

## *List of Creditors*

<b>Creditor Type</b>	<b>Name</b>	<b>Attention</b>	<b>Address</b>	<b>Claim \$</b>
<b>Preferred</b>				
	Employees: salary, vacation, severance			1,830,642.83
	Great West Life Assurance Company		Payment Administration PO Box 1053 Winnipeg MB R3C 2X4	12,149.52
<b>Total - Pref</b>				<b>1,842,792.35</b>
<b>Secured</b>				
	50 King Capital		200 Public Square, Suite 3300 Cleveland OH 44114 USA	243,469.75
	Anne M. Lewitt		4 Lowther Avenue, Suite 701 Toronto ON M5R 1C6	292,122.80
	Benoit deVitry		70 Ladbroke Road London UK	75,741.41
	Brian Olson		7 Normandy Road Larchmont NY 10538 USA	40,000.00
	Business Arts Inc.		1801 Stonepath Crescent c/o Elaine Breukelman Mississauga ON L4X 1Y1	107,110.55
	FCMI Parent Co.		181 Bay Street, Suite 250 Toronto ON M5J 2T3	9,203,979.64
	Glen Sincarsin			50,000.00
	Keith Morrison		260 North Shore Blvd. East Burlington ON L7T 1W9	13,162.77
	MBHD Holdings Ltd.		4240 Sherwoodtowne Blvd. Mississauga ON L4Z 2G6	886,416.40
	Paul Lewitt		4 Lowther Avenue, Suite 701 Toronto ON M5R 1C6	100,000.00
	Roger Bernard Jones		22 Chemin des Cotes Founex VD Switzerland	75,741.41
	Timothy Moran		14 Burnaby Blvd Toronto ON M4R 1B4	15,384.31
	Wayne Sincarsin			25,000.00
	William Breukelman		1801 Stonepath Crescent c/o Elaine Breukelman Mississauga ON L4X 1Y1	38,751.38
<b>Total - Sec</b>				<b>11,166,880.42</b>
<b>Unsecured</b>				
	1278139 Ontario Inc.		1677 Blythe Road Mississauga ON L5H 2C3	68,930.00
	Allstream Business Inc.		C/O T4622 PO Box 4622, STN A Toronto ON M5W 0J9	4,415.85
	Allstream Business Inc.		C/O T4622 PO Box 4622, STN A Toronto ON M5W 0J9	12,778.63
	Apex Precision Inc.		872 Cite des Jeunes Rd St. Lazare QC J7T 2B5	2,976.21
	Aries Aviation Services Corp.		Unit E1, 333 Noorduyn Park Springbank Airport Calgary AB T3Z 3S7	27,654.53
	Bell Canada		PO Box 9000, Stn Don Mills North York ON M3C 2X7	252.27
	Bereskin & Parr		Scotia Plaza 40 King St West 40th Floor Toronto ON M5H 3Y2	14,144.96
	Blue Chip Leasing Corporation		GE52363 156 Duncan Mill Road, Unit 16 Toronto ON M3B 3N2	7,563.28

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	California Cleaning Services Inc.		7 Rosegarden Dr. Brampton ON L6P 0E4	5,513.27
	Canadian Springs		6560 McMillan Way Accounts Receivable Richmond BC V6W 1L2	193.48
	Cavelle Associates Ltd.		6 Betty Lane Utterson ON P0B 1M0	4,746.00
	CDW Canada Inc.		PO Box 57720 Postal Station A Toronto ON M5W 5M5	5,951.35
	Cessna Aircraft Co. Publications		PO Box 7706 Wichita KS 67277 USA	1,361.00
	Computershare		100 University Ave 11th Floor Accounts Receivable Toronto ON M5J 2Y1	17,196.88
	Computrack Solutions		1748 Sir Monty's Drive Mississauga ON L5N 4R6	11,689.85
	David Diwik (Private Partner Holdings LLC)		99 Doubling Road Greenwich CT 06830-4022 USA	76,587.14
	Desjardins Card Services (FCDQ)		PO Box 8601 Stn Centre-Ville Montreal ON H3C 3V2	557.04
	DGC Logistics Ltd.		975 Midway Blvd Unit 11 Mississauga ON L5T 2C6	276.85
	DLA Piper (Canada) LLP		Suite 6000 1 First Canadian Place PO Box 367, 100 King St. W Toronto ON M5X 1E2	10,164.97
	Federal Express Canada Ltd.		PO Box 4626 Toronto STN A Toronto ON M5W 5B4	1,069.87
	Guardian Mobility Inc.		43 Auriga Drive Ottawa ON K2E 7Y8	327.49
	H.B.D. Holdings Ltd.		4240 Sherwoodtowne Blvd. Mississauga ON L4Z 2G6	6,018.28
	ICA Microsystems Inc.		5155 Spectrum Way Bldg 36 Mississauga ON L4W 5A1	1,013.61
	Jennifer Elliott		1-223 Pannahill Road Toronto ON M3H 4N9	4,237.50
	KPMG LLP		T4348 PO Box 4348, Station A Toronto ON M5W 7A6	56,830.53
	Matheson Woods Limited Partnership		181 Bay St. Suite 2810 PO Box 751 Toronto ON M5J 2T3	77,225.76
	Moynes Ford Sales Limited/Ford Credit		153 Lindsay Street South Lindsay ON K9B 4S5	3,170.00
	Moynes Ford Sales Limited/Ford Credit		153 Lindsay Street South Lindsay ON K9B 4S5	27,611.16
	MSC Software		PO Box 5335277 Atlanta GA 30353-5277 USA	11,840.33
	Nature's Call Portable Toliets		177 Creditstone Road Concord ON L4K 1N5	508.50
	NICA-Power Battery Corp.		5155 Spectrum Way Bldg 14 Mississauga ON L4W 5A1	66.67
	Pasword Protection Services		120 Hughson St. S. Hamilton ON L8N 2B2	189.84
	Praxair Distribution		PO Box 400 Station D Scarborough ON M1R 5M1	10,899.65
	Q1 Aviation Ltd.		7537 Kimbel Street Unit 2 Mississauga ON L5S 1A7	4,000.00
	RCAP Leasing		PO Box 67	186.28

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	The Receiver General for Canada		139 Northfield Drive West Suite 101, Federal Economic Development Agency for Southern Ontario Waterloo ON N2L 5A6	6,414,510.00
	Rogers		PO Box 9100 Don Mills ON M3C 3P9	577.27
	Rohen Fire Protection Ltd.		20 Venture Drive Unit 8 Scarborough ON M1B 3R7	491.44
	Supercon Ltd.		830 Boston Turnpike Shrewsbury MA USA	4,500.00
	The Magnes Group Inc. - Oakville		1540 Cornwall Rd. Unit 100 Oakville ON L6J 7W5	8,178.10
	Trexon Inc.		3-1750 The Queensway Toronto ON M9C 5H5	27,496.29
	University of Maryland		Office of Technology Commercialization, 2130 Mitchell Building, 7999 Regents Drive College Park MD 20742-5213 USA	3,000.00
	University of Toronto		215 Huron Street, 2nd Floor Accounts Receivable Toronto ON M5S 1A2	22,532.20
	UPS Canada		PO Box 4900 Station A Toronto ON M5W 0A7	68.02
	Waste Connections Of Canada Inc.		650 Creditstone Road Concord ON L4K 5C8	1,337.07
	WSIB Ontario		PO Box 4115 Station A Toronto ON M5W 2V3	1,563.12
	WSIB Ontario		Gedex Exploration PO Box 4115 Station A Toronto ON M5W 2V3	91.29
<b>Total - Unsec</b>				<b>6,962,493.83</b>
<b>Grand Total</b>				<b>19,972,166.60</b>