

Samson Bélair / Deloitte & Touche inc.

Claims Register

In the matter of the proposed plan of arrangement of
 AAER INC., a legal person, duly incorporated according to the Canada Business Corporations Act,
 having its head office at 80 de l'Aéroport Blvd., Bromont, Quebec, J2L 1S9
 and AAER USA INC., a legal person, duly incorporated in Delaware,
 and WIND-SMART LLC, a legal person duly incorporated in Rhode Island, ,
 both having a place of business at 400 Westminster St., Suite 202, Providence, Rhode Island, United States, 02903

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
Preferred creditors						
1. _ Alexandre Lavoie	Yes	Admitted	D	724.41		
2. _ Alexandre Podtetenev	Yes	Admitted	D	1,437.80		
3. _ Alexandre Sirois	Yes	Admitted	D	2,908.25		
4. _ André Boucher	Yes	Admitted	D	3,328.37		
5. _ André Lachance	Yes	Admitted	D	2,916.85		
6. _ André Lavoie	No	Not proved		1,075.19		
7. _ André Tardif	Yes	Admitted	D	2,195.48		
8. _ Annie Ouellette	Yes	Admitted	D	466.42		
9. _ Benoit Paquette	Yes	Admitted	D	8,543.08		
10. _ Benoit Perras	Yes	Admitted	D	710.82		
11. _ Billy Lapointe	No	Not proved		797.27		
12. _ Carmen Pelletier	Yes	Admitted	D	1,377.67		
13. _ Daniel Charette	Yes	Admitted	D	14,765.11		
14. _ Dave Gagnon	Yes	Admitted	D	18,484.44	1,000.00	1,000.00
15. _ Éric Phaneuf	Yes	Admitted		8,495.43		
16. _ Francis Mercure	Yes	Admitted	D	1,244.48		
17. _ Francois Picard	Yes	Admitted	D	727.61		
18. _ Gaétan Houle	Yes	Admitted	D	2,372.50		
19. _ Georges Guy Pelletier	No	Not proved		1,607.29		
20. _ Jacques Noel	Yes	Admitted	D	2,529.01		
21. _ James O'Malley	Yes	Admitted	D	2,418.22		
22. _ Jean Lux	Yes	Admitted	D	746.53		
23. _ Jean-Pierre Fortier	Yes	Admitted	D	13,218.38		
24. _ Jean-Roch Laplante	Yes	Not proved	D	624.19		
25. _ Joanie Poirier Giroux	Yes	Admitted	D	361.35		
26. _ Josée Gagné	Yes	Admitted	D	2,422.63		
27. _ Kim Pelletier Mandréa	Yes	Admitted	D	851.48		
28. _ Laetitia Fiere	Yes	Admitted	D	6,644.29		
29. _ Liliana Cristina Chitescu	Yes	Admitted	D	2,606.52		
30. _ Louise Dufresne	Yes	Admitted	D	8,172.42		
31. _ Marie-Tania Duhamel	Yes	Admitted	D	1,103.16		

Claims Register for AAER INC. - Continued

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32. _ Martial Cossette	Yes	Admitted	D	1,120.39		
33. _ Martin Poirier	Yes	Admitted	D	3,352.47		
34. _ Martin Venne	Yes	Admitted	D	6,340.50		
35. _ Maxime Tétreault	No	Not proved		475.91		
36. _ Michel Houle	Yes	Admitted	D	2,233.58		
37. _ Mireille Focquet	Yes	Admitted	D	339.23		
38. _ Nancy Loïselle	Yes	Admitted	D	2,953.49		
39. _ Nicolas Bachand	Yes	Admitted	D	680.07		
40. _ Nicolas Beaudoin	Yes	Admitted	D	2,052.41		
41. _ Pascal Gagné	Yes	Admitted	D	1,747.31		
42. _ Paul Collin	Yes	Admitted	D	513.48		
43. _ Philippe Ménard	Yes	Admitted	D	1,953.89		
44. _ Philippe Terrier	Yes	Admitted	D	773.32		
45. _ Régis Pelletier	Yes	Admitted	D	7,873.45		
46. _ Richard Beaulieu	Yes	Admitted	D	2,049.71		
47. _ Richard Massé	Yes	Admitted	D	431.64		
48. _ Richard Pelletier	Yes	Admitted	D	3,801.92		
49. _ Robert Couture	Yes	Admitted	D	2,245.80		
50. _ Roch Messier	No	Not proved		507.93		
51. _ Samuel Boudaux	Yes	Admitted	D	6,141.93		
52. _ Sébastien Dion	Yes	Admitted	D	687.10		
53. _ Serge Boisvert	Yes	Admitted	D	3,312.93		
54. _ Stéphane Asselin	Yes	Admitted	D	1,965.56		
55. _ Stéphane Goyette	Yes	Admitted	D	761.07		
56. _ Suzelle Labonté	Yes	Admitted	D	1,703.96		
57. _ Sylvain Hogue	Yes	Admitted	D	8,233.83		
58. _ Sylvain Paul	No	Not proved		541.50		
59. _ Véronique Bernier	Yes	Admitted	D	597.29		
60. _ Xavier Béland	Yes	Admitted	D	763.63		
61. _ Yannick Tessier	Yes	Admitted	D	691.55		
Total : Preferred creditors				182,723.50	1,000.00	1,000.00

Secured creditors

1.	Cargolution Inc. Attn: Sylvie Brien	Yes	Withdrawn		18,855.15	
2.	GE Capital Solutions/Citicorp Vendor Finance Ltd. Attn: Syenny Jeliana 3437673001	Yes	Withdrawn		54,932.47	
3.	Ministère du Revenu du Québec Attn: Alain Aubertin 7836807	Yes	Admitted		43,063.38	

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Total : Secured creditors					116,851.00	
Unsecured creditors						
1. *Baltic Providence	No	Not proved				
2. *Cox Communications	No	Not proved		554.00		
3. *CT Corporation System	No	Not proved		448.00		
4. *DHL Express	No	Not proved		114.00		
5. *Graphic Innovation	No	Not proved		106.00		
6. *Ryan Electric	No	Not proved		18,480.00		
7. *The Hartford	No	Not proved		1,985.00		
8. *The LJ Companies	No	Not proved		1,200.00		
9. _ Alexandre Lavoie	Yes	Admitted		1,040.00	1,040.00	1,040.00
10. _ Alexandre Podtetenov	Yes	Admitted		1,538.40	1,538.40	1,538.40
11. _ Alexandre Sirois	Yes	Admitted		5,000.00	5,000.00	5,000.00
12. _ André Boucher	Yes	Admitted		2,692.31	2,692.31	2,692.31
13. _ André Lachance	Yes	Admitted		2,307.70	2,307.70	2,307.70
14. _ André Lavoie	No	Not proved		1,538.40		
15. _ André Tardif	Yes	Admitted		1,620.00	1,620.00	1,620.00
16. _ Benoit Paquette	Yes	Admitted		3,461.54	3,461.54	3,461.54
17. _ Benoit Perras	Yes	Admitted		1,200.00	1,200.00	1,200.00
18. _ Carmen Pelletier	Yes	Admitted		960.00	1,200.00	1,200.00
19. _ Daniel Charette	Yes	Admitted		5,000.00	35,000.00	35,000.00
20. _ Dave Gagnon	Yes	Admitted		6,730.78	365,230.31	365,230.31
21. _ Éric Phaneuf	Yes	Admitted		3,557.70		
22. _ Francis Mercure	Yes	Admitted		1,615.39	1,615.39	1,615.39
23. _ Francois Picard	Yes	Admitted		1,360.00	1,360.00	1,360.00
24. _ Gaétan Houle	Yes	Admitted		2,615.39	2,615.39	2,615.39
25. _ Georges Guy Pelletier	No	Not proved		1,116.18		
26. _ Jacques Noel	Yes	Admitted		1,586.54	2,155.38	2,155.38
27. _ James O'Malley	Yes	Admitted		1,192.40	2,384.80	2,384.80
28. _ Jean Lux	Yes	Admitted		1,538.40	1,538.40	1,538.40
29. _ Jean-Pierre Fortier	Yes	Admitted		5,000.00		
30. _ Joanie Poirier Giroux	Yes	Admitted		660.00	660.00	660.00
31. _ Josée Gagné	Yes	Admitted		1,692.55	1,692.55	1,692.55
32. _ Kim Pelletier Mandréa	Yes	Admitted		1,346.15	1,346.15	1,346.15
33. _ Laetitia Fiere	Yes	Admitted		3,654.00	51,156.00	51,156.00
34. _ Liliana Cristina Chitescu	Yes	Admitted		2,240.00	2,240.00	2,240.00
35. _ Louise Dufresne	Yes	Admitted		2,346.16	2,346.15	2,346.15
36. _ Marie-Tania Duhamel	Yes	Admitted		1,200.00	1,200.00	1,200.00

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37. _ Martial Cossette	Yes	Admitted		1,458.40	1,458.40	1,458.40
38. _ Martin Poirier	Yes	Admitted		1,134.40	1,134.61	1,134.61
39. _ Maxime Tétreault	No	Not proved		1,200.00		
40. _ Michel Houle	Yes	Admitted		2,160.00	2,160.00	2,160.00
41. _ Mireille Focquet	Yes	Admitted		1,730.77	1,730.77	1,730.77
42. _ Nancy Loïselle	Yes	Admitted		1,923.20	1,923.20	1,923.20
43. _ Nicolas Bachand	Yes	Admitted		1,360.00	1,360.00	1,360.00
44. _ Nicolas Beaudoin	Yes	Admitted		1,046.16	1,046.16	1,046.16
45. _ Pascal Gagné	Yes	Admitted		1,923.04	1,923.04	1,923.04
46. _ Paul Collin	Yes	Admitted		1,200.00	1,200.00	1,200.00
47. _ Philippe Ménard	Yes	Admitted		1,764.00	1,764.00	1,764.00
48. _ Régis Pelletier	Yes	Admitted		3,269.22	3,269.22	3,269.22
49. _ Richard Beaulieu	Yes	Admitted		1,840.00	2,000.00	2,000.00
50. _ Richard Massé	Yes	Admitted		1,120.00	1,120.00	1,120.00
51. _ Robert Couture	Yes	Admitted		1,840.00	1,840.00	1,840.00
52. _ Roch Messier	No	Not proved		1,200.00		
53. _ Samuel Boudaux	Yes	Admitted		2,691.31	2,692.31	2,692.31
54. _ Sébastien Dion	Yes	Admitted		1,360.00	1,360.00	1,360.00
55. _ Serge Boisvert	Yes	Admitted		2,115.38	2,115.38	2,115.38
56. _ Stéphane Asselin	Yes	Admitted		1,538.47	1,538.47	1,538.47
57. _ Stéphane Goyette	Yes	Admitted		1,200.00	1,200.00	1,200.00
58. _ Suzelle Labonté	Yes	Admitted		1,653.85	1,653.85	1,653.85
59. _ Sylvain Hogue	Yes	Admitted		2,769.23	2,769.23	2,769.23
60. _ Sylvain Paul	No	Not proved		1,120.00		
61. _ Véronique Bernier	Yes	Admitted		721.16	721.16	721.16
62. _ Xavier Béland	Yes	Admitted		1,613.60	1,613.60	1,613.60
63. _ Yannick Tessier	Yes	Admitted		1,560.00	1,560.00	1,560.00
64. 4323351 Canada Inc. (Usinage M.E.W.) Attn: Chantal Berthiaume C000000049	Yes	Admitted		75.26	75.26	75.26
65. 9100-9647 Québec Inc. (Nova) Attn: Monique Comeau 5345155Q	Yes	Admitted		4,902.74	4,902.74	4,902.74
66. AAER Inc.	No	Not proved				
67. AAER USA Inc.	No	Not proved				
68. ABB	No	Not proved		76,340.96		
69. ABF Freight System inc.	No	Not proved		1,366.50		
70. Accessoires de Soudure Granby Inc.	No	Not proved		589.49		
71. Accetis International (Canada) Inc. Attn: Johanne Kucey	Yes	Admitted		18,426.21	10,431.28	10,431.28

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72. ACCO Engineering Systems Inc. Attn: Cassel Brock & Blackwell LLP	Yes	Disallowed			110,220.00	
73. Accord exposition Inc. Attn: Darren Paré	Yes	Admitted		40,954.50	40,954.50	40,954.50
74. Acier A. Ménard & Fils Inc. Attn: Mario Ménard 160	Yes	Admitted		650.15	1,458.34	1,458.34
75. Acklands Grainger Attn: Lorraine Gagnon	Yes	Admitted		11,908.73	12,029.22	12,029.22
76. Adecco Granby	No	Not proved				
77. Adecco Services de RH Ltée Attn: Alexandre Tremblay 609230	Yes	Admitted		11,493.98	11,126.50	11,126.50
78. Agence de Revenu du Canada Attn: David Valiquette 88916 1212 RM0001	Yes	Admitted			3,637.95	3,637.95
79. Agence du Revenu du Canada Attn: Pierre Painchaud	Yes	Admitted			27,730.76	27,730.76
80. Agence du Revenu du Canada	No	Not proved				
81. American Express	No	Not proved		21,250.27		
82. AMP Moll Consulting Attn: Helmut W. Moll	Yes	Admitted			156,411.60	156,411.60
83. AMSC Windtec GmbH Attn: Me Erin A. Viala	Yes	Admitted		183,787.32	179,131.71	179,131.71
84. Anixter Canada Inc. Attn: Geoffrey Last	Yes	Admitted		26,164.18	26,164.18	26,164.18
85. Aon Parizeau	No	Not proved				
86. Aon Reed Stenhouse	No	Not proved				
87. Apex Alternative Access	No	Not proved		9,967.03		
88. Applied Engineering Concepts Attn: Michel Castonguay	Yes	Admitted		9,778.09	9,645.25	9,645.25
89. AQME	No	Not proved		10,152.78		
90. ASFETM Attn: Arnold Dugas 608088586	Yes	Admitted		81.27	81.27	81.27
91. August Friedberg GmGH	Yes	Disallowed		44,650.19		
92. Auto Parts Plus	No	Not proved		534.75		
93. Automation Plus Inc. Attn: Alan Cool	Yes	Admitted		5,899.70	5,899.70	5,899.70
94. Avance Services Réseaux Attn: Pierre Salbaing	Yes	Admitted		30,454.87	30,454.87	30,454.87
95. Avenue Industrial Supply Co. Ltd	No	Not proved		91.27		
96. B.T. Equipment Company	No	Not proved		154,415.11		
97. BASF Canada / USD	No	Not proved		30,865.45		
98. BBA INC. Attn: Jeanine Hébert	Yes	Admitted		61,313.52	62,870.30	62,870.30
99. BC Sustainable Energy Association	No	Not proved		275.00		
100. Beaulieu Décor D'Astous & Freres Attn: Martin D'Astous 7635122	Yes	Admitted		539.99	539.99	539.99

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101. Bell Canada	No	Not proved		3,219.07		
102. Bell Conferences Inc. Attn: Adam Birkin 561683	Yes	Admitted		8,079.63	7,653.88	7,653.88
103. Bentley Systems inc.	No	Not proved		959.93		
104. Berry Appleman & Leiden LLP	No	Not proved		4,560.94		
105. BGL Brokerage LTD Attn: James Barriere AAEINC	Yes	Admitted		817.99	864.98	864.98
106. BGL Brokerage LTD	No	Not proved		2,195.43		
107. Black Diamond Engineered Products	No	Not proved		213.83		
108. Blake,Cassels & Graydon Attn: Janet Randall 00201057	Yes	Admitted		9,076.03	9,076.03	9,076.03
109. Bleu Atlantique	No	Not proved		299.83		
110. Boivert Serge	No	Not proved				
111. Bonfiglioli	No	Not proved		41,704.30		
112. Bordeaux bureaux Services	No	Not proved		13.74		
113. Borden Ladner Gervais, LLP Attn: Jonathan Dorval	Yes	Admitted		65,157.42	68,985.93	68,985.93
114. Bouffard Sanitaire Attn: Dominic Bouffard	Yes	Admitted		116.82	164.22	164.22
115. Bougie Bernard	No	Not proved		393.50		
116. Boulons de L'estrie Attn: Lyne Boulanger 05345156	Yes	Admitted		1,250.41	1,250.41	1,250.41
117. Bourgeois Jean-Yves	No	Not proved		10.00		
118. Bowne	Yes	Disallowed		17,072.54		
119. Bridgewater Events Limited	No	Not proved		1,315.46		
120. Broadridge	No	Not proved		653.50		
121. Brodeur Marine	No	Not proved		2,497.16		
122. Busch Vacuum Technics Inc. Attn: Martine Castonguay	Yes	Admitted		10,706.39	10,706.39	10,706.39
123. Bushnell & Drye, LLC	No	Not proved		1,738.28		
124. CAB Inc. Attn: Lynn Howard	Yes	Admitted		3,555.30	3,507.00	3,507.00
125. Cabinet Conseil François Brunet,CA	No	Not proved		1,738.28		
126. Café des Cantons Attn: Guylaine Simard	Yes	Admitted		1,918.72	1,961.05	1,961.05
127. Camelot Wind, LLC Attn: Matthew Glynn	Yes	Disallowed			23,872.65	
128. Can-Ex Conseil Inc. Attn: Daniel Shabbah	Yes	Admitted			203,975.00	203,975.00
129. Canam Steel Corp	No	Not proved				
130. Cannacord Capital Corp.	No	Not proved		15,200.00		
131. Canoe inc.	No	Not proved		643.39		
132. CDCQ-Cégep St-Jérôme	Yes	Admitted		4,213.06	4,213.06	4,213.06

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133. CDS Produits de bureau Attn: Me Alain Boisvert	Yes	Admitted		33,324.99	34,391.49	34,391.49
134. Centa Corporation Attn: Kurt Niederpruem 0001503	Yes	Admitted			57,760.59	57,760.59
135. Centre d'Outillage Denis Meunier	No	Not proved		29,342.20		
136. Chaines et Élingues St-Pierre Attn: Me Christopher Gauthier 460-11-001918-104	Yes	Admitted		3,841.60	3,841.60	3,841.60
137. Chambre de Commerce Francaise au Canada	No	Not proved		282.19		
138. Chicago Restaurant Partners	No	Not proved		290.10		
139. Chubb Security Systems Attn: Tina Tackore 610109	Yes	Admitted		1,379.09	1,379.09	1,379.09
140. CIBC Mellon Trust Attn: Johnny Fong 00539ST_S1	Yes	Admitted		37,540.12	39,480.81	39,480.81
141. CIBC Mellon Trust/The Bank of New York Mellon Trust Attn: Pierre Tremblay	Yes	Disallowed			1,117,555.56	
142. CIMA + Attn: Marcel Théberge S3072	Yes	Admitted		18,582.89	18,582.89	18,582.89
143. Cisco Systems	No	Not proved				
144. Clinique du Pneu	No	Not proved		3,138.90		
145. Cloutier Jean-Luc	No	Not proved		903.28		
146. CNC Technica	No	Not proved		468.43		
147. Coady Diemar Group LLC Attn: Cliff Adams	Yes	Admitted		7,390.15	67,639.83	67,639.83
148. Coastal Recycling Group	No	Not proved		973.03		
149. Cole Parmer Canada Attn: Patricia Dely 31625401	Yes	Admitted		3,197.27	3,197.27	3,197.27
150. Commission Scolaire de l'Estuaire Attn: Chantal Giguère	Yes	Admitted		37.99	11.37	11.37
151. Comtois-Blouin & Associes Inc.	No	Not proved		17,580.28		
152. Cooperative de la Haute Gaspésie	No	Not proved		40.00		
153. CPEQ (Conseil Patronal de l'Envir.QC)	No	Not proved		-965.08		
154. CSST Attn: Marie-Marthe Bélisle NEQ: 1161635793	Yes	Admitted		62,141.34	100,322.25	100,322.25
155. Day & Zimmermann Attn: Richard Dillon	Yes	Admitted		5,326.20	5,329.39	5,329.39
156. Dell Canada Inc.	No	Not proved		40,000.00		
157. Dencan Marine Ltée	No	Not proved		719.70		
158. Depotcom Inc.	No	Not proved		975.43		
159. Designfusion	No	Not proved		7,006.15		
160. Deveau, Bourgeois, Gagné, Hébert	No	Not proved		680.17		

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161. Développement Olymbec (2004) Inc Attn: ME Christian Lachance	Yes	Admitted			2,138,264.23	2,138,264.23
162. Devon Canada Corporation Attn: Bryan Helfenbaum	Yes	Admitted		453,600.00	453,600.00	453,600.00
163. DHL Global Forwarding Attn: Francine Cusson	Yes	Admitted		29,139.52	29,097.45	29,097.45
164. Diatrim Tools Ltd. Attn: Stéphane Moreau	Yes	Admitted			3,052.48	3,052.48
165. Displayco Canada Inc.	No	Not proved		826.48		
166. Distribution Philippe Menard Inc.	Yes	Admitted		374.00	354.00	354.00
167. Distributions DFM	No	Not proved		33.40		
168. Douglas Consultants inc. Attn: Kevin Below	Yes	Admitted		19,008.15	19,008.15	19,008.15
169. Dr. Mario Messier	Yes	Admitted		300.00	300.00	300.00
170. Drummond Informatique ltée Attn: Martin Boisvert 5345155	Yes	Admitted			1,029.99	1,029.99
171. East Side Mario's	No	Not proved		150.00		
172. Ecole Polytechnique - BRCDDT Attn: Me Jean Lapointe	Yes	Admitted		15,000.00	15,000.00	15,000.00
173. Ecole Secourisme Québec Attn: Stéphane Leblanc	Yes	Admitted		433.44	433.44	433.44
174. Editions Bas-St-Laurent/Gaspésie Attn: Alain St-Amand	Yes	Admitted			411.99	411.99
175. Electro-5 inc. Attn: Claude Denis 506326	Yes	Admitted		4,279.66	4,279.66	4,279.66
176. Emballages Carrousel	No	Not proved		878.45		
177. Endurance Residential Attn: Ales Vobruba	Yes	Admitted		11,238.97	11,890.03	11,890.03
178. Entrepirse PGM Marin Ltée	No	Not proved		340.89		
179. Eplan Canada	No	Not proved		1,480.92		
180. Equicom Group Inc.	No	Not proved		54,107.57		
181. Esi Technologies	No	Not proved		1,891.50		
182. ESM Energie- und Schwingungstechnik Mitsch GmbH	No	Not proved		21,272.96		
183. Espace Vital Architecture	No	Not proved		2,045.19		
184. Esso Imperiale	No	Not proved		-202.27		
185. Etiquettes Berco inc.	No	Not proved		142.17		
186. Euros	No	Not proved		212,923.50		
187. Executive Counsel Group Attn: Me Louis-Philippe Denis	Yes	Admitted		8,268.76	8,268.76	8,268.76
188. Expo Guide	No	Not proved		1,701.32		
189. Express Mondor	No	Not proved		22,100.00		
190. Eze Trucking Inc. Attn: Scott Wingate	Yes	Admitted		37,990.92	37,474.80	37,474.80
191. Fastenal	No	Not proved		1,641.41		
192. Federal-Mogul Deva GmbH	No	Not proved		-133.25		

Claims Register for AAER INC. - Continued

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
193. Fédération Québécoise Municipalités Attn: Suzanne Boivin	Yes	Admitted		4,515.00	4,515.00	4,515.00
194. FedEx	No	Not proved		653.77		
195. Fedico Inc.	No	Not proved		550.83		
196. Ferblanterie GM Inc. Attn: Gilles Mercier 0008375841	Yes	Admitted			665.96	665.96
197. Fermont	No	Not proved		791.51		
198. Fiberlink -Euler Hermes	Yes	Disallowed		22,308.80		
199. FIERA ROMA SLR	No	Not proved		214.05		
200. Finexcorp	No	Not proved				
201. Flexible Lifeline Systems	No	Not proved		40,576.71		
202. Fondation Estrienne en Environnement	No	Not proved		750.00		
203. Fontaine Jean	No	Not proved				
204. Freeman Mfg & Supply Co.	No	Not proved		2,532.25		
205. Fuhrlander AG	Yes	Admitted		1,592.22	1,592.22	1,592.22
206. Fuhrländer-Pfleiderer - CAN	Yes	Admitted		378,470.57	399,999.64	399,999.64
207. Fullscope Inc.	No	Not proved		51,397.05		
208. Gastops Ltd. Attn: Nancy Lawless C-645-1	Yes	Admitted		22,872.45	33,166.65	33,166.65
209. Gauthier Jacques	No	Not proved		108.51		
210. Gaz Metropolitan	No	Not proved				
211. GE Capital Solutions/Citicorp Vendor Finance Ltd. Attn: Syenny Jeliana 3437673001	Yes	Withdrawn		54,176.98		
212. Gebo-Boomsma BV	No	Not proved		642.89		
213. Geneq Inc. Attn: Nathalie Parise	Yes	Admitted		1,170.47	1,170.45	1,170.45
214. General Electric - USD	No	Not proved		1,153,899.32		
215. Generation Multimédia	No	Not proved		13,227.42		
216. GENERATRICE DRUMMOND	No	Not proved		757.12		
217. GeoLab inc.	No	Not proved		8,000.01		
218. Germanisher Loyd Industrial Services GmbH	Yes	Admitted		1,888.84	4,604.78	4,604.78
219. Gestion Environnementale Econord Inc. Attn: Johanne D. Tremble	Yes	Admitted		2,658.00	2,658.00	2,658.00
220. GLB Transport inc.	No	Not proved		1,131.71		
221. Globe Multimédia Attn: Mario Ménard 5345155	Yes	Admitted		3,990.13	3,990.13	3,990.13
222. GMAC / Charland Chevrolet Cadillac Ltée	No	Not proved		39,861.95		
223. GMAC / Gravel Chevrolet Ltée	No	Not proved		21,714.15		
224. GMAC / Gravel Pontiac Buick	No	Not proved		27,207.63		
225. Gowling Lafleur Henderson S.E.N.C.R.L.	No	Not proved		6,973.27		

Claims Register for AAER INC. - Continued

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
226. Graco Ohio inc.	No	Not proved		4,875.84		
227. Groupe Ecosphere	No	Not proved		1,128.75		
228. Groupe LTI	No	Not proved				
229. Groupe Prevac inc. Attn: Sylvain Proulx	Yes	Admitted		3,312.66	3,312.66	3,312.66
230. Guillevin International Attn: Nancy Grant 22-00013	Yes	Admitted		902.19	1,190.83	1,190.83
231. Guimond Lavallée	No	Not proved		6,443.75		
232. GZA GeoEnvironmental Inc	No	Not proved		1,143.33		
233. Hailo LLC	No	Not proved		89,363.53		
234. Hallamore Corporation Attn: Ferrucci Russo- Moshe S. Berman	Yes	Admitted			152,317.33	152,317.33
235. Handy House Inc.	No	Not proved		156.73		
236. Helimax Energie inc. Attn: Carole Barbeau Projet # 519	Yes	Admitted		28,553.48	28,552.92	28,552.92
237. Henlex inc.	No	Not proved		8,790.41		
238. Hercules SLR Attn: Mourad Madoui aaer	Yes	Admitted		58,143.03	58,143.03	58,143.03
239. Hewitt	No	Not proved		595.50		
240. Houle Michel	No	Not proved				
241. Hydac Canada Attn: Natalie Sider 4467	Yes	Admitted		19,235.02	19,560.71	19,560.71
242. Hydac International	No	Not proved		4,441.97		
243. Hydro-Quebec Attn: Guylaine Tremblay	Yes	Admitted		37,680.34	33,899.83	33,899.83
244. Hyundai Heavy Industries Attn: Min Koo Yeo	Yes	Admitted		107,952.67	90,758.71	90,758.71
245. IHS Energy Canada Ltd C3171 Attn: S.B. Pritchard	Yes	Admitted		611.94	611.94	611.94
246. Impression JG	No	Not proved		2,441.51		
247. INDUSTRIAS LANEKO S.A.L. Attn: Mr. Miguel Salcedo	Yes	Admitted		11,265.08	10,977.24	10,977.24
248. Industries B. Rainville inc	No	Not proved		13,804.51		
249. Industries Desormeau Attn: Bouchra B. Williot 16100	Yes	Admitted		118,718.66	122,672.85	122,672.85
250. Industries Spectal Inc. Attn: Estelle Travers A-030	Yes	Admitted		25,041.32	25,041.32	25,041.32
251. Informidata Inc. Attn: Suzanne Ste-Marie 7634294	Yes	Admitted		197.65	197.65	197.65
252. Infosat Communications	No	Not proved		283.46		
253. Intertek Testing Services NA Inc.	No	Not proved		14,718.94		

Claims Register for AAER INC. - Continued

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
254. Investissement Québec Attn: François Lamothe D124617	Yes	Admitted		2,553,484.30	2,540,346.87	2,540,346.87
255. IPPBC	No	Not proved		1,470.00		
256. Irisco du Québec Attn: Gérard Raymond AAE001	Yes	Admitted		1,574.61	1,574.61	1,574.61
257. Jacmar	No	Not proved				
258. Jacques Gauthier	Yes	Admitted			23,499.99	23,499.99
259. Jahn-el-Kestermann Getriebewerke Gmb	No	Not proved		43,852.79		
260. Jean D. Girardot	Yes	Admitted		2,080.00	2,080.00	2,080.00
261. Jean-Luc Cloutier	Yes	Admitted			902.98	902.98
262. Jean-Pierre Gagnon	Yes	Admitted			43,000.00	43,000.00
263. Jean-Pierre Ricard	Yes	Admitted			15,000.00	15,000.00
264. Jeantet Associés	Yes	Admitted		52,985.96	51,632.09	51,632.09
265. JMF Grues & Palans Inc. Attn: Johanne Paquette AAE01	Yes	Admitted		4,798.89	4,251.50	4,251.50
266. Johnatan Dorval	Yes	Admitted			13,750.00	13,750.00
267. Jolicoeur Lacasse Avocats Attn: Me Josée Brière 21463	Yes	Admitted		27,702.65	29,803.41	29,803.41
268. Journal L'Écho/Division Servaco Inc. Attn: Gilles Hudon	Yes	Admitted		1,044.09	1,044.09	1,044.09
269. Kaiser Transport inc. Attn: Michele Buggs	Yes	Admitted		1,625.28	1,652.80	1,652.80
270. Katabatic Power Corp. Attn: Inverness Management Group Inc.	Yes	Admitted			329,000.00	329,000.00
271. Katana Summit Attn: Dale E. Rozmiarek aaer9313	Yes	Admitted		270,681.96	267,004.64	267,004.64
272. Khatri International inc.	No	Not proved		2,267.77		
273. Kilpatrick Stockton LLP	No	Not proved		1,602.19		
274. KONECRANES Attn: Okin Maeng 506278	Yes	Admitted		871.40	871.40	871.40
275. La Cité Hi-Tech	No	Not proved		123.56		
276. La Procure Plus inc.	No	Not proved		125.68		
277. La-Fontaine du Décor inc.	No	Not proved		570.43		
278. Labranche Transport	No	Not proved		51.78		
279. Lafco	No	Not proved		5,751.29		
280. Legeron St-Georges Attn: Frederic Legeron	Yes	Admitted		7,901.25	23,985.94	23,985.94
281. Lemay Outillage	No	Not proved		321.69		
282. LEONI	No	Not proved		3,488.43		
283. Les Armoires des Monts Attn: Marcel Savard	Yes	Admitted		200.36	200.36	200.36

Claims Register for AAER INC. - Continued

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
284. Les Consultants SM Inc. Attn: Me Charles P. Blanchard	Yes	Admitted		27,767.25	27,767.25	27,767.25
285. Les Editions Belcor	No	Not proved		428.47		
286. Les Impressions Verreault	No	Not proved		897.64		
287. Les Industries MB Attn: Serge Bergeron	Yes	Disallowed		4,804.28	4,809.73	
288. Les Industries TAG Attn: Tony Gemma	Yes	Admitted		756.27	2,439.52	2,439.52
289. Les Outils Diatrim	No	Not proved		3,052.48		
290. Les Pétroles Irving Marketing Attn: Diane Mallais 9608752607	Yes	Admitted			458.65	458.65
291. Les Produits Ornis	No	Not proved		451.50		
292. Les Publicités Génération-PUB Inc. Attn: Pierre Gagnon	Yes	Admitted		11,250.50	19,420.19	19,420.19
293. Les Spécialistes du Verre Ghis-Vin inc.	No	Not proved		36.01		
294. Livraison Indépendante	No	Not proved		190.18		
295. LM Glasfiber (Arkansas) Inc.	No	Not proved				
296. LM Glasfiber (ND) inc./LM Wind Power (ND) Inc. Attn: Bruce Mitchell	Yes	Admitted		6,377.07	6,290.44	6,290.44
297. LM Glassfiber Canada Inc./LM Wind Power Canada Inc. Attn: Bruce Mitchell	Yes	Admitted			5,097.54	5,097.54
298. LM Wind Power Blades	No	Not proved				
299. Lux Aeterna Ciné-Média Inc. Attn: Me Vincent Lambert 57-022-010	Yes	Admitted		22,123.50	28,382.41	28,382.41
300. Machinage Piché Attn: Jean-Benoît Piché 0812MP5746	Yes	Admitted		8,104.23	8,104.23	8,104.23
301. Maconnerie Jean Pierre Chenel	No	Not proved		152.38		
302. Maine Drilling & Blasting Attn: Mary DeLano 70088	Yes	Admitted		3,150.00	3,156.30	3,156.30
303. Maisliner	No	Not proved		643.60		
304. Maisliner	No	Not proved		643.60		
305. Mandrake Groupe Conseil	No	Not proved		23,035.46		
306. Master Card G. Houle	No	Not proved				
307. Master Card - A. Boucher	No	Not proved				
308. Master Card - A. Sirois	No	Not proved				
309. Master Card - N. Hamel	No	Not proved				
310. Master Card - R. Pelletier	No	Not proved				
311. Master Card - S. Boudaux	No	Not proved				
312. Master Card - S. Clouston	No	Not proved				
313. Mastercard	No	Not proved				
314. Mastercard - D Gagnon	No	Not proved				

Claims Register for AAER INC. - Continued

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
315. Mayer-Brown Attn: Dr. Jan Kraayvanger	Yes	Admitted		7,688.98	7,492.52	7,492.52
316. McCarthy Tétrault	No	Not proved		136,264.19		
317. Media Edge Publishing	No	Not proved		8,606.34		
318. Medias Transcontinental Attn: Karina Pirrs 33960	Yes	Admitted		7,506.19	7,843.97	7,843.97
319. Mélanie Beauchemin	Yes	Admitted		1,223.24	1,099.88	1,099.88
320. Messe Husum	No	Not proved		882.74		
321. Métallurgie Castech Inc. Attn: Jennifer Poiré	Yes	Admitted			124,728.76	124,728.76
322. Michael Duff Inc Attn: Claude Simard	Yes	Admitted		9,144.06	9,988.93	9,988.93
323. MicroAge	No	Not proved		1,029.99		
324. Ministère du Revenu du Québec Attn: Alain Aubertin 7836807	Yes	Admitted			56,139.74	56,139.74
325. Ministère du Revenu du Québec Attn: Alain Aubertin 7836807	Yes	Admitted			92,229.62	92,229.62
326. Moltec Trading Group LTD	No	Not proved		4,875.21		
327. Monast	No	Not proved		152.38		
328. Moules et Modèles PCM	No	Not proved		287,649.43		
329. Mouvement Québécois de la Qualité	No	Not proved		406.35		
330. National Electricity Round Table	No	Not proved		2,310.00		
331. National Inc. (Cabinet de relations publiques) Attn: Luc Ouellet	Yes	Admitted		6,912.52	13,303.12	13,303.12
332. Neue Energie	No	Not proved		103.03		
333. Newark	No	Not proved		451.51		
334. North American Clean Energy	No	Not proved		3,973.42		
335. Northwind Solutions	No	Not proved		195,074.54		
336. O'Connor & Kirby, P.C. Attn: David Kirby	Yes	Admitted		3,504.52	3,657.30	3,657.30
337. OENKO	No	Not proved		39,217.28		
338. Ogilvy Renault Attn: Suzanne Raiche 01019351-0003	Yes	Admitted		15,150.35	15,150.35	15,150.35
339. Owenscornig	No	Not proved		1,257.96		
340. Palais de justice de Granby	No	Not proved				
341. Papeterie L'Écologique	No	Not proved		-4.31		
342. Papeterie La Liberté Inc. Attn: François St-Onge	Yes	Admitted		8,347.85	8,347.85	8,347.85
343. Paquette, Benoit	No	Not proved				
344. Pascan Aviation	No	Not proved		3,999.38		
345. Paul Carbonneau & Fils Attn: André Carbonneau 0000001438	Yes	Admitted		-1,455.90	20,873.49	20,873.49

Claims Register for AAER INC. - Continued

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
346. Paul Frank + Collins	No	Not proved		2,172.40		
347. Pelletier Regis	No	Not proved				
348. Pennwell	No	Not proved		9,594.38		
349. Pétroles Irving Marketing S.E.N.C.	No	Not proved		408.65		
350. PH Windsolution inc.	No	Not proved		697.58		
351. Pierre Patry	Yes	Admitted			20,333.34	20,333.34
352. Planétair	No	Not proved		281.00		
353. Plessitech Attn: Chantal Berthiaume	Yes	Admitted		0.36	58,000.00	58,000.00
354. Porteurs de débetures (émission du 12 décembre 2008)	No	Not proved		1,134,640.41		
355. Porteurs de débetures (émission du 2 octobre 2009)	No	Not proved		266,643.84		
356. Price Waterhouse Coopers	No	Not proved		346,147.56		
357. PriceWaterhouseCoopers	No	Not proved		41,211.00		
358. Prodec	No	Not proved				
359. Productions Rhinoféroce	No	Not proved		1,837.43		
360. Proprietes Olymbec Enr.	No	Not proved		-771,226.54		
361. PSB Chaleurs Attn: Guy Desrochers 5345155	Yes	Admitted		4,614.04	4,614.04	4,614.04
362. PSM Inc Attn: Suk Joong Lee	Yes	Admitted		33,856.61	33,396.66	33,396.66
363. Purolator Courier Ltd	No	Not proved		377.52		
364. Quincaillerie JD Lafontaine	No	Not proved		2,835.31		
365. R3&A Attn: Rudolf J. Roeleveld	Yes	Admitted		842.31	842.31	842.31
366. RAYCAP Inc.	No	Not proved		4,845.36		
367. RCI Environnement inc. Attn: Alain Frenette 110123	Yes	Admitted		724.45	583.30	583.30
368. Receveur General du Canada	No	Not proved		3,822.33		
369. Reckmann GMBH	No	Not proved		59.99		
370. Regus Frankfurt Herriot's GmbH	No	Not proved		9,469.48		
371. Reimer Express Lines	No	Not proved		1,979.28		
372. Remorquage JJ Towing	No	Not proved		773.20		
373. Reyher	No	Not proved		61.24		
374. RICQ	No	Not proved		141.07		
375. Rita Fleuriste	No	Not proved		133.76		
376. ROE Logistics Inc. Attn: Gary Rinaldi A08000	Yes	Admitted		9,686.39	15,449.85	15,449.85
377. ROE Logistics Inc. Attn: Gary Rinaldi A08000	Yes	Admitted		86,658.78	86,620.28	86,620.28
378. Rogers AT&T	No	Not proved		11,612.02		

Claims Register for AAER INC. - Continued

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
379. Rona L'entrepot Granby	No	Not proved		2,785.31		
380. ROYNAT Inc.	No	Not proved		18,986.97		
381. RST Cranes inc. Attn: Sonya Torres	Yes	Admitted		1,494.74	1,495.64	1,495.64
382. Ryan Electricque	No	Not proved		95,122.12		
383. Samson Bélair/Deloitte & Touche LLP	No	Not proved		25,019.99		
384. Schwartz Levitsky Feldman CA	No	Not proved		3,544.21		
385. Securi Sport	No	Not proved		358.32		
386. Sécurité Landry	No	Not proved		12,025.29		
387. Service Mécanique Mobile B.L. inc.	No	Not proved		3,576.76		
388. Services en transport S.T.C.H. Inc. Attn: Marc Desrosiers	Yes	Admitted			1,100.00	1,100.00
389. Services Horticoles Yvette Bienvenue enr.	No	Not proved		319.84		
390. Services Linguistiques Le Pan	No	Not proved		1,005.72		
391. Services Matrec Inc. Attn: Raymond Turk	Yes	Admitted		12,756.63	12,756.05	12,756.05
392. Services REX Sports(9137-6053 Québec Inc.) Attn: Louis Durocher	Yes	Admitted		860.11	860.11	860.11
393. Servisys Inc.	No	Not proved		1,812.77		
394. Siba LLC	No	Not proved		2,068.31		
395. SIC Spécialités industrielles Canada Inc Attn: Pierre-Paul Tetreault	Yes	Admitted		9,715.15	9,715.16	9,715.16
396. Simco Chemicals inc.	No	Not proved		398.74		
397. Smartsign	No	Not proved		105.59		
398. Smith Pasquale International Inc. Attn: Tony Pasquale	Yes	Admitted		11,935.65	11,773.50	11,773.50
399. Solution Cellulaire	No	Not proved		251.13		
400. Soudatech	No	Not proved		90.30		
401. Soudure Donald Jacques	No	Not proved				
402. Spaenaur	No	Not proved		155.76		
403. SPI Sécurité Attn: Cathy Wilmott 206308	Yes	Admitted		2,810.55	2,810.55	2,810.55
404. STCH Transport Logistique	No	Not proved		1,100.00		
405. Stikeman Elliot Attn: Jean-Marc Huot TSX V	Yes	Admitted		25,972.32	25,972.32	25,972.32
406. Sun Media Verlags BLOQUÉ ---	No	Not proved		109.90		
407. Superieur Propane Attn: Caroline Desjardins	Yes	Admitted		427.68	450.59	450.59
408. Surprenant & Fills Attn: Robert Surprenant	Yes	Admitted		633.23	633.23	633.23
409. Svendborg Brake Attn: Me David Stolor	Yes	Admitted		40,247.80	41,132.69	41,132.69
410. Svoboda-Williams Attn: Marion Williams	Yes	Admitted		2,615.52	2,548.69	2,548.69

Claims Register for AAER INC. - Continued

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
411. Systèmes Composites Soverin Inc.	No	Not proved		1,410.94		
412. TBM	No	Not proved		47,850.00		
413. TechnoCentre eolien Gaspésie-les-Îles	No	Not proved		395.06		
414. TELUS Communications Company Attn: Settlement Desk 17999947	Yes	Admitted		256.37	789.21	789.21
415. Telus Québec Attn: Linda Biron	Yes	Admitted			1,342.21	1,342.21
416. Templeton Municipal Light & Water Plant Attn: Me Nicholas J. Scobbo Jr.	No					
417. Templeton Municipal Light & Water Plant Attn: Sean Hamilton	Yes	Admitted			1,318,553.84	1,318,553.84
418. Tenaquip Ltée Attn: Laurent Sauvé 836389	Yes	Admitted		326.80	326.80	326.80
419. Tennant Company	No	Not proved		620.71		
420. The European Wind Energy Association Attn: Christian Kjaer	Yes	Admitted		2,814.71	2,742.79	2,742.79
421. The Spokesman	No	Not proved		2,077.31		
422. Thielsch Engineering	No	Not proved		121.90		
423. TIC Téléphonie Industrielle & Commerciale Inc. Attn: François Gougeon 4505345155	Yes	Admitted		25,814.98	29,112.16	29,112.16
424. TLS Trailer Leasing Services	No	Not proved		4,714.20		
425. TNT Express (Canada) LTD	No	Not proved		147.55		
426. Total Services	No	Not proved		90.30		
427. Total Services	No	Not proved		90.30		
428. Town of Ipswich Attn: Timothy J. Henry	Yes	Admitted		26,386.92	53,246.28	53,246.28
429. Tradelco Inc. Attn: Claudia Bissonnette 5345155	Yes	Admitted		16,852.95	16,968.99	16,968.99
430. Transcontinental Medias SENC-BLOQUÉ	No	Not proved		319.06		
431. Transport D.O.B.	No	Not proved		25.00		
432. TST Overland Express	No	Not proved		90.19		
433. TSX Venture Exchange Inc. Attn: George Napier/Marissa Rimbao 0001630-LX1630	Yes	Admitted			61,218.69	61,218.69
434. UPS	No	Not proved		18.76		
435. UPS CANADA Attn: Mark Henderson	Yes	Admitted		62.21	62.21	62.21
436. UPS Freight	No	Not proved		803.52		
437. Varcan Communication	No	Not proved		8,465.63		
438. Videotron Ltée Attn: Roxane Marchand	Yes	Admitted		5,863.40	7,230.43	7,230.43
439. Viger - Jiang Shanghai	No	Not proved		246.20		
440. Ville de Chandler	No	Not proved		1,800.00		

Claims Register for AAER INC. - Concluded

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
441. Ville de Montréal Attn: Michèle Côté	Yes	Disallowed			210.00	
442. Ville de Ste Anne des Monts	No	Not proved		2,442.92		
443. Voyage Regence Inc. Attn: Francine Martin 20106	Yes	Admitted		107,024.76	112,211.06	112,211.06
444. Wache Olivier	No	Not proved		2,494.60		
445. Wainbee Ltée	No	Not proved		1,310.32		
446. Wajax Industries Attn: Lucie Lemire 210179	Yes	Admitted		2,498.43	2,389.81	2,389.81
447. WaveWind Attn: Dave Miller 220	Yes	Admitted		342,399.72	340,867.41	340,867.41
448. Westburne	No	Not proved		1,835.35		
449. Western Display Group	No	Not proved		893.86		
450. Wikov MGI a.s. Attn: Jaroslav Vit 00059-045	Yes	Admitted		20,605.50	215,277.67	215,277.67
451. Wind Turbines Tools	No	Not proved		3,653.15		
452. Wind-Smart LLC	No	Not proved				
453. WindConsultant Attn: Annette Nüslein	Yes	Admitted			1,125.09	1,125.09
454. Windland Repower II, LLc Attn: a/s Gordon Levin 4954-001	Yes	Admitted			331,696.80	331,696.80
455. Windpower Monthly	No	Not proved		227.54		
456. World Wind Energy Ass. Attn: Stefan Gsänger C-1134	Yes	Admitted		1,373.70	2,677.20	2,677.20
457. Xerox Canada Ltee Attn: Mélissa Côté	Yes	Admitted		8,622.25	20,509.58	20,509.58
458. Yellow Reymyer	No	Not proved		1,784.09		
459. Zarges Aluminium Systeme GmbH	No	Not proved		129,950.70		
Total : Unsecured creditors				10,787,888.63	13,401,335.87	12,144,667.93
				Grand Total:	10,970,612.13	13,519,186.87
						12,145,667.93