**Service List
as of April 3, 2014**

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| TO: | **ZEIFMAN PARTNERS INC.**201 Bridgeland AvenueToronto, OntarioM6A 1Y7Allan RutmanTel: (416) 861-1487Fax: : (416) 256-4003 Email: aar@zeifmans.ca Proposal Trustee |
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| AND TO: | **THORNTON GROUT FINNIGAN LLP**Suite 3200, 100 Wellington Street WestP. O. Box 329, Toronto-Dominion CentreToronto, ON M5K 1K7Kyla E.M. MaharTel: (416) 304-0594Fax: (416) 304-1313Email: kmahar@tgf.ca Kyle PlunkettTel: (416) 304-0594Fax: (416) 304-1313Email: kplunkett@tgf.caLawyers for the Proposal Trustee |
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| AND TO: | **DEPARTMENT OF JUSTICE CANADA**Ontario Regional Office130 King Street West, Suite 3400Box 36Toronto, ONM5X 1K6Diane WintersTel: (416) 973-3172Fax: (416) 973-0810Email: diane.winters@justice.gc.ca  |
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| AND TO: | **MINISTRY OF FINANCE**Legal Services Branch33 King Street West, 6th FloorOshawa, ONL1H 8H5Kevin J. O'HaraTel: (905) 433-6934Fax: (905) 436-4510Email: kevin.ohara@fin.gov.on.ca  |
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| AND TO: | **Office of the Superintendent of Bankruptcy Canada**25 St. Clair Avenue E, 6th FloorToronto, Ontario M4T 1M2Tel: 1-877-376-9902Fax: (416) 973-7440 |
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| AND TO: | **RPG Receivables Purchase Group Inc.**221 Lakeshore Road EastSuite 300Oakville, OntarioL6H 1H7Rick SabourinTel: (416) 455-1750Fax: (905)842-0242Email: rick@rpgreceivables.com DIP Lender |
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| AND TO: | **R&M NELSON HOLDINGS LTD.**Royal Containers Ltd.80 Midair CourtBrampton Ontario L6T 5V1Kim NelsonTel: (905) 789-8787Fax: (905) 789-7518Email: knelson@royalcontainers.com |
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| AND TO: | **SAUGEEN ECOMONIC DEVELOPMENT CORPORATION**515 Mill Street, P.O. Box 177Neustadt, OntarioN0G 2M0Rose Austin, General ManagerTel: (519) 799-5750Fax: (519) 335-7332Email: rose@sbdc.ca  |
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| AND TO: | **BRUCE COMMUNITY FUTURES DEVELOPMENT CORPORATION**281 Durham Street, P.O. Box 208Kincardine, OntarioN2Z 2Y7Barb Fisher, General ManagerTel: (519) 393-8141Fax: (519) 393-8346Email: bfisher@bruce.on.ca  |
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| AND TO: | **TCE CAPITAL CORPORATION**505 Consumers Road, Suite 707Toronto, OntarioM2J 4V8Rick Coles Tammy KempEmail: rcoles@tcecapital.comEmail: tkemp@tcecapital.com |
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| AND TO: | **MCKENZIE LAKE LAWYERS LLP**1800 – 140 Fullarton StreetLondon, ON N6A 5P2Stephen Gibson (LSUC # 24498B)Tel: (519) 672-5666Fax: (519) 672-2674Email: gibson@mckenzielake.com Lawyers for Springwater Mills Ltd. |
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| AND TO: | **MCCARTER GRESPAN**675 Riverbend DriveKitchener, OntarioN2K 3S3Paul GrespanTel: (519) 571-8800Fax: (519) 742-1841Email: pgrespan@mgbwlaw.com Lawyers for Eldorado Plywood Specialties Inc. |
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| AND TO: | **2110785 ONTARIO INC.**75 Ridout StreetWalkerton, ONN0G 2V0Secured Creditor  |
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| AND TO: | **XEROX CANADA LTD.**33 Bloor Street EastToronto, ONM4W 3H1Stephanie Grace Email: stephanie.grace@xerox.com Secured Creditor  |
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| AND TO: | **CIT FINANCIAL LTD.**5035 South Service RoadBurlington, OntarioL7R 4C8Isobel FraserTel: (905) 633-2097Email: Isobel.fraser@cit.com Secured Creditor |
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| AND TO: | **RCAP LEASING INC.**5575 North Service Road, Suite 300Burlington, OntarioL7L 6M1Email: csc@rcapleasing.com Secured Creditor |
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| AND TO: | **CNH CAPITAL CANADA LTD.**4475 North Service RoadBurlington, OntarioL7L 4X7Vicky Johnson Email: vicky.johnson@cnh.com Secured Creditor |