	Address	City	Province / State	Postal Code / ZIP Code	Country	Currency	Amount (\$)
Vortex Plumbing & Heating Ltd.		13204-126 Avenue	Edmonton	AB	T5L 3E1	Canada	CAD	
VOSBURGH CREATIVE	100023984	7650 MAITBY RD E	PUSLINCH	ON	N0B 2J0	CA	CAD	20,104
VTECH TECHNOLOGIES CANADA LTD.	100000454	12111 JACOBSON WAY	RICHMOND	BC	V6W 1L5	CA	CAD	254,949
VTECH TECHNOLOGIES CANADA LTD.	100000736	12111 JACOBSON WAY	RICHMOND	BC	V6W 1L5	CA	CAD	145,614
VWV ENTERPRISES INC	100023589	3920 GRIFFITH	SAINT LAURENT	QC	H4T 1A7	CA	CAD	142,505
WAHL CANADA INC	100000192	165 RIVIERA DR.	MARKHAM	ON	L3R 5J6	CA	CAD	70,908
Wajax Equipment		3280 Wharton Way	Mississauga	ON	L4X 2C5	Canada	CAD	
WARNER BROS. ENTERTAINMENT GROUP	100001852	5000 YONGE ST STE 1503	TORONTO	ON	M2N 6P1	CA	CAD	4,253,184
WASSERSTROM COMPANY	100007025	477 SOUTH FRONT ST	COLUMBUS	OH	43215	US	CAD	4,784
WATER PIK INC.	100001680	31 ADELAIDE STREET EAST	TORONTO	ON	M5C 2H8	CA	CAD	65,822
WAUSAU TILE INC	100000339	PO BOX 1520	WAUSAU	WI	54402-1520	US	CAD	5,866
WAY 2 GO INC	100024456	1055 CANADIAN PL STE 109	MISSISSAUGA	ON	L4W 1J9	CA	CAD	2,232
Wazir Chand And Co Pvt Ltd		7TH KM STN KANTH RD PR NR	MORADABAD		244001	IN	USD	59,564
WD-40 COMPANY (CANADA) LTD	100001867	555 BURNHAMPTORPE RD	ETOBICOKE	ON	M9C 2Y3	CA	CAD	12,511
Weavetex Overseas		333 FUNCTIONAL IND ESTATE	PATPARGANJ, DELHI		110092	IN	USD	30,171
WEDDEL LIMITED	100001217	4350 AUTOROUTE CHOMEDEY	LAVAL	QC	H7R 6E9	CA	CAD	10,389
WEIMAN PRODUCTSLLC	100000389	755 TRI STATE PARKWAY	GURNEE	IL	60031	US	CAD	15,219
WELCOME HOME BRANDS LLC	100027236	4 W RED OAK LN STE 303A	WHITE PLAINS	NY	10604	US	CAD	4,868
WELCOMEHOME RELOCATIONS	100003740	37 SANDIFORD DR STE #404	STOUFFVILLE	ON	L4A 7X5	CA	CAD	1,155
Wellco Industrial Limited		1495 Poinsettia Avenue	Vista	CA	92081	USA	USD	3,486
Welspun Global Brands Limited		TC 6FL SENAPATI BAPAT MARG	MUMBAI		400013	IN	USD	1,371,903
Wenzhou Yuanfei Pet Toy		1 CHONG LE RD ZHAN JIANG CUM IND PA	WENZHOU		325405	CN	USD	24,087
WERNER ENTERPRISES INC	100020765	39357 Treasury Center	Chicago	IL	60694-9300	US	CAD	2,461
WESTERN DIGITAL TECHNOLOGIES INC.	100006240	3355 MICHELSON DR 100	IRVINE	CA	92612	US	CAD	11,959
Western Elevator Ltd.		1696 Booth Avenue	Coquitlam	BC	V3K 1B9	Canada	CAD	
Western Petroleum		PO Box 177	Stephenville	NL	A2N2Y9	Canada	CAD	8,886
WESTERN STATES ENVELOPE & LABELS	100024716	4480 N 132 STREET	BUTLER	WI	53007	US	CAD	1,710
Westfield Outdoor Inc		8675 PURDUE ROAD	INDIANAPOLIS	Indiana	46268	US	USD	95,035
WESTON BAKERIES LIMITED	100002837	1425 THE QUEENSWAY	ETOBICOKE	ON	M8Z 1T3	CA	CAD	112,367
Westpoint Home		DEPT 0797 PO BOX 120797	DALLAS	TX	75312-0797	US	USD	214,748
Whalen Furn Mfg		1578 AIR WING ROAD	SAN DIEGO	CA	92154	US	USD	30,251
WHEAT GROUP INC	100002099	134 WOODING AVENUE	DANVILLE	VA	24541	US	CAD	10,275
Whitmor Inc		8680 SWINNEA RD STE 103	SOUTHAVEN	MS	38671	US	USD	63,331
Wicked Cool (hk) Ltd.		24 LEE CHUNG ST,E-TRADE PLZA,FL A,1	CHAI WAN			HK	USD	4,516
Wiesner Products, Inc-nanjing		34 W 33RD ST 11TH FLR	NEW YORK	NY	10001	US	USD	89,641
WILLBES & CO.	100001290	494-3 SINBUDONG	CHEONANSI	5	330-943	KR	CAD	11,074
WILLIAM E COUTTS	100025959	501 CONSUMERS RD	TORONTO	ON	M2J 5E2	CA	CAD	401,870
WILLIAM E. COUTTS COMPANY LIMITED	100004941	501 CONSUMERS ROAD	TORONTO	ON	M2J 5E2	CA	CAD	63,855
WILSON SPORTS EQUIPMENT	100000908	85 DAVY RD PO BOX 909	BELLEVILLE	ON	K8N 5B6	CA	CAD	5,955
WILTON INDUSTRIES CANADA	100001512	98 CARRIER DRIVE	ETOBICOKE	ON	M9W 5R1	CA	CAD	131,288
Wilton Industries Inc		98 CARRIER DR	ETOBICOKE	ON	M9W 5R1	CA	USD	10,492

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Creditor Name	Vendor #	Address	City	Province / State	Postal Code / ZIP Code	Country	Currency	Amount (\$)
Winga Apparel Group Ltd		23-28A 11/F PROFIT INDUSTRIAL	KWAI CHUNG			HK	USD	193,245
Winwar Franchise Corp.		175 Stronach Crescent	London	ON	N5V 3G5	Canada	CAD	
WOODS INDUSTRIES CAN	100007793	1530 SHIELDS DR	WAUKEGAN	IL	60085	US	CAD	4,689
WOODSTREAM CANADA	100003080	25 BRAMTREE COURT UNIT 1	BRAMPTON	ON	L6S 6G2	CA	CAD	19,222
WOOLWICH DAIRY INC	100020655	425 RICHARDSON ROAD	ORANGEVILLE	ON	L9W 4Z4	CA	CAD	4,648
WORK AUTHORITY	100022878	415 THOMPSON DR	CAMBRIDGE	ON	N1T 2K7	CA	CAD	66,644
WORLD FOOTWEAR IMPORTS INC	100026639	251 N SERVICE RD W STE 100	OAKVILLE	ON	L6M 3E5	CA	CAD	43,783
WORLD KITCHEN CANADA EHI INC	100007412	3834 PO BOX 3834 COMMERCE CT	MISSISSAUGA	ON	L5T 1M7	CA	CAD	126,059
WORLDWIDE MOVIE ANIMALS LLC	100022150	PO BOX 802474	SANTA CLARITA	CA	91380-2474	US	CAD	8,315
WORLDWISE INC	100000193	160 MITCHELL BLVD	SAN RAFAEL	CA	94903	US	CAD	19,304
WORTHINGTON CYLINDERS	100007021	PO BOX 532575	ATLANTA	GA	30353-2575	US	CAD	29,413
WRIGLEY CANADA	100003893	1123 LESLIE STREET	TORONTO	ON	M3C 2K1	CA	CAD	205,347
Wuxi Jinmao Foreign Trade Co		97 REN MIN ROAD (M), 11/F	WUXI		214002	CN	USD	129,538
XCESSORY INTL LLC.	100023214	1400 BROADWAY	NEW YORK	NY	10018	US	CAD	3,809
XEROX CORPORATION	100023978	PO BOX 802555	CHICAGO	IL	68680-2555	US	CAD	48,647
XPEDX	100023837	3568 SOLUTIONS CENTER DR	CHICAGO	IL	60677-3005	US	CAD	228,237
X-TREME WORLDWIDE INC.	100005339	5145 STEELES AVENUE WEST, 100A	TORONTO	ON	M9L 1R5	CA	CAD	630,333
YANG MING AMERICA CORP	100004257	525 WASHINGTON BLVD 25 FL	JERSEY CITY	NJ	7310	US	CAD	74,283
YANKEE CANDLE COMPANY INC.	100005017	PO BOX 416442	BOSTON	MA	2241	US	CAD	46,914
YCH-PROTRADE CO. LTD		Dong An Hamlet, Binh Hoa Commune	Thuan An	Binh Duong		Vietnam	CAD	
Yesco LLC		5119 S. Cameron St.	Las Vegas	NV	89118	USA	CAD	
YOUNG & YOUNG TRADING CO. LTD.	100003935	328 NANTUCKET BLVD UNIT 8, YKS	SCARBOROUGH	ON	M1P 2P4	CA	CAD	14,218
Yoursender International Logistics		RM 107 1/F No 9 Hi-Tech Centre Choi Yuen Rd Sheung Shui NT	Hong Kong			China	CAD	
YRC FREIGHT	100020861	P.O. BOX 7914	OVERLAND PARK	KS	66207	US	CAD	117,369
Yunus Textile Mills Limited		H-23/1 LANDHI INDUSTRIAL AREA	KARACHI		75120	PK	USD	88,881
ZAK DESIGNS	100005052	1603 SOUTH GARFIELD RD	AIRWAY HEIGHTS	WA	99001	US	CAD	124,695
Zak Designs Inc		PO BOX 19188	SPOKANE	WA	99219-9188	US	USD	76,923
ZEBRA PEN CANADA CORP.	100005256	2300 BRISTOL CRCL 3	OAKVILLE	ON	L6H 5S3	CA	CAD	2,987
ZERO ODOR LLC	100026391	P.O BOX 1208	LITCHFIELD	CT	6759	US	CAD	1,390
ZERO ZONE INC	100021270	110 N OAKRIDGE DR	NORTH PRAIRIE	WI	53153	US	CAD	6,320
Zhangzhou Fortune Clock And Watch C		Qiaoshan Village	Zhangzhou	Fujian	N/A	China	USD	5,893
Zing Global Ltd-niushipu Village		30 CANTON ROAD SILVERCORD TOWER 1	TSIM SHA TSUI			HK	USD	46,458
ZWILLING J A HENCKELS CA LIMITED	100005485	435 COCHRANE DRIVE	MARKHAM	ON	L3R 9R5	CA	CAD	43,121

APPENDIX C
ENDORSEMENT DATED OCTOBER 18, 2016

See attached.

Court File Number: CV-15-10832-00 CL

Superior Court of Justice
Commercial List

FILE/DIRECTION/ORDER

Target Canada. Plaintiff(s)

AND

Defendant(s)

Case Management Yes No by Judge: _____

Counsel	Telephone No:	Facsimile No:
J. DACKS for Target Cdn	416 862-4923	
D. Ullmann for Capital Brands. J. Carlucci J. Mighon	416-596-4289 416-979-2211	

- Order Direction for Registrar (No formal order need be taken out)
- Above action transferred to the Commercial List at Toronto (No formal order need be taken out)

- Adjourned to: _____
- Time Table approved (as follows):

Monitor intends to bring motion for directions in respect of a late-filed claim of Capital Brands. The materials to be filed by the Monitor will also be sent to other late-filed claimants who have already been advised that their claims have been barred. There this group of claimants will have the opportunity to file materials and be heard, if so advised.

October 18/2016
Date

[Signature]
Judge's Signature

Additional Pages 142

Superior Court of Justice
Commercial List

FILE/DIRECTION/ORDER

Judges Endorsment Continued

The Monitor intends to proceed with a
Second Distribution in the near future.
Monitor has advised that sufficient
reserves will be held back to address
the ~~later~~ possibility that ^{all} late
filed claims will be allowed. It is
acknowledged that there may be an
impact on the present range of
distribution. reserve ad
Monitor to file its Rept. by
Monday October ~~24~~³¹, 2016.

Mr. Ullman to file response affidavit
by ~~October 28~~³¹, 2016, November 4, 2016.

Hearing scheduled for 3 hours
on Tuesday November 29, 2016
commencing at 9.30 a.m.

If parties require further directions
to address scheduling, they should
contact Commercial List Office.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

IN THE MATTER OF THE *COMPANIES' CREDITORS
ARRANGEMENT ACT*, R.S.C., 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF **TARGET CANADA CO., TARGET
CANADA HEALTH CO., TARGET CANADA MOBILE GP
CO., TARGET CANADA PHARMACY (BC) CORP.,
TARGET CANADA PHARMACY (ONTARIO) CORP.,
TARGET CANADA PHARMACY CORP., TARGET
CANADA PHARMACY (SK) CORP., and TARGET
CANADA PROPERTY LLC**

**UNOFFICIAL TRANSCRIPT OF THE
ENDORSEMENT OF THE HONOURABLE REGIONAL
SENIOR JUSTICE MORAWETZ**

October 18, 2016

J. Dacks for the Target Canada Entities

D. Ullmann for Capital Brands

J. Carfagnini and J. Mighton for Alvarez & Marsal Canada Inc. in its capacity as Monitor

Monitor intends to bring motion for directions in respect of a late filed claim of Capital Brands. The materials to be filed by the Monitor will also be sent to other late-filed claimants who have already been advised that their claims have been barred. This group of claimants will have the opportunity to file materials and be heard, if so advised.

The Monitor intends to proceed with a Second Distribution in the near future. Monitor has advised that sufficient reserves will be held back to address the possibility that all late-filed claims will be allowed. It is acknowledged that there may be an impact on the percent range of distribution.

Monitor to serve and file its Report by Monday, October 31, 2016. Mr. Ullman to file responding affidavit by November 4, 2016. Hearing is scheduled for 3 hours on Tuesday,

November 29, 2016 commencing at 8:30 a.m. If parties require further direction to address scheduling they should contact the Commercial List Office.

The Honourable Regional Senior Justice Morawetz

6622397

APPENDIX D
LIST OF AUTHORITIES

- 1 *Blue Range Resource Corp., Re*, 2000 ABCA 285
- 2 *Canadian Red Cross Society, Re*, [2008] OJ No 4114 (Sup Ct J)
- 3 *Re SemCanada Crude Co.*, 2012 ABQB 489
- 4 *Algoma Steel Corp. v Royal Bank*, [1992] OJ No 889 (CA)
- 5 *Pilot Butte Sand & Gravel Co., Re*, [1968] 11 CBR (NS) 254 (SKQB)
- 6 *Macdonald Homes Inc., Re*, [2003] OJ No 5140 (Sup Ct J)
- 7 *In re Baker* (1922), 3 CBR 297 (NBSC)
- 8 *Bank of Nova Scotia v Janzen (Trustee of)*, [1989] CLD 449 (NSSC)

IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF TARGET CANADA CO., TARGET CANADA HEALTH CO., TARGET CANADA MOBILE GP CO., TARGET CANADA PHARMACY (BC) CORP., TARGET CANADA PHARMACY (ONTARIO) CORP., TARGET CANADA PHARMACY CORP., TARGET CANADA PHARMACY (SK) CORP., AND TARGET CANADA PROPERTY LLC

Court File No.: CV-15-10832-00CL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding commenced at Toronto

**THIRTY-SECOND REPORT OF THE
MONITOR**

GOODMANS LLP

Barristers & Solicitors

Bay Adelaide Centre

333 Bay Street, Suite 3400

Toronto, Canada M5H 2S7

Alan Mark LSUC#: 21772U

amark@goodmans.ca

Jay Carfagnini LSUC#: 22293T

jcarfagnini@goodmans.ca

Melaney Wagner LSUC#: 44063B

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