



Report of KSV Kofman Inc. Re: Dylex Limited

December 4, 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.
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.

* * *

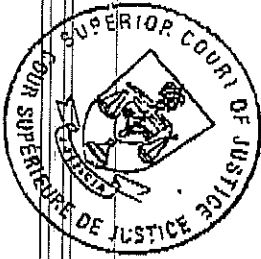
All of which is respectfully submitted,

A handwritten signature in blue ink that reads "KSV Kofman Inc".

KSV KOFMAN INC.

Appendix “A”

Court File No. 01 - CL - 4216



ONTARIO
SUPERIOR COURT OF JUSTICE
Commercial List

THE HONOURABLE
 MR. JUSTICE LEDERMAN

) FRIDAY, THE 3RD DAY
)
) OF AUGUST, 2001

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

AND IN THE MATTER OF A PLAN OF COMPROMISE OR
 ARRANGEMENT OF DYLEX LIMITED

APPLICATION UNDER THE COMPANIES' CREDITORS ARRANGEMENT
 ACT, R.S.C. 1985, c. C-36

ORDER

THIS APPLICATION made by Dylex Limited (the "Applicant") for an order substantially in the form of the draft Order attached as Schedule "A" to the Notice of Application herein was heard this day at the Courthouse at 393 University Avenue, Toronto, Ontario.

ON READING the Notice of Application, the affidavit of Paul Weiner sworn on August 3, 2001, the consent of PricewaterhouseCoopers Inc. as proposed Monitor of the Applicant (referred to as the "Monitor") and on being advised that none of the other persons who might be interested in these proceedings, except Great American Group in its capacity as a secured creditor of the Applicant, was served with the

HARRISON\MSIMAX

This is Exhibit... "A" ...referred to in the
 affidavit of... BERT LAFFORD ...
 sworn before me, this
 day of... AUGUST 2001

.....
 A COMMISSIONER FOR TAKING AFFIDAVITS

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Notice of Application and the Application Record, and on hearing the submissions of counsel for the Applicant and the Monitor, *the Great American Group and the Petitioning Creditors.*

SERVICE

1. **THIS COURT ORDERS** that the time for service of the Notice of Application and the Application record be and it is hereby abridged and that the Application is properly returnable today and further that service thereof upon any other interested person be and it is hereby dispensed with.

APPLICATION

2. **THIS COURT ORDERS AND DECLARES** that the Applicant is a company to which the *Companies' Creditors Arrangement Act* (the "CCAA") applies.

PLAN

3. **THIS COURT ORDERS** that the Applicant shall have the authority to file and shall, subject to further order of the Court, file with this Court a proposal for a plan of compromise and arrangement (the "Plan") between the Applicant and one or more classes of its secured and/or unsecured creditors as it may deem appropriate.

STAY OF PROCEEDINGS

4. **THIS COURT ORDERS** that until and including August 31, 2001 (the "Stay Date") or such later date as may be ordered by the Court;

- (a) any and all proceedings, including, without limitation, suits, actions, extra-judicial proceedings, enforcement processes or other remedies taken or that may be taken by any of the Applicant's creditors, customers, clients, suppliers, lessors (including, without limitation, lessors of real property), tenants, co-tenants, limited partners, co-venturers, partners, or by any governments (including, without limitation, any nation, province, state or municipality or any other

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entity exercising executive, legislative, judicial, regulatory or administrative functions of or pertaining to government in Canada or elsewhere), any corporation or other entity owned or controlled by or which is the agent of any of the foregoing, or by any other person, firm, corporation or entity (herein, collectively, "Persons" and individually, a "Person") against or in respect of the Applicant, its directors, officers or employees in such capacity, any of the Applicant's property, assets and undertaking, now owned or hereafter acquired, wheresoever located, whether in possession of the Applicant or any other Person and whether held by the Applicant directly or indirectly, as principal or nominee, beneficially or otherwise, as the case may be, or any property or assets in the possession of the Applicant (collectively the "Property"), whether pursuant to the *Bankruptcy and Insolvency Act* (Canada) (the "BIA"), the *Winding-Up and Restructuring Act* (Canada), or otherwise shall be stayed and suspended;

- (b) the right of any Person to make demand or draw under any debentures, notes, bonds or instruments of similar effect, issued by or on behalf of the Applicant, to take possession of, to foreclose upon or to otherwise realize upon or deal with any of the Property or to continue such actions or proceedings if commenced prior to the date of this Order, is hereby restrained;
- (c) the right of any Person (including, without limitation, any authority with jurisdiction to levy realty taxes) to commence or continue realization in respect of any encumbrance, tax, lien, charge, mortgage, attornment of rents or other security held in relation to, or any trust attaching to, the Property, including the right of any Person to take any step in asserting or perfecting any right or interest, including, without limitation, the removal of any tooling, inventory, service parts,

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equipment, supplies and intellectual property or any right to the revindication of any goods supplied to the Applicant, whether taken in the Province of Ontario or elsewhere, and whether pursuant to the BIA or otherwise, is hereby restrained;

- (d) the right of any Person to assert, enforce or exercise any right (including, without limitation, any right of dilution, buy-out, divestiture, forced sale, acceleration, termination, revocation, suspension, modification, cancellation or right to revoke any qualifications or registration), option or remedy available to it, including such right, option or remedy arising under or in respect of any agreement (including, without limitation, any partnership agreement, management agreement, franchise agreement, shareholders' agreement, co-ownership agreement, agreement of purchase and sale, customer contract, purchase order, supply contract or lease) to which the Applicant, or any Person in which the Applicant has an interest, is a party, arising out of, relating to or triggered by the occurrence of any default or non-performance by the Applicant thereunder, the making or filing of these proceedings, or any allegation contained in these proceedings including, without limitation, the making of any demand, the sending of any notice, the right to crystallize any security interest, the right to accelerate the repayment of any outstanding indebtedness, the right to terminate, accelerate rent due under, and/or interfere with the Applicant's quiet possession in respect of or otherwise deal with a lease of lands pursuant to which the Applicant is a tenant, are hereby restrained;

- (e) all Persons are hereby restrained from exercising any extra-judicial remedy against the Applicant, including, without limitation, the registration or re-registration of any securities owned by the Applicant

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into the name of any Persons or their nominees, the exercise of any voting rights attaching to securities owned by the Applicant, any right of distress, repossession or consolidation of accounts in relation to amounts due or accruing due in respect of or arising from any indebtedness or obligation of the Applicant as at the date hereof; and

- (f) all Persons are hereby restrained from exercising any right of set off or off set as against the Applicant or as against amounts now or hereafter owing to the Applicant including, without limitation, set off rights contained in any agreements, contracts, and/or purchase orders and are specifically restrained from setting off liabilities of the Applicant arising prior to the date hereof against any money now or hereafter owing to the Applicant.

5. **THIS COURT ORDERS** that, until and including the Stay Date, Her Majesty in right of Canada may not exercise rights under section 224(1.2) of the *Income Tax Act* (Canada) in respect of the Applicant where the Applicant is a tax debtor under that subsection and that Her Majesty in right of a province may not exercise rights under provincial legislation substantially similar to that subsection in respect of the Applicant where the Applicant is a tax debtor under the provincial legislation.

6. **THIS COURT ORDERS** that, until and including the Stay Date, no Person may commence or continue any action against a director or future director of the Applicant on any claim against directors that arose before the commencement of these proceedings and that relates to obligations of the Applicant where directors are under any law liable in their capacity as directors for the payment of such obligations.

7. **THIS COURT ORDERS** that no creditor of the Applicant shall be under any obligation after the date of this Order to advance or re-advance any money to the Applicant, provided, however, that, cash placed on deposit by the Applicant with

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any creditor from and after 7:00 a.m. (Toronto Time) on the date of this Order, whether in an operating account or otherwise and whether for its own account or for the account of any other entity, shall not be applied by such creditor in reduction or repayment of amounts owing as of the date of this Order or that may become due on or before the Stay Date or in satisfaction of any interest or charges accruing in respect thereof.

8. **THIS COURT ORDERS** that all Persons having agreements with the Applicant, whether written or oral, and whether the Applicant is acting as principal or nominee, for the supply or purchase of goods and/or services to or by the Applicant or to the Applicant or any of the Property, as the case may be, including, without limitation, leases, commercial leases, supply contracts, service contracts, distribution agreements, inventory financing agreements and transportation contracts are hereby restrained from accelerating, terminating, suspending, modifying, determining or cancelling such agreements, notwithstanding any provisions contained in such agreements to the contrary, without the prior written consent of the Applicant or without the leave of this Court. Without limitation, all Persons are hereby restrained until further Order of this Court from discontinuing, interfering with or cutting off any utility (including telephone and telefax service at the present numbers used by the Applicant or used in respect of any of the Property, as the case may be, and whether such telephone or telefax services are listed in the name of the Applicant or in the name of some other Person), the furnishing of oil, gas, water, heat or electricity, or the supply of equipment, computer software, hardware support, electronic, internet, electronic mail, data or other services, so long as the Applicant pays the normal prices or charges other than deposits, stand-by fees (or similar items) for such goods and services received after the date of this Order, as the same become due in accordance with present payment practices or terms or as may be hereafter negotiated by the Applicant from time to time, provided that nothing herein shall prohibit any Person from requiring immediate payment for

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goods, services, use of leased or licensed property or other valuable consideration provided after the date hereof, and that all such Persons shall continue to perform and observe the terms and conditions contained in any agreements entered into with the Applicant or in connection with any of the Property, as the case may be, and, without further limitation, all Persons including tenants of premises owned or operated by the Applicant and lessors of premises or equipment leased or operated by the Applicant whether held or operated by the Applicant, directly or indirectly, as principal or nominee, beneficially or otherwise be and they are hereby restrained until further Order of this Court from terminating, amending, suspending or withdrawing any agreements, licences, permits, approvals or supplies of goods and services and from pursuing any rights or remedies arising thereunder.

9. **THIS COURT ORDERS** that all Persons having other agreements with the Applicant are hereby restrained from accelerating, terminating, suspending, modifying, determining or cancelling such agreements, notwithstanding any provisions contained in such agreements to the contrary, without the prior written consent of the Applicant or without the leave of this Court, and that all such Persons shall continue to perform and observe the terms, conditions and provisions contained in such agreements on their part to be performed or observed and, without limitation, all Persons be and they are hereby restrained until further Order of this Court from terminating, cancelling or otherwise withdrawing any licences, permits, approvals or consents, and from disturbing or otherwise interfering in any way with the present or future occupation by the Applicant of any premises leased or subleased by the Applicant and the landlords of premises leased or subleased by the Applicant are hereby specifically restrained from taking any steps to terminate any lease or sublease to which the Applicant is party, whether by notice of termination or otherwise, without the prior written consent of both the Applicant and the Monitor or without the leave of this Court, all subject to the obligation of the Applicant to pay occupation rent for the period commencing with the date of this

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Order for leased premises of which the Applicant enjoys actual occupation, but not arrears.

10. **THIS COURT ORDERS** that from 7:00 a.m. (Toronto time) on the date of this Order, to the time of the granting of this Order, any act or action taken or notice given by creditors or other Persons and their agents in furtherance of their rights to commence or continue realization or take or enforce any other step or remedy against the Applicant, including the application of funds in the reduction of any debt, set-off or the consolidation of accounts, will be deemed not to have been taken or given as the case may be, subject to the right of such Persons to further apply to this Court in respect of such step, act, action or notice given, provided that the foregoing shall not apply to prevent any creditor who, during such period, effected any registrations with respect to security granted prior to the date of this Order or who obtained third party consents in relation thereto.

11. **THIS COURT ORDERS** that the provisions of this Order do not stay the exercise of any the remedies referred to in sections 11.1(2) or 11.1(3) of the CCAA with respect to "eligible financial contracts" as defined in section 11.1(1) of the CCAA nor do they stay any action, suit or proceeding against a Person other than the Applicant who is obligated under a letter of credit or guarantee in relation to the Applicant.

12. **THIS COURT ORDERS** that, to the extent that any statutory limitation periods relating to the Applicant or the Property may expire or terminate with the passage of time, the term of such limitation periods shall hereby be deemed to be extended by a period of time equal to the duration of the stay of proceedings effected by this Order and any further Order of this Court and, for greater certainty, in the event that the Applicant becomes bankrupt or a receiver is appointed in respect of the Applicant within the meaning of section 243(2) of the BIA, the period between the date of this Order and the day on which such stay of proceedings is

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ended shall not be counted in determining the 30-day period referred to in Section 81.1 of the BIA or the 15-day period referred to in Section 81.2 of the BIA, provided that this paragraph shall not be construed to extend the term of any lease that expires during the pendency of such stay of proceedings.

POSSESSION OF PROPERTY AND CONTINUATION OF OPERATIONS

13. **THIS COURT ORDERS** that the Applicant shall remain in possession of the Property, shall continue to carry on business in a manner consistent with the preservation of its enterprise and shall be authorized and empowered to continue to retain and employ the agents, servants, solicitors and other assistants and consultants currently in its employ, with liberty to retain such further agents, servants, solicitors, assistants and consultants as they deem reasonably necessary or desirable in the ordinary course of business or for the purpose of the Plan or the carrying out of the terms of this Order, or otherwise subject to the approval of this Court.

14. **THIS COURT ORDERS** that the Applicant shall be entitled to exercise any rights of set-off and claim any allowances or benefits which it is entitled to claim against amounts payable by the Applicant to any Person, including, without limitation, amounts payable to any supplier of goods or services or any landlord of premises leased or occupied by the Applicant and including rights arising in connection with any agreements or arrangements with any supplier.

15. **THIS COURT ORDERS** that after the date hereof the Applicant shall be entitled, but not required, to pay all reasonable expenses incurred by the Applicant in carrying on its business after this Order and carrying out the provisions of this Order, which expenses, pending any further Order of this Court, shall include, without limitation, payment of:

AUG-02-01 17:00

FROM-STIKEMAN ELLIOTT

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- (a) goods or services actually supplied to the Applicant on or after August 1, 2001, including payments in respect of outstanding documentary credits;
- (b) all obligations secured by possessory liens or other pre-filing claims that are necessary to secure continuing supply of goods and/or services that are necessary and economically beneficial to the ongoing business of the Applicant, subject to the concurrence of the Monitor;
- (c) all outstanding and future wages for services, salaries, vacation pay, employee benefits, registered retirement savings plan and other pension contributions falling due in the ordinary course and the reimbursement of outstanding and future business expenses properly incurred and documented by officers and employees in each case, consistent with existing compensation policies and arrangements but excluding retention or extraordinary bonuses, severance, termination or other like amounts;
- (d) all existing and future statutory trust claims of the federal or provincial Crown in respect of federal or provincial deductions at source for income taxes, employment insurance premiums, and federal or provincial pension plan contributions (and whether the premiums or contributions are owed by the employees or by the Applicant as employer);
- (e) amounts accruing due after the date of this Order on account of provincial sales taxes, federal goods and services taxes, employer health taxes, amounts payable to any workers' compensation authority whether as premiums or assessments, and amounts owing on account of federal excise tax;

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- (f) all expenses incurred after the date of the Order reasonably necessary for the continuation of the operations and business of the Applicant and the preservation of the Property, permits and licenses, including, without limitation, payments on account of insurance, payroll accounts and security;
- (g) all outstanding and future amounts that may be or may become owing on account of temporary workers supplied by an employment agency;
- (h) the reasonable fees and disbursements of the Monitor, including the reasonable fees and disbursements, if any, on a solicitor and client basis, of counsel retained by the Monitor;
- (i) all outstanding and future reasonable fees and disbursements, on a solicitor and client basis, of counsel retained by the Applicant in respect of these proceedings and a Plan or other matters affecting the business and operations of the Applicant; and
- (j) any other amounts provided for by the terms of this Order.

16. THIS COURT ORDERS that, subject to paragraph 15 hereof and except as otherwise provided in this Order, the Applicant is hereby directed, until further order of this Court:

- (a) to make no payments, whether of principal, interest thereon or otherwise, on account of amounts owing or accruing due to any of the Applicant's creditors as of this date; and
- (b) to grant no mortgages, charges or other security upon or in respect of any of its Property other than for the specific purpose of borrowing new funds as provided for in paragraph 23 hereof or as otherwise authorized pursuant to this Order.

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RESTRUCTURING

17. **THIS COURT ORDERS** that, notwithstanding paragraphs 13 through 16 hereof, the Applicant shall have the right to:

- (a) permanently or temporarily cease, downsize or shut down any of its businesses or operations;
- (b) dispose of redundant or non-material assets, not to exceed \$500,000 in any one transaction or series of connected transactions, and to make provision for any consequences thereof in the Plan;
- (c) terminate the employment of such of its employees or temporarily lay off such of its employees as it deems appropriate on such terms as may be agreed upon between the Applicant and such employees or, failing such agreement, to deal with the consequences thereof in the Plan;
- (d) subject to paragraphs 18 and 19, vacate, abandon or quit any leased premises and/or terminate or repudiate any lease and any ancillary agreements relating to any leased premises, on not less than 7 days notice in writing to the relevant landlord on such terms as may be agreed upon between the Applicant and such landlord or, failing such agreement, to deal with the consequences thereof in the Plan;
- (e) terminate such of its arrangements of any nature whatsoever, whether oral or written, as the Applicant deems appropriate on such terms as may be agreed upon between the Applicant and such counter-parties or, failing such agreement, to deal with the consequences thereof in the Plan; and
- (f) pursue all avenues of refinancing and offers for the sale of material parts of its business or Property, in whole or in part, subject to prior

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approval of this Court being obtained before any such refinancing or sale which the Monitor considers to be material;

all of the foregoing to permit the Applicant to proceed with an orderly restructuring of its business.

18. **THIS COURT ORDERS** that the Applicant shall provide each of the relevant landlords with notice of the Applicant's intention to remove any fixtures from any leased location closed and abandoned by the Applicant at least 7 days prior to the date of the intended removal. The relevant landlord shall be entitled to have a representative present in the leased location to observe such removal and, if the landlord disputes the Applicant's entitlement to remove any such fixture under the provisions of the lease, such fixture shall remain on the premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Applicant, or by further Order of the Court upon application by the Applicant on at least 2 days notice to such landlord and any such secured creditor. If the Applicant has otherwise vacated any such leased location, it shall not be considered to be in occupation thereof pending resolution of any such dispute.

19. **THIS COURT ORDERS** that, if a leased location is quit, vacated or abandoned by the Applicant, the relevant landlord shall be entitled to take possession of any such leased location without waiver of or prejudice to any claims or rights such landlord may have against the Applicant in respect of the quitting, vacating or abandonment of such leased location and such landlord shall be entitled to notify the Applicant of the basis on which it is taking possession and to gain possession of and re-lease such leased location to any third party or parties on such terms as such landlord considers advisable, provided that nothing herein shall relieve such landlord of their obligation to mitigate any damages claimed in connection therewith, and provided further that nothing in this paragraph 19 shall be deemed to resolve any issue relating to the removal of fixtures and the rights of

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any landlord under this paragraph 19 shall be subject to the resolution of such disputes.

DIRECTORS AND OFFICERS' INDEMNIFICATION AND CHARGE

20. **THIS COURT ORDERS** that the Applicant shall indemnify its directors and officers, to a maximum of \$5 million in the aggregate, from:

- (a) all claims, liabilities and obligations of any nature whatsoever which may arise out of their involvement with the Applicant, any sale of the Applicant or all or any part of the Property or the Plan from and after the date of the Order in the above-mentioned capacities, provided that the director or officer (i) acted honestly and in good faith with a view to the best interests of the Applicant; (ii) in the case of a criminal or administrative action, the director or officer had reasonable grounds for believing his or her conduct was lawful; and (iii) the directors or officers' action or inaction did not constitute gross negligence or wilful misconduct; and
- (b) any existing and future claims relating to the failure of the Applicant to at any time make payments of the nature referred to in subparagraphs 15(c), (d) and (e) of this Order which they sustain or incur by reason of or in relation to their respective capacities as directors and officers of the Applicant except to the extent that, with respect to any officer or director, such officer or director has been grossly negligent or guilty of wilful misconduct.

21. **THIS COURT ORDERS** that all the Property is hereby charged by a fixed lien and security interest (the "Directors' Charge") in favour of the directors and officers as security for the indemnity set out in paragraph 20 of this Order. The Directors' Charge shall rank in priority to all other security interests, liens,

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mortgages, charges and encumbrances (collectively, "Encumbrances") affecting any of the Property except the following:

- (a) any existing encumbrance held by Great American Group against the Company or any of its Property (the "GAG Encumbrance");
- (b) encumbrances arising by operation of law that are given priority over prior fixed charges by statute law; and
- (c) other Encumbrances created by this Order, which are stated herein to have priority over the Directors' Charge.

22. **THIS COURT ORDERS** that the directors and officers or any other Person on their behalf shall not be required to file, register, record or perfect the Directors' Charge granted pursuant to this Order.

POWER TO BORROW

23. **THIS COURT ORDERS** that the Applicant is hereby authorized and empowered, subject to the existing rights of any creditors holding valid security, to:

- (a) borrow such additional funds as it may deem necessary on an unsecured basis; and
- (b) seek further approval of this Honourable Court to grant such security as it may deem necessary to any lender providing new advances subsequent to the date of this Order, provided that any security granted by the Applicant contrary to this paragraph 23(b) shall be subordinate in all respects to the Directors' Charge, to the GAG Encumbrance, to the Monitor's Charge and to the Professional Advisors' Charge (as those terms are hereinafter defined).

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MONITOR

24. **THIS COURT ORDERS** that PricewaterhouseCoopers Inc. (defined above as the "Monitor") be and it is hereby appointed pursuant to section 11.7(1) of the CCAA as an officer of this Court to monitor the business and affairs of the Applicant with the powers and obligations provided for in the CCAA and the other powers and obligations provided for in this Order.

25. **THIS COURT ORDERS** that the Monitor, in addition to its prescribed rights and obligations under the CCAA, be and is hereby authorized and empowered to:

- (a) deliver to the Applicant and file with the Court, such reports as it considers appropriate with respect to any matter of concern to the Applicant, its creditors and/or any other stakeholders including any matter in respect of the Plan, ongoing operations, significant changes to management and the Applicant's conduct of its Business and the affairs of the Applicant, and in respect of such other matters as the Monitor may consider to be relevant to the proceedings herein;
- (b) assist the Applicant, to the extent required by the Applicant, in its dissemination of financial and other information which may be used in these proceedings, including reporting on such information as may from time to time be required and assist the Applicant, to the extent required by the Applicant, in respect of any sale or disposition by the Applicant of any of its assets or property;
- (c) advise the Applicant in its preparation of the Applicant's cash flow statements and other financial reporting;
- (d) advise the Applicant in its development of the Plan including, without limitation, any liquidation plan and any amendments to the Plan;

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- (e) advise the Applicant, to the extent required by the Applicant, concerning the holding and administering of the creditors' or shareholders' meetings for voting on the Plan and to act as chair of any creditors' meetings;
- (f) have full and complete access to the books, records, management, employees and advisors of the Applicant and to the Property to the extent required to perform its duties arising under this Order;
- (g) be at liberty to engage independent legal counsel to advise it concerning the exercise of its powers and discharge of its obligations under this Order;
- (h) be at liberty to retain such agents, appraisers and others as may be necessary or appropriate to assist the Monitor in the performance of its duties hereunder; and
- (i) perform such other duties as may be required by this Order or by this Court from time to time.

26. **THIS COURT ORDERS** that the Monitor is authorized, but not obligated, to prepare a report and assessment on the Plan.

27. **THIS COURT ORDERS** that the Monitor shall provide any creditor of the Applicant with information provided by the Applicant in response to reasonable requests for information made in writing by such creditor addressed to the Monitor. The Monitor shall not have any responsibility or liability with respect to the information disseminated by it pursuant to this paragraph. In the case of information that the Monitor has been advised by the Applicant is confidential, the Monitor shall not provide such information to any creditors unless otherwise directed by the Court.

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28. **THIS COURT ORDERS** that the Applicant and its shareholders, officers, directors, employees, agents and servants, and all persons having notice of this Order, allow the Monitor immediate, continuous and unrestricted access to the Property including without limitation all books, documents, contracts, orders, corporate, accounting and computer records, and any other papers and records of any kind relating thereto in their possession and control, and co-operate fully with all requests for assistance by the Monitor, and all such persons are hereby restrained and enjoined from dealing with Property (except as permitted by this Order) or interfering with the Monitor and the exercise its powers and performance of its duties hereunder.

29. **THIS COURT ORDERS** that the Monitor is not empowered to take possession of the Property of the Applicant or to manage any of its business or affairs and shall not, by fulfilling its obligations hereunder, be deemed to have taken or maintained possession or control of the Property, or any part thereof, and shall not occupy any premises except in such circumstances as the Monitor deems necessary.

30. **THIS COURT ORDERS** that the Monitor shall not be personally or corporately liable for any decision, act or omission made pursuant to this or future Orders or in discharge of its powers and duties hereunder, unless acting with gross negligence or wilful misconduct.

31. **THIS COURT ORDERS** that the Monitor shall be entitled to be indemnified out of the Property from and against all costs, expenses, claims, liabilities or damages suffered or incurred as a consequence of, or arising in connection with, its appointment as the Monitor or the performance of its duties and exercise of its rights or discretion under this or any other future Order save and except for any claims resulting from the gross negligence or wilful misconduct of the Monitor (the "Indemnity"). Without limiting the Indemnity, any liability which the Monitor may

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incur shall be limited to the aggregate of the net realized value of the Property. The "net realized value" of the Property shall be the proceeds realized on any disposition of the Property, or part thereof, after deducting the remuneration and disbursements of the Monitor. In addition, without limiting the indemnity, the Monitor shall be entitled to effect insurance.

32. **THIS COURT ORDERS** that as security for the Indemnity, the Monitor shall be entitled to the benefit of and are hereby granted a first charge, lien and security interest against the Property (the "Monitor's Charge") in priority to any Encumbrances and security interests in favour of the Applicant's creditors or any other Person (including without limitation, the Directors' Charge).

33. **THIS COURT ORDERS** that the Monitor shall not be required to file, register, record or perfect the Monitor's Charge.

34. **THIS COURT ORDERS** that (i) the Monitor, (ii) counsel to the Monitor, and (iii) counsel to the Applicant, shall be paid their reasonable fees and disbursements (in the case of the Monitor, on the basis of a chartered accountant and its own client, and in the case of such counsel, on a solicitor and his own client basis) by the Applicant as part of the costs of these proceedings. The Applicant is hereby authorized and directed to pay the Monitor, the counsel to the Monitor and the Applicant's own counsel on a weekly basis and to pay counsel retainers as may be agreed to by the Applicant and the Monitor as security for payment of their fees and disbursements from time to time. The reasonable fees and disbursements of the Monitor, counsel to the Monitor and counsel to the Applicant shall be secured by a charge on the Property (the "Professional Advisors' Charge"), which shall rank *pari passu* with the Monitor's Charge and which shall have priority over any Encumbrances and security interests in favour of the Applicant's creditors or any other person (including without limitation, the Directors' Charge).

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35. **THIS COURT ORDERS** that the fees and disbursements of the Monitor, and any other amounts paid pursuant to paragraph 34, above, shall be subject to the passing of accounts by this Court and shall be subject to any final assessment or taxation as may be ordered by this Court, in which case the remuneration of the Monitor shall be taxed on the basis of a chartered accountant and its own client and the legal costs of the Monitor's and/or the Applicant's counsel shall be taxed on the basis of a solicitor and its own client.

36. **THIS COURT ORDERS** that the Monitor shall report to this Court from time to time.

37. **THIS COURT ORDERS** that the appointment of the Monitor shall not constitute the Monitor an employer or a successor employer within the meaning of any legislation governing employment or labour standards or any other statute, regulation or rule of law or equity for any purpose whatsoever and that the Monitor shall be at liberty to retain from time to time such solicitors, consultants, contractors, agents, accountants, and other servants as it considers necessary for the purpose of performing its powers hereunder, provided however that its employment or retention of any employee of the Applicant shall not constitute the Monitor as an employer or "successor employer" of the Applicant or otherwise make the Monitor liable for obligations of the Applicant or to its employees, and the Monitor shall not be deemed or considered to be a successor employer, sponsor or payor, or deemed successor employer, sponsor or payor with respect to the Applicant or its employees under the *Canada Labour Code*, the *Labour Relations Act (Ontario)*, the *Employment Standards Act (Ontario)*, the *Pensions Benefits Act (Ontario)*, or under any other state, provincial or federal legislation, regulation or rule of law or equity applicable to employees or pensions, or otherwise, notwithstanding that it may employ some or all of such employees in connection with the operation of the Applicant's business in whole or in part while efforts are made to restructure or sell the same.

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38. **THIS COURT ORDERS** that the Monitor shall not be or be deemed to be in possession and control of the Property or of the business and affairs of the Applicant, whether pursuant to any legislation enacted for the protection of the environment or any other statute, regulation or rule of law or equity for any purpose whatsoever and that nothing herein contained shall vest in the Monitor the care, ownership, control, charge, occupation, possession or management (separately and/or collectively, "Possession"), or require or obligate the Monitor to occupy, or to take control, care, charge, possession or manage any of the Property which may be environmentally contaminated or a pollutant or a contaminant or cause or contribute to a spill, discharge, release or deposit of a substance contrary to any legislation enacted for the protection or preservation of the environment including, without limitation, the *Canadian Environmental Protection Act*, the *Transportation of Dangerous Goods Act*, the *Environmental Protection Act (Ontario)*, the *Emergency Plans Act (1983) (Ontario)*, the *Ontario Water Resources Act*, the *Occupational Health and Safety Act (Ontario)* or the regulations thereunder, or any federal or provincial legislation, or rule of law or equity in any jurisdiction affecting the environment or the transportation of goods (collectively, "Environmental Laws" or "Environmental Liabilities") and the Monitor shall not be deemed as a result of this Order to be in control, charge, possession or management of any of the Property or of the business and affairs of the Applicant within the meaning of any Environmental Laws.

39. **THIS COURT ORDERS** that if, notwithstanding the provisions of this Order, an order is made which has the effect of requiring the Monitor to remedy an environmental condition or environmental damage affecting Property, the Monitor is hereby authorized and directed to exercise on a timely basis its rights pursuant to section 11.8(5) of the CCAA to abandon, dispose of or otherwise release any interest in the affected Property.

GENERAL TERMS

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40. **THIS COURT ORDERS** that THE MONITOR shall, within ten (10) business days of the date of entry of this Order, send notice of these proceedings, including a copy of this Order to the Applicant's known creditors, other than employees and trade creditors to which the Applicant owes less than \$5,000.

41. **THIS COURT ORDERS** that the Monitor and the Applicant are at liberty to serve this Order, any other orders in these proceedings, all other proceedings, the Plan, any notices of meetings and all other notices and to deliver the information circular, proofs of claim, proxies and disallowances of claims by forwarding true copies thereof by prepaid ordinary mail, courier, personal delivery or electronic transmission to the Applicant's creditors at their addresses as last shown on the records of the Applicant and that any such service or notice by courier, personal delivery or electronic transmission shall be deemed to be received on the next business day following the date thereof, or if sent by ordinary mail, three business days after mailing.

42. **THIS COURT ORDERS** that notwithstanding any other provisions of this Order, the Applicant may apply at any time to the Court to seek further relief and any interested person may apply to this Court to vary or rescind this Order or seek other relief upon seven days' notice to the Applicant and the Monitor and to any other party likely to be affected by the order sought or upon such other notice, if any, as this Court may order.

43. **THIS COURT ORDERS** that the Applicant and the Monitor may, from time to time, apply to this Court for directions in the discharge of their powers and duties hereunder, for additions to the powers and duties of the Monitor, or in respect of the proper execution of this Order, on notice only to the Applicant or the Monitor, as the case may be.

N THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT,
L.S.C. 1985, c. C-36, AS AMENDED

Court File No: C1 - C.L. - 4316

AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF
DYLEX LIMITED

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FROM-STIKEMAN ELLIOTT

AUG-09-01 17:04

08/09/01 11:55 FAX 416 595 1731

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ONTARIO
SUPERIOR COURT OF JUSTICE
Commercial List

Proceeding commenced at Toronto

ORDER

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Solicitors for the Applicant

Appendix “B”

Court file no. 01-CL-4216
Court file no. 31-OR-206758-T

**ONTARIO
SUPERIOR COURT OF JUSTICE**

COMMERCIAL LIST

THE HONOURABLE)
MR. JUSTICE SPENCE)
FRIDAY, THE 17TH DAY
OF AUGUST, 2001

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

**AND IN THE MATTER OF A PLAN OF COMPROMISE OR
ARRANGEMENT OF DYLEX LIMITED**

**AND 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**

ORDER

THIS MOTION made by ORIENTEX IND. INC. ("Orientex"), on its own behalf and on behalf of other creditors of Dylex Inc. ("Dylex") for, among other things, an Order terminating the stay of proceedings imposed by the Order of the Honourable Mr. Justice Lederman dated August 3, 2001 (the "Initial Order") under the *Companies' Creditors Arrangement Act* ("CCAA"), an Order setting aside, varying or rescinding the Initial Order, an Order terminating the appointment of PricewaterhouseCoopers Inc. ("PWC") as Monitor of Dylex under the Initial Order, and an Order appointing Richter & Partners Inc. as Interim Receiver of Dylex pursuant to the provisions of the *Bankruptcy and Insolvency Act* ("BIA") and *Courts of Justice Act* ("CJA"), without security, was heard this day at 393 University Avenue, Toronto, Ontario.

ON READING the affidavit of Bert Lafford sworn August 9, 2001 and exhibits thereto, the Reports of PWC dated August 13 and 17, 2001, the affidavit of Michael Chao sworn August

16, 2001 and exhibits thereto, and the affidavit of Samuel Peter Martin sworn August 16, 2001 and exhibits thereto, and on hearing the submissions of counsel for Orientex, Dylex, PWC, Great American Group, the National Apparel Bureau and other petitioning creditors, various employees and various landlords.

1. **THIS COURT ORDERS** that the time for service of the Notice of Motion and the Motion Record be and it is hereby abridged and that the Motion is properly returnable today, and further that service thereof upon any other interested person be and it is hereby dispensed with.
2. **THIS COURT ORDERS** that, effective on the issuance and entry of this Order, the Initial Order be and is hereby set aside and shall have no further force or effect, and shall be superseded by the terms of this Order, save and except as is otherwise expressly provided for in this Order.
3. **THIS COURT ORDERS** that the stay of proceedings imposed under the Initial Order be and is hereby amended and superseded by the provisions of this Order.
4. **THIS COURT ORDERS** that, effective at 5:00 p.m. Toronto time on Friday, August 17, 2001, PWC be and is hereby discharged of all of its powers, responsibilities and obligations as Monitor pursuant to the Initial Order and the CCAA.
5. **THIS COURT ORDERS** that, effective at 5:00 p.m. Toronto time, Friday, August 17, 2001, Richter & Partners Inc. ("Richter") of the City of Toronto, in the Province of Ontario, be and it is hereby appointed as Interim Receiver (hereinafter referred to as the "Receiver") without security of the present and future undertakings, assets and property of Dylex, including without limiting the generality of the foregoing all money (bills of exchange, negotiable instruments, monies in bank accounts, transit bank accounts, blocked bank accounts and locked boxes), all goods, rights, things in action, causes of action, intellectual property, goodwill, land and every description of property, whether real or personal, legal or equitable, and whether situated in Canada or elsewhere, and every description of estate, interest and profit, present or future, vested or contingent, in, arising out of or incident to property, inventory and goods whether in transit, warehouses,

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stores, distribution centers or elsewhere (hereinafter collectively referred to as the "Property").

6. **THIS COURT ORDERS** that Dylex and its present and former principals, officers, directors, employees, agents, servants, and all other persons having knowledge or notice of this Order shall give up possession of the Property to the Receiver and allow the Receiver immediate, continuous and unrestricted possession and access to the Property and forthwith deliver to the Receiver all of the Property of every kind and wherever located and all books, documents, agreements, contracts, orders, banking and accounting records, security and computer codes and passwords and records of any kind relating to the Property and the business activities and operations of Dylex and all such persons are hereby restrained and enjoined from dealing with the Property or interfering with the Receiver and the exercise of its powers and performance of its duties hereunder.
7. **THIS COURT ORDERS** that, except as otherwise provided in this Order, and without limiting the generality of any of the provisions hereof, all persons, firms and corporations are hereby restrained and enjoined from disturbing or interfering with the occupation, use or possession by the Receiver of any premises owned, used or leased by Dylex, except upon further order of this Court on at least seven days' notice to the Receiver, provided however that nothing in this Order shall be construed to extend the term of any lease that expires during the stay of proceedings.
8. **THIS COURT ORDERS** that all persons having notice of this Order be and they are hereby enjoined from disturbing or interfering with utility services, including, but not limited to, the furnishing of gas, heat, electricity, water, telephone or any other utility furnished up to the date hereof to Dylex and that they be enjoined from cutting off, discontinuing, or altering any such utilities or services to the Receiver, except upon further order of this Court made in these proceedings, provided that payment is made in accordance with the payment terms of the existing contracts and arrangements for such utilities supplied from the date of this Order.
9. **THIS COURT ORDERS** that, except as otherwise provided for in this Order, no one claiming an interest in any of the Property of Dylex hereby brought under the control of

the Receiver shall be at liberty to exercise any rights or remedies with respect to such interest, including, without limitation, any right to retain or withhold possession of such Property, without the consent of the Receiver or the order of this Court first being obtained upon seven clear days' notice to the Receiver. For greater certainty, providers of transportation, storage, custom brokerage and other services shall forthwith deliver all Property to the Receiver, notwithstanding arrears owing to such service providers as of the date of this Order.

10. **THIS COURT ORDERS** that, except as otherwise provided for in this Order, no person may institute or continue any action or proceedings (whether by court process or otherwise) or exercise any private remedy for the enforcement of any claim against the Receiver, Dylex or the Property without first obtaining leave of this Court upon seven clear days' notice to the Receiver.
11. **THIS COURT ORDERS** that, except as otherwise provided for in this Order, Dylex and all persons having notice of this Order be and they are hereby restrained from in any way dealing with the Property or entering upon any premises upon which the Property may be located except with the prior written consent of the Receiver or upon further order of this Court.
12. **THIS COURT ORDERS** that, except as otherwise provided in this Order and without limiting the generality of any of the foregoing, all persons, firms, corporations and other entities having agreements with Dylex, whether written or oral, including, without limitation, leases (store, warehouse, office equipment or otherwise), contracts for the supply of goods and services, computer hardware and software, employment contracts with management or other senior employees of Dylex, licences, permits, approvals and insurance, are hereby restrained from accelerating, terminating, suspending, modifying, failing to renew or cancelling such agreements, contracts and leases, or causing, inducing or attempting to cause or induce such acceleration, termination, suspension, modification, failure to renew or cancellation of such agreements, contracts and leases, without the prior written consent of the Receiver or leave of the Court in these proceedings, provided that payment is made for occupation rent as hereinafter defined on leased premises or

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other assets used by the Receiver and for goods or services supplied from the date of this Order.

13. **THIS COURT ORDERS** that no creditor of, or person having a contractual relationship with, Dylex may exercise or assert any right of set-off or trust claim with respect to its accounts with or claims against Dylex except with leave of this Court and subject to such terms as this Court may impose.
14. **THIS COURT ORDERS** that, without limiting the powers set out in paragraph 5 herein, the Receiver be and is hereby authorized and empowered to do all or any of the following acts or things if in its opinion it is necessary or desirable:
 - (a) to take possession of and manage all or such portion of the Property as the Receiver in its discretion deems appropriate for the purpose of exercising its powers hereunder;
 - (b) to obtain appraisals of all or part of the Property;
 - (c) to solicit offers to purchase all or parts of the Property, or divisions of Dylex, specifically Fairweather and BiWay as going concerns or otherwise, and to enter into negotiations and agreements with landlords with respect to premises from which Dylex, Fairweather or BiWay carry on or previously carried on business and to sell, assign or transfer such leases subject to the terms thereof and applicable law;
 - (d) to carry on all or part of the business of Dylex for such period of time and in such manner as the Receiver in its discretion deems appropriate;
 - (e) to exercise such powers and take such steps as the Receiver deems necessary or appropriate with respect to any shares or other interests held by Dylex in any subsidiary or other entity;
 - (f) subject to the terms of leases, to sell, or realize on or otherwise dispose of or assign the Property or any part thereof, including the Fairweather division and

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BiWay divisions as going concerns or otherwise, on such terms as the Receiver considers necessary or advisable, without having any time appointed for redemption and without waiting for the determination of any inquiries or accounts which may be directed herein or in the future, provided that, in so doing, the Receiver shall not complete any sale or disposition of the Property, other than sales in the ordinary course of the businesses of Dylex and its divisions, for proceeds exceeding \$500,000 in any single instance or \$1,000,000 in aggregate without the prior approval of this Court;

- (g) to employ and retain such contractors, agents, employees and other assistants as the Receiver deems necessary or desirable for the purpose of the day-to-day operations of the business of Dylex and for the purpose of maintaining, protecting, preserving or securing the Property, or exercising the powers and duties granted hereunder and to enter into agreements with any person with respect to such matter, provided that the Receiver shall not be constituted successor employer of any employee of Dylex pursuant to common law or statute including the *Employment Standards Act* of Ontario or similar legislation in other provinces of Canada
- (h) to receive and collect all monies now or hereinafter owing or payable to Dylex, or resulting from the sale or realization from any of the Property or otherwise;
- (i) to settle, extend or compromise any indebtedness owing by or to Dylex on such terms and in such manner as the Receiver deems appropriate subject to the consent of the affected party provided however that the Receiver shall not settle, extend or compromise any material indebtedness without a further order of this Court;
- (j) to pay any debts of Dylex as the Receiver deems necessary or advisable to properly realize on the Property;
- (k) to initiate, continue and prosecute all suits, proceedings and actions at law, whether in the name of Dylex or otherwise, as the Receiver deems necessary or

desirable for the purposes of maintaining, recovering, protecting, preserving or securing the Property or exercising the powers granted hereunder and likewise to defend all suits, proceedings and actions, including construction lien or other lien actions, the prosecution or defence of which the Receiver deems necessary or desirable for the purposes of maintaining, recovering, protecting, preserving or securing the Property or exercising the powers granted hereunder, and the authority hereby conveyed shall extend to the right to compromise and settle with the consent of the affected party any proceedings and such appeals as the Receiver shall deem proper and advisable in respect of any order or judgment pronounced in any such suit, proceeding or action;

- (l) to apply for any permits, licences, approvals or permissions as may be required by any governmental authority and any renewals thereof for and on behalf of and, if thought desirable, in the name of Dylex;
- (m) to execute all necessary bills of sale, conveyances, assignments, transfers, deeds and documents of whatsoever nature in kind in the name of and on behalf of Dylex in furtherance of the duties and authorizations granted to the Receiver by this Order;
- (n) to enter into any agreements or incur any obligations necessary or reasonably incidental to the exercise of the aforesaid powers, including without limitation a management services agreement(s) with new management for the overseeing of the management of the business of Dylex;
- (o) to take such other steps as the Receiver deems necessary or desirable to maintain, recover, protect, preserve or secure the Property, including but not limited to the changing of locks and security codes, the relocating of assets to dispose of or safeguard them, the engaging of independent security personnel, and the placement of adequate insurance coverages as required;
- (p) to vacate, abandon or quit any leased premises and repudiate any leases and any ancillary agreements relating to any leased premises, on not less than seven days'

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notice in writing to the relevant landlord, or on such terms as may be agreed upon between the Receiver and such landlord, provided that the Receiver shall not vacate, abandon or quit a portion only of any leased premises or partially repudiate any lease and provided further that upon repudiation, the applicable landlord shall be at liberty to forthwith re-enter and terminate the applicable lease immediately without any further notice, notwithstanding any provisions of the applicable lease and without prejudice to any claim of such landlord;

- (q) to conduct such examinations of the present and former principals, officers, directors, shareholders, employees, servants, agents, suppliers, creditors, accountants and customers of Dylex and other persons thought to have knowledge of the affairs of Dylex and related or affiliated persons as are, in the Receiver's sole discretion, incidental to the carrying out of its duties and powers hereunder (collectively the "Examinees"). The Examinees are by this Order hereby directed to cooperate fully with the Receiver's reasonable requests for information and shall provide access to such non-privileged documentation as may be reasonably required by the Receiver that is in the Examinees' power, possession or control. Examinations conducted by the Receiver under this provisions shall not in any way limit examinations to be conducted by a trustee in bankruptcy under the provisions of the BIA provided, however, that there shall be only one formal examination of an Examinee under oath (or such further examinations as the Court may allow) pursuant to the provisions of this Order or section 163 of the BIA.

15. **THIS COURT ORDERS** that, notwithstanding paragraph 2 herein, paragraph 2 of the Initial Order shall remain in effect, and this Order is made without prejudice to the right of the Receiver to reapply under the CCAA and prepare and submit in the name and on behalf of Dylex such plan of compromise or arrangement pursuant to the CCAA by and between Dylex and its creditors containing such terms and conditions as it in its discretion determines reasonable, and in furtherance thereof to execute such documents, plans or arrangement or a compromise and to bring such proceedings and to give such undertakings as may be necessary in connection therewith.

16. **THIS COURT ORDERS** that, notwithstanding the discharge of PWC as Monitor and the provisions of paragraph 2 herein, the second sentence of paragraph 27, and paragraphs 29, 30, 31, 32, 33, 34 and 35 of the Initial Order shall continue in effect and apply to PWC, its counsel and Dylex's counsel, save and except that counsel for Dylex shall not be entitled to charge any fees or disbursements after August 22, 2001, unless such services are specifically requested by the Receiver.
17. **THIS COURT ORDERS** that the reasonable fees and disbursements of PWC (including the reasonable solicitor and client fees and disbursements of counsel retained by PWC) incurred by reason of PWC's appointment under the Initial Order and in completing any work arising from or relating to this Order (including, without limitation, PWC's assistance to the Receiver, responding to enquiries from creditors, the Receiver or any trustee in bankruptcy appointed for Dylex under the BIA and the passing of its accounts) shall be secured by the Professional Advisors' Charge provided for in the Initial Order.
18. **THIS COURT ORDERS** that any outstanding accounts for the fees and disbursements of PWC, counsel to PWC and any other amounts which are secured by the Professional Advisors' Charge provided for in the Initial Order shall be paid by the Receiver upon receipt of accounts for such fees and disbursements, on a pari passu basis with the fees and disbursements of the Receiver and its counsel, as provided for herein, subject always to the Receiver determining that there is sufficient cash flow from the operations of Dylex for such disbursements.
19. **THIS COURT ORDERS** that, notwithstanding any payment, the fees and disbursements of PWC, its counsel and counsel for Dylex incurred in respect of the Initial Order shall remain subject to the passing of accounts or assessment pursuant to the Initial Order, as appropriate.
20. **THIS COURT ORDERS AND DIRECTS** that PWC, on request by and at the expense of the Receiver, deliver to the Receiver any documents in its possession as Monitor under the Initial Order, including correspondence and memoranda ("PWC's Files"); provided that PWC, at the Receiver's expense, may make and retain copies of PWC's Files and the

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Receiver shall provide PWC with access to PWC's Files during business hours on reasonable notice.

21. **THIS COURT ORDERS** that the Receiver be at liberty and is hereby empowered to borrow monies, without personal liability, from time to time as it may consider necessary, not exceeding the principal sum of \$6,000,000 (subject to increase upon further order of this Court) in the aggregate at such rate or rates of interest as it deems advisable for such period or periods as it may be able to arrange for the purpose of discharging its duties hereunder, and that as security for such borrowings and every part thereof, the Receiver is authorized to pledge, assign or give security or securities upon Dylex's Property or any part thereof, which shall rank in priority to all existing encumbrances, liens, charges and security interests in the Property ("Existing Security Interests") save and except for the Monitor's Charge, the Professional Advisor's Charge, the Receiver's Charge (as defined hereinafter) and the registered security interests of Great American Group (the "GAG Security"), subject to the right of the Receiver or, if a Receiving Order is issued against Dylex, the trustee in bankruptcy of Dylex to challenge the GAG Security or any indebtedness thereunder.
22. **THIS COURT ORDERS** that the monies authorized to be borrowed by this Order shall be in the nature of a revolving credit and that the Receiver may pay off or re-borrow within the limits of the authority hereby conferred, so long as the maximum principal amount owing in respect to such borrowings at any one time does not exceed the amount hereby authorized.
23. **THIS COURT ORDERS** that, for the purpose of its borrowings, the Receiver be and it is hereby authorized to issue Receiver's Certificates for any such monies borrowed by it pursuant to this Order.
24. **THIS COURT ORDERS** that, notwithstanding any of the other provisions contained in this Order or the Initial Order, National Logistics Services, Inc. be and is hereby granted a possessory lien on inventory in its possession for all of its reasonable charges and costs incurred by it after August 3, 2001, which lien shall rank in priority to all claims of existing and any future secured creditors, mortgagees, lien claimants, other

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encumbrancers and unsecured creditors including, without limitation, the Existing Security Interests defined herein, any other Court-ordered charges granted within these proceedings and any claims pursuant to section 81.1 of the Bankruptcy and Insolvency Act, save and except that, subject to any further order of the Court, the priority of the lien over the GAG Security and other Court-order charges shall be limited to \$200,000.00.

25. **THIS COURT ORDERS** that the Receiver be at liberty and is hereby empowered to provide a charge in favour of suppliers of new inventory ("Suppliers Charge"), such Suppliers Charge to rank subordinate to any funds borrowed under Receiver's Certificates, Existing Security Interests and the GAG Security. The Suppliers Charge shall be limited to \$3,000,000, subject to increase upon further order of this Court.

26. **THIS COURT ORDERS** that this Order is made without prejudice to the rights of the Receiver, suppliers or any other interested party to seek a determination from the Court as to whether outstanding invoices for goods supplied to Dylex for the period between August 3 and August 16, 2001, inclusive, should be included in the Suppliers Charge.

27. **THIS COURT ORDERS** that the Receiver shall pay all amounts constituting occupation rent or payable as occupation rent under any applicable lease or as otherwise may be negotiated by the Receiver and the applicable landlord from time to time, including, for certainty, goods and services tax, common area maintenance charges, utilities and realty taxes and any other amounts payable to the landlord under the lease ("Occupation Rent"): (i) for the period August 3, 2001 and August 16, 2001 inclusive, the Receiver shall pay Occupation Rent for such premises which were actually occupied by Dylex by no later than August 28, 2001; and (ii) for the period commencing from and including August 17, 2001, payable weekly in advance, for such premises which are actually occupied by the Receiver. If any such Occupation Rent for any such leased premises remains outstanding for more than seven days after notice of non-payment has been given by the relevant landlord by telecopier to the Receiver and to the Receiver's legal counsel, then, subject to any further order of this Court, the stay of proceedings with respect to such premises shall cease to have effect and the Landlord may re-enter and

- 12 -

terminate the applicable lease immediately without any further notice, notwithstanding the provisions of the applicable lease.

28. **THIS COURT ORDERS** that the Receiver shall not be required to pay Occupation Rent for leased premises which have not been or are no longer being occupied by the Receiver or Dylex, provided however that Occupation Rent which would otherwise be payable for such leased premises if they were being occupied by the Receiver or Dylex shall accrue in favour of each of the affected landlords for the time period commencing from the earlier of August 3, 2001 or the date the Receiver ceases operations at the particular leased location and ending on the earlier of the date of the expiry of the notice period for a repudiation pursuant to paragraph 14(p) of this Order, or upon the date a Receiving Order is made against Dylex, and be secured by a charge in favour of such affected landlords (collectively the "Landlords Charge"), which Landlords Charge shall rank *pari passu* in priority with the Suppliers Charge.

29. **THIS COURT ORDERS** that the Receiver shall use its reasonable best efforts to keep an account as to the source of all funds received by or on behalf of the Receiver on a location by location basis.

30. **THIS COURT ORDERS** that, except as otherwise provided in this Order or by further order of this Court, or with the consent of the relevant landlord, or otherwise as provided by law, the Receiver, its employees, servants and agents and anyone acting on its behalf or under its instructions, or with its authority, shall comply with the terms and conditions of any leases for leased premises, including without limitation all consent requirements on any assignments or other disposition of any lease, the provisions of leases with respect to operation of business, use of the premises and advertising its operations, and the Receiver, its employees, servants and agents and anyone acting on its behalf shall not permit any advertising of any use or sale in contravention of such leases, including without limitation the advertising on any leased premises of any fixtures for sale on or with respect to such leased premises.

- 13 -

31. **THIS COURT ORDERS** that, notwithstanding the terms of paragraph 30 herein or the terms of any leases, the Receiver may in its discretion cease operations at any remaining leased premises pertaining to Dylex's BiWay division.
32. **THIS COURT ORDERS** that the Receiver shall use its reasonable best efforts to determine expeditiously whether it will retain or repudiate the BiWay leases which are not or are no longer actually being used and occupied by the Receiver and, subject to further order of this Court or any applicable laws, if the Receiver elects to repudiate the lease, it shall use best efforts to provide notice of such repudiation to the affected landlord within 14 days from the date of this Order.
33. **THIS COURT ORDERS** that this Order is without prejudice to the rights of the Receiver or any interested party to seek a determination from the Court as to whether Occupation Rent not paid by Dylex for the period between August 3 and August 16, 2001, inclusive, should be included in the Landlords Charge.
34. **THIS COURT ORDERS** that the Receiver shall provide each of the relevant landlords of Dylex with at least seven days' notice of the Receiver's intention to remove any fixtures from any leased location. The relevant landlord shall be entitled to have a representative present in the leased location to observe such removal and, if the landlord disputes the Receiver's entitlement to remove any such fixture under the provisions of the relevant lease, such fixture shall remain on the leased premises and shall be dealt with as agreed between any applicable secured creditors, such landlord and the Receiver, or by further Order of the Court upon application by the Receiver on at least two days' notice to such landlord and any such secured creditor. If the Receiver has vacated, abandoned or quit any leased premises in accordance with paragraph 14(p) herein, it shall not be considered to be in occupation thereof pending resolution of such dispute. Disputes as to the Receiver's entitlement to remove fixtures shall be resolved solely on the basis of the interpretation of the provisions of the leases and relevant common law concerning the Receiver's entitlement to remove in the present circumstances and no provision of this Order shall be deemed to vary or modify such lease provisions.

- 14 -

35. **THIS COURT ORDERS** that the Receiver shall be entitled to be indemnified out of the Property from and against all liabilities arising from the due and proper performance of its duties hereunder, and any liability which the Receiver may incur shall be limited to the aggregate of the net realized value of the Property, and the Receiver shall have no personal or corporate liability as a result of its appointment or as a result of the performance of its duties hereunder, save and except for liability arising as a result of the gross negligence or wilful misconduct of the Receiver. The "net realized value" of the Property shall be the proceeds realized by the Receiver from the disposition of the Property, or part thereof, after deducting the remuneration and disbursements of the Receiver and after any monies borrowed by the Receiver pursuant to this Order have been repaid.

36. **THIS COURT ORDERS** that the fees and expenses of the Receiver, including any expenditure which shall be properly made or incurred by the Receiver, and including the costs of retaining such contractors, agents, employees, solicitors, consultants, advisors, experts, auditors, appraisers and other advisors as the Receiver deems necessary in the carrying out of its duties under the provisions of this Order, shall be allowed to it in passing its accounts and, together with its remuneration, out-of-pocket expenses as well as all legal costs (on a solicitor and his own client basis), shall form a first charge on the Property ("Receiver's Charge") in priority to all Existing Security Interests, future security interests and unsecured creditors, save and except that the Receiver's Charge shall rank in priority to the GAG Security only to the extent of \$300,000.00, such priority charge to rank on a pari passu basis with the Monitor's Charge and the Professional Advisory's Charge provided for in the Initial Order, and the balance of the Receiver's Charge, if any, shall rank immediately after the GAG Security.

37. **THIS COURT ORDERS** that a creditors committee (the "Creditors Committee") consisting of up to seven members may be appointed by the Receiver to advise the Receiver, as the Receiver may request, from time to time.

38. **THIS COURT ORDERS** that the role of the Creditors Committee shall be consultative and that the members of the Creditors' Committee and the creditors they represent shall

- 15 -

incur no liability as a result of the constitution of the Creditors Committee or the fulfillment of the members' duties in the carrying out of the provisions of this Order.

39. **THIS COURT ORDERS** that the Receiver shall report to this Court as to its administration on a periodic basis and is hereby authorized to provide reports and such other information as may be requested from time to time by the Creditors Committee.

40. **THIS COURT ORDERS** that the Receiver be and is hereby authorized and directed to review the affairs and conduct of Dylex, its former and present officers, directors, agents, consultants and representatives of Dylex, in connection with such affairs and conduct, and to report to the Court as soon as is practicable its findings of material transactions entered into out of the ordinary course of business and material transactions that may indicate improper or questionable conduct or that may give rise to remedies available to a trustee in bankruptcy, the Receiver or creditors in tort, contract or otherwise, or statutory remedies which are available under sections 91, 94, 95, 97, 100 or 101 of the BIA, or other applicable federal or provisional legislation.

41. **THIS COURT ORDERS** that, notwithstanding any provision to the contrary contained herein, nothing in this Order shall vest in the Receiver the ownership, control, possession, occupancy or management of, nor require the Receiver to take possession, occupancy, control or management of any of the Property which may be a source of a pollutant or contaminant, a waste disposal site, or cause or contribute or threaten to cause or contribute to a discharge, release or deposit of a substance contrary to any federal or provincial legislation or regulation thereunder for the protection of the environment or public health or safety and that the Receiver shall not be deemed to be a person responsible, the owner, the occupant or person having charge, management or control of any premises owned or occupied by any Defendant under any federal or provincial legislation, provided that nothing herein shall relieve the Receiver from any liability arising out of the gross negligence or wilful misconduct on the part of the Receiver.

42. **THIS COURT ORDERS** that the Receiver shall pass its accounts from time to time and shall pay the balances in its hands as this Court may direct and, for this purpose, the accounts of the Receiver are hereby referred to the presiding Commercial List judge.

- 16 -

43. **THIS COURT ORDERS** that, prior to the passing of accounts, the Receiver shall be at liberty on a weekly basis to apply reasonable amounts from the monies in its hands against its fees and disbursements, including legal fees and disbursements, and such amounts shall constitute advances against its remuneration and expenses upon the passing of the Receiver's accounts.

44. **THIS COURT ORDERS** that the Receiver may from time to time apply to this Court for advice and direction in the discharge of its powers and duties hereunder.

45. **THIS COURT ORDERS** that the appointment of the Receiver shall not constitute the Receiver to be an employer or a successor employer within the meaning of any legislation governing pension, employment or labour standards or any other statute, regulation or rule of law or equity for any purpose whatsoever.

46. **THIS COURT** hereby requests the aid and recognition of any court, tribunal or administrative body of any province of Canada or of the United States of America to give effect to and assist the Receiver and its agents in carrying out the terms of this Order, and specifically respectfully requests that the United States Bankruptcy Court recognize the within receivership proceedings for the purposes of Section 304 of the United States Bankruptcy Code and recognize Richter & Partners Inc. in its capacity as Interim Receiver and Receiver and Manager, as a foreign representative for the purposes of Section 304 of the United States Bankruptcy Code.

47. **THIS COURT ORDERS** that the Receiver may consent at any time in its sole discretion to the issuance of a Receiving Order against Dylex pursuant to the petition in bankruptcy filed by Orientex and other petitioning creditors on June 13, 2001 against Dylex.

48. **THIS COURT ORDERS** that, notwithstanding:

- (i) the petitions issued pursuant to the BIA prior to the date of this Order and any Receiving Order issued against Dylex; and
- (ii) the provisions of any federal or provincial statute,

- 17 -

the charges created hereunder shall be binding on any trustee in bankruptcy that may be appointed in respect of Dylex.

49. **THIS COURT ORDERS** that the costs of Orientex and other petitioning creditors who have brought petitions in bankruptcy against Dylex and the costs of preparation of motion materials in these proceedings up to and inclusive of the hearing of this motion and the entry of this Order (including applicable goods and services tax) be paid to legal counsel for Orientex and other petitioning creditors by the Receiver out of amounts received by it on a solicitor and his own client scale as part of its expenses.
50. **THIS COURT ORDERS** that liberty be reserved to any interested persons to apply for such further or other order as may be advised upon seven clear days' notice to the Receiver.

Spencer J

#524199 v9

*Aug 24/01
Order to go in
this form and to
be issued and
entered.*

IN THE MATTER OF THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS AMENDED
AND IN THE MATTER OF A PLAN OF COMPROMISE OR ARRANGEMENT OF DYLEX LIMITED
APPLICATION UNDER THE COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36
AND 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

Court File no. 01-CL-4216
Court file no. 31-OR-206758-T

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST
IN BANKRUPTCY**

Proceeding commenced at **TORONTO**

ORDER

**MINDEN, GROSS, GRAFSTEIN &
GREENSTEIN LLP**
Barristers and Solicitors
#700 - 111 Richmond Street West
Toronto, Ontario M5H 2H5

Catherine Francis
LSUC #26900N
Tel: 416-369-4137
Fax: 416-864-9223

Solicitors for Orientex Ind. Inc., the Petitioning
Creditor

Appendix “C”

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.

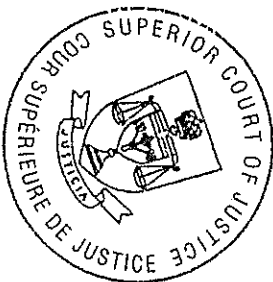
1. **IT IS ORDERED** that the Petitions of **TRANSCONTINENTAL SALES INC.**, **SAFDIE CO. INC.**, and **ORIENTEX IND. INC.**, filed the 13th day of June, 2001 and the petition of **TAI LUNG (CANADA) LTD.** filed the 9th day of July, 2001 and the Petition of **L. DAVIS TEXTILES (1991) INC.** be and the 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
R ÉNDUE PAR CETTE COUR

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

Dev LOCAL REGISTRAR
SUPERIOR COURT OF JUSTICE

GREFFIER LOCAL
COUR SUPÉRIEURE DE

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

Court File No. 31-OR-206758-T
Court File No. 31-OR-206768-T
Court File No. 31-OR-206769-T

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

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 “D”



Office of the Superintendent
of Bankruptcy Canada

An Agency of
Industry Canada

Bureau du surintendant
des faillites Canada

Un organisme
d'Industrie Canada

District of Ontario
Division No. 9
Estate No. 31-394548

In the Matter of the Bankruptcy Of:

DYLEX LIMITED
Debtor

RICHTER & PARTNERS INC.
Trustee

ORDINARY ADMINISTRATION

Minutes of the First Meeting of Creditors:

October 24, 2001, 2:30 p.m.
Hilton Toronto
145 Richmond Street West
Toronto, Ontario

Chairperson: Diane Tung

ATTENDANCE

The attendance was recorded as per the attached lists.

Trustee: Richter & Partners Inc. - represented by Peter Farkas and Robert Harlang

Solicitor: Murray Page, Catherine Francis

Bankrupt: Officer not present

QUORUM/CALL TO ORDER

The chairperson examined the proof of notification, proofs of claim and established the quorum. Claims received \$47.8 million, with 101 Proxies to Trustee \$4.3 million.

The chairperson called the meeting to order.

AUTHORITY AND PURPOSE OF MEETING

The chairperson explained the purpose of the meeting and authority to chair the meeting pursuant to Section 105 of the Bankruptcy and Insolvency Act.

AGENDA

The chairperson explained the agenda to the meeting consisting of trustee's report, question period, affirmation of the appointment of the trustee and appointment of inspectors.

TABLE DOCUMENTS

The chairperson tabled the following documents:

- Receiving Order granted by the Ontario Superior Court of Justice on September 28, 2001.
- Trustee's Preliminary Report
- Proof of Publication
- Trustee's Affidavit of Mailing as to Proof of Mailing of Notice to Creditors

* The chairperson noted that Statement of Affairs was not prepared by the officer of the bankrupt.

TRUSTEE'S REPORT TO CREDITORS

Trustees and counsel presented to the creditors a summary of preliminary findings and administrations of the estate to date. (Refer to Second Report of Interim Receiver to Court).

QUESTION PERIOD

- Q: Mr. Richardson of Richdale Sugar asked who received proceeds under the Liquidation Agreement (with Great American Group)
- A: Trustee indicated that out of the total of \$68-million arrived at CIBC: \$47-million was advanced by Great American Group to CIBC Mellon Trust for distribution to Dylex shareholders. CIBC was acting as Exchange Agent on behalf of the shareholders. \$15.5-million was provided by Dylex through Bank of Montreal.

Q: Mr. Richardson indicated that creditors knew assets were being realized, and felt that the banks should have known or ought to have known the sources of funds paid out. He asked if the Receiver/Trustee intended to go after the Banks.

A: Trustee's counsel Ms. Francis indicated that they are investigating Bank of Montreal and their actions in this transaction.

Q: Mr. Richardson asked if the directors and financial officers had knowledge of transfers of funds/assets out of Dylex and that creditors did not get anything.

A: Trustee's counsel indicated that they intend to ask for inspectors approval to conduct Section 163 examinations on the officers to determine what they knew.

Q: Creditor asked if the Petitioning Creditors have to return monies they received.

A: Trustee indicated that there were five Petitioning Creditors and three of the Petitioning Creditors received money and they will be investigating this matter.

Q: Creditor asked if the trustee is going after officers of Dylex.

A: Trustee indicated that they are seriously investigating, expect to complete examinations under Section 163 of the Bankruptcy and Insolvency Act by early 2002.

Q: Creditor inquired about the trustee's fees, making reference to the 20 to 30 cents anticipated distribution mentioned in trustee's presentation to creditors.

A: Trustee indicated that the estimated distribution to creditors is net of fees but gross of legal costs.

Q: Creditor asked if anything illegal took place (in the Dylex deal), can anything be done in the U.S.

A: Trustee indicated that a lawyer was engaged in the U.S. to look into possible misconducts in this matter.

Q: Creditor inquired about the legitimacy of the actual sale of Dylex to Hardof Wolf Group Inc.

A: Trustee indicated that they are looking at the identities of the shareholders of the purchasers, looking into the sale, and will be conducting S163 examinations.

Q: Creditor asked about possible government involvement in dealing with this fraudulent bankruptcy.

A: Trustee's counsel indicated that one of the options available to the trustee should fraud be determined is to report this to the Official Receiver for further investigations by the RCMP.

Q: Creditor asked if there was a creditor representing the landlord's interest in the Creditor's Committee.

A: Trustee indicated that the landlord who was in the Creditor's Committee chose to step aside.

– Mr. Lafford representing the National Apparel Bureau stated that while he does not think the shareholders are responsible (for the sale of Dylex), the former Board of Directors have the responsibility to answer questions about the sale of Dylex to Hardof Wolf Group Inc.

– Mr. Lafford indicated most creditors knew the directors had \$20-million of director's liability insurance and questioned if this can be realized on.

– Ken Page, Solicitor, indicated directors cannot call on liability insurance if there is intentional fraud.

– Mr. Ben Boelens representing Bayer Inc. indicated that he felt most creditors would gladly take 10 cents less in recovery to ensure that all possible investigations are conducted into the sale of Dylex. Anything that seems to be fraudulent should be investigated, because we want the "system" to work.

– Creditors expressed interests in knowing more information about investigations and legal actions being pursued by the trustee.

– Trustee indicated that there is the requirement to keep information confidential when legal actions are undertaken. In the meantime, the trustee will keep the creditors up-to-date through press releases or creditors' mailings. Counsel indicated that information will be public when the matter is brought to Court.

AFFIRMATION OF APPOINTMENT OF TRUSTEE

A motion to affirm the appointment of the trustee was moved and seconded by:

Bert Lafford
Valerie Pauloff

No objections and no abstaining creditors.

The motion to affirm the appointment of the trustee was carried unanimously.

APPOINTMENT OF INSPECTORS

The chairperson was presented with a slate of 5 individuals volunteering to be inspectors, mostly members of Creditor's Committee and representing various interest groups:

Michael P. Chao - Orientex Ind. Inc.
Michelle Douglas - Canada Customs and Revenue Agency
Andrew Hatnay - Employee legal representative - Koskie Minsky
Bert Lafford - National Apparel Bureau
Valerie Pauloff - Humpty Dumpty Snack Foods

Nominations for the appointment of the aforementioned 5 inspectors was moved and seconded by:

Bert Lafford
Eric Down

No objections and no abstaining creditors.

The motion to appoint the aforementioned inspectors was carried unanimously.

- Ron Otis volunteered to be an associate inspector, representing the interest of landlords. He understood he could participate but would not have voting rights at inspectors meetings.
- There were no objections by creditors or trustee to this.

CREDITOR OBJECTIONS

No objections raised as a result of any decision taken during the meeting.

TRUSTEE INSTRUCTIONS

No instructions given to the trustee for the administration of the estate.

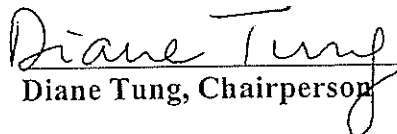
SECURITY

The security set by the Official Receiver was maintained at \$0.

ADJOURNMENT

There being no further business, the meeting was adjourned on motion by Mr. Weston and seconded by Ron Otis.

The motion to adjourn the meeting was carried.

 _____ October 29, 2001
Diane Tung, Chairperson

600-25 St. Clair Avenue East, Toronto, ON M4T 1M2

Canada

FIRST MEETING OF CREDITORS

ATTENDANCE LIST

Date: October 24, 2001

Estate No.: 31-394548

Page 1 of

No.	Signature	Name (Print)	Representing	Amount of Claim	Remarks
1	<i>[Signature]</i>	P.V. TASHIROJIAN	Wickham Paper Co. Rep.	42516.83	
2	<i>[Signature]</i>	J. Glazer	Trustee	—	
3	<i>[Signature]</i>	Renee Schwartz	"	—	
4	<i>[Signature]</i>	PAUL SHANDWASER	BEADLOCK (CAPITAL)		
5	<i>[Signature]</i>	FRANK FUCHTIG	FTR FORMERLY AND COMMISSIONER	120,034.67	1 PROOF OF CLAIM FOR 2 CREDITORS
6	<i>[Signature]</i>	GRACIOS TIA	EMERCO TISSUE	29565.40	
7	<i>[Signature]</i>	DAVID BATES	IRVING TISSUE	60,581.54	1 Proof of Claim
8	<i>[Signature]</i>	ESTHER CHEUNG	RICHSON CONNET	168,600.00	
9	<i>[Signature]</i>	BARRY WOOD	JERGENS CANADA	137,556.00	
10	<i>[Signature]</i>	Michelle Douglas	CCRA	8,000,000.00	Multiple claims.
11	<i>[Signature]</i>	MARY BASHAW	Trilogy Brand Mgmt	47,000.00	
12					
13					
14					


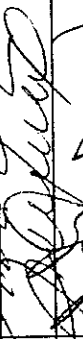


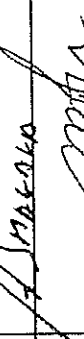

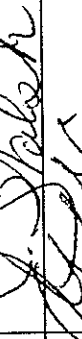





FIRST MEETING OF CREDITORS

ATTENDANCE LIST

Date: October 24, 2001

Estate No.: 31-394548

Page 2 of

No.	Signature	Name (Print)	Representing	Amount of Claim	Remarks
1		NEIL MARKARIAN	LOS MONS AVENUE PREMISIO	\$586,652.09	
2		JEAN HULSE	AMECO & PARADISIO	\$586,652.09	
3		JESSICA GALEA	MARAPES FOR 3886	\$100,516.35	
4		MARK LITZINGER	RICHTER	—	
5		DAVID KLASS	RICHTER	—	
6		DAVID KLASS	SPILLER KLASSE SKINERY	570.20	
7		M B PALF	for Lumber		
8		J. T. MARTIN	for Trester		
9		J. WALSH	C.C.R.I.F	c M. Douglas	—
10		R. L. LAFFORD	for Lumber		
11		M. SUKHOO	Conair Consumer	\$86270.10	
12		JOEL SHAPIRO	Richter	—	
13					
14					

FIRST MEETING OF CREDITORS

ATTENDANCE LIST

Date: October 24, 2001

Estate No.: 31-394548

No.	Signature	Name (Print)	Representing	Amount of Claim	Remarks
1		TADIS V.S.E.	LA GILAS GOSSELW	150K.	
2		Singco Limited	Sandra Dercole	\$45K	
3		G. Tertigas	Trustee	—	
4		Robert Harlow	Trustee	—	
5		Peter Farnham	Trustee	—	
6		RICHARD GRONDIN	BN INTL	50K.	
7		DON VICENTE	COCKING HARRY	\$83K	
8		G.J. SEPPENWOOLDE	MOBILE TRADES	\$32,521.00	
9		DANOS INVESTMENTS			
10		R. SMITH	Office of Superintendent of Bankruptcy		
11		STACY MORRIS	T46 LIMITED	\$33,000.00	
12					
13					
14					

FIRST MEETING OF CREDITORS

ATTENDANCE LIST

Date: October 24, 2001

Estate No.: 31-394548

Page 4 of

No.	Signature	Name (Print)	Representing	Amount of Claim	Remarks
1	<i>[Signature]</i>	LARIE WEBER	WV ENT.	76,261.90	
2	<i>[Signature]</i>	FRED FINE	WV ENT.	"	
3	<i>[Signature]</i>	STUE KECHEM	IMAGE CRAFT	617,633.39	
4	<i>[Signature]</i>	CONNIE MILLER	" "	"	
5	<i>[Signature]</i>	JOE FUSCO	Canacorp Global Food	43,000	
6	<i>[Signature]</i>	RAY LOWBIDE	St. Raphael's Hosp.	107,484.00	
7	<i>[Signature]</i>	KAROLSKI	WV ENT.	200,000	
8	<i>[Signature]</i>	PAUL LAU	TAI Luy (China)	272,000	
9	<i>[Signature]</i>	JERRY YEO	TADIS I.B.E. Group	150,000	
10	<i>[Signature]</i>	Sigalit Saul	NASA Distributors	\$41,740.40	
11	<i>[Signature]</i>	DR/OEB			
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FIRST MEETING OF CREDITORS

ATTENDANCE LIST

Date: October 24, 2001

Estate No.: 31-394548

Page 5 of

No.	Signature	Name (Print)	Representing	Amount of Claim	Remarks
1	R. Biel	BEN BOWEN	Bayer Inc	\$14,000	
2	Quinlan	Peter Holmes	Former Employee	-	
3	Wayne Vincent	Wayne Vincent	Dylex	-	
4	Sharon Lee	SHARON LEE	ASSOCIATE INT. INC	APPROX \$20,000	
5	V. Pauloff	U. Pauloff	Murphy Dwyer	252K	
6	Robert	Robert	BETH ERWAY		
7	Wayne	Wayne			
8	Wayne	Wayne	M. McFarlane	864K	
9	Joanna Board	Joanna Board	Emerald Properties	\$19,000	
10	Don Young	Don Young	Fuji	806K	
11	D. Fiske	D. Fiske	Fuji	800K	
12	A. J. Quinn	A. J. Quinn	Quinn's Per. Mtee	723,000	
13	Allen D.J. D.J.	Allen D.J. D.J.	D.J. D.J.	\$400,000	
14	Brinda Kurpe	Brinda Kurpe	FO Smith	54,000	

FIRST MEETING OF CREDITORS

ATTENDANCE LIST

Date: October 24, 2001

Estate No.: 31-394548

Page 6 of

No.	Signature	Name (Print)	Representing	Amount of Claim	Remarks
1	<i>Rome Mastroella</i>	ROME MASTRELLA	Evergood Ind. Co. LTD	\$346,514.69	
2	<i>Ronald Cheung</i>	RONALD CHEUNG	EVERGOOD IND. CO. LTD.	" "	
3	<i>Janet Manookian</i>	JANET MANOOKIAN	TAI LUNG CANADA	\$272635-	
4	<i>Ken Anclione</i>	Ken Anclione	Impulse LLC	\$132,000	
5	<i>Michael</i>	Michael	MPA	332,000	
6	<i>Keith Gomes</i>	KEITH GOMES	CHOWINICARNS	172,474.36	
7	<i>Judith Jackman</i>	Judith Jackman	Kisko Products	177,419.	
8	<i>Mark Josephs</i>	MARK JOSEPHS	Kisko Products	" "	
9	<i>Mizutto Abe</i>	MIZUTTO ABE	KODAK CANADA/QUACEX CANADA	\$400,000.00	
10	<i>Minden Gross</i>	Minden Gross	Trustee		
11	<i>J. Beraman</i>	J. BERAMAN	Trustee		
12	<i>M. Chad</i>	M. CHAD	ORIENTEX	1286634.98	
13	<i>Mr. J. H. Robinson</i>	MR. J. H. ROBINSON	RECEIVED ASSESSOR	577,000	
14					






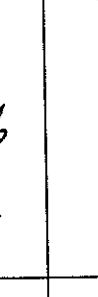

FIRST MEETING OF CREDITORS

ATTENDANCE LIST

Date: October 24, 2001

Estate No.: 31-394548

Page 7 of

No.	Signature	Name (Print)	Representing	Amount of Claim	Remarks
1		CHRIS INNES	SUN LIFE ASSURANCE	\$63,838.87	
2		MARY ZANON	TENEX APPRAISALS	31,001.30	
3		IAN KENNEDY	INMAR INDUSTRIES	100,232.12	
4		PAUL NEVIS	EQUICOMP CONSULTING INC	147,000.00	
5		MYLES TOOF	VIDEON ONE	43,635.48	
6		J.F. SAKARIS	C.C.R.A.	8,000,000.00	
7		BRIAN GOTSKY	WAREHOUSE TRADING	376,000.00	
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FIRST MEETING OF CREDITORS

ATTENDANCE LIST

Date: October 24, 2001

Estate No.: 31-394548

Page 8 of

No.	Signature	Name (Print)	Representing	Amount of Claim	Remarks
1	<i>Rama Ramchandani</i>	Rama Ramchandani	TOPYS		to be questioned
2	<i>Andrew Hatanay</i>	Andrew Hatanay	KOSKIE MINSKY	~ \$15 million	
3	<i>Nancy Kreiner</i>	Nancy Kreiner	Koskie Minsky	" "	
4	<i>Jean Smillie</i>	JEAN SMILLIE	BIC INC.	178	
5	<i>Paula Dessen</i>	Paula Dessen	Ba minio & Hosen	98	
6	<i>William Hosen</i>	William Hosen	Dominion Hosen	98	
7	<i>George Gazer</i>	George Gazer	Harlowe Properties	11,470	
8	<i>Edward Tabb</i>	EDWARD TABB	SCORCA CANADA INC	190,000	
9	<i>Philip Morgan</i>	PHILIP MORGAN	BROTHERS & WRIGHT	115,000	
10	<i>Li Capin</i>	LI CAPIN	CONTOUR TELECOM	428,000	
11	<i>Pat Spensieri</i>	Pat Spensieri	S.T.S. Import		
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FIRST MEETING OF CREDITORS

ATTENDANCE LIST

Date: October 24, 2001

Estate No.: 31-394548

Page 9 of 9

No.	Signature	Name (Print)	Representing	Amount of Claim	Remarks
1	<i>[Signature]</i>	ERIC DOWD	Debtors & Associates	48,600	
2	<i>[Signature]</i>	ARUPATHAR	C.C.R.A.	TO BE QUANTIFIED	
3	<i>[Signature]</i>	Michael Skiba-McLean	Tilman Cochrane		
4	<i>[Signature]</i>	MARVIN KATES	ICZ INTL CO LTD		
5	<i>[Signature]</i>	DARREY D KERR	ORIENTEX LTD	(LAWYER'S CLAIMS)	
6	<i>[Signature]</i>	Jennifer D'Amico	Torlys	TO BE QUANTIFIED	
7					
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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	\$	<u>107,344,735</u>

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>	\$ <u>12,401,543</u>
Total disbursements			<u>51,584,343</u>
Amount available for distribution			\$ <u>55,760,392</u>

Final Distribution:

Interim dividends paid			(51,668,087)
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>	\$ <u>55,760,392</u>
Unsecured dividend rate: 70.38%			

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

Dated: June 19, 2007

Per: 

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

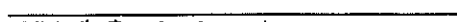
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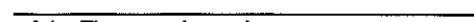
Dated: June 19, 2007

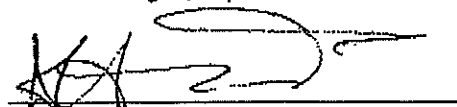
Approved by:


Michael Chao, Inspector


Ron Otis, Inspector


Michelle Douglas, Inspector


John Thomson, Inspector


Andrew Hatnay, Inspector

TRUSTEE'S COSTS AND REMUNERATION

APPROVED THIS DAY OF , 2007.


REGISTRAR

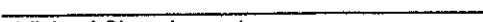
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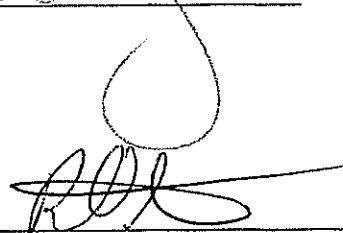
RSM RICHTER INC.
(FORMERLY RICHTER & PARTNERS INC.)
TRUSTEE


Dated: June 19, 2007

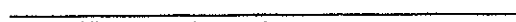
Per 


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

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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

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

Dated: June 19, 2007

Approved: 

Michael Chibo, Inspector

Per: 

Ron Otis, Inspector

Michelle Douglas, Inspector

John Thomson, Inspector

Andrew Hainey, Inspector

TRUSTEE'S COSTS AND REMUNERATION

APPROVED THIS DAY OF , 2007.

REGISTRAR

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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 Tidán 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

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
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		Draft				
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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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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.	1,490.40	1,049.04	3.70	1,045.34	966.80	78.54
Chris Ann & Paraskevi Chadjimichaelidi	1,085.32	763.92	2.70	761.22	704.05	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	78,017.39	54,913.91	193.90	54,720.01	50,608.94	4,111.07
Colborne Square Investments	3,152.92	2,219.24	7.84	2,211.40	2,045.31	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

DIVIDEND SHEET
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DYLEX LIMITED

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OF TORONTO, IN THE PROVINCE OF ONTARIO

		Draft				
	Claim	Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
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

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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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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
IID & 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

DIVIDEND SHEET
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		Draft				
	Claim	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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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 ENTERPRISES 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

DIVIDEND SHEET
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		Draft				
	Claim	Total Dividend	Total Levy	Total Payment	Interim Payment	Payment
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

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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

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

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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
RICH SUN 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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		Draft				
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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

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
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

		Draft				
	Claim	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”

Estate 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.**

REGISTRAR

MASTER D. E. SHORT

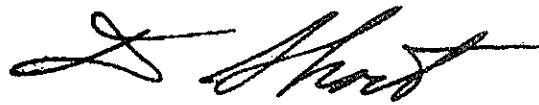
) ~~OCT 17 2012~~
) ~~Wednesday, the 6th~~
) ~~day of June, 2012~~
)

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”

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

THE HONOURABLE MR.

JUSTICE MORAWETZ

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)
)

MONDAY, THE 12TH DAY OF

DECEMBER, 2011

BETWEEN:

**THE PRUDENTIAL INSURANCE COMPANY OF AMERICA, PRUCO LIFE
INSURANCE COMPANY AND PRUDENTIAL RETIREMENT INSURANCE AND
ANNUITY COMPANY**

Applicants

- and -

**PRISZM INCOME FUND, PRISZM CANADIAN OPERATING TRUST, PRISZM INC.,
KIT FINANCE INC. AND PRISZM LP**

Respondents

**APPLICATION UNDER SECTION 243(1) OF THE BANKRUPTCY AND INSOLVENCY
ACT, R.S.C. 1985, C. B-3, AS AMENDED**

SUBSTITUTION ORDER

THIS MOTION made by RAP Inc. was heard this day at 330 University Avenue, Toronto, Ontario.

UPON READING the motion materials of RAP Inc., including the Affidavit of Robert David Kofman, sworn December 12, 2011, together with the exhibits attached thereto, filed, and upon hearing the submissions of counsel for RAP Inc. and counsel to Duff & Phelps Canada Restructuring Inc. ("**Duff & Phelps**"), no one else appearing or having been served:

BIA ESTATES

1. **THIS COURT ORDERS** that Duff & Phelps be and hereby is substituted in place of RSM Richter Inc. ("**Richter**"), as Trustee in Bankruptcy or Proposal Trustee ("**Trustee**"), of the estate files listed on Schedule A hereto (the "**BIA Estates**"), with effect from the date of this Order.

2. **THIS COURT ORDERS AND DIRECTS** that all real and personal property wherever situate of the BIA Estates is hereby vested in Duff & Phelps in its capacity as Trustee, to be dealt with by Duff & Phelps in accordance with the provisions of the *Bankruptcy and Insolvency Act* (Canada) (the "**BIA**"), pursuant to its powers and obligations as Trustee of the BIA Estates.

3. **THIS COURT ORDERS** that Duff & Phelps is authorized and directed to continue and to complete the administration of the BIA Estates and to deal with the BIA Estates' property, in accordance with the duties and functions of a Trustee, as the case may be, as set out in the BIA, and to receive all remuneration of the Trustee in the BIA Estates for services performed from the commencement of each of the BIA Estates until the discharge of the Trustee, less any remuneration already received by Richter in accordance with the provisions of the BIA.

4. **THIS COURT ORDERS** that the requirement and responsibility for taxation of the Trustee's accounts in respect of the BIA Estates with respect to all work performed in respect of such BIA Estates from the initial appointment of Richter or any other party, through to the completion of the administration of such BIA Estates and discharge of Duff & Phelps as the new Trustee, is hereby assigned and transferred to Duff & Phelps.

5. **THIS COURT ORDERS AND DIRECTS** that Richter be discharged as Trustee, as the case may be, of the BIA Estates, (i) without prejudice to the rights of the Superintendent of Bankruptcy or other professional body, to commence or pursue any professional conduct matters relating to the BIA Estates, (ii) without Richter being required to certify to the Court that it has observed all of the terms as provided by Rule 61(2) of the BIA; (iii) without Richter being required to undertake to keep all estate books, records and documents as provided by Rule 68 of the BIA; and (iv) for greater certainty and notwithstanding the specific obligations and provisions of the BIA referenced herein, except as otherwise provided in this Order, Richter shall have no obligations following the effective date of this Order in respect of its capacity as former

Trustee of the BIA Estates and no liabilities for events transpiring after the effective date of this Order in respect of the BIA Estates.

6. **THIS COURT ORDERS AND DIRECTS** that Duff & Phelps is hereby required, in respect of the BIA Estates, to (i) observe all of the terms provided by Rule 61(2) of the BIA, (ii) keep all estate books, records and documents as provided by Rule 68 of the BIA, and (iii) obtain from Richter as the former Trustee all books, estate records, documents within its control including work in progress, billing or time records in support of any claims made for time charges and advances on fees made by the former trustee, and detailed trial balances (electronic or otherwise) from the date of bankruptcy showing all the funds received and disbursed since the date of bankruptcy notwithstanding Duff & Phelps assuming responsibility for the BIA Estates as at the date of effect of this Order.

7. **THIS COURT ORDERS AND DIRECTS** to the extent that Richter has given security in cash or by bond of a guarantee company pursuant to s.16(1) of the BIA (the "**Security**"), such Security shall be transferred from Richter to Duff & Phelps and any party holding such Security is hereby directed to take all steps necessary to effect such transfer. Upon transfer, Duff & Phelps shall assume, and Richter shall be relieved of, all obligations respecting the Security.

RECEIVERSHIP AND CCAA PROCEEDINGS

8. **THIS COURT ORDERS** that Duff & Phelps be and is hereby substituted in place of Richter as the Monitor and Information Officer in respect of the mandates listed on Schedule B hereto (the "**CCAA Proceedings**") and Receiver, Receiver and Manager, or Interim Receiver (collectively, "**Receiver**") in respect of the mandates listed in Schedule C hereto (the "**Receivership Proceedings**") with effect from the effective date of this Order. Collectively, the BIA Estates, the Receivership Proceedings and the CCAA Proceedings are referred to herein as the "**Transferred Mandates**".

9. **THIS COURT ORDERS** that Duff & Phelps (and its legal counsel and representatives, as applicable) will have all rights, benefits, protections and obligations granted to such court officer (and its legal counsel and representatives, as applicable) under any order made in the Transferred Mandates or any statute applicable to the now Transferred Mandates or any contract or agreement to which Richter is a signatory in the Transferred Mandates. For greater certainty and without limitation, this includes the benefit of any indemnity, charge or priority granted in the Transferred Mandates and relief from the application of any statute including the *Personal Information Protection and Electronic Documents Act* (Canada) (the "**PIPEDA**").

10. **THIS COURT ORDERS** that Richter be and is hereby discharged from its duties and obligations as Monitor, Information Officer or Receiver in respect of the Receivership & CCAA Proceedings with effect from the date of this Order, provided that Richter shall continue to have the rights, benefits and protections under any orders made in the Transferred Mandates.

11. **THIS COURT ORDERS AND DECLARES** that Duff & Phelps shall not be liable for any act or omission on the part of Richters prior to the date of this Order with respect to the Transferred Mandates, including, without limitation, with respect to any information disclosed, any act or omission pertaining to the discharge of duties.

12. **THIS COURT ORDERS AND DECLARES** that from the date of this Order, Richter shall have no further obligation or responsibility for the Receivership & CCAA Proceedings and shall not be liable for any act or omission on the part of Duff & Phelps with respect to the Receivership & CCAA Proceedings, including without limitation, with respect to any information disclosed, any act or omission pertaining to the discharge of duties.

13. **THIS COURT ORDERS** that to the extent required by the applicable Receivership & CCAA Order, the accounts of Richter and its legal counsel in respect of the Receivership & CCAA Proceedings shall be passed in accordance with the applicable Receivership & CCAA Orders on the application of Duff & Phelps.

ACCOUNTS

14. **THIS COURT ORDERS** that Richter is hereby authorized to transfer to Duff & Phelps all funds that remain in its consolidated trust bank accounts and all other trust bank accounts that belong or related to the Transferred Mandates, and Richter and Duff & Phelps are hereby authorized to take all steps and execute any instrument required for such purpose.

15. **THIS COURT ORDERS AND DIRECTS** that Duff & Phelps is hereby authorized to endorse for deposit, deposit, transfer, sign, accept or otherwise deal with all cheques, bank drafts, money orders, cash or other remittances received in relation to any of the Transferred Mandates where such cheques, bank drafts, money orders, cash or other remittances are made payable or delivered to Richter, in relation to the same, and any bank, financial institution or other deposit-taking institution with which Duff & Phelps may deal is hereby authorized to rely on this Order for all purposes of this paragraph.

REAL PROPERTY

16. **THIS COURT ORDERS AND DIRECTS** that the Registrar of Land Titles, in any Land Title District wherein any registration was previously made by Richter in its capacity as Trustee or Receiver of Transferred Mandates, is hereby authorized and directed to amend any such registration to reflect the substitution of Duff & Phelps for Richter as Trustee or Receiver, as the case may be.

GENERAL

17. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the PIPEDA and any substantially similar legislation, Richter is authorized and permitted to disclose and transfer to Duff & Phelps all employee records within its control. Duff & Phelps shall maintain and protect the privacy of any personal information contained in the employee records and shall be entitled to collect and use the personal information provided to it for the same purpose(s) as such information was used by Richter.

18. **THIS COURT ORDERS** that Richter will deliver all files, papers, books, records and property within its control relating to the Transferred Mandates to Duff & Phelps as soon as practicable.

19. **THIS COURT ORDERS** that the requirement notification of the discharge of Richter in respect of the Transferred Mandates, including without limitation other statutory notices, to proven creditors within the BIA Estates, the applicable bankrupts or debtors within the BIA Estates, the Court, the Office of the Superintendent of Bankruptcy and any other person, is hereby waived.

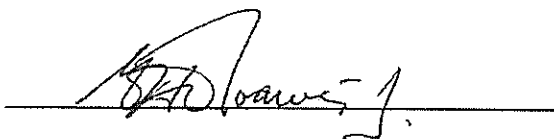
20. **THIS COURT ORDERS** that all public documents relating to the Transferred Mandates shall remain on and continue to be posted on the www.rsmrichter.com website (the "**Richter Website**") until no later than January 31, 2012 and Duff & Phelps shall post all such documents on its website at www.duffandphelps.ca by no later than January 31, 2012. Upon such public documents being posted on Duff & Phelps website, they shall be removed from the Richter Website.

21. **THIS COURT ORDERS** that this Order shall be effective in all judicial districts in Ontario which govern any of the Transferred Mandates.

22. **THIS COURT ORDERS** that the requirement for a separate Notice of Motion and supporting Affidavit to be filed in the Court file of each of the Transferred Mandates is hereby waived.

23. **THIS COURT ORDERS** that the requirement for service or notification of this motion on any interested party in the Transferred Mandates including, without limitation, proven creditors within the BIA Estates, the applicable bankrupts or debtors within the BIA Estates, and any other person is hereby waived.

24. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist Richter and Duff & Phelps 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 Richter and Duff & Phelps, as may be necessary or desirable to give effect to this Order, or to assist Richter and Duff & Phelps and their respective agents in carrying out the terms of this Order.



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LE / DANS LE PROSTRE NO.:

DEC 12 2011



SCHEDULE A

RSM Richter
Schedule of Court Orders (Bankruptcy/NOI/Proposals)

Client	Comments	Type of File	Court File No.	Jurisdiction
1079059 Ontario Inc.		Bankruptcy	05-CL-5704	Ontario
1587930 Ontario Inc. ("Holdco")		Bankruptcy	05-CL-5864	Ontario
1730960 Ontario Inc.	"CL" # not issued	Bankruptcy	OSB No.: 31-1159124	Ontario
1787230 Ontario Limited (formerly Milacron Canada Ltd.)	"CL" # not issued	Bankruptcy	OSB No.: 31-1477486	Ontario
2031903 Ontario Inc. ("Ownco")	same as "Holdco"	Bankruptcy	05-CL-5864	Ontario
2515080 Nova Scotia Company		Bankruptcy	Court No: 09-CL-7960 OSB No.: 32-1501841	Ontario
4114159 Canada Inc. (o/a Polar Ice Diamonds)	"CL" # not issued	Bankruptcy	OSB No.: 31-1515544	Ontario
9135-8242 Quebec Inc. (o/a Polar Bear Diamonds)	"CL" # not issued	Bankruptcy	OSB No.: 31-1515543	Ontario
Canadian Shipbuilding & Engineering Ltd.		Bankruptcy	OSB No.: 32-157150	Ontario
Cole, Henry George		Bankruptcy	31-OR-207806-T	Ontario
Concave Holdings Inc.	"CL" # not issued	Bankruptcy	OSB No.: 31-1459158	Ontario
Dylex Limited		Bankruptcy	OSB No.: 31-394548	Ontario
EnerNorth Industries Inc.	"CL" # not issued	Bankruptcy	OSB No.: 31-454694	Ontario
Estate of the Late Ana Maria Medeiros	"CL" # not issued	Bankruptcy	31-456940	Ontario
Grafikom Limited Partnership (consolidated)		Bankruptcy	31-455773	Ontario
Image Craft Inc.		Bankruptcy	31-OR-207397-T	Ontario
Innova Canada Ltd.	"CL" # not issued	Bankruptcy	OSB No.: 32-158070	Ontario
Leaseway Motorcar Transport Canada Ltd.	"CL" # not issued	Bankruptcy	OSB No.: 31-1103744	Ontario
Linen 'N Things Canada Corp.	"CL" # not issued	Bankruptcy	OSB No.: 31-1121528	Ontario
Loretta Food Group Inc., et al		Proposal	07-CL-6868	Ontario
Maser Canada, Inc.	"CL" # not issued	Bankruptcy	OSB No.: 31-1191838	Ontario
Metaldyne Machining and Assembly Mfg. Co. (Canada) Ltd.	"CL" # not issued	Bankruptcy	OSB No.: 35-1420865	Ontario (Division - Windsor)
MMFX Technologies Corporation	"CL" # not issued	Bankruptcy	OSB No.: 32-1434879	Ontario
MonoGen, Inc.	"CL" # not issued	Bankruptcy	OSB No.: 31-1149649	Ontario
Nexient Learning Inc.	"CL" # not issued	Bankruptcy	OSB No.: 31-1462790	Ontario
NMC Canada, Inc.		Bankruptcy	Court No: 09-CL-7960 OSB No.: 32-1501836	Ontario

Client	Comments	Type of File	Court File No.	Jurisdiction
Noble Metal Processing Canada Inc.	"CL" # not issued	Bankruptcy	OSB No.: 32-1201302	Ontario
Orbus Pharma Inc.	"CL" # not issued	NOI/Proposal	OSB No.: 31-1360312	Ontario
Ravelston Management Inc.		Bankruptcy	31-OR-207357-T	Ontario
Robgreen Investments Limited	"CL" # not issued	Bankruptcy	OSB No.: 31-1316923	Ontario
ST Equipment Inc.	"CL" # not issued	Bankruptcy	OSB No.: 32-1434886	Ontario
ST Welland Real Estate Inc.	"CL" # not issued	Bankruptcy	OSB No.: 32-1434894	Ontario
Salgreen Investments Limited	"CL" # not issued	Bankruptcy	OSB No.: 31-1316928	Ontario
SKD Company		Bankruptcy	Court No: 09-CL-7960 OSB No.: 32-158287	Ontario
Stewart House Inc./Stewart House Distribution Services Inc.	Consolidated "CL" # not issued	Bankruptcy	Estate No.: 31-414874 and 31-414875	Ontario
Talhin/T Corporation	"CL" # not issued	Bankruptcy	OSB No.: 31-1379082	Ontario
The Normandy Group S.A.	"CL" # not issued	Bankruptcy	OSB No.: 31-158092	Ontario
The Ravelston Corporation Limited		Bankruptcy	31-OR-207358-T	Ontario
Tiger Brand Holdings Corp.	"CL" # not issued	Bankruptcy	OSB No.: 35-118022	Ontario
Trinity Real Estate Partners Inc.		Bankruptcy	31-OR-207805-T	Ontario
Ultrametal Inc.	"CL" # not issued	Bankruptcy	OSB No.: 35-1386161	Ontario
Press Direct Inc.	"CL" # not issued	Bankruptcy	OSB No.: 32-134520	Ontario
Imagiflex Plate Services Inc.	"CL" # not issued	Bankruptcy	OSB No.: 32-134521	Ontario
Imaginex Incorporated	"CL" # not issued	Bankruptcy	OSB No.: 32-134522	Ontario
566382 Ontario Inc.	"CL" # not issued	Bankruptcy	OSB No.: 32-157363	Ontario
601674 Ontario Ltd.	"CL" # not issued	Bankruptcy	OSB No.: 32-068802	Ontario
Vistar Telecommunications Inc.	"CL" # not issued	Bankruptcy	OSB No.: 33-149850	Ontario
Magrosa Credit Union Limited		Bankruptcy	OSB No. 31-1570748	Ontario

RSM Richter
Schedule of Court Orders (Report 13 – Open Estates)

Client	Comments	Type of File	Court File No.	Jurisdiction
1187034 Ontario Limited		Bankruptcy	OSB No.: 31-438013	Ontario
134242 Canada Inc.		Bankruptcy	OSB No.: 31-345392	Ontario
167830 Canada Inc.		Bankruptcy	OSB No.: 32-096951	Ontario
1161798 Ontario Inc.		Bankruptcy	OSB No.: 32-111619	Ontario
673367 Ontario Ltd.		Bankruptcy	OSB No.: 31-390942	Ontario
739330 Ontario Limited		Bankruptcy	OSB No.: 31-438009	Ontario
742372 Ontario Inc.		Bankruptcy	OSB No.: 32-121480	Ontario
932342 Ontario Inc.		Bankruptcy	OSB No.: 31-438010	Ontario
956857 Ontario Inc.		Bankruptcy	OSB No.: 31-360044	Ontario
991658 Ontario Limited		Bankruptcy	OSB No.: 31-438011	Ontario
A Buck or Two Realty Inc.		Bankruptcy	OSB No.: 31-438016	Ontario
A Buck or Two Realty Ltd.		Bankruptcy	OSB No.: 31-438017	Ontario
A Buck or Two Stores Ltd.		Bankruptcy	OSB No.: 31-438019	Ontario
Abot Francise Inc.		Bankruptcy	OSB No.: 31-438018	Ontario
Automatic Teller Machines Canada Inc.		Bankruptcy	OSB No.: 32-158215	Ontario
Buck or Two Corporation		Bankruptcy	OSB No.: 31-438014	Ontario
Denninghouse Realty Ltd.		Bankruptcy	OSB No.: 31-438015	Ontario
Denninghouse Realty Inc.		Bankruptcy	OSB No.: 31-438020	Ontario
Erisan Inc.		Bankruptcy	OSB No.: 31-438012	Ontario
Netron Inc.		Bankruptcy	OSB No.: 31-394874	Ontario
Suzanne Simmonds		Bankruptcy	OSB No.: 31-366838	Ontario
David Simmonds		Bankruptcy	OSB No.: 31-366839	Ontario
SLMsoft Inc.		Bankruptcy	OSB No.: 31-420519	Ontario
Van Horne Fish Distributors (Ontario) Inc.		Bankruptcy	OSB No.: 31-343346	Ontario
Villman & Stern Investments Ltd.		Bankruptcy	OSB No.: 31-332574	Ontario

SCHEDULE B

RSM Richter
Schedule of Court Orders (CCAAs and Information Officer)

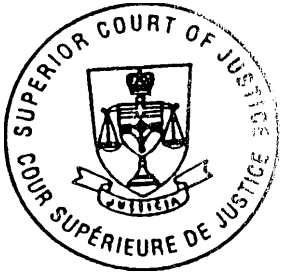
Client	Comments	Type of File	Court File No	Jurisdiction
2515080 Nova Scotia Company		CCAA	Court No: 09-CL-7960 OSB No.: 32-1501841	Ontario
Denninghouse Inc.		CCAA	04-CL-5523	Ontario
DDR Group of Companies		CCAA	CV-09-8498-00CL	Ontario
Eddie Bauer of Canada Inc. and Eddie Bauer Customer Services Inc.		CCAA	09-8240-CL	Ontario
Lear Canada, Lear Canada Investments Ltd. and Lear Corporation Canada Ltd.		Information Officer	CV-09-00008269-00CL	Ontario
Milacron Canada Ltd.		CCAA	CV-09-8060-00CL	Ontario
Mondrian-Hall Inc.		CCAA	09-8265-00CL	Ontario
NMC Canada, Inc.		CCAA	Court No: 09-CL-7960 OSB No.: 32-1501836	Ontario
Pillowtex Canada Inc.		CCAA	03-CL-5095	Ontario
Plassein International of Newmarket Inc.		CCAA	03-CL-5006	Ontario
SKD Company		CCAA	Court No: 09-CL-7960 OSB No.: 32-158287	Ontario
Unique Broadband Systems, Inc.		CCAA	CV-11-9283-00CL	Ontario
Upper Crust Ltd./1718326 Ontario Inc./Par-Baked Inc.	Consolidated	CCAA	08-CL-7401	Ontario
Windsor Machine Group		CCAA	CV-08-7672-00CL	Ontario

SCHEDULE C

RSM Richter
Schedule of Court Orders (Receiverships)

Client	Comments	Type of File	Court File No.	Jurisdiction
4114159 Canada Inc. (o/a Polar Ice Diamonds) and 9135-8242 Quebec Inc. (o/a Polar Bear Diamonds)		Receivership	CV-10-8967-00CL	Ontario
2515080 Nova Scotia Company		Receivership	Court No: 09-CL-7960 OSB No.: 32-1501841	Ontario
Armco Inc.		Receivership	04-CL-5455	Ontario
Borderware Technologies Inc.		Receivership	CV-09-8284-00CL	Ontario
CO Capital Growth Corp., Peter Sbaraglia, Maudy Sbaraglia, 91 Days Hygiene Services Inc.		Receivership	CV-10-8883-00CL	Ontario
Distributionco Inc.		Receivership	99-CL-3514	Ontario
Entertainment World Holdings Inc.		Receivership	CV-08-00007540-00CL	Ontario
Graceway Canada Company		Receivership	CV-11-9411CL	Ontario
Grafkom Limited Partnership		Receivership	08-CL-7840	Ontario
Innua Canada Ltd. & Normandy Group SA		Receivership	09-CL-8069	Ontario
JRM Tube Inc.		Receivership	03-CL-4981	Ontario
Linen 'N Things Canada Corp.		Receivership	CV-08-7808-00CL	Ontario
M.J.'s Fine Foods Inc.		Receivership	CV-09-8416-00CL	Ontario
MapFusion Corp.		Receivership	06-CL-6687	Ontario
NMC Canada, Inc.		Receivership	Court No: 09-CL-7960 OSB No.: 32-1501836	Ontario
Norfolk Co-operative Co. Ltd.		Receivership	09-CL-7957	Ontario
Polar Ice Diamonds et al		Receivership	CV-10-8967-00CL	Ontario
Pride of Paris Fabrics Limited	"CL" # not issued	Receivership	OSB No.: 32-075830	Ontario
Prizm Income Fund, Prizm Canadian Operating Trust, Prizm Inc., KIT Finance Inc and Prizm LP		Receivership	CV-11-9375-00CL	Ontario
Retrocom Growth Fund Inc.	"CL" # not issued	Receivership	OSB No.: 31-452496	Ontario
Rink Partners Corporation		Receivership	CV-11-9408-00CL	Ontario
Christine Brooks as Executor of the Estate of Robert Mander, Deceased and E.M.B. Asset Group Inc.		Receivership	10-8619-00CL	Ontario
SKD Company		Receivership	Court No: 09-CL-7960 OSB No.: 32-158287	Ontario
Talhin/T Corporation	"CL" # not issued	Receivership	10-8816-00CL	Ontario
Worldwide Tobacco Distribution Inc./2060117 Ontario Inc.	Consolidated	Receivership	10-8611-00CL	Ontario

Appendix “H”



Court File No. CV-15-11085-00CL

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

THE HONOURABLE

JUSTICE HAINEY

) FRIDAY, THE 10TH DAY
)
) OF JULY, 2015

BETWEEN:

KSV KOFMAN INC.

Applicant

-AND-

D&P CANADA ACQUISITION CORP.

Respondent

Application under Rule 14.05(3)(h) of the *Rules of Civil Procedure*

SUBSTITUTION ORDER

THIS APPLICATION made by KSV Kofman Inc. ("KSV") was heard this day at 330 University Avenue, Toronto, Ontario.

ON READING the Application Record of KSV, including the Affidavit of Robert Kofman sworn July 3, 2015, together with the exhibits attached thereto (the "Affidavit"), and on hearing the submissions of counsel for KSV and counsel listed on the Counsel Slip, no one else appearing although served as evidenced by the Affidavit of Service:

1. THIS COURT ORDERS that the effective date of this order (the "Effective Date") shall be June 30, 2015, being the effective date of the amalgamation of KSV and Duff & Phelps Canada Restructuring Inc. ("D&P Restructuring").

BIA ESTATES

2. **THIS COURT ORDERS** that KSV be and is hereby substituted in place of D&P Restructuring as Trustee in Bankruptcy or Proposal Trustee (the "**Trustee**") of the estate files listed on **Schedule "A"** hereto (the "**BIA Estates**").

3. **THIS COURT ORDERS AND DIRECTS** that all real and personal property wherever situate of the BIA Estates be and is hereby vested in KSV in its capacity as Trustee, to be dealt with by KSV in accordance with the provisions of the *Bankruptcy and Insolvency Act* (Canada) (the "**BIA**"), pursuant to its powers and obligations as Trustee of the BIA Estates.

4. **THIS COURT ORDERS** that KSV is authorized and directed to continue and complete the administration of the BIA Estates, to deal with the BIA Estates' property in accordance with the duties and functions of the Trustee as set out in the BIA and to receive all remuneration of the Trustee in the BIA Estates for services performed from the commencement of each of the BIA Estates until the discharge of the Trustee, less any remuneration already received by D&P Restructuring in accordance with the provisions of the BIA, or otherwise payable to D&P Restructuring to the date of closing of the Transaction (as defined in the Affidavit).

5. **THIS COURT ORDERS** that the requirement and responsibility for taxation of the Trustee's accounts in respect of the BIA Estates with respect to all work performed in respect of such BIA Estates from the initial appointment of D&P Restructuring or any other party, through to the completion of the administration of such BIA Estates and discharge of KSV as the new Trustee, be and is hereby assigned and transferred to KSV.

6. **THIS COURT ORDERS AND DIRECTS** that KSV be and is hereby required, in respect of the BIA Estates, to (i) observe all of the terms provided by Rule 61(2) of the BIA Rules, (ii) keep all estate books, records and documents as provided by Rule 68 of the BIA Rules, and (iii) retain all books, estate records, documents within its control including work in progress, billing or time records in support of any claims made for time charges and advances on fees made by D&P Restructuring, and detailed trial

balances (electronic or otherwise) from the date of bankruptcy showing all the funds received and disbursed since the date of bankruptcy notwithstanding KSV assuming responsibility for the BIA Estates as at the Effective Date.

7. **THIS COURT ORDERS AND DIRECTS** to the extent that D&P Restructuring has given security in cash or by bond of a guarantee company pursuant to section 16(1) of the BIA (the "**Security**"), such Security shall be transferred from D&P Restructuring to KSV and any party holding such Security be and is hereby directed to take all steps necessary to effect such transfer. Upon transfer, KSV shall assume, and D&P Restructuring shall be relieved of, all obligations respecting the Security.

RECEIVERSHIP AND CCAA PROCEEDINGS

8. **THIS COURT ORDERS** that KSV be and is hereby substituted in place of D&P Restructuring as the Receiver, Receiver and Manager, or Interim Receiver (collectively, "**Receiver**") in respect of the mandates listed in **Schedule "B"** hereto (the "**Receivership Proceedings**") and the Monitor and Information Officer in respect of the mandates listed on **Schedule "C"** hereto (the "**CCAA Proceedings**").

OBICA PROCEEDINGS

9. **THIS COURT ORDERS** that KSV be and is hereby substituted in place of D&P Restructuring as the Liquidator in respect of the mandates listed in **Schedule "D"** hereto (the "**OBICA Proceedings**"). Collectively, the BIA Estates, the Receivership Proceedings, the CCAA Proceedings and the OBICA Proceedings are referred to herein as the "**Transferred Mandates**".

10. **THIS COURT ORDERS** that KSV (and its legal counsel and representatives, as applicable) will have all rights, benefits, protections and obligations granted to such court officer (and its legal counsel and representatives, as applicable) under any order made in the Transferred Mandates or any statute applicable to the now Transferred Mandates or any contract or agreement to which D&P Restructuring is a signatory in the Transferred Mandates. For greater certainty and without limitation, this includes the benefit of any indemnity, charge or priority granted in the Transferred Mandates and relief from the application of any statute including the *Personal Information Protection and Electronic Documents Act* (Canada) ("PIPEDA").

11. **THIS COURT ORDERS** that to the extent required by the applicable Orders in the Receivership Proceedings and CCAA Proceedings, the accounts of D&P Restructuring and its legal counsel in respect of the Receivership Proceedings and CCAA Proceedings shall be passed in accordance with the applicable Orders in the Receivership Proceedings and CCAA Proceedings on the application of KSV.

ACCOUNTS

12. **THIS COURT ORDERS** that D&P Restructuring be and is hereby authorized to transfer to the name of KSV all funds that remain in its consolidated trust bank accounts and all other trust bank accounts that belong or related to the Transferred Mandates, and D&P Restructuring and KSV be and are hereby authorized to take all steps and to execute any instrument required for such purpose.

13. **THIS COURT ORDERS AND DIRECTS** that KSV be and is hereby authorized to endorse for deposit, deposit, transfer, sign, accept or otherwise deal with all cheques, bank drafts, money orders, cash or other remittances received in relation to any of the Transferred Mandates where such cheques, bank drafts, money orders, cash or other remittances are made payable or delivered to D&P Restructuring, in relation to the same, and any bank, financial institution or other deposit-taking institution with which KSV be and is hereby authorized to rely on this Order for all purposes of this paragraph.

REAL PROPERTY

14. **THIS COURT ORDERS AND DIRECTS** that the Registrar of Land Titles in any Land Title District wherein any registration was previously made by D&P Restructuring in its capacity as Trustee or Receiver of Transferred Mandates including, without limitation, the registration in respect of the real property described in **Schedule "E"** hereto, be and is hereby authorized and directed to amend any such registration to reflect the substitution of KSV for D&P Restructuring as Trustee or Receiver, as the case may be.

GENERAL

15. **THIS COURT ORDERS** that, pursuant to clause 7(3)(c) of the PIPEDA and any substantially similar legislation, D&P Restructuring is authorized and permitted to disclose and transfer to KSV all employee records within its control. KSV shall maintain and protect the privacy of any personal information contained in the employee records and shall be entitled to collect and use the personal information provided to it for the same purpose(s) as such information was used by D&P Restructuring.

16. **THIS COURT ORDERS** that D&P Restructuring will deliver all files, papers, books, records and property within its control relating to the Transferred Mandates to KSV as soon as practicable following the closing of the Transaction (as defined in the Affidavit).

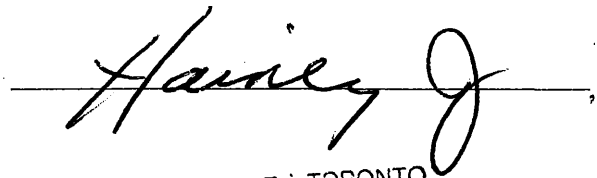
17. **THIS COURT ORDERS** that any required notification of the discharge of D&P Restructuring in respect of the Transferred Mandates, including without limitation statutory notices to proven creditors within the BIA Estates, the applicable bankrupts or debtors within the BIA Estates, the Court, the Office of the Superintendent of Bankruptcy and any other person, be and is hereby waived.

18. **THIS COURT ORDERS** that this Order shall be effective in all judicial districts in Ontario which govern any of the Transferred Mandates.

19. **THIS COURT ORDERS** that the requirement for a separate Notice of Motion and supporting Affidavit to be filed in the Court file of each of the Transferred Mandates be and is hereby waived.

20. **THIS COURT ORDERS** that the requirement for service or notification of this motion on any interested party in the Transferred Mandates including, without limitation, proven creditors within the BIA Estates, the applicable bankrupts or debtors within the BIA Estates, and any other person, be and is hereby waived.

21. **THIS COURT HEREBY REQUESTS** the aid and recognition of any court, tribunal, regulatory or administrative body having jurisdiction in Canada or in the United States, to give effect to this Order and to assist D&P Restructuring and KSV 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 D&P Restructuring and KSV as may be necessary or desirable to give effect to this Order, or to assist D&P Restructuring and KSV and their respective agents in carrying out the terms of this Order.

A handwritten signature in black ink, appearing to read "Haimy J.", is written over a horizontal line.

ENTERED AT / INSCRIT À TORONTO
ON / BOOK NO:
LE / DANS LE REGISTRE NO.:

JUL 13 2015

NB

SCHEDULE A

Duff & Phelps Canada Restructuring Inc.
Bankruptcies to be transferred to KSV Kofman Inc.

Name	Estate File No.
2515080 Nova Scotia Company	32-1501841
252862 Ontario Inc. (formerly Tectrol Inc.)	31-1929721
Boparai, Rantej Singh	32-158782
Career Canada C.F.P. Limited	31-1963353
Cole, Henry George	31-456669
Colossus Minerals Inc.	31-1826899
CPI Corp.	32-1929730
CPI Portrait Studios of Canada Corp.	32-1929729
EnerNorth Industries Inc.	31-45469B
Everest Colleges Canada Inc.	31-1963343
Frontline Technologies Inc.	31-1696523
IceGen Inc.	31-2003505
Linens 'N Things	31-1121528
Margosa Credit Union Limited	31-1570748
NMC Canada, Inc.	32-1501836
NS Studios (7291931 Canada Inc.)	31-1783744
Premium Disc Corp.	32-158728
Revstone Industries Burlington Inc.	32-1672848
Shaw Canada, L.P.	32-158522
SKD Automotive Co.	32-158287
Stone & Webster Canada Holding One	32-158523
Stone & Webster Canada Holding Two, Inc	32-158524
Surefire Industries Ltd.	25-094411
The Ravelston Corporation Limited	31-455711
The Ravelston Management	31-456255
Trinity Real Estate Partners Inc.	31-456667
Zsemba Apron & Upholstry	31-1901005

SCHEDULE B

Duff & Phelps Canada Restructuring Inc.
Receiverships to be transferred to KSV Kofman Inc.

Name	Court File No.
1095195 Ontario Limited - Di Felice	11-9193-00CL
1650473 Ontario Inc./2328247 Ontario Inc. o/a Scrapmen	13-10386-00CL
252862 Ontario Inc. (formerly Tectrol Inc.)	31-1929721
721362 Ontario Limited	11-9193-00CL
ARXX Building Products Inc.	13-10353-00CL
CO Capital Growth Corp.	10-8883-00CL
CPI Corporation	13-10069-00CL
Di Felice, Nina & Italo	11-9193-00CL
Goudas Food Products and Investments Limited	14-10680-00CL
Graceway Canada Company	11-9411CL
Grafikom LP	08-CL-7840
Linens 'N Things	31-1121528
Mady Steeles 2011 Ltd.	15-10897-00CL
Newtek Automotive	13-9982-00CL
Priszm Group	11-9375-00CL
Quebec Lithium Inc., QLI Metaux Inc., and Sirocco Mining Inc.	500-11-047560-145
RB Energy Inc.	500-11-047560-145
Retrocom Growth Fund	31-452496
Revstone Industries Burlington Inc.	12-9542-00CL
Robgreen Investments Limited	31-456362
Robert Mander and E.M.B. Asset Group Inc.	10-8619-00CL
Sirocco Mining Inc.	500-11-047560-145
SKD Automotive Co.	09-CL-7960
Stewart v. Lawrynowicz	13-10224-00CL
Surefire Industries Ltd.	1301-11285
Tamerlane Ventures inc.	14-10417-00CL
The Ravelston Corporation Limited	31-455711
Xchange Technology Group	13-10310-00CL
Zsemba Apron & Upholstry	14-10569-00CL

SCHEDULE C

Duff & Phelps Canada Restructuring Inc.
CCAA proceedings to be transferred to KSV Kofman Inc.

Name	Court File No.
Allied Systems (Canada) Company	12-CV-9757-00CL
Eddie Bauer of Canada Inc. Monitor	09-8240-CL
iMarketing Solutions Group Inc.	13-10067-00CL
Labrador Iron Mines Limited	15-10926-00CL
Pine Point Holding Corp.	13-10028-00CL
Tamerlane Ventures Inc.	13-10228-00CL
Unique Broadband Systems, Inc.	11-9283-00CL

SCHEDULE D

Duff & Phelps Canada Restructuring Inc.
OBCA Court proceedings to be transferred to KSV Kofman Inc.

Name	Court File No.
Diversinet Corp.	13-10282-00CL
Coventree	12-9594-00CL

SCHEDULE E

SCHEDULE**LEGAL DESCRIPTION****PIN 06050-0199 (LT)**

PT LOTS 18 & 19, CON 5; PT ROAD ALLOWANCE BETWEEN LOTS 18 & 19 CON 5, AS CLOSED BY-LAW 406 BEING PT OF PT 1 66R12477 LYING NORTH OF PLAN 66M1996; SAVE & EXCEPT PT OF LOTS 18 & 19 CON 5 PT 1 66R16987...SUBJ. TO EASE. OVER PTS 1 & 2 66R17070 AS IN C981858. SCARBOROUGH, CITY OF TORONTO; S/T EASEMENT OVER PART 37 PL 66R23655 AS IN AT1787207; TORONTO; T/W EASEMENT OVER PT 35 PL 66R23655 AS IN AT1787250; T/W EASEMENT OVER PTS 24 & 25 PL 66R23655 AS IN AT1787250

PIN 06050-0266 (LT)

PT LT 20 CON 5 SCARBOROUGH DESIGNATED AS PT 1 PL 66R23210; SCARBOROUGH; CITY OF TORONTO

PIN 06050-0263 (LT)

PART OF LOT 19 CON 5, SCARBOROUGH, DESIGNATED AS PART 1 ON PLAN 66R-23217, CITY OF TORONTO; T/W EASEMENT OVER PT 35 PL 66R23655 AS IN AT1787250; T/W EASEMENT OVER PTS 24 & 25 PL 66R23655 AS IN AT1787250

PIN 06050-0264 (LT)

PART LOT 18 CON 5, SCARBOROUGH; PT RDAL BTN LOTS 18 AND 19, CON 5, SCARBOROUGH (CLOSED BY BY-LAW NO. 406 AS IN SC608215), CITY OF TORONTO, DESIGNATED AS PART 2 ON PLN 66R-23217; S/T EASEMENT OVER 38 PL 66R23655 AS IN AT1787207; TORONTO; T/W EASEMENT OVER PT 35 PL 66R23655 AS IN AT1787250; T/W EASEMENT OVER PTS 24 & 25 PL 66R23655

PIN 06050-0272 (LT)

PT LOT 18 CON. 5 SCARBOROUGH, PT 3 PL 66R23217 SAVE AND EXCEPT PT 32 PL 66R23655; CITY OF TORONTO; S/T EASEMENT OVER PT 36 66R23655 AS IN AT1787207; T/W ROW OVER PT 32 66R23655 AS IN AT1787644; T/W EASEMENT OVER PT 35 66R23655 AS IN AT1787250; T/W EASEMENT OVER PTS 24 & 25 PL 66R23655 AS IN AT1787250

KSV KOFMAN INC.
Applicant

and

D&P CANADA ACQUISITION CORP.
Respondent

Court File No: CV-15-11025-CCCL

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding Commenced At Toronto

ORDER

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Jay A. Swartz / Dina Milivojevic
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