

**IN THE MATTER OF THE RECEIVERSHIP OF
ST MARY'S PAPER CORP.**

**Notice and Statement of the Receiver
(Subsection 245 (1) and 246 (1) of the Act)**

The Receiver gives notice and declares that:

1. On December 30, 2011 Ernst & Young Inc. ("EYI") became the Court Appointed Receiver and Receiver and Manager (the "**Receiver**") in respect of the property of St Mary's Paper Corp. (the "**Debtor**"), an insolvent person, that is described below:

	<u>Approximate Book Value</u> <u>(\$000)</u>
Accounts Receivable (net)	1,811
Inventory	5,914
Prepays and other current assets	3,030
Property and Equipment	3,616
Investment in subsidiary	400
Others	<u>323</u>
Total	<u>\$15,094</u>

2. EYI became Receiver pursuant to an Order of the Honourable Justice Campbell of the Ontario Superior Court of Justice, Commercial List, dated December 29, 2011, effective as of December 30, 2011.
3. The Receiver took possession of the property described above on December 30, 2011 (the "**Property**").
4. The following information relates to the receivership:
 - a) Principal address of the insolvent person:

75 Huron Street,
Sault Ste. Marie, ON
P6A 5P4
 - b) Principal line of business:

The Debtor's primary business is the manufacture of super calendar paper.

- c) Location of business:

75 Huron Street,
Sault Ste. Marie, ON
P6A 5P4

- d) The following are the approximate amounts owed by the insolvent as per the insolvent person's books and records to each creditor, of which the Receiver is currently aware, who holds a security interest against the Property:

(\$000)

International Forest Products Corporation \$7,442

Ontario Ministry of Northern Development, Mines and Forestry \$19,750

- e) Amounts owed by the insolvent person as per the insolvent person's books and records to each unsecured creditor, of which the Receiver is currently aware, are listed in Appendix A.

- f) The intended plan of the Receiver is to realize on the Property.

- g) For further information, the Receiver has set up a website at www.ey.com/ca/smp and a hotline number - 1-855-294-9737. The contact person for the Receiver is as follows:

Philip Kan
Ernst & Young Inc.
phone: (416) 943-3158
fax: (416) 943-3300

Dated at Toronto this 6th day of January 2012.

**Ernst & Young Inc., solely in its capacity
as Court Appointed Receiver of St. Mary's Paper Corp.
and not in its personal capacity**

Per:



Alex Morrison, CA, CIRP
Senior Vice President

**IN THE MATTER OF THE RECEIVERSHIP OF
ST. MARY'S PAPER CORP.**

**Notice and Statement of the Receiver
(Subsection 245(1) and 246(1) of the Act)**

#	Creditor Name	Accounts Payable	
		Amount	
1	A.P.R. WELDING & CONSULTING CORP.	\$	472.50
2	ACTIVE ENERGY	\$	20,658.75
3	ADP CANADA	\$	17,499.76
4	AEARO CANADA LIMITED	\$	840.83
5	AIR LIQUIDE CANADA INC.	\$	12,193.50
6	ALGO ELECTRIC LIMITED	\$	27,574.09
7	ALGOMA BIKES	\$	157.05
8	ALGOMA INDUSTRIAL LTD.	\$	994.40
9	ALS LABORATORY GROUP	\$	8,272.50
10	AMERIDRIVES POWER TRANSMISSION	\$	2,453.99
11	AMPCO	\$	3,486.06
12	ANDREW MERILEES LTD.	\$	994.40
13	ANDRITZ INC.	\$	4,158.76
14	ANDRITZ LTD.	\$	110,000.00
15	ANDRITZ PULP & PAPER	\$	2,118.34
16	ARJ TIMBER ENTERPRISES LLC	\$	5,680.18
17	ARROW HOME BUILDING CENTRE	\$	755.98
18	ASI-GROUP LTD.	\$	7,236.52
19	ASTINA FOREST AG	\$	2,324.95
20	AT&T MOBILITY	\$	2,670.93
21	ATLAS AUTO PARTS	\$	4,100.31
22	ATLAS COPCO COMPRESSOR CANADA	\$	708.56
23	AURORA'S PIZZA & SPAGETTI HOUSE -	\$	545.71
24	AVAD INDUSTRIAL SALES INC.	\$	1,150.07
25	AVERY CONSTRUCTION (HOGG)	\$	169,566.70
26	AVERY CONSTRUCTION LIMITED	\$	160,377.48
27	AVERY CONSTRUCTION LTD.	\$	351,999.42
28	AVERY TIMBER COMPANY	\$	68,488.49
29	AVTRON INDUSTRIAL AUTOMATION	\$	4,965.29
30	BAUER SYSTEMS GROUP	\$	2,243.05
31	BDI CANADA INC.	\$	837.56
32	BDR MACHINERY LTD.	\$	6,305.94
33	BEACOM CHIPPING & LOGGING, INC.	\$	17,665.95
34	BELL CANADA	\$	5,020.34
35	BELL CONFERENCING INC.	\$	1,229.71
36	BENDEL ARBITRATIONS	\$	3,194.53
37	BENNETT & SON LOGGING	\$	44,638.19
38	BENNETT & SONS	\$	4,990.76
39	BEX ENGINEERING LIMITED	\$	457.14
40	BILL POLNICK C.F.C.	\$	8,379.84
41	BLUE CROSS BLUE SHIELD	\$	2,968.63
42	BONETTI CANADA INC.	\$	4,156.14
43	BPX CARTAGE	\$	548.41
44	BUCKMAN LABORATORIES	\$	44,592.74
45	BUDGET CAR AND TRUCK RENTAL	\$	656.23
46	C.A.F.O	\$	9,809.82

#	Creditor Name	Accounts Payable	
		Amount	
47	CANADA POST CORPORATION	\$	1,066.63
48	CANADIAN NUCLEAR SAFETY COMMISSION	\$	1,650.00
49	CAN-AM MACHINERY INC.	\$	14,110.88
50	CAN-CLEAN-PRESSURE WASHERS	\$	130.68
51	CARMANAH DESIGN & MANUFACTURING INC.	\$	7,345.00
52	CARTRIDGE EXCHANGE	\$	1,272.06
53	CASCADES CONVERSION INC.	\$	65,644.00
54	CATERPILLAR FINANCIAL SERVICES LTD	\$	23,857.90
55	CHAMPS SOFTWARE, INC.	\$	16,288.27
56	CHECKER CAB	\$	916.50
57	CHESSE CONTROLS INCORPORATED	\$	17,995.25
58	CIBC WOOD GUNDY	\$	18,357.00
59	CLAESSEN PUMPS LTD.	\$	2,753.31
60	CLERGUE FOREST MANAGEMENT INC.	\$	43,520.43
61	CN NON-FREIGHT	\$	29,093.80
62	CN NON-FREIGHT (PULPWOOD DEM)	\$	88.48
63	COLE - PALMER CANADA INC.	\$	1,722.60
64	COLUMBIA FOREST PRODUCTS	\$	30,353.31
65	COMMUNICATIONS, ENERGY AND PAPERWORKERS UNION - LOCAL 133	\$	663.68
66	COMMUNICATIONS, ENERGY AND PAPERWORKERS UNION - LOCAL 47-0	\$	13.15
67	COMMUNICATIONS, ENERGY AND PAPERWORKERS UNION - LOCAL 67	\$	773.44
68	COMMUNICATIONS, ENERGY AND PAPERWORKERS UNION - LOCAL 69	\$	30.28
69	COMPLETE PACKAGING SYSTEMS INC.	\$	17,164.37
70	CON-WAY FREIGHT-CANADA INC.	\$	297.55
71	COOK ENGINEERING	\$	12,160.15
72	COPIERS PLUS	\$	3,051.06
73	CORDEX LTD.	\$	1,545.84
74	CUSHMAN & WAKEFIELD	\$	8,683.58
75	D&D AIR & HYDAULIC COMPONENTS INC.	\$	8,656.70
76	D.J. PESTELL TRANSPORT LTD.	\$	16,800.47
77	DELORE STELLITE INC.,	\$	1,302.00
78	DELTA INN	\$	784.30
79	DHL AEI CUSTOMS BROKERAGE SERVICE	\$	3,012.45
80	DIXON ELECTRIC SSM LTD.,	\$	7,266.11
81	DOYLE ENGINEERED PRODUCTS COMPANY,	\$	9,549.75
82	DRB CONSULTING	\$	213,570.00
83	DTE ENERGY TRADING INC.	\$	51,718.54
84	DUBERVILLE LOGGING	\$	13,408.16
85	DUBOIS CHEMICALS CANADA, INC.	\$	105,672.78
86	E. H. TULGESTKA FOREST PRODUCTS	\$	59,712.34
87	EDDY ONGARO ENGINEERING CORPORATION	\$	1,130.00
88	ELECTRICAL SAFETY AUTHORITY	\$	1,989.75
89	ELITE LIMOUSINES	\$	84.00
90	EMC INSURANCE COMPANIES	\$	771.61
91	EMPLOYEES OWING	\$	587,961.52
92	EMPOWER FINANCIAL	\$	6,205.58
93	ENGINEERED LIFTING SYSTEMS &	\$	735.00
94	ENTREPRISES LARRY INC.	\$	547.18
95	EQUIPMENT WORLD INCORPORATED	\$	36,193.57
96	ESSAR STEEL ALGOMA INC.	\$	60,997.77
97	F.W. ROBERTS MFG. CO., INC.	\$	565.13
98	FASKEN MARTINEAU DUMOULIN LLP	\$	31,986.39
99	FASTENAL INDUSTRIAL & CONSTRUCTION SUPPL	\$	5,069.13
100	FEDERAL EXPRESS CANADA LTD.	\$	134.91

#	Creditor Name	Accounts Payable	
			Amount
101	FEDEX	\$	121.65
102	FEDEX TRADE NETWORKS	\$	72.45
103	FESTO INC.,	\$	642.81
104	FISHER SCIENTIFIC LIMITED	\$	1,259.61
105	FLOWERS BY ROUTLEDGE'S	\$	56.50
106	FOREST PRODUCT INDUSTRY JOB	\$	12,426.00
107	FORESTRY I.T.	\$	1,173.39
108	FOR-MIN	\$	276.85
109	FURNECO INTERNATIONAL	\$	434.99
110	FUTURE ELECTRONICS INC.	\$	27.39
111	G & K SERVICES CANADA INC.	\$	3,565.25
112	GE CANADA EQUIPMENT FINANCING G.P.	\$	14,647.55
113	GELDERLAND LTD.	\$	10,080.00
114	GENE HOLBROOK & SONS FOREST	\$	8,196.76
115	GILBERT & NASH COMPANY INC.	\$	4,525.57
116	GL&V CANADA INC. (PULP & PAPER)	\$	23,469.54
117	GLASS EMPLOYEES LTD.	\$	400.02
118	GLENCO PRODUCTS INC.	\$	1,878.24
119	GMO THRESHOLD LOGGING LL	\$	10,047.15
120	GOODALL RUBBER CANADA	\$	2,637.10
121	GRAPHIC CONTROLS CANADA COMPANY	\$	164.43
122	GREAT LAKES POWER TRANSMISSION	\$	2,452.03
123	GREEN CIRCLE ENVIRONMENTAL RECYCLING INC	\$	7,474.59
124	GREENWOODS	\$	153.68
125	GREYWALL COATINGS INC.	\$	565.00
126	GROUP HEALTH CENTRE	\$	1,584.25
127	GUARDIAN RESCUE SERVICES	\$	7,434.16
128	GUILLEVIN INTERNATIONAL CO.	\$	14,223.00
129	GXS CANADA INC.	\$	1,573.92
130	H & R FABRIS INDUSTRIES LTD.	\$	66,796.30
131	H. WELLWOOD AND SONS LTD.	\$	1,113.35
132	HAGGLUNDS DRIVES INC.	\$	420.00
133	HAMWORTHY PEABODY COMBUSTION	\$	1,111.65
134	HARD WOK CAFE	\$	446.50
135	HEALTHGEAR MEDICAL & SAFETY INC.	\$	75.68
136	HEDSON TECHNOLOGIES NORTH AMERICA, INC.	\$	2,822.40
137	HENDERSON METAL FABRICATING CO.	\$	2,633.40
138	HENSON & TREGONNING LOGGING LTD.	\$	436,290.20
139	HEROLD SUPPLY	\$	2,745.90
140	HEWITT MATERIAL HANDLING INC.	\$	4,049.27
141	HONEYWELL LIMITED	\$	334,991.04
142	HOWARD MARTEN	\$	585.87
143	HURON FOREST INC.	\$	2,333.24
144	HYDRAULIC SOLUTIONS	\$	136,890.03
145	IAPA - INDUSTRIAL ACCIDENT PREVENTION	\$	1,150.53
146	IESO - INDEPENDENT ELECTRICITY SYSTEM	\$	95,308.24
147	IMERYS	\$	433,696.23
148	INDUSTRIAL ALLIANCE	\$	166,854.37
149	INDUSTRIAL PUMP SYSTEMS	\$	24.86
150	INDUSTRIAL SERVICES & MAINTENANCE	\$	22,314.50
151	INDUSTRY CANADA	\$	3,348.00
152	INTERLINK ELECTRONICS	\$	253.23
153	IOWA REBUILT ELECTRONICS	\$	3,203.55
154	ISA-INFORMATION SYSTEMS ARCHITECTS (ISA)	\$	4,768.03

#	Creditor Name	Accounts Payable	
		Amount	
155	J. R. VENDETTI MECHANICAL SERVICE	\$	8,619.72
156	J.M. HUBER CORPORATION	\$	67,154.42
157	JACK GRIBBELL LOGGING	\$	12,906.81
158	JCH STRATEGIES	\$	262.50
159	JHL AUTO GLASS	\$	327.70
160	JM LONGYEAR INT.	\$	18,619.76
161	JOHN BROOKS COMPANY LIMITED	\$	1,979.30
162	JOHN CRANE CANADA INC.	\$	638.82
163	JOHNSON CARBIDE PRODUCTS INC.	\$	2,335.96
164	JOHNSON FOILS, INC.	\$	2,406.90
165	JOHNSON'S POWER WASH	\$	2,281.12
166	JOWITT & RODGERS CO.	\$	301.64
167	KADANT CANADA CORP.	\$	7,764.03
168	KAP KUSTOM FOREST PRODUCTS	\$	79,026.97
169	KEMIRA CHEMICALS CANADA INC.	\$	111,539.62
170	KEN GRAHAM TRUCKING, INC.	\$	6,690.09
171	KENOGAMI LAKE LUMBER LTD.	\$	111,217.13
172	KENTECH CONSULTING INC	\$	2,028.92
173	KERR FOREST MANAGEMENT INC.	\$	13,396.05
174	KINECOR INC.	\$	7,088.63
175	KOMLINE-SANDERSON	\$	311.62
176	KONECRANES CANADA INC.	\$	2,639.38
177	KPMG LLP	\$	89,618.00
178	KWIK-KOPY PRINTING	\$	2,662.20
179	L. NEILL CARTAGE CO.	\$	2,757.68
180	LAIDLAW, PACIOCCO, SPADAFORA BARRISTERS AND SOLICITORS	\$	2,407.13
181	LAJOIE BROS. CONTRACTING LTD.	\$	1,120.88
182	LAKESIDE PROCESS CONTROLS LTD.	\$	38,203.84
183	LAW OFFICE OF HUGH N. MACDONALD	\$	10,526.25
184	LAWSON PRODUCTS, INC.	\$	396.36
185	LIGHT LINKS INC.	\$	56.50
186	LLOYD ASSOCIATES	\$	52,884.00
187	LLOYD GRAY LIMITED	\$	32,037.67
188	LSZ PAPER TECH INC.	\$	463.49
189	LUCIDIA MARKETING COMMUNICATIONS	\$	678.00
190	LYONS TIM-BR MART	\$	51.50
191	MAIN FILTER GROUP	\$	152.55
192	MANITOULIN TRANSPORT INC.	\$	4,138.64
193	MAPLES SAWMILL INC.	\$	9,625.75
194	MARCONI SOCIAL CLUB	\$	169.50
195	MATHEWSON OFFICE PRO	\$	305.08
196	MCKEVITT TRUCKING LTD.	\$	20,297.75
197	MCMASTER UNIVERSITY	\$	110.00
198	MCS-SERVO INC.	\$	1,727.37
199	McSwain & Sons Forest Products	\$	6,529.03
200	MEADE WILLIS INFORMATION	\$	792.13
201	MEAKIN FOREST ENTERPRISES INC.	\$	51,795.65
202	MERSEN OF CANADA	\$	5,754.66
203	METSO AUTOMATION CANADA LTD.	\$	801.78
204	METSO PAPER LTD.	\$	324,669.22
205	METTLER TOLEDO CANADA	\$	1,402.33
206	MICROAGE COMPUTER CENTRES	\$	3,131.67
207	MICROAGE TECHNICAL SERVICES	\$	89.27
208	MIDWAY LUMBER MILLS LTD.	\$	21,628.21

#	Creditor Name	Accounts Payable	
		Amount	
209	MINERICK LOGGING INC.	\$	5,722.74
210	MINISTER OF FINANCE	\$	4,581.20
211	MJM ROOFING & SIDING INC.	\$	2,636.30
212	MOBILE GLASS & FRAMING INC.	\$	174.56
213	MOTION CANADA	\$	164,822.99
214	MUIO'S FAMILY RESTAURANT	\$	180.50
215	MURPHY WAREHOUSE CO.	\$	2,265.44
216	NATIONAL RECYCLING INC	\$	789.87
217	NATIONAL SUPPLY CENTRE LTD.	\$	4,463.79
218	NEDCO	\$	3,877.71
219	NEPSCO	\$	158.18
220	NEW NORTH FUELS INC.	\$	41,791.49
221	NEWARK	\$	3,986.26
222	NEWPAGE WHITING PAPER	\$	74,692.75
223	NEXCAP FINANCE CORP.	\$	28,175.65
224	NOR BEAR LTD.	\$	197.75
225	NORPRO COMPANY	\$	22,751.87
226	NORTEL MANUFACTURING LIMITED	\$	362.25
227	NORTH SHORE INSULATIONS (SAULT)	\$	4,134.29
228	NORTHERN BOXER	\$	1,842.00
229	NORTHERN COMMUNICATION SERVICES INC.	\$	286.65
230	NORTHERN FLUID POWER	\$	3,281.36
231	NORTHERN PIPE SUPPLY LTD.	\$	1,203.66
232	NORTHSHORE FOREST INC.	\$	24,399.95
233	N-SCI TECHNOLOGIES INC.	\$	33,486.11
234	OLDFIELD, GREAVES, D'AGOSTINO, BILLO	\$	2,000.00
235	O'NEILL CRESSWELL DELORENZI MENDES	\$	18,239.22
236	ONTARIO ENERGY BOARD	\$	800.00
237	ONTARIO TANK SPECIALISTS INC.	\$	6,917.96
238	P.S. JOHNSON LEGAL SERVICES PROFESSIONAL	\$	11,625.08
239	P.S. JOHNSON VALUATION CONSULTANTS LTD.	\$	57,577.87
240	PAESANO FOODS	\$	380.00
241	PAPERCHINE	\$	7,394.61
242	PCO SERVICES CORPORATION	\$	2,768.02
243	PHOENIX FIRE PROTECTION	\$	791.71
244	PITNEY BOWES GLOBAL CREDIT SERVICES	\$	2,940.86
245	PJ HEBERT INC TRUCKING	\$	43,775.21
246	POWER PLUS INTERNATIONAL	\$	4,540.37
247	PRAXAIR DISTRIBUTION	\$	3,846.90
248	PRESTON PHIPPS INC.	\$	439.37
249	PRINCIPAL FINANCIAL GROUP	\$	1,147.42
250	PRO FILTRATION	\$	23,445.94
251	PROACTIVE LUBEMANAGER INC.	\$	836.31
252	PROCONEX CONSULTANTS INC.	\$	118,430.00
253	PROPANE DEPOT	\$	17,075.98
254	PURE H2O WATER COMPANY	\$	4,849.10
255	PUROLATOR COURIER LTD.	\$	5,808.75
256	QUALITY INN BAY FRONT (CN096)	\$	5,101.49
257	QUATTRA SCS LIMITED	\$	742.41
258	R & D LOGGING	\$	240,989.88
259	R.A. KIRBY SALES INC.	\$	498.75
260	R.F. CONTRACTING INC.	\$	5,638.70
261	R.J. VORLICEK LOGGING LTD.	\$	160,682.02
262	RAINFOREST ALLIANCE - SMARTWOOD	\$	7,391.62

#	Creditor Name	Accounts Payable	
		Amount	
263	RAINONE CONSTRUCTION (2007) LTD.	\$	67,830.00
264	RANGER LOGGING LTD.	\$	18,003.33
265	RASTALL MINE SUPPLY EQUIP.	\$	769.86
266	RAY KLEIN AGENCIES INC.	\$	1,049.77
267	RBC ROYAL BANK	\$	5,359.62
268	RECTOR MACHINE WORKS LTD.	\$	14,476.41
269	REIMER EXPRESS LINES LTD.	\$	281.63
270	RELIABLE AUTOMOTIVE SERVICE CENTRE	\$	409.63
271	REMINGTON MEDICAL	\$	533.76
272	REYCO AUTOMOTIVE	\$	2,734.58
273	RISI	\$	6,351.17
274	ROMATEC	\$	1,007.22
275	ROYAL TIRE SERVICE LTD	\$	9,083.77
276	RPM TECHNOLOGIES INC.	\$	16,221.15
277	RUSSELL NELSON LOGGING	\$	3,986.18
278	R. W. O'BRIEN	\$	91,530.00
279	RYDALL CONTRACTING	\$	6,312.09
280	S & T ELECTRICAL CONTRACTORS LTD.	\$	57,153.79
281	SAFE & SOUND	\$	136.50
282	SAFETY-KLEEN CANADA, INC.	\$	3,299.81
283	SALES TECH	\$	24,910.36
284	SAULT CUSTOMS BROKERAGE LTD.	\$	78,770.16
285	SAULT MULTIMODAL TERMINAL INC.	\$	18,074.44
286	SAULT STE. MARIE P.U.C.	\$	6,918.68
287	SCHNEIDER CANADA	\$	11,357.50
288	SECURO VISION	\$	1,390.50
289	SERVICEMASTER	\$	64,666.10
290	SHARP ELECTRONICS OF CANADA LTD.	\$	15,438.06
291	SHAW MILLING LTD.	\$	11,276.29
292	SHELLEY AUTOMATION	\$	7,962.73
293	SHEPARD'S FORESTRY ENT. INC.	\$	25,744.26
294	SIEMENS WESTINGHOUSE INC.	\$	58,350.37
295	SIGNODE CANADA INC	\$	196.18
296	SIMONEX INC.	\$	305.10
297	SKF RELIABILITY SYSTEMS	\$	7,900.64
298	SLING CHOKER MFG (SAULT) LTD.	\$	10,283.18
299	SMP RESOURCES INC.	\$	127,933.88
300	SONOCO CANADA CORPORATION	\$	62,418.40
301	SOO FOUNDRY & MACHINE (1980) LIMITED	\$	11,092.01
302	SOO OVERHEAD DOORS	\$	399.00
303	SOO SEPTIC SERVICE LTD.	\$	163.85
304	SOO VAN & STORAGE	\$	3,046.05
305	SOO YARD WORKS LTD.	\$	9,641.73
306	SPECTRUM TELECOM GROUP LTD.	\$	4,719.92
307	STANDARD LIFE ASSURANCE CO.	\$	7,625.49
308	STEEL SPEED, 920919 ONTARIO INC.	\$	57.91
309	STERLING CRANE RENTAL	\$	4,214.69
310	STITCH KING EMBROIDERY INC.	\$	2,249.13
311	STONE'S OFFICE SUPPLY INC	\$	4,130.21
312	STOWE WOODWARD CO.	\$	4,222.58
313	SUBWAY STATION TOWER	\$	175.15
314	SUMMIT PUMP, INC.	\$	41.44
315	SUPERIOR CRANE & MECHANICAL	\$	92,965.68
316	SUPERIOR INDUSTRIAL SERVICES	\$	392,584.70

#	Creditor Name	Accounts Payable	
		Amount	
317	SUPERIOR LOGISTICS	\$	2,582.96
318	SUPERIOR PROPANE	\$	148.91
319	SYLVAN AUTOMATION LTD.	\$	19,833.28
320	SYNERGY CONTROLS CORPORATION	\$	6,268.75
321	T.D. ROOKE ASSOCIATES LIMITED	\$	2,501.82
322	T.R.N. TRANSPORTATION CO.	\$	1,983.15
323	TACO (CANADA) LIMITED	\$	336.00
324	TECHNICAL STANDARDS AND SAFETY AUTHORITY	\$	105.00
325	TECHNIDYNE INC.	\$	4,158.00
326	TELE-FOCUS CONSULTING	\$	4,731.65
327	TELUS MOBILITY	\$	4,302.05
328	TEMBEC Enterprises Inc.	\$	55,461.68
329	TESTING MACHINES INTERNATIONAL	\$	44.30
330	THAYER LUMBER COMPANY	\$	242.81
331	THE ALPHA SEAL CORPORATION	\$	1,380.75
332	THE BELT RAILWAY COMPANY OF CHICAGO	\$	299.00
333	THE CORPORATION OF THE CITY OF	\$	6,136.54
334	THE EMPLOYMENT SOLUTION	\$	112,491.21
335	THERMO-KINETICS COMPANY LIMITED	\$	1,214.19
336	THORVIN ELECTRONICS INC.	\$	2,250.15
337	THYSSEN KRUPP ELEVATOR	\$	4,995.13
338	TIGER DIRECT.CA	\$	195.28
339	TIMBER PRODUCTS COMPANY	\$	2,832.68
340	TITAN TIMBER INC.	\$	19,194.55
341	TMS TRUCK CENTRE LTD.	\$	5,280.23
342	TOROMONT INDUSTRIES LTD.	\$	5,642.87
343	TORONTO ELECTRIC	\$	1,631.31
344	TOSHONT POWER PRODUCTS	\$	16,211.95
345	TOTAL POWER INTERNATIONAL, INC.	\$	827.65
346	TRACKS & WHEELS EQUIPMENT BROKERS INC.	\$	25,924.42
347	TRADERS STEEL WAREHOUSE LTD.	\$	8,404.11
348	TRANS PROVINCIAL FREIGHT CARRIERS	\$	41,982.11
349	TRI-TEX CO. INC.	\$	7,574.87
350	TROY SPRINKLER LIMITED	\$	11,804.31
351	TULGESTKA TRANSPORT, INC.	\$	16,460.28
352	UNION GAS LIMITED	\$	52,196.71
353	UNITED SPRINGS LIMITED	\$	432.94
354	UPS CANADA	\$	85.72
355	US SPECIAL DELIVERY, INC	\$	933.04
356	VESUVIUS CANADA INC.	\$	3,150.63
357	VIANET	\$	2,798.34
358	VOITH PAPER INC.	\$	5,867.82
359	WAGNER ONTARIO FOREST MANAGEMENT LTD.	\$	35,885.17
360	WEAR CHECK CANADA INC.	\$	1,212.75
361	WEBER SUPPLY COMPANY INC.	\$	24,987.90
362	WEIRFOULDS LLP	\$	14,467.66
363	WESCO DISTRIBUTION CANADA LP	\$	405.46
364	WEST SIDE CAFE	\$	213.22
365	WESTBURNE RUDDY ELECTRIC	\$	9,461.22
366	WILCOX SIGN CO. LTD.	\$	314.25
367	WISHART LAW FIRM LLP	\$	774,800.83
368	WOLSELEY INDUSTRIAL PRODUCTS GROUP	\$	127.87
369	WOLSELEY ONTARIO	\$	90.22
370	WORKPLACE SAFETY & INSURANCE BOARD	\$	10,878.09

#	Creditor Name	Accounts Payable Amount
371	ZELLAR BARK & TRUCKING INC.	\$ 35,126.92
Total		<u>9,632,394.49</u>