

**Rothmans, Benson & Hedges Inc.**

List of Creditors - As at March 21, 2019

This preliminary list of creditors has been prepared from information contained in the financial records of the Applicant.

Note 1: This preliminary list of creditors has been prepared without admission as to the liability relating to the amounts shown herein.

*\* The information herein has not been audited, reviewed or otherwise verified and is being provided for information purposes only.*

Creditor Name	Mailing Address	Amount (Note 1)
RECEIVER GENERAL FOR CANADA	TAXATION DATA CENTRE OTTAWA ON CA K1A 1A2	\$ 16,847,000.00
MINISTER OF REVENUE OF QUEBEC	SUCCURSALE DESJARDINS MONTREAL QC CA H5B 1A8	2,399,300.00
UNIVERSAL LEAF NORTH AMERICA US INC	5244 COLEMAN DR. NASHVILLE NC US 27856	1,774,011.71
PHILIP MORRIS GLOBAL BRANDS INC.	120 PARK AVE., 6TH FLOOR NEW YORK NY US 10017	1,703,511.46
PHILIP MORRIS MEXICO PRODUCTOS Y SERVICIOS S DE RL DE CV	LAGO ZURICH 245 EDIF PRESA FALCON P MIGUEL HIDALGO AMPLIACION GRANADA HGO MX 11529	1,145,439.81
EASTMAN CHEMICAL CANADA INC	1 FIRST CANADIAN PLACE TORONTO ON CA M5X 1G5	979,051.18
AMCOR SPECIALTY CARTONS MEXICO S. DE R.L. DE C.V.	BOULEVARD ESCOBEDO APODACA TECHNOLO ESCOBEDO APODACA NL MX 66600	949,671.90
CPMI ITF 1500 DON MILLS	1500 DON MILLS ROAD, SUITE 707 TORONTO ON CA M3B 3K4	936,841.14
AMCOR SPECIALTY CARTONS AMERICAS LLC ATLANTA	445 DIVIDEND DRIVE PEACHTREE CITY GA US 30269	908,071.14
PROVINCIAL TREASURER OF ALBERTA	9811-109 STREET EDMONTON AB CA T5K 2L5	882,000.00
PHILIP MORRIS INTERNATIONAL IT SERVICE CENTER SARL	AVENUE DE RHODANIE 50 LAUSANNE CH 1007	854,788.21
ENQUETE ET CONSEIL STRATEGIQUE INC.	220 4815 BOUL. DE L ORMIERE QUEBEC QC CA G1P 1K6	700,741.72
SCANDINAVIAN TOBACCO GROUP EERSEL BV	NIEUWSTRAAT 75 77 EERSEL NL 5521 CB	668,906.27
PHILIP MORRIS PRODUCTS S.A.	QUAI JEANRENAUD 3 NEUCHATEL NE CH 2000	658,765.92
SCHWEITZER MAUDUIT INTERNATIONAL INC	100 NORTH POINT CENTER EAST, STE 60 ALPHARETTA GA US 30022-8246	612,028.05
PHILIP MORRIS SERVICES S.A.	AVENUE DE COUR 107 LAUSANNE GE CH 1007	603,363.64
HAUNI MASCHINENBAU GMBH	KURT A. KOERBER CHAUSSEE 8 32 PO Box 80 04 60 HAMBURG DE 21033	575,866.31
7-ELEVEN CANADA INC.	13450 102ND AVENUE SUITE 2400 SURREY BC CA V3T 0C3	492,317.89
FPC FLEXIBLE PACKAGING CORPORATION	1891 EGLINGTON AVE. EAST SCARBOROUGH ON CA M1L 2L7	459,056.85
HYNDMAN TRANSPORT LIMITED	1001 BELMORE LINE HOWICK ON CA N0G 2X0	441,760.95
CANADIAN PLASTICS INC	200 2500 SENKUS LASALLE QC CA H8N 2X9	385,612.28
MANAGEMENT SCIENCE ASSOCIATES INC	6565 PENN AVENUE PITTSBURGH PA US 15206	360,189.65
CANADIAN BANK NOTE COMPANY LIMITED	145 RICHMOND ROAD OTTAWA ON CA K1Z 1A1	352,457.67
MAC S CONVENIENCE STORES INC	305 MILNER AVENUE SUITE 400 4TH F TORONTO ON CA M1B 3V4	343,930.44
MUNDET INC.	1106 WEST ROSLYN ROAD PO Box 70 COLONIAL HEIGHTS VA US 23834	283,704.85
MAPLE LEAF SPORTS & ENTERTAINMENT L	50 BAY STREET SUITE 500 TORONTO ON CA M5J 2L2	248,573.86
DERKO LTEE	3020 EINSTEIN OUEST QUEBEC QC CA G1X 4B3	236,013.62
KIANDRA IT PTY LTD	LEVEL 28 570 BOURKE STREET MELBOURNE VIC AU 3000	231,940.75
7251246 CANADA INC CONTRAX VMS	205-80 TIVERTON COURT MARKHAM ON CA L3R 0G4	231,861.19
FLEKKON FLEKSIBIL KONVEYOR SISTEMLE M HENDISLIK INSAAT SANAYI VE TICARE	EMIN SOK 6 UMRANIYE ISTANBUL 34 TR 34775	217,080.00
CASCADES CONTAINERBOARD PACKAGING, A DIVISION OF CASCADES CANADA ULC	1061 PARENT ST. SAINT BRUNO QC CA J3V 6R7	216,645.26
BRAND MOMENTUM INC.	205, 2595 SKYMARK AVENUE, MISSISSAUGA ON CA L4W 4L5	211,032.56
ELEMENT FLEET MANAGEMENT INC.	4 ROBERT SPECK PARKWAY SUITE 900 MISSISSAUGA ON CA L4Z 1S1	210,904.64
VAN NELLE CANADA LIMITED	147 HELLER ROAD WOODSTOCK NB CA E7M 1X4	204,813.04
TRANSPORT IDEAL INC	8000 ARMAND-VIAU SUITE 300 QUEBEC QC CA G2C 2E2	196,203.89
FEDERATED CO-OPERATIVES LTD	P.O. BOX 1050 SASKATOON SK CA S7K 3M9	188,064.30
CARTUS RELOCATION CANADA LIMITED	460 SAINT GABRIEL STREET MONTRÉAL QC CA H2Y 2Z9	187,432.21
ALLIANCE ONE TOBACCO CANADA LTD	252 POWER STREET DELHI ON CA N4B 1J2	186,118.98
PRICEWATERHOUSECOOPERS LLP	PWC CAC, PWC CENTRE, 354 DAVIS ROAD OAKVILLE ON CA L6J 0C5	182,429.61
PHILIP MORRIS INTERNATIONAL MANAGEMENT SA	AVENUE DE RHODANIE 50 LAUSANNE VD CH 1007	170,647.98
ACHIEVERS SOLUTIONS INC	190 LIBERTY STREET SUITE 100 TORONTO ON CA M6K 3L5	168,393.73
ENTREPOT IDEAL INC	8000 RUE ARMAND VIAU SUITE 300 QUEBEC QC CA G2C 2E2	155,245.65
P.S.S. GEREEDSCHAPMAKERIJ B.V. PSS PRECISION SOLUTIONS AND	MIDDELSTE GROES 16 PO Box 124 HEESCH NL 5384 VV	154,621.78
MINISTERE DU REVENU DU QUEBEC	C.P. 12600 TERMINUS POSTAL QUEBEC QC CA G1K 7R9	153,126.96
INNOVIA FILMS AMERICA, INC.	6001 GUN CLUB ROAD WINSTON SALEM NC US 27103	139,670.40
SCANDINAVIAN TOBACCO GROUP LANE LIMITED	2280 MOUNTAIN INDUSTRIAL BLVD TUCKER GA US 30084-5014	136,406.98

**Rothmans, Benson & Hedges Inc.**

List of Creditors - As at March 21, 2019

This preliminary list of creditors has been prepared from information contained in the financial records of the Applicant.

Note 1: This preliminary list of creditors has been prepared without admission as to the liability relating to the amounts shown herein.

*\* The information herein has not been audited, reviewed or otherwise verified and is being provided for information purposes only.*

<b>Creditor Name</b>	<b>Mailing Address</b>	<b>Amount (Note 1)</b>
HENKEL CANADA CORPORATION	2515 MEADOWPINE BLVD. MISSISSAUGA ON CA L5N 6C3	132,879.15
NEWTERRM LOGISTICS	58 CALIFORNIA ROAD REXTON REXTON NB CA E4W 1W8	130,557.48
MOORE CANADA CORPORATION	180 BOND AVENUE DON MILLS ON CA M3B 3P3	127,133.86
PRECISION ERP INCORPORATED	12 YORK STREET 4TH FLOOR OTTAWA ON CA K1N 5S6	123,551.34
FOCKE AND CO INC	5730 MILLSTREAM ROAD WHITSETT NC US 27377	116,316.63
AMCOR FLEXIBLE LLC	2150 EAST LAKE COOK ROAD SUITE 1200 BUFFALO GROVE IL US 60089	114,259.51
CONSTRUCTION COUTURE & TANGUAY 91244905 QUEBEC INC	1019 CHEMIN INDUSTRIEL LEVIS QC CA G7A 1B3	113,373.35
IPSOS MORI UK LIMITED	3 THOMAS MORE SQUARE LONDON GB E1W 1YW	110,364.43
CANADIAN TOBACCO MANUFACTURERS' COUNCIL	6, RUE D'ANGERS GATINEAU ON CA J8T 4K1	93,441.13
ERNST AND YOUNG LLP	P.O. BOX 251 TORONTO ON CA M5K 1J7	90,398.87
INGENIOUS PACKAGING GROUP ULC	999 PROGRESS AVENUE TORONTO ON CA M1S 6J1	88,805.40
HERMAN MILLER CANADA DBA WORKPLACE RESOURCE	300-462 WELLINGTON ST.W,PO BOX 8482 TORONTO ON CA M5V 1E3	86,963.16
COUCHE-TARD INC.	4204 BOULEVARD INDUSTRIAL LAVAL QC CA H7L 0E3	85,924.65
XBO MARKETING LTD	100 - 10551 SHELLBRIDGE WAY RICHMOND BC CA V6X 2W9	80,170.75
TETRA TECH QI INC.	5100 SHERBROOKE EST STREET MONTREAL QC CA H1V 3R9	79,934.71
RECEIVER GENERAL OF CANADA	TAXATION CENTRE OTTAWA ON CA K1A 1A8	79,069.87
SCALE INNOVATION INC	2541 CUNNINGHAM BLVD. PETERBOROUGH ON CA K9H 0A7	75,303.00
LIVINGSTON INTERNATIONAL INC	PO BOX 5640 TERMINAL A TORONTO ON CA M5W 1P1	71,111.66
WESTIN BRISTOL PLACE	950 DIXON ROAD TORONTO ON CA M9W 5N4	70,494.78
H B FULLER CANADA	21 FOUR SEASONS PLACE SUITE 101 TORONTO ON CA M9B 6J8	67,632.67
FREIGHTMATE INC	26 TANGIERS ROAD TORONTO ON CA M3J 2B2	65,617.59
KPMG LLP	SUITE 4600 BAY ADELAIDE CENTRE TORONTO ON CA M5H 2S5	64,448.42
CRESTVIEW STRATEGY INC	1605 85 ALBERT STREET OTTAWA ON CA K1P 6A4	62,600.00
DATA COMMUNICATIONS MANAGEMENT CORP	9195 TORBRAM RD. BRAMPTON ON CA L6S 6H2	61,286.80
ADL PROCESS INC	500 KEELE STREET UNIT 205 TORONTO ON CA M6N 3C9	59,564.76
BDI CANADA INC.	C.P. 57379 STATION A TORONTO ON CA M5W 5M5	56,749.78
THERMO ENERGIE INC	345 AVENUE MARCONI QUEBEC QC CA G1N 4A5	56,618.17
MOBINETT INTERACTIVE INC.	1035 CAMBRIDGE ST. SUITE 1 CAMBRIDGE MA US 02141	55,600.03
BELL MOBILITE INC	P.O. BOX 5102 PO Box 5102 BURLINGTON ON CA L7R 4R7	55,390.72
3D AUTOMAZIONE SRL	VIA SPERANZA 35 SAN LAZZARO DI SAVENA BO IT 40068	55,280.24
MULESOFT, LLC	415 MISSION STREET, SAN FRANCISCO CA US 94105	55,130.00
SENSUS COMMUNICATION SOLUTIONS INC.	124-5589 BYRNE ROAD BURNABY BC CA V5J 3J1	54,502.88
DAVIES WARD PHILLIPS AND VINEBERG LLP	155 WELLINGTON STREET WEST TORONTO ON CA M5V 3J7	54,038.58
HUSKY OIL OPERATIONS LIMITED HUSKY OIL MARKETING COMPANY	707-8TH AVENUE SW CALGARY AB CA T2P 3G7	53,242.04
AGENCYONE INC	688-303A RICHMOND ST. WEST TORONTO ON CA M6J 1C5	52,534.83
LIONBRIDGE LTD	10 DAWSON AVENUE MONCTON NB CA E1A 6C8	52,455.24
MMBC RECYCLING INC	1 ST.CLAIR AVENUE WEST 7TH FLOOR TORONTO ON CA M4V 1K6	52,156.68
SPENCER STUART & ASSOCIATES (CANADA) LTD	ONE UNIVERSITY AVENUE, SUITE 1900 TORONTO ON CA M5J 2P1	50,043.15
PIONEER ENERGY A DIVISION OF PARKLAND INDUSTRIES LTD.	4919 59 STREET 100 RED DEER AB CA T4N 6C9	50,000.00
GOWLING WLG CANADA LLP	2600-160 ELIGIN STREET OTTAWA ON CA K1P 1C3	49,231.48
M.R.S. COMPANY LIMITED	242 GALAXY BOULEVARD ETOBICOKE ON CA M9W 5R8	48,718.60
MAC BAREN TOBACCO COMPANY A/S	PORTHUSVEJ 100 SVENDBORG DK 5700	47,961.90
OLEON AMERICAS INC	200 BRYCE CIRCLE SIMPSONVILLE SC US 29681	46,903.58
TSO PACKAGING PRINTERS BV	NIEUWKERKSEDIJK 2 PO Box 27 GOIRLE NL 5051 HT	46,363.91
IBM GLOBAL FINANCING CANADA CORP	3600 STEELS AVENUE EAST MARKHAM ON CA L3R 9Z7	46,106.05
GABRIEL MILLER INC	1850 PROVINCIALE QUEBEC QC CA G1N 4A2	45,595.08

**Rothmans, Benson & Hedges Inc.**

List of Creditors - As at March 21, 2019

This preliminary list of creditors has been prepared from information contained in the financial records of the Applicant.

Note 1: This preliminary list of creditors has been prepared without admission as to the liability relating to the amounts shown herein.

*\* The information herein has not been audited, reviewed or otherwise verified and is being provided for information purposes only.*

<b>Creditor Name</b>	<b>Mailing Address</b>	<b>Amount (Note 1)</b>
MORNEAU SHEPELL	PO BOX 6124 TORONTO ON CA M4Y 2Z2	45,592.26
STAPLES CANADA INC	6 STAPLES AVENUE RICHMOND HILL ON CA L4B 4W3	45,194.00
ALL CANADIAN COURIER CORPORATION	UNIT 7 6355 DANVILLE ROAD MISSISSAUGA ON CA L5T 2L4	44,869.38
ESSENTIA FILTER PRODUCTS INC.	P.O. BOX 409093 ATLANTA GA US 30384-9093	44,012.74
TANN-PAPER LIMITED	149 HELLER ROAD WOODSTOCK NB CA E7M 1X3	43,687.54
CPCS TECHNOLOGIES LIMITED	KRITIS STREET 32 LIMASSOL CY 3087	41,669.50
MILLENNIUM KARAOKE LTD.	201-4451 No. 3 Rd Richmond BC CA V6X 2C3	40,668.00
AMAZON WEB SERVICES, INC.	410 TERRY AVENUE NORTH PO Box 84023 SEATTLE WA US 98109	40,272.99
D G TECH INC.	8549 BOUL. PIERRE BERTRAND QUEBEC QC CA G2K 1W2	40,269.85
FOCKE AND CO GMBH AND CO.	SIEMENSSTRASSE 10 PO Box 1369 VERDEN DE 27283	39,292.85
M L S ENTERTAINMENT	55 ST CLAIR AVE W SUITE 401 TORONTO ON CA M4V 2Y7	36,285.00
NAVIGATOR LIMITED	2000 2000 AVENUE MCGILL COLLEGE MONTRÉAL QC CA H3A 3H3	35,840.53
KJE INC	367 RUE DES CASSAILLES BEAUPORT QC CA G1C 8B4	35,149.58
EQUIFAX CANADA INC.	PO BOX 4265 STATION A TORONTO ON CA M5W 5T7	35,004.86
M LEMIEUX INC	656 GRAHAM BELL QUEBEC QC CA G1N 4H5	34,698.53
FRANKLIN EMPIRE INC.	8421 DARNLEY MONTREAL QC CA H4T 2B2	34,363.55
GENISYS GROUPE CONSEIL INC	1305 BLIZZARD SUITE 104 QUEBEC QC CA G2K 0A1	33,564.11
DOMINMARC INC	930 RUE BEGIN VILLE SAINT LAURENT QC CA H4M 2N5	33,556.10
WSP CANADA INC.	5355 BOUL. DES GRADINS QUEBEC QC CA G2J 1C8	32,986.63
MINISTER OF FINANCE	PO BOX 640 33 KING ST OSHAWA ON CA L1H 8H5	32,509.66
CELANESE SALES US LTD	222 W. LAS COLINAS BLVD SUITE 900N IRVING TX US 75039	31,747.10
SCHWEITZER PROJECT AG	INDUSTRIEZONE 7-9 NATURNO IT 39025	31,226.14
GROUPE PERSPECTIVE (QUEBEC) INC	1135 GRANDE ALLEE OUEST BUR 300 QUEBEC QC CA G1S 1E7	30,751.40
BERKELEY PAYMENT SOLUTIONS INC.	36 TORONTO ST. SUITE 1120 TORONTO ON CA M5C 2C5	30,676.80
MERCER (CANADA) LIMITED	PO BOX 57483 STATION A TORONTO ON CA M5W 5M5	30,397.00
PHILIP MORRIS PRODUCTS S.A. MANUFACTURING	QUAI JEANRENAUD 3 NEUCHATEL NE CH 2000	29,809.29
ODINTEXT INC.	154 COLD SPRING ROAD, SUITE 80 STAMFORD CT US 06905	29,480.00
MCMASTER CARR SUPPLY COMPANY	P.O.BOX.7690 CHICAGO IL US 60680-7690	29,044.34
GROUPE A INC.	819 AVENUE MOREAU QUEBEC QC CA G1V 3B5	28,779.29
SERVICE MATREC INC	6205 BOUL. WILFRID HAMEL, BUR 300 L'ANCIENNE-LORETTE QC CA G2E 5G8	28,674.23
COMPAGNIE WESTROCK DU CANADA INC. WESTROCK COMPANY OF CANADA INC	CASE POSTALE 11399 MONTREAL QC CA H3C 5H1	28,422.13
2342076 ONTARIO INC.O A APEXX GLOBA	55 ALBERT STREET,UNIT 104 MARKHAM ON CA L3P 2T4	28,003.26
GRAND AND TOY LIMITED	BOX 5500 DON MILLS NORTH YORK ON CA M3C 3L5	27,981.29
CAVALIER ENTERPRISES LTD OA SHERATON CAVALIER CALGARY	2620 32ND AVENUE NE CALGARY ON CA T1Y 6B8	27,841.92
CORE-MARK INTERNATIONAL, INC.	180 COURTNEY PK DR E MISSISSAUGA ON CA L5T 2S5	27,781.58
KANTAR RETAIL UK LTD.	THE KIRKGATE 19 31 CHURCH STREET EPSOM GB KT17 4PG	27,517.18
FONDS DE SOLIDARITE FTQ	545 BOUL. CREMARIE EST BUREAU 200 MONTREAL QC CA H2M 2W4	27,152.88
TEWS OF AMERICA CORP.	2530 MERIDIAN PARKWAY, OFF# 3011 DURHAM NC US 27713	26,085.45
9164 2033 QUEBEC INC HOTEL MORTAGNE	1228 RUE NOBEL BOUCHERVILLE QC CA J4B 5H1	25,816.07
DELL FINANCIAL SERVICES CANADA LIMITED	SUITE 501, 155 GORDON BAKER ROAD NORTH YORK NORTH YORK ON CA M2H 3N5	25,723.42
HAUNI RICHMOND INC	2800 CHARLES CITY ROAD RICHMOND VA US 23231	24,977.39
WORKPLACE SAFETY & INSURANCE BOARD	PO BOX 4115 STATION A TORONTO ON CA M5W 2V3	24,825.46
TEKNI PLEX INC TRI SEAL OPCO LLC	460 E. SWEDES FORD RD, SUITE 3000 WAYNE PA US 19087	24,193.29
EXCELENCIA SOLUCIONES INFORMATICAS SA	RIVADAVIA 413 P.6 OF.2 CABA 00 AR 1002	24,102.62
RANDSTAD	3333 COTE-VERTU BLVD. SUITE 500 SAINT-LAURENT QC CA H4R 2N1	24,063.52
STRATEGIES WEST CONSULTING GROUP	1100-1200 WEST 73RD VANCOUVER BC CA V6P 6G5	23,715.73

**Rothmans, Benson & Hedges Inc.**

List of Creditors - As at March 21, 2019

This preliminary list of creditors has been prepared from information contained in the financial records of the Applicant.

Note 1: This preliminary list of creditors has been prepared without admission as to the liability relating to the amounts shown herein.

*\* The information herein has not been audited, reviewed or otherwise verified and is being provided for information purposes only.*

Creditor Name	Mailing Address	Amount (Note 1)
3469051 CANADA INC. AXXYS CONSTRUCTION	9680 ST-LAURENT BOULEVARD MONTRÉAL QC CA H3L 2M9	23,447.29
PLOMBERIE STEPHANE BELANGER INC.	651 RUE SEIGNEURIALE QUEBEC QC CA G1B 3P2	23,336.96
2328048 ONTARIO INC FOCUS BUILDING MAINTENANCE	4 2105 MIDLAND AVE TORONTO ON CA M1P 3E3	23,176.30
AMCOR TOBACCO PACKAGING AMERICAS AMCOR TOBACCO PACKAGING RICHMOND	701 ALGROUP WAY CHESTER VA US 23836	23,080.59
PICCOLO HEATH LLP	30 WELLINGTON STREET WEST 5TH FLOOR TORONTO ON CA M5L 1B1	23,058.35
GROUPE COMPASS QUEBEC LTEE	1907 OXFORD STREET EAST LONDON ON CA N5V 4L9	22,863.92
CAIN LAMARRE S.E.N.C.R.L.	500 GRANDE ALLEE EST QUÉBEC QC CA G1R 2J7	22,178.43
AEDIFICA INC.	800 606 RUE CATHCART MONTRÉAL QC CA H3B 1K9	22,148.21
ATELIER D'USINAGE QUALI-TECH INC	361 RUE ADANAC QUEBEC QC CA G1C 5N4	21,158.68
IRON MOUNTAIN CANADA CORPORATION	P.O BOX 3527 STATION A TORONTO ON CA M5W 3G4	21,133.01
LES PUBLICATIONS CONDE NAST SA	56A RUE DU FAUBOURG SAINT HONORE PARIS 75 FR 75008	20,419.13
CITIBANK N.A. CANADIAN BRANCH TRADE SERVICESSECOND FLOOR	5900 HURONTARIO STREET MISSISSAUGA ON CA L5R 0B8	20,397.23
GROUPE V A T INC	315 BOUL. DES CEDRES QUEBEC QC CA G1L 1N1	20,293.32
OPTIMUM TALENT INC	2 PLACE ALEXIS NIHON BUREAU 1100 MONTRÉAL QC CA H3Z 3C1	20,112.80
DIGITAL EDGE MEDIA INC	40 A 120 PORTAGE CLOSE SHERWOOD PARK AB CA T8H 2W2	19,742.20
IMPORTATIONS GUAY LIMITED	350 Route 15 ST-BERNARD DE LACOLLE QC CA J0J 1V0	19,713.27
SUN LIFE ASSURANCE COMPANY OF CANADA	P O BOX 11010 STN CV MONTREAL QC CA H3C 4T9	19,520.39
LOOMIS EXPRESS	200 WEST CREEK BLVD BRAMPTON ON CA L6T 5T7	18,990.96
PAC TEAM SA	EN BUDRON A5 LE MONT SUR LAUSANNE CH 1052	18,920.48
CSG CANADIAN STRATEGY GROUP INC.	10103 97A AVENUE EDMONTON AB CA T5K 2T3	18,529.64
MEDCAN CLINIC MEDCAN HEALTH MANAGEMENT INC	150 YORK STREET SUITE 1500 TORONTO ON CA M5H 3S5	18,345.00
IPSOS LIMITED PARTNERSHIP	1075 WEST GEORGIA STREET SUITE 1700 VANCOUVER BC CA V6E 3C9	18,300.00
CASCADES CS PLUS INC	471 BOULEVARD MARIE VICTORIN KINGSEY FALLS QC CA J0A 1B0	18,260.00
DUNNE CONSULTING INC.	118 SYDNEY STREET PO Box 1531 CHARLOTTETOWN PE CA C1A 1G4	18,245.74
VERATAD TECHNOLOGIES LLC	500 FRANK W. BURR BLVD.,SUITE 14 TEANECK TEANECK NJ US 07666	18,195.20
TROY LIFE AND FIRE SAFETY LTD PROTECTION INCENDIE TROY LTEE	2930 RUE WATT LOCAL 110 QUÉBEC QC CA G1X 4G3	17,557.52
GFK SE DIVISION MARKTFORSCHUNG	NORDWESTRING 101 NUERNBERG DE 90419	17,530.61
OPTIMUM ACTUAIRES & CONSEILLERS INC	425 BL. DE MAISONNEUVE O BUR. 1120 MONTREAL QC CA H3A 3G5	16,272.00
PHILIP MORRIS LATIN AMERICA SERVICES SRL	JUAN CARLOS CRUZ 1960 PISO 3 VICENTE LOPEZ 01 AR 1638	16,003.12
PARKER PAD AND PRINTING LTD	208 TRAVAIL ROAD MARKHAM ON CA L3S 3J1	15,334.36
PEINTURE LE CORBUSIER INC.	1808 BOUL. LE CORBUSIER LAVAL QC CA H7S 2K1	15,194.35
THE WESTIN PRINCE TORONTO	900 YORK MILLS ROAD NORTH YORK ON CA M3B 3H2	15,053.66
MANEL CONTRACTING LTD	41 RIVALDA ROAD TORONTO ON CA M9M 2M4	14,783.82
HODGE AND ASSOCIATES, INC.	1199 N. MEMORIAL DR 227 LANCASTER OH US 43130	14,750.00
CHUBB EDWARDS	P.O. BOX 57005,STATION A TORONTO ON CA M5W 5M5	13,798.15
MULTI-MATERIAL STEWARDSHIP WESTERN	1 ST CLAIR AVENUE WEST SUITE 700 TORONTO ON CA M4V 1K6	13,635.52
TYCO INTEGRATED FIRE AND SECURITY CANADA INC	40 SHEPPARD AVENUE WEST 4TH FLR TORONTO ON CA M2N 6K9	13,192.43
PROVINCIAL ENVIRONNEMENT INC	ALBERT CHRETIEN, BUILDING 3455 OFF QUÉBEC QC CA G1C 8B9	13,106.23
AIA AUTOMATION INC	415 RUE ADANAC QUEBEC QC CA G1C 6B9	12,968.08
ARAMARK CANADA LTD.	105 THE EAST MALL UNIT 2 TORONTO ON CA M8Z 5X9	12,631.69
COMPUTER SUPPLY EXPRESS INC.	6 2400 DUNDAS ST. WEST SUITE 610 MISSISSAUGA ON CA L5K 2R8	12,567.34
VISUASCAN INC.	9066 PASCAL-GAGNON MONTREAL QC CA H1P 2X4	12,413.02
CISION CANADA INC	1100 50 FERRAND DRIVE TORONTO ON CA M3C 3E5	12,323.43
PUROLATOR INC.	PO BOX 7006,31 ADELAIDE STREET EAST TORONTO ON CA M5C 3E2	11,506.49
TOITURES QUATRE-SAISONS INC.	445 RUE DES CANETONS QUEBEC QC CA G2E 5X6	11,418.87
DYVERSITY COMMUNICATIONS INC.	8500 LESLIE STREET SUITE 680 MARKHAM ON CA L3T 7M8	11,300.00

**Rothmans, Benson & Hedges Inc.**

List of Creditors - As at March 21, 2019

This preliminary list of creditors has been prepared from information contained in the financial records of the Applicant.

Note 1: This preliminary list of creditors has been prepared without admission as to the liability relating to the amounts shown herein.

*\* The information herein has not been audited, reviewed or otherwise verified and is being provided for information purposes only.*

<b>Creditor Name</b>	<b>Mailing Address</b>	<b>Amount (Note 1)</b>
FESTO INC	5300 EXPLORER DRIVE MISSISSAUGA ON CA L4W 5G4	11,244.50
TRANSPORT TFI 6 S.E.C. BESNER DIV.	1950, 3E RUE LEVIS SAINT-NICOLAS QC CA G6W 5M6	11,166.04
STONHARD LTD	95 SUNRAY ST WHITBY ON CA L1N 9C9	10,997.95
DELL CANADA INC	PO BOX 8440 STATION A TORONTO ON CA M5W 3P1	10,614.82
NATIONAL PUBLIC RELATIONS	320 FRONT ST W SUITE 1600 TORONTO ON CA M5V 3B6	10,565.80
MAHEU & MAHEU	605 RUE DES ROCAILLES QUEBEC QC CA G2J 1A9	10,327.82
PRO SOINS	2750 CHEMIN SAINTE-FOY #240 SAINTE FOY QC CA G1V 1V6	10,194.43
1167353 ONTARIO LIMITED O/A ACTION MESSENGER	3688 NASHUA DRIVE, UNIT 7-8 MISSISSAUGA ON CA L4V 1M5	10,117.37
VICEROY GLOBAL INC	5010 SIDELINE 8 ROAD P.O.BOX 5178 CLAREMONT ON CA L1Y 1A4	10,020.00
COLLEEN PATERSON RESEARCH ASSOCIATES INC	4141 DIXIE ROAD MISSISSAUGA ON CA L4W 1V5	10,000.00
QUIK X TRANSPORTATION INC.	5425 DIXIE RD. BLDG B MISSISSAUGA ON CA L4W 1E6	9,784.38
DACAD	4110, DE MAUPASSANT QUEBEC QC CA G1P 1Y9	9,736.72
COVER-ALL COMPUTER SERVICES CORP.	1170 BIRCHMOUNT ROAD SCARBOROUGH ON CA M1P 5E3	9,712.70
CLOUDWARE CONNECTIONS INC	2680 SKYMARK AVENUE UNIT 500 MISSISSAUGA ON CA L4W 5L6	9,589.64
DICON DISPLAY INC.	1 MARCONI CRT, UNIT 17 BOLTON ON CA L7E 1E5	9,506.50
SYKES GLOBAL SERVICES LTD	NETHER ROAD GALASHIELS GB TD1 3HE	9,494.72
PRO TECHNIQUE QUEBEC INC	1415 RUE FRANK CARREL SUITE 105 QUEBEC QC CA G1N 4N7	9,356.03
GARBUIO INC.	2800 CHARLES CITY ROAD RICHMOND VA US 23231	9,310.07
SIGNODE CANADA A DIVISION OF SIGNODE PACKAGING	C/O T57883C PO BOX 57883 PO Box 57883 TORONTO ON CA M5W 5M5	9,275.47
2306912 ONTARIO INC	18 YONGE STREET 3407 TORONTO ON CA M5E 1Z8	9,268.80
PRESTIGE LABELS AND PACKAGING	595 MACKENZIE AVE UNIT 13 AJAX ON CA L1S 2G2	9,258.48
LES CHARIOTS ELEVATEURS DU QUEBEC	915 AVE GODIN VANIER QC CA G1M 2X5	9,256.84
MIDTOWNPR INC.	391 BEDFORD PARK AVENUE TORONTO TORONTO ON CA M5M 1J9	9,250.00
ENDO NETWORKS INC	2180 WINSTON PARK DRIVE OAKVILLE ON CA L6H 5W1	8,450.00
E & E MCLAUGHLIN LTD	500 HWY 3 TILLSONBURG ON CA N4G 4H8	8,343.46
PMI SERVICE CENTER EUROPE SP. Z O.O.	AL.JANA PAWLA II 196 KRAKOW PL 31-982	8,153.17
CUTLER DC PROJECTS LTD	403 134 ABBOTT STREET VANCOUVER BC CA V6B 2K4	8,103.50
EATON INDUSTRIES (CANADA) COMPANY	PO BOX 11043 STN A - C/O T11043C TORONTO ON CA M5W 2G5	8,097.02
THREE POINT TURN INC	130 SPADINA AVENUE UNIT 807 TORONTO ON CA M5V 2L4	7,995.20
CALAMP WIRELESS NETWORKS CORPORATION	1401 N. RICE AVE OXNARD CA US 93030	7,975.68
NEOCULUS TECHNOLOGIES INC	156 ST-PAUL SUITE 101 QUEBEC QC CA G1K 3W1	7,910.92
SOLUTION SANE INC.	789 DE LA GIRANDOLE QUÉBEC QC CA G2J 1V4	7,789.56
IMPACT XM, INC	1303 NORTH SERVICE RD. EN, UNIT 1 OAKVILLE ON CA L6H 1A7	7,715.36
Granny's Market Limited Grannys Market	3590 Gladwin Rd BRITISH COLUMBIA Abbotsford BC CA V2S 7A7	7,478.36
COMMUNICATION LGP INC	201-917 RUE MONSEIGNEUR-GRANDIN QUEBEC QC CA G1V 3X8	7,474.99
MULTI-PLASTICS	PO BOX 296 LEWIS CENTER OH US 43035	7,426.10
CANAC MARQUIS GRENIER LTEE	6245 BOULEVARD WILFRED HAMEL L'ANCIENNE-LORETTE QC CA G2E 5W2	6,945.32
708622 ALBERTA LTD	210,815-10 TH AVENUE CALGARY AB CA T2R 0B4	6,914.25
AMBIUS INC	99 LOCKE STREET UNIT 1 CONCORD ON CA L4K 0J2	6,914.22
CARLTON GROUP LTD	38 LEEK CRESCENT, 4TH FLOOR RICHMOND HILL ON CA L4B 4N8	6,733.35
MORE4FLOORS LTD	240 RUE DULUDE SAINT-MATHIEU-DE-LAPRAIRIE QC CA J0L 2H0	6,682.88
CROWN PROPERTY MANAGEMENT INC.	400 UNIVERSITY AVE SUITE 1900 TORONTO ON CA M5G 1S5	6,570.00
EGLINTON EVENT VENUE INC	400 EGLINTON AVENUE WEST TORONTO ON CA M5N 1A2	6,566.42
INOVIA INC.	1291 - 1 RE RUE DU PARC INDUSTRIEL SAINTE MARIE QC CA G6E 3T3	6,480.00
SYNDICAT INTERNATIONAL BOULANGERIE CONFISERIE ET TABAC	185 AUTOROUTE LAURENTIENNE QUEBEC QC CA G1K 7L2	6,443.91
SHI CANADA ULC	C/O T9981, P.O. BOX 9981, STN A TORONTO ON CA M5W 2J2	6,361.31

**Rothmans, Benson & Hedges Inc.**

List of Creditors - As at March 21, 2019

This preliminary list of creditors has been prepared from information contained in the financial records of the Applicant.

Note 1: This preliminary list of creditors has been prepared without admission as to the liability relating to the amounts shown herein.

*\* The information herein has not been audited, reviewed or otherwise verified and is being provided for information purposes only.*

<b>Creditor Name</b>	<b>Mailing Address</b>	<b>Amount (Note 1)</b>
FI TECH INC	2400 PARI WAY MIDLOTHIAN VA US 23112-3858	6,315.08
STANDARDS COUNCIL OF CANADA	55 METCALFE STREET SUITE 600 OTTAWA ON CA K1P 6L5	6,300.00
MEDISYS CORPORATE HEALTH LP	500 SHERBROOKE WEST, SUITE 590 MONTREAL QC CA H3A 3C6	6,117.87
NOVA EXPRESS MILLENNIUM INC. NOVEX DELIVERY SOLUTIONS	105 14271 KNOX WAY RICHMOND BC CA V6V 2Z4	6,082.68
INFORMATICA HOLDCO INC INFORMATICA LLC	2100 SEAPORT BOULEVARD REDWOOD CITY CA US 94063	6,056.80
LES METAUX PRESSES QUEBEC INC	835 AVE GODIN QUEBEC QC CA G1M 2W8	6,021.52
CARLSON WAGONLIT TRAVEL	P.O. BOX 7835, STATION A TORONTO ON CA M5W 2R2	6,000.00
SELECT PUBLIC RELATIONS INC.	56 PARKHURST BLVD TORONTO ON CA M4G 2C9	6,000.00
LOCATION D OUTILS SIMPLEX S E C	9740 DE L ACADIE MONTREAL QC CA H4N 1L8	5,946.75
IDEAONE INC	600 FLEET STREET, OFFICE 2108 TORONTO ON CA M5V 1B7	5,943.80
DISTRIBUTION INDUSTRIELLE GC INC	5600 RUE DES TOURNELLES QUÉBEC QC CA G2J 1E4	5,893.00
CONVAL QUEBEC	4080B SLADEVIEW CRESCENT #2 MISSISSAUGA ON CA L5L 5Y5	5,781.75
GOODYS STORES INC GOODYS CONVENIENCE STORE	2591 PANORAMA DR COQUITLAM BC CA V3E 2Y6	5,692.36
JUMP PLUS STORES ULC	275 COLLEGE STREET TORONTO ON CA M5T 1S2	5,547.94
DOMO KENDELS DOMO	1157 MCLEOD AVE WINNIPEG MB CA R2G 2L1	5,317.00
POMERLEAU MAITRE TRAITEUR	626 AVENUE DES OBLATS QUEBEC QC CA G1N 1W2	5,303.26
THE D&B COMPANIES OF CANADA	P.O. BOX 57770 STATION A TORONTO ON CA M5W 5M5	5,218.89
GOVERNOR'S VARIETY	10 Governor's Rd Ontario Dundas ON CA L9H 6E2	5,075.08
ENTRETIEN MENAGER LYNA INC.	1400 MARIE VICTORIN SUITE 106 SAINT BRUNO DE MONTARVILLE QC CA J3V 6B9	5,008.32
U-PAK DISPOSALS 1989 LIMITED	15 TIDEMORE AVENUE ETOBICOKE ETOBICOKE ON CA M9W 7E9	4,883.88
MAGASIN LATULIPPE INC	637 RUE ST-VALLIER OUEST QUEBEC QC CA G1N 1C6	4,872.08
CASCADES GROUPE PRODUITS SPE A DIVISION OF CASCADES CANADA ULC	404 BOUL. MARIE-VICTORIN PO BOX 30 KINGSEY FALLS QC CA J0A 1B0	4,787.32
COMPUFREIGHT SERVICES LIMITED	26 TANGIERS ROAD TORONTO ON CA M3J 2B2	4,695.00
WALLACE AND CAREY LTD	5445 8TH STREET N.E. CALGARY AB CA T2K 5R9	4,613.05
PAGUI INC.	15971 BOUL. DE LA COLLINE QUEBEC QC CA G3G 3A7	4,609.92
2360149 ONTARIO INC	657 YONGE STREET TORONTO ON CA M4Y 1Z9	4,463.50
SIGN A RAMA 1482272 ONTARIO INC	873 BAY STREET TORONTO CA M5S 3K6	4,175.35
UPSTREAM STRATEGY GROUP INC	1 25 DUPONT STRET TORONTO ON CA M5R 1V3	4,171.68
MARKEM IMAJE INC. MARKEMIMAJE M9067	CASE POSTAL 11792 DEPT. 24 MONTREAL QC CA H3C 0C6	4,075.69
ZB HOSPITALITY GROUP INC	113-60 SCARSDALE ROAD TORONTO ON CA M3B 2R7	4,045.76
CONTROLTECH	7636 BLV. WILFRID-HAMEL,SUITE 9 QUEBEC QC CA G2G 1C1	4,041.24
GEMITECH INC	500 RUE DU PLATINE QUEBEC QC CA G2N 2G6	4,008.99
DAY COMMUNICATIONS GROUP INC.	10 ALCORN AVENUE, SUITE 200 TORONTO ON CA M4V 3A9	3,800.00
ELECTRONIC SYSTEMS SOFTWARE SOLUTIONS INC	1795 IRONSTONE MANOR #4 PICKERING ON CA L1W 3W9	3,784.94
PRO AUTOMATION INC.	243 RUE DE BORDEAUX SAINT AUGUSTIN-DE-DESMAURES QC CA G3A 2M8	3,775.47
9303 6705 QUEBEC INC ENTREPRISE VMNLP INC	878 RUE DE BOIS GUILLAUME QUÉBEC QC CA G6V 8V2	3,764.70
EQUIPEMENT BENOIT RIVARD	5415 RUE RIDEAU QUEBEC QC CA G2E 5V9	3,736.69
ITW LAMINATIONS	417 PLACE DE LOUVAIN MONTREAL QC CA H2N 1A1	3,698.88
SHINING STAR SERVICES	80 TEMPLEBY DRIVE NE CALGARY AB CA T1Y 5G8	3,675.00
THE MENU INC	57 GLEN CAMERON RD UNIT 12 THORNHILL ON CA L3T 1P3	3,660.97
JOSEPH FLOWERS	808 YORK MILLS ROAD UNIT 20 NORTH YORK ON CA M3B 1X9	3,628.41
DOUGLAS CROSSING DUTY FREE INC OA Peace Arch Duty Free	13900 Maycrest Way -Suite 260 RICHMOND BC CA V3Z 9N7	3,620.00
CAISSES ET PALETTES CERTIFIEES DU QUEBEC INC	121 RUE TIBO SAINT-CATHERINE-DE-LA-JACQUES-CARTI QC CA G3N 2K8	3,614.23
ZHANGZHOU AUCOPO ENERGY TECHNOLOGY CO LTD	NANJING HI-TECH INDUSTRIAL PARK ZHANGZHOU 150 CN 363601	3,553.88
ADT SECURITY SERVICES CANADA INC.	2815 MATHESON BOULEVARD EAST MISSISSAUGA ON CA L4W 5J8	3,526.40
APPLIED INDUSTRIAL TECHNOLOGIES CANADA, ULC	143 WHEELER ST SASKATOON SK CA S7P 0A4	3,459.32

**Rothmans, Benson & Hedges Inc.**

List of Creditors - As at March 21, 2019

This preliminary list of creditors has been prepared from information contained in the financial records of the Applicant.

Note 1: This preliminary list of creditors has been prepared without admission as to the liability relating to the amounts shown herein.

*\* The information herein has not been audited, reviewed or otherwise verified and is being provided for information purposes only.*

<b>Creditor Name</b>	<b>Mailing Address</b>	<b>Amount (Note 1)</b>
MAX SCHLATTERER GMBH AND CO KG	ALT ULMER STR 3 PO Box 1265 HERBRECHTINGEN DE 89542	3,427.15
GRASSROOTS ONLINE INC	6-2400 DUNDAS STREET WEST SUITE 38 MISSISSAUGA ON CA L5K 2R8	3,390.00
ATLAS COPCO COMPRESSORS CANADA	30 MONTROSE DOLLARD-DES-ORMEAUX QC CA H9B 3J9	3,260.00
HB FULLER COLOMBIA S.A.S	CENTRO CIUDAD KARGA RIONEGRO FASE I RIONEGRO 05 CO	3,246.30
SONEPAR CANADA INC OA LUMEN	4950, Louis B Mayer Street LAVAL QC CA H7P 0H7	3,236.18
HOTEL PUR QUEBEC LP	395 RUE DE LA COURONNE QUEBEC QC CA G1K 7X4	3,175.36
CONTROLES LAURENTIDE LTEE	18000 ROUTE TRANS CANADIENNE CANADA KIRKLAND QC CA H9J 4A1	2,972.44
MCCARTHY TETRAULT LLP	700, 1150 DE CLAIRE-FONTAINE QUEBEC QC CA G1R 5G4	2,862.66
AUTOMATISATION J R T INC	405 AVENUE GALILEE QUEBEC QC CA G1P 4M6	2,759.43
TRANSPORT GUILBAULT INC.	435 FARADAY ST. QUEBEC QC CA G1N 4G6	2,749.96
GIMA TT S.P.A	VIA TOLARA DI SOTTO 121 A BOLOGNA OZZANO DELL'EMILIA IT 40064	2,702.59
POLAR PROMOTION AND SPORTSWEAR	9990 RIVER WAY DELTA BC CA V4G 1M9	2,655.50
SOMERVILLE MERCHANDISING INC	5760 FINCH AVE. EAST TORONTO ON CA M1B 5J9	2,649.85
ORKIN CANADA	5840 FALBOURNE STREET MISSISSAUGA ON CA L5R 4B5	2,567.40
ABBOTSFORD DUTY FREE SHOP INC	45 Sumas Way ABBOTSFORD BC CA V2S 7L9	2,543.20
NEOPOST CANADA LTD	150 STEELCASE ROAD WEST MARKHAM ON CA L3R 3J9	2,515.03
ART GRAPHIQUE QUEBEC	850 BOUL.PIERRE BERTRAND BUREAU 200 QUEBEC QC CA G1M 3K8	2,492.68
STAPLES PROMOTIONAL PRODUCTS CANADA LTD	55 INTERCHANGE WAY UNIT 4 VAUGHAN ON CA L4K 5W3	2,490.00
SRI AYYAPPAN LTD. MILTON SHELL C81143	8612 HWY 25 N MILTON ON CA L9T 2X7	2,457.00
LE GROUPE QUALISO	2750 RUE EINSTEIN BUREAU 350 QUEBEC QC CA G1P 4R1	2,456.75
LEE SERULCES ELECTRO-TECHNO INC.	2055, RUE ROY SHERBROOKE QC CA J1K 1B8	2,418.47
CIR COMMERCIAL REALTY INC OA COLLIERS INTERNATIONAL INC	200 - 2505 11TH AVENUE REGINA SK CA S4P 0K6	2,349.37
MECART INC.	110 RUE DE ROTTERDAM SAINT-AUGUSTIN-DE-DESMAURES SAINT AUGUSTIN-DE-DESMAURES QC CA G3A 1T3	2,334.00
ASCENSEURS MAXI INC	1600 RUE PROVINCIALE SUITE 100 QUEBEC QC CA G1N 4A2	2,258.10
ACIER PICARD INC	3000 RUE DE L'ETCHEMIN LEVIS QC CA G6W 7X6	2,255.63
EMOND CONVOYEUR INC.	750 PIERRE BERTRAND SUITE 100 VANIER QC CA G1M 3L2	2,141.13
FERNAND DUFRESNE INC	455 RUE DES ENTREPRENEURS QUEBEC QC CA G1M 2V2	2,111.94
BELL CANADA	CASE POSTALE 8712 SUCC CENTRE VILLE MONTREAL QC CA H3C 3P6	2,054.37
QUEBEC LINGE	1230 DES ARTISANTS QUEBEC QC CA G1N 4H3	2,021.31
EXA SYSTEMS INC.	2626 SABOURIN SAINT-LAURENT QC CA H4S 1M2	1,935.03
BAUMER HHS CORP.	10570 SUCCESS LANE DAYTON US 45458	1,930.13
RGN MANAGEMENT LIMITED PARTNERSHIP	100 KING STREET WEST SUITE 5600 TORONTO ON CA M5X 1C9	1,928.24
G&K SERVICES CANADA	DEPT. 400004 TORONTO ON CA M5W 0J2	1,914.16
TARGET PARK	525 KING STREET WEST TORONTO ON CA M5V 1K4	1,901.94
OWL TIMECLOCK INC. LES HORLOGES HIBOUX INC	310 JUDSON ST. UNIT #6 TORONTO ON CA M8Z 5T6	1,895.67
EQUIPEMENTS SUPERIEURS INC. LOUPEC INDUSTRIEL	850 ARCHIMEDE LEVIS QC CA G6V 7M5	1,874.92
2380450 Ontario Limited Delimark Cafe	105-1500 Don Mills Rd Toronto ON CA M3B 3K4	1,852.67
SECURO-VISION INC.	2285 RUE DE LA METROPOLE LONGUEUIL QC CA J4G 1E5	1,778.30
WASTE MANAGEMENT OF CANADA	PO BOX 15259 STATION A TORONTO AB CA M5W 1C1	1,777.12
J L M USINAGE DE PRECISION INC	75 RUE DE ROTTERHAM SAINT AUGUSTIN QC CA G3A 1T1	1,750.88
THE REAL ESTATE CONSULTING GROUP OF CANADA LTD	102 HERITAGE HOLLOW ESTATE STREET RICHMOND HILL ON CA L4S 2X2	1,727.00
CPTECH DIVISON DE ATLELIER D USINAGE DE LA CAPITALE INC	6700 ZEPHIRIN PAQUET QUEBEC QC CA G2C 0M3	1,698.56
COMAS SPA	VIA CENDON 1 SILEA TV IT 31057	1,693.91
TAWI CANADA INC	3A-15 W PEARCE ST RICHMOND HILL ON CA L4B 1H6	1,680.00
SHE-CAN INVESTMENTS LIMITED CROSSROADS ORANGESTORE	986 Kenmount Rd Paradise NL CA A1L 1N3	1,625.00
CANADA POST CORP	2701 RIVERSIDE DR SUITE E0680A OTTAWA ON CA K1A 1L7	1,615.67

**Rothmans, Benson & Hedges Inc.**

List of Creditors - As at March 21, 2019

This preliminary list of creditors has been prepared from information contained in the financial records of the Applicant.

Note 1: This preliminary list of creditors has been prepared without admission as to the liability relating to the amounts shown herein.

*\* The information herein has not been audited, reviewed or otherwise verified and is being provided for information purposes only.*

<b>Creditor Name</b>	<b>Mailing Address</b>	<b>Amount (Note 1)</b>
ULINE CANADA CORPORATION	P O BOX 3500 MISSISSAUGA ON CA L5M 0S8	1,611.51
GROUPE DGE INTERNATIONAL INC.	1870, RUE CECILE-CHABOT SHERBROOKE QC CA J1J 1P2	1,600.00
BDI (BELL MOBILITY INC)	PO Box 4100 PO A ETOBICOKE ON CA M9C 0A8	1,570.61
ART OF FOOD	11 CURITY AVE UNIT 2 TORONTO ON CA M4B 1X4	1,560.00
COMPLETE OFFICE	380 BIRCHMOUNT RD. UNIT 6 TORONTO ON CA M1K 1M6	1,553.75
BRAD INC.	997 3E AVENUE QUEBEC QC CA G1L 2X2	1,550.00
MUNDET TENNESSEE INC	170 GEIGER ROAD SURGOINSVILLE TN US 37873	1,534.02
DOMINO PRINTING SOLUTIONS INC	1-200 NORTH SERVICE ROAD W SUITE 3 OAKVILLE ON CA L6M 2Y1	1,518.57
GAUDREAU ENVIRONNEMENT INC	365, BOUL., DE LA BONAVENTURE,C.P.6 VICTORIAVILLE QC CA G6P 6V7	1,482.65
GESTOCK INC.	160-850 BOUL. PIERRE-BERTRAND QUEBEC QC CA G1M 3K8	1,437.46
TOTAL POWER LTD	6450 KRESTREL ROAD MISSISSAUGA ON CA L5T 1Z7	1,324.00
DHL EXPRESS (CANADA) LTD	18 PARKSHORE DRIVE BRAMPTON ON CA L6T 5M1	1,306.33
MEDIAL CONSEIL SANTE SECURITE INC.	1033 ROUTE DE L'EGLISE QUEBEC QC CA G1V 3W1	1,293.47
BLUE INFINITY (SWITZERLAND) SA	ROUTE DES JEUNES 35 LES ACACIAS GE CH 1227	1,276.26
AV-TECH INC	2300 LEON HARMEL BUREAU 101 QUÉBEC QC CA G1N 4L2	1,263.52
JAS FILTRATION INC	3400 BOULEVARD LOSCH SUITE 16 SAINT-HUBERT QC CA J3Y 5T6	1,222.88
THE ESSENTIAL BUTLER INC	456 MCARTHUR AVE SUITE 8 OTTAWA ON CA K1K 4B5	1,209.43
GOODMANS LLP	333 BAY STREET, SUITE 3400 TORONTO ON CA M5H 2S7	1,202.89
GENUMARK PROMOTIONAL	707 GORDON BAKER ROAD TORONTO ON CA M2H 2S6	1,197.39
STAGEVISION RENTALS INC	5915 Coopers Avenue MISSISSAUGA ON CA L4Z 1R9	1,191.03
BELL CANADA	P O BOX 1550 TORONTO ON CA M3C 3N5	1,172.23
LM MANUTENTIONS INC	55 RUE DE LA CEDRIERE MORIN-HEIGHTS QC CA J0R 1H0	1,171.36
MARDEN EDWARDS LIMITED	2 NIMROD WAY, WIMBORNE DO GB BH21 7SH	1,155.37
MACPEK INC	2970 WATT SAINTE FOY QC CA G1X 4P7	1,132.23
XEROX CANADA LTD.	PO BOX 4539 STATION A TORONTO ON CA M5W 4P5	1,116.40
Universities Canada	1710 350 ALBERT ST OTTAWA ON CA K1R 1B1	1,107.10
LE GROUPE ACCISST	5232, BOULEVARD WILFRID-HAMEL QUEBEC QC CA G2E 2G9	1,092.26
ROSEDALE LIVERY LTD	3687 NASHUA DRIVE UNIT 12 MISSISSAUGA ON CA L4V 1R3	1,087.08
MARTEL AUTOMATION INC	700, RUE JEAN MARCHAND LEVIS QC CA G6V 9G6	1,077.68
PETROLES CADEKO INC	455 RUE DES ENTREPRENEURS QUEBEC QC CA G1M 2V2	1,077.00
WESTBURNE QUEBEC	505 RUE LOCKE BUREAU 200 SAINT-LAURENT QC CA H4T 1X7	1,068.26
PHILPOTT LEE HOLDINGS LTD HILLTOP KWIKWAY	19 FINN AVE GRAND FALLS-WINDSOR NL CA A2A 2M9	1,066.00
9348 1356 Quebec Inc Provi Soir Rosemere	5 Chemin Grande Cote Rosemere QC CA J7A 3T3	1,012.71
OGUS NETZE UND WIRKWAREN GMBH AND CO. KG	WERKSTRASSE 37 OBERNDORF AM NECKAR DE 78727	1,000.42
EMPLOYEES/INDIVIDUALS		29,757.23
PLAINTIFFS IN THE PENDING LITIGATION		TBD
BENEFICIARIES OF THE REGISTERED PENSION PLANS		TBD
<b>Total Unsecured Creditors</b>		<b><u>\$46,772,698.18</u></b>