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Estate File No.: 31-2084381

**IN THE MATTER OF THE BANKRUPTCY OF
DANIER LEATHER INC.,
OF THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO**

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

Take notice that:

1. An assignment in bankruptcy was filed by Danier Leather Inc. on the 21st day of March, 2016 and KSV Kofman Inc. was appointed as trustee of the estate of the bankrupt by the Office of the Superintendent of Bankruptcy, subject to affirmation by the creditors of the trustee's appointment or the substitution of another trustee by the creditors.
2. The first meeting of creditors of the bankrupt will be held on the 11th day of April, 2016, at 2:00 p.m., at the Hyatt Regency Toronto on King, 370 King Street West, Room King II, Toronto, Ontario.
3. To be entitled to vote at the meeting, creditors must lodge with the trustee, prior to the meeting, proofs of claim and, where necessary, proxies.
4. Enclosed with this notice is a form of proof of claim, a form of general proxy, and a list of creditors with claims amounting to twenty-five dollars or more, showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt in order to share in any distribution of the proceeds realized from the estate.

DATED at Toronto, Ontario, this 24th day of March, 2016.

**KSV KOFMAN INC.
LICENSED INSOLVENCY TRUSTEE**

District of: Ontario
 Division No. 09 - Toronto
 Court No.
 Estate No.

Original Amended

- Form 78 -

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

In the matter of the bankruptcy of
DANIER LEATHER INC.
 of the of Toronto, in the Province of Ontario

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 21st day of March 2016. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

LIABILITIES (as stated and estimated by the officer)	ASSETS (as stated and estimated by the officer)
1. Unsecured creditors as per list "A"	1. Inventory
6,378,487.46	16,252,150.00
Balance of secured claims as per list "B"	2. Trade fixtures, etc.
0.00	0.00
Total unsecured creditors	3. Accounts receivable and other receivables, as per list "E"
6,378,487.46	Good
2. Secured creditors as per list "B"	3,736,600.00
21,323,155.00	Doubtful
3. Preferred creditors as per list "C"	0.00
3,000,074.00	Bad
4. Contingent, trust claims or other liabilities as per list "D" estimated to be reclaimable for	0.00
0.00	Estimated to produce
Total liabilities	3,736,600.00
30,701,716.46	4. Bills of exchange, promissory note, etc., as per list "F" ...
Surplus	0.00
26,882,759.54	5. Deposits in financial institutions
	35,032,724.00
	6. Cash
	0.00
	7. Livestock
	0.00
	8. Machinery, equipment and plant
	0.00
	9. Real property or immovable as per list "G"
	0.00
	10. Furniture
	0.00
	11. RRSPs, RRIFs, life insurance, etc.
	0.00
	12. Securities (shares, bonds, debentures, etc.)
	0.00
	13. Interests under wills
	0.00
	14. Vehicles
	1.00
	15. Other property, as per list "H"
	2,563,001.00
	If bankrupt is a corporation, add:
	Amount of subscribed capital
	0.00
	Amount paid on capital
	0.00
	Balance subscribed and unpaid
	0.00
	Estimated to produce
	0.00
	Total assets
	57,584,476.00
	Deficiency
	NIL

Notes:

- The sum of the Company's obligations under its leases as of the date of the Notice of Intention is estimated to have totalled approximately \$90.7 million;
- Employee claims are estimated to be between approximately \$7.5 million and \$10 million; and
- All of the Company's inventory is encumbered in favour of Merchant Retail Solutions, ULC and Gordon Brothers Canada ULC (jointly, the "Agent") pursuant to an Agency Agreement dated March 1, 2016 between the Company and the Agent.

I, Brent Houlden, Officer of Danier Leather Inc., do swear (or solemnly declare) that the above statement and the attached lists are to the best of my knowledge, based on the information available to me, a full, true and complete statement of the affairs of Danier Leather Inc. on March 21, 2016, and fully disclose all of its property of every description in its possession or that may devolve on it in accordance with Section 67 of the *Bankruptcy and Insolvency Act*.

Sworn (or solemnly declared) before me at the City)
 of Toronto, Province of Ontario)
 this 21st day of March, 2016)


 A Commissioner, etc. Renee Fern Schwartz, a Commissioner, etc.,
 Province of Ontario, for KSV Kolman Inc.,
 Trustee in Bankruptcy.
 Expires April 11, 2018.

DANIER LEATHER INC.

Per: 
 Brent Houlden

Estate File No.: 31-2084381

**IN THE MATTER OF THE BANKRUPTCY OF
DANIER LEATHER INC.
OF THE CITY OF TORONTO, IN THE PROVINCE OF ONTARIO**

**PRELIMINARY LIST OF CREDITORS, AS AT MARCH 21, 2016,
AS SUBMITTED BY DANIER LEATHER INC.,
WITHOUT ADMISSION AS TO ANY LIABILITIES OR PRIVILEGE HEREIN SHOWN**

Note:

An amount of \$1.00 signifies that the amount is unquantified or unknown.

- Creditor Mailing List -

In the matter of the bankruptcy of
DANIER LEATHER INC.
of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Director	Brent Houlden			
Court	(Ontario) Superior Court of Justice in Bankruptcy and Insolvency - Toronto		330 University Ave. Toronto ON M5G 1R7	
Preferred	1386073 ONTARIO INC. c/o DUNPAR INC.		105 SIX POINT ROAD ETOBICOKE ON M8Z 2X3	1.00
	20 VIC MANAGEMENT HOOPP REALTY INC. DEVONSHIRE MALL		3100 HOWARD AVENUE WINDSOR ON N8X 3Y8	1.00
	20 VIC MANAGEMENT HOOPP REALTY INC. QUINTE MALL		390 NORTH FRONT STREET BELLEVILLE ON K8P 3E1	1.00
	20 VIC MANAGEMENT INC.		ADMINISTRATION OFFICE HWY 406 & 221 GLENDALE AVE. ST. CATHARINES ON L2T 2K9	1.00
	713949 ONTARIO LIMITED		OTTAWA MANAGEMENT LIMITED 1200 ST. LAURENT BLVD. OTTAWA ON K1K 3B8	1.00
	9139-6366 QUEBEC INC.		324 AIME-VINCENT VAUDREUIL DORION QC J7V 5V5	1.00
	BCIMC REALTY CORPORATION		C/O BENTALL KENNEDY (CANADA) LP 9001 BOULEVARD DE L'ACADIE MONTREAL QC H4N 3H5	1.00
	BENTALL KENNEDY (CANADA) LP		ITF ROCKCLIFFE ESTATES- THE CORNER 150-19705 FRASER HIGHWAY LANGLEY BC V3A 7E9	1.00
	CADILLAC FAIRVIEW CORP.		CHAMPLAIN PLACE SHOPPING CENTR 477 PAUL STREET DIEPPE NB E1A 4X5	1.00
	CALLOWAY REIT- CAMBRIDGE		700 APPLEWOOD CRES. SUITE 200 VAUGHAN ON L4K 5X3	1.00
	CAMERON CORPORATION		10180-111 STREET EDMONTON AB T5K 1K6	1.00
	CAPITOL MANAGEMENT CORP (MEADOWLANDS)		340 SHEPPARD AVENUE EAST SUITE 100 TORONTO ON M2N 3B4	1.00
	CHINOOK (2014) INC.		c/o THE CADILLAC FAIRVIEW CORP LTD 20 QUEEN STREET WEST 5TH FLOOR TORONTO ON M5H 3R4	1.00
	COMINAR REAL ESTATE INVESTMENT TRUST		1250 SOUTH SERVICE ROAD Mississauga ON L5E 1V4	1.00
	CREIT MANAGEMENT L.P. IN TRUST		FOR CREIT ONTARIO N500- 175 BLOOR STREET EAST TORONTO ON M4W 3R8	1.00
	CROMBIE REIT		610 EAST RIVER ROAD SUITE 200 NEW GLASGOW NS B2H 3S2	1.00

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Creditor Type	Name	Attention	Address	Claim \$
Preferred	CRYSTAL LODGE		SUITE #1800 - 1030 WEST GEORGE ST. VANCOUVER BC V6E 2Y3	1.00
	EGLINTON TOWN CENTRE INC		P.O. BOX 1240 STOUFFVILLE ON L4A 8A2	1.00
	FAIRMALL LEASEHOLDS		GALE TOKIO 20 QUEEN ST.W. 5TH FLOOR TORONTO ON M5H 3R4	1.00
	FAIRVIEW PARK LEASEHOLDS INC.		THE CADILLAC FAIRVIEW CORP.LTD 20 QUEEN STREET W. 5TH FLOOR TORONTO ON M5H 3R4	1.00
	FALLS MANAGEMENT GROUP L.P.		RETAIL MANAGEMENT OFFICE SUITE 100 6380 FALLSVIEW BLVD. NIAGARA FALLS ON L2G 7Y6	1.00
	GALERIES D'ANJOU LEASEHOLD INC		GALE TOKIO 20 QUEEN ST. W. 5TH FLOOR TORONTO ON M5H 3R4	1.00
	GUILDFORD TOWN CENTRE L.P.		2695 10355- 152 STREET Surrey BC V3R7C1	1.00
	HALTON HILLS SHOPPING CENTRE		PARTNERSHIP P.O. BOX 15659 STATION A TORONTO ON M5W 1C1	1.00
	IVANHOE CAMBRIDGE II INC.		AND CANAPEN (HALTON) LTD. 900 MAPLE AVENUE BURLINGTON ON L7S 2J8	1.00
	IVANHOE CAMBRIDGE II INC.		METROPOLIS AT METROTOWN #604 -4720 KINGSWAY BURNABY BC V5H 4N2	1.00
	IVANHOE CAMBRIDGE II INC.		ADMINISTRATION OFFICE 1 BASS PRO MILLS DRIVE VAUGHAN ON L4K 5W4	1.00
	IVANHOE CAMBRIDGE INC.		C/O BAYSHORE SHOPPING CENTRE 100 BAYSHORE DR. OTTAWA ON K2B 8C1	1.00
	IVANHOE CAMBRIDGE INC.		CENTRE CDP CAPITAL 1001 RUE DU SQUARE-VICTORIA MONTREAL QC H2Z 2B5	1.00
	IVANHOE CAMBRIDGE INC.		CROSSIRON MILLS 261055 CROSSIRON BLVD. ROCKY VIEW AB T4A 0G3	1.00
	IVANHOE CAMBRIDGE INC. -		WOODGROVE CENTRE 6631 ISLAND HWY NORTH NANAIMO BC V9T 4T7	1.00
	LE CARREFOUR LAVAL (2013) INC.		3003 LE CARREFOUR BLVD. CHOMEDEY LAVAL QC H7T 1C7	1.00
	LES PROMENADE ST-BRUNO		GALE TOKIO 20 QUEEN ST. W. 5TH FLOOR TORONTO ON M5H 3R4	1.00
	LINKMAN INTERNATIONAL LTD.		C/O TAT MANAGEMENT CO. 481 WEST 6TH AVENUE VANCOUVER BC V5Y 1L3	1.00
	MARKET MALL LEASEHOLDS INC.		MARKET MALL OFFICE CTR. #214 3625 SHAGANAPPI TRAIL CALGARY AB T3A 0E2	1.00

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In the matter of the bankruptcy of
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Creditor Type	Name	Attention	Address	Claim \$
Preferred	MAYFAIR SHOPPING CENTRE LP		3147 DOUGLAS STREET SUITE 22 VICTORIA BC V8Z 6E3	1.00
	MIC MAC MALL L.P.		21 MICMAC BLVD DARTMOUTH NS B3A 4N3	1.00
	MIL ITF HOOPP REALTY INC. (SUDBURY)		C/O MORGUARD INVESTMENTS LIMITED 1033 BARRYDOWNE ROAD SUDBURY ON P3A 5Z9	1.00
	MIRABEL OUTLET CENTRE GENERAL PARTNERSHIP		P.O. BOX 15627 STATION A TORONTO ON M5W 1C1	1.00
	ONTREA INC.		66Q- 1485 PORTAGE AVENUE WINNIPEG MB R3G 0W4	1.00
	ONTREA INC. LIMERIDGE MALL		ADMINISTRATION OFFICE 999 UPPER WENTWORTH STREET HAMILTON ON L9A 4X5	1.00
	ONTREA INC. RE: MASONVILLE PL		MASONVILLE PLACE 1680 RICHMOND ST.N. BOX #23 LONDON ON N6G 3Y9	1.00
	ONTREA INC. SHERWAY GARDENS		GALE TOKIO 20 QUEEN ST. W. 5TH FLOOR TORONTO ON M5H 3R4	1.00
	OPB (EMTC) INC.		C/O 20 VIC MANAGEMENT INC. 5100 ERIN MILSS PARKWAY MISSISSAUGA ON L5M 4Z5	1.00
	OPB REALTY (ST. VITAL) INC.		UNIT 86 1225 ST. MARY'S RD. WINNIPEG MB R2M 5E5	1.00
	OPB REALTY INC.		PICKERING TOWN CENTRE 1355 KINGSTON ROAD PICKERING ON L1V 1B8	1.00
	ORLANDO CORPORATION -		6205-B AIRPORT ROAD 5TH FLOOR MISSISSAUGA ON L4V 1E3	1.00
	OSHAWA CENTRE		OFFICE GALLERIA SUITE 120 419 KING ST. W. OSHAWA ON L1J 2K5	1.00
	OXFORD IFT SOUTHCENTRE MALL		UNIT 142 100 ANDERSON ROAD S.E. CALGARY AB T2J 3V1	1.00
	OXFORD PROPERTIES GROUP		DIV. OF OMERS REALTY MANAGEMENT 100 CITY CENTRE DRIVE MISSISSAUGA ON L5B 2C9	1.00
	PENSIONFUND REALTY LIMITED		C/O MORGUARD INVESTMENTS LTD. 1400 - 363 BROADWAY WINNIPEG MB R3C 3N9	1.00
	PRIMARIS MANAGEMENT INC.		RE: ORCHARD PARK 2271 HARVEY AVE. SUITE 180 KELOWNA BC V1Y 6H2	1.00
	PRIMARIS MANAGEMENT INC.		435 STONE ROAD WEST SUITE 204 GUELPH ON N1G 2X6	1.00
	PRIMARIS MANAGEMENT INC.		RE: CATARAQUI TOWN CENTRE 945 GARDINERS ROAD KINGSTON ON K7M 7H4	1.00

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Preferred	RIOCAN (REIT)		FIVE POINTS SHOPPING CENTRE 285 TAUNTON RD. E. OSHAWA ON L1G 3V2	1.00
	RIOCAN (REIT) WEST		NORTHGATE VILLAGE SHOPPING CENTRE #257 495-36 STREET NE CALGARY AB T2A 6K3	1.00
	RIOCAN MANAGEMENT INC.		499 MAIN STREET SOUTH SUITE 56 BRAMPTON ON L6Y 1N7	1.00
	RMI - ITF- COOKSTOWN MALL		R.R. #1 3311 SIMCOE ROAD #89 COOKSTOWN ON L9L 1L0	1.00
	RMI-ITF-OAKVILLE PLACE		C/O RIOCAN MANAGEMENT INC. OAKVILLE PLACE OAKVILLE ON L6H 3H6	1.00
	RMI-ITF-TANGER OUTLETS OTTAWA		TANGER OUTLETS-OTTAWA 8555 CAMPEAU DRIVE OTTAWA ON K2T 0K5	1.00
	RPS - BEACON HILL		NORTHGATE VILLAGE SHOPPING CENTRE SUITE 257 495-36 STREET N.E. CALGARY AB T2A 6K3	1.00
	SCARBOROUGH TOWN CENTRE		HOLDINGS INC. 300 BOROUGH DRIVE SUITE 230 SCARBOROUGH ON M1P 4P5	1.00
	SDM REALTY ADVISORS LTD.		FOR LOUGHEED SUPER CENTRE LTD. 1040 W Georia St #1850 Vancouver BC V6E 4H1	1.00
	T.E.C. LEASEHOLDS LIMITED		T.E.C. 220 YONGE STREET SUITE 110 P.O. BOX 511 TORONTO ON M5B 2H1	1.00
	THE CADILLAC FAIRVIEW CORP. LTD.		C/O UNIT #1400- 6551 NO. 3 ROAD RICHMOND BC V6Y 2B6	1.00
	THE OUTLET COLLECTION (NIAGARA) LTD.		C/O ADMINISTRATION OFFICE 300 TAYLOR ROAD NIAGARA-ON-THE-LAKE ON L0S 1J0	1.00
	TORONTO DOMINION CENTRE		66 WELLINGTON ST W SUITE 3800 TD BANK TOWER P.O. BOX 2 TORONTO ON M5K 1A1	1.00
	UPPER CANADA MALL LIMITED		OXFORD ITF UPPER CANADA MALL 17600 YONGE STREET NEWMARKET ON L3Y 4Z1	1.00
	VALENCIA INVESTMENT CO. LTD.		950 LAWRENCE AVENUE WEST TORONTO ON M6A 1C4	1.00
	VAUGHAN PROMENADE SHOPPING CTR		THE PROMENADE SHOPPING CENTRE 1 PROMENADE CIRCLE THORNHILL ON L4J 4P8	1.00
	VIKING RIDEAU CORPORATION		C/O RIDEAU CENTRE ADMIN OFFIC SUITE 300 50 RIDEAU STREET OTTAWA ON K1N 9J7	1.00
	WEST EDMONTON MALL PROPERTY		SUITE 1755 8882- 170 STREET EDMONTON AB T5T 4J2	1.00

- Creditor Mailing List -

In the matter of the bankruptcy of
DANIER LEATHER INC.
of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$	
Preferred	WHITE OAKS MALL HOLDINGS LTD.		C/O BENTALL KENNEDY(CANADA) LTD. ADMINISTRATION London ON N6E 1V4	1.00	
	YORKDALE SHOPPING CENTRE HOLDINGS INC.		1 YORKDALE ROAD SUITE 500 TORONTO ON M6A 3A1	1.00	
Secured	CIBC	Kyle Lane	Commerce Court West 199 Bay Street, 4th Floor Toronto ON M5L 1A2	1.00	
	CONSENSUS ADVISORY SERVICES	Betsy White	100 River Ridge Drive, Suite 202 Norwood MA 02062 USA	1.00	
	DIRECTORS AND OFFICERS		-- --	1.00	
	Hewlett Packard Financial Services Canada Company		Lockbox 910820 P.O. Box 4090 Stn A Toronto ON M5W 0E9	1.00	
	Honda Canada Finance Inc.		180 Honda Boulevard, Suite 200 Markham ON L6C 0H9	1.00	
	Key Employee Retention Contracts		-- --	524,000.00	
	Merchant Retail/Gordon Brothers	Ian S. Fredericks	C/O Hilco Merchant Resources LLC 5 Revere Drive, Suite 206 Northbrook IL 60062 USA	20,499,150.00	
	Professional fees		-- --	300,000.00	
	Unsecured	104.5 CHUM FM		299 Queen Street West Toronto ON M5V 2Z5	1.00
		1386073 ONTARIO INC. c/o DUNPAR INC.		105 SIX POINT ROAD ETOBICOKE ON M8Z 2X3	1.00
20 VIC MANAGEMENT HOOPP REALTY INC. DEVONSHIRE MALL			3100 HOWARD AVENUE WINDSOR ON N8X 3Y8	1.00	
20 VIC MANAGEMENT HOOPP REALTY INC. QUINTE MALL			390 NORTH FRONT STREET BELLEVILLE ON K8P 3E1	1.00	
20 VIC MANAGEMENT INC.			645 LANSDOWNE STREET W. Toronto ON K9J 7Y5	9,890.97	
20 VIC MANAGEMENT INC.			ADMINISTRATION OFFICE HWY 406 & 221 GLENDALE AVE. ST. CATHARINES ON L2T 2K9	1.00	
713949 ONTARIO LIMITED			OTTAWA MANAGEMENT LIMITED 1200 ST. LAURENT BLVD. OTTAWA ON K1K 3B8	1.00	
9139-6366 QUEBEC INC.			324 AIME-VINCENT VAUDREUIL DORION QC J7V 5V5	1.00	
A CUSTOM SOLUTION			4 Mascot Place Unit 305 Toronto ON M2R 1J6	1,502.90	
ABELL PEST CONTROL INC			201 Barton St. E Unit 5 Stoney Creek ON L8E 2K3	666.33	
ACCENDO NETWORKS INC.			2512 Folkway Drive Mississauga ON L5L 2J6	3,766.29	
ACCLAIM SIGNS			5 Coronet Court Hamilton ON L9A 3J2	382.10	
ADENA REINSTEIN			383 Spring Gate Blvd Thornhill ON L4J 3C3	391.02	

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In the matter of the bankruptcy of
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Creditor Type	Name	Attention	Address	Claim \$
Unsecured	ADMOR INDUSTRIAL DOCK & DOOR SYSTEMS INC.		99 West Drive Building H Brampton ON L6T 2J6	327.70
	ADVANCE SHIPPING SUPPLIES INC.		2-5655 Kennedy Rd. Mississauga ON L4Z 3E1	1,106.72
	AIRPORT CARGO WAREHOUSE INC.		3105 Orlando Drive Mississauga ON L4V 1T9	216.44
	ALL TYPE TRANSPORT		5101 Orbitor Dr. Mississauga ON L4W 5R8	17,232.73
	ALPHA CARTAGE LTD		6342 Viscount Road Mississauga ON L4V 1H3	855.06
	ALWAYS BRIGHT COMMERCIAL CLEANING SERVICES		Surrey Place P.O. Box 33517 Surrey BC V3T 5R5	889.35
	AMERICAN & EFIRD CANADA INC.		M2034 C.P. 11013 Succ. Centre-Ville Montreal QC H3C 4T9	2,004.14
	ANSELMO WINDOW CLEANING		9772 STILLCREEK AVENUE BURNABY BC V3J 1C8	114.00
	APPLECADO VALLEY PRESS		746 WARDEN AVENUE UNIT 18 Toronto ON MIL 4A2	50.85
	APTOS CANADA INC.		9300 TRANS-CANADA HIGHWAY SUITE 300 ST. Laurent QC H4S 1K5	35,769.66
	AREAL CLEANING SERVICES INC.		Unit 235 6045 Creditview Road Mississauga ON L5V 0B1	6,837.65
	ARSENAL CLEANING SERVICES LTD		80 Nashdene Road Unit #7 Scarborough ON M1V 5E4	11,164.25
	ART & SCIENCE DIGITAL EXPERIENCE		130 Spadina Avenue Suite 502 Toronto ON M5V 2L4	93,704.49
	ARTECH WINDOW CLEANING LTD.		P.O. Box 2173 Station B Kitchener ON N2H 6M1	90.40
	ASTRA ELECTRIC INC.		600 Bowes Road Unit # 31 Concord ON L4K 4A4	1,133.39
	B & R TRANSFER		580- A Dobbie Avenue Winnipeg MB R2K 1G4	2,104.99
	BC HYDRO A/C2000 1020 001		P.O. Box 9501 Vancouver BC V6B 4N1	4,942.67
	BCIMC REALTY CORPORATION		C/O BENTALL KENNEDY (CANADA) LP 9001 BOULEVARD DE L'ACADIE MONTREAL QC H4N 3H5	1.00
	BECK TAXI		1 Credit Union Drive Toronto ON M4A 2S6	490.09
	BELL ALIANT 2485760 9		P.O. Box 5555 Saint John NB E2L 4V6	924.58
	BELL ALIANT ACCT #8616655 3		P.O. Box 5555 Saint John NB E2L 4V6	194.34
	BELL ALIANT P.O.BOX 5555		P.O. Box 5555 Saint John NB E2L 4V6	348.81
	BELL CANADA		INSOLVENCY GROUP 2500 DANIEL-JOHNSON, 8TH FLOOR Laval QC H7T 2P6	3,922.23

- Creditor Mailing List -

In the matter of the bankruptcy of
DANIER LEATHER INC.
of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Bell Canada Insolvency Group		600 Jean Talon East, Suite 901 Montréal QC H2R 3A8	
	Bell Media		9 Channel Nine Court Toronto ON M1S 4B5	1.00
	Bell Media Inc.		969 Robson Street Suite 500 Vancouver BC V6Z 1X5	1.00
	Bell Media Radio GP		80 Patina Rise SW Calgary AB T3H 2W4	1.00
	BELLVILLE RODAIR INTERNATIONAL		350 Pendant Drive Mississauga ON L5T 2W6	12,682.37
	BENTALL KENNEDY (CANADA) LP		ITF ROCKCLIFFE ESTATES- THE CORNER 150-19705 FRASER HIGHWAY LANGLEY BC V3A 7E9	1.00
	BERESKIN & PARR BARRISTERS		Scotia Plaza 40 King Street West 40th Floor Toronto ON M5H 3Y2	1,797.86
	Black Press Group Ltd.		309-5460 152 Street Surrey BC V3S 5J9	1.00
	BLUEWATER ACCT#1044886		855 CONFEDERATION ST. P.O. BOX 2140 SARNIA ON N7T 7L6	909.20
	BORDEN LADNER GERVAIS LLP		1000 DE LA GAUCHETIERE W SUITE 900 MONTREAL QC H3B 5H4	1,621.15
	BRAM KNIT LTD.		207 - A Wilkinson Road Brampton ON L6T 4M2	745.80
	BSC SOLUTIONS GROUP LTD		18 Automatic Road Unit 27 Brampton ON L6S 5N5	2,377.83
	BURLINGTON HYDRO 79081-002		1340 BRANT STREET BURLINGTON ON L7R 3Z7	1,025.49
	CablePulse24		9 Channel Nine Court Toronto ON M1S 4B5	1.00
	CADILLAC FAIRVIEW CORP.		CHAMPLAIN PLACE SHOPPING CENTR 477 PAUL STREET DIEPPE NB E1A 4X5	1.00
	CALLOWAY REIT- CAMBRIDGE		700 APPLEWOOD CRES. SUITE 200 VAUGHAN ON L4K 5X3	1.00
	CAMBRIDGE & NORTH DUMFRIES#00043097		P.O.Box 1060 Cambridge ON N1R 5X6	3,560.39
	CAMERON CORPORATION		10180-111 STREET EDMONTON AB T5K 1K6	1.00
	Canada Revenue Agency	Insolvency Team	104844610 451 Talbot Street, 4th Floor P.O. Box 5548 London ON N6A 4R3	1.00
	CANADA LOCK & KEY		595 Peach Blossom Crt. Kitchener ON N2E 3Z9	129.95
	CANADA POST CORPORATION		Accounts Management Group 2701 Riverside Dr. Suite E0680A Ottawa ON K1A 1L7	99,373.76

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In the matter of the bankruptcy of
DANIER LEATHER INC.
of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	CANADA REVENUE AGENCY - GST		104844610 INSOLVENCY TEAM 451 TALBOT ST., 3RD FLOOR London ON N6A 4R3	2,500,000.00
	CANADIAN LINEN AND UNIFORM SERVICE		P.O. Box 51050 RPO Tyndall Winnipeg MB R2X 3C6	282.50
	CANADIAN LINEN AND UNIFORM-HALIFAX		P.O. Box 51050 RPO Tyndall Winnipeg MB R2X 3C6	204.30
	CANADIAN SPRINGS		P.O. Box 4514 Stn A Toronto ON M5W 4L7	176.62
	Canadian Stewardship Services Alliance (CSSA)		1 St. Clair Ave W, Suite 700 Toronto ON M4V 1K6	1.00
	CANNON SERVICES		145 SHIELDS COURT Markham ON L3R 9T5	73.94
	CANSEW INC.		28 Apex Road Toronto ON M6A 2V2	359.13
	CAPITOL MANAGEMENT CORP (MEADOWLANDS)		340 SHEPPARD AVENUE EAST SUITE 100 TORONTO ON M2N 3B4	1.00
	CASCADES RECOVERY INC.		66 Shorncliffe Road Toronto ON M8Z 5K1	2,511.97
	CDW CANADA INC.		P.O. BOX 57720 POSTAL STATION 1 Toronto ON M5W 5M5	690.94
	CFTR-AM		1 Mount Pleasant Rd 5th Floor Toronto ON M4Y 2Y5	1.00
	CHAMPION PRODUCTS		140 GREAT GULF DRIVE VAUGHAN ON L4K 5W1	101.70
	CHILDREN OF HOPE UGANDA		House 8 70 Shaftesbury Avenue Toronto ON M4T 1A3	2,320.00
	CHINOOK (2014) INC.		c/o THE CADILLAC FAIRVIEW CORP LTD 20 QUEEN STREET WEST 5TH FLOOR TORONTO ON M5H 3R4	1.00
	CINTAS CANADA LIMITED (EDDYSTONE)		149 Eddystone Avenue North York ON M3N 1H5	7,550.16
	CITADEL SECURITY SOLUTIONS		300 BERGE DU CANAL #318 LACHINE QC H8R 1H3	166.71
	CITY OF KITCHENER		P O Box 91118 200 KING ST. WEST Kitchener ON N2G 4G7	102.90
	CITY OF WINN.1776600008		510 MAIN STREET WINNIPEG MB R3B 3M1	61.18
	CITY WINDOW CLEANERS		#204 1289 Highfield Cr. SE Calgary AB T2G 5M2	117.60
	CLARK ALEXANDER		483 Cobblehill Drive Oshawa ON L1K 1Y6	19,176.10
	COMINAR REAL ESTATE INVESTMENT TRUST		1250 SOUTH SERVICE ROAD Mississauga ON L5E 1V4	1.00
	Computershare - Accounts Receivable Dept.		100 University Ave. 11th Floor Toronto ON M5J 2Y1	1,331.14
	CONNEX TELECOMMUNICATIONS INC		44 EAST BEAVER CREEK RD UNIT 16 RICHMOND HILL ON L4B 1G8	320.25

- Creditor Mailing List -

In the matter of the bankruptcy of
 DANIER LEATHER INC.
 of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	CONTINENTAL PRESS		81 Buttermill Avenue Concord ON L4K 3X2	4,452.20
	CORVETTE NEAVE HOLDINGS LIMITED		68 Grennan Drive Lr. Sackville NS B4C 3C5	393.60
	COUNTWISE LLC		1149 SAWGRASS CORPORATE PARKWAY Sunrise FL 33323 USA	1,704.81
	CREIT MANAGEMENT L.P. IN TRUST		FOR CREIT ONTARIO N500- 175 BLOOR STREET EAST TORONTO ON M4W 3R8	1.00
	CROMBIE REIT		610 EAST RIVER ROAD SUITE 200 NEW GLASGOW NS B2H 3S2	1.00
	CROWNHILL PACKAGING		8905 Goreway Drive Brampton ON L6T 0B7	784.68
	CRYSTAL LODGE		SUITE #1800 - 1030 WEST GEORGE ST. VANCOUVER BC V6E 2Y3	1.00
	CTV Network		9 Channel Nine Court Toronto ON M1S 4B5	1.00
	CURBEX - MOBILE AD A Div Of 9003088 Canada Corp.		111 Caplan Ave. Barrie ON L4N 9J3	770.48
	D. ZINMAN TEXTILES LTD.		5445 Degaspe Suite 701 Montreal QC H2T 3B2	2,325.55
	DAVID HARRIMAN		1252 GRANDVIEW DR. OAKVILLE ON L6H 4Y3	281.37
	DELMAR INTERNATIONAL INC.		2580 Matheson Blvd. East Mississauga ON L4W 4J1	19,017.77
	DHL EXPRESS (CANADA) LTD.		18 PARKSHORE DRIVE BRAMPTON ON L6T 5M1	22.27
	DIRECT ENERGY REGULATED SERVICES/ ATCO GAS		P.O. BOX 2427 EDMONTON AB T5J 2R4	892.40
	DIRECT FIRE PROTECTION SYSTEMS		397 Humberline Drive - Unit 1 Toronto ON M9W 5T5	2,542.50
	DNC SYSTEMS		3854 CHESSWOOD DRIVE Toronto ON M3J 2W6	5,700.85
	ECLIPSE IMAGING		875 Laurentian Drive Burlington ON L7N 3W7	163,544.90
	EGLINTON TOWN CENTRE INC		P.O. BOX 1240 STOUFFVILLE ON L4A 8A2	1.00
	EIGEN DEVELOPMENT LIMITED		Suite 300 1807 West 10th Avenue Vancouver BC V6J 2A9	301.71
	ELLE CANADA		PO BOX 5000 STN INDUSTRIAL PARK Markham ON L3R 2A1	13.95
	Employees - Various			1.00
	ENBRIDGE CONSOLIDATED A/C		P.O. Box 644 Scarborough ON M1K 5H1	10,361.65
	ENBRIDGE GAS NEW BRUNSWICK		P.O. Box 391 Fredericton NB E3B 4Z9	315.38
	ENERGIE NB POWER CONS.P.O.BOX 2000		P.O.BOX - C.P.2000 CARAQUET NB E1W 1C1	711.52

- Creditor Mailing List -

In the matter of the bankruptcy of
 DANIER LEATHER INC.
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Unsecured	ENERSOURCE HYDRO MISSISSAUGA		3240 Mavis Road Mississauga ON L5C 3K1	5,471.74
	ENMAX CONS.PO BOX 2900 STN M		P.O. Box 2900 Stn M Calgary AB T2P 3A7	3,489.13
	ENVOY EXPRESS		3850 Highway 7 West P.O. Box 30021 Woodbridge ON L4L 0C7	1,367.73
	ENWIN UTILITIES A/C#815 9020 378		787 OUELLETTE AVENUE BOX 1625 STN A WINDSOR ON N9A 5T7	444.34
	EPCOR CONS P.O.BOX 500		PO BOX 500 EDMONTON AB T5J 3Y3	2,451.50
	EQUIFAX CANADA INC		P.O. Box 4265 Station A Toronto ON M5W 5T7	340.82
	ESSENTIAL ACCESSIBILITY		658 DANFORTH AVENUE SUITE 200 Toronto ON M4J 5B9	73.45
	FABTRANS		225 WILLOWBROOK DRIVE Whitby ON L1R 2Z2	1,318.75
	FAIRMALL LEASEHOLDS		GALE TOKIO 20 QUEEN ST.W. 5TH FLOOR TORONTO ON M5H 3R4	1.00
	FAIRVIEW GLASS & MIRROR LTD.		2691 Markham Road Unit 32 & 33 Toronto ON M1S 4L8	2,055.47
	FAIRVIEW PARK LEASEHOLDS INC.		THE CADILLAC FAIRVIEW CORP.LTD 20 QUEEN STREET W. 5TH FLOOR TORONTO ON M5H 3R4	1.00
	FALLS MANAGEMENT GROUP L.P.		RETAIL MANAGEMENT OFFICE SUITE 100 6380 FALLSVIEW BLVD. NIAGARA FALLS ON L2G 7Y6	1.00
	FALLS MANAGEMENT GROUP L.P.		SUITE 100 6380 FALLSVIEW BLVD. NIAGARA FALLS ON L2G 7Y6	13,473.78
	FASHION MAGAZINE		P.O. BOX 825 STN MAIN Markham ON L3P 9Z9	14.63
	FEDERAL EXPRESS		P.O. Box 4626 Postal Station A Toronto ON M5W 5B4	116,341.42
	FILEBANK RECORD CENTRE LTD		488 Carlingview Drive Etobicoke ON M9W 6M8	590.23
	FORTISBC - NATURAL GAS		PO BOX 6666 STN TERMINAL Vancouver ON V6B 3M9	521.12
	FORTISBC INC.		P.O. BOX 8970 STAN MAIN Vancouver BC V6B 4E2	210.00
	FUJITSU CANADA INC.		155 University Avenue Suite 1600 Toronto ON M5H 3B7	85,402.92
	Fusient Corp.		14845-6 Yonge Street Suite 265 Aurora ON L4G 6H8	1.00
	FUSION SECURITY INC.		P.O. Box 18 P1 - 999 West Hastings Street Vancouver BC V6C 2W2	18,916.09
	GALERIES D'ANJOU LEASEHOLD INC		GALE TOKIO 20 QUEEN ST. W. 5TH FLOOR TORONTO ON M5H 3R4	1.00
	GARDA CANADA SECURITY CORP		1390 BARRE STREET MONTREAL QC H3C 1N4	2,518.09

- Creditor Mailing List -

In the matter of the bankruptcy of
 DANIER LEATHER INC.
 of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	GARY'S WINDOW CLEANING LTD.		Bay 4 1916 - 30 Ave NE Calgary AB T2E 7B2	214.20
	GATEWAY FREIGHT SYSTEMS INC.		c/o T09411C/U P.O. Box 9411 Station A Toronto ON M5W 4E1	550.00
	GAZ METROPOLITAIN CONS C.P.6115		C.P.6115 SUCC. CENTRE-VILLE MONTREAL QC H3C 4N7	1,285.00
	GB Law Group LLC		27 Hart Street New Britain CT 6052	1.00
	GENERAL INDUSTRIAL SEWING MACHINE CO.		205 Champagne Drive Unit 6 Toronto ON M3J 2C6	119.50
	GEOMEDIA INC.		20 Duncan Street Suite 300 Toronto ON M5H 3G8	251,929.05
	GFG ARMoured SECURITY INC.		665 MILLWAY AVE. UNIT 64 CONCORD ON L4K 3T8	50.85
	GFL ENVIRONMENTAL INC.		1095 Champlain Street Dieppe NB E1A 1P9	1,325.35
	Glacier Media Group		3355 Grandview Highway Vancouver BC V5M 1Z5	1.00
	GOOGLE INC.		DEPT. 33654 P.O. BOX 39000 SAN FRANCISCO CA 94139 USA	107,685.68
	GRAND & TOY LIMITED		P.O. Box 5500 Don Mills ON M3C 3L5	25,091.61
	GRANITETELECOMMUNICATIONS		C/O T9906 P.O. BOX 9906 P.S. A Toronto ON M5W 2J2	466.68
	GRAUMAN PACKAGING		4699 Keele Street Unit 4 Toronto ON M3J2N8	11,307.17
	Great Prospect Leather Company Limited	Gavin Guo	Chisheng Industrial Zone, Nanwu Country Houjie Town, Dongguan Guangdon China	1,214.18
	GSU 00044236-02		500 REGENT STREET P.O. BOX 250 SUDBURY ON P3E 4O1	778.99
	Guangzhou Yongxing Leather Goods MFG	Candy	Room A805/806/808 Jinna Investment Building Qinglian Road Huadu District Guangzhou Guangdon 510805 China	25,322.18
	GUILDFORD TOWN CENTRE L.P.		2695 10355- 152 STREET Surrey BC V3R7C1	1.00
	GUNNEBO SECURITY INC.		9 Van Der Graaf Court Brampton ON L6T 5E5	1,987.87
	Haining City LiLi Leather Garments Co., Ltd.	John	No.88 East XinJiang Road, Changan Town Haining Zhejiang 314408 China	1.00
	HALTON HILLS SHOPPING CENTRE		PARTNERSHIP P.O. BOX 15659 STATION A TORONTO ON M5W 1C1	1.00
	HARRI HOFFMANN CO. INC.		125 N Water St. P.O. Box 510856 Milwaukee WI 53202 USA	22,340.53
	HESPRO/EDS (1314495 ONTARIO LTD.)		817 Gilmore Road Fort Erie ON L2A 5M4	332.22
	HEWLETT-PACKARD (CANADA) CO		P.O. Box #3218 Postal Station A Toronto ON M5W 4K2	542.40
	HEWLETT-PACKARD FINANCIAL SERVICES		Lockbox 910820 P.O. Box 4090 Stn A Toronto ON M5W 0E9	12,207.39

- Creditor Mailing List -

In the matter of the bankruptcy of
DANIER LEATHER INC.
of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	HOME DEPOT CREDIT SERVICES		P.O. Box 675 Station D Scarborough ON MIR 5T4	215.00
	Hong Kong Bright Rich Limited		Factory: Dongguan Dingyuan Leather Products Manufacturer #50 Shixia Road Shixia Village, Dalang Town, Dongguan City Guangdon 523792 China	1,107.40
	HORIZON UTILITIES CORP.#701238-001		P.O. BOX 2249 STATION LCD HAMILTON ON L8N 3E4	1,027.44
	Huizhou William Leather Co., Ltd.	Jane	Huizhou Avenue 442, Xiaojinkou Town Huizhou Guangdon China	8,222.45
	HUZHOU TIANBAO DRESS CO. LTD.		Nanxun Town Huzhou City Zhejiang China	135,268.11
	HYDRO ONE BRAMPTON#01035009138801		BOX 4371. STATION A Toronto ON M5W 3P4	1,539.00
	HYDRO ONE NETWORKS INC CONS.PO BOX 4102		PO BOX 4102 STN A Toronto ON M5W 3L3	1,715.65
	HYDRO OTTAWA CONS.4483		P.O. Box 4483 Station A Toronto ON M5W 5Z1	6,394.87
	HYDRO QUEBEC CONS.C.P.11022		C.P. 11022 Succ.Centre-Ville Montreal QC H3C 4V6	4,744.74
	IBM CANADA LTD. T-5044		P.O. Box 5100 Postal Station F Toronto ON M4Y 2T5	2,367.96
	IMAGE TAG INC.		1400 East Southern Ave. Suite 800 Tempe AZ 85282 USA	1,133.07
	IMPERIAL COFFEE SERVICES INC.		12 Kodiak Crescent Toronto ON M3J 3G5	3,723.53
	IMPERIAL HARDWARE SUPPLY		2775 DUFFERIN STREET TORONTO ON M3B 3R6	62.14
	INDEPENDENT LINEN SERVICE		843 Boyd Ave Ottawa ON K2A 2C9	347.50
	INFLECTION POINT PARTNERS INC.		1500 Islington Avenue P.O. Box 60011 Toronto ON M9A 5G2	1,836.25
	INMOST INNOVATION LIMITED	Helen He & Emily Yang	No. 2 YiHeng Rd.,The Sixth Industrial Zone, ShangSha, ChangAn Town DongGuan Guang Do China	257.16
	INNISFIL HYDRO DISTRIBUTION		2073 COMMERCE PARK DRIVE INNISFIL ON L9S 4A2	1,067.02
	InnPower Corporation		7251 Yonge St. Innisfil ON L9S 0J3	1.00
	INSIGHT WINDOW CLEANING		447 Selkirk Avenue Winnipeg MB R2W 2M4	116.42
	INTELISPEND PREPAID SOLUTIONS ULC		P.O. BOX 8960 POSTAL STATION A Toronto ON M5W 2C5	11,222.90
	INTER-TRANSPORT LTD.		5915 Airport Road Suite 102 Mississauga ON L4V 1T1	24,529.36
	INTERPAD MANUFACTURING LTD		247 BRIDGELAND AVE. Toronto ON M6A 1Y7	1,218.03
	IVANHOE CAMBRIDGE II INC.		AND CANAPEN (HALTON) LTD. 900 MAPLE AVENUE BURLINGTON ON L7S 2J8	1.00

- Creditor Mailing List -

In the matter of the bankruptcy of
DANIER LEATHER INC.
of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	IVANHOE CAMBRIDGE II INC.		METROPOLIS AT METROTOWN #604 -4720 KINGSWAY BURNABY BC V5H 4N2	1.00
	IVANHOE CAMBRIDGE II INC.		ADMINISTRATION OFFICE 1 BASS PRO MILLS DRIVE VAUGHAN ON L4K 5W4	1.00
	IVANHOE CAMBRIDGE INC.		C/O BAYSHORE SHOPPING CENTRE 100 BAYSHORE DR. OTTAWA ON K2B 8C1	1.00
	IVANHOE CAMBRIDGE INC.		CENTRE CDP CAPITAL 1001 RUE DU SQUARE-VICTORIA MONTREAL QC H2Z 2B5	1.00
	IVANHOE CAMBRIDGE INC.		CROSSIRON MILLS 261055 CROSSIRON BLVD. ROCKY VIEW AB T4A 0G3	1.00
	IVANHOE CAMBRIDGE INC. -		WOODGROVE CENTRE 6631 ISLAND HWY NORTH NANAIMO BC V9T 4T7	1.00
	J L INC.		C.P. #23 Succursale St-Jacques Montreal QC H3C 1C5	4,009.52
	JAMBO INC.		COUNTRYSIDE RPO P.O. BOX 30087 BRAMPTON ON L6R 0S9	151.42
	JINHUA XINHUA LEATHER CO. LTD.		Mabao Shan Xinshi Jinhua Zhejiang China	343,435.04
	JOHANNE HENSON		41 Rue Willowdale Sherbrooke QC J1M 0B6	773.98
	KARIMJEE GREENE LLP		401 Bay Street Suite 2008 P.O. Box 80 Toronto ON M5H 2Y4	10,265.41
	KIM LE TAILOR SHOP		120 DUCKWORTH STREET ST. JOHN'S NL A1C 1E8	396.63
	KINGSVIEW MECHANICAL CONTRACTING INC		175 KINGSVIEW DR. BOLTON ON L7E 3W8	3,559.50
	KITCHENER-WILMOT A/C R0625156302		P.O. BOX 9021 KITCHENER ON N2G 4P1	779.67
	KLEENWAY BUILDING MAINTENANCE		955 Wilson Avenue Unit 18 Toronto ON M3K 1G1	30,589.93
	LAURA HENSLEY		1425 Kathleen Cres. Oakville ON L6H 2G6	500.00
	LE CARREFOUR LAVAL (2013) INC.		3003 LE CARREFOUR BLVD. CHOMEDEY LAVAL QC H7T 1C7	1.00
	LENOVO (CANADA) INC.		P.O. Box 4228 Station A Toronto ON M5W 5N6	11,278.04
	LES ENTREPRISES SUPER GUY INC.		696 RUE DE PROVENCE SAINT-LIN LAURENTIDES QC J5M 2R2	563.39
	LES PROMENADE ST-BRUNO		GALE TOKIO 20 QUEEN ST. W. 5TH FLOOR TORONTO ON M5H 3R4	1.00
	LEVITT & GROSMAN LLP		480 UNIVERSITY AVENUE SUITE 1600 Toronto ON M5G 1V2	3,503.00
	LINKMAN INTERNATIONAL LTD.		C/O TAT MANAGEMENT CO. 481 WEST 6TH AVENUE VANCOUVER BC V5Y 1L3	1.00

- Creditor Mailing List -

In the matter of the bankruptcy of
DANIER LEATHER INC.
of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	LONDON HYDRO#4332516 #10		BOX 3060 LONDON ON N6A 4J8	1,179.72
	LOOK SIGN RENTALS		555 Edward Ave. Unit #17 Richmond Hill ON L4C 5K6	942.85
	MADOKA OGINO		2-6-11 NOHONBASHI HORIDOME-CHO LIVIO RAISON NINGYO-CHO 201 Tokyo CHUOU-KU Japan	112.34
	MAGNETSIGNS (GTA)		2405 WINSTON PARK DR OAKVILLE ON L6H 5V4	1,376.06
	MAGNETSIGNS CAMBRIDGE - BRANT		19 Yeoman Drive Brantford ON N3R 7S8	671.97
	MAHSA MOJARADESKI		66 Ivey Glen Drive Maple ON L6A 0P3	110.33
	MANITOBA HYDRO CONS PO B 7900		PO BOX 7900 STN MAIN WINNINPEG MB R3C 5R1	1,604.92
	MARKET MALL LEASEHOLDS INC.		MARKET MALL OFFICE CTR. #214 3625 SHAGANAPPI TRAIL CALGARY AB T3A 0E2	1.00
	MAYFAIR SHOPPING CENTRE LP		3147 DOUGLAS STREET SUITE 22 VICTORIA BC V8Z 6E3	1.00
	MCKINLAY DOOR SALES & INST.LTD		128 CENTRE STREET EAST Richmond Hill ON L4C 1A6	5,025.49
	MCNEILL MAINTENANCE		117 Cedar Crest RR #5 Perth ON K7H 3C7	337.87
	MDR THERMOCOLLAGES FUSING		20 Rue De Port Royal Est Montral QC H3L 1H7	2,339.10
	MELANIE SELIGMAN		42 UPPER MONTAGU STREET London W1H 15J United Kingdom	375.00
	MERCURY LIGHTING		71 ORTONA COURT CONCORD ON L4K 3M2	5,357.79
	METEOR TELECOMMUNICATIONS		66 Nuggett Court Brampton ON L6T 5A9	1,469.00
	Metroland Community Newspapers		10 Tempo Avenue Toronto ON M2H 2N8	1.00
	MI9		245 YORKLAND BLVD. SUITE 301 Toronto ON M2J 1R1	9,712.35
	MIC MAC MALL L.P.		21 MICMAC BLVD DARTMOUTH NS B3A 4N3	1.00
	MICHAEL RUDAKEWICH		PO BOX 933 FAIRVIEW AB T0H 1L0	313.95
	MICHAEL WONG		3-3586 Rainier Pl. Vancouver BC V5S 4T3	95.20
	MIL ITF HOOPP REALTY INC. (SUDBURY)		C/O MORGUARD INVESTMENTS LIMITED 1033 BARRYDOWNE ROAD SUDBURY ON P3A 5Z9	1.00
	MILGRAM INT'L SHIPPING		300 - 6285 Northam Drive Mississauga ON L4V 1X5	1,592.47
	MINISTER OF FINANCE - INSOLVENCY UNIT		104844610 MANAGER 6TH FLOOR, 33 KING STREET WEST Oshawa ON L1H 8H5	583.97

- Creditor Mailing List -

In the matter of the bankruptcy of
 DANIER LEATHER INC.
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Creditor Type	Name	Attention	Address	Claim \$
Unsecured	MINISTER OF REVENUE - QUEBEC	Pierre Jobidon	NEQ#1147590062, ID# 10 1746 0851 1265 boulevard Charest Ouest, Secteur C65-61 Quebec City QC G1N 4V5	15,335.91
	MIRABEL OUTLET CENTRE GENERAL PARTNERSHIP		P.O. BOX 15627 STATION A TORONTO ON M5W 1C1	1.00
	MISSISSAUGA CARTONS		2364 Haines Road Unit 1 Mississauga ON L4Y 1Y6	1,152.60
	MOBILE SUPPORT SERVICES		2485 Dunwin Dr. Unit #9 Mississauga ON L5L 1T1	231.65
	MONEYSWORTH & BEST SHOE CARE INC.		120 Mildair Court Brampton ON L6T 5V1	18,598.89
	MONSTER PLOWING COMPANY		1655 DUPONT STREET #5 Toronto ON M6P 3T1	394.80
	MRS	Sara	AL-170, 1st Floor, 1st Street, Anna Nagar Chennai Tamil Na 600040 India	4,520.72
	MTS INC. Single Cycle billing " CIN 00653'		BOX 7500 WINNIPEG MB R3C 3B5	96.67
	MULTITECH GRAPHICS INC.		1380 Hopkins Street Units 14 And 13 Whitby ON L1N 2C3	54.24
	NATIONAL PROJECTS		222 Crocus Drive Toronto ON M1R 4T7	16,857.86
	NB Distributors		P.O. Box 5777 Saint John NB E2L 4M3	1.00
	NEWFOUNDLAND POWER		P.O. BOX 8910 ST. JOHN'S NL A1B 3P6	584.56
	NEWMARKET HYDRO- 00262522-02		590 STEVEN COURT NEWMARKET ON L3Y 6Z2	600.99
	NIAGARA PENINSULA CONS. PO BOX 120		7447 PIN OAK DRIVE NIAGARA FALLS ON L2E 6S9	3,559.73
	Niagara Peninsula Energy Inc.		7447 Pine Oak Dr. Niagara Falls ON L2E 6S5	1.00
	NIAGARA-ON-THE-LAKE HYDRO		8 HENEGAN RD. BOX 460 VIRGIL ON L0S 1T0	672.94
	NINGBO QIANZHEN IMP. & EXP. CO., LTD	Titi	9TH FLOOR OF CHINA EASTERN AIRLINES BUILDING, NO.796, ZHOUGSHAN E ROAD NINGBO 315040 China	220.00
	Niu Shi Long Leather Goods Company Limited	Rongli Zhong	No.87 Li Xin Road, Xin Tang Houjie Town, DongGuan GuangZho China	2,054.94
	NORTHWEST ATLANTIC		864 YORK MILLS ROAD Toronto ON M3B 1Y4	2,100.00
	NOVA SCOTIA POWER #0560149-7		P.O. BOX 848 HALIFAX NS B3J 2V7	1,369.54
	OAKVILLE HYDRO #123803-01 123804-01		P.O. BOX 1900 861 REDWOOD SQUARE Oakville ON L6J 5E3	1,608.17
	OBN SECURITY AND INVESTIGATIVE CONSULTANTS		78 Queen Elizabeth Blvd. Toronto ON M8Z 1M3	23,472.42
	OCR CANADA LTD.		25 Royal Crest Court Suite 100 Markham ON L3R 9X4	575.45

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In the matter of the bankruptcy of
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Unsecured	Okanagan Valley		550 Doyle Avenue Kelowna BC V1Y 7V1	1.00
	ONTREA INC.		66Q- 1485 PORTAGE AVENUE WINNIPEG MB R3G 0W4	1.00
	ONTREA INC. LIMERIDGE MALL		ADMINISTRATION OFFICE 999 UPPER WENTWORTH STREET HAMILTON ON L9A 4X5	1.00
	ONTREA INC. RE: MASONVILLE PL		MASONVILLE PLACE 1680 RICHMOND ST.N. BOX #23 LONDON ON N6G 3Y9	1.00
	ONTREA INC. SHERWAY GARDENS		GALE TOKIO 20 QUEEN ST. W. 5TH FLOOR TORONTO ON M5H 3R4	1.00
	ONYX-FIRE PROTECTION SERVICES INC.		42 Shaft Road Toronto ON M9W 4M2	209.38
	OPB (EMTC) INC.		C/O 20 VIC MANAGEMENT INC. 5100 ERIN MILSS PARKWAY MISSISSAUGA ON L5M 4Z5	1.00
	OPB REALTY (ST. VITAL) INC.		UNIT 86 1225 ST. MARY'S RD. WINNIPEG MB R2M 5E5	1.00
	OPB REALTY INC.		PICKERING TOWN CENTRE 1355 KINGSTON ROAD PICKERING ON L1V 1B8	1.00
	ORKIN CANADA CORPORATION		5840 Falbourne Street Mississauga ON L5R 4B5	194.91
	ORLANDO CORPORATION -		6205-B AIRPORT ROAD 5TH FLOOR MISSISSAUGA ON L4V 1E3	1.00
	OSHAWA CENTRE		OFFICE GALLERIA SUITE 120 419 KING ST. W. OSHAWA ON L1J 2K5	1.00
	OSHAWA PUC NETWORKS INC.		100 SIMCOE STREET SOUTH Oshawa ON L1H 7M7	764.34
	OXFORD IFT SOUTHCENTRE MALL		UNIT 142 100 ANDERSON ROAD S.E. CALGARY AB T2J 3V1	1.00
	OXFORD PROPERTIES GROUP		DIV. OF OMERS REALTY MANAGEMENT 100 CITY CENTRE DRIVE MISSISSAUGA ON L5B 2C9	1.00
	PAXAR CANADA CORPORATION		P.O. Box 11024 Postal Station A Toronto ON M5W 2G5	1,955.25
	PELMOREX CANADA INC.		2655 Bristol Circle Oakville ON L6H 7W1	10,848.00
	PENSIONFUND REALTY LIMITED		C/O MORGUARD INVESTMENTS LTD. 1400 - 363 BROADWAY WINNIPEG MB R3C 3N9	1.00
	PETERBOROUGH UTILITIES SERVICES INC.		PO BOX 4125 STN MAIN PETERBOROUGH ON K9J 6Z5	830.55
	PLAN GROUP		2740 STEELES AVE WEST Vaughan ON L4K 4T4	2,099.54
	Postmedia Network Inc.		365 Bloor Street East 4th Floor Toronto ON M4W 3L4	1.00

- Creditor Mailing List -

In the matter of the bankruptcy of
DANIER LEATHER INC.
of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	POWERSTREAM		P.O. Box 3700 Concord ON L4K 5N2	3,627.59
	PRAGMATIC CONFERENCING		48 YONGE ST. SUITE 1200 Toronto ON M5E 1G6	2,599.46
	PRICEWATERHOUSECOOPERS		18 York Street Suite 2600 Toronto ON M5J 0B2	42,524.16
	PRIMARIS MANAGEMENT INC.		RE: ORCHARD PARK 2271 HARVEY AVE. SUITE 180 KELOWNA BC V1Y 6H2	1.00
	PRIMARIS MANAGEMENT INC.		435 STONE ROAD WEST SUITE 204 GUELPH ON N1G 2X6	1.00
	PRIMARIS MANAGEMENT INC.		RE: CATARAQUI TOWN CENTRE 945 GARDINERS ROAD KINGSTON ON K7M 7H4	1.00
	PRIMARY RESPONSE INC		60 MODERN ROAD Toronto ON MIR 3B6	5,069.46
	PRISM WINDOW CLEANING		15315 - 74 Street Edmonton AB T5Z 2X8	50.00
	PROGRESS PACKAGING CO. LTD.		20 Tangiers Road Toronto ON M3J 2B2	152,618.26
	PROGRESSIVE WASTE SOLUTIONS CANADA INC.		132 Willowlea Road Carp ON K0A 1L0	487.77
	PROMAT SERVICE LTD		1770 SELKIRK AVENUE WINNIPEG MB R2R 0N6	473.02
	PROTEC INVEST.& SECURITY INC		3333 CAVENDISH SUITE 200 MONTREAL QC H4B 2M5	5,515.97
	QUINTEX SERVICES LTD.		332 Nassau Street N Winnipeg MB R3L 0R8	202.37
	REACT MOBILE SIGN RENTALS INC.		348 Saulteaux Crescent Winnipeg MB R3J 3T2	498.22
	REGIONAL DISTRICT OF CENTRAL		CENTRAL OKANAGAN 1450 K.L.O. ROAD KELOWNA BC V1W 3Z4	15.00
	RELCO INC.		7700 Keele Street Unit 10 Vaughan ON L4K 2A1	120.91
	REMCO FORWARDING LIMITED		5101 Orbitor Drive Mississauga ON L4W 5R8	113,223.26
	REPRODUX LTD.		130 WILLOWDALE AVENUE North York ON M2N 4Y3	25.43
	RICOH CANADA INC.		5520 Explorer Drive 3rd Floor Mississauga ON L4W 5L1	12,408.33
	RIOCAN (REIT)		FIVE POINTS SHOPPING CENTRE 285 TAUNTON RD. E. OSHAWA ON L1G 3V2	1.00
	RIOCAN (REIT) WEST		NORTHGATE VILLAGE SHOPPING CENTRE #257 495-36 STREET NE CALGARY AB T2A 6K3	1.00
	RIOCAN MANAGEMENT INC.		499 MAIN STREET SOUTH SUITE 56 BRAMPTON ON L6Y 1N7	1.00
	RMI - ITF- COOKSTOWN MALL		R.R. #1 3311 SIMCOE ROAD #89 COOKSTOWN ON L9L 1L0	1.00

- Creditor Mailing List -

In the matter of the bankruptcy of
DANIER LEATHER INC.
of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	RMI-ITF-OAKVILLE PLACE		C/O RIOCAN MANAGEMENT INC. OAKVILLE PLACE OAKVILLE ON L6H 3H6	1.00
	RMI-ITF-TANGER OUTLETS OTTAWA		TANGER OUTLETS-OTTAWA 8555 CAMPEAU DRIVE OTTAWA ON K2T 0K5	1.00
	ROBERT DALL		49 PARK AVE. Maplewood NJ 07040 USA	39.91
	ROBERT GRAINGER		57-511 Meadowlark Blvd. Ile Des Chenes QC R0A 0T0	19.00
	ROCHESTER MIDLAND LIMITED		PO BOX 486 OAKVILLE ON L6K 0A7	259.35
	ROCKY CROSS CONSTRUCTION (NORTH) LTD		BAY 'S' 1338 - 36 AVE NE CALGARY AB T2E 6T6	17,939.56
	ROGERS BUSINESS SOL. 610864		1 MOUNT PLEASANT ROAD Toronto ON M4Y 2Y5	253.87
	ROGERS TELECOM-BUSINESS		P.O. BOX 2000 STN. D Scarborough ON MIR 5P4	5,580.02
	ROGERS WIRELESS INC.		PO BOX 9100 Don Mills ON M3C 3P9	54.55
	ROSE E.DEE (INTERNATIONAL)LTD.		1450 CASTLEFIELD AVENUE Toronto ON M6M 1Y6	33.62
	ROUTCOM INC.		21 BURTON GROVE KING CITY ON L7B 1C6	6.46
	RPS - BEACON HILL		NORTHGATE VILLAGE SHOPPING CENTRE SUITE 257 495-36 STREET N.E. CALGARY AB T2A 6K3	1.00
	RUSSELL A.FARROW (U.S) INC.		2001 HURON CHURCH ROAD BOX 333 WINDSOR ON N9A 6L6	4,219.30
	RYERSON UNIVERSITY SCHOOL OF		350 VICTORIA ST. Toronto ON M5B 2K3	580.00
	S.G. LEATHER SRL		VIA FELICE DE STEFANO 65 VIA FELICE DE STEFANO 65 Solofra Avellino 83029 Italy	1,144.81
	S.I.G. MECHANICAL SERVICES LIMITED		51-B ESNA PARK DRIVE Markham ON L3R 1C9	10,113.50
	S.I.G. Mechanical Services Limited		51b Esna Park Drive Markham ON L3R 1C9	1.00
	SASK POWER#11040788302019		PO BOX 6300 STN MAIN REGINA SK S4P 4J5	529.94
	SASKTEL A/C#8537853-7		PO BOX 2121 STN MAIN REGINA SK S4P 4C5	205.34
	SCARBOROUGH TOWN CENTRE		HOLDINGS INC. 300 BOROUGH DRIVE SUITE 230 SCARBOROUGH ON M1P 4P5	1.00
	SDM REALTY ADVISORS LTD.		FOR LOUGHEED SUPER CENTRE LTD. 1040 W Georia St #1850 Vancouver BC V6E 4H1	1.00
	SECURITAS CANADA LIMITED- DARTMOUTH		P.O. BOX 9214 STATION A Toronto ON M5W 3M1	237.40

- Creditor Mailing List -

In the matter of the bankruptcy of
DANIER LEATHER INC.
of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	SECURITY RESOURCE GROUP INC.		300- 1914 Hamilton Street REGINA SK S4P 3N6	3,781.84
	SENSORMATIC CANADA INC.		7 Paget Road BRAMPTON ON L6T 5S2	3,153.08
	SENSORS QUALITY MANAGEMENT INC.		156 Duncan Mill Road Suite 19 Toronto ON M3B 3N2	1,525.50
	SHANGHAI WIN SUN INDUSTRY CO., LTD.	Clarence Westhaver	Flat K, 15F, FORESIGHT BLDG, NO.768 XIETU RD SHANGHAI China	251.20
	SHERGROUP TEXTILES LIMITED		67 Alexdon Road Unit 3 Toronto ON M3J 2B5	413.58
	SHERMAN BROWN BARRISTERS & SOLICITORS		5075 YONGE STREET SUITE 900 Toronto ON M2N 6C6	3,399.04
	SHRED-IT INTERNATIONAL ULC		Po Box 35 Etobicoke B Etobicoke ON M9W 4K0	1,454.07
	SHUTTERSTOCK INC.		350 Fifth Avenue 21st Floor New York NY 10118 USA	180.00
	SMART CLEAN MAINTENANCE CO.		7 Bartonville Ave. W. Toronto ON M6M 2B2	1,525.50
	SONITROL SECURITY SYSTEMS		5875 KENNEDY ROAD Mississauga ON L4Z 2G3	214.70
	ST. JOSEPH COMMUNCIATIONS CONTENT GROUP		15 Benton Road Toronto ON M6M 3G2	10,475.10
	ST. JOSEPH PRINTING		50 MACINTOSH BLVD. Concord ON L4K 4P3	7,089.48
	STANDARD LIFE		P.O. BOX 11601 SUCC. CENTRE-VILLE MONTREAL QC H3C 5S9	694.83
	STANDARD MECHANICAL SYSTEMS		3055 Universal Drive Mississauga ON L4X 2E2	8,922.64
	STINGRAY 360 COMMERCIAL SOLUTIONS INC		730 Rue Wellington MONTREAL QC H3C 1T4	2,754.15
	STRATEGIC SECURITY GROUP LTD.		225 The East Mall Suite 1681 Toronto ON M9B 0A9	7,007.22
	Sudbury Northern Life		158 Elgin Street Sudbury ON P3E 3N5	1.00
	SUEDEMASTER		25 CONNIE STREET Toronto ON M6L 2H8	53.87
	Sun Media Corporation		333 King Street East Toronto ON M5A 3X5	1.00
	SUNCOR ENERGY PRODUCTS PARTNERSHIP		P.O. BOX 8500 Don Mills ON M3C 3B2	5,177.58
	SUPERIOR PROPANE INC.		P.O. BOX 1900 THUNDER BAY ON P7C 0B5	1,107.13
	SUREGUARD INDUSTRIES INC.		80 Milner Avenue Unit 11 Toronto ON M1S 3P8	71.73
	SWAN DUST CONTROL LIMITED		35 University Avenue East WATERLOO ON N2J 2V9	98.52
	T.E.C. LEASEHOLDS LIMITED		T.E.C. 220 YONGE STREET SUITE 110 P.O. BOX 511 TORONTO ON M5B 2H1	1.00
	T.S.S. SANITATION SUPPLIES INC.		2726 RENA RD Mississauga ON L4T 1G6	1,415.84

- Creditor Mailing List -

In the matter of the bankruptcy of
DANIER LEATHER INC.
of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	TBAY TEL		P.O. BOX 10074 THUNDER BAY ON P7B 6T6	14.20
	TECHNOLOGY INTEGRATION GROUP INC.		2110 MATHESON BLVD EAST SUITE 101 Mississauga ON L4W 5E1	17,412.45
	TELUS A/C#216033791 6		P.O. BOX 7575 Vancouver BC V6B 8N9	120.94
	TELUS - 235776881 8		P.O. BOX 7575 Vancouver BC V6B 8N9	1,073.78
	TELUS A/C #226808281 6		P.O. BOX 7575 Vancouver BC V6B 8N9	175.20
	TELUS A/C#2144489462		P.O. BOX 7575 Vancouver BC V6B 8N9	383.51
	TELUS MOBILITY #03831454		P.O. BOX 5300 Burlington ON L7R 4S8	3,258.83
	TENAQUIP LIMITED		20701 Chemin Ste. Marie STE-ANNE-DE-BELLEVUE QC H9X 5X5	194.49
	THE CADILLAC FAIRVIEW CORP. LTD.		C/O UNIT #1400- 6551 NO. 3 ROAD RICHMOND BC V6Y 2B6	1.00
	THE CITY OF CALGARY		P.O. BOX 2405 STN M. CALGARY AB T2P 3L9	31,311.88
	THE DATA GROUP OF COMPANIES		9195 Torbram Road BRAMPTON ON L6S 6H2	116.80
	THE FASHION DISTRIBUTORS 115161 Canada Inc.		5101 Orbitor Drive Mississauga ON L4W 5R8	831.13
	The Halifax Herald Limited		2717 Joseph Howe Drive P.O. Box 610 Halifax NS B3J 2T2	1.00
	THE OAKDALE GOLF&COUNTRY CLUB LTD.		2388 JANE STREET DOWNSVIEW ON M3M 1A8	3,576.27
	THE OUTLET COLLECTION (NIAGARA) LTD.		C/O ADMINISTRATION OFFICE 300 TAYLOR ROAD NIAGARA-ON-THE-LAKE ON L0S 1J0	1.00
	THUNDER BAY HYDRO#150611-144330		34 N.CUMBERLAND ST. THUNDER BAY ON P7A 4L4	1,627.72
	THYSSENKRUPP ELEVATOR		410 Passmore Avenue Unit 1 Toronto ON M1V 5C3	1,735.13
	TI GROUP INC.		115 THORNCLIFFE PARK DRIVE Toronto ON M4H 1M1	596.64
	TORONTO DOMINION CENTRE		66 WELLINGTON ST W SUITE 3800 TD BANK TOWER P.O. BOX 2 TORONTO ON M5K 1A1	1.00
	TORONTO FINANCE DEP#16639700014574008		BOX 6000 Toronto ON M2N 5V3	872.05
	TORONTO HYDRO CONS PO BOX 4490		5800 YONGE STREET Toronto ON M2M 3T3	65,380.42
	TOTINO'S PROPERTY SERVICES LTD		287 LACEWOOD DRIVE UNIT 103 HALIFAX NS B3M 3Y7	552.00
	TRANE CANADA ULC		PO BOX 4232/C.P.4232 POSTAL STATION A Toronto ON M5W 5P4	3,679.59
	Transcontinental Atlantic Media Group G.P.		165 Prince Street Charlottetown PE C1A 4R7	1.00

- Creditor Mailing List -

In the matter of the bankruptcy of
 DANIER LEATHER INC.
 of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	Transcontinental Media S.E.N.C		400 Ave. Ste Croix Bur. 300 Est St-Laurent QC H4N 3L4	1.00
	TRANSUNION OF CANADA		PO BOX 15613 STATION A Toronto ON M5W 1C1	492.84
	TREBOR PERSONNEL INC.		1090 Dundas St. East Suite 203 Mississauga ON L4Y 2B8	23,716.28
	TRIHEY ASSOCIATES LIMITED		2200 YONGE STREET SUITE 1702 Toronto ON M4S 2C6	111.17
	TRILLIUM THE LEATHER CLEANER		41 ADVANCE ROAD Etobicoke ON M8Z 2S6	122.04
	TYCO INTEGRATED SECURITY		Consolidated Billing Dept 40 Sheppard Avenue West Toronto ON M2N 6K9	3,242.72
	U.S. FISH AND WILDLIFE SERVICE		70 E. SUNRISE HWY SUITE 419 VALLEY STREAM NY 11580 USA	132.67
	UNIION CONSULTING LTD.		201- 21 GRAND MAGAZINE STREET Toronto ON M5V 1B5	678.00
	UNION GAS LTD CONS.PO BOX 2025		PO BOX 4001 STATION A Toronto ON M5W 0G2	493.76
	UPPER CANADA MALL LIMITED		OXFORD ITF UPPER CANADA MALL 17600 YONGE STREET NEWMARKET ON L3Y 4Z1	1.00
	VALENCIA INVESTMENT CO. LTD.		950 LAWRENCE AVENUE WEST TORONTO ON M6A 1C4	1.00
	VAUGHAN PROMENADE SHOPPING CTR		THE PROMENADE SHOPPING CENTRE 1 PROMENADE CIRCLE THORNHILL ON L4J 4P8	1.00
	VERATEX LINING LTD.		5425 Casgrain Suite 701 MONTREAL QC H2T 1X6	1,178.00
	VERIDIAN CONS.		BOX 4466 STATION A Toronto ON M5W 4C5	3,904.03
	VICTORY CLEANING COMPANY		793 Pharmacy Avenue Scarborough ON MIL 3K2	700.00
	VIKING RIDEAU CORPORATION		C/O RIDEAU CENTRE ADMIN OFFIC SUITE 300 50 RIDEAU STREET OTTAWA ON K1N 9J7	1.00
	VILLE DE MONTREAL		C.P. 11043 SUCC.CENTRE-VILLE MONTREAL QC H3C 3X8	183.17
	Virgin Radio 99.9		299 Queen Street West Toronto ON M5V 2Z5	1.00
	VP PROTECTION INC.		259 Yorkland Blvd North York ON M2J 5B2	1,256.00
	WAH LUNG LABELS (CANADA) INC.		50 Mural St. Unit 6 Richmond Hill ON L4B 1E4	840.72
	Wan Fa Handbag Co., Ltd.	Gavin Guo	Tianpin Road, Nanwu Villiage, Chisheng Industrial District Houjie Town, Dongguan Guangdon 523951 China	10,840.18
	WASTE MANAGEMENT		P O BOX 4205 STATION "A" Toronto ON M5W 5L4	858.78
	WEI XU		6860 GLEN ERIN DRIVE Mississauga ON L5N 2E1	134.47

- Creditor Mailing List -

In the matter of the bankruptcy of
DANIER LEATHER INC.
of the of Toronto, in the Province of Ontario

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	WEST EDMONTON MALL PROPERTY		SUITE 1755 8882- 170 STREET EDMONTON AB T5T 4J2	1.00
	WHITE OAKS MALL HOLDINGS LTD.		C/O BENTALL KENNEDY(CANADA) LTD. ADMINISTRATION London ON N6E 1V4	1.00
	WHSCC		146-148 FOREST ROAD P.O. BOX 9000 ST. JOHN'S NL A1A 3B8	391.90
	Winnipeg Free Press		1355 Mountain Ave Winnipeg MB R2X 3B6	1.00
	WIRE-IT ELECTRICAL & COMMUNICATIONS		BAY 8 4312 OGDEN ROAD S.E. CALGARY AB T2G 4V3	236.25
	WORKPLACE SAFETY & INSURANCE BOARD		P.O. BOX 2099, STATION A 120 KING STREET WEST Hamilton ON L8N 4C5	41,267.47
	WORKSAFE BC		BOX 9600 STN TERMINAL Vancouver BC V6B 5J5	237.06
	WORKSAFE NB		1 PORTLAND STREET P.O. BOX 160 SAINT JOHN NB E2L 3X9	704.49
	WYSE METER SOLUTIONS INC.		PO BOX 95530 RPO NEWMARKET CTR NEWMARKET ON L3Y 8J8	1,246.62
	XSI TECHNOLOGIES		300- 204 Rue Du St-Sacrement Montreal QC H2Y1W8	1,637.00
	YORKDALE SHOPPING CENTRE HOLDINGS INC.		1 YORKDALE ROAD SUITE 500 TORONTO ON M6A 3A1	1.00
	YueXin(Wuxi) Apparel & Accessories Co., Ltd	September Feng	5, Taiyun road, Binghu Economic & Technological Development zone Wuxi Jiangsu China	101.54
	ZIP SIGNS LTD.		5040 NORTH SERVICE ROAD Burlington ON L7L 5R5	4,167.75



Bankruptcy and Insolvency Act ("Act")

Proof of Claim

(Section 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1), and Paragraphs 51(1)(e) and 66.14(b) of the Act)

All notices or correspondence regarding this claim must be forwarded to the following address:

Creditor Name: _____ Telephone: _____
 Address: _____ Fax: _____
 _____ Email: _____
 Account No.: _____

In the matter of the bankruptcy (or the proposal, or the receivership) of _____ (name of debtor) of _____ (city and province) and the claim of _____, creditor.

I, _____ (name of creditor or representative of the creditor), of _____ (city and province), do hereby certify:

1. That I am a creditor of the above-named debtor (or that I am _____ (state position or title) of _____ (name of creditor)).
2. That I have knowledge of all the circumstances connected with the claim referred to below.
3. That the debtor was, at the date of bankruptcy, (or the date of the receivership, or in the case of a proposal, the date of the notice of intention or of the proposal, *if no notice of intention was filed*), namely the _____ day of _____, _____, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. *(The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)*
4. *(Check and complete appropriate category.)*
 - A. UNSECURED CLAIM OF \$ _____**
(other than as a customer contemplated by Section 262 of the Act)
 That in respect of this debt, I do not hold any assets of the debtor as security and
(Check appropriate description.)
 - Regarding the amount of \$ _____, I do not claim a right to a priority.
 - Regarding the amount of \$ _____, I claim a right to a priority under Section 136 of the Act.
(Set out on an attached sheet details to support priority claim.)
 - B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____**
 That I hereby make a claim under Subsection 65.2(4) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)
 - C. SECURED CLAIM OF \$ _____**
 That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:
(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)
 - D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____**
 That I hereby make a claim under Subsection 81.2(1) of the Act for the unpaid amount of \$ _____ *(Attach a copy of sales agreement and delivery receipts.)*
 - E. CLAIM BY WAGE EARNER OF \$ _____**
 - That I hereby make a claim under Subsection 81.3(8) of the Act in the amount of \$ _____
 - That I hereby make a claim under Subsection 81.4(8) of the Act in the amount of \$ _____
 - F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____**
 - That I hereby make a claim under Subsection 81.5 of the Act in the amount of \$ _____
 - That I hereby make a claim under Subsection 81.6 of the Act in the amount of \$ _____
 - G. CLAIM AGAINST DIRECTOR \$ _____**
(To be completed when a proposal provides for the compromise of claims against directors.)
 That I hereby make a claim under Subsection 50(13) of the Act, particulars of which are set out on the attached sheet(s). *(Give full particulars of the claim, including the calculations upon which the claim is based.)*
 - H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$ _____**
 That I hereby make a claim as a customer for net equity as contemplated by Section 262 of the Act, particulars of which are set out on the attached sheet(s).
(Give full particulars of the claim, including the calculations upon which the claim is based.)

Bankruptcy and Insolvency Act ("Act")

Proof of Claim

(Section 50.1, 81.5, 81.6, Subsections 65.2(4), 81.2(1), 81.3(8), 81.4(8), 102(2), 124(2), 128(1), and Paragraphs 51(1)(e) and 66.14(b) of the Act)

- 5. That, to the best of my knowledge, I am (or the above-named creditor is) (or am not or is not) related to the debtor within the meaning of Section 4 of the Act, and have (or has) (or have not or has not) dealt with the debtor in a non-arm's-length manner.
6. That the following are the payments that I have received from, the credits that I have allowed to, and the transfers at undervalue within the meaning of Subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of Section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Subsection 2(1) of the Act: (Provide details of payments, credits and transfers at undervalue.)
7. (Applicable only in the case of the bankruptcy of an individual.)
[] Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under Section 68 of the Act, I request to be informed, pursuant to Paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.
[] I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to Subsection 170(1) of the Act be sent to the above address.

Dated at _____, this _____ day of _____, _____

Witness _____

Creditor _____

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.
WARNINGS: A trustee may, pursuant to Subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor. Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.

DIRECTIONS FOR COMPLETION OF THIS FORM ARE ON THE REVERSE SIDE

GENERAL PROXY

(Paragraphs 51(1)(e) and 66.15(3)(b) and Subsection 102(2))

In the matter of the bankruptcy) (or proposal) of _____ a bankrupt (or an insolvent)
I (or We), _____ (name of creditor), of _____ (name of city, town or village), a creditor in the above matter, hereby appoint _____, of _____, to be my (or our) general proxy in the above matter except as to the receipt of dividends, with (or without) power to appoint another general proxy in his or her place.

DATED AT _____ this _____ day of _____, _____

Witness _____

Individual Creditor OR Name of Corporate Creditor

Witness _____

Per: _____
Name and Title of Signing Officer

CHECKLIST FOR PROOF OF CLAIM

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

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

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

General

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

Notes:

- It is permissible to file a proof of claim by fax.
- A creditor may vote either in person or by proxy at any meeting of creditors if the proof of claim is filed with the trustee prior to the time appointed for the meeting.
- A quorum at any meeting of creditors consists of at least one creditor with a valid proof of claim in attendance in person or by proxy.
- A corporation may vote through an authorized agent or mandatary at meetings of creditors.
- In order for a duly authorized person to have a right to vote, they must be a creditor or be the holder of a properly executed proxy. The name of the creditor must appear in the proxy.
- A creditor who is participating in any distribution from an estate must have filed a proof of claim prior to the distribution being declared.
- In the case of an individual bankrupt, by checking the appropriate box or boxes at the bottom of the proof of claim form, you may request that the trustee advise you of any material change in the financial situation of the bankrupt or the amount the bankrupt is required to pay into the bankruptcy, and a copy of the trustee's report on the discharge of the bankrupt.

Paragraph 1

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

Paragraph 3

- The amount owing must be set out in paragraph 3.
- A detailed statement of account must be attached to the proof of claim and must show the date, the number and the amount of all the invoices or charges, together with the date, the number and the amount of all credits or payments. A statement of account is not complete if it begins with an amount brought forward.

Paragraph 4

- **Paragraph A** applies to *ordinary unsecured claims*. In addition to recording the amount of the claim, please indicate whether the claim has a priority pursuant to Section 136 of the Act.
- **Paragraph B** applies to lessor claims in a commercial proposal. Please ensure that the claim applies to a commercial proposal and, if so, include the full particulars of the claim.
- **Paragraph C** applies to *secured claims*. Please indicate the dollar value of the security and attach copies of the security document. In addition, please attach copies of the security registration documents, where appropriate.
- **Paragraph D** applies to *inventory claims of farmers, fishermen and aquaculturists*. Please note that such claims apply only to inventory supplied from farmers, fishermen and aquaculturists within 15 (fifteen) days of the date of bankruptcy. In addition, please attach copies of any applicable sales agreements and delivery slips.
- **Paragraph E** applies to *claims by wage earners*. Please note that such claims apply only for unpaid wages owed upon the bankruptcy of an employer or when the employer becomes subject to a receivership.
- **Paragraph F** applies to *claims by employees for unpaid amounts regarding pension plans*. Please note that such claims apply only to unremitted pension contributions outstanding when the sponsoring employer becomes bankrupt or is subject to a receivership.
- **Paragraph G** applies to *claims against directors*. Please note that such claims apply only to directors of corporations that have filed a commercial proposal to creditors that includes a compromise of statutory claims against directors.
- **Paragraph H** applies to *claims of customers of a bankrupt securities firm*. Please ensure that the claim of the customer is for net equity and, if so, include the full particulars of the claim, including the calculations upon which the claim is based.

Paragraph 5

- All claimants must indicate whether or not they are related to the debtor, as defined in Section 4 of the Act, or dealt with the debtor in a non-arm's-length manner.

Paragraph 6

- All claimants must attach a detailed list of all payments or credits received or granted, as follows:
 - a) Within the three (3) months preceding the initial bankruptcy event (including the bankruptcy or the proposal), in the case where the claimant and the debtor are not related;
 - b) Within the twelve (12) months preceding the initial bankruptcy event (including the bankruptcy or the proposal), in the case where the claimant and the debtor were not dealing at arm's length.

APPOINTING PROXY

Note: The Act permits a proof of claim to be made by a duly authorized representative of a creditor but, in the absence of a properly executed proxy, does not give such an individual the power to vote at the first meeting of creditors nor to act as the proxyholder of the creditors.

General

- In order for duly authorized persons to have a right to vote, they must themselves be creditors or be the holders of a properly executed proxy. The name of the creditor must appear in the proxy.

Notes:

- A creditor may vote either in person or by proxyholder.
- A proxy may be filed at any time prior to a vote at a meeting of creditors.
- A proxy can be filed with the trustee in person, by mail or by any form of telecommunication.
- A proxy does not have to be under the seal of a corporation unless required by its incorporating documents or its bylaws.
- The individual designated in a proxy cannot be substituted unless the proxy provides for a power of substitution.
- Bankrupts/debtors may not be appointed as proxyholders to vote at any meeting of their creditors.
- The trustee may be appointed as a proxyholder for any creditor.
- A corporation cannot be designated as a proxyholder.