RSM! Richter

June 1, 2011

RSM Richter Inc.

200 King St. W., P.O. Box 48, Suite 1100 Toronto, ON M5H 3T4 Tel: 416.932.8000 Fax: 416.932.6200 www.rsmrichter.com

TO THE CREDITORS OF SKD COMPANY, A PARTNERSHIP OF NMC CANADA, INC. AND 2515080 NOVA SCOTIA COMPANY

Pursuant to an Order of the Ontario Superior Court of Justice (Commercial List) issued on June 11, 2009, RSM Richter Inc. ("Richter") was appointed Receiver of the property and assets of the Company. Pursuant to an Order dated April 29, 2010 the Receiver was granted the authority to file an assignment in bankruptcy (the "Assignment") on behalf of SKD Company and each of its partners, NMC Canada Inc. ("NMC") and 2515080 Nova Scotia Company ("2515 Nova Scotia") (NMC and 2515 Nova Scotia are jointly referred to as the "Partners").

On January 11, 2011, SKD Company, a partnership of the Partners, filed an assignment in bankruptcy and Richter was appointed trustee of SKD Company's bankrupt estate. On May 26, 2011, the Partners were assigned into bankruptcy by the Receiver.

As a matter of law, the Partners are responsible for the unsatisfied obligations of the partnership, being SKD Company. You are receiving this notice of bankruptcy of the Partners as a creditor of SKD Company. If you have previously filed a claim in the bankruptcy proceedings of SKD Company, and if you do not have a claim against the Partners which is independent of your relationship with SKD Company, then you are not required to submit a claim in the Partners' bankruptcy proceedings.

We are enclosing with this notice a form of proof of claim, a form of general proxy and a list of creditors with claims amounting to twenty-five dollars or more. This list includes all parties who have filed claims against SKD Company. Should you wish to file an initial claim or to file an amended claim, please use the enclosed proof of claim form.

Please do not hesitate to contact Shelby Draper (416-932-6232) should you have any questions regarding the above.

RSM RICHTER INC.

IN ITS CAPACITY AS COURT APPOINTED RECEIVER OF

SKD COMPANY, NMC CANADA, INC. AND

1 Licher LOC.

2515080 NOVA SCOTIA COMPANY AND

NOT IN ITS PERSONAL CAPACITY

RSM Richter

RSM Richter Inc.

200 King St. W., P.O. Box 48, Suite 1100 Toronto, ON M5H 3T4 Tel: 416.932.8000 Fax: 416.932.6200 www.rsmrichter.com

Estate File No.: 32-1501841

IN THE MATTER OF THE BANKRUPTCY OF 2515080 NOVA SCOTIA COMPANY, OF THE TOWN OF MILTON, IN THE PROVINCE OF ONTARIO

NOTICE OF BANKRUPTCY AND FIRST MEETING OF CREDITORS (Subsection 102(1))

Take notice that:

- 1. 2515080 Nova Scotia Company filed an assignment on the 26th day of May, 2011 and RSM Richter Inc. was appointed as trustee of the estate of the bankrupt by the official receiver, subject to affirmation by the creditors of the trustee's appointment or the substitution of another trustee by the creditors.
- 2. The first meeting of creditors of the bankrupt will be held on the 16th day of June, 2011, at 11:00 a.m., at the offices of the trustee, RSM Richter Inc., 200 King Street West, Suite 1100, Toronto, Ontario.
- 3. To be entitled to vote at the meeting, creditors must lodge with the trustee, prior to the meeting, proofs of claim and, where necessary, proxies. Creditors that have already filed claims in the SKD Company ("SKD") bankruptcy that do not have a claim against 2515080 Nova Scotia Company ("2515 Nova Scotia") that is independent of their claim against SKD are not required to submit a claim in the 2515 Nova Scotia bankruptcy.
- 4. Enclosed with this notice is a form of proof of claim, a form of general proxy, and a list of creditors with claims amounting to twenty-five dollars or more, showing the amounts of their claims.
- 5. Creditors must prove their claims against the estate of the bankrupt in order to share in any distribution of the proceeds realized from the estate.

APED at Toronto, this 1st day of June, 2011.

RSM RICHTER INC.

TRUSTEE

District of:	
Division No.	
Court No.	
Estate No.	

7	Original	
`	Original	

Amended

-- Form 78 --

Statement of Affairs (Business Bankruptcy) made by an enitity (Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)

In the matter of the bankruptcy of 2515080 Nova Scotia Company of the Town of Milton, in the Province of Ontario

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 26th day of May 2011. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)

1. Unsecured creditors as per list "A"	44,550,693.59
Balance of secured claims as per list "B"	0.00
Total unsecured creditors	44,550,693.59
2. Secured creditors as per list "B"	0.00
3. Preferred creditors as per list "C"	0.00
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for	0.00
Total liabilities	44,550,693.59
Surplus	NIL

Notes:

1) General Note:

The following common secured creditor liabilities of 2515080 Nova Scotia Company, NMC Canada, Inc. and SKD Company have not been listed as secured liabilities in this Statement of Affairs as it is anticipated that the charges will be paid in full from the assets of SKD Company, a Bankrupt, in which 2515080 Nova Scotia Company holds a 99% partnership interest:

- i) An administrative charge over the assets that was set pursuant to an initial Court Order dated January 21, 2009 at \$1 million, for fees and disbursements of RSM Richter Inc., in its capacity as Court appointed Monitor pursuant to the Companies' Creditors Arrangement Act and its legal counsel. By order of the Court dated June 11, 2009, the administrative charge also included the fees and disbursements of the Court appointed Receiver, and of its legal counsel. (Actual fees outstanding are less than \$1 million.); and
- ii) A Directors' and Officers' charge over the assets set at \$140,000.
- Funds are maintained in the SKD Company estate trust account and will be transferred to the 2515080 Nova Scotia Company estate trust account upon receipt of Court approval to do so.

ASSETS (as stated and estimated by the officer)

1. Inventory	0.00	
2. Trade fixtures, etc.		
3. Accounts receivable and other receivables, as per list "E"		
Good		
Doubtful 0.00		
Bad		
Estimated to produce.	0.00	
4. Bills of exchange, promissory note, etc., as per list "F"		
5. Deposits in financial institutions		
6. Cash		Note 2
7. Livestock		
8. Machinery, equipment and plant		
9. Real property or immovable as per list "G"		
10. Furniture		
11. RRSPs, RRIFs, life insurance, etc.		
12. Securities (shares, bonds, debentures, etc.)		
13. Interests under wills		
14. Vehicles		
15. Other property, as per list "H"		
If bankrupt is a corporation, add:		
	0.00	
Amount paid on capital	0.00	
Balance subscribed and unpaid		
Estimated to produce		
Total assets		
Deficiency	41,286,667.59	

I, ROBERT KOFMAN, OF RSM RICHTER INC., SOLELY IN ITS CAPACITY AS COURT-APPOINTED RECEIVER OF NMC CANADA, INC. AND 2515080 NOVA SCOTIA COMPANY, A PARTNERSHIP C.O.B. AS SKD COMPANY, do swear that the above statement and the attached lists are to the best of my knowledge, based on the information available to me, a full, true and complete statement of the affairs of 2515080 Neva Scotia Company on May 26, 2011, and fully disclose all of its property of every description in its possession or that may devolve on it in accordance with Section 87 of the Bankruptcy and Insolvency Act.

Sworn before me at the City of Toronto, Province of Ontario this 26th day of May, 2011

2515080 Nova Scotia Company, by RSM Richter Inc., solely in its capacity as Court-appointed Receiver of NMC Canada, Inc. and 2515080 Nova Scotia Company, a Partnership c.o.b. as

SKD Company

A Commissioner, etc., in and for the Province of Ontaking of Toronto, for RSM Righter Inc.,

Robert Kofman

Trustee in Bankruptcy and RSM Richter LLP, Chartered Accountants. Expires February 7, 2012.

(Preliminary list of creditors as at January 11, 2011,

Creditors	Attention	Address	Account No.	Amount Due** (Cdn.\$)***
Secured Administrative Charge Directors' and Officers' Charge O'BRIEN INSTALLATIONS LTD. Total		14 Garden Avenue, Stoney Creek ON L8E 2Y9		1,000,000.00 140,000.00 131,385.00 1,271,385.00
Unsecured				
24-7 INTOUCH VOICE CHAT EMAIL		335 Maxwell Crescent, Regina SK S4N 5X9	14656	1,287.30
A CATERED AFFAIR		140 Main Street East, Milton ON L9T 1N6		144.41
A.L.T.E.R.		521 Piercy Road, Unit #6, Bolton ON L7G 5X7		7,150.29
A.M. TRANSPORT		135 Watline Avenue, Mississauga ON L4Z 1P2		742.22
A.M.S. PLUMBING		R.R. #1, Limehouse ON LOP 1H0		1,932.00
A-1 TAXI		20 Regan Road, Unit #5, Brampton ON L7A 1C3		110.75
AALSTEC DATA CORP.		P.O. Box 423, Station A, Windsor ON N9A 6L7		3,959.42
ABB INC.		201 Westcreek Blvd., Brampton ON L6T 5S6		14,895.55
ABELL PEST CONTROL		3075 Ridgeway Drive, #27, Mississauga ON L5L 5M6		2,087.40
ABSOLUTE ENGINEERING SOLUTIONS		105 Calera Crescent, Woodbridge ON L4H 1V9		4,515.00
ABTREX CONTRACTORS INC.		2500 Williams Parkway, Unit #2, Brampton ON L6S 5M9		2,782.50
ACCURAX MANUFACTURING INC.		160 Advance Blvd., Brampton ON L6T 4J4		462.00
ACE INA LIFE INSURANCE		130 King St. W., 12th Floor, Toronto ON M5X 1A6		296.66
ACE PACKAGING SYSTEMS		7986 N. Telegraph Road, Newport MI 48166 USA		200,465.18
ACP COMMUNICATIONS TECHNOLOGIE		885 Main Street East, Milton ON L9T 5A7		6,030.61
ACTIVE SCALE MANUFACTURING INC.		27 West Beaver Creek Rd., Units 4&5, Richmond Hill ON L4B 1M8		2,835.00
ADCO LOGISTICS		1190 Meyerside Drive, Mississauga ON L5T 1R7		207.64
ADECCO EMPLOYMENT SERVICE		21 Nelson Street, Brampton ON L6X 4B6		6,255.74
ADP CANADA CO.		3250 Bloor Street West, Toronto ON M8X 2X9		27,880.12
ADVANCED SERVO TECHNOLOGIES		5630 Timberlea Blvd., Mississauga ON L4W 4M6		9,492.00
ADVANCED TECHNOLOGIES SERVICE		44978 Ford Rd., Suite D, Canton MI 48187 USA		894.05
ALL STAR TAXI SERVICE		5159 Tomken Road, Mississauga ON L4W 1P1		1,438.05
ALLSTREAM INC.		200 Wellington St. W., #1400, Toronto ON M5V 3G2		786.35
ALTUS GROUP		191 The West Mall, #200, Toronto ON M9C 5K8		2,195.51
ANCHOR DANLY		311 Pinebush Road, Cambridge ON N1T 1B2		47,904.34
ANNETTE'S FINE FOODS		499 Main St. S., Shoppers World Plaza, Brampton ON L6Y 1N7		1,316.23
ANVISGROUP MEXICO SA DE C.V.		Av De Las Fuentes 19, Parque Industrial Bernardo, EL MARQUES, QUERETARO, MEXICO NM 76246		25,011.12
APPLIED PNEUMATICS		29 Innovation Drive, Dundas ON L9H 7L8		275.63
ARGENT INTERNATIONAL INC.		41016 Concept Drive, Plymouth MI 48170 USA		19,424.06

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^{**} An amount of \$1.00 reflects that the balance due, if any, is undetermined or unknown.

^{***} US\$ converted to CDN\$ at an exchange rate of 0.993

(Preliminary list of creditors as at January 11, 2011,

		,		Amount Due**
Creditors	Attention	Address	Account No.	(Cdn.\$)***
ARTISTRY IN FLOWERS		345 Queen Street West, Brampton ON L6Y 1M7		150.28
ASCENDBRIDGE SOLUTIONS		50 Acadia Avenue, #123, Markham ON L3R 0B3		2,520.00
ATI INDUSTRIAL AUTOMATION		1031 Goodworth Drive, Apex NC 27539-3869 USA		14,599.40
ATLANTIC BEARING & DRIVES INC.		405 Industrial Dr., Unit 16, Milton ON L9T 5B1		567.82
ATLAS OVERHEAD DOORS INC.		75 Wildcat Road, Toronto ON M3J 2P5		2,902.20
AVDEL TEXTRON		87 Disco Road, Rexdale ON M9W 1M3		402.15
AVERY WEIGH-TRONIX CANADA		217 Brunswick Blvd., Pointe-Claire QC H9R 4R7		1,417.50
AXIS TOOL & GAUGE INC.		664 Bishop St. N., Unit 3, Cambridge ON N3H 4V6		750.00
AZTEC ELECTRICAL SUPPLY INC.		25 North Rivermede Rd., Unit 9, Concord ON L4K 5V4		15,134.14
B & S MFG. INC.		40760 Brentwood, Sterling Heights MI 48310 USA		1,445.40
BAKER INDUSTRIES		340 Sheldon Drive, Cambridge ON N1T 1A9		2,987.25
BCE NEXXIA		P.O. Box 46220, Stn A, Toronto ON M5W 4K9		4,638.69
BELL CANADA		Insolvency Group, 2500 Daniel-Johnson, 8th Fl., Laval QC H7T 2P6		53,557.89
BELL CANADA- PUBLIC ACCESS		40 Norelco Drive, North York ON M9L 2X6		56.50
BELL MOBILITY		P.O. Box 5102, Burlington ON L7R 4R7		27,424.09
BERMIS ELECTRIC INC.		236 Wilkinson Rd., Unit 6, Brampton ON L6T 4N7		21,435.31
BIRD PACKAGING LIMITED		P.O. Box 1506, 670 Southgate Dr., Guelph ON N1H 6N9		6,063.32
BIRO ENGRAVING INC.		23 Tamara Place, Brantford ON N3P 1M8		352.80
BLINK COMMUNICATIONS INC.		861 Redwood Square, Oakville ON L6J 5E3		4,695.75
BLUE BEACON OF CANADA		2457 Campbellville Rd., R.R. #2, Campbellville ON LOP 1B0		78.86
BLUE CHIP SNOW PLOWING & REMOVAL		12555 6th Line, Acton ON L7J 2L7		5,751.38
BODYCOTE MATERIALS TESTING		15 High Ridge Court, Cambridge ON N1R 7L3		283.50
BREAKTIME VENDING		21 Progress Ave., Unit #17, Scarborough ON M1P 4S8		440.61
BSI MANAGEMENT SYSTEMS COMPANY		6205 Airport Rd., #102, Mississauga ON L4V 1E1		12,990.39
BUCK CONSULTANTS/ MELLON/ ACS/XEROX		155 Wellington St. W., #3000, Toronto ON M5V 3H1		18,413.09
BURLOAK TOOL & DIE LTD.		3121 Mainway Drive, Burlington ON L7M 1A4		2,415.00
C.M. MORRIS DESIGN LTD.		103 Steeles Ave. W., Units 1-3, Milton ON L9T 4K6		7,071.75
CAMBRIDGE RIGGING CENTRAL		60 Wanless, R.R. #1, Ayr ON N0B 1E0		11,356.80
CAN. MEASUREMENT METROLOGY		2433 Meadowvale Blvd., Mississauga ON L5N 5S2		3,243.61
CANADA REVENUE AGENCY		77 City Centre Dr., Box 6000, Mississauga ON L5A 4E9	(NMC and 2515080) 12300 8963 RP 0001	1.00
CANADA REVENUE AGENCY		77 City Centre Dr., Box 6000, Mississauga ON L5A 4E9	(NMC and 2515080) 12300 8963 RP 0002	1.00
CANADA REVENUE AGENCY		77 City Centre Dr., Box 6000, Mississauga ON L5A 4E9	(NMC and 2515080) 12300 8963 RP 0004	1.00
CANADA REVENUE AGENCY		77 City Centre Dr., Box 6000, Mississauga ON L5A 4E9	(NMC and 2515080) 12300 8963 RP 0005	1.00

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^{**} An amount of \$1.00 reflects that the balance due, if any, is undetermined or unknown.

^{***} US\$ converted to CDN\$ at an exchange rate of 0.993

(Preliminary list of creditors as at January 11, 2011,

Creditors	Attention	Address	Account No.	Amount Due** (Cdn.\$)***
				, ,
CANADA REVENUE AGENCY		77 City Centre Dr., Box 6000, Mississauga ON L5A 4E9	(NMC and 2515080) 12300 8963 RP 0006	1.00
CANADA REVENUE AGENCY		77 City Centre Dr., Box 6000, Mississauga ON L5A 4E9	(NMC and 2515080) 12300 8963 RT 0001	1.00
CANADA REVENUE AGENCY		77 City Centre Dr., Box 6000, Mississauga ON L5A 4E9	(NMC and 2515080) 12300 8963 RT 0002	1.00
CANADA REVENUE AGENCY		77 City Centre Dr., Box 6000, Mississauga ON L5A 4E9	(NMC and 2515080) 12300 8963 RT 0003	1.00
CANADA REVENUE AGENCY		77 City Centre Dr., Box 6000, Mississauga ON L5A 4E9	(2515080) 89917 8545 RT 0001	1.00
CANADA REVENUE AGENCY		77 City Centre Dr., Box 6000, Mississauga ON L5A 4E9	(2515080) 89917 8545 RC 0001	1.00
CANADA REVENUE AGENCY		77 City Centre Dr., Box 6000, Mississauga ON L5A 4E9	(NMC) 103892568 RC 0001	1.00
CANADAWIDE SCIENTIFIC LIMITED		2300 Walkley Road, Ottawa ON K1G 6B1		496.25
CANADIAN LINEN & UNIFORM		75 Norfinch Drive, Toronto ON M3N 1W8		15,899.94
CANADIAN TIRE CORP.		P.O. Box 300, Stn M, Toronto ON M6S 4X2		435.07
CANNON AUTOMOTIVE SOLUTIONS		600 Sprucewood, Windsor ON N9C 3Z1		100,038.53
CANON CANADA INC.		3375 North Service Road, Burlington ON L7N 3G2		2,546.91
CANON CANADA INC.		6390 Dixie Road, Mississauga ON L5T 1P7		9,500.78
CANON CANADA INC.		Box 5300, Markham Industrial Park, Markham ON L3R 0R4		2,661.69
CAPITAL METAL INDUSTRIES		61 Milne Avenue, Scarborough ON M1L 1K4		2,282.18
CARDINAL MAINTENANCE SUPPLIES		289 Alliance Road, Milton ON L9T 3M6		14,175.35
CAREER NICHE INC.		2800 Skymark Ave., #203, Mississauga ON L4W 5A6		1,575.00
CAREFREE COFFEE SYSTEMS INC.		5680 Timberlea Blvd., Mississauga ON L4W 4M6		1,154.88
CATELECTRIC INC.		125 Commander Blvd., Scarborough ON M1S 1A7		54,997.99
CATELECTRIC INC.		1680 Drew Road, Mississauga ON L5S 1J6		98,203.03
CAVEN TECHNICAL SALES LTD.		60 Bristol Rd. E., #547, Mississauga ON L4K 3K8		630.00
CBSC CAPITAL INC.		1235 North Service Rd. W., #100, Oakville ON L6M 2W2		15,360.30
CDW CANADA INC.		20 Carlson Court, #300, Etobicoke ON M9W 7K6		2,210.77
CENTERLINE (WINDSOR) LIMITED		Special Machinery Division, 415 Morton Drive, Windsor ON N9J 3T8		17,309.06
CENTERLINE (WINDSOR) LIMITED		P.O. Box 7068, Windsor ON N9J 3T9		21,685.09
CENTRAL TRANSPORT INTL. INC.		P.O. Box 80, Warren MI 48090 USA		229.98
CERTIFIED LOGISTICS GROUP LTD		34 Showboat Crescent, Brampton ON L6V 4R5		121,605.88
CERTIFIED METAL INC.		2100-15 Mile Road, #F, Sterling Heights MI 48310 USA		43,440.21
CETCO CANADA LTD.		6347 Neuchatel Road, Mississauga ON L5N 2J7		3,087.61
CHEM-AQUA		253 Orenda Road, Brampton ON L6T 1E6		420.36
CHRYSLER LLC		800 Chrysler Drive, Auburn Hills MI 48326 USA		5,707,282.00
CITY OF BRAMPTON		P.O. Box 1725, Brampton ON L6V 4J3		50,167.20
CLOVER TOOL MFG. LTD.		8271 Keele Street, Concord ON L4K 1Z1		10,510.50
CMB ASSOCIATES		8583 Starling Circle, Franklin OH 45005 USA		1,046.99

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^{**} An amount of \$1.00 reflects that the balance due, if any, is undetermined or unknown.

^{***} US\$ converted to CDN\$ at an exchange rate of 0.993

(Preliminary list of creditors as at January 11, 2011,

			Amount Due**	
Creditors	Attention	Address	Account No. (Cdn.\$)***	
COATINGS 85 LIMITED		7007 Davand Drive, Mississauga ON L5T 1L5	30,590.59	
COLET LABEL GRAPHIX		165 Annagem Blvd., Mississauga ON L5T 2V1	504.97	
COLT AUTOMATION LTD.	Rick Adams	2825 Argentia Rd., Unit #1, Mississauga ON L5N 8G6	45,857.18	
COMPLETE PACKAGING INC.		2470 Wyandotte St. E., Windsor ON N8Y 4Y9	19,083.82	
COMPUTER SUPPLY EXPRESS		6-2400 Dundas St. W., #610, Mississauga ON L5K 2R8	3,669.75	
COMTRACT AIR COMPRESSORS INC.		320 Brunel Road, Mississauga ON L4Z 2C2	5,075.60	
CONNECT CONVEYOR BELTING INC.		405 Industrial Dr., Units 7&8, Milton ON L9T 5B1	338.76	
CONSISTENT COOLING INC.		Box 149,189 Lou's Blvd., Rockwood ON N0B 2G0	23,303.06	
CONTAINER CORPORATION		68 Leek Crescent, Richmond Hill ON L4B 1H1	102,836.30	
CONTINENTAL MIDLAND LLC		24000 South Western Avenue, Park Forest IL 60466 USA	37,073.83	
COOPER STANDARD AUTOMOTIVE		207 S. West Street, Auburn IN 46706 USA	409,530.54	
COOPER-STANDARD AUTOMOTIVE		Specialty Products Group, P.O. Box 8034, Novi MI 48376-8034 USA	5,859.88	
CORPORATE EXPRESS (BASICS)		550 Pendant Drive, Mississauga ON L5T 2W6	12,671.82	
CRAWFORD ROOFING CORPORATION		85 Bakersfield Street, Toronto ON M3J 1Z4	13,392.75	
CSP EQUIPMENT		10578 Townsend Line, Strathroy ON N7G 3H7	390.05	
CULLIGAN		580 Park Street, Regina SK S4N 5A9	2,055.39	
D.J. INDUSTRIAL SALES & MFG.		25 North Rivermede Rd., Units 1-3, Concord ON L4K 5V4	108,009.36	
DA STUART INC.		43 Upton Road, Scarborough ON M1L 2C1	8,425.63	
DACSEN LIMITED		47-7105 Branigan Gate, Mississauga ON L5N 7S2	2,661.75	
DADCO CANADA INC.		2530 Meadowpine Blvd., Mississauga ON L5N 6C4	8,838.48	
DAEMAR INC.		861 Cranberry Court, Oakville ON L6L 6J7	5,612.78	
DAVCO TOOLING INC.		52 - E McIntyre Place, Kitchener ON N2R 1H9	283.50	
DEBO CUSTOM MACHINING CORP.		9446 McLaughlin Rd., Unit 16, Brampton ON L6X 4H9	49,473.21	
DEC EXPRESS		3419 Mainway, Burlington ON L7M 1A9	97.65	
DECKER MANUFACTURING CORP.		703 North Clark Street, Albion MI 49224-0360 USA	1,028.35	
DELL COMPUTER CORPORATION		P.O. Box 8713, Stn A, Toronto ON M5W 3C2	2,760.59	
DELOITTE & TOUCHE		150 Ouellette Place, #200, Windsor ON N8X 1L9	51,798.29	
DELTA 70 (1990) MFG. LTD.		175 Industry Road, Kingsville ON N9Y 1K9	23,146.62	
DENGENSHA AMERICA CORP.		7647 First Place Drive, Bedford OH 44146 USA	8,244.55	
DEPENDABLE OVERHEAD DOOR		335 Admiral Blvd., Unit #23, Mississauga ON L5T 2N2	37,348.30	
DE-STA-CO CPI OPERATIONS		12501 Taylor Road, Charlevoix MI 49720 USA	174.50	
DETROIT HEADING LLC		6421 Lynch Road, Detroit MI 48234 USA	68.36	
DHL EXPRESS		200 Westcreek Blvd., Brampton ON L6T 5T7	609.09	
DIETRON TOOL & DIE INC.		64 Melford Drive, Scarborough ON M1B 6B7	14,070.00	
DIMOND ENTERPRISES, LLC		1951 Solomon Drive, Hastings Mi 49508 USA	50,681.67	

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^{**} An amount of \$1.00 reflects that the balance due, if any, is undetermined or unknown.

^{***} US\$ converted to CDN\$ at an exchange rate of 0.993

(Preliminary list of creditors as at January 11, 2011,

	as submitted by	y the deptor, without authission as to any habilities of privilege fretein shown.)		Amount Due**
		A.U	Account No.	(Cdn.\$)***
Creditors	Attention	Address	Account No.	(Guil.\$)
DOM-CAST (CND)		905 Tecumseh Road W., Windsor ON N8X 2A9		130,070.85
DOMINO PRINTING SOLUTIONS INC.		2751 Coventry Road, Oakville ON L6H 5V9		1,890.00
DREW MANUFACTURING		505 Lafferty Avenue, Windsor ON N9J 1K8		2,572.00
DURANTE'S TOWING INC.		151 Steeles Avenue East, Milton ON L9T 1Y1		630.00
DYNAMIC COATING & CLEANING INC.		325 Annagem Blvd., Mississauga ON L5T 3A7		945.00
DYNAMIC TIRE CORP.		P.O. Box 8708, Stn A, Toronto ON M5W 3C3		1,227.64
ELECTRIC MAIL CO., (THE)		3999 Henning Drive, #300, Burnaby BC V5S 6P9		836.17
ELECTRICAL SAFETY AUTHORITY		155A Matheson Blvd. W., #104, Mississauga ON L5R 3L5		898.59
ELECTRO SERVO INC.		46 Bumt Ember Court, Kitchener ON N2A 3X4		602.49
ELECTROMAC (CND)		1965 Ambassador Drive, Windsor ON N9C 3R5		15,225.00
EMHART FASTENING TEKNOLOGIES		P.O. Box 868, Mt. Clemens MI 48046 USA		58,754.12
EMHART TEKNOLOGIES INC.		49201 Gratiot, Chesterfield MI 48051 USA		2,150.42
EMPIRE IPS INC.		940 Brock Rd. S., Unit 4, Pickering ON L1W 2A1		7,015.05
Employees - various		c/o 200 King St. W., Toronto ON M5H 3T4		2,797,675.00
ENBRIDGE (CONSUMERS GAS)		Payment Processing Dept., P.O. Box 644, Scarborough ON M1K 5H1		100,724.43
ENGINEERED SOLUTIONS CORP.	Juergen Manski	c/o BDO Canada Limited, 1200-123 Front St. West, Toronto ON M5J 2M2		4,628.49
ENPROTECH (US)	v	2200 Olds Avenue, Box 20067, Lansing MI 48901-0067 USA		502.88
EVERY SCALE LTD.		35 Covington Street, Hamilton ON L8E 2Y4		493.50
EXACTICS TOOL & DIE LTD.		1847 Drew Road, Mississauga ON L5S 1J5		58,590.00
EXPEDITORS CANADA INC.		55 Standish Court, 11th Fl., Mississauga ON L5R 4A1		26.25
EXPORT DEVELOPMENT CANADA	Jo-Ann Keech-Barker	151 O'Connor, Ottawa ON K1A 1K3	710-63385	194,705.00
F.K. PETERSON TOOL MFG. CO. c/o PWC	Mona Law	#3000, Box 82 Royal Trust Tower, TD Centre, Toronto ON M5K 1G8		9,414.82
FABRISTEEL		7845 Middlebelt Road, Romulus MI 48134 USA		3,780.70
FANUC ROBOTICS CANADA LTD.		6774 Financial Drive, Mississauga ON L5N 7J6		8,379.75
FASTENAL CANADA COMPANY		8699 Escarpment Way, Milton ON L9T 0J5		1,216.42
FASTENERS AND FITTINGS		6976 Columbus Road, Mississauga ON L5T 2G1		27,737.49
FASTSIGNS		5130 Dixie Road, Unit 16, Mississauga ON L4W 4K2		3,184.02
FEDERAL EXPRESS CANADA LTD.		Box 4626, Toronto Stn. A, Toronto ON M5W 5B4		646.02
FEDERAL EXPRESS CANADA LTD.		Box 3700, Don Mills Stn., North York ON M3C 3Y1		1,175.99
FEDEX (US)		P.O. Box 1140, Memphis TN 38101-1140 USA		45.78
FESTO INC.		5300 Explorer Drive, Mississauga ON L4W 5G4		451.19
FINANCIAL SERVICES COMMISSION OF ONTARIO		Pension Plan Branch, 5160 Yonge Street, 4th Floor, Box 85, Toronto ON M2N 6L9	996363	1.00
FINANCIAL SERVICES COMMISSION OF ONTARIO		Pension Plan Branch, 5160 Yonge Street, 4th Floor, Box 85, Toronto ON M2N 6L9	928622	1.00
FINANCIAL SERVICES COMMISSION OF ONTARIO		Pension Plan Branch, 5160 Yonge Street, 4th Floor, Box 85, Toronto ON M2N 6L9	948174	1.00
FIRE MONITORING OF CANADA INC.		235 Martindale Road, St. Catharines ON L2W 1A5		92.05

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(Preliminary list of creditors as at January 11, 2011,

				Amount Due**
Creditors	Attention	Address	Account No.	(Cdn.\$)***
FLEXIBLE PRODUCTS CO.		2600 Auburn Court, Auburn Hills MI 48326-3201 USA		421,431.42
FORD MOTOR COMPANY		World HQ., One America Rd., #416, Dearborn MI 48126 USA		3,221,226.00
FORMEX METAL INDUSTRIES INC.		221 Riverbend Drive, Kitchener ON N2B 2E8		12,462.45
FREEZE CO. SYSTEMS LTD.		2100 Steeles Ave. East, Brampton ON L6T 1A7		4,998.00
FUCHS LUBRICANTS CANADA LTD.		405 Dobbie Dr., Box 909, Cambridge ON N1R 5X9		46,464.71
G & K SERVICES CANADA INC.		636 Evans Avenue, Etobicoke ON M8W 2W6		57,708.07
G.S. DIE & DESIGN INC.		260 Superior Blvd., Mississauga ON L5T 2L2		44,080.58
GE SECURITY CANADA		P.O. Box 9547, Stn A, Toronto ON M5W 2K3		2,149.35
GENERAL ELECTRIC EQUIPMENT		5500 North Service Rd., 8th Fl., Burlington ON L7L 6W6		95,772.78
GERRIE ELECTRIC WHOLESALE LTD.		313 Steeles Avenue, Milton ON L9T 1Y2		7,825.73
GERRIE ELECTRIC WHOLESALE LTD.		4104 South Service Road, Burlington ON L7L 4X5		512.16
GO 4 INDUSTRIAL INC.		352 Rebecca Drive, Orangeville ON L9W 4P6		13,615.22
GREEN SHIELD CANADA		P.O. Box 1612, Windsor ON N9A 7A7		1.00
GREENVILLE LANDSCAPING INC.		31 Delta Park Blvd., Brampton ON L6T 5E7		11,563.65
GXS CANADA, INC.		2680 Skymark Ave., #500, Mississauga ON L4W 5L6		330.75
H & H WOOD PRODUCTS INC.		Box 160, 45 Eastman Avenue, Wheatley ON NOP 2P0		7,083.34
HAHN AND SONS LTD.		2380 Industrial Street, Burlington ON L7P 1A1		3,039.75
HALLMARK PERSONNEL LTD.		1389 Greeneagle Drive, Oakville ON L6M 2N4		12,600.00
HALTON ENGINES & INDUSTRIAL		386 Steeles Ave., Unit 2, Milton ON L9T 1Y4		2,254.55
HAWKES ELECTRO-ARC LTD.		Box 21064, 6-665 Industrial Rd., Cambridge ON N3C 4B1		2,047.51
HEIDTMAN STEEL PRODUCTS		19800 Gibraltar Road, Gibraltar MI 48173 USA		4,906.50
HEINMAN MACHINERY LTD.		6105 Kestrel Road, Mississauga ON L5T 1Y8		335.37
HELLA NORTH AMERICA INC. (Hella Corporate Center USA, Inc.)		43811 Plymouth Oaks Blvd., Plymouth TWP MI 48170 USA		21,045.30
HENKEL CORPORATION		One Henkel Way, Rocky Hill CT 06067 USA		300.72
HENKEL ORBSEAL		32100 Stephenson Hwy., Madison Heights MI 48071 USA		60,028.24
HENKEL SURFACE TECHNOLOGIES		P.O. Box 77721, Madison Heights MI 48071 USA		7,748.82
HERCULOCK COLD CASTINGS		4465 Kent Avenue, Niagara Falls ON L2H 1J1		5,155.50
HMS PRODUCTS COMPANY		1200 E. Big Beaver Road, Troy MI 48083 USA		1,216.37
HOMER DONALDSON COMPANY		15800 Steger Industrial Drive, Hudson MI 49247-0149 USA		41,824.03
HONDA OF AMERICA MFG., INC.		21001-A State Route 739, Raymond OH 43067 USA		1,121,648.00
HORACE LEE		1315 Bough Beaches Blvd., #302, Mississauga ON L4W 4A1		1.00
HORIZON STEEL CO.		50390 Utica Drive, Shelby Township MI 48315 USA		11,831.61
HOWARD MARTEN COMPANY LTD.		900 Dillingham Road, Pickering ON L1W 1Z6		95.41
Human Resources and Skills Development Canada	WEPP Processing Centre	111 Water Street East, Concord ON K6H 6S3		463,900.00
HUNT MATERIAL HANDLING		7 Roberts Road, Grimsby ON L3M 3X2		24,438.92

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(Preliminary list of creditors as at January 11, 2011,

	as submitted	a by the deplor, without admission as to any habilities of phyllege herein shown.)		Amount Due**
	• 44	A -1-1	Account No.	(Cdn.\$)***
Creditors	Attention	Address	Account No.	(0411.4)
HUNT TRUCKING		31 Milton Heights Crescent, Milton ON L9T 2W7		1,165.08
HUNTER STEEL SALES		470 Richardson Road, Orangeville ON L9W 4W8		1,601.37
HYDRO MISSISSAUGA		3240 Mavis Road, Mississauga ON L5C 3K1		153,566.85
HYDRO ONE BRAMPTON		175 Sandalwood Pkwy West, Brampton ON L7A 1E8		122,201.15
		56 Bramsteele Rd., Unit #13, Brampton ON L6W 3M7		11,153.10
I.F. WILSON FIRE PROTECTION		300-5110 Creekband Road, Mississauga ON L4W 0A1		500.85
IAPA		275 Viger East, Montreal QC H2X 3R7		5,220.60
IBM CANADA LTD.		700 Dorval Drive, #503, Oakville ON L6K 3V3		399.05
IFM EFECTOR CANADA INC.		6730 Davand Dr., Unit #20, Mississauga ON L5T 2K8		5,979.75
INDELSOL INC.		5110 Creekbank Rd., #300, Mississauga ON L4W 0A1		2,480.84
INDUSTRIAL ACCIDENT PREVENTION		•		227.43
INDUSTRIAL FILTER MFG. LTD.		187 Robert St. East, Penatanguishene ON L9M 1G9		49,881.83
INDUSTRIAL SYSTEMS AND EQUIPMENT		37 Grants Way, Barrie ON L4N 0J4	EDC #63385	195,393.00
INNOVATIVE APPLIED TECHNOLOGIE		9655 Twin Oaks Drive, Windsor ON N8N 5E8	EDC #00000	2,418.35
INNOVATIVE CONTROL SOLUTIONS		100 Leek Crescent, Unit 5, Richmond Hill ON L4B 3E6		6,002.09
INTERMEC SYSTEMS		Box 3605, Commerce Court, Toronto ON M5L 1K1		11,791.50
ISABELLA'S CLEANING SERVICE		574 Parkside Drive, Waterdown ON LOR 2H1		1,393.64
ISECO INDUSTRIAL SAFETY CO.		415 Thompson Road, Cambridge ON N1T 2K7		54,378.87
IWATA BOLT CANADA		1199 Ringwell Dr., Unit B, Newmarket ON L3Y 7V1		938.70
J.H. RYDER MACHINERY LTD.		210 Annagem Blvd., Mississauga ON L5T 2V5		23,655.97
JACOBSON MFG LLC		941-955 Lake Road, Medina OH 44256-2496 USA		•
JAHN ENGINEERING LTD.		5040 O'Neil Street, Oldcastle ON N0R 1L0		47,827.50
JEC DISTRIBUTORS		1416 Rebecca Street, Oakville ON L6L 1Z5		2,625.00
JEMS COATING LIMITED		210 Jacob Keffer Pkwy., Concord ON L4K 4W3		31,717.88
JITSU MFG. INC.		6880 Davand Drive, Mississauga ON L5T 1J5		1,925.19
JVK INDUSTRIAL AUTOMATION INC.		566 Fishermills Road, Cambridge ON N3C 2V3		16,852.50
KAREN'S FLOWER SHOP		487 Laurier Avenue, Milton ON L9T 3K8		99.44
KAVERIT CRANES & SERVICES ULC		649 Enfield Road, Burlington ON L7T 2X9		4,700.85
KENTWOOD OFFICE FURNITURE		3063 Breton Road S.E., Grand Rapids MI 49512 USA		2,729.38
KEYENCE CANADA INC.		1450 Meyerside Dr., #301, Mississauga ON L5T 2N5		748.55
KLINEC MANUFACTURING LTD.		1585 St. Luke Road, Windsor ON N8Y 3N4		103,023.65
KONECRANES CANADA INC.		c/o Crane Pro Services, 1040 Sutton Drive, Burlington ON L7L 6B8		7,421.38
L & L PRODUCTS		160 McLean Dr., Box 308, Romeo MI 48065 USA		13,243.85
L & M FASTENERS INC.		1128 Martin Grove Road, Toronto ON M9W 4W1		10,788.88
L.E. BORDEN COMPANY/LANG FASTENER		15289-12 Mile Rd., Box 289, Roseville MI 48066-0289 USA		4,894.02
LASER TRANSPORT INC.		3380 Wheelton Drive, Windsor ON N8W 5A7		960.23

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				Amount Due**
Creditors	Attention	Address	Account No.	(Cdn.\$)***
LAWSON PRODUCTS INC. (ONTARIO)		7315 Rapistan Court, Mississauga ON L5N 5Z4		1,282.93
LEE SCREW MACHINE PRODUCTS		34388 Dorkea, Fraser MI 48026 USA		9,427.05
LINCOLN ELECTRIC		939 Gana Court, Mississauga ON L5S 1N9		77.50
LIVINGSTON INTERNATIONAL (CND)		6725 Airport Road, Mississauga ON L4V 1V2		19,578.90
LIVINGSTON INTERNATIONAL INC.		Box 5640, Terminal A, Toronto ON M5W 1P1		35,427.73
M.P. ENTERPRISES INC.		349 West Street North, Orillia ON L3V 5E1		52,365.00
M.P. ENTERPRISES INC.		1771 Peninsula Point Rd., Severn Bridge ON P0E 1N0		24,377.87
M.T.M. STAMPING LTD.		1278 Crestlawn Drive, Mississauga ON L4W 1A6		18,663.01
MANOR TOOL (CND)		5264 Pulleyblank Street, Oldcastle ON NOR 1L0		14,595.00
MANPOWER		P.O. Box 6100, Stn F, Toronto ON M4Y 2Z2		2,531.07
MANULIFE FINANCIAL (PENSION)		Group Insurance, 380 Weber Street North, Waterloo ON N2J 3J3		1.00
MARCH ELEVATOR COMPANY LTD.		78 Ossington Avenue, Toronto ON M6J 2Y7		3,432.30
MARMIK RESOLUTION SERVICES LTD		P.O. Box 1450, Grand Bend ON NOM 1T0		1,911.00
MARWOOD METAL FABRICATION LTD		35 Spruce Street, Tillsonburg ON N4G 5C4		87,995.90
MASON - KEMP		1450 Headon Rd., Box 93093, Burlington ON L7M 4A3		4,192.12
MAWER WELDING MACHINES LIMITED		486 Woody Road, Oakville ON L6K 3T6		262.50
MAXXAM ANALYTICS INC.		5540 McAdam Road, Mississauga ON L4Z 1P1		346.50
MAYFRAN CANADA LIMITED		83 Galaxy Blvd., Unit 26, Etobicoke ON M9W 5X6		1,690.50
MCCORDICK GLOVE & SAFETY INC.		400 Jamieson Parkway, Cambridge ON N3C 4N3		44,769.00
MCINNES COOPER		1300-1969 Upper Water St., Purdy's Tower II, Box 730, Halifax NS B3J 2V1		1,443.03
MCMASTER-CARR SUPPLY COMPANY		P.O. Box 7690, Chicago IL 60680-7690 USA		11,933.21
MERCER HUMAN RESOURCE CONSULTING		P.O. Box 57483, Stn A, Toronto ON M5W 5M5		1,397.65
METAL SUPERMARKETS		1290 Speers Rd., Unit 4, Oakville ON L6L 2X4		329.75
METRO TOOL & DIE		1065 Pantera Drive, Mississauga ON L4W 2X4		67,661.37
MEYER LABORATORY, ULC		63-65 Terracon Place, Winnipeg MB R2J 4B3		21,225.87
MGL MACHINE LTD.		135 Pinebush Road, Cambridge ON N1R 7H8		14,280.00
MIDWEST STAMPING INC.		3455 Briarfield Rd., Box 1120, Maumee OH 43537 USA		3,585.55
MIFAST		1145 Jansen Farm Drive, Eigin IL 60123 USA		8,637.72
MILL STEEL OF CANADA		5015 O'Neil Street, Oldcastle ON N0R 1L0		29,083.03
MILTON CHAMPION		875 Main St. East, Milton ON L9T 3Z3		204.75
MILTON HYDRO-ELECTRIC COMM.		55 Thompson Rd. S., Milton ON L9T 6P7		2,590.98
MILTON INN		161 Chisholm Drive, Milton ON L9T 4A6		497.18
MINIISTRY OF REVENUE		33 King Street W., Box 620, Oshawa ON L1H 8E9	(NMC and 2515080) 103-338-712	1.00
MINISTER OF FINANCE		Box 620, 33 King Street West, Oshawa ON L1H 8E9		50,270.74
MINISTRY OF FINANCE		Insolvency Unit, 6th Floor, 33 King St. W., Oshawa ON L1H 8H5	(2515080) 4798693	1.00

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(Preliminary list of creditors as at January 11, 2011,

				Amount Due**
Creditors	Attention	Address	Account No.	(Cdn.\$)***
MINISTRY OF REVENUE		33 King St. W., #620, Oshawa ON L1H 8E9	(NMC and 2515080) 103-078-843	1.00
MINISTRY OF REVENUE		33 King St. W., #620, Oshawa ON L1H 8E9	(NMC and 2515080) 100-302-150	1.00
MINISTRY OF REVENUE		33 King St. W., #620, Oshawa ON L1H 8E9	(NMC and 2515080) 112-339-195	1.00
MINISTRY OF REVENUE		33 King St. W., #620, Oshawa ON L1H 8E9	(NMC) 2638112	1.00
MINISTRY OF REVENUE		Box 520, 33 King Street West, Oshawa ON L1H 8E9		1,509.14
MINOTAUR GUARDIAN SERVICES		R.R. #8, Brantford ON N3T 5M1		792.75
MOBILE COMMUNICATION SERVICES		297 Nash Road North, Hamilton ON L8H 7P4		302.56
MTB INDUSTRIES INC.		20 Barnes Court, Units A, B&C, Concord ON L4K 4L4		175,414.46
MULDOON'S OWN COFFEE		5680 Timberlea Blvd., Mississauga ON L4W 4M6		5,354.62
MULTI-LINE FASTENER SUPPLY CO.		1100 Courtney Park Dr., Unit 5, Mississauga ON L5T 1L7		100,005.56
NATIONAL MATERIAL TRADING CO.		4506 West Cline Ave., Box 29, East Chicago IL 46312 USA		5,605.60
NATIONAL MATERIALS LP		1965 Pratt Boulevard, Elk Grove Village IL 60007 USA		10,773.37
NAVINDRA SUKHDEO		18 Merganser Crescent, Brampton ON L6W 4E8		16,181.32
NELSON STUD WELDING		6199A Danville Road, Mississauga ON L5T 2H7		3,698.09
NEOPOST LEASING SERVICES CDN.		150 Steelcase Rd. West, Markham ON L3R 3J9		898.06
NEW AGE ROBOTICS & CONTROLS		515 Waydom Dr., R.R. #1, Ayr ON NOB 1E0		11,507.45
NIMBY.CA PEST MANAGEMENT		1546 Beaty Trail, Milton ON L9T 5L7		315.00
NISSAN TRANSPORT		292 Church Street South, Alliston ON L9R 1T9		203.45
NOVAMERICAN STEEL CANADA INC.		830 South Service Road, Stoney Creek ON L8E 5M7		63,232.35
NOVAQUEST FINISHING INC.		1680 Drew Road, Mississauga ON L5S 1J6		16,474.82
NOVAQUEST FINISHING INC.		6300 Dixie Road, Mississauga ON L5T 1A7		48,421.23
NRB CONSULTANTS		1323-1011 Upper Middle Rd. E., Oakville ON L6H 5Z9		4,146.56
NUMATECH INDUSTRIES INC.		447 Dobbie Drive, Cambridge ON N1T 1S9		3,717.00
NUWAY PERSONNEL INC.		181 Queen Street East, Brampton ON L6W 2B3		3,887.04
OHASHI TECHNICA USA INC.		111 Burrer Drive, Sunbury OH 43074 USA		69,569.81
ONCIDIUM HEALTH GROUP		2595 Skymark Ave., #206, Mississauga ON L4W 4L5		457.80
ONECONNECT SERVICES INC.		48 Yonge Street, #420, Toronto ON M5E 1Y4		1,474.87
ONECONNECT SERVICES INC.		48 Yonge Street, #1200, Toronto ON M5E 1G6		830.87
ONECONNECT SERVICES INC.		87 Skyway Ave., #200, Etobicoke ON M9W 6R3		226.00
ONTARIO PROPERTY TAX CONSULT		100 Richmond St. W., #345, Toronto ON M5H 3K6		9,397.16
ORLANDO CORPORATION		6205-B Airport Rd., 5th Fl., Mississauga ON L4V 1B3		2,765.21
P & R FASTENERS INC.		325 Pierce Street, Somerset NJ 08873 USA		90,395.23
PACCAR LEASING COMPANY		6465 Van Deemter Court, Mississauga ON L5T 1S1		3,624.59
PANDA ENVIRONMENTAL SERVICES		70 Cobblehill Road, Acton ON L7J 1N9		3,005.63
PANDA ENVIRONMENTAL SERVICES		10 Centennial Road, Kitchener ON N2B 3G1		15,287.42

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			Amount Du	ıe**
Creditors	Attention	Address	Account No. (Cdn.\$))***
PARTNERS PROMOTION GROUP		151 Carlinview Dr., Unit #1, Toronto ON M9W 5S4	1,663	3.70
PBW HIGH VOLTAGE LTD.		3 Rainham Court, Brampton ON L6T 4T1	1,384	4.01
PCO SERVICES CORPORATION		5840 Falbourne Street, Mississauga ON L5R 4B5	354	4.39
PERMICOM PERMITS SERVICES INC.		Box 3625, Commerce Court Stn., Toronto ON M5L 1K1	1	1.00
PETRO CANADA		c/o John Ebos Fuel Ltd., 1380 Grahamas Lane, Burlington ON L7S 1W3	1,130	ე.65
PHOENIX QUALITY INSPECTIONS		1143 Wentworth St. W., Unit 100B, Oshawa ON L1J 8P7	1,814	4.40
PINCHIN ENVIRONMENTAL		2470 Milltower Court, Mississauga ON L5N 7W5	3,024	4.89
PIVOTAL INTEGRATED HR SOLUTION		100 Milverton Dr., #801, Mississauga ON L5R 4H1	17,229	9.34
PRAXAIR CANADA INC.		P.O. Box 8906, Stn. A, Toronto ON M5W 2C5	48,326	6.95
PRAXAIR DISTRIBUTION		Div. of Praxair Canada Inc., P.O. Box 400, Stn. D, Scarborough ON M1R 5M1	17,035	5.35
PRICEWATERHOUSECOOPERS LLP		145 King Street West, Toronto ON M5H 1V8	6,336	6.75
PRICEWATERHOUSECOOPERS LLP		P.O. Box 75647, Chicago IL 60675-5647 USA	5,200	0.06
PRICEWATERHOUSECOOPERS LLP, PENSION ADMINISTRATOR		1 Robert Speck Parkway, #1100, Mississauga ON L4Z 3M3	22,000,000	0.00
PRODOMAX AUTOMATION INC.		455 Welham Road, Barrie ON L4N 8Z6	48,658	8.07
PRODUCT ACTION INTERNATIONAL		2506 Reliable Parkway, Chicago IL 60686-0025 USA	1,303	3.59
PROTEC FINISHING LTD.		1820 Bonhill Road, Mississauga ON L5T 1C4	8,193	3.46
PROWESS PART FABRICATION		70 Melford Dr., Unit 1 & 2, Scarborough ON M1B 1Y9	4,083	3.77
PTI INC.		2200 Rue de la Sidbec S., Trois-Rivieres QC G8Z 4H1	1,202	2.25
Q2 MANAGEMENT INC.		4-250 Harry Walker Pkwy., Newmarket ON L3Y 7B4	6,159	9.66
QUALITY PLUS INC.		36300 Eureka Road, Romulus MI 48174 USA	987	7.98
RAINBOW TAXI		32 Bronte St. S., Unit 3 (back), Milton ON L9T 1Y8	117	7.50
RALM INDUSTRIAL MILLWRIGHTS INC.		661 Hwy. 8, Box 11068, Stoney Creek ON L8E 5P0	25,740	0.75
RAMCO SPECIALTIES INC.		5369 Hudson Drive, Hudson OH 44236 USA	1,590	0.86
RANKIN RESOURCES		1496 Durham Street, Oakville ON L6J 2P3	27,923	3.56
RBC DEXIA INVESTOR SERVICES		Billing Dept. Transit, #6506, 20 King St. W., 3rd Fl., Toronto ON M5W 1C4	2,480	0.03
RDI EQUIPMENT SALES & SERVICE		5959 Shawson Dr., Unit 6 & 7, Mississauga ON L4W 3Y2	3,964	4.91
READY MACHINERY & EQUIPMENT		8080 Lawson Road, Milton ON L9T 5C4	25,772	2.25
READY PRECISION MACHINERY & TOOL		502 Massey Rd., Unit B, Guelph ON N1K 1B4	9,176	6.60
REGION OF PEEL		P.O. Box 2099, Stn B, Brampton ON L6T 3X2	1,60°	1.89
RELIANCE HOME COMFORT		Payment Processing Centre, Box 99, Stn Commerce Court, Toronto ON M5L 1L6	34	4.36
RENTAL RESOURCE GROUP		2 Royalcrest Rd., Unit #3, Etobicoke ON M9V 2L5	633	3.00
RICHARDS-WILCOX DOOR SYSTEMS		1045 Rangeview Road, Mississauga ON L5E 1H2	6,69	1.65
RITE PRINTING		222 Islington Avenue, Etobicoke ON M8V 3W7	5,348	9.38
RITE PRINTING & GRAPHICS		5289 Hwy #7, Unit #7, Box 56535, Woodbridge ON L4L 8V3	1,129	9.62
RIVERVIEW STEEL CO. LTD.		8165 Anchor Drive, Windsor ON N8N 5B7	43,205	5.85

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^{***} US\$ converted to CDN\$ at an exchange rate of 0.993

(Preliminary list of creditors as at January 11, 2011,

				Amount Due**
Creditors	Attention	Address	Account No.	(Cdn.\$)***
ROADEX LOGISTICS INC.		1733 Shawson Drive, Mississauga ON L4W 1N8		53,119.65
ROBERT C. CRONISH Q.C		3080 Yonge St., #3024, Box 76, Toronto ON M4N 3N1		18,391.85
ROBERT I. ROBOTICS INC.		343 Sovereign Road, London ON N6M 1A6		4,064.77
ROBIC AUTOMOTIVE INC.		7040 Tranmere Drive, Mississauga ON L5S 1L9		288,603.43
ROGUE, FERNANDO		62 Lonkdale Road, Brampton ON L6V 2Y7	08-CV-368384	157,887.00
ROTOR CLIP COMPANY INC.		187 Davidson Avenue, Somerset NJ 08873 USA		1,320.96
S&A INDUSTRIAL		148 Bowest Road, Concord ON L4K 1J6		2,126.25
S.B. SIMPSON GROUP INC.		3210 Mainway, Burlington ON L7M 1A5		19,886.78
SAFETY-KLEEN CANADA INC.		c/o Mellon Bank N.A., Box 9807, Stn Agincourt, Scarborough ON M1S 5T8		724.36
SANDTRON AUTOMATION LIMITED		1221 Dillon Road, Burlington ON L7M 1A6		16,182.80
SCHALLER CORPORATION		49495 Gratiot Avenue, Chesterfield MI 48051-2523 USA		48,316.17
SECURO-VISION ONTARIO INC.		1659 Industrial Road, Cambridge ON N3H 5G7		2,588.75
SHELLEY AUTOMATION		41 Coldwater Road, North York ON M3B 1Y8		3,315.01
SHINWA U.S.A. CORP.		4400 Olympic Blvd., Erlanger KY 41018 USA		490.35
SHUR-LOK PRODUCTS		735 Prince Road, Windsor ON N9C 2Z2		182,726.98
SHUTTLE FREIGHT LOGISTICS INC.		7050B Bramalea Rd., Unit 54/55, Mississauga ON L5S 1S9		782.25
SIDANA CLEANERS		6872 Mellor Road, St. Thomas ON N5P 3S9		9,583.88
SIDANA CLEANERS		9 Gustin Place, St. Thomas ON N5R 1T1		23,756.25
SIMPLEXGRINNELL		40 Hempstead Dr., Unit #1, Hamilton ON L8W 2E7		3,363.95
SIMPLEXGRINNELL		2400 Skymark Avenue, Mississauga ON L4W 5K5		355.95
SOLEX IND. HANDLING EQUIP. LTD.		200 Nipissing Road, Milton ON L9T 1R5		3,160.50
SPHERION STAFFING SOLUTIONS		116 Albert St, #400, Ottawa ON K1P 5G3		10,829.67
SPOTALOY PRODUCTS LIMITED		25 West St., Box 819, Ridgetown ON N0P 2C0		145,648.01
STANLEY SECURITY SOLUTIONS		1155 Fewster Drive, Mississauga ON L4W 1A2		1,268.21
STEMA PUNCH & DIE INC.		1761 Bishop Street, Cambridge ON N1T 1V3		13,580.68
STRINGER, BRISBIN, HUMPHREY		110 Yonge St., #1110, Toronto ON M5C 1T4		410.84
SURFACE METALLURGICAL INC.		295 Arvine Avenue, Stoney Creek ON L8E 2M3		5,906.26
SUZHOU HONGLI AUTOMOTIVE PARTS		999 Yuehu Road, Wuzhong Borough, Suzhou City, JIANGSU PR, CHINA		41,844.11
TARGET STEEL INC.		24601 Vreeland, Flat Rock MI 48134 USA		4,681.16
TAYLOR STEEL INC. c/o EULER HERMES CANADA		1155 Rene-Levesque Blvd. W., #1702, Montreal QC H3B 3Z7		31,441.68
TEAM QUALITY SERVICES INC.		4483 Crescent 19, Suite B, Auburn IN 46706 USA		8,185.19
TEAMSTERS LOCAL 419		222 Rowntree Dairy Rd., Unit 4, 3rd Fl., Woodbridge ON L4L 9T2		1.00
TECHNICAL STANDARDS AND SAFETY		3300 BLoor Street W., 4th FI, Center Tower, Toronto ON M8X 2X4		180.00
TECHNO STRIP LTD.		1 Blair Drive, Brampton ON L6T 2H4		757.58
TENNANT COMPANY		P.O. Box 57172, Stn. A, Toronto ON M5W 5M5		9,346.28

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(Preliminary list of creditors as at January 11, 2011,

As submitted by the deptor, without admission as to any habitates of privilege north chorns.) Amount Due**				
		A11	Account No. (Cdn.	
Creditors	Attention	Address	Account No. (Cum	i.\$)
TENNECO AUTOMOTIVE		P.O. Box 96919, Chicago IL 60693-6919 USA	24,5	532.90
TERAGO NETWORKS INC.		P.O. Box 8956, Stn. A, Toronto ON M5W 2C5	1,2	212.32
THE STATE GROUP INC./CABLECOM	Brenda Renaud	3206 Orlando Drive, Mississauga ON M9L 3A2	4,4	481.36
THOMPSON EMERGENCY FRT SYSTEM	5.0.100 1.0.100	278 Patillo Road, Tecumseh ON N8N 2L9	1,5	319.51
TIPCO		1 Coventry Road, Bramalea ON L6T 4B1	10,6	603.30
TOWN OF MILTON		150 Mary Street, Milton ON L9T 6Z5	104,8	850.64
TRANS-UNITED CONSULTANTS LTD.		3228 South Service Rd., #110, Burlington ON L7N 3H8	31,7	269.84
TRAXLE MFG.		280 Speedvale Ave. W., Guelph ON N1H 1C4	192,	372.33
TREPANIER VERITY LLP		Box 144, 63 Charlotte Street, Brantford ON N3T 5M3	1,5	949.48
TRIO ROOFING SYSTEMS INC.		243 Advance Blvd., Brampton ON L6T 4J2	61,8	832.40
TRW AUTOMOTIVE		12001 Tech Center Drive, Livonia MI 48150 USA	6,4	438.70
TRW CANADA LIMITED		1417 Bell Mill Side Road, Tillsonburg ON N4G 4J1	163,	019.29
TST OVERLAND EXPRESS		P.O. Box 3030, Stn. A, Mississauga ON L5A 3S3	•	661.85
UNIMATIX CONTROLS & AUTOMATION		Box 1033, Plant: 618 Wentworth St. N., Hamilton ON L8L 5X6	1,4	480.07
UNION GAS LIMITED		P.O. Box 2025, Chatham ON N7M 6C7	40,	581.03
UNITEC YORK INC.		2697A Durante Way, Milton ON L9T 5J1	60,	701.64
UNITED PARCEL SERVICE		P.O. Box 2127, CRO, Halifax NS B3J 3B7		253.36
UNIVERSAL CONTAINER CORP.		10750 Galaxie, Ferndale MI 48220 USA	5,4	,879.18
UPTON & SULLIVAN/RDI EQUIPMENT		3190 Ridgeway Dr., #25, Mississauga ON L5L 5S8		467.25
USF HOLLAND		750 East 40th Street, Box 9021, Holland MI 49422-9021 USA		299.98
VAN HOUTTE COFFEE SERVICES INC.		1870 Courtney Park Dr. East, Mississauga ON L5T 1W1		543.34
VANGUARD STEEL LTD.		2160 Meadowpine Blvd., Mississauga ON L5N 6H6	1,	,671.02
VELTRI CANADA-HOWARD DIVISION		1425 Howard Avenue, Windsor ON N8X 5C9	13,	,946.44
VENTURE STEEL		60 Disco Road, Etobicoke ON M8W 1L8	53,	,838.05
VEUGEN INTREGRATED TECHNOLOGIE		60 Kurt Place, New Dundee ON N0B 2E0	37,	,232.90
VICTORY FIRE EQUIPMENT CO.		1730 McPherson Ct., Unit 29, Pickering ON L1W 3E6		532.33
VIGILARM REPORTING SYSTEMS LTD.		2405 Lakeshore Blvd. W., #204, Toronto ON M8V 1C6	2,	,343.10
VIMELSA INTERNATIONAL SA DE CV		Ave. Primera #867, Col. Nazario Ortiz, Saltillo, Coahuila, MEXICO NM 25100		656.93
VINTECO INC.		103 Avenue Road, Newmarket ON L3Y 1N2	19,	,926.30
WAJAX INDUSTRIES LIMITED		811 Steeles Avenue East, Milton ON L9T 5H3		,502.72
WAJAX INDUSTRIES LIMITED		3280 Wharton Way, Mississauga ON L4X 2C5	29,	,905.90
WASTECO		150 Orenda Road, Brampton ON L6W 1W3	·	,738.61
WATERFORD STAFFING GROUP INC.		1515 Britannia Road E., #236, Mississauga ON L4W 4K1		138.42
WATERLOO GAUGE & PROTOTYPE		6 Colby Court, Unit 20, Waterloo ON N2V 1Y9	•	,940.00
WEIGH-TRONIX CANADA		217 Brunswick Blvd., Pointe-Claire QC H9R 4R7		583.08

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(Preliminary list of creditors as at January 11, 2011,

as submitted by the debtor, without admission as to any liabilities or privilege herein shown.) *

Amount Due**				
Creditors	Attention	Address	Account No.	(Cdn.\$)***
WEST SUTTON (STELLERBRIDGE)		111 Creditstone Road, Concord ON L4K 1N3		573.27
WHITMAN MANUFACTURING CORP.		855 Steeles Avenue East, Milton ON L9T 5H3		1,754.79
WICKENS INDUSTRIAL LIMITED		8199 Esquesing Line, Milton ON L9T 6E7		12,594.75
WICO METAL PRODUCTS		23500 Sherwood Avenue, Warren MI 48091 USA		47,098.63
WILSON MEDICAL CENTRE		130 Wilson Street, Hamilton ON L8R 1E2		236.25
WINSTON VAILEY		1855 Jane Street, #310, Toronto ON M9N 2T7		1.00
WORK AUTHORITY		2640 Argentia Road, Mississauga ON L5N 6C5		1,152.53
WORK AUTHORITY BY ISECO		415 Thompson Road, Cambridge ON N1T 2K7		1,212.40
WORKPLACE SAFETY & INSURANCE BOARD		Box 2099, Stn A, 120 King St. W., Hamilton ON L8N 4C5		117,240.32
WORKPLACE SAFETY & INSURANCE BOARD		Box 2099, Stn A, 120 King St. W., Hamilton ON L8N 4C5	3722775	1.00
WORKPLACE SAFETY & INSURANCE BOARD		Box 2099, Stn A, 120 King St. W., Hamilton ON L8N 4C5	1923794	1.00
WORKPLACE SAFETY & INSURANCE BOARD		Box 2099, Stn A, 120 King St. W., Hamilton ON L8N 4C5	1115057	1.00
WORKPLACE STRATEGIES		6350A Montevideo Rd., Mississauga ON L5N 3V2		8,190.00
WTC		150 E. St. Charles Road, Carol Stream IL 60188 USA		213.74
WTC CANADA		240 Cordova Road, Oshawa ON L1J 1N9		1,418.55
Y-TEC CORPORATION		Kaita Plant, 3-74 Soda, Kaita-Cho, Aki-Gun, HIROSHIMA JAPAN 73600-03		46,376.27
ZF BOGE ELASTMETALL		P.O. Box 933080, Atlanta GA 31193-3080 USA		29,183.82
ZF LEMFORDER CORPORATION		55 Baker Blvd., Brewer ME 04412 USA		106,478.98
Subtotal				44,029,609.01
Additional Unsecured Creditors (not included on the original	January 11, 2011 preliminary list o	of creditors)		
ATF Canada Corp.	Katelyn Park	2585 Skymark Avenue, #301, Mississauga ON L4W 4L5		530.00
CAW - Canada	Barry Wadsworth	c/o National Automobile, Aerospace, and General Workers Union, 205 Placer Court, Toronto ON M2H 3H9		42,880.80
Chubb Edwards	Shirley Pearce	625-6th Street East, Owen Sound ON N4K 1G0	110681	2,149.35
Export Development Canada (EDC)	Daniel Barona	151 O'Connor Street, Ottawa ON K1A 1K3	710-63441	288,603.43
Momeau Sobeco Limited Partnership	Julie Seewald	895 Don Mills Road, Suite 700, Toronto ON M3C 1W3		1.00
Prodotec Automation Services Inc.	Carolyn Garvey	455 Welham Road, Barrie ON L4N 8Z6		642.00
Roberto Costantino		c/o Koskie Minsky LLP, 20 Queen Street West, Toronto ON M5H 3R3		114,280.00
Tony Wong		c/o Koskie Minsky LLP, 20 Queen Street West, Toronto ON M5H 3R3		72,000.00
Subtotal				\$521,086.58
Total Unsecured				\$44,550,695.59

Supplementary Mailing List:

John P. Chen, Director

REGISTRAR OF BANKRUPTCY 300 University Avenue, 7th Floor, Toronto ON M5G 1R7

SUPERINTENDENT OF BANKRUPTCY Hamilton Div., Federal Bldg., 55 Bay St. N., 9th Fl., Hamilton ON L8R 3P7 (by email)

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RSM Richter

Bankruptcy and Insolvency Act ("Act")

Proof of Claim

200 King Street West P.O. Box 48, Suite 1100 Toronto, ON M5H 3T4

(Section 50.1, subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1), Facsimile: (416) 932-6200 and paragraphs 51(1)(e) and 66.14(b) of the Act)

(All notices or correspondence regarding this claim must be forwarded to the following address: Creditor Name: Telephone: Address: Fax: Email: Account No.: (city and province) and the claim of, creditor. hereby certify: 1. That I am a creditor of the above-named debtor (or that I am (state position or title) of (name of creditor)) 2. That I have knowledge of all the circumstances connected with the claim referred to below. That the debtor was, at the date of bankruptcy, (or the date of the receivership, or in the case of a proposal, the date of the notice of intention or of the proposal, if no notice of intention was filed). namely the ________ day of _______ and still is, indebted to the creditor in the sum of \$_______ as specified in the statement of account (or affidavit) attached and marked Schedule "A". after deducting any counterclaims to which the debtor is entitled. (The attached statement of account, or affidavit must specify the vouchers or other entitled in counter of the schin. evidence in support of the claim.) (Check and complete appropriate category.) A. UNSECURED CLAIM OF \$_ (other than as a customer contemplated by Section 262 of the Act) That in respect of this debt, I do not hold any assets of the debtor as security and (Check appropriate description.) Regarding the amount of \$ ____ ____, I do not claim a right to a priority. Regarding the amount of \$______, I claim a right to a priority under section 136 of the Act. (Set out on an attached sheet details to support priority claim.) B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$_ That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows: (Give full particulars of the claim, including the calculations upon which the claim is based.) C. SECURED CLAIM OF \$_ That in respect of this debt, I hold assets of the debtor valued at \$ as security, particulars of which are as follows: (Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security. D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$_ That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$_______(Attach a copy of sales agreement E. CLAIM BY WAGE EARNER OF \$__ That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ F. CLAIM AGAINST DIRECTOR \$_ (To be completed when a proposal provides for the compromise of claims against directors.) That I hereby make a claim under subsection 50(13) of the Act, particulars of which are set out on the attached sheet(s) (Give full particulars of the claim, including the calculations upon which the claim is based.) G. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ That I hereby make a claim as a customer for net equity as contemplated by Section 262 of the Act, particulars of which are set out on the attached sheet(s). (Give full particulars of the claim, including the calculations upon which the claim is based.)

Continued on Page 2

RSM! Richter

Bankruptcy and Insolvency Act ("Act")

Proof of Claim

(Section 50.1, subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1), and paragraphs 51(1)(e) and 66.14(b) of the Act)

- That, to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of section 4 of the Act, and have (or has) (or have not or has not) dealt with the debtor in a non-arm's-length manner.
- 6. That the following are the payments that I have received from, the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of subsection 2(1) of the Act. (Provide details of payments, credits and transfers at undervalue.)

ü	(Applicable only in the case of the bankruptcy of an individ I request that a copy of the report filed by the trustee regar the above address.	lual.) ding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to
Date	d at	this day of
	Witness	Creditor

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

DIRECTIONS FOR COMPLETION OF THIS FORM ARE ON THE REVERSE SIDE

GENERAL PROXY (Paragraphs 51(1)(e) and 66.15(3)(b) and subsection 102(2))

In the matter of the bankruptcy) (or proposal) of	a bankrupt (or an insolvent)
above matter hereby appoint), of
DATED AT this day	of
Witness	Individual Creditor
	OR Name of Corporate Creditor
	Per:
Witness	Name and Title of Signing Officer

CHECKLIST FOR PROOFS OF CLAIM

This checklist is provided to assist you in preparing the accompanying proof of claim form and, where required, proxy form in a complete and accurate manner. Please specifically check each requirement.

Under Section 109 of the <u>Bankruptcy and Insolvency Act</u> only those creditors who have filed their claims in the proper form with the trustee, before the time appointed for the meeting, are entitled to vote at the meeting.

Section 124 states that every creditor shall prove his claim and the creditor who does not prove his claim is not entitled to share in any distribution that may be made.

General

- The signature of a witness is required;
- The claim <u>must be signed</u> personally by the individual completing this declaration;
- Give the complete address where all notices or correspondence is to be forwarded;
- The amount of the statement of account must correspond to the amount indicated on the proof of claim.

Paragraph 1

- Creditor must state full and complete legal name of company or firm;
- If the individual completing the proof of claim is not the creditor himself, he/she must state his/her position or title.

Paragraph 3

- The statement of account must be complete;
- A <u>detailed statement of account</u> must be attached to the proof of claim and <u>must</u> show the date, the number and the amount of all the invoices or charges, together with the date, the number and the amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward.

Paragraph 4

- Subparagraph 4.A must be completed by an unsecured creditor and must indicate if priority is claimed pursuant to Section 136.
- Subparagraph 4.B must be completed by a landlord <u>only in a Proposal</u>, for any claim related to disclaimer of lease. The
 amount of the claim is to be calculated according to the terms of the proposal. <u>Provide details of calculation</u>.
- Subparagraph 4.C must be completed by a secured creditor. A certified true copy of the security instrument as registered must be provided.
- Subparagraph 4.D must be completed a farmer, fisherman or aquaculturist creditor. A copy of the sales agreement and delivery documents must be provided.
- Subparagraph 4.E applies if you are a wage earner (ie, a clerk, servant, travelling salesperson, labourer or worker
 who is owed wages, salaries, commissions or compensation by a bankrupt (subsection 81.3) or by a "person" that is
 subject to a receivership (subsection 81.4) for services rendered during the six months immediately before the date of
 bankruptcy or receivership).
- Subparagraph 4.F is to be completed only in a Proposal, and only if the proposal provides for the compromise of claims against Directors.
 Provide full details including calculations.
- Subparagraph 4.G applies if you are a "customer" of a bankrupt securities firm (as contemplated by Section 262 of the Bankruptcy and Insolvency Act).

Paragraph 5

All claimants must indicate if he or she <u>is related or not</u> to the debtor, as defined in Section 4 of the <u>Bankruptcy and Insolvency Act</u>, by striking out "AM" or "IS" or "AM NOT" or "IS NOT".

Paragraph 6

- All claimants must attach a detailed list of <u>all payments or credits</u> received or granted, as follows:
 - a) Within the three (3) months preceding the bankruptcy or the proposal, in the case where the claimant and the debtor are not related;
 - b) Within the twelve (12) months preceding the bankruptcy or proposal, in the case where the claimant and the debtor are related.

- APPOINTING PROXY -

Note: The <u>Bankruptcy and Insolvency Act</u> permits a proof of claim to be made by a duly authorized agent of a creditor but this does not give such a person power to vote at the first meeting of creditors or to act as the proxy of the creditor.

General

- · A creditor may vote either in person or by proxy;
- A debtor may not be appointed as proxy to vote at any meeting of his creditors;
- The Trustee may be appointed as a proxy for any creditor;
- In order for a duly authorized person to have a right to vote he must himself be a creditor or be the holder of a properly
 executed proxy. The name of the creditor must appear in the proxy.