



**Report of KSV Kofman Inc.
in its capacity as Trustee in
Bankruptcy of the
Estate of Dylex Limited**

December 18, 2019

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ESTATE FILE NO.:31-394548

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

**IN THE MATTER OF THE BANKRUPTCY OF DYLEX LIMITED, A COMPANY
INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING
ITS HEAD OFFICE IN THE CITY OF TORONTO, IN THE PROVINCE OF
ONTARIO**

**REPORT OF KSV KOFMAN INC., AS TRUSTEE OF
THE ESTATE OF DYLEX LIMITED, A BANKRUPT**

DECEMBER 18, 2019

1.0 Introduction

1. On September 28, 2001, a receiving order (the “Receiving Order”) was issued by the Ontario Superior Court of Justice (Commercial List) (the “Court”) against Dylex Limited (“Dylex” or the “Company”) pursuant to petitions filed against the Company on June 13, 2001, July 6, 2001, July 9, 2001 and July 11, 2001 (the “Petitions”). A copy of the Receiving Order is annexed as Appendix “A” to this report (the “Report”). Richter & Partners Inc., which subsequently became RSM Richter Inc. (“Richter”), was appointed as trustee in bankruptcy of Dylex (the “Trustee”). A detailed account of the Dylex insolvency proceedings is contained in KSV Kofman Inc.’s (“KSV”) report dated December 4, 2019 (the “Appointment Report”) in connection with the application to appoint KSV as trustee of Dylex; a copy of the Appointment Report, without appendices is annexed as Appendix “B” to this Report.
2. On December 9, 2011, Duff & Phelps Canada Restructuring Inc. (“D&P”) acquired the Toronto practise of Richter and D&P became the trustee in bankruptcy of Dylex. On June 30, 2015, KSV acquired D&P and became responsible for the Trustee’s obligations regarding Dylex.
3. On October 17, 2012, D&P was discharged as Trustee in bankruptcy of Dylex. Robert Harlang, a Managing Director of KSV, had primary responsibility for the Dylex bankruptcy since the commencement of the proceedings.
4. On April 9, 2019, Mr. Shane Fernandes of IP4 Group (“IP4”) contacted KSV and advised that, based on his searches of the American Registry for Internet Numbers (“ARIN”), Dylex is the registered holder of 65,530 internet protocol numbers (the “IP Numbers”) and that such IP Numbers could have significant value. IP4 further advised that it may be able to obtain third party offers for Dylex’s interest in the IP Numbers.

5. KSV agreed that if IP4 were to obtain a meaningful offer for Dylex's interest in the IP Numbers, KSV would apply to Court to be re-appointed Trustee in bankruptcy of Dylex and to subsequently apply to obtain Court approval for the sale of Dylex's interest in the IP Numbers.
6. On June 10, 2019, IP4 advised KSV that it had procured an offer, in principle, to purchase Dylex's interest in the IP Numbers. Through the summer and fall of 2019, KSV and its counsel, Minden Gross LLP ("Minden Gross")¹ negotiated the terms and conditions of an agreement of purchase and sale (the "APS") with Equinix (US) Enterprises, Inc., the prospective purchaser (the "Purchaser"). KSV and the Purchaser entered into the APS on December 3, 2019. The APS is conditional upon, among other things, KSV being appointed as Trustee in bankruptcy of Dylex and the Court approving the APS and issuing a vesting order in favour of the Purchaser. A copy of the APS is annexed as a Confidential Appendix "1" to this Report.
7. On December 12, 2019, the Court issued an order re-appointing KSV as Trustee in bankruptcy of Dylex under subsection 41.(11) of the *Bankruptcy and Insolvency Act* (the "Appointment Order").

2.0 Purpose of Report

1. The purpose of this Report is to provide the Court with background information on Dylex and the APS and to recommend that the Court:
 - a) approve the APS and direct the Trustee to complete the sale of Dylex's interest in the IP Numbers to the Purchaser;
 - b) authorize the Trustee to execute any documents ancillary to the APS to give effect to the transaction;
 - c) issue an approval and vesting order (the "Approval and Vesting Order") on terms substantially as set out on Appendix "C" to this Report; and
 - d) issue an order sealing the confidential appendices annexed to this Report on terms substantially as set out on Appendix "D" (the "Sealing Order").

3.0 Restrictions

1. In preparing this Report, the Trustee has relied on information contained in the Dylex bankruptcy estate records and information supplied by outside parties. Except for information prepared by the Trustee, the Trustee has not audited or otherwise verified the accuracy or completeness of the information contained herein and accordingly, the Trustee expresses no opinion or other form of assurance on the information contained in this Report.

¹ Minden Gross was counsel to the Trustee in the Dylex bankruptcy proceedings.

4.0 Background

1. At the time of the bankruptcy, Dylex had substantially reduced its retail footprint; years before, it had many more brands and many more stores. Dylex had been one of the largest, if not the largest, fashion retailer in Canada, in terms of number of stores. Shortly prior to the filing of the Petitions, Dylex had been a publicly listed company with two distinct operating divisions, being BiWay, a discount junior department store and Fairweather, a mid-priced women's fashion retailer.
2. Prior to the bankruptcy, Dylex implemented a corporate restructuring to effect a sale of the Company (the "Corporate Restructuring"). The essence of the Corporate Restructuring was that Dylex repurchased all its issued and outstanding shares (the "Dylex Public Shares") and simultaneously issued shares to a new shareholder for nominal consideration. The source of the funds to acquire the Dylex Public Shares by the Company was Dylex's own assets. The result of utilizing Dylex's own resources to pay shareholders was to render the Company insolvent.
3. Prior to the issuance of the Receiving Order, Richter was appointed as interim receiver of Dylex and took steps to realize on the assets of the Company. The realization consisted primarily of the proceeds generated from the sale of BiWay's leasehold interests and the sale of the Fairweather division.
4. In addition to the realizations referenced above, there was a substantial recovery by the Dylex Trustee from litigation settlement proceeds. The Dylex Trustee had commenced litigation against the Company's officers and directors, its counsel and financial advisors in connection with the Corporate Restructuring.
5. The total proven and admitted claims of the ordinary, unsecured creditors (the "Ordinary Creditors") in the Dylex estate was \$76,612,182. The total dividends paid to the Ordinary Creditors was \$53,926,136, being a dividend rate of 70.38%. The remaining indebtedness to the Ordinary Creditors is \$22,686,046. A copy of the Trustee's final statement of receipts and disbursements is annexed as Appendix "E" to this Report.
6. On October 17, 2012, the Trustee received its discharge order. A copy of the discharge order is annexed as Appendix "F" to this Report.
7. During the time of the Dylex bankruptcy administration, the existence of Dylex's interest in the IP Numbers registered with ARIN was not known to the Trustee. It is unclear whether a market existed for these assets at the time of the Dylex bankruptcy.

5.0 IP Numbers

1. As set out in the Introduction of this Report, in April 2019, KSV became aware of Dylex's interest in the IP Numbers registered with ARIN when it was contacted by IP4. In addition to communicating with IP4, KSV contacted Minden Gross to discuss the Dylex bankruptcy and the issues concerning both the re-appointment of a trustee of Dylex and the potential sale of Dylex's interest in the IP Numbers.

2. The Dylex IP Numbers for the range 142.215.0.0 to 142.215.255.255 contain no identifiable personal information (name, phone numbers, addresses, email addresses, etc.). The Dylex IP Numbers block is registered with ARIN, the local regional internet database. ARIN does not collect any personal information of former Dylex employees for inclusion in its public database. The information published by ARIN relating to the Dylex IP Numbers is organizational and administrative. On its publicly available site, the name and contact information for Dylex's point of contact person is published.²
3. Among other things, Minden Gross conducted a search at ARIN regarding Dylex's IP Numbers registration. A copy of the ARIN registration search is annexed as Appendix "G" to this Report. As set out in this appendix, the Dylex point of contact person for the ARIN registration is listed as Mr. George Borges. On June 24, 2019, Minden Gross sent a letter to Mr. Borges, both by email and by mail, requesting information about his involvement with the Dylex IP Numbers registration in the ARIN (the "Minden Gross Letter dated June 24, 2019"). A copy of the Minden Gross Letter dated June 24, 2019 is annexed as Appendix "H". To date, no response has been received from Mr. Borges. On December 13, 2019, Minden Gross sent another letter to Mr. Borges advising him of the Appointment Order and that no transaction or any dealing with the assets of Dylex can be done without the consent of the Trustee (the "Minden Gross Letter dated December 13, 2019"); a copy of the Minden Gross Letter dated December 13, 2019 is annexed as Appendix "I".
4. Based on information provided by IP4, the marketing of Dylex's interest in the IP Numbers appears to have been extensive and included potential purchasers in North America and elsewhere. IP4 received eight (8) expressions of interest in the IP Numbers, of which two (2) parties, in addition to the Purchaser, made offers in principle. A summary of IP4's marketing of Dylex's interest in the IP Numbers and the results therefrom is annexed as Confidential Appendix "2" to this Report. The purchase price in the APS (the "Purchase Price") is higher than the prices set out in the other two offers in principle.
5. In November, 2019, KSV was contacted by two separate entities expressing interest in the IP Numbers and indicating that each would be submitting an offer for the IP Numbers. KSV communicated with each of these entities by email and advised each that, among other things, (i) KSV had been negotiating for the sale of Dylex's interest in the IP Numbers with another party, (ii) KSV would imminently be entering into an agreement for the sale of Dylex's interest in the IP Numbers, (iii) the sale would be conditional upon Court approval and (iv) KSV would make the Court aware of the interest expressed by each of these entities. To date, neither of these entities has forwarded an offer for the IP Numbers. A copy of the email communications between KSV and each of the entities is annexed as Confidential Appendix "3".

² Based on information provided by IP4.

6. In addition to the marketing of Dylex's interest in the IP Numbers, the Trustee has reviewed publicly disclosed information regarding prices received for the sale of internet numbers by Nortel Networks Corporation ("Nortel") and Borders, which were USD \$11.25 and USD \$12.00 per internet number, respectively. (Both of these transactions were completed in the context of insolvency proceedings.) Annexed as Appendices "J" and "K" are copies of articles reporting on the selling prices of the Nortel and Borders sales, respectively. The Purchase Price in the APS is higher than prices reported in the Nortel and Borders sales.
7. The Trustee previously distributed all the funds in the estate and currently there are no funds or other assets in the Dylex estate. The Trustee does not have the resources available to it to conduct a further sale process for the IP Numbers.

6.0 The APS

1. The APS is for the sale of Dylex's interest in the IP Numbers and all other rights of Dylex associated therewith (the "Assets") on an "as is, where is" basis.
2. The APS is conditional on Court approval and subject to an approval and vesting order;
3. A deposit has been paid by the Purchaser (the "Deposit") which is currently being held by JP Morgan as escrow agent (the "Escrow Agent") and is subject to an escrow agreement (the "Escrow Agreement"). A copy of the Escrow Agreement is annexed as Confidential Appendix "4". The Deposit was transferred to the Escrow Agent on December 12, 2019;
4. KSV, as Trustee, is responsible for the Trustee and Dylex qualifying with ARIN as the "source organization" for the transfer of the IP Numbers and the Purchaser is responsible for qualifying with ARIN as the "recipient organization" for the transfer of the IP Numbers.
5. The closing of the APS will occur within ten (10) days of the conditions to the APS having been satisfied.
6. The Purchaser may terminate the APS if the APS is not completed by March 3, 2020.
7. The entire Purchase Price is to be paid in cash to the Escrow Agent prior to completion of the APS and to be released by the Escrow Agent to the Trustee on completion of the APS; and
8. The APS is subject to the transfer of Dylex's interest in the IP Numbers to the Purchaser by ARIN.

7.0 Sealing of Confidential Appendices

1. Disclosure of the financial terms of the APS and expressions of interest by other parties could be detrimental to the commercial interests of the Dylex estate and its creditors, particularly if the APS is not completed.
2. Accordingly, the Trustee is of the view that public disclosure of the financial terms of the APS and the expressions of interest by other parties could be prejudicial to a future realization process; therefore, KSV believes that in the circumstances, it is appropriate that the Court issue a sealing order in respect of the confidential appendices.

8.0 Trustee's Conclusion and Recommendation

1. The Trustee is of the view that the marketing efforts of IP4 and the Purchase Price obtained in the APS were commercially reasonable in the circumstances and the completion of the APS would be financially beneficial to the Ordinary Creditors. Accordingly, the Trustee recommends that the Court approve the APS, direct the Trustee to complete the APS and issue the requested Approval and Vesting Order.
2. For the reasons set out in Section 7 above, the Trustee further recommends that the Confidential Appendices "1", "2", "3" and "4" be sealed in accordance with the proposed Sealing Order.

* * *

All of which is respectfully submitted,



**KSV KOFMAN INC.
IN ITS CAPACITY AS TRUSTEE OF THE ESTATE OF
DYLEX LIMITED, A BANKRUPT**

Appendix “A”

ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY

THE HONOURABLE) **FRIDAY, THE 28th DAY OF**
)
MR. JUSTICE SPENCE) **SEPTEMBER, 2001.**

IN THE MATTER OF THE BANKRUPTCY OF DYLEX LIMITED, A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO

RECEIVING ORDER

UPON THE PETITION of **TRANSCONTINENTAL SALES INC.**, of the City of Montréal, in the Province of Québec, **SAFDIE CO. INC.**, of the City of Montréal, in the Province of Québec, and **ORIENTEX IND. INC.**, filed the 13th day of June, 2001 and the petition of **TAI LUNG (CANADA) LTD.** filed the 9th day of July, 2001 and the Petition of **L. DAVIS TEXTILES (1991) INC.** filed the 9th day of July, 2001 and upon reading the Petitions, the Affidavits of Service of Murray Share and Catherine Lazette, filed, and upon hearing counsel for the Petitioners, and reading the consent of the Interim Receiver as provided for in the Order of Mr. Justice Spence dated August 17, 2001 and it appearing to the Court that the following act of bankruptcy has been committed, viz:

- (a) Dylex Limited, has ceased to meet its liabilities generally as they become due, in that it has failed to pay its obligations to the Petitioner and other creditors.

1. **IT IS ORDERED** that the Petitions of **TRANSCONTINENTAL SALES INC.**, **SAFDIE CO. INC.**, and **ORIENTEX IND. INC.**, filed the 13th day of June, 2001 and the petition of **TAI LUNG (CANADA) LTD.** filed the 9th day of July, 2001 and the Petition of **L. DAVIS TEXTILES (1991) INC.** be and the same are hereby consolidated pursuant to Section 43(4) of the *Bankruptcy and Insolvency Act*.

2. **IT IS ORDERED** that the said Dylex Limited be and it is hereby adjudged bankrupt and a Receiving Order is hereby made against the said bankrupt.

3. **AND IT IS ORDERED** that Richter & Partners Inc. of the City of Toronto, and Province of Ontario, be and it is hereby appointed Trustee of the Estate of the said bankrupt.

4. **AND IT IS FURTHER ORDERED** that the said Trustee give security pursuant to Section 16(1) of the *Bankruptcy Act* in an amount fixed by the Official Receiver.

5. **AND IT IS FURTHER ORDERED** that the costs of and incidental to the Petition and this Order be paid to the Petitioner out of the assets of the Estate on a solicitor and client basis, upon taxation thereof.



"A Sproat"
Asst Registrar

**SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY
REGISTRAR, HEREBY CERTIFY
THAT ABOVE AND ATTACHED
HERETO IS CONTAINED A TRUE
COPY OF THE RECEIVING
ORDER MADE BY THIS COURT**

**COUR SUPÉRIEURE DE JUSTICE
EN MATIÈRE DE FAILLITE
GREFFIER, ATTESTE PAR LA PRÉSENTE
QUE LE TEXTE CI-DESSUS ET CI-JOINT
CONSTITUE UNE COPIE CONFORME
À L'ORDONNANCE DE SÉQUESTRE
RÉNDUE PAR CETTE COUR**

ON THE 28th DAY OF September 2001
LE "M. Sproat" JOUR DE

Dev LOCAL REGISTRAR
SUPERIOR COURT OF JUSTICE

GREFFIER LOCAL
COUR SUPÉRIEURE DE

SUPERIOR COURT OF JUSTICE

IN BANKRUPTCY

**IN THE MATTER OF THE BANKRUPTCY OF
DYLEX LIMITED, A COMPANY INCORPORATED
PURSUANT TO THE LAWS OF THE PROVINCE
OF ONTARIO AND HAVING ITS HEAD OFFICE
IN THE CITY OF TORONTO, IN THE PROVINCE
OF ONTARIO**

RECEIVING ORDER

YOU, being the
of the within named Bankrupt,
are required pursuant to Section 130 of the
Bankruptcy and Insolvency Act, to attend at the
office of the Official Receiver, on day
the day of , 2001, at
the hour of o'clock in the noon,
there to answer such questions with respect to
the conduct of the aforesaid bankruptcy, and the
disposition of it may be put by the said Official
Receiver.

TAKE NOTICE THAT if you fail to present
yourself for examination, the Court may by
warrant cause you to be apprehended and
brought up for examination and may order you
to be committed to the common goal for a term
not exceeding three years.

AND YOU ARE FURTHER DIRECTED to
perform all the duties imposed upon a bankrupt
pursuant to Section 129 of the Bankruptcy and
Insolvency Act.

Official Receiver

PAGE, HILL
Barristers and Solicitors
439 University Avenue
Suite 2200
Toronto, Ontario
M5G 1Y8

Tel: (416) 595-9935
Fax: (416) 595-1731

Murray B. Page, Q.C.

File No. 01A 8308

Appendix “B”



**Report of KSV Kofman Inc.
Re: Dylex Limited**

December 4, 2019

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Confidential Exhibit

Tab

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ESTATE FILE NO.:31-394548

**ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)**

**IN THE MATTER OF THE BANKRUPTCY OF DYLEX LIMITED, A COMPANY
INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING
ITS HEAD OFFICE IN THE CITY OF TORONTO, IN THE PROVINCE OF
ONTARIO**

**REPORT OF KSV KOFMAN INC.
RE: DYLEX LIMITED**

DECEMBER 4, 2019

1.0 Purpose of this Report

1. The purpose of this report (the “Report”) is to advise the Superior Court of Justice (Commercial List) (the “Court”) that a previously unknown asset in the Dylex Limited (“Dylex”) estate has been identified and that a realization of this asset may result in an additional recovery to the ordinary, unsecured creditors of Dylex and to recommend that KSV Kofman Inc. (“KSV”) be appointed as trustee in bankruptcy of Dylex pursuant to Section 41.(11) of the *Bankruptcy and Insolvency Act* (the “BIA”).

2.0 Background of the Dylex Bankruptcy

1. On June 13, 2001, July 6, 2001, July 9, 2001 and July 11, 2001, petitions for a receiving order (the “Petitions”) were filed against Dylex by various trade creditors of Dylex, naming Richter & Partners Inc. (“R&P”) as trustee.
2. On August 3, 2001, an order was granted by the Court under the *Companies’ Creditors Arrangement Act* in respect of Dylex (the “CCAA Order”) appointing PricewaterhouseCoopers Inc. (“PwC”) as the monitor. A copy of the CCAA Order is annexed as Appendix “A” to this Report.
3. On August 17, 2001, on the application of Orientex Ind. Inc., one of the creditors filing one of the Petitions, an order was made by the Court (the “Interim Receivership Order”) that, *inter alia*, terminated the CCAA Order, discharged PwC as the monitor and appointed R&P as the interim receiver. A copy of the Interim Receivership Order is annexed as Appendix “B” to this Report.
4. On September 28, 2001, a receiving order was issued by the Court (the “Receiving Order”) adjudging Dylex bankrupt and appointing R&P as trustee of the estate of Dylex based on the Petitions that had been filed. A copy of the Receiving Order is annexed as Appendix “C” to this Report.

5. At the First Meeting of Creditors of the Dylex bankruptcy, held on October 24, 2001, R&P was affirmed as the trustee in the Dylex estate. At this meeting, five (5) inspectors were also appointed. A copy of the minutes of the First Meeting of Creditors in the Dylex bankruptcy is annexed as Appendix “D” to this Report.
6. The trustee administered the estate and realized on all the known assets of Dylex over the course of several years. On June 19, 2007, the trustee, with the approval of the inspectors, issued its final statement of receipts and disbursements (the “Trustee’s Final Statement of Receipts and Disbursements”). The total amount of the proven claims of the ordinary, unsecured creditors was \$76,612,182 and the total dividends paid to the ordinary, unsecured creditors were \$53,926,139, being a dividend rate of 70.38%. A copy of the Trustee’s Final Statement of Receipts and Disbursement is annexed as Appendix “E” to this Report.
7. On October 17, 2012, the trustee received its discharge order (the “Trustee’s Discharge Order”). A copy of the Trustee’s Discharge Order is annexed as Appendix “F” to this Report.

3.0 Background of Trustee

1. At the dates of the Interim Receivership Order and Receiving Order, the corporate name of R&P was Richter & Partners Inc. The Toronto practice of R&P was beneficially owned by RAP Inc.
2. In 2003, as a result of the Richter organization becoming affiliated with the international RSM organization, the name of the corporate trustee was changed to RSM Richter Inc. (“RSM Richter”).
3. As a result of the acquisition of RSM Richter’s Toronto restructuring practice by Duff & Phelps Canada Restructuring Inc. (“D&P”) on December 9, 2011, D&P replaced RSM Richter as trustee of Dylex pursuant to a Court order dated December 12, 2011 (the “D&P Replacement Order”). A copy of the D&P Replacement Order is annexed as Appendix “G” to this Report.
4. On June 30, 2015, D&P was acquired by KSV and there was a statutory amalgamation of D&P and KSV, with the amalgamated entity continuing as KSV. Pursuant to an order of the Court dated July 10, 2015 (the “July 10, 2015 Substitution Order”), KSV was substituted in place of D&P as trustee on open estate files; in addition, the July 10, 2015 Substitution Order required KSV to observe all the terms provided by Rule 61(2) of the BIA. As a result, KSV is required, *inter alia*, to maintain the books and records of the Dylex trustee estate. A copy of the July 10, 2015 Substitution Order is annexed as Appendix “H” to this Report.

4.0 Potential Additional Realization

1. On or about April 10, 2019, Shane Fernandes of the IP4 Group (“SF”) contacted KSV and advised, based on his research, that Dylex may have rights to numerous internet protocol numbers/addresses (the “IP Numbers”) registered at the American Registry for Internet Numbers (“ARIN”). SF also advised that he may have the ability to identify parties who would be willing to purchase Dylex’s interest in the IP Numbers registered at ARIN but would only do so provided the trustee would be willing to remunerate SF on a percentage of the proceeds basis.

2. KSV advised SF that: (i) the trustee had been discharged and at this point KSV had no capacity to deal with Dylex assets; (ii) there is a mechanism under the BIA for KSV to be appointed as trustee of the Dylex estate; (iii) KSV would be willing to make an application under the BIA to be appointed as trustee of the Dylex estate only if a meaningful offer for Dylex's interest in the IP Numbers was submitted; (iv) any agreement for the sale of Dylex's interest in the IP Numbers would be subject to the approval of the Court; and (v) any remuneration paid to SF would also be subject to approval of the Court.
3. On June 10, 2019, SF advised KSV that an expression of interest had been received from a multinational entity for Dylex's interest in the IP Numbers (the "Purchaser"). If the proposed transaction is completed, an additional dividend would become available for the Dylex ordinary, unsecured creditors.
4. Through the summer and fall of 2019, KSV, with the assistance of Minden Gross LLP, negotiated the terms of an agreement with the Purchaser for the sale of Dylex's interest in the IP Numbers registered with ARIN, culminating in an agreement of purchase and sale dated December 3, 2019 (the "APS"). The APS is conditional, among other things, upon (i) the appointment of KSV as trustee of the Dylex estate (ii) the approval of the APS and issuance of a vesting order by the Court in favour of the Purchaser (iii) the transfer of the IP Number registration from Dylex to the Purchaser by ARIN. A copy of the APS is annexed as Confidential Exhibit "1" to this Report.
5. Provided the Court appoints KSV as trustee of the Dylex estate, KSV will issue its report providing fulsome information regarding the nature and marketing of the IP Numbers and recommending the approval of the APS by the Court.

5.0 Conclusion and Recommendation

1. This potential realization was not identified during the course of the administration of the Dylex estate and if realized, would represent a meaningful additional recovery for ordinary, unsecured creditors of Dylex.
2. KSV recommends that the Court appoint it as trustee of the Dylex estate under Section 41.(11) of the BIA for the purposes of realizing on Dylex's interest in the IP Numbers and making an additional distribution to the Dylex ordinary, unsecured creditors.

* * *

All of which is respectfully submitted,


KSV KOFMAN INC.

Appendix “C”

2. THIS COURT ORDERS AND DECLARES that upon the delivery of a Trustee's certificate to the Purchaser substantially in the form attached as Schedule A hereto (the "Trustee's Certificate"), all of the Trustee's right, title and interest in and to the Purchased Assets described in the Sale Agreement [and listed on Schedule B hereto] shall vest absolutely in the Purchaser, free and clear of and from any and all security interests (whether contractual, statutory, or otherwise), hypothecs, mortgages, trusts or deemed trusts (whether contractual, statutory, or otherwise), liens, executions, levies, charges, or other financial or monetary claims, whether or not they have attached or been perfected, registered or filed and whether secured, unsecured or otherwise (collectively, the "Claims").

3. THIS COURT ORDERS that for the purposes of determining the nature and priority of Claims, the net proceeds from the sale of the Purchased Assets shall stand in the place and stead of the Purchased Assets, and that from and after the delivery of the Trustee's Certificate all Claims and Encumbrances shall attach to the net proceeds from the sale of the Purchased Assets with the same priority as they had with respect to the Purchased Assets immediately prior to the sale, as if the Purchased Assets had not been sold and remained in the possession or control of the person having that possession or control immediately prior to the sale.

4. THIS COURT ORDERS AND DIRECTS the Trustee to file with the Court a copy of the Trustee's Certificate, forthwith after delivery thereof.

5. THIS COURT ORDERS that, notwithstanding:

(a) the pendency of these proceedings; and

(b) the bankruptcy made of the Debtor;

the vesting of the Purchased Assets in the Purchaser pursuant to this Order shall be binding on the Trustee and shall not be void or voidable by creditors of the Debtor, nor shall it constitute nor be deemed to be a fraudulent preference, assignment, fraudulent conveyance, transfer at undervalue, or other reviewable transaction under the *Bankruptcy and Insolvency Act* (Canada) or any other applicable federal or provincial legislation, nor shall it constitute oppressive or unfairly prejudicial conduct pursuant to any applicable federal or provincial legislation.



6. THIS COURT ORDERS AND DECLARES that the Transaction is exempt from the application of the *Bulk Sales Act* (Ontario).

7. THIS COURT ORDERS, as agreed between the American Registry for Internet Numbers (“ARIN”) and the Purchaser, from and after the Closing, the Purchaser’s interest in the Legacy Number Blocks shall be subject to the terms and conditions established by ARIN’s policies as published on its website; provided that any dispute as between ARIN and the Purchaser shall be resolved in accordance with the terms of their agreement, including as may be addressed in any dispute resolution, governing law, forum or attornment to jurisdiction provisions.

8. THIS COURT HEREBY REQUESTS the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, the United Kingdom or elsewhere, to give effect to this Order and to assist the Trustee in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Trustee, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Trustee in any foreign proceeding, or to assist the Trustee in carrying out the terms of this Order.

9. THIS COURT ORDERS that the Trustee be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.



Schedule A – Form of Trustee’s Certificate

Court File No. _____

**ONTARIO
SUPERIOR COURT OF JUSTICE**

IN THE MATTER OF THE BANKRUPTCY OF DYLEX LIMITED, A COMPANY
INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD
OFFICE IN THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO

TRUSTEE’S CERTIFICATE

RECITALS

A. Pursuant to an Order of the Honourable [NAME OF JUDGE] of the Ontario Superior Court of Justice (the "Court") dated [DATE OF ORDER], KSV Kofman Inc. was reappointed as the Trustee (the "Trustee") of the undertaking, property and assets of [DEBTOR] (the “Debtor”).

B. Pursuant to an Order of the Court dated [DATE], the Court approved the agreement of purchase and sale made as of [DATE OF AGREEMENT] (the "Sale Agreement") between the Trustee [Debtor] and Equinix (US) Enterprises, Inc. (the "Purchaser") and provided for the vesting in the Purchaser of the Trustee’s right, title and interest in and to the Purchased Assets, which vesting is to be effective with respect to the Purchased Assets upon the delivery by the Trustee to the Purchaser of a certificate confirming (i) the payment by the Purchaser of the Purchase Price for the Purchased Assets; (ii) that the conditions to Closing as set out in section ● of the Sale Agreement have been satisfied or waived by the Trustee and the Purchaser; and (iii) the Transaction has been completed to the satisfaction of the Trustee.

C. Unless otherwise indicated herein, terms with initial capitals have the meanings set out in the Sale Agreement.

THE TRUSTEE CERTIFIES the following:

1. The Purchaser has paid and the Trustee has received the Purchase Price for the Purchased Assets payable on the Closing Date pursuant to the Sale Agreement;

2. The conditions to Closing as set out in section • of the Sale Agreement have been satisfied or waived by the Trustee and the Purchaser; and
3. The Transaction has been completed to the satisfaction of the Trustee.
4. This Certificate was delivered by the Trustee at _____ [TIME] on _____ [DATE].

**KSV Kofman Inc., in its capacity as Trustee
of the Estate of Dylex Limited, and not in its
personal capacity**

Per: _____

Name:

Title:



Schedule B – Purchased Assets

A handwritten signature in blue ink, consisting of stylized, cursive letters that appear to be 'df' or similar initials.

Appendix “D”

APPENDIX “D”

Court File No. 31-394548

**ONTARIO
SUPERIOR COURT OF JUSTICE**

IN THE MATTER OF THE BANKRUPTCY OF DYLEX LIMITED, A COMPANY
INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD
OFFICE IN THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO

THE HONOURABLE) TUESDAY, THE 14th
)
JUSTICE) DAY OF JANUARY, 2020

SEALING ORDER

THIS MOTION, made by KSV Kofman Inc. in its capacity as the Trustee in Bankruptcy (the "Trustee") of the undertaking, property and assets of Dylex Limited for an order sealing the confidential appendices, and other ancillary relief, was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the report of the Trustee dated December [DATE], 2019 (the "Report"), and on hearing the submissions of counsel for the Trustee, no one appearing for any other person on the service list, although properly served as appears from the affidavit of Hayley Morgan sworn [DATE], filed:

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and Motion Record is hereby abridged and validated so that this motion is properly returnable today and hereby dispenses with further service thereof.
2. **THIS COURT ORDERS** that Confidential Appendices "1", "2", "3" and "4" to the Report be sealed, kept confidential and not form part of the public record, but rather shall be placed separate and apart from all other contents of the Court file, in a sealed envelope attached to a notice which sets out the title of these proceedings and a statement that the contents are subject to a sealing order and shall only be opened upon further Order of the Court.

3. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada, the United States, the United Kingdom or elsewhere, to give effect to this Order and to assist the Trustee in carrying out the terms of this Order. All courts, tribunals, regulatory and administrative bodies are hereby respectfully requested to make such orders and to provide such assistance to the Trustee, as an officer of this Court, as may be necessary or desirable to give effect to this Order, to grant representative status to the Trustee in any foreign proceeding, or to assist the Trustee in carrying out the terms of this Order.

4. **THIS COURT ORDERS** that the Trustee be at liberty and is hereby authorized and empowered to apply to any court, tribunal, regulatory or administrative body, wherever located, for the recognition of this Order and for assistance in carrying out the terms of this Order.

Appendix “E”

**IN THE MATTER OF THE BANKRUPTCY OF DYLEX LIMITED, A COMPANY INCORPORATED
PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY OF TORONTO,
IN THE PROVINCE OF ONTARIO.**

TRUSTEE'S FINAL STATEMENT OF RECEIPTS AND DISBURSEMENTS

Receipts

Proceeds from litigation settlements	\$	32,779,135	
Sales		28,011,001	
Sale of Fairweather division		27,447,969	
Sale of BiWay leases		8,531,042	
Funds in Company bank accounts		5,664,472	
Interest income		1,421,226	
McCrory Corp. dividend		1,249,060	
GST refunds		1,159,558	
Life insurance proceeds		456,154	
Sale of BiWay furniture and fixtures		286,473	
Rental income		143,453	
Utility and other miscellaneous refunds		118,824	
Accounts receivable collections		76,368	
Total Receipts	\$	107,344,735	

Notice of First Meeting of Creditors

Advertising in The Globe and Mail newspaper	\$	765	
Postage and photocopies (1,690 creditors x \$2.16)		<u>3,650</u>	\$ 4,415

General Disbursements

Operating costs (inventory purchases, rent, utilities, etc.)	\$	30,476,593	
Wages and benefits		5,336,315	
GST/HST/PST (Note 8)		1,777,703	
Trustee's agents'/ consultants' fees		559,217	
Storage, document management		387,756	
CCAA monitor and legal fees (Note 5)		250,000	
Delivery, courier, photocopy and postage		135,375	
Travel		79,082	
Insurance		73,626	
Telephone and telecommunications		39,691	
Repairs and maintenance		16,743	
Commission		10,746	
Other admin. costs (bank charges, office supplies, equipment rental, etc.)		10,602	
Realty taxes		8,177	
Security		<u>5,518</u>	39,167,145
Total			

Notice of Final Dividend and Trustee's Application for Discharge

Postage and photocopies (964 creditors x \$11)	\$	10,604	
GST		<u>636</u>	11,240

Fees		
Superintendent's filing fee	\$	150
Registrar's fee		150
Inspectors' fees and expenses		6,836
Interim Receiver's fees (Note 7)		970,668
Trustee fees		6,313,272
GST refund (accrued) (Note 8)		(27,000)
Legal fees and costs		<u>5,137,467</u>
Total disbursements		<u>\$ 12,401,543</u>
Amount available for distribution		<u>\$ 55,760,392</u>

Final Distribution:

Interim dividends paid		<u>(51,668,087)</u>
Final dividend		<u>\$ 4,092,305</u>

Total Dividend Distribution Summary

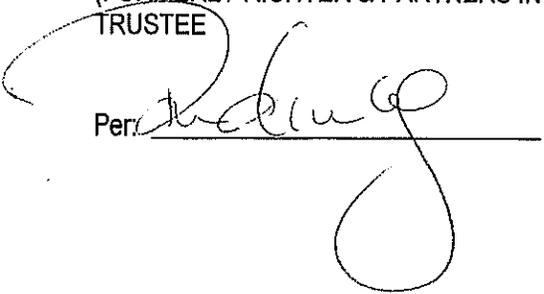
Levy payable under Section 147	\$	196,890
Preferred creditors (proven claims : \$1,834,254)		1,827,777
Unsecured creditors (proven claims: \$ 76,612,182)		<u>53,735,725</u>
Unsecured dividend rate: 70.38%		<u>\$ 55,760,392</u>

Notes:

1. On September 28, 2001, a Receiving Order was made against Dylex Limited ("Dylex" or the "Company") by the (Ontario) Superior Court of Justice ("Court"), effective June 13, 2001; RSM Richter Inc. (formerly known as Richter & Partners Inc.) was appointed Trustee of the bankrupt estate ("Richter" or "Trustee").
2. Prior to its appointment as Trustee, on August 17, 2001 an Order was issued by the Court ("Order") appointing Richter as Interim Receiver of Dylex ("Interim Receiver").
3. The Order empowered the Interim Receiver to implement and carry out realization programs for Dylex's assets, prior to its appointment as Trustee.
4. Upon commencement of the receivership the Interim Receiver instructed the Company's various banking providers to suspend all disbursements but to maintain the Company's accounts in order to facilitate the flow of cash receipts. In addition, in order to maintain a continuous flow of inventory, the Interim Receiver utilized some of these funds to make emergency disbursements with respect to inventory that was in short supply.
5. On August 3, 2001, prior to the appointment of Richter as Interim Receiver, Dylex had filed and obtained protection under the Companies' Creditors Arrangement Act; PricewaterhouseCoopers Inc. was appointed CCAA monitor ("Monitor"). The Monitor's final accounts and those of its legal counsel were processed through the Trustee's accounts.
6. The Trustee is in possession of approximately 13,500 boxes of Dylex records currently being stored at an off-site storage facility. They were maintained by the Trustee as a result of litigation proceedings. The charges include storage fees of approximately \$48,000 annually as well as anticipated disposal costs.
7. The Interim Receiver's accounts for services rendered were processed through the Trustee's accounts.

8. A final GST return which will include GST paid on final professional fees is estimated to generate a refundable tax credit, \$27,000 of which will be applied against the Trustee's outstanding fees.

RSM RICHTER INC.
(FORMERLY RICHTER & PARTNERS INC.)
TRUSTEE

Per: 

Dated: June 19, 2007

Approved by:

"MICHAEL CHAO"

Michael Chao, Inspector

"RON OTIS"

Ron Otis, Inspector

"MICHELLE DOUGLAS"

Michelle Douglas, Inspector

"JOHN THOMSON"

John Thomson, Inspector

"ANDREW HATNAY"

Andrew Hatnay, Inspector

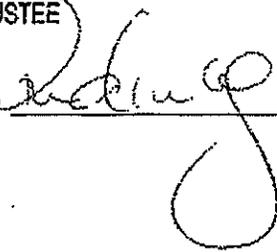
TRUSTEE'S COSTS AND REMUNERATION

APPROVED THIS DAY OF , 2007.

REGISTRAR

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RSM RICHTER INC.
 (FORMERLY RICHTER & PARTNERS INC.)
 TRUSTEE

Per: 

Dated: June 19, 2007

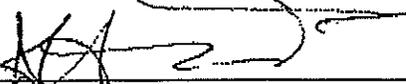
Approved by:

 Michael Chao, Inspector

 Ron Otis, Inspector

 Michelle Douglas, Inspector

 John Thomson, Inspector



 Andrew Hatnay, Inspector

TRUSTEE'S COSTS AND REMUNERATION

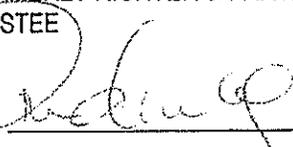
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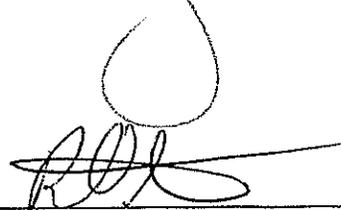
RSM RICHTER INC.
(FORMERLY RICHTER & PARTNERS INC.)
TRUSTEE

Dated: June 19, 2007

Per: 

Approved by:

Michael Chao, Inspector



Ron Otis, Inspector

Michelle Douglas, Inspector

John Thomson, Inspector

Andrew Hatnay, Inspector

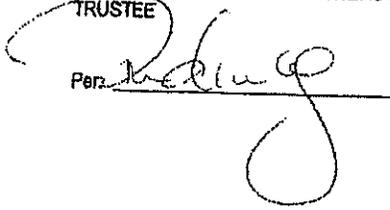
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APPROVED THIS DAY OF , 2007.

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RSM RICHTER INC.
(FORMERLY RICHTER & PARTNERS INC.)
TRUSTEE

Per 

Dated: June 19, 2007

Approved by:

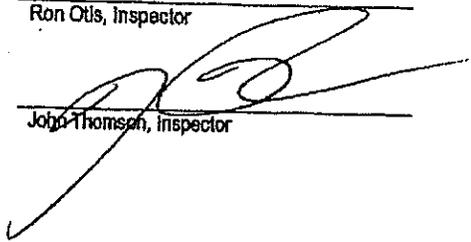
Michael Chao, Inspector

Ron Otis, Inspector

Michelle Douglas, Inspector

John Thomson, Inspector

Andrew Hatnay, Inspector



TRUSTEE'S COSTS AND REMUNERATION

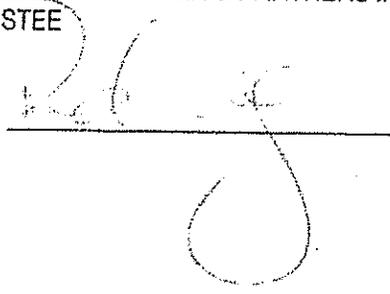
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RSM RICHTER INC.
(FORMERLY RICHTER & PARTNERS INC.)
TRUSTEE

Dated: June 19, 2007

Per: 

Approved by:

Michael Chao, Inspector

Ron Otis, Inspector



Michelle Douglas, Inspector

John Thomson, Inspector

Andrew Hatnay, Inspector

TRUSTEE'S COSTS AND REMUNERATION

APPROVED THIS DAY OF , 2007.

REGISTRAR

DIVIDEND SHEET
IN THE MATTER OF THE BANKRUPTCY OF
DYLEX LIMITED

A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY
OF TORONTO, IN THE PROVINCE OF ONTARIO

	Claim	Draft Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
Preferred						
1422451 ONTARIO INC.	9,964.12	9,964.12	35.18	9,928.94	9,841.42	87.52
A. MANTELLA & SONS LIMITED	230,035.64	230,035.64	812.26	229,223.38	228,100.35	1,123.03
CTCM & 1318841 Ontario Inc.	104,909.45	104,909.45	370.44	104,539.01	104,647.18	
GOUVEIA, MANUEL	960.00	960.00	3.39	956.61	951.93	4.68
IVANHOE CHAMPLAIN INC. (CHAMPLAIN)	131,567.86	131,567.86	464.57	131,103.29	130,460.97	642.32
PLACE LAURIER HOLDINGS INC.	13,332.15	13,332.15	47.08	13,285.07	13,219.99	65.08
PLACE VERTU S.E.N.C. (PLACE VERTU)	54,878.55	54,878.55	193.78	54,684.77	53,681.32	1,003.45
RICHTER RE: EMPLOYEE OMNIBUS	1,288,606.08	1,288,606.08	4,550.07	1,284,056.01	1,285,384.56	
Totals	<u>\$1,834,253.85</u>	<u>\$1,834,253.85</u>	<u>\$6,476.77</u>	<u>\$1,827,777.08</u>	<u>\$1,826,287.72</u>	<u>\$1,489.36</u>
Unsecured						
10163 NFLD. LIMITED	21,884.73	15,403.72	54.39	15,349.33	14,196.49	1,152.84
10163 Nfld. Ltd.	985.69	693.80	2.45	691.35	639.42	51.93
102948 CANADA INC.	1,772.25	1,247.43	4.40	1,243.03	1,149.63	93.40
1085672 ONTARIO LIMITED	25,101.45	17,668.10	62.39	17,605.71	16,283.01	1,322.70
1173117 ON Ltd.	949.53	668.34	2.36	665.98	615.97	50.01
1173117 ONTARIO LTD.	452.16	318.26	1.12	317.14	293.32	23.82
1302597 Ontario Inc.	1,202.10	846.12	2.99	843.13	779.81	63.32
1309900 ON Ltd.	1,350.42	950.52	3.36	947.16	876.02	71.14
1309900 ONTARIO LTD./ELLIOT LAKE	25,462.47	17,922.21	63.28	17,858.93	16,517.20	1,341.73
1422451 Ontario Inc.	3,253.30	2,289.89	8.09	2,281.80	2,110.19	171.61
1433912 ON Limited	1,270.62	894.35	3.16	891.19	824.26	66.93
1433912 ONTARIO LIMITED	605.06	425.88	1.50	424.38	392.50	31.88
151516 Canada Inc.	2,246.99	1,581.58	5.58	1,576.00	1,457.63	118.37
151516 Canada Inc.	1,205.04	848.19	2.99	845.20	781.71	63.49
162730 CANADA INC.	56,720.70	39,923.86	140.97	39,782.89	36,794.04	2,988.85
3068358 CANADA INC. FORMERLY STS SYSTEMS	1,584.13	1,115.02	3.94	1,111.08	1,027.60	83.48
3081753 CAN. INC. (FRED DAVID)	17,446.65	12,280.13	43.36	12,236.77	11,317.43	919.34

DIVIDEND SHEET
IN THE MATTER OF THE BANKRUPTCY OF
DYLEX LIMITED

A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY
OF TORONTO, IN THE PROVINCE OF ONTARIO

Draft

	Claim	Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
3452956 Canada Inc. c/o Tidan Inc.	1,323.29	931.42	3.29	928.13	858.43	69.70
3573796 Ontario Ltd.	217,272.00	152,930.73	540.00	152,390.73	140,945.30	11,445.43
454689 ONTARIO LIMITED	36,198.09	25,478.66	89.97	25,388.69	23,481.26	1,907.43
454689 Ontario Ltd.	634.23	446.41	1.58	444.83	411.43	33.40
470909 ONTARIO LIMITED	5,881.18	4,139.57	14.62	4,124.95	3,815.05	309.90
470909 Ontario Limited	966.45	680.25	2.40	677.85	626.95	50.90
735756 ON Ltd.	1,810.60	1,274.42	4.50	1,269.92	1,174.54	95.38
735756 ONTARIO LTD.	40,199.63	28,295.22	99.91	28,195.31	26,077.02	2,118.29
747 Notre Dame Deveopments Inc.	1,607.82	1,131.69	4.00	1,127.69	1,043.01	84.68
817683 ONTARJO LTD. (CATERING CLUB)	1,659.56	1,168.11	4.12	1,163.99	1,076.54	87.45
868071 Ontario Limited	175.86	123.78	0.44	123.34	114.09	9.25
868071 ONTARIO LTD.	3,615.84	2,545.07	8.99	2,536.08	2,345.55	190.53
A & B CONSTRUCTION LTD.	322.00	226.65	0.80	225.85	208.87	16.98
A & M DATA CORP.	1,767.05	1,243.77	4.39	1,239.38	1,146.26	93.12
A & P REALTY LIMITED	18,707.58	13,167.66	46.50	13,121.16	12,135.38	985.78
A & R DRESS CO. INC.	82,039.97	57,745.28	203.90	57,541.38	53,218.35	4,323.03
A AAI INTERNATIONAL LANGUAGES INC.	4,421.48	3,112.14	10.99	3,101.15	2,868.17	232.98
A&P Properties Limited	1,891.18	1,331.14	4.70	1,326.44	1,226.82	99.62
A&P Realty Limited	827.07	582.15	2.06	580.09	536.52	43.57
A. John Page & Associates Inc., Trustee	24,083.44	16,951.55	59.86	16,891.69	15,622.64	1,269.05
A. MANTELLA & SONS LIMITED	32,483.93	22,864.39	80.73	22,783.66	21,071.93	1,711.73
A. Mantella & Sons Limited	2,179.19	1,533.86	5.42	1,528.44	1,413.64	114.80
A.E.MCKENZIE CO. INC.	22,202.93	15,627.92	55.18	15,572.74	14,402.78	1,169.96
A.M-P.M LAWCARE & SNOW REMOVAL	669.42	471.18	1.66	469.52	434.24	35.28
ABERFOYLE SPRINGS CO.	147,228.59	103,629.44	365.92	103,263.52	95,505.42	7,758.10
ABOND CORP.	1,226.47	863.27	3.05	860.22	795.60	64.62
ACTION PAPER & PKG.CO.LTD	4,686.02	3,298.34	11.65	3,286.69	3,039.76	246.93
ADITUS SOUTHAM PUBLICATIONS INC.	194,685.07	137,032.52	483.86	136,548.66	126,289.87	10,258.79

District of Ontario
 Division No. 09 - Toronto
 Court No. 31-394548
 Estate No. 31-394548

DIVIDEND SHEET
 IN THE MATTER OF THE BANKRUPTCY OF
 DYLEX LIMITED

A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY
 OF TORONTO, IN THE PROVINCE OF ONTARIO

	Draft					
	Claim	Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
ADT SECURITY SERVICES CANADA INC.	155,918.38	109,745.90	387.51	109,358.39	101,142.38	8,216.01
ADVANTAGE CLEANING	770.40	542.26	1.91	540.35	499.75	40.60
AERO LUGGAGE CO.	22,763.01	16,022.15	56.57	15,965.58	14,766.09	1,199.49
AGRILINK FOODS	31,472.60	22,152.54	78.22	22,074.32	20,415.90	1,658.42
AHF AERATED HOME FURNISHINGS LTD.	15,773.31	11,102.32	39.20	11,063.12	10,231.95	831.17
Aird & Berlis LLP in Trust	221,857.13	156,158.05	551.39	155,606.66	143,921.23	11,685.43
ALADDIN INDUSTRIES CANADA	28,455.95	20,029.22	70.72	19,958.50	18,459.04	1,499.46
ALBERTA REVENUE, TAX AND REVENUE ADMIN. (Acct. # 214094179)	8,075.99	5,684.43	20.07	5,664.36	5,238.79	425.57
ALGO SIGNS LTD	208.65	146.86	0.52	146.34	135.35	10.99
ALGOMA CENTRAL PROPERTIES INC.	1,805.96	1,271.16	4.49	1,266.67	1,171.50	95.17
Algoma Central Properties Inc.	2,508.27	1,765.49	6.23	1,759.26	1,627.12	132.14
Alium Investments Ltd.	601.34	423.26	1.49	421.77	390.10	31.67
Alliston Mills Limited	1,751.54	1,232.85	4.35	1,228.50	1,136.23	92.27
ALTIS HUMAN RESOURCES INC.	36,648.56	25,795.73	91.08	25,704.65	23,773.48	1,931.17
AMECO PARADISIO APPAREL	586,652.09	412,925.41	1,458.04	411,467.37	380,554.17	30,913.20
AMERELLA OF CANADA LTD.	108,504.26	76,372.64	269.67	76,102.97	70,385.41	5,717.56
AMERICAN COLOR GRAPHICS INC.	408,624.87	287,617.81	1,015.58	286,602.23	265,070.05	21,532.18
AMERICAN SAFETY RAZOR OF CANADA LTD.	52,747.24	37,127.07	131.10	36,995.97	34,216.50	2,779.47
AMHERST, TOWN OF	3,309.57	2,329.50	8.23	2,321.27	2,146.87	174.40
ANCHOR HOCKING CANADA	7,852.61	5,527.20	19.52	5,507.68	5,093.89	413.79
ANGLO CANADIAN MERCANTILE CO. LTD.	50,054.62	35,231.83	124.40	35,107.43	32,469.83	2,637.60
ANNA POLICELLI IN TRUST	2,702.46	1,902.17	6.72	1,895.45	1,753.06	142.39
Anna Policelli in Trust	844.09	594.13	2.10	592.03	547.56	44.47
ANNEX PUBLISHING & PRINT	2,216.36	1,560.02	5.51	1,554.51	1,437.73	116.78
A-PLUS INTERNATIONAL INC.	86,410.29	60,821.41	214.76	60,606.65	56,053.31	4,553.34
APPLEONE SERVICES LTD.	7,274.97	5,120.62	18.08	5,102.54	4,719.18	383.36
ARROW MANUFACTURING INC.	64,685.27	45,529.87	160.77	45,369.10	41,960.56	3,408.54

DIVIDEND SHEET
IN THE MATTER OF THE BANKRUPTCY OF
DYLEX LIMITED

A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY
OF TORONTO, IN THE PROVINCE OF ONTARIO

	Claim	Draft Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
ASSERTIF ENTERPRISES INC.	201,109.88	141,554.73	499.83	141,054.90	130,457.57	10,597.33
ASSOCIATED BRANDS INC.	122,577.79	86,278.54	304.65	85,973.89	79,514.74	6,459.15
ASSOCIATED NATIONAL BROKERAGE INC.	124,480.90	87,618.07	309.38	87,308.69	80,749.27	6,559.42
ATLANTIC SHOPPING CENTRES	17,687.31	12,449.52	43.96	12,405.56	11,473.55	932.01
ATLANTIC SIGNS	3,062.97	2,155.93	7.61	2,148.32	1,986.91	161.41
ATLANTIC WHOLESALERS LTD (Acct. # LEWISPORT NFLD. DIV.)	1,420.16	999.60	3.53	996.07	921.24	74.83
ATLANTIC WHOLESALERS LTD.	956.36	673.15	2.38	670.77	620.38	50.39
Atlantis Realty Services Inc.	1,155.38	813.23	2.87	810.36	749.49	60.87
AURORA HYDRO	549.18	386.55	1.36	385.19	356.25	28.94
AVERY DENNISON CANADA INC.	11,860.15	8,347.98	29.48	8,318.50	7,693.54	624.96
AVIV INTERNATIONAL INC.	5,652.49	3,978.60	14.05	3,964.55	3,666.70	297.85
Aylwards (1986) Ltd.	755.54	531.80	1.88	529.92	490.12	39.80
B.L.INTIMATE APPAREL CANADA INC.	59,399.27	41,809.22	147.63	41,661.59	38,531.59	3,130.00
B.N.S MARKETING NETWORK	7,721.98	5,435.25	19.19	5,416.06	5,009.15	406.91
BAKER & MCKENZIE	12,690.51	8,932.44	31.54	8,900.90	8,231.67	669.23
BARMOND BUILDERS LTD.	849.99	598.28	2.11	596.17	551.38	44.79
Barmond Builders Ltd.	1,784.97	1,256.38	4.44	1,251.94	1,157.92	94.02
BARRIE GLASS & MIRROR LTD	541.53	381.17	1.35	379.82	351.29	28.53
BARRIE HYDRO DISTRIBUTION INC.	679.23	478.09	1.69	476.40	440.61	35.79
BATHURST SALES	25,039.00	17,624.14	62.23	17,561.91	16,242.51	1,319.40
BATTERIES FIRST	230.00	161.89	0.57	161.32	149.20	12.12
BAYER INC.	14,115.89	9,935.72	35.08	9,900.64	9,156.81	743.83
BC HYDRO	7,112.92	5,006.55	17.68	4,988.87	4,614.06	374.81
BEDROCK CLOTHING INC.	170,603.86	120,082.53	424.01	119,658.52	110,668.68	8,989.84
BEIERSDORF CANADA INC.	191,252.34	134,616.33	475.33	134,141.00	124,063.09	10,077.91
BELANGER LONGTIN, S.E.N.C.	58,170.13	40,944.07	144.57	40,799.50	37,735.22	3,064.28
BELVEDERE INTERNATIONAL INC.	63,507.61	44,700.95	157.84	44,543.11	41,196.62	3,346.49
BELYEA BROS. (WEST) LTD.	336.23	236.66	0.84	235.82	218.11	17.71
BENNETT JONES LLP	5,467.91	3,848.68	13.59	3,835.09	3,546.97	288.12

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 DYLEX LIMITED

A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY
 OF TORONTO, IN THE PROVINCE OF ONTARIO

		Draft				
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BERSON HOSIERY MFG. (1981) INC	13,536.35	9,527.80	33.64	9,494.16	8,780.87	713.29
BERTINI CREATIONS INC.	77,590.64	54,613.54	192.84	54,420.70	50,332.12	4,088.58
BEST FOODS CANADA INC.	11,392.60	8,018.88	28.31	7,990.57	7,390.25	600.32
BEST PACKAGING SYSTEMS	3,446.90	2,426.16	8.57	2,417.59	2,235.96	181.63
BESTWAY GLASS	111.24	78.30	0.28	78.02	72.16	5.86
BETTER WAY JANITORIAL SERVICE	38,557.20	27,139.16	95.83	27,043.33	25,011.59	2,031.74
BIC INC.	178,787.78	125,842.93	444.35	125,398.58	115,977.49	9,421.09
BIOLAB HEALTH & BEAUTY PRODUCTS INC.	21,521.45	15,148.25	53.49	15,094.76	13,960.70	1,134.06
BLANEY MCMURTRY BARRISTERS & SOLICITORS	5,185.88	3,650.17	12.89	3,637.28	3,363.96	273.32
BLOCK DRUG CO. CAN. LTD.	154,536.92	108,773.53	384.08	108,389.45	100,246.24	8,143.21
BLOSSOM BOUQUET INC.	13,674.21	9,624.83	33.99	9,590.84	8,870.30	720.54
BLUE BINS UNLIMITED	3,645.05	2,565.63	9.06	2,556.57	2,364.50	192.07
BLUE POWER CLOTHING INC.	727.28	511.91	1.81	510.10	471.78	38.32
BLUE STAR TRAILER RENTALS INC.	10,125.46	7,126.98	25.17	7,101.81	6,568.27	533.54
BLUEPATH INDUSTRIES	12,404.88	8,731.39	30.83	8,700.56	8,046.89	653.67
BLUEWATER POWER DISTRIBUTION CORPORATION	8,544.69	6,014.33	21.24	5,993.09	5,542.84	450.25
BOC CANADA LTD.	338.77	238.45	0.84	237.61	219.75	17.86
BOND FOODS LTD.	56,953.36	40,087.63	141.55	39,946.08	36,944.96	3,001.12
BOOK MARGINS INC.	34,595.66	24,350.76	85.98	24,264.78	22,441.79	1,822.99
BOUTIQUE BRA DIV OF VOGUE BRASSIERE INC.	29,053.78	20,450.01	72.21	20,377.80	18,846.84	1,530.96
BRACEBRIDGE EXAMINER LIMITED, THE	92.74	65.28	0.23	65.05	60.16	4.89
Brad-Jay Investments Ltd.	1,198.31	843.45	2.98	840.47	777.35	63.12
BRADOX FASHIONS INC. (OBLIQUE)	12,875.31	9,062.51	32.00	9,030.51	8,352.07	678.44
BRAFASCO	166.50	117.19	0.41	116.78	108.01	8.77
BRANAIR SERVICE LTD.	2,713.01	1,909.60	6.74	1,902.86	1,759.90	142.96
BRANT COUNTY POWER INC.	1,117.36	786.47	2.78	783.69	724.81	58.88
BRANT SCREEN CRAFT ULC	32,020.82	22,538.42	79.58	22,458.84	20,771.52	1,687.32
BRIGHTON, MUNICIPALITY OF	480.26	338.04	1.19	336.85	311.54	25.31

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BRILLIANT WINDOW CLEANING	149.80	105.44	0.37	105.07	97.17	7.90
BRINKS CANADA LIMITED	19,249.54	13,549.13	47.84	13,501.29	12,486.95	1,014.34
BRITISH COLUMBIA, PROVINCE OF (Acct. # 10006481K001SST)	80,626.46	56,750.35	200.39	56,549.96	52,301.42	4,248.54
BROOKFIELD MANAGEMENT SERVICES LTD.	2,027.22	1,426.89	5.04	1,421.85	1,315.04	106.81
BROWN SHOE CO.	5,866.13	4,128.98	14.58	4,114.40	3,805.29	309.11
BROWNING HARVEY (ST.JOHN'S)	55,948.38	39,380.25	139.05	39,241.20	36,293.04	2,948.16
BRYAN & WHITMORE COMM. INC.	1,940.51	1,365.86	4.82	1,361.04	1,258.79	102.25
Buckland Customs Brokers	61,879.58	43,555.03	153.79	43,401.24	40,141.99	3,259.25
BURLEN CORP.	39,107.65	27,526.61	97.20	27,429.41	25,368.67	2,060.74
BURLINGTON HYDRO INC. (Acct. # 61305001)	13,957.16	9,823.99	34.69	9,789.30	9,053.84	735.46
BUSTER BROWN & CO.	12,569.91	8,847.55	31.24	8,816.31	8,153.95	662.36
BUSY BEE'S CONTRACTING LTD. (THE)	4,680.34	3,294.34	11.63	3,282.71	3,036.08	246.63
BUTLER OPERATION INC.	10,252.41	7,216.34	25.48	7,190.86	6,650.61	540.25
C.B POWELL SALES	36,239.65	25,507.92	90.07	25,417.85	23,508.22	1,909.63
CALL CANADIAN PLUMBING, HEATING & AC LTD	298.26	209.94	0.74	209.20	193.48	15.72
CALVIN KLEIN JEANS	13,603.28	9,574.91	33.81	9,541.10	8,824.28	716.82
CAMBRIDGE HYDRO	14,602.13	10,277.97	36.29	10,241.68	9,472.22	769.46
Cambridge Shopping Centres Limited	3,453.06	2,430.50	8.58	2,421.92	2,240.02	181.90
CANADA CUSTOMS AND REVENUE AGENCY (Acct. # 10732501RT0001)	254,209.12	178,929.57	631.80	178,297.77	164,906.57	13,391.20
CANADA CUSTOMS AND REVENUE AGENCY (Acct. # 101530723RC0002)	186,843.06	131,512.78	464.37	131,048.41	121,205.88	9,842.53
CANADA CUSTOMS AND REVENUE AGENCY (Acct. # 10153 0723 RT 0001)	6,885,238.72	4,846,296.59	17,112.27	4,829,184.32	4,466,371.66	362,812.66
CANADA CUSTOMS AND REVENUE AGENCY (Acct. # 10173 2501 RC 0001)	361,293.37	254,302.70	897.94	253,404.76	234,372.60	19,032.16

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CANADA CUSTOMS AND REVENUE AGENCY (Acct. # 101530723 RM00001)	177,489.46	124,929.08	441.12	124,487.96	115,138.20	9,349.76
CANADA CUSTOMS AND REVENUE AGENCY (Acct. # 870832565RC0001)	39,426.09	27,750.75	97.99	27,652.76	25,575.23	2,077.53
CANADA CUSTOMS AND REVENUE AGENCY (Acct. # 01053 0723 RM0003)	70,743.14	49,793.81	175.82	49,617.99	45,890.22	3,727.77
CANADA CUSTOMS AND REVENUE AGENCY	5,312.94	3,739.61	13.20	3,726.41	3,446.44	279.97
Canada Customs and Revenue Agency (Acct. # 101732501 RM0001)	7,645.11	5,381.15	19.00	5,362.15	4,959.41	402.74
CANADA POST CORPORATION	21,522.00	15,148.64	53.49	15,095.15	13,961.06	1,134.09
CANADIAN DOOR AUTOMATION INC.	101.65	71.55	0.25	71.30	65.94	5.36
CANADIAN GLOBAL FOOD CORP	42,038.54	29,589.57	104.48	29,485.09	27,269.90	2,215.19
CANADIAN NIAGARA POWER CO. INC.	2,516.60	1,771.35	6.25	1,765.10	1,632.49	132.61
Canadian Shopping Centres	477.59	336.16	1.19	334.97	309.81	25.16
Canadian Shopping Centres Limited	1,271.57	895.02	3.16	891.86	824.88	66.98
CANADIAN WASTE SERVICES INC.	48,091.44	33,850.01	119.52	33,730.49	31,196.34	2,534.15
CAN-DU ELECTRIC INC.	15,893.01	11,186.58	39.50	11,147.08	10,309.61	837.47
CANPRO INVESTMENTS LTD. (Acct. # BAYFIELD MALL)	1,338.78	942.32	3.33	938.99	868.45	70.54
Canpro Investments Ltd.	910.82	641.10	2.26	638.84	590.86	47.98
CAPE BRETON BEVERAGES LTD	8,117.50	5,713.65	20.17	5,693.48	5,265.73	427.75
CENTRE MALL MANAGEMENT OFFICE	1,005.04	707.42	2.50	704.92	651.96	52.96
CENTRE WELLINGTON HYDRO LTD.	3,092.94	2,177.02	7.69	2,169.33	2,006.35	162.98
CENTURY BUSINESS CREDIT CORPORATION	1,920.00	1,351.43	4.77	1,346.66	1,245.47	101.19
CFOX RADIO - A DIVISION OF CORUS RADIO	8,367.40	5,889.54	20.80	5,868.74	5,427.83	440.91
CHADJIMICHAELIDIS,CHRIS ANN & PARASKE	25,049.81	17,631.75	62.26	17,569.49	16,249.51	1,319.98
CHAPTER ONE SPORTSWEAR INC.	8,782.90	6,182.00	21.83	6,160.17	5,697.36	462.81

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CHATHAM-KENT UTILITY SERVICES INC. (Acct. # 254832-CHATHAM CENTR)	452.62	452.62	1.60	451.02	448.81	2.21
CHATHAM-KENT UTILITY SERVICES INC. (Acct. # 7440110-TALBOT ST.W.)	2,858.80	2,012.22	7.11	2,005.11	1,854.47	150.64
CHECKPOINT METO CANADA INC. Chris Ann & Paraskevi Chadjimichaelidi	1,490.40 1,085.32	1,049.04 763.92	3.70 2.70	1,045.34 761.22	966.80 704.05	78.54 57.17
CHUBB / MCEVOY LOCK & SAFE CANADA LTD.	1,551.36	1,091.95	3.86	1,088.09	1,006.35	81.74
CIBC MELLON TRUST COMPANY	39,607.67	27,878.56	98.44	27,780.12	25,693.02	2,087.10
CINTAS CANADA LTD.	356.93	251.23	0.89	250.34	231.53	18.81
CLIFFCREST PLAZA LTD.	42,158.24	29,673.82	104.78	29,569.04	0.00	29,569.04
CLIFFSHORE EXCAVATING	1,198.40	843.51	2.98	840.53	777.39	63.14
CLIO / OZ - DIV. - MAINLINE FASHIONS INC	3,339.95	2,350.88	8.30	2,342.58	2,166.58	176.00
CLOROX COMPANY OF CANADA	5,550.35	3,906.71	13.79	3,892.92	3,600.44	292.48
CLOWATER PLUMBING & HEATING	119.82	84.34	0.30	84.04	77.73	6.31
COLBORNE SQUARE INVESTMENTS Colborne Square Investments	78,017.39 3,152.92	54,913.91 2,219.24	193.90 7.84	54,720.01 2,211.40	50,608.94 2,045.31	4,111.07 166.09
COLCHESTER, MUNICIPALITY OF	2,070.62	1,457.44	5.15	1,452.29	1,343.19	109.10
COLGATE PALMOLIVE CANADA*	9,013.06	6,344.00	22.40	6,321.60	5,846.66	474.94
COLLEGEWARE USA	265,976.25	187,212.07	661.05	186,551.02	172,535.60	14,015.42
COLLINGWOOD P.U.C.	4,305.73	3,030.66	10.70	3,019.96	2,793.08	226.88
COMBAT INDUSTRIAL BATTERIES AND CHARGERS	7,117.95	5,010.09	17.69	4,992.40	4,617.32	375.08
COMBE INCORPORATED	44,708.10	31,468.58	111.12	31,357.46	29,001.61	2,355.85
CONAGRA GROCERY PRODUCTS LIMITED	71,645.35	50,428.84	178.06	50,250.78	46,475.48	3,775.30
CONAIR CONSUMER PRODUCTS INC.	84,006.32	59,129.33	208.79	58,920.54	54,493.89	4,426.65
Conestoga Mall Co-Tenancy	1,965.68	1,383.58	4.89	1,378.69	1,275.15	103.54
CONTEX INTERNATIONAL IMPORTS INC	130,416.06	91,795.64	324.13	91,471.51	84,599.32	6,872.19
CONTEX INTERNATIONAL IMPORTS INC	63,349.80	44,589.87	157.45	44,432.42	41,095.29	3,337.13

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CONTOUR TELECOM INC.	490,640.04	345,345.64	1,219.42	344,126.22	318,272.30	25,853.92
CONTROL-COMP CONSULTANTS INC.	4,260.99	2,999.17	10.59	2,988.58	2,764.05	224.53
CORIN BROOM MANUFACTURING INC.	20,948.72	14,745.13	52.07	14,693.06	13,589.18	1,103.88
CORNWALL ELECTRIC	129.80	91.36	0.32	91.04	84.19	6.85
COSMO COMMUNICATIONS CANADA INC.	42,283.41	29,761.92	105.09	29,656.83	27,428.74	2,228.09
COULTER'S MILL MARKETPLACE INC.	40,275.04	28,348.30	100.10	28,248.20	26,125.93	2,122.27
Coulter's Mill Marketplace Inc.	1,724.87	1,214.08	4.29	1,209.79	1,118.93	90.86
COWLING & BRAITHWAITE CO. LTD.	9,052.11	6,371.49	22.50	6,348.99	5,872.00	476.99
COWLING HARRIS CO. LTD.	55,803.00	39,277.92	138.69	39,139.23	36,198.74	2,940.49
CREATIONS CINDY ANN INC.	55,362.93	38,968.17	137.60	38,830.57	35,913.27	2,917.30
CROSS ROADS & CHAMS FASHIONS INC.	16,467.30	11,590.80	40.93	11,549.87	10,682.14	867.73
CSCL-Quinte Mall	2,260.25	1,590.92	5.62	1,585.30	1,466.24	119.06
CTCM & 1318841 Ontario Inc.	82,474.36	58,051.03	204.98	57,846.05	53,501.47	4,344.58
CULINAR CANADA	44,677.03	31,446.71	111.04	31,335.67	28,981.45	2,354.22
CUMBERLAND PUBLISHING	8,332.96	5,865.30	20.71	5,844.59	5,405.49	439.10
D & L MOBILE LOCKSMITH	634.76	446.79	1.58	445.21	411.77	33.44
DAILY PRESS, THE	309.44	217.80	0.77	217.03	200.72	16.31
Dalfen's Ltd.	843.11	593.44	2.10	591.34	546.93	44.41
DALIMAT INVESTMENTS LTD.	420.89	296.25	1.05	295.20	273.03	22.17
Dalimat Investments Ltd.	883.87	622.13	2.20	619.93	573.37	46.56
DANSON DECOR INC.	26,357.13	18,551.93	65.51	18,486.42	17,097.55	1,388.87
DANVAR ENTERTAINMENT LTD.	209,141.39	147,207.85	519.79	146,688.06	135,667.50	11,020.56
DAPHCO HOLDINGS LIMITED	71,692.01	50,461.68	178.18	50,283.50	46,505.74	3,777.76
Daphco Holdings Ltd.	1,271.44	894.93	3.16	891.77	824.79	66.98
Daphco Holdings Ltd.	1,141.34	803.35	2.84	800.51	740.38	60.13
DARALEA HOLDINGS LTD.	41,932.24	29,514.75	104.22	29,410.53	27,200.93	2,209.60
Daralea Holdings Ltd.	1,733.23	1,219.96	4.31	1,215.65	1,124.35	91.30
DARE FOODS LIMITED	27,903.81	19,640.59	69.35	19,571.24	18,100.87	1,470.37

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Daros Investments Limited	1,985.99	1,397.87	4.94	1,392.93	1,288.32	104.61
DAROS INVESTMENTS LTD.	44,921.06	31,618.48	111.64	31,506.84	29,139.75	2,367.09
DATAVANTAGE CORPORATION	342.04	240.75	0.85	239.90	221.88	18.02
DAVIES WARD PHILLIPS & VINEBERG	1,290.80	908.55	3.21	905.34	837.33	68.01
DECARIE, CATHERINE	50,548.67	35,579.57	125.63	35,453.94	32,791.15	2,662.79
DEFOSSE LANDSCAPING & GRAVEL DRIVEWAYS	420.00	295.62	1.04	294.58	272.45	22.13
DELMOR HOLDINGS (WINDSOR) LTD.	13,392.47	9,426.53	33.29	9,393.24	8,687.53	705.71
Delmor Holdings (Windsor) Ltd.	1,058.50	745.04	2.63	742.41	686.65	55.76
DELOITTE & TOUCHE LLP	180,805.27	127,262.98	449.37	126,813.61	117,286.21	9,527.40
DELTA MARKETING	708.85	498.94	1.76	497.18	459.82	37.36
DERRO ELECTRIC COMPANY/1085872 ONT. INC.	321.97	226.62	0.80	225.82	208.85	16.97
DESIGNS	993.47	699.27	2.47	696.80	644.45	52.35
DESJARDINS DUCHARME STEIN MONAST	3,511.42	2,471.57	8.73	2,462.84	2,277.82	185.02
DIGITAL MOBILE SYSTEMS INC.	145.37	102.32	0.36	101.96	94.30	7.66
Dino DiVita	50,398.83	35,474.10	125.26	35,348.84	32,694.29	2,654.55
Direct Transport Group	5,257.98	3,700.92	13.07	3,687.85	3,410.79	277.06
DIZARO CLOTHING	3,832.62	2,697.66	9.53	2,688.13	2,486.17	201.96
DOCTOR VACUUM LTD.	114.83	80.83	0.29	80.54	74.49	6.05
DOMINION CUTTING SERVICE INC.	38,231.92	26,910.21	95.02	26,815.19	24,800.59	2,014.60
DOMINION HOSIERY INC.	98,504.32	69,334.00	244.82	69,089.18	63,898.57	5,190.61
DONALD BERMAN ENTERPRISES LTD.	37,363.89	26,299.23	92.86	26,206.37	24,237.50	1,968.87
DORIS HOSIERY MILLS LTD.	87,973.64	61,921.80	218.65	61,703.15	57,067.44	4,635.71
DOWLIN AND ASSOCIATES LTD	48,686.87	34,269.11	121.00	34,148.11	31,582.59	2,565.52
DOYLES WINDOW SALES LTD.	310.30	218.41	0.77	217.64	201.28	16.36
DOZING OFF APPAREL INC.	207,552.18	146,089.26	515.84	145,573.42	134,636.60	10,936.82
DURHAM, REGIONAL MUNICIPALITY OF	244.28	171.94	0.61	171.33	158.46	12.87
E.D. SMITH & SONS LIMITED	57,564.00	40,517.44	143.07	40,374.37	37,341.08	3,033.29

DIVIDEND SHEET
IN THE MATTER OF THE BANKRUPTCY OF
DYLEX LIMITED

A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY
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		Draft				
	Claim	Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
EAGLE SNOWCLEARING INC.	645.35	454.24	1.60	452.64	418.63	34.01
ECLIPSE INTERNATIONAL INC.	108,935.37	76,676.08	270.74	76,405.34	70,665.07	5,740.27
ECONOMY GLASS & MIRRORS	189.78	133.58	0.47	133.11	123.10	10.01
ELCO HOME FASHIONS INC.	26,688.42	18,785.11	66.33	18,718.78	17,312.46	1,406.32
EL-EN PACKAGING CO. LTD.	62,021.23	43,654.74	154.14	43,500.60	40,232.43	3,268.17
ELLEN-STACEY FASHIONS	143,574.98	101,057.78	356.84	100,700.94	93,135.36	7,565.58
ELPRO INTERNATIONAL INC.	20,535.83	14,454.51	51.04	14,403.47	13,321.35	1,082.12
EMEDIA NETWORKS	39,512.29	27,811.42	98.20	27,713.22	25,631.14	2,082.08
EMEGO TRADING CO. *	295,607.40	208,068.48	734.69	207,333.79	191,756.97	15,576.82
EMERALD 4 VISUALIZER LTD.	324.89	228.68	0.81	227.87	210.75	17.12
Emerald Property Services Inc.	1,358.68	956.33	3.38	952.95	881.38	71.57
ENBRIDGE CONSUMERS GAS	4,086.82	2,876.58	10.16	2,866.42	2,651.06	215.36
ENCORE SALES	201,836.49	142,066.17	501.64	141,564.53	130,928.91	10,635.62
ENERGIZER CANADA INC.	186,618.59	131,354.78	463.81	130,890.97	121,057.23	9,833.74
ENERSOURCE HYDRO MISSISSAUGA	16,573.03	11,665.22	41.19	11,624.03	10,750.72	873.31
ENWIN UTILITIES RE: 2451 DOUGALL AVENUE	5,677.05	3,995.89	14.11	3,981.78	3,682.63	299.15
ENWIN UTILITIES RE: 3225 SANDWICH ST.	2,393.37	1,684.62	5.95	1,678.67	1,552.55	126.12
ENWIN UTILITIES RE: 6711 TECUMSEH RD. E	4,128.33	2,905.80	10.26	2,895.54	2,678.00	217.54
ENWIN UTILITIES RE: 8460 WYANDOTTE ST.E	7,309.10	5,144.64	18.17	5,126.47	4,741.32	385.15
ENWIN UTILITIES RE: 1905 TECUMSEH RD.W.	6,221.83	4,379.34	15.46	4,363.88	4,036.02	327.86
ENWIN UTILITIES RE: 3717 TECUMSEH RD. E.	3,201.96	2,253.76	7.96	2,245.80	2,077.08	168.72
ENWIN UTILITIES RE: 631 OUELLETTE AVE	401.36	282.50	1.00	281.50	260.37	21.13
EQUICOMP CONSULTANTS INC.	100,000.00	70,386.76	248.54	70,138.22	64,868.80	5,269.42
ERIE THAMES POWERLINES	1,666.93	1,173.30	4.14	1,169.16	1,081.36	87.80
ERNST & YOUNG INC. RECEIVER & MANAGER	239,109.00	168,301.08	594.27	167,706.81	155,107.13	12,599.68
ESN INTERNATIONAL	54,701.48	38,502.60	135.95	38,366.65	35,484.20	2,882.45

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 DYLEX LIMITED

A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY
 OF TORONTO, IN THE PROVINCE OF ONTARIO

	Claim	Draft Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
ESSEX POWER LINES CORP.	7,825.67	5,508.24	19.45	5,488.79	5,076.55	412.24
ESTATE OF DANIEL J. CASEY	353.79	249.02	0.88	248.14	229.50	18.64
Estate of Daniel J. Casey	742.96	522.95	1.85	521.10	481.96	39.14
EVEREST SIGNS LTD.	3,236.75	2,278.24	8.04	2,270.20	2,099.63	170.57
Exchange Tower Limited	165.33	116.37	0.41	115.96	107.24	8.72
Exchange Tower Limited	1,087.26	765.29	2.70	762.59	705.31	57.28
EXCHANGE TOWER LIMITED, THE	28,689.08	20,193.31	71.30	20,122.01	18,610.26	1,511.75
FABRIZONE CLEANING PROFESSIONALS	1,126.71	793.05	2.80	790.25	730.88	59.37
FAIRWAY GROUP (THE) / CAMBRIDGE TIMES (Acct. # 10049400 BIWAY STORE)	10,557.29	7,430.93	26.24	7,404.69	6,848.39	556.30
FAIRWAY GROUP (THE) / GUELPH TRIBUNE (Acct. # 30586700 BIWAY STORE)	11,699.99	8,235.24	29.08	8,206.16	7,589.64	616.52
FAMILY GUIDANCE GROUP INC	224.70	158.16	0.56	157.60	145.76	11.84
FAMOUS NECKWEAR INC.	26,341.26	18,540.76	65.47	18,475.29	17,087.25	1,388.04
FASTENING HOUSE INC.	657.93	463.10	1.64	461.46	426.79	34.67
FEAR'S BIBS 'N' CRIBS LTD	1,036.62	729.64	2.58	727.06	672.44	54.62
Fear's Bibs 'N' Cribs Ltd.	620.15	436.50	1.54	434.96	402.29	32.67
FEBA INC.	48,988.80	34,481.63	121.75	34,359.88	31,778.45	2,581.43
FENOMENON FASHIONS INC.	17,261.33	12,149.69	42.90	12,106.79	11,197.22	909.57
FERN GROUP LTD., THE	54,037.82	38,035.47	134.30	37,901.17	35,053.68	2,847.49
FERSTEN HEADWARE INC.	10,953.81	7,710.03	27.22	7,682.81	7,105.61	577.20
FERSTEN ORIGINALS INC.	14,005.54	9,858.05	34.81	9,823.24	9,085.23	738.01
FESTIVAL HYDRO	4,962.35	3,492.84	12.33	3,480.51	3,219.01	261.50
FILION WAKELY THORUP ANGELETTI LLP	13,210.52	9,298.46	32.83	9,265.63	8,569.51	696.12
FINAL TOUCH PAINTING	214.00	150.63	0.53	150.10	138.82	11.28
FIRSTGAN INVESTMENT INC.	605.34	426.08	1.50	424.58	392.68	31.90
Firstgan Investments Inc.	1,271.22	894.77	3.16	891.61	824.65	66.96
FORD MODELS INC.(Int'l/Dom Collections)	4,622.40	3,253.56	11.49	3,242.07	2,998.49	243.58
FORT CONSTRUCTION & EQUIP LTD.	469.04	330.14	1.17	328.97	304.27	24.70

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Fort Construction and Equipment Limite	984.99	693.30	2.45	690.85	638.97	51.88
Fortis Properties Corp.	1,124.79	791.70	2.80	788.90	729.65	59.25
FORTIS PROPERTIES CORPORATION	535.62	377.01	1.33	375.68	347.45	28.23
FOSTER LAWN & GARDEN LTD.	487.92	343.43	1.21	342.22	316.51	25.71
FOUR SEASONS/SNO PRO INC.	4,488.65	3,159.42	11.16	3,148.26	2,911.74	236.52
FR JOINT VENTURE	14,998.98	10,557.30	37.28	10,520.02	9,729.65	790.37
FR Joint Venture	1,108.11	779.96	2.75	777.21	718.83	58.38
FRITZ ELECTRIC INC.	732.63	515.67	1.82	513.85	475.25	38.60
FRUM DEVELOPMENTS GROUP (Acct. # SOUTH CAMBRIDGE CTR.)	44,541.88	31,351.59	110.70	31,240.89	28,893.78	2,347.11
FS MANAGEMENT (413302 ONTARIO LIMITED)	5,350.00	3,765.69	13.30	3,752.39	3,470.48	281.91
FTR COMMERCIAL PROPER.INC	23,124.35	16,276.48	57.47	16,219.01	15,000.49	1,218.52
FTR Commercial Properties Inc.	1,022.34	719.59	2.54	717.05	663.19	53.86
FUJI PHOTO FILM CANADA INC.	800,672.40	563,567.38	1,989.96	561,577.42	519,386.57	42,190.85
FUJITSU TRANSACTION SOLUTIONS CANADA INC	268.61	189.07	0.67	188.40	174.24	14.16
FUJITSU TRANSACTION SOLUTIONS INC.	30,433.57	21,421.20	75.64	21,345.56	19,741.89	1,603.67
FUTURE SHOP LTD.	113,355.71	79,787.41	281.73	79,505.68	73,532.49	5,973.19
Future Shop Ltd.	2,548.56	1,793.85	6.33	1,787.52	1,653.25	134.27
G & D SECURITY CARD SYSTEMS	10,476.84	7,374.31	26.04	7,348.27	6,796.20	552.07
G.N. JOHNSTON EQUIPMENT CO. LTD.	12,019.79	8,460.34	29.87	8,430.47	7,797.10	633.37
GALT GLASS LIMITED	1,652.95	1,163.46	4.11	1,159.35	1,072.25	87.10
GANANOQUE, TOWN OF	637.55	448.75	1.58	447.17	413.57	33.60
GARBO GROUP INC.	10,192.39	7,174.09	25.33	7,148.76	6,611.68	537.08
GARRITY INDUSTRIES	13,860.99	9,756.30	34.45	9,721.85	8,991.46	730.39
GAY LURE LINGERIE CO. LTD.	24,365.50	17,150.09	60.56	17,089.53	15,805.61	1,283.92
GEN PRO	29,515.42	20,774.95	73.36	20,701.59	19,146.30	1,555.29
GENERAL MILLS CANADA INC.	73,637.86	51,831.31	183.02	51,648.29	47,768.00	3,880.29
GENTEC INTERNATIONAL	18,855.54	13,271.80	46.86	13,224.94	12,231.36	993.58
GEOMEDIA INC.	70,201.23	49,412.37	174.48	49,237.89	45,538.69	3,699.20

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GEORGE R. CHABY, INC.	30,432.31	21,420.32	75.64	21,344.68	19,741.07	1,603.61
GERBASI, GORDON	32,666.90	22,993.17	81.19	22,911.98	21,191.16	1,720.82
GIESEBRECHT'S LIMITED	7,646.41	5,382.06	19.00	5,363.06	4,960.14	402.92
GILLETTE COMPANY, THE	252,087.26	177,436.06	626.53	176,809.53	163,525.98	13,283.55
GIORGIO FOODS	18,541.44	13,050.72	46.08	13,004.64	12,027.61	977.03
GL KNITTED SPORTSWEAR LTD.	35,523.98	25,004.18	88.29	24,915.89	23,043.98	1,871.91
GLOBAL ARCHITECT INC.	851.79	599.55	2.12	597.43	552.55	44.88
GLOBE ELECTRIC CO.	32,741.86	23,045.94	81.38	22,964.56	21,239.24	1,725.32
GMAC COMMERCIAL CREDIT RE TYE-SIL CORP (Acct. # TYE-SIL CORPORATION)	35,258.39	24,817.24	87.63	24,729.61	22,871.69	1,857.92
GODERICH HYDRO	2,409.71	1,696.12	5.99	1,690.13	1,563.15	126.98
GOLDBERG THOMPSON LAW FIRM	5,798.28	4,081.22	14.41	4,066.81	3,761.28	305.53
GOODY CANADA LIMITED	1,050.62	739.50	2.61	736.89	681.52	55.37
GOUVEIA, MANUEL	34,000.00	23,931.50	84.50	23,847.00	22,055.39	1,791.61
GRAFTON-FRASIER INC.	471.34	331.76	1.17	330.59	305.76	24.83
GRAND CONCEPTS INC.	7,892.61	5,555.35	19.62	5,535.73	5,119.84	415.89
GRANITE POWER DISTRIBUTION	930.34	654.84	2.31	652.53	603.50	49.03
GRAVELLE'S AND THINGS	2,875.00	2,023.62	7.15	2,016.47	1,864.98	151.49
GREAT ATLANTIC & PACIFIC CO. OF CAN. LTD (Acct. # 509 COMMISSIONERS RD)	207,908.33	146,339.94	516.73	145,823.21	134,867.64	10,955.57
GREEN BRIER SCENTEX	1,317.11	927.07	3.27	923.80	854.40	69.40
GREENE COMPANY OF VIRGINIA INC., THE	79,714.48	56,108.44	198.12	55,910.32	51,709.82	4,200.50
GRIMSBY POWER INCORP.	5,939.17	4,180.39	14.76	4,165.63	3,852.67	312.96
GROSS PINSKY	15,405.52	10,843.45	38.29	10,805.16	9,993.62	811.54
GROUPE J.S. INTERNATIONAL	14,881.27	10,474.44	36.99	10,437.45	9,653.30	784.15
GROUPE ROBERT INC.	186.16	131.03	0.46	130.57	120.76	9.81
GSI INTERNATIONAL CONSULTING GROUP	108,997.70	76,719.95	270.90	76,449.05	70,705.50	5,743.55
HAGO LINGERIE INC.	48,330.30	34,018.13	120.12	33,898.01	31,351.29	2,546.72
HALDIMAND COUNTY HYDRO INC.	4,994.08	3,515.17	12.41	3,502.76	3,239.60	263.16

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HALLMARK KNITS (1997) INC.	47,453.76	33,401.17	117.94	33,283.23	30,782.69	2,500.54
HALLOWAY HOLDINGS LIMITED	31,135.85	21,915.52	77.38	21,838.14	20,197.44	1,640.70
Halloway Holdings Ltd.	1,459.04	1,026.97	3.63	1,023.34	946.49	76.85
HAMILTON HYDRO INC. (Acct. # 10118721)	31,518.89	22,185.13	78.34	22,106.79	20,445.92	1,660.87
HAMILTON SPECTATOR, THE	64,253.17	45,225.73	159.69	45,066.04	41,680.25	3,385.79
HANDYMAN CONNECTION	516.76	363.73	1.28	362.45	335.22	27.23
HANNA & HAMILTON CONSTRUCTION CO. LTD.	803.44	565.52	2.00	563.52	521.18	42.34
HARDCOVER PRODUCTS INC	11,472.94	8,075.43	28.51	8,046.92	7,442.36	604.56
HARGELL INC.	20,378.43	14,343.72	50.65	14,293.07	13,219.23	1,073.84
HAVANA TEX	16,932.85	11,918.48	42.08	11,876.40	10,984.14	892.26
HAWS OVERHEAD DOORS LTD.	989.75	696.65	2.46	694.19	642.03	52.16
HELEN OF TROY L.P.	34,523.26	24,299.80	85.80	24,214.00	22,394.82	1,819.18
HENDERSON TOTAL MAINTENANCE LTD.	2,554.69	1,798.16	6.35	1,791.81	1,657.19	134.62
HENRY BIRKS AND SONS INC	14,799.88	10,417.16	36.78	10,380.38	9,600.50	779.88
HERBERT WILLIAMS FIRE EQUIPMENT	997.00	701.76	2.48	699.28	646.73	52.55
HERITAGE HOLDINGS	19,889.10	13,999.29	49.43	13,949.86	12,901.82	1,048.04
Heritage Holdings	1,316.94	926.95	3.27	923.68	854.30	69.38
HERITAGE LINENCRAFT INC.	478,838.54	337,038.94	1,190.08	335,848.86	310,616.80	25,232.06
HICKMAN & HICKMAN INC.	203.61	143.31	0.51	142.80	132.08	10.72
HOLIDAY LUGGAGE (CANADA) INC.	31,235.88	21,985.92	77.63	21,908.29	20,262.35	1,645.94
HOLLOW METAL & ARCHITECTURAL HDWR LTD.	48.15	33.89	0.12	33.77	31.24	2.53
HOME DECOR INC.	27,028.33	19,024.37	67.18	18,957.19	17,533.39	1,423.80
HONEY FASHIONS LTD.	106,155.59	74,719.48	263.83	74,455.65	68,861.86	5,593.79
HOSPITAL SPECIALTY COMPANY INC.	17,332.72	12,199.94	43.08	12,156.86	11,243.52	913.34
HOUSE, THE	47,572.20	33,484.53	118.23	33,366.30	30,859.52	2,506.78
HSP GRAPHICS LTD.	88,417.10	62,233.93	219.75	62,014.18	57,355.11	4,659.07
HUMPTY DUMPTY SNACK FOODS INC.	251,128.63	176,761.31	624.14	176,137.17	162,904.12	13,233.05

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HYDRO ONE NETWORKS INC.	36,771.29	25,882.12	91.39	25,790.73	23,853.09	1,937.64
HYLAND INC.	25,131.72	17,689.40	62.46	17,626.94	16,302.65	1,324.29
Hyland Inc.	990.18	696.96	2.46	694.50	642.33	52.17
I.C.Z.INTERNATIONAL CO. LTD.	455,139.81	320,358.17	1,131.18	319,226.99	295,243.72	23,983.27
I.E.I INC	42,190.57	29,696.58	104.86	29,591.72	27,368.51	2,223.21
I.N.C. DESIGN STUDIO	2,858.18	2,011.78	7.10	2,004.68	1,854.07	150.61
IBM CANADA LIMITED	297,952.97	209,719.45	740.52	208,978.93	193,278.51	15,700.42
ICE PAK INC.	23,626.85	16,630.17	58.72	16,571.45	15,326.46	1,244.99
IIID & CO. LTD.	120,400.68	84,746.14	299.24	84,446.90	78,102.47	6,344.43
IMAGE CRAFT INC.	617,633.39	434,732.14	1,535.04	433,197.10	400,651.35	32,545.75
IMAGE WEAR	300.77	211.70	0.75	210.95	195.10	15.85
IMPERIAL TOY CANADA LTD.	204,412.17	143,879.11	508.04	143,371.07	132,599.72	10,771.35
IMPORTATIONS NICOLE MARCIANO	3,625.54	2,551.90	9.01	2,542.89	2,351.85	191.04
IMPULSE INC.	131,077.32	92,261.08	325.77	91,935.31	85,028.28	6,907.03
INDEPENDENT INVESTOR COM. CORP.	1,926.00	1,355.65	4.79	1,350.86	1,249.37	101.49
INGERSOLL PLAZA HOLDINGS INC.	720.34	507.02	1.79	505.23	467.28	37.95
Ingersoll Plaza Holdings Inc.	1,512.71	1,064.75	3.76	1,060.99	981.30	79.69
INMAR INDUSTRIES INC.	100,232.12	70,550.14	249.11	70,301.03	65,019.37	5,281.66
INNOVATIVE JANITORIAL	1,173.00	825.64	2.92	822.72	760.92	61.80
INSTACHANGE DISPLAYS LTD.	7,197.98	5,066.43	17.89	5,048.54	4,669.24	379.30
INTEGRATED PLASTICS LIMITED	83,052.54	58,457.99	206.42	58,251.57	53,875.18	4,376.39
INTER-BEST HOUSEWARES LTD	12,669.23	8,917.46	31.49	8,885.97	8,218.37	667.60
INTERCRAFT CANADA	92,098.26	64,824.98	228.90	64,596.08	59,743.03	4,853.05
INTERNATIONAL GLASS & MIRROR CO. LTD.	1,369.60	964.02	3.40	960.62	888.45	72.17
INTERNATIONAL PLAYING CARD CO. LTD.	19,472.33	13,705.94	48.40	13,657.54	12,631.47	1,026.07
INTERVIVOS INVESTMENT LIMITED	2,510.69	1,767.19	6.24	1,760.95	1,628.65	132.30
Intervivos Investment Ltd.	881.72	620.61	2.19	618.42	571.98	46.44
INVESTIGATIVE TECHNICAL SERVICES	1,554.75	1,094.34	3.86	1,090.48	1,008.55	81.93
IRVING OIL LTD.	2,831.95	1,993.32	7.04	1,986.28	1,837.06	149.22

District of Ontario
Division No. 09 - Toronto
Court No. 31-394548
Estate No. 31-394548

DIVIDEND SHEET
IN THE MATTER OF THE BANKRUPTCY OF
DYLEX LIMITED

A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY
OF TORONTO, IN THE PROVINCE OF ONTARIO

	Claim	Draft Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
IRVING TISSUE	60,581.54	42,641.38	150.57	42,490.81	39,298.52	3,192.29
Irwin Toy Limited	82,091.36	57,781.45	204.03	57,577.42	53,251.67	4,325.75
ISOSCELES DEVELOPMENT INC.	40,639.66	28,604.94	101.00	28,503.94	26,362.46	2,141.48
Isosceles Development Incorporated	1,645.20	1,158.00	4.09	1,153.91	1,067.25	86.66
ITML INC. - KORD PRODUCTS	13,362.44	9,405.39	33.21	9,372.18	8,668.05	704.13
IVANHOE CAMBRIDGE II INC. (CONESTOGA)	43,306.83	30,482.28	107.63	30,374.65	28,092.62	2,282.03
IVANHOE CAMBRIDGE II INC. (KINGSTON)	86,921.75	61,181.41	216.03	60,965.38	56,385.10	4,580.28
IVANHOE CAMBRIDGE II INC. (QUINTE)	49,882.07	35,110.37	123.97	34,986.40	32,357.91	2,628.49
IVANHOE CHAMPLAIN INC. (CHAMPLAIN)	35,999.77	25,339.07	89.47	25,249.60	23,352.62	1,896.98
IVY LEAGUE SALES	7,790.94	5,483.79	19.36	5,464.43	5,053.89	410.54
IWEAR INC.	2,126.88	1,497.04	5.29	1,491.75	1,379.69	112.06
J&J DISPLAY SALES LTD.	5,773.30	4,063.64	14.35	4,049.29	3,745.07	304.22
J.C. KIDS APPAREL INC.	33,593.29	23,645.23	83.49	23,561.74	21,791.57	1,770.17
J.H. RYDER MACHINERY LTD.	21,310.26	14,999.60	52.96	14,946.64	13,823.71	1,122.93
J.H.SECORD ENTERPRISES LIMITED	536.93	377.93	1.33	376.60	348.31	28.29
J.S FASHION INT'L IMPORTS LTD.	98,204.28	69,122.81	244.07	68,878.74	63,703.93	5,174.81
J.W.LINDSAY ENTERPRISES LTD.	179.40	126.27	0.45	125.82	116.37	9.45
JACK SPRATT MANUFACTURING INC.	48,764.65	34,323.86	121.20	34,202.66	31,633.04	2,569.62
JAMMERS (2781794 CANADA INC.)	108,593.37	76,435.36	269.89	76,165.47	70,443.21	5,722.26
JERGENS CANADA INC.	89,525.77	63,014.29	222.50	62,791.79	58,074.29	4,717.50
JOHN B. SANFILIPPO & SONS INC.	52,654.27	37,061.64	130.86	36,930.78	34,156.18	2,774.60
JOHNSON & JOHNSON INC.	63,941.35	45,006.25	158.92	44,847.33	41,477.99	3,369.34
JOHNSON CONTROLS, INC. (Acct. # 694-9513813-01)	1,063.55	748.60	2.64	745.96	689.93	56.03
JOLIE INTIMATES INC.	114,882.89	80,862.35	285.52	80,576.83	74,523.15	6,053.68
Joseph & Nancy Pereira	858.49	604.26	2.13	602.13	556.91	45.22
JUST CENTRES	258.75	182.13	0.64	181.49	167.84	13.65
JUST GREAT BAKERS INC.	10,284.12	7,238.66	25.56	7,213.10	6,671.18	541.92

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KARMIN INDUSTRIES INC.	45,119.42	31,758.10	112.14	31,645.96	29,268.43	2,377.53
KAYLAN PROPERTIES LTD.	31,626.95	22,261.19	78.60	22,182.59	20,516.02	1,666.57
Kaylan Properties Ltd.	1,162.94	818.56	2.89	815.67	754.40	61.27
KD CONSTRUCTION / 1207931 ONT. LTD.	1,807.77	1,272.43	4.49	1,267.94	1,172.68	95.26
KELLOGG CANADA INC.	20,003.61	14,079.89	49.72	14,030.17	12,976.11	1,054.06
KINCH, GARNET	7,019.12	4,940.53	17.45	4,923.08	4,553.34	369.74
KINGS (MUNICIPALITY OF THE COUNTY OF)	1,152.55	811.24	2.86	808.38	250.92	557.46
KINGS (MUNICIPALITY OF)	253.05	253.05	0.89	252.16	250.92	1.24
KINGSTON (CORP OF THE CITY OF)	3,922.04	2,760.60	9.75	2,750.85	2,544.18	206.67
KISKO PRODUCTS	177,712.44	125,086.03	441.68	124,644.35	115,279.93	9,364.42
KITCHENER BEVERAGES LTD.	44,376.80	31,235.39	110.29	31,125.10	28,786.70	2,338.40
KITCHENER-WILMOT HYDRO INC.	1,657.98	1,167.00	4.12	1,162.88	1,075.51	87.37
KODAK CANADA INC.	14,813.00	10,426.39	36.82	10,389.57	9,609.02	780.55
KOPRASH INVESTMENTS INC.	775.75	546.03	1.93	544.10	503.21	40.89
KPMG	77,843.00	54,791.17	193.47	54,597.70	50,495.82	4,101.88
KRAFT CANADA INC.	615,732.52	433,394.18	1,530.31	431,863.87	399,418.29	32,445.58
KRUEGER ELECTRICAL LTD.	178.85	125.89	0.44	125.45	116.02	9.43
L. DAVIS TEXTILES (1991) INC.	162,686.54	114,509.79	404.33	114,105.46	105,532.80	8,572.66
Laconia Management Corporation	1,503.15	1,058.02	3.74	1,054.28	975.09	79.19
LACONIA MGMT. CORP	33,373.49	23,490.52	82.95	23,407.57	21,648.98	1,758.59
LADY SANDRA OF CANADA LTD.	43,951.50	30,936.04	109.24	30,826.80	28,510.81	2,315.99
LAKEFRONT UTILITY SERVICES LTD.	796.15	560.38	1.98	558.40	516.46	41.94
LAKELAND POWER DIST. LTD.	2,756.15	1,939.96	6.85	1,933.11	1,787.89	145.22
LAKESHORE SHOPPER	4,432.72	3,120.05	11.02	3,109.03	2,875.45	233.58
LAMOUR INTERNATIONAL	26,457.85	18,622.82	65.76	18,557.06	17,162.89	1,394.17
LANCASHIRE PROPERTIES INC.	3,390.02	2,386.13	8.43	2,377.70	2,199.06	178.64
Lancashire Properties Inc.	1,480.63	1,042.17	3.68	1,038.49	960.49	78.00
LAVO INC.	65,372.34	46,013.47	162.47	45,851.00	42,406.25	3,444.75
LBBR INVESTMENTS LTD.	28,639.49	20,158.41	71.18	20,087.23	18,578.09	1,509.14

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		Draft				
	Claim	Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
LBBR Investments Ltd.	661.64	465.71	1.64	464.07	429.21	34.86
LE PRINT EXPRESS	229.77	161.73	0.57	161.16	149.06	12.10
LEIPCIGER KAMINKER MITELMAN & PARTNERS	2,410.01	1,696.33	5.99	1,690.34	1,563.34	127.00
LES ENTREPRISES NORMAND CHAREST	1,282.72	902.87	3.19	899.68	832.09	67.59
LES INDUSTRIES MO-MAR LTEE.	23,906.13	16,826.75	59.42	16,767.33	15,507.62	1,259.71
LES INDUSTRIES MON-TEX LTEE.	19,260.00	13,556.49	47.87	13,508.62	12,493.73	1,014.89
LES MODES NEVARO INC.	53,518.73	37,670.10	133.01	37,537.09	34,716.95	2,820.14
LESLIE CONSTRUCTION & INVESTMENT LTD.	26,285.22	18,501.32	65.33	18,435.99	17,050.91	1,385.08
LETITIA HEIGHTS PLAZA INC.	465.00	327.30	1.16	326.14	301.65	24.49
Letitia Heights Plaza Inc.	976.49	687.32	2.43	684.89	633.45	51.44
LEVER-PONDS	156,824.25	110,383.51	389.76	109,993.75	101,730.00	8,263.75
LIPTON / UNILEVER CANADA	2,319.45	1,632.59	5.76	1,626.83	1,504.60	122.23
LIQUIDITY SOLUTIONS (RE: DALFEN'S LTD)	19,070.29	13,422.96	47.40	13,375.56	12,370.67	1,004.89
LIQUIDITY SOLUTIONS INC.(1217001 ONT.)	1,698.84	1,195.76	4.22	1,191.54	1,102.01	89.53
LIQUIDITY SOLUTIONS INC.(ABC EMERGENCY)	4,027.29	2,834.68	10.01	2,824.67	2,612.45	212.22
LIQUIDITY SOLUTIONS INC.(AIMCO LABOUR)	5,347.86	3,764.19	13.29	3,750.90	3,469.10	281.80
LIQUIDITY SOLUTIONS INC.(AON CONSULTING)	71,092.36	50,039.61	176.69	49,862.92	46,116.75	3,746.17
LIQUIDITY SOLUTIONS INC.(BOWES NEWSPAPER	31,947.60	22,486.88	79.40	22,407.48	20,724.02	1,683.46
LIQUIDITY SOLUTIONS INC.(BROCKVILLE RECO	5,059.93	3,561.52	12.58	3,548.94	3,282.32	266.62
LIQUIDITY SOLUTIONS INC.(BUCKLAND CUSTOM	22,053.67	15,522.86	54.81	15,468.05	14,305.95	1,162.10
LIQUIDITY SOLUTIONS INC.(CARMICHAEL ENG	2,038.29	1,434.69	5.07	1,429.62	1,322.21	107.41
LIQUIDITY SOLUTIONS INC.(E.J.BROOKS)	1,545.29	1,087.68	3.84	1,083.84	1,002.41	81.43
LIQUIDITY SOLUTIONS INC.(ENCORE GOURMET)	30,499.20	21,467.40	75.80	21,391.60	19,784.47	1,607.13

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LIQUIDITY SOLUTIONS INC.(FBC CANADA)	1,468.90	1,033.91	3.65	1,030.26	952.85	77.41
LIQUIDITY SOLUTIONS INC.(FISKARS CANADA)	14,716.42	10,358.41	36.58	10,321.83	9,546.36	775.47
LIQUIDITY SOLUTIONS INC.(GIL AND SONS)	31,007.98	21,825.51	77.07	21,748.44	20,114.50	1,633.94
LIQUIDITY SOLUTIONS INC.(GRAND & TOY)	14,590.11	10,269.51	36.26	10,233.25	9,464.43	768.82
LIQUIDITY SOLUTIONS INC.(HAMILTON SMITH)	2,003.77	1,410.39	4.98	1,405.41	1,299.83	105.58
LIQUIDITY SOLUTIONS INC.(HYDRO VAUGHAN)	5,014.18	3,529.32	12.46	3,516.86	3,252.64	264.22
LIQUIDITY SOLUTIONS INC.(ITALPASTA)	45,107.40	31,749.64	112.11	31,637.53	29,260.63	2,376.90
LIQUIDITY SOLUTIONS INC.(LES PROM.L'OUT)	9,565.02	6,732.51	23.77	6,708.74	6,204.71	504.03
LIQUIDITY SOLUTIONS INC.(MINIDATA INC.)	2,546.60	1,792.47	6.33	1,786.14	1,651.95	134.19
LIQUIDITY SOLUTIONS INC.(NEUCO IMAGE)	1,860.52	1,309.56	4.62	1,304.94	1,206.89	98.05
LIQUIDITY SOLUTIONS INC.(PASSEPORTACCESS)	13,247.53	9,324.51	32.92	9,291.59	8,593.51	698.08
LIQUIDITY SOLUTIONS INC.(PCO SERVICES)	17,327.23	12,196.08	43.06	12,153.02	11,239.96	913.06
LIQUIDITY SOLUTIONS INC.(RALLYE FOOTWEAR)	16,692.00	11,748.96	41.49	11,707.47	10,827.91	879.56
LIQUIDITY SOLUTIONS INC.(SEVEN SOUTH)	20,506.70	14,434.00	50.97	14,383.03	13,302.45	1,080.58
LIQUIDITY SOLUTIONS INC.(SIERRA FASHIONS)	5,074.88	3,572.04	12.61	3,559.43	3,292.02	267.41
LIQUIDITY SOLUTIONS INC.(SPIRITO ITALIA)	98,560.22	69,373.35	244.96	69,128.39	63,934.84	5,193.55
LIQUIDITY SOLUTIONS INC.(SYMAK SALES)	27,184.79	19,134.49	67.56	19,066.93	17,634.44	1,432.49
LIQUIDITY SOLUTIONS INC.(YULE-HYDE)	46,608.56	32,806.26	115.84	32,690.42	30,234.41	2,456.01
Liquidity Solutions re Chatham-Kent Util	2,859.35	2,012.60	7.11	2,005.49	1,854.83	150.66
Liquidity Solutions re Hamilton Lingeri.	18,297.00	12,878.67	45.47	12,833.20	11,869.05	964.15
Liquidity Solutions re Marsh Canada	21,614.00	15,213.39	53.72	15,159.67	14,020.75	1,138.92

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Liquidity Solutions re MIGO INVESTMENTS	650.46	457.84	1.62	456.22	421.95	34.27
Liquidity Solutions re Migo Investments (Acct. # Devro Development)	1,365.97	961.46	3.39	958.07	886.11	71.96
Liquidity Solutions re Randi May	144,802.42	101,921.73	359.89	101,561.84	93,931.59	7,630.25
LIQUIDITY SOLUTIONS RE WAMPOLE BRANDS	171,228.35	120,522.09	425.56	120,096.53	111,073.77	9,022.76
Liquidity Solutions re Weekender Publica	3,591.56	2,527.98	8.93	2,519.05	2,329.81	189.24
Liquidity Solutions re: Alco Indus.	56,235.48	39,582.33	139.77	39,442.56	36,479.28	2,963.28
Liquidity Solutions re: Beltline Co.	9,458.59	6,657.60	23.51	6,634.09	6,135.68	498.41
Liquidity Solutions re: Bensus Int'l	44,478.28	31,306.82	110.54	31,196.28	28,852.53	2,343.75
Liquidity Solutions re: Dick Kaufman	4,761.99	3,351.81	11.84	3,339.97	3,089.05	250.92
Liquidity Solutions re: Excellence Under	3,520.40	2,477.90	8.75	2,469.15	2,283.65	185.50
Liquidity Solutions re: Lander Co.	58,934.14	41,481.83	146.47	41,335.36	38,229.86	3,105.50
Liquidity Solutions re: Maritime Elect.	3,026.47	2,130.23	7.52	2,122.71	1,963.24	159.47
Liquidity Solutions re: Oxford Shopping	6,824.10	4,803.26	16.96	4,786.30	4,426.71	359.59
Liquidity Solutions re: Servicemaster	2,164.30	1,523.38	5.38	1,518.00	1,403.96	114.04
Liquidity Solutions re: Siegling Canada	2,922.91	2,057.34	7.26	2,050.08	1,896.06	154.02
Liquidity Solutions re: Stella Pharma.	1,974.15	1,389.54	4.91	1,384.63	1,280.62	104.01
Liquidity Solutions re: Usher's Wholesal	57,986.29	40,814.67	144.12	40,670.55	37,615.01	3,055.54
Liquidity Solutions re:Mid Pines Hosiery	4,783.32	3,366.82	11.89	3,354.93	3,102.88	252.05
LITEMOR DISTRIBUTORS	10,239.51	7,207.26	25.45	7,181.81	6,642.25	539.56
LITTLE PRINCESS CH. WEAR	63,675.17	44,818.89	158.26	44,660.63	41,305.32	3,355.31
LMG DRAFTING & DESIGN INC.	1,866.56	1,313.81	4.64	1,309.17	1,210.81	98.36
LOCKSMITH SERVICES	38.52	27.11	0.10	27.01	24.99	2.02
LOGOTECH TRADING INC.	14,534.24	10,230.18	36.12	10,194.06	9,428.18	765.88
LONDON FREE PRESS, THE	20,709.40	14,576.68	51.47	14,525.21	13,433.94	1,091.27
LONDON GUARANTEE INSURANCE COMPANY	56,956.71	40,089.98	141.56	39,948.42	36,947.13	3,001.29
LONDON HYDRO	1,896.47	1,334.86	4.71	1,330.15	1,230.21	99.94
LONGBOAT ALLIANCE GRAPHICS GROUP INC.	10,946.10	7,704.61	27.20	7,677.41	7,100.61	576.80
LORETTA FOODS LTD.	19,209.76	13,521.13	47.74	13,473.39	12,461.14	1,012.25

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LORI MICHAELS MANUFACTURING INC.	41,170.37	28,978.49	102.32	28,876.17	26,706.72	2,169.45
LORNE NADLER SALES INC.	5,801.85	4,083.73	14.42	4,069.31	3,763.60	305.71
LOUKAS PROPERTIES INC.	690.74	486.19	1.72	484.47	448.09	36.38
Loukas Properties Inc.	1,450.50	1,020.96	3.61	1,017.35	940.95	76.40
LUXOR MANAGEMENT INC.	382.76	269.41	0.95	268.46	248.29	20.17
M & M FOOTWEAR INC.	864,301.93	608,354.14	2,148.10	606,206.04	560,662.27	45,543.77
M. BUIKE ENTERPRISES LTD	6,128.43	4,313.60	15.23	4,298.37	3,975.44	322.93
MACDONALD FABER LTD.	1,100.60	774.68	2.74	771.94	713.94	58.00
MACEY NEON	11,098.12	7,811.61	27.58	7,784.03	7,199.40	584.63
MAHAFFY MATERIALS HANDLING LTD.	16,852.50	11,861.93	41.88	11,820.05	10,932.02	888.03
MAILLOT BALTEX INC.	33,367.95	23,486.62	82.93	23,403.69	21,645.38	1,758.31
MAIN CENTRE LTD.	16,583.83	11,672.82	41.22	11,631.60	10,757.73	873.87
Main Centre Ltd.	1,716.17	1,207.96	4.27	1,203.69	1,113.28	90.41
MAJCO APPAREL INC.	22,422.07	15,782.17	55.73	15,726.44	14,544.93	1,181.51
MALPACK POLYBAG CO. LTD.	100,576.35	70,792.44	249.97	70,542.47	65,242.66	5,299.81
MAMONE & PARTNERS GRAPHICS-DESIGN COMM.	82,951.50	58,386.87	206.16	58,180.71	53,809.64	4,371.07
MANITOBA FINANCE (CAPITAL TAX) (Acct. # DC18139)	7,659.52	5,391.29	19.04	5,372.25	4,968.76	403.49
MANITOBA FINANCE (HEALTH/POST-SECONDARY (Acct. # HE121 5813)	760.90	535.57	1.89	533.68	493.60	40.08
MANITOBA FINANCE (RETAIL SALES TAX) (Acct. # 862485-2)	42,822.86	30,141.62	106.43	30,035.19	27,779.38	2,255.81
MANITOULIN TRANSPORT INC.	11,200.81	7,883.89	27.84	7,856.05	7,265.84	590.21
MANNESMANN DEMATIC RAPISTAN LIMITED	14,885.62	10,477.51	37.00	10,440.51	9,656.12	784.39
Manorcore Construction	629.74	443.25	1.57	441.68	408.52	33.16
MANORCORE CONSTRUCTION INC.	299.88	211.08	0.75	210.33	194.52	15.81
MAPINFO CANADA	5,697.75	4,010.46	14.16	3,996.30	3,696.05	300.25
MARCEL GAUDET (1980) INC.	212.80	149.78	0.53	149.25	138.04	11.21

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	Draft					
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MARITIME LIFE ASSURANCE COMPANY, THE	437,964.84	308,269.27	1,088.50	307,180.77	284,102.53	23,078.24
MARITIME-ONTARIO FREIGHT LINES LIMITED	75,180.18	52,916.89	186.85	52,730.04	48,768.48	3,961.56
MARK G. CONTRACTING INC.	671.74	472.82	1.67	471.15	435.75	35.40
MARKHAM HYDRO (Acct. # 734339702)	1,697.70	1,194.96	4.22	1,190.74	1,101.28	89.46
MARKHAM HYDRO (Acct. # 754171391&754306569)	4,550.08	3,202.65	11.31	3,191.34	2,951.58	239.76
MATTHEW PRINCE	476.00	335.04	1.18	333.86	308.78	25.08
MAVERLEY'S CUSTOM SOUND SERVICES LTD.	63.85	44.94	0.16	44.78	41.42	3.36
MCGREGOR INDUSTRIES INC.	11,093.76	7,808.54	27.57	7,780.97	7,196.39	584.58
MCNEIL CONSUMER HEALTHCARE	12,159.23	8,558.49	30.22	8,528.27	7,887.55	640.72
MEMPHIS BLUES APPAREL CO.	19,682.88	13,854.14	48.92	13,805.22	12,768.05	1,037.17
MERIT METAL INDUSTRIES INC.	47,254.40	33,260.84	117.44	33,143.40	30,653.36	2,490.04
METERIC INVESTMENTS LIMITED	57,082.33	40,178.40	141.87	40,036.53	37,028.62	3,007.91
Meteric Investments Ltd.	2,072.48	1,458.75	5.15	1,453.60	1,344.42	109.18
METROLAND PRINTING, PUB. & DIST. LTD.	393,265.89	276,807.13	977.41	275,829.72	255,106.86	20,722.86
MEYER HOUSEWARES CANADA INC.	35,178.18	24,760.78	87.43	24,673.35	22,819.66	1,853.69
MEYERS TRANSPORT	460.46	324.10	1.14	322.96	298.70	24.26
MID-ONTARIO ENERGY SERVICES INC.	2,233.49	1,572.08	5.55	1,566.53	1,448.84	117.69
MIDWAY INDUSTRIES LTD.	7,704.72	5,423.10	19.15	5,403.95	4,997.96	405.99
MILCAN ENTERPRISES LIMITED	766.40	539.44	1.90	537.54	497.16	40.38
Milcan Enterprises Ltd.	1,609.44	1,132.83	4.00	1,128.83	1,044.05	84.78
MILLER WASTE SYSTEMS	1,992.94	1,402.77	4.95	1,397.82	1,292.80	105.02
MILTON HYDRO DISTRIBUTION INC.	3,637.49	2,560.31	9.04	2,551.27	2,359.60	191.67
MINDEN GROSS GRAFSTEIN & GREENSTEIN LLP	42,651.17	30,020.78	106.00	29,914.78	27,667.30	2,247.48
MINGLEHAZE INVESTORS INC	20,210.39	14,225.44	50.23	14,175.21	13,110.71	1,064.50
MINISTER OF FINANCE (ONTARIO) (Acct. # 5016 3272)	4,713,631.33	3,317,772.47	11,715.05	3,306,057.42	3,057,675.96	248,381.46

DIVIDEND SHEET
IN THE MATTER OF THE BANKRUPTCY OF
DYLEX LIMITED

A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY
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		Draft				
	Claim	Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
MLM HOME PRODUCTS INC.	5,161.77	3,633.20	12.83	3,620.37	3,348.39	271.98
MOBILE TRADES	32,521.24	22,890.65	80.83	22,809.82	21,096.13	1,713.69
MODERN HOUSEWARES (1987) INC.	258,173.50	181,719.97	641.65	181,078.32	167,474.05	13,604.27
MONARCH CONSTRUCTION LTD.	1,897.64	1,335.69	4.72	1,330.97	1,230.98	99.99
Monarch Construction Ltd.	2,008.95	1,414.03	4.99	1,409.04	1,303.21	105.83
MORRIS NATIONAL INC.	15,816.06	11,132.41	39.31	11,093.10	10,259.70	833.40
MPA INC.	322,220.92	226,800.87	800.83	226,000.04	209,020.83	16,979.21
MTC LEASING INC.	622.66	438.27	1.55	436.72	403.91	32.81
MULTI-MAR PET PRODUCTS	5,517.16	3,883.35	13.71	3,869.64	3,578.91	290.73
MUSKOKA ADVANCE LTD.	733.26	516.12	1.82	514.30	475.65	38.65
NASA DISTRIBUTORS LTD.	41,740.40	29,379.72	103.74	29,275.98	27,076.49	2,199.49
NASRI FRERES INTERNATIONAL	245,195.58	172,585.23	609.40	171,975.83	159,055.42	12,920.41
NATIONAL BANK OF CANADA	621.48	437.44	1.54	435.90	403.15	32.75
NATIONAL BANK OF CANADA	1,305.11	918.62	3.24	915.38	846.63	68.75
NATIONAL LOGISTICS SERVICES, INC.	215,407.36	151,618.27	535.36	151,082.91	139,732.16	11,350.75
NATIONAL TIME EQUIPMENT CO. LTD.	3,659.88	2,576.07	9.10	2,566.97	2,374.12	192.85
NATURAL WHITE INC.	7,909.44	5,567.20	19.66	5,547.54	5,130.76	416.78
NB POWER CORPORATION	21,705.45	15,277.76	53.95	15,223.81	14,080.06	1,143.75
NCR CANADA LTD.	116,063.30	81,693.20	288.46	81,404.74	75,288.86	6,115.88
NEMCOR INCORPORATED	38,228.02	26,907.47	95.01	26,812.46	24,798.06	2,014.40
NESTLE CANADA INC.	194,133.73	136,644.45	482.49	136,161.96	125,932.22	10,229.74
NEWAD MEDIA INC.	460.00	323.78	1.14	322.64	298.40	24.24
NEWFOUNDLAND AND LABRADOR	2,251.61	1,584.84	5.60	1,579.24	1,460.59	118.65
NEWFOUNDLAND POWER INC.	9,854.45	6,936.23	24.49	6,911.74	6,392.46	519.28
NEWMARKET HYDRO LTD. (Acct. # 00244907-00)	1,560.80	1,098.60	3.88	1,094.72	1,012.47	82.25
NEWMARKET HYDRO LTD. (Acct. # 00247845-00)	967.38	680.91	2.40	678.51	627.52	50.99
NEXT MANAGEMENT CO.	12,710.48	8,946.50	31.59	8,914.91	8,245.13	669.78
NIAGARA FALLS HYDRO INC.	5,788.93	4,074.64	14.39	4,060.25	3,755.21	305.04

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NIAGARA GLASS LTD.	791.80	557.32	1.97	555.35	513.63	41.72
NIBA ORIGINAL LTD.	215,608.39	151,759.76	535.86	151,223.90	139,862.57	11,361.33
NICE-PAK CANADA	26,396.82	18,579.87	65.61	18,514.26	17,123.29	1,390.97
NORAMPAC INC.	92,070.07	64,805.14	228.83	64,576.31	59,724.75	4,851.56
NORBEN PRODUCTS INC.	5,000.00	3,519.34	12.43	3,506.91	3,243.44	263.47
NORFOLK POWER DIST.INC.	4,766.22	3,354.79	11.85	3,342.94	0.00	3,342.94
NORIMCO	32,863.42	23,131.50	81.68	23,049.82	21,318.11	1,731.71
NORMAN R. WEICHEL CLEANING SPECIALIST	428.00	301.26	1.06	300.20	277.64	22.56
NORTH HARBOUR DEVELOPMENTS INC.	30,179.52	21,242.39	75.01	21,167.38	19,577.09	1,590.29
NORTH PERTH WATER & SEWER, TOWN OF	164.79	115.99	0.41	115.58	106.89	8.69
NORTHERN ONTARIO WIRES INC.	986.53	694.39	2.45	691.94	639.95	51.99
NORTHERN UNIFORM SERVICE	1,974.56	1,389.83	4.91	1,384.92	1,280.87	104.05
NORWOOD INTERESTS LTD.	25,681.04	18,076.05	63.83	18,012.22	16,658.98	1,353.24
NOVA SCOTIA, SERVICE (PROVINCIAL TAX) (Acct. # 154085)	11,035.06	7,767.22	27.43	7,739.79	7,158.49	581.30
NUTAK HOLDINGS LTD.	54,768.54	38,549.80	136.12	38,413.68	35,527.69	2,885.99
O & Y Enterprise (Acct. # Orangeville Square)	1,169.07	822.87	2.91	819.96	758.38	61.58
O & Y ENTERPRISE NATIONAL RETAIL SERV. (Acct. # ORANGEVILLE HERITAGE)	556.70	391.84	1.38	390.46	361.13	29.33
O & Y Enterprises (Acct. # Fiesta Mall)	960.36	675.97	2.39	673.58	622.99	50.59
O&Y Enterprise National Estate Services (Acct. # 135 Dundas St. E.)	1,772.37	1,247.51	4.40	1,243.11	1,149.74	93.37
O&Y ENTERPRISE NATIONAL RETAIL SERVICES (Acct. # FIESTA MALL)	457.32	321.89	1.14	320.75	296.66	24.09
O&Y ENTERPRISE NATIONAL RETAIL SERVICES (Acct. # PARKWAY MALL)	26,582.49	18,710.55	66.07	18,644.48	17,243.74	1,400.74

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O&Y ENTERPRISE NATIONAL RETAIL SERVICES (Acct. # SPEEDVALE MALL)	314.23	221.18	0.78	220.40	203.83	16.57
O&Y ENTERPRISE NATIONAL RETAIL SERVICES (Acct. # CHATHAM SHOPPING)	27,133.09	19,098.10	67.44	19,030.66	17,600.91	1,429.75
O&Y ENTERPRISE NATIONAL RETAIL SERVICES (Acct. # 210 MOHAWK ROAD)	33,194.03	23,364.20	82.50	23,281.70	21,532.57	1,749.13
O&Y ENTERPRISE NATIONAL RETAIL SERVICES (Acct. # PORT ELGIN SQUARE)	19,583.48	13,784.18	48.67	13,735.51	12,703.56	1,031.95
O&Y ENTERPRISE NATIONAL RETAIL SERVICES (Acct. # JANE FINCH MALL)	14,958.52	10,528.82	37.18	10,491.64	9,703.41	788.23
O&Y ENTERPRISE NATIONAL RETAIL SERVICES (Acct. # 135 DUNDAS STREET)	45,384.62	31,944.76	112.80	31,831.96	29,440.46	2,391.50
O&Y ENTERPRISE NATIONAL RETAIL SERVICES (Acct. # WOODBRIDGE)	22,173.47	15,607.19	55.11	15,552.08	14,383.67	1,168.41
O&Y ENTERPRISE NATIONAL RETAIL SERVICES (Acct. # GARDENS MALL)	630.14	443.54	1.57	441.97	408.77	33.20
O&Y Enterprise National Retail Services (Acct. # Parkway Mall)	1,781.94	1,254.25	4.43	1,249.82	1,155.95	93.87
O&Y Enterprise National Retail Services (Acct. # Port Elgin Mall)	767.36	540.12	1.91	538.21	497.78	40.43
O&Y Enterprise Real Estate Services (Acct. # 210 Mohawk Rd.)	1,504.37	1,058.88	3.74	1,055.14	975.89	79.25
O&Y ITF - Speedvale Developments	1,711.14	1,204.42	4.25	1,200.17	1,110.02	90.15
OAKVILLE HYDRO ELECTRICITY DIST. INC. (Acct. # 403939-001)	4,801.21	3,379.42	11.93	3,367.49	3,114.48	253.01
OCTOR PROPERTIES INC.	668.66	470.65	1.66	468.99	433.76	35.23
Octor Properties Inc.	1,404.20	988.37	3.49	984.88	910.91	73.97
Odyssey Management Ltd.	1,801.37	1,267.93	4.48	1,263.45	1,168.55	94.90
ODYSSEY MANAGEMENT LTD.-PARAMIS PROP.	39,994.69	28,150.97	99.40	28,051.57	25,944.08	2,107.49

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ONETEX	2,073.76	1,459.65	5.15	1,454.50	1,345.23	109.27
ONTARIO SERVICE SAFETY ALLIANCE (OSSA)	194.35	136.80	0.48	136.32	126.07	10.25
OODLES CHILDREN'S WEAR INC.	52,154.99	36,710.21	129.62	36,580.59	33,832.32	2,748.27
OPTUS CORPORATION-DATA IMAGING DIVISION	17,482.03	12,305.03	43.45	12,261.58	11,340.39	921.19
ORANGEVILLE HYDRO LTD.	180.75	127.22	0.45	126.77	117.24	9.53
ORIENTEX IND. INC.	54,754.00	38,539.57	136.08	38,403.49	35,519.16	2,884.33
ORIENTEX IND. INC.	886,939.74	624,288.16	2,204.36	622,083.80	575,347.15	46,736.65
ORILLIA POWER DISTRIBUTION CORPORATION	3,207.57	2,257.70	7.97	2,249.73	2,080.71	169.02
Orlando Corporation	2,104.33	1,481.17	5.23	1,475.94	1,365.09	110.85
OSTROFF & CAROLLA INC.	21,956.40	15,454.40	54.57	15,399.83	14,242.85	1,156.98
OTTAWA RIVER POWER CORPORATION	1,282.58	902.77	3.19	899.58	832.00	67.58
OTTAWA VACUUM SERVICES INC.	543.32	382.43	1.35	381.08	352.45	28.63
P.K. DOUGLASS INC.	162,030.47	114,048.00	402.70	113,645.30	105,107.21	8,538.09
P.S.I. (PAYROLL SERVICE) INC.	1,498.00	1,054.39	3.72	1,050.67	971.74	78.93
PAMSON PACIFIC ENTERPRISE CORP.	21,407.75	15,068.22	53.21	15,015.01	13,886.95	1,128.06
PANTRY SHELF	185,430.48	130,518.51	460.86	130,057.65	120,286.52	9,771.13
PAPER MOON INDIA	205,615.49	144,726.09	511.03	144,215.06	133,380.29	10,834.77
PARIS GENEVE INC.	4,305.89	3,030.78	10.70	3,020.08	2,793.28	226.80
Paris Sportswear Ltd.	356,616.02	251,010.47	886.32	250,124.15	231,332.52	18,791.63
PARMALAT CANADA BAKERY DIVISION	62,358.12	43,891.86	154.98	43,736.88	40,450.96	3,285.92
PAXAR CANADA INC.	34,739.19	24,451.79	86.34	24,365.45	22,534.90	1,830.55
PCL PACKAGING CORPORATION	8,208.83	5,777.93	20.40	5,757.53	5,324.98	432.55
PEEL, REGIONAL MUNICIPALITY OF	333.91	235.03	0.83	234.20	216.59	17.61
PEEL, REGIONAL MUNICIPALITY OF	79.18	55.73	0.20	55.53	51.36	4.17
PENINSULA WEST UTILITIES LIMITED	3,813.78	2,684.40	9.48	2,674.92	2,473.96	200.96
PEOPLE SHOE SALES INC.	3,359.83	2,364.88	8.35	2,356.53	2,179.47	177.06
PEPSI BOTTLING GROUP, THE	256,787.20	180,744.20	638.21	180,105.99	166,574.77	13,531.22

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PEREIRA, NANCY AND JOSEPH	408.80	287.74	1.02	286.72	265.19	21.53
Perry Krieger & Associates re Lapor Inc.	19,190.14	13,507.32	47.69	13,459.63	0.00	13,459.63
PERTH, THE CORP. OF THE TOWN OF	926.64	652.23	2.30	649.93	601.10	48.83
PETERBOROUGH UTILITIES SERVICES INC.	15,008.66	10,564.11	37.30	10,526.81	9,735.94	790.87
Petrovec Investments	1,422.95	1,001.57	3.54	998.03	923.07	74.96
PETROVIC INVESTMENTS LIMITED	677.59	476.93	1.68	475.25	439.55	35.70
PFIZER CONSUMER HEALTH CARE	15,966.18	11,238.08	39.68	11,198.40	10,357.07	841.33
PIC CORPORATION	3,041.02	2,140.48	7.56	2,132.92	1,972.68	160.24
PILLSBURY CANADA LTD.	315,075.41	221,771.38	783.07	220,988.31	204,385.64	16,602.67
PINNACLE ASSOCIATES	4,277.31	3,010.66	10.63	3,000.03	2,774.65	225.38
PINPOINT FASHIONS	548,047.93	385,753.19	1,362.09	384,391.10	355,512.10	28,879.00
PIOKO INTERNATIONAL IMPORTS INC.	36,179.44	25,465.54	89.92	25,375.62	23,469.17	1,906.45
PITBLADO BUCHWALD ASPER	902.79	635.44	2.24	633.20	585.63	47.57
PLAYTEX LTD.	38,855.95	27,349.45	96.57	27,252.88	25,205.38	2,047.50
PORT COLBORNE HYDRO INC.	1,680.92	1,183.15	4.18	1,178.97	1,090.40	88.57
PORT HOPE, MUNICIPALITY OF	477.87	336.36	1.19	335.17	310.00	25.17
PORTAMATIC INC.	110.27	77.62	0.27	77.35	71.53	5.82
PORT-STYLE ENTERPRISES INC.	39,775.24	27,996.50	98.86	27,897.64	25,801.73	2,095.91
PREMIER BRANDS LIMITED	42,943.80	30,226.75	106.73	30,120.02	27,857.13	2,262.89
PRESIDENT TRUSTCO LTD.	25,754.80	18,127.97	64.01	18,063.96	16,706.82	1,357.14
President Trustco Ltd.	1,005.99	708.08	2.50	705.58	652.59	52.99
PRETTY BABY LTD.	6,216.10	4,375.31	15.45	4,359.86	4,032.30	327.56
PRINCE EDWARD ISLAND, THE PROVINCE OF	26,806.54	18,868.26	66.62	18,801.64	17,389.08	1,412.56
PRINCESS AUTO LTD.	648.79	456.66	1.61	455.05	420.86	34.19
PROGRESS PACKAGING LTD.	802.70	564.99	1.99	563.00	520.70	42.30
PUROLATOR COURIER LTD.	208.27	146.59	0.52	146.07	135.10	10.97
PYRO-SPEC	318.38	224.10	0.79	223.31	206.52	16.79
QUAKER OATS CO. OF CDA. LTD.	48,926.10	34,437.50	121.60	34,315.90	31,737.77	2,578.13
QUALEX CANADA PHOTOFINISHING INC.	321,505.07	226,297.01	799.05	225,497.96	208,556.47	16,941.49

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QUINTE WEST UTILITIES	139.28	98.03	0.35	97.68	90.35	7.33
QUINTERRA PROPERTY MAINTENANCE INC.	465,687.25	327,782.18	1,157.40	326,624.78	302,093.36	24,531.42
R.D. INTERNATIONAL STYLE COLLECTIONS LTD	109,468.04	77,051.01	272.07	76,778.94	71,010.60	5,768.34
R.P. SIGNS	149.50	105.23	0.37	104.86	96.98	7.88
RAINEE MFG. PRODUCTS LTD.	55,296.19	38,921.20	137.43	38,783.77	35,869.98	2,913.79
RAM COMPUTER GROUP INC.	3,972.76	2,796.30	9.87	2,786.43	2,577.08	209.35
RANKA ENTERPRISES INC.	190,000.00	133,734.85	472.22	133,262.63	123,251.87	10,010.76
RBM WEAR	116,481.92	81,987.85	289.50	81,698.35	75,560.42	6,137.93
RE-AL-GE	36,772.83	25,883.20	91.39	25,791.81	23,854.10	1,937.71
RECKITT BENCKISER (CANADA) INC.	242,658.23	170,799.27	603.09	170,196.18	157,409.48	12,786.70
RECORD NEWS COMMUNICATIONS	8,482.20	5,970.35	21.08	5,949.27	5,502.30	446.97
REGAL CONFECTIONS (3651410 CANADA INC.)	37,629.71	26,486.33	93.52	26,392.81	24,409.94	1,982.87
RELIABLE BEARING CO. LTD.	3,031.95	2,134.09	7.54	2,126.55	1,966.79	159.76
RELIZON CANADA INC.	7,388.35	5,200.42	18.36	5,182.06	4,792.74	389.32
RENFREW HYDRO INC.	3,365.28	2,368.71	8.36	2,360.35	2,183.01	177.34
RENFREW, TOWN OF	55.22	38.87	0.14	38.73	35.82	2.91
RENFRO CANADA INC.	6,924.48	4,873.92	17.21	4,856.71	4,491.83	364.88
RESEARCH IN MOTION LIMITED	1,609.72	1,133.03	4.00	1,129.03	1,044.20	84.83
REVENUE PROPERTIES COMPANY LIMITED	26,073.28	18,352.14	64.80	18,287.34	16,913.42	1,373.92
Revenue Properties Company Limited	2,208.03	1,554.16	5.49	1,548.67	1,432.36	116.31
Revenue Quebec	127,943.29	90,055.14	317.98	89,737.16	82,998.26	6,738.90
REYNOLDS	82,366.07	57,974.81	204.71	57,770.10	53,429.88	4,340.22
RHYL REALTY INC.	518.97	365.29	1.29	364.00	336.65	27.35
RHYL Realty Inc.	856.30	602.72	2.13	600.59	555.50	45.09
RICHDALE SUGAR (2000) LTD.	32,041.50	22,552.97	79.63	22,473.34	20,784.94	1,688.40
RICHSUN CONNET LIMITED	168,500.60	118,602.12	418.78	118,183.34	109,304.31	8,879.03
RICHTER RE: EMPLOYEE OMNIBUS	19,145,571.47	13,475,947.82	47,583.57	13,428,364.25	12,419,824.27	1,008,539.98
RICOH CANADA INC.	2,282.27	1,606.42	5.67	1,600.75	1,480.48	120.27

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 DYLEX LIMITED

A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY
 OF TORONTO, IN THE PROVINCE OF ONTARIO

		Draft				
	Claim	Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
RIGHTWAY BUILDING MAINTENANCE, THE	3,863.31	2,719.26	9.60	2,709.66	2,506.08	203.58
Riocan Holdings (Collingwood) Inc.	1,204.10	847.53	2.99	844.54	781.11	63.43
RIOCAN Holdings Inc.	1,865.78	1,313.26	4.64	1,308.62	1,210.33	98.29
RIOCAN PROPERTY SERVICES (151516/EASTP	1,351.78	951.47	3.36	948.11	876.89	71.22
RIOCAN PROPERTY SERVICES (COLLINGWOOD) (Acct. # BLUE MOUNTAIN MALL)	573.38	403.58	1.43	402.15	371.95	30.20
RIOCAN PROPERTY SERVICES (ELGIN MALL) (Acct. # ELGIN MALL)	44,535.69	31,347.23	110.69	31,236.54	28,889.77	2,346.77
RIOCAN PROPERTY SERVICES (FALLINGBROOK (Acct. # FALLINGBROOK)	1,070.00	753.14	2.66	750.48	694.09	56.39
RIOCAN PROPERTY SERVICES (FRONTENAC)	28,470.44	20,039.42	70.76	19,968.66	18,468.43	1,500.23
RIOCAN PROPERTY SERVICES (MIDTOWN) (Acct. # MIDTOWN)	45,747.99	32,200.53	113.70	32,086.83	29,676.16	2,410.67
RIOCAN PROPERTY SERVICES (SHERWOOD FOR (Acct. # SHERWOOD FOREST)	25,058.25	17,637.69	62.28	17,575.41	16,254.98	1,320.43
RioCan Real Estate Investment Trust	1,259.00	886.17	3.13	883.04	816.72	66.32
RioCan Real Estate Investment Trust	1,927.03	1,356.37	4.79	1,351.58	1,250.08	101.50
RIPE CLOTHING COMPANY INC.	235,270.01	165,598.94	584.73	165,014.21	152,616.82	12,397.39
RIVERSCOURT HOLDINGS INC.	29,682.79	20,892.75	73.77	20,818.98	19,254.86	1,564.12
Riverscourt Holdings Inc.	1,311.14	922.87	3.26	919.61	850.55	69.06
ROADFAST TRANSPORTATION INC.	99,513.98	70,044.67	247.33	69,797.34	64,553.52	5,243.82
ROADRUNNER INTERNATIONAL	246,122.09	173,237.37	611.70	172,625.67	159,656.44	12,969.23
ROBERT BRAKEL & ASSOCIATES LTD.	55,422.37	39,010.01	137.74	38,872.27	35,951.82	2,920.45
RON CHIDWICK FIRE SYSTEMS LTD.	965.14	679.33	2.40	676.93	626.07	50.86
ROSE TEXTILES	178,536.25	125,665.89	443.73	125,222.16	115,814.32	9,407.84
ROY TURK INDUSTRIAL SALES LTD.	758.38	533.80	1.88	531.92	491.96	39.96
ROYAL BANK OF CANADA	2,941,733.24	2,070,590.77	7,311.26	2,063,279.51	1,908,315.39	154,964.12

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ROYAL SPECIALTY SALES	4,391.28	3,090.88	10.91	3,079.97	2,848.58	231.39
RSG MECHANICAL INCORPORATED	278.07	195.72	0.69	195.03	180.38	14.65
RYMAL SQUARE DEVELOPMENTS INC.	2,389.34	1,681.78	5.94	1,675.84	1,549.94	125.90
Rymal Square Developments Inc.	1,887.78	1,328.75	4.69	1,324.06	1,224.62	99.44
S & D BLOUSE & APPAREL INC.	123,905.50	87,213.07	307.95	86,905.12	80,376.01	6,529.11
S & D SALES	57,142.27	40,220.59	142.02	40,078.57	37,067.50	3,011.07
S & F FOOD IMPORTERS INC.	35,640.00	25,085.84	88.58	24,997.26	23,119.24	1,878.02
S & F PROMOTIONS	24,132.61	16,986.16	59.98	16,926.18	15,654.53	1,271.65
S & G PRODUCTS INC.	23,421.35	16,485.53	58.21	16,427.32	15,193.14	1,234.18
S & M ENTERPRISES	116,721.96	82,156.81	290.10	81,866.71	75,716.12	6,150.59
S&S SCOTISH TRADERS	31,368.12	22,079.00	77.96	22,001.04	20,348.13	1,652.91
S.B.I. Management Ltd.	697.61	491.03	1.73	489.30	452.54	36.76
S.C. & CO. SPORTSWEAR INC.	26,846.30	18,896.24	66.72	18,829.52	17,414.88	1,414.64
S.C. JOHNSON & SON LTD.	183,867.89	129,418.65	456.98	128,961.67	119,272.88	9,688.79
S.O.B. / MEESHEE INC.	24,624.60	17,332.46	61.20	17,271.26	15,973.68	1,297.58
S.S TECHNOLOGIES INC.	8,859.54	6,235.94	22.02	6,213.92	5,747.08	466.84
S.S. DWECK & SONS INC.	12,799.56	9,009.20	31.81	8,977.39	8,302.93	674.46
S.T.S. IMPORT & EXPORT INC.	8,347.29	5,875.39	20.75	5,854.64	5,414.79	439.85
SAFDIE CO. LTD.	73,316.44	51,605.07	182.22	51,422.85	47,559.49	3,863.36
SAGA GRAPHIC SOLUTIONS INC.	4,205.55	2,960.15	10.45	2,949.70	2,728.09	221.61
SALES GROUP 2000 INC.	31,126.73	21,909.10	77.36	21,831.74	20,191.53	1,640.21
SARA LEE HOUSEHOLD & BODY CARE CANADA	6,231.17	4,385.92	15.49	4,370.43	4,042.09	328.34
SASKATCHEWAN FINANCE (Acct. # 1340173 & 1452291)	12,808.50	9,015.49	31.83	8,983.66	8,308.72	674.94
SASKATCHEWAN POWER CORPORATION (Acct. # 00-1104-07846-01-01)	3,057.33	2,151.96	7.60	2,144.36	1,983.26	161.10
SASKATOON, CITY OF (Acct. # 100405866)	832.79	586.17	2.07	584.10	540.22	43.88
SAULTX LIMITED	46,492.83	32,724.80	115.55	32,609.25	30,159.34	2,449.91
SBI MANAGEMENT LTD.	6,550.84	4,610.92	16.28	4,594.64	4,249.45	345.19

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SCANIA IMPORTS LTD.	65,394.22	46,028.87	162.53	45,866.34	42,420.45	3,445.89
SCARBOROUGH MERCHANTS ASSOCIATION	287.25	202.19	0.71	201.48	186.33	15.15
SCHERING-PLOUGH HEALTHCARE	89,893.96	63,273.45	223.42	63,050.03	58,313.14	4,736.89
SCHICK DIVISION OF PFIZER CANADA INC.	20,563.00	14,473.63	51.11	14,422.52	13,338.98	1,083.54
SCHOOL ZONE PUBLISHING COMPANY	72,262.93	50,863.54	179.60	50,683.94	46,876.10	3,807.84
SEACOR ENVIRONMENTAL INC.	449.40	316.32	1.12	315.20	291.52	23.68
SEACORP IMPORTS INC.	184,271.12	129,702.47	457.98	129,244.49	119,534.46	9,710.03
SEAMAN'S BEVERAGES LIMITED	5,902.10	4,154.30	14.67	4,139.63	3,828.62	311.01
SEAWARD TRADING INC.	4,260.67	2,998.95	10.59	2,988.36	2,763.85	224.51
Sel & Poivre (2786150 Canada)	143,526.80	101,023.87	356.72	100,667.15	93,104.11	7,563.04
SELECTIVE INC.	17,551.34	12,353.82	43.62	12,310.20	11,385.34	924.86
SHAFFER-HAGGART LTD.	107,486.94	75,656.58	267.14	75,389.44	69,725.48	5,663.96
SHOMBER INVESTMENTS LTD.	3,061.65	2,155.00	7.61	2,147.39	1,986.06	161.33
Shomber Investments Ltd.	1,338.62	942.21	3.33	938.88	868.37	70.51
SIDNEY RICH & ASSOCIATES	10,621.40	7,476.06	26.40	7,449.66	6,889.98	559.68
SIGNPLACE & ASSOCIATES INC.	426.20	299.99	1.06	298.93	276.48	22.45
SIMCOE REFORMER, THE	456.50	321.32	1.13	320.19	296.13	24.06
SINGCO LIMITED	2,590.97	1,823.70	6.44	1,817.26	1,680.72	136.54
Singco Ltd. c/o Humbold Properties Ltd	2,920.02	2,055.31	7.26	2,048.05	1,894.23	153.82
SIX POINTS PLAZA LIMITED	5,058.99	3,560.86	12.57	3,548.29	3,281.71	266.58
Six Points Plaza Limited	2,160.50	1,520.71	5.37	1,515.34	1,401.53	113.81
SMITH KLINE BEECHAM	16,713.84	11,764.33	41.54	11,722.79	10,842.07	880.72
Sobey Leased Properties	119.39	84.03	0.30	83.73	77.45	6.28
SOBEYS LEASED PROPERTIES LTD.	19,751.00	13,902.09	49.09	13,853.00	12,812.24	1,040.76
SOFT KISS FASHIONS INC.	116,728.12	82,161.14	290.11	81,871.03	75,720.12	6,150.91
SOLUTIONS INTERNATIONAL INC.	6,685.75	4,705.88	16.62	4,689.26	4,336.97	352.29
Sophisticated Investments Ltd.	1,944.53	1,368.69	4.83	1,363.86	1,261.42	102.44
SOUTHPORT DATA SYSTEMS	792.88	558.08	1.97	556.11	514.33	41.78
SPALDING CREATIVE COMMUNICATIONS	4,186.00	2,946.39	10.40	2,935.99	2,715.40	220.59

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SPHERION WORKFORCE ARCHITECT	1,458.15	1,026.34	3.62	1,022.72	945.89	76.83
SPOTLESS WINDOW & FLOOR CLEANING	576.20	405.57	1.43	404.14	373.77	30.37
ST&J RETAIL CORPORATION	75,090.00	52,853.42	186.63	52,666.79	48,709.98	3,956.81
St. Catharines Equities Limited	1,122.49	790.08	2.79	787.29	728.16	59.13
ST. CATHARINES HYDRO UTILITY SERVICES (Acct. # 100318-001)	4,143.33	2,916.36	10.30	2,906.06	2,687.72	218.34
ST. CATHARINES HYDRO UTILITY SERVICES (Acct. # 100400-001)	2,242.28	1,578.27	5.57	1,572.70	1,454.54	118.16
ST. CATHARINES HYDRO UTILITY SERVICES (Acct. # 102053-001)	2,407.44	1,694.52	5.98	1,688.54	1,561.68	126.86
ST. CATHARINES HYDRO UTILITY SERVICES (Acct. # 100969-001)	3,656.74	2,573.86	9.09	2,564.77	2,372.09	192.68
ST. LAWRENCE TEXTILES INC.	41,801.15	29,422.48	103.89	29,318.59	27,115.90	2,202.69
ST. MARYS, TOWN OF	105.47	74.24	0.26	73.98	68.41	5.57
STANNAIR CONDITIONING INC.	111,971.26	78,812.94	278.29	78,534.65	72,634.41	5,900.24
STERLING COMMERCE	316.67	222.89	0.79	222.10	205.41	16.69
STORCK CANADA INC.	190,880.86	134,354.86	474.41	133,880.45	123,822.11	10,058.34
STYLECREST RUGS & LINENS INC.	3,720.37	2,618.65	9.25	2,609.40	2,413.36	196.04
SUCCESSORIES INC.	42.54	29.94	0.11	29.83	27.59	2.24
SUDBURY HYDRO	2,322.70	1,634.87	5.77	1,629.10	1,506.71	122.39
SUMMERSIDE, CITY OF	2,564.26	1,804.90	6.37	1,798.53	1,663.40	135.13
SUN LIFE ASSURANCE CO. OF CANADA	35,596.53	25,055.24	88.47	24,966.77	23,091.04	1,875.73
Sun Life Assurance of Canada	1,566.81	1,102.83	3.89	1,098.94	1,016.40	82.54
SUNGARD RECOVERY SERVICES	60,000.00	42,232.06	149.12	42,082.94	38,922.26	3,160.68
SUNNYSIDE UP STUDIO LTD.	15,800.07	11,121.16	39.27	11,081.89	10,249.32	832.57
SUNPARLOUR LOCKSMITHS	69.00	48.57	0.17	48.40	44.76	3.64
SUPER SHINE JANITORIAL SERVICES LIMITED	12,739.34	8,966.81	31.66	8,935.15	8,263.86	671.29
SURE FIT HOME FURNISHINGS LTD.	66,926.75	47,107.57	166.34	46,941.23	43,414.58	3,526.65

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SWAN DUST CONTROL	16,048.76	11,296.20	39.89	11,256.31	10,410.64	845.67
SYSTEM CARE CLEANING & RESTORATION LTD.	1,000.28	704.06	2.49	701.57	648.87	52.70
SYSTEM CARE CLEANING & RESTORATION LTD.	736.00	518.05	1.83	516.22	477.44	38.78
T.C. MARKETING	428.00	301.26	1.06	300.20	277.64	22.56
T4G LIMITED	34,464.06	24,258.14	85.66	24,172.48	22,356.42	1,816.06
TAI LUNG (CANADA) LTD.	256,559.98	180,584.26	637.64	179,946.62	166,427.37	13,519.25
TANNING RESEARCH LABORATORIES INC.	16,292.42	11,467.71	40.49	11,427.22	10,568.70	858.52
TAPIS I.B.E. INC.	149,278.19	105,072.08	371.01	104,701.07	96,834.96	7,866.11
TELTIME WATCH	109,972.11	77,405.81	273.32	77,132.49	71,337.59	5,794.90
TENOX APPRAISAL SYSTEMS INC.	31,001.30	21,820.81	77.05	21,743.76	20,110.17	1,633.59
The Cadillac Fairview Corporation Limi	2,110.58	1,485.57	5.25	1,480.32	1,369.14	111.18
The Great Atlantic & Pacific Company	1,672.22	1,177.02	4.16	1,172.86	1,084.78	88.08
The Standard Life Assurance Company	1,450.18	1,020.73	3.60	1,017.13	940.74	76.39
The Standard Life Assurance Compnay	1,181.48	831.61	2.94	828.67	766.43	62.24
THOMAS LARGE AND SINGER INC.	176,213.88	124,031.24	437.95	123,593.29	114,307.82	9,285.47
THUNDER BAY HYDRO (Acct. # 150631-144350)	1,541.02	1,084.67	3.83	1,080.84	999.64	81.20
TIDY'S FLOWERS	350.45	246.67	0.87	245.80	227.33	18.47
TIGER TEL COMMUNICATIONS INC.	5,281.18	3,717.25	13.13	3,704.12	3,425.84	278.28
TILLSONBURG NEWS, THE	330.31	232.49	0.82	231.67	214.26	17.41
TIMES & TRANSCRIPT - FREDERICTON DAILY	924.80	650.94	2.30	648.64	599.90	48.74
TIMES & TRANSCRIPT - MONCTON PUBLISHING	85,409.47	60,116.96	212.27	59,904.69	55,404.10	4,500.59
TIMEX CANADA INC.	15,114.25	10,638.43	37.56	10,600.87	9,804.44	796.43
TOKAI OF CANADA LTD.	44,481.23	31,308.90	110.55	31,198.35	28,854.44	2,343.91
TOKOM COMMUNICATIONS	1,679.11	1,181.87	4.17	1,177.70	1,089.22	88.48
TOOTSIE ROLL OF CAN.LTD.	4,190.02	2,949.22	10.41	2,938.81	2,718.01	220.80
TOPPS COMPANY INC.(CANADA), THE	12,110.68	8,524.32	30.10	8,494.22	7,856.06	638.16
TORBRAM ELECTRIC SUPPLY	587.22	413.33	1.46	411.87	380.93	30.94

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TORONTO HYDRO (Acct. # 000-575-290-053-3597)	114,351.52	80,488.33	284.20	80,204.13	74,178.45	6,025.68
TORONTO STAR NEWSPAPER	30,545.99	21,500.33	75.92	21,424.41	19,814.82	1,609.59
TORONTO, CITY OF	984.38	692.87	2.45	690.42	638.55	51.87
TORYS	106,309.21	74,827.61	264.22	74,563.39	68,961.50	5,601.89
TOULCH, FRED C/O BAXTER DELIVERY	6,618.78	4,658.74	16.45	4,642.29	4,293.53	348.76
TOWERS PERRIN	7,223.00	5,084.04	17.95	5,066.09	4,685.47	380.62
TOYS "R" US (CANADA) LTD.	35,144.08	24,736.78	87.35	24,649.43	22,797.54	1,851.89
TRADE WINDS IMPORTING CO.	5,752.61	4,049.08	14.30	4,034.78	3,731.65	303.13
TRADEQUEST MERCHANDISE CORPORATION	72,683.71	51,159.71	180.64	50,979.07	47,149.05	3,830.02
TRANSCONTINENTAL DIST. INC.	1,535.24	1,080.61	3.82	1,076.79	995.89	80.90
TRANSCONTINENTAL PRINTING INC.	182,880.49	128,723.66	454.52	128,269.14	118,632.38	9,636.76
TRANSCONTINENTAL SALES INC.	423,184.34	297,865.75	1,051.76	296,813.99	274,514.60	22,299.39
TREBOR PERSONNEL INC.	16,653.90	11,722.14	41.39	11,680.75	10,803.19	877.56
TRELOAR & ASSOCIATES INC.	592.02	416.70	1.47	415.23	384.04	31.19
TRIBAL SPORTSWEAR INC.	66,189.27	46,588.48	164.50	46,423.98	42,936.19	3,487.79
TRICOTS PRETTY KNITTY	50,989.42	35,889.80	126.73	35,763.07	33,076.22	2,686.85
TRICOTS RONMOR	194,987.66	137,245.50	484.61	136,760.89	126,486.15	10,274.74
TRILLIUM LAWNS & GARDENS	1,059.30	745.61	2.63	742.98	687.15	55.83
TRILOGY BRAND MANAGEMENT	47,401.29	33,364.23	117.81	33,246.42	30,748.64	2,497.78
TRITAV HOLDINGS INC.	34,032.53	23,954.40	84.58	23,869.82	22,076.49	1,793.33
Tritav Holdings Inc.	1,532.83	1,078.91	3.81	1,075.10	994.35	80.75
TRITON PROTECTION & INVESTIGATION SERV.	321.00	225.94	0.80	225.14	208.22	16.92
TROPHY FOODS INC.	203,990.73	143,582.47	506.99	143,075.48	132,326.33	10,749.15
TURNER DRAKE & PARTNERS LTD.	1,595.05	1,122.70	3.96	1,118.74	1,034.69	84.05
TY GLOBAL IMPORTS	18,361.20	12,923.85	45.63	12,878.22	11,910.69	967.53
UNITED JANITORIAL	1,712.00	1,205.02	4.25	1,200.77	1,110.55	90.22
UNITED PARCEL SERVICE CANADA	156,695.68	110,293.02	389.44	109,903.58	101,646.60	8,256.98
UNIVERSAL LINENS	14,205.32	9,998.66	35.31	9,963.35	9,214.82	748.53

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U-PAK DISPOSALS (1989) LTD.	3,498.77	2,462.67	8.70	2,453.97	2,269.62	184.35
URBAN RAGS CLOTHING INC.	42,516.83	29,926.22	105.67	29,820.55	27,580.16	2,240.39
USA DETERGENTS INC.	144,269.23	101,546.44	358.56	101,187.88	93,585.71	7,602.17
UTILITIES KINGSTON	3,922.04	2,760.60	9.75	2,750.85	2,544.18	206.67
V. Clean Maintenance	1,263.00	888.98	3.14	885.84	0.00	885.84
V.W.V. ENTERPRISES	76,261.90	53,678.28	189.54	53,488.74	49,470.18	4,018.56
VACUUM REBUILDERS OF CALGARY (1990) LTD.	210.04	147.84	0.52	147.32	136.25	11.07
VANROSSUM COMMERCIAL CLEANERS	1,362.75	959.20	3.39	955.81	884.00	71.81
VARIMPO PRODUCTS LTD	16,031.50	11,284.05	39.84	11,244.21	10,399.44	844.77
VENTURE VACUUM & FIREPLACES LTD.	121.06	85.21	0.30	84.91	78.53	6.38
VF JEANSWEAR LIMITED PARTNERSHIP	401,104.34	282,324.36	996.89	281,327.47	260,191.56	21,135.91
VIDEO ONE CANADA LTD. (Acct. # JEFFREY A L KRIWETZ)	223,852.13	157,562.27	556.35	157,005.92	145,210.18	11,795.74
VIRTUAL ENTERPRISES INC.	12,198.00	8,585.78	30.32	8,555.46	7,912.70	642.76
VonWin Capital, LP Re Modern Publishing	21,743.66	15,304.66	54.04	15,250.62	14,104.85	1,145.77
VonWin Capital, LP re Evergood Industrie	346,514.69	243,900.47	861.21	243,039.26	224,779.92	18,259.34
VonWin Capital, LP re Kuehne & Nagel Int	11,118.68	7,826.08	27.63	7,798.45	7,212.55	585.90
VONWIN CAPITAL, LP RE: AVANT SALES	121,354.33	85,417.38	301.61	85,115.77	78,721.10	6,394.67
W. WHITE & ASSOCIATES LTD.	7,632.69	5,372.40	18.97	5,353.43	4,951.23	402.20
WADE ENTERPRISES LTD.	1,653.17	1,653.17	5.84	1,647.33	1,617.10	30.23
Wade Enterprises Ltd.	1,157.22	814.53	2.88	811.65	750.69	60.96
WALTER HEIMLER INC.	3,176.55	2,235.87	7.89	2,227.98	2,060.59	167.39
WAREHOUSE TRADING INC.	376,975.08	265,340.55	936.92	264,403.63	244,539.20	19,864.43
WATERLOO NORTH HYDRO INC.	8,152.96	5,738.60	20.26	5,718.34	5,288.73	429.61
WCB OF NOVA SCOTIA (Acct. # 101530723NW0003)	6,447.03	4,537.86	16.02	4,521.84	4,182.22	339.62
WCB OF NOVA SCOTIA (Acct. # 101530723NW0009)	168.26	118.43	0.42	118.01	109.14	8.87

DIVIDEND SHEET
IN THE MATTER OF THE BANKRUPTCY OF
DYLEX LIMITED

A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO

	Claim	Draft Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
WEBER SUPPLY COMPANY INC.	406.07	285.82	1.01	284.81	263.41	21.40
WEEKENDER PUBLICATIONS INC.	34.99	24.63	0.09	24.54	22.70	1.84
WELLAND HYDRO ELECTRIC SYSTEM CORP.	399.47	281.17	0.99	280.18	259.14	21.04
WELLINGTON INSURANCE COMPANY	10,952.99	7,709.46	27.22	7,682.24	7,105.07	577.17
WESTARJO POWER INC.	3,645.35	2,565.84	9.06	2,556.78	2,364.69	192.09
Westney Heights Plaza/Gentra Canada	1,503.66	1,058.38	3.74	1,054.64	975.42	79.22
WESTWOOD MALL (MISSISSAUGA) LIMITED	11,845.58	8,337.72	29.44	8,308.28	7,684.08	624.20
WHISTLE KLEEN ENTERPRISES LTD.	296.82	208.92	0.74	208.18	192.54	15.64
WHITBY HYDRO ELECTRIC CORPORATION	5,917.27	4,164.97	14.71	4,150.26	3,838.47	311.79
WHITEWING	2,616.15	1,841.42	6.50	1,834.92	1,697.06	137.86
WILLIAM M. MERCER LIMITED	150,965.80	106,259.94	375.20	105,884.74	97,929.71	7,955.03
WILLOW PRINTING GROUP LTD.	13,296.93	9,359.28	33.05	9,326.23	8,625.55	700.68
WINSOR AGENCIES	54,630.62	38,452.72	135.78	38,316.94	35,438.22	2,878.72
WOODSIDE SQR LTD. - EPSI EMERALD MAN.INC	646.99	455.40	1.61	453.79	419.70	34.09
WORK WEAR CORP.OF CANADA	1,111.20	782.14	2.76	779.38	720.82	58.56
WORKPLACE SAFETY & INSURANCE BOARD (Acct. # 1404857)	70,890.81	49,897.75	176.19	49,721.56	45,987.18	3,734.38
WORLD FOOTWEAR IMPORTS INC.	150,065.25	105,626.07	372.97	105,253.10	97,345.51	7,907.59
WORLD KITCHEN CANADA (EHI) INC.	52,900.78	37,235.15	131.48	37,103.67	34,316.10	2,787.57
WPCI (WIRELESS PERSONAL COMM. INC.)	844.11	594.14	2.10	592.04	547.56	44.48
WYCLIFFE PROPERTY MANAGEMENT LIMITED	27,240.55	19,173.74	67.70	19,106.04	17,670.62	1,435.42
WYEMARK DEVELOPMENTS INC.	805.64	567.06	2.00	565.06	522.60	42.46
Wyemark Developments Inc.	1,264.94	890.35	3.14	887.21	820.57	66.64
WYNDHAM STREET INVESTMENTS INC.	2,046.69	2,046.69	7.23	2,039.46	2,002.04	37.42
XEROX CANADA LTD.	2,238,207.06	1,575,401.48	5,562.74	1,569,838.74	1,451,897.98	117,940.76
YORK DISPOSAL SERVICES LTD.	31,901.97	22,454.76	79.29	22,375.47	20,694.42	1,681.05

District of Ontario
Division No. 09 - Toronto
Court No. 31-394548
Estate No. 31-394548

DIVIDEND SHEET
IN THE MATTER OF THE BANKRUPTCY OF
DYLEX LIMITED

A COMPANY INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING ITS HEAD OFFICE IN THE CITY
OF TORONTO, IN THE PROVINCE OF ONTARIO

		Draft				
	Claim	Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
YOUNG SCENE SPORTSWEAR INC.	281,428.05	198,088.09	699.45	197,388.64	182,558.99	14,829.65
ZERO II 60 FASHIONS INC.	838.53	590.21	2.08	588.13	543.95	44.18
ZULIANI GLASS CENTRE	160.50	112.97	0.40	112.57	104.11	8.46
Totals	<u>76,612,182.40</u>	<u>\$53,926,138.80</u>	<u>\$190,413.30</u>	<u>\$53,735,725.50</u>	<u>\$49,655,081.36</u>	<u>\$4,080,644.14</u>
Grand Totals	<u>\$78,446,436.25</u>	<u>\$55,760,392.65</u>	<u>\$196,890.07</u>	<u>\$55,563,502.58</u>	<u>\$51,481,369.08</u>	<u>\$4,082,133.50</u>

Estate File No.: 31-394548

**ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF THE BANKRUPTCY OF
DYLEX LIMITED, A COMPANY INCORPORATED
PURSUANT TO THE LAWS OF CANADA AND
HAVING ITS HEAD OFFICE IN THE CITY OF
TORONTO, IN THE PROVINCE OF ONTARIO.**

**TRUSTEE'S FINAL STATEMENT OF
RECEIPTS AND DISBURSEMENTS**

**RSM RICHTER INC.
(FORMERLY RICHTER & PARTNERS INC.)
TRUSTEE
200 King Street West
Suite 1100, Box 48
Toronto, ON M5H 3T4**

**Tel: 416.932.8000
Fax: 416.932.6200**

Contact: Renee Schwartz

Appendix “F”

**ONTARIO
SUPERIOR COURT OF JUSTICE
IN BANKRUPTCY AND INSOLVENCY**

**IN THE MATTER OF THE BANKRUPTCY OF DYLEX LIMITED, A COMPANY
INCORPORATED PURSUANT TO THE LAWS OF CANADA AND HAVING
ITS HEAD OFFICE IN THE CITY OF TORONTO,
IN THE PROVINCE OF ONTARIO.**

REGISTRAR

MASTER D. E. SHORT

) ~~Wednesday, the 04th~~ **OCT 17 2012**
) ~~day of June, 2012~~
)

UPON the application of Duff & Phelps Canada Restructuring Inc. (*formerly accepted under RSM Richter Inc.*), Trustee of the bankrupt estate of Dylex Limited;

UPON reading the application of the said Trustee;

AND UPON the said Trustee undertaking to keep all estate books, records, and documents as provided by Rule 68;

IT IS ORDERED THAT the said Trustee be and is hereby discharged as Trustee in the above estate and that any security given by the Trustee with respect to the said estate be and the same is hereby released.



REGISTRAR
Master D. Short
Registrar in Bankruptcy
Superior Court of Justice

Appendix “G”

WHOIS-RWS

Point of Contact	
Name	Borges , George
Handle	GBO16-ARIN
Company	Dylex Ltd
Street	170 Wellesworth Drive
City	Toronto
State/Province	ON
Postal Code	M9C-4S1
Country	CA
Registration Date	2004-04-28
Last Updated	2019-10-12
Comments	
Phone	+1-647-812-7102 (Office)
Email	gborges@dylex.com
RESTful Link	https://whois.arin.net/rest/poc/GBO16-ARIN
See Also	Related organizations.

Appendix “H”



MINDEN GROSS LLP
BARRISTERS & SOLICITORS
145 KING STREET WEST, SUITE 2200
TORONTO, ON, CANADA M5H 4G2
TEL 416.362.3711 FAX 416.864.9223
www.mindengross.com

DIRECT DIAL 416.369.4149
E-MAIL rslattery@mindengross.com
FILE NUMBER 4034099

June 24, 2019

BY ELECTRONIC MAIL & REGULAR MAIL

Mr. George Borges
Dylex Ltd.
170 Wellesworth Drive
Toronto, ON M9C 4S1

Dear Mr. Borges:

Re: Dylex Ltd.

We are lawyers for KSV Advisory Inc. the successor trustee to RSM Richter Inc.

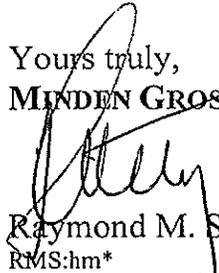
We note that in March 2019 you have both updated the register of the American Region of Internet Numbers and updated the domain name dylex.com.

Further, it is apparent that you maintain an open email address, gborges@dylex.com.

Would you kindly advise as to what authority you possess to take these steps and to hold yourself out as a representative of the bankrupt Dylex Ltd.

We look forward to receiving this information from you at your earliest convenience.

Yours truly,
MINDEN GROSS LLP


Raymond M. Slattery
RMS:hm*

cc: Benjamin Y. Bloom
Robert Harlang
*Partner through Professional Corporation

#3736680 | 4094099

Appendix “I”



MINDEN GROSS LLP
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www.mindengross.com

DIRECT DIAL 416.369.4149
E-MAIL rslattery@mindengross.com
FILE NUMBER 4034099

December 13, 2019

BY ELECTRONIC MAIL & REGULAR MAIL

Mr. George Borges
Dylex Ltd.
170 Wellesworth Drive
Toronto, ON M9C 4S1

Dear Mr. Borges:

Re: Dylex Limited

We refer to our letter of June 24, 2019, a copy of which is attached for your ease of reference.

On December 12, 2019 the Honourable Mr. Justice McEwen made an Order appointing KSV Kofman Inc. as the Trustee of the Dylex Limited. The appointment is for the purpose of completing the sale of the internet protocol numbers which are registered with the American Registry for Internet Numbers. A copy of the Order of Justice McEwen is attached.

Please be advised that the Trustee is now in control of all remaining assets of Dylex Limited, including the internet protocol numbers.

No transaction or any dealing with the assets of Dylex can be done without the consent of the Trustee.



We trust the foregoing and enclosed are self-explanatory. Please do not hesitate to contact the undersigned should you have any questions or comments.

Yours truly,

MINDEN GROSS LLP



Raymond M. Slattery
RMS:hm*

Encl.

cc: Benjamin Y. Bloom
Robert Harlang

*Partner through Professional Corporation

#3978292 | 4034099

Appendix “J”



WEBCAST

05 SEPT
4PM BST
5PM CEST
8AM PT

IS IT TIME TO SIMPLIFY WITH HCI?

Sorting through the hype of hyperconverged infrastructure.

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Business

Microsoft spends \$7.5m on IP addresses

Domain names positively cheapo by comparison

By [Kevin Murphy](#) 24 Mar 2011 at 14:30

37 [SHARE](#) ▼

It's official, IP addresses are now more expensive than domain names.

Nortel Networks, the bankrupt networking hardware vendor, has sold 666,624 IPv4 addresses to Microsoft for \$7.5m, according to Delaware bankruptcy court documents (pdf).

That's \$11.25 per address, more than you'd expect to pay for a .com domain name. Remember, there's no intellectual property or traffic associated with these addresses – they're just routing numbers.

This, I believe, is the first publicly disclosed sale of an IP address block since [ICANN officially announced](#) the depletion of IANA's free pool of IPv4 blocks last month.

The deal came as part of Nortel's liquidation under US bankruptcy law, which has been going on since 2009. According to a court filing:

Because of the limited supply of IPv4 addresses, there is currently an opportunity to realize value from marketing the

Internet Numbers, which opportunity will diminish over time as IPv6 addresses are more widely adopted.

Nortel contacted 80 companies about the sale a year ago, talked to 14 potential purchasers, and eventually received four bids for the full block and three bids for part of the portfolio.

Microsoft's bid was the highest.

The Regional Internet Registries, which allocate IP addresses, do not typically view IP as an asset that can be bought and sold. There are [processes being developed](#) for assignees to return unused IPv4 to the free pool, for the good of the internet community.

But this kind of “black market” – or “gray market” – for IP addresses has been anticipated for some time. IPv4 is now scarce, there are costs and risks associated with upgrading to IPv6, and the two protocols are expected to co-exist for years or decades to come.

In fact, during ICANN's press conference announcing the emptying of the IPv4 pool last month, the [only question I asked was](#): “What is the likelihood of an IPv4 black market emerging?”.

In reply, Raul Echeberria, chair of ICANN's Number Resource Organization, acknowledged the possibility, but played down its importance:

There is of course the possibility of IPv4 addresses being traded outside of the system, but I am very confident it will be a very small amount of IPv4 addresses compared to those transferred within the system. But it is of course a possibility this black market will exist, I'm not sure that it will be an important one. If the internet community moves to IPv6 adoption, the value of the IPv4 addresses will decrease in the future.

I doubt we'll hear about many of these sales in future, unless they come about due to proceedings such as Nortel's bankruptcy sale, but I'm also confident they will happen.

The total value of the entire IPv4 address space, if the price Microsoft is willing to pay is a good guide, is approximately \$48.3bn.

This story was first published at [Domain Incite](#).

Tips and corrections

37 Comments



Sign up to our Newsletter - Get IT in your inbox daily

MORE [Microsoft](#) [Ip Addresses](#)



WEBCAST

LIVE x **SCALE**

05 SEPT | 4PM BST / 5PM CEST / 8AM PT

IS IT TIME TO SIMPLIFY WITH HCI?

Sorting through the hype of hyperconverged infrastructure.

SIGN UP

WEBCAST

05 SEPT

4PM BST
5PM CEST
8AM PT

IS IT TIME TO SIMPLIFY WITH HCI?

Sorting through the hype of hyperconverged infrastructure.

SIGN UP

LIVE x **SCALE**

Appendix “K”

A New Low for Borders: Selling IP Addresses for \$12

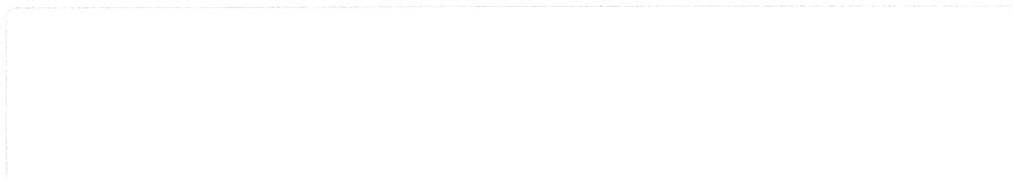


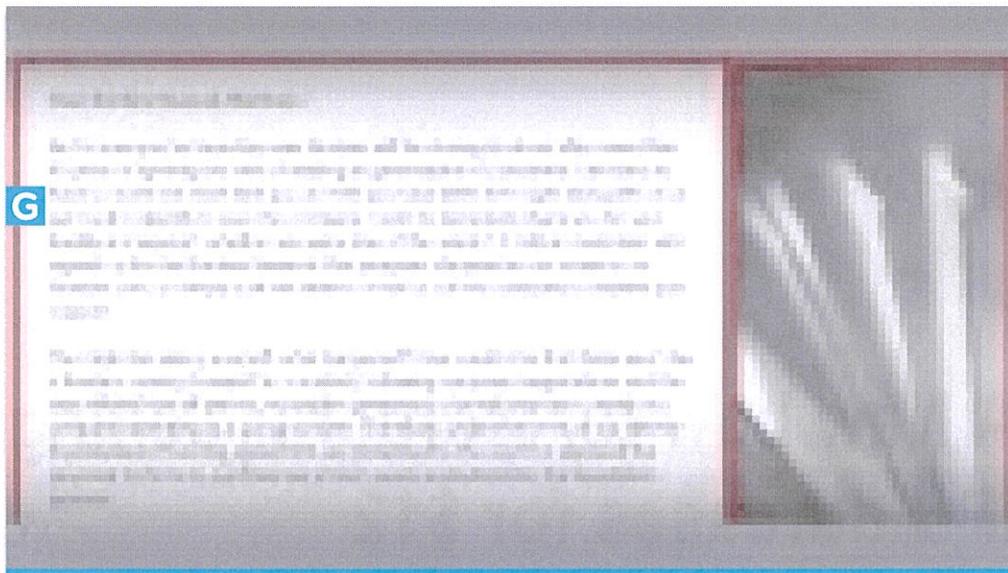
Sam Biddle

12/06/11 9:08am



Like a haggard crackhead selling its socks, bankrupted Borders has resorted to selling things that don't actually exist. That's right—the company that once sold *Ulysses* and *Jane Eyre* is now hawking its collection of IP addresses.



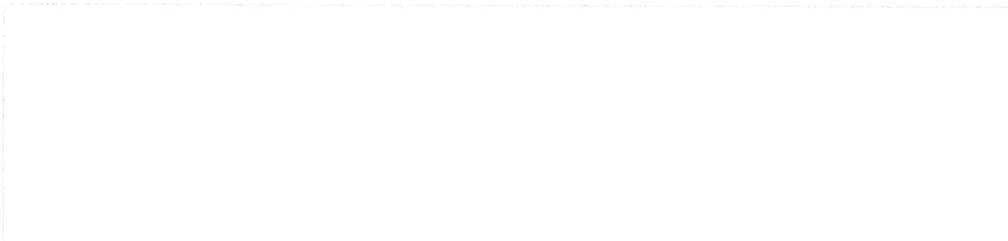


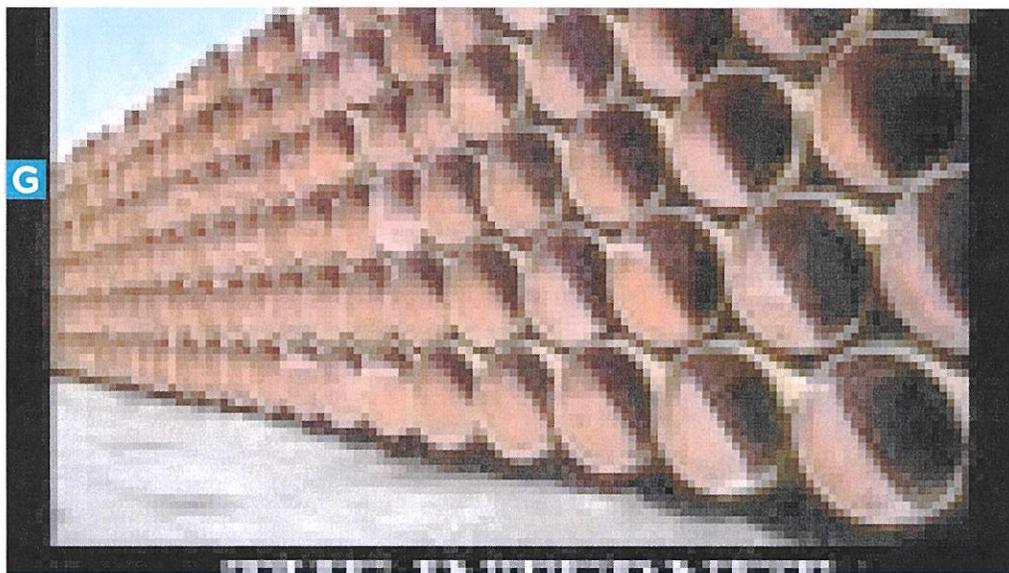
The Borders Goodbye Email Is Like Watching *Old Yeller* in Slow Motion

Just when the snarkbot in me wanted to giggle at Borders like a great big jerk, they go and send...

[Read more](#)

After all of the shelving and fluorescent bulbs were auctioned off to help fill Borders' debts, this was probably the most valuable thing the dead company has left. The IPv4 internet address numbers, which serve as precious unique identifiers for web servers, have all been doled out. There aren't any more combinations left. So although \$12 for an IP address *sounds* kind of pathetic, The Register reports it was a record high price—and the former bookseller fetched \$786,432 in a sale to a medical software firm.





Oh Noes!: The Internetz Is Almost Out of IP Addresses

If your grandmother's Facebook account wasn't a tell-tale sign that the internet has come ...

[Read more](#)

So, sad, or not so sad? Still sad, I think. [The Register via MaximumPC]

Photo by ChicagoGeek

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