

District of: Ontario
 Division No. 07 - Hamilton
 Court No.
 Estate No.

Original Amended

-- Form 78 --
 Statement of Affairs (Business Bankruptcy) made by an entity
 (Subsection 49(2) and Paragraph 158(d) of the Act / Subsections 50(2) and 62(1) of the Act)

In the matter of the bankruptcy of
 Barzel Industries Canada Inc.
 of the City of Mississauga, in the Province of Ontario

To the bankrupt:

You are required to carefully and accurately complete this form and the applicable attachments showing the state of your affairs on the date of the bankruptcy, on the 22nd day of December 2011. When completed, this form and the applicable attachments will constitute the Statement of Affairs and must be verified by oath or solemn declaration.

| LIABILITIES (as stated and estimated by the officer) | ASSETS (as stated and estimated by the officer) |
|--|--|
| 1. Unsecured creditors as per list "A" | 1. Inventory |
| 8,739,040.28 | 0.00 |
| Balance of secured claims as per list "B" | 2. Trade fixtures, etc. |
| 120,000,000.00 | 0.00 |
| Total unsecured creditors | 3. Accounts receivable and other receivables, as per list "E" |
| 128,739,040.28 | Good |
| 2. Secured creditors as per list "B" | 0.00 |
| 0.00 | Doubtful |
| 3. Preferred creditors as per list "C" | 0.00 |
| 0.00 | Bad |
| 4. Contingent, trust claims or other liabilities as per list "D" | 0.00 |
| estimated to be reclaimable for | Estimated to produce |
| 0.00 | 0.00 |
| Total liabilities | 4. Bills of exchange, promissory note, etc., as per list "F" ... |
| 128,739,040.28 | 0.00 |
| Surplus | 5. Deposits in financial institutions |
| NIL | 0.00 |
| | 6. Cash |
| | 0.00 |
| | 7. Livestock |
| | 0.00 |
| | 8. Machinery, equipment and plant |
| | 0.00 |
| | 9. Real property or immovable as per list "G" |
| | 0.00 |
| | 10. Furniture |
| | 0.00 |
| | 11. RRSPs, RRIFs, life insurance, etc. |
| | 0.00 |
| | 12. Securities (shares, bonds, debentures, etc.) |
| | 0.00 |
| | 13. Interests under wills |
| | 0.00 |
| | 14. Vehicles |
| | 0.00 |
| | 15. Other property, as per list "H" |
| | 0.00 |
| | If bankrupt is a corporation, add: |
| | Amount of subscribed capital |
| | 0.00 |
| | Amount paid on capital |
| | 0.00 |
| | Balance subscribed and unpaid |
| | 0.00 |
| | Estimated to produce |
| | 0.00 |
| | Total assets |
| | 0.00 |
| | Deficiency |
| | 128,739,040.28 |

Note 1: All of the assets of Barzel Industries Canada Inc. ("Barzel Canada") were sold in November 2010 pursuant to proceedings commenced under the Companies' Creditors Arrangement Act ("CCAA") on September 15, 2009, as a joint filing with Chapter 11 proceedings in the United States.

Of the \$18.66 million in proceeds from the sale allocated to Barzel Canada, \$12.5 million was issued to J.P. Morgan Chase Bank, N.A. ("JPM") and CIBC World Markets Corp. ("CIBC") to repay debtor-in-possession financing obtained to fund the restructuring of Barzel Canada within the CCAA proceedings.

Subsequent to the following payments as authorized by various court orders: i) outstanding payroll, vacation pay, obligations of a retention incentive plan (as authorized within the CCAA proceedings) and other employee related obligations; ii) deemed trust claims for outstanding employee source deductions to Canada Revenue Agency and Revenue Quebec; and iii) professional fees related to the CCAA proceedings; all remaining funds were distributed to JPM and CIBC, together with proceeds from the Chapter 11 proceedings in the United States, to pay a) in full obligations under an asset based credit agreement dated November 15, 2007 pursuant to which JPM and CIBC extended to Barzel Canada and Barzel Finco Inc. and secured by the current assets of Barzel Canada; and b) a portion of the outstanding secured intercompany loan owing to Barzel Finco Inc. as per List "B" to this Statement of Affairs.

Accordingly, no assets remain in the bankrupt estate of Barzel Canada for the benefit of unsecured creditors. Further details pertaining to the CCAA proceedings of Barzel Canada, including the court order dated December 19, 2011 authorizing the payment of all remaining funds held by the Monitor within the CCAA proceedings to pay secured debt obligations, are available on the Monitor's website at www.deloitte.com/ca/barzel.

I, Wayne Day, Chief Restructuring Officer, of the _____ of Town of Fishkill in the Province of New York, do swear (or solemnly declare) that this statement and the attached lists are to the best of my knowledge, a full, true and complete statement of my affairs on the 22nd day of December 2011 and fully disclose all property of every description that is in my possession or that may devolve on me in accordance with the Act.

SWORN (or SOLEMNLY DECLARED)
 before me at the Town of Fishkill in the Province of New York, on this 22nd day of December 2011.

Amy F. Corcoran
 AMY F. CORCORAN
 NOTARY PUBLIC-STATE OF NEW YORK
 NO. 01CO6201051
 Qualified in Dutchess County
 My Commission Expires February 17, 2013

Wayne Day
 Wayne Day, Chief Restructuring Officer

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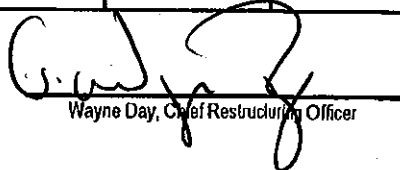
List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|--------------------------------------|--|-----------------|------------------|-------------|
| 1 | 3905624 CANADA INC. | 6001 IRVIN Lesalle QC H8N 1A1 | 44,507.37 | 0.00 | 44,507.37 |
| 2 | 407 ETR | P.O. BOX 407, Station D Scarborough ON M1R 5J8 | 64.34 | 0.00 | 64.34 |
| 3 | 9161-8680 QUEBEC INC. (CATENA CHAIN) | Alln: C Buist 3665 RUE LEONARD TROIS-RIVIERES QC G9B 2A9 | 691.36 | 0.00 | 691.36 |
| 4 | A & E INDUSTRIES | P.O. BOX 727 ST-LAZARE QC J7T 2Z7 | 7,804.04 | 0.00 | 7,804.04 |
| 5 | A. MOURA LANDSCAPING | 3 HONEYWELL COURT Hamilton ON L8E 3H8 | 1,601.25 | 0.00 | 1,601.25 |
| 6 | A. VEILLEUX TRANSPORT | 6550 CHICOT NORD MIRABEL QC J7N 2H3 | 3,967.98 | 0.00 | 3,967.98 |
| 7 | A.C. WERBROUCK INC | 866 ALFRED VIAU SAINT-JEROME QC H7Y 4N8 | 491.01 | 0.00 | 491.01 |
| 8 | A.MOURA LANDSCAPING | 3 HONEYWELL CRT Hamilton ON L8E 3H8 | 1,286.25 | 0.00 | 1,286.25 |
| 9 | ABELL PEST CONTROL INC. | 201 BARTON ST. E, Unit 5 Burlington ON L8E 2K3 | 94.50 | 0.00 | 94.50 |
| 10 | ABSOLU, EXTERMINATION INC. | Alln: D Parent 955, MONTEE BENOIT MONT ST-HILAIRE QC J8G 4S6 | 298.00 | 0.00 | 298.00 |
| 11 | ACCESSOIRES DE SOUDURE GRANBY INC. | 691, RUE COWIE Granby QC J2G 3X5 | 2,921.01 | 0.00 | 2,921.01 |
| 12 | ACCOMTEMP | P.O. BOX 57349, STATION A Toronto ON M5W 5M5 | 13,451.55 | 0.00 | 13,451.55 |
| 13 | ACE DORAN HAULING & RIGGING | P.O BOX 632496 CINCINNATI OH 45263-2496 | 1,081.00 | 0.00 | 1,081.00 |
| 14 | ACIER A. MENARD & FILS INC | 114 MENARD ST-ALPHONSE DE GRANBY QC J0E 2A0 | 21,551.64 | 0.00 | 21,551.64 |
| 15 | ACIER BOUCHARD | Alln: P Jobin 550, RUE SAGARD ST-BRUNO QC J3V 6C2 | 1,037.24 | 0.00 | 1,037.24 |
| 16 | ACIER METCO INC | Alln: T Lentini 6001, RUE IRWIN Ville Lasalle QC H8N 1A1 | 11,622.50 | 0.00 | 11,622.50 |
| 17 | ACIER POINTE CLAIRE | Alln: R. Dube UNIT 1029 Montreal QC H3C 5X8 | 26,391.52 | 0.00 | 26,391.52 |
| 18 | ACIER VANGUARD LTEE | Alln: Scott 2205 DE L'AVIATION Donval QC H9P 2X6 | 8,753.61 | 0.00 | 8,753.61 |
| 19 | ACKLANDS GRAINGER INC | P.O. BOX 2970 Winnipeg MB R3C 4B5 | 1,871.91 | 0.00 | 1,871.91 |
| 20 | ADT ADVANCED INTEGRATION | 40 SHEPPARD AVE WEST Toronto ON M2N 6K9 | 501.38 | 0.00 | 501.38 |
| 21 | AGAT LABORATORIES | 5835 COOPERS AVENUE Mississauga ON L4Z 1Y2 | 712.95 | 0.00 | 712.95 |
| 22 | AINSWORTH INC | 131 BERMONDSEY ROAD Toronto ON M4A 1X4 | 997.50 | 0.00 | 997.50 |

22-Dec-2011

Date


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List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|---------------------------------|---|-----------------|------------------|--------------|
| 23 | AIR LIQUIDE CANADA INC. | 1700 STEELES AVENUE EAST Bramalea ON L6T 1A6 | 1,511.49 | 0.00 | 1,511.49 |
| 24 | AIR LIQUIDE CANADA INC. | Attn: S Bergeron 11201, BOUL RAY-LAWSON Ville D'Anjou QC H1J 1M6 | 862.36 | 0.00 | 862.36 |
| 25 | AKINAI CANADA INC | 5100 ORBITOR DR. STE 402 Mississauga ON L4W 4Z4 | 1,603.34 | 0.00 | 1,603.34 |
| 26 | AKZO NOBEL COATINGS LTD #M2131 | P.O. Box 11513, Station Centre Ville Montreal QC H3C 5N7 | 1,997.89 | 0.00 | 1,997.89 |
| 27 | ALLEN S BOWMAN MFG. | 4472 LOBSINGER LINE, RR #1 ST. CLEMENTS ON N0B 2M0 | 1,260.00 | 0.00 | 1,260.00 |
| 28 | ALLIANCE STEEL CORPORATION | 1060 BOUL. DES LAURENTIDES Laval QC H6G 2W1 | 56,496.82 | 0.00 | 56,496.82 |
| 29 | ALLSTREAM | Attn: A Bowman PO BOX 5300, STN MAIN Winnipeg MB R3C 0C1 | 280.87 | 0.00 | 280.87 |
| 30 | ALUMINIUM SERVICE INC. | 970, RUE PRINCIPALE Granby QC J2G 2Z6 | 69.98 | 0.00 | 69.98 |
| 31 | AMARO (EAU DE SOURCE NATURELLE) | DISTRIBUTION P. MENARD INC.- 831, RUE COWIE GRANBY QC J2J 1A3 | 392.73 | 0.00 | 392.73 |
| 32 | AMERICAN EXPRESS CORP. CARD | Amex Bank of Cda, PO Box 2000 WEST HILL ON M1E 5H4 | 174.02 | 0.00 | 174.02 |
| 33 | AMERICAN STEEL & ALUMINUM | 27 ELM ST Auburn MA 01501-2751 USA | 74,365.89 | 0.00 | 74,365.89 |
| 34 | ANCHOR DANLY INC. | Attn: D Ou Andre C.P. 11570, SUCC CENTRE VILLE Montreal QC H3C 5N7 | 2,673.62 | 0.00 | 2,673.62 |
| 35 | ANMETAL INC. | 15 RUE MORIN ST-HIPPOLYTE QC J8A 2R3 | 482.54 | 0.00 | 482.54 |
| 36 | APEX PRECISION INC. | 872 CITE DES JEUNES RD. ST-LAZARE QC J7T 2B5 | 1,705.00 | 0.00 | 1,705.00 |
| 37 | ARAMARK CANADA LTD. | BOX 950, STATION "U" Toronto ON M8Z 5Y7 | 35.26 | 0.00 | 35.26 |
| 38 | ARCELORMITTAL DOFASCO INC. | Attn: T Brien/J Parent 1330 BURLINGTON ST. EAST HAMILTON ON L8N 3J5 | 1,964,465.80 | 0.00 | 1,964,465.80 |
| 39 | ARCHIVEX LTEE | C.P. 3527 STATION A Toronto ON M5W 3G4 | 7,348.54 | 0.00 | 7,348.54 |
| 40 | ATELIER 211 - SERGE D'AOUST | 211 ST-EUGENE SALABERRY DE VALLEYFIELD QC J6S 2G9 | 4,697.01 | 0.00 | 4,697.01 |
| 41 | ATELIER D'USINAGE PLUS INC. | Attn: J Rock Lepine 151, ROUTE 153 HEROUXVILLE QC G0X 1J0 | 276.22 | 0.00 | 276.22 |
| 42 | ATELIER S.R.M. ENR. | Attn: E Giguere 1180, RUE PRINCIPALE ST-BONIFACE QC G0X 2L0 | 2,499.86 | 0.00 | 2,499.86 |
| 43 | B&B MINI STORAGE | 1316 INDUSTRIAL RD. Cambridge ON N3H 4W4 | 103.60 | 0.00 | 103.60 |

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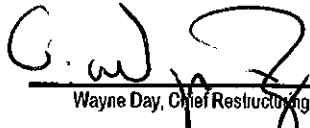
List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|--|--|-----------------|------------------|----------------|
| 44 | Barzel Finco Inc. | 320 Norwood Park South, 2nd Norwood MA 02062 USA | 0.00 | 120,000,000.00 | 120,000,000.00 |
| 45 | BDI CANADA | CP 57379 STN A Toronto ON M5W 6M5 | 2,087.68 | 0.00 | 2,087.68 |
| 46 | BELL CANADA | P.O. BOX 9000, STN DON MILLS North York ON M3C 2X7 | 2,539.05 | 0.00 | 2,539.05 |
| 47 | BELL CANADA | P.O. BOX 1550, STN DON MILLS NORTH YORK ON M3C 3N5 | 62,303.34 | 0.00 | 62,303.34 |
| 48 | BELL CANADA | CASE POSTALE 8712, Succ Centre-Ville Montreal QC H3C 3P6 | 13,051.74 | 0.00 | 13,051.74 |
| 49 | BELL CANADA | CASE POSTALE 8713 -SUCC. CENTRE VILLE MONTREAL QC H3C 4L6 | 559.86 | 0.00 | 559.86 |
| 50 | BELL CONFERENCING INC | 10 FOUR SEASONS PL, 10th FLR Toronto ON M9B 6H7 | 110.45 | 0.00 | 110.45 |
| 51 | BELL MOBILITE | C.P. 11095 - SUCC. CENTRE VILLE Montreal QC H3C 5E7 | 435.96 | 0.00 | 435.96 |
| 52 | BELL MOBILITY | P.O. BOX 5102, Burlington ON L7R 4R7 | 226.96 | 0.00 | 226.96 |
| 53 | BIG FREIGHT SYSTEMS INC | 360 HIGHWAY 12 NORTH STEINBACH MB R5G 1A6 | 53,864.67 | 0.00 | 53,864.67 |
| 54 | BOIS ELLEN LUMBER LIMITEE | 559, RUE ROBERT ELIE Laval QC H7N 3Y9 | 8,907.04 | 0.00 | 8,907.04 |
| 55 | BOISMAT INC. | 209 RUE ROY SAINT-EUSTACHE QC J7R 5R5 | 5,084.79 | 0.00 | 5,084.79 |
| 56 | BOROX INTERNATIONAL AB | FOLKEGATAN 56 A SWEDEN SWEDEN | 6,901.70 | 0.00 | 6,901.70 |
| 57 | BOULONS DE L'ESTRIE INC. | Attn: B Howland/F Tasse 3955, RUE LESAGE SHERBROOKE QC J1L 2Z9 | 13,155.91 | 0.00 | 13,155.91 |
| 58 | BRANT CORROSION CONTROL INC. | 30 GARNET ROAD Branford ON N3T 5M1 | 16,014.65 | 0.00 | 16,014.65 |
| 59 | BRENNTAG CANADA INC | Attn: C Choucha 2900 Boul JB Deschamps Lachine QC H8T 1C8 | 2,707.86 | 0.00 | 2,707.86 |
| 60 | C.H.ROBINSON COMPANY (CANADA) | 7000 PINE VALLEY DR, STE 101 Vaughan ON L4L 4Y8 | 24,000.85 | 0.00 | 24,000.85 |
| 61 | C.I.F. METAL | Attn: Y Bergeron 1900, RUE SETLAKWE THETFORD MINES QC G8G 8B2 | 13,116.08 | 0.00 | 13,116.08 |
| 62 | CAFE BOUQUET | 343, RUE THEORET ST-EUSTACHE QC J7P 2N6 | 396.21 | 0.00 | 396.21 |
| 63 | CAMION ST-HENRI | 7700, RUE ST-PATRICK Lasalle QC H8N 1V1 | 205.04 | 0.00 | 205.04 |
| 64 | CAMIONS INDUSTRIELLE YALE MONTREAL LIMITEE | 560 Only Dorval QC H9P 1E9 | 366.85 | 0.00 | 366.85 |
| 65 | CANADIAN ENERGY STRATEGIES INC | 1060 GUELPH ST., 3RD FLOOR Kitchener ON N2B 2E3 | 18,854.64 | 0.00 | 18,854.64 |
| 66 | CANNON HYGIENE CANADA LTD | 145 SHIELDS COURT Markham ON L3R 9T5 | 469.43 | 0.00 | 469.43 |

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List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|---------------------------------------|--|-----------------|------------------|-------------|
| 67 | CARTECH INDUSTRIES LTD | 1110 HERITAGE RD UNIT 1 Burlington ON L7L 4X9 | 3,381.79 | 0.00 | 3,381.79 |
| 68 | CCI PREMIERS SOINS | Attn: M Tousignant 520 BERRI MONTREAL QC H2Y 3T2 | 592.55 | 0.00 | 592.55 |
| 69 | CDW CANADA INC. | 20 Carlson Court, Suite 300 Etobicoke ON M9W 7K6 | 497.85 | 0.00 | 497.85 |
| 70 | CENTRALE TECHNIQUES S.L. INC. | Attn: R Martel 1010, BOUL. STE FOY LONGUEUIL QC J4K 1W2 | 284.45 | 0.00 | 284.45 |
| 71 | CENTRE DU MOTEUR ELECTRIQUE DE GRANBY | Attn: Bill Howland 314 BRIGNON Granby QC J2G 8A1 | 451.77 | 0.00 | 451.77 |
| 72 | CHARLES JONES INDUSTRIAL LTD | 237 ARVIN AVE STONEY CREEK ON L8E 5S6 | 218.95 | 0.00 | 218.95 |
| 73 | CHEMETALL OAKITE | Attn: M Lomnagne P.O. BOX 46186, POSTAL STATION A Toronto ON M5W 4K9 | 200.46 | 0.00 | 200.46 |
| 74 | CHEMLINE PLASTICS LIMITED | 55 GUARDSMAN ROAD Thornhill ON L3T 6L2 | 1,997.91 | 0.00 | 1,997.91 |
| 75 | CHRISCOTT LOGISTICS | 6001 RUE IRWIN Lasalle QC H8N 1A1 | 3,216.94 | 0.00 | 3,216.94 |
| 76 | CHRISCOTT PROPERTIES INC | 6001 IRWIN STREET LASALLE QC H8N 1A1 | 46,159.21 | 0.00 | 46,159.21 |
| 77 | CHRYSLER LLC | PO Box 21-8004 Auburn Hills MI 48321-8004 USA | 144,721.69 | 0.00 | 144,721.69 |
| 78 | CINCINNATI INCORPORATED | P.O. BOX 70473 Toronto ON M5W 2X6 | 378.59 | 0.00 | 378.59 |
| 79 | CINTAS CANADA LTD. | 23 TORLAKE CRESCENT TORONTO ON M8Z 1B5 | 2,676.76 | 0.00 | 2,676.76 |
| 80 | CITY OF HAMILTON | PO BOX 2040 STN LCD 1 77 JAMES ST. N. SUITE 220 Hamilton ON L8N 0A3 | 120,045.39 | 0.00 | 120,045.39 |
| 81 | COGECO CABLE INC. | C.P. 11463 - SUCC. CENTRE-VILLE MONTREAL QC H3C 5M2 | 101.53 | 0.00 | 101.53 |
| 82 | COH LARCO - SERTECH DIVISION | 863 ARVIN AVENUE STONEY CREEK ON L8E 5N8 | 2,254.59 | 0.00 | 2,254.59 |
| 83 | COLE CARRIERS CORP. | 500 RENNIE STREET Hamilton ON L8H 3P6 | 101,178.52 | 0.00 | 101,178.52 |
| 84 | COMMISSION SCOLAIRE MARIE-VICTORIN | CASIER POSTAL 2000 DEPOT A LONGUEUIL QC J4H 4E2 | 3,173.91 | 0.00 | 3,173.91 |
| 85 | COOP DE SOLIDARITE D'AIDE DOMESTIQUE | 636 4E RUE SHAWINIGAN QC G9N 1G8 | 397.32 | 0.00 | 397.32 |
| 86 | COPIE TECK | 201 RUE ROBINSON SUD Granby QC J2G 7M2 | 536.16 | 0.00 | 536.16 |
| 87 | CORPORATION CORBEC | 9960 COTE DE LIESSE BUR 201 Lachine QC H8T 1A1 | 9,493.26 | 0.00 | 9,493.26 |
| 88 | CORPORATION D'AFFACTURAGE JD | 5975, WHITTLE ROAD- SUITE 110 MISSISSAUGA ON L4Z 3N1 | 9,057.30 | 0.00 | 9,057.30 |

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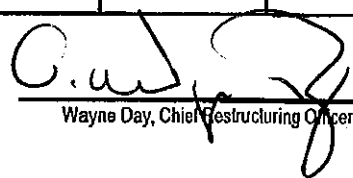
List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|------------------------------------|--|-----------------|------------------|-------------|
| 89 | COURRIER DUPERRON INC. | 9456A, BLVD GOUIN OUEST PIERREFONDS QC H8Y 1T4 | 945.91 | 0.00 | 945.91 |
| 90 | COURTYARD MARRIOTT | 7005 CENTURY AVE MISSISSAUGA MEADOWVALE Mississauga ON L5N 7K2 | 161.59 | 0.00 | 161.59 |
| 91 | CREDIT VALLEY STEEL SERVICE INC. | 6393 YATTON SIDEROAD RR2 Wallenstein ON N0B 2S0 | 3,364.64 | 0.00 | 3,364.64 |
| 92 | CROWN RECORDS MGMT CROWN WORLDWIDE | 1375 ARTISANS COURT Burlington ON L7L 5Y2 | 3,179.25 | 0.00 | 3,179.25 |
| 93 | CULLIGAN | P.O. BOX 4800 Regina SK S4P 3Y4 | 196.51 | 0.00 | 196.51 |
| 94 | CWB GROUP INDUSTRY SERVICES | PO BOX 46035 POSTAL STATION A TORONTO ON M5W 4K9 | 2,175.10 | 0.00 | 2,175.10 |
| 95 | D&L SAW SHARPENING LTD | 6078 NETHERHART RD UNIT 25 Mississauga ON L5T 1M6 | 1,123.50 | 0.00 | 1,123.50 |
| 96 | DACTYLO GILLES SOUCY INC. | 1582, AVENUE ST-MARC SHAWINIGAN QC G9N 2H4 | 130.80 | 0.00 | 130.80 |
| 97 | DAVEY LUMBER & BLDG. SUPPLIES | 603 TAPLEYTOWN RD. STONEY CREEK ON L8J 3K8 | 5,098.91 | 0.00 | 5,098.91 |
| 98 | DE LAGE LANDEN FINANCIAL | 1235 NORTH SERVICE RD. W. STE 100 Oakville ON L6M 2W2 | 2,724.39 | 0.00 | 2,724.39 |
| 99 | DELPAR FOURNITURES INDUSTRIELLE | 33, RUE ST-JUDE SUD Granby QC J2J 2N1 | 5,499.51 | 0.00 | 5,499.51 |
| 100 | DESITE LEASING COMPANY LIMITED | BUILDING BI, UNIT 9 1730 BISHOP STREET Cambridge ON N1T 1M4 | 122.04 | 0.00 | 122.04 |
| 101 | DHL EXPRESS (CANADA) LIMITEE | 200, WESTCREEK BOULEVARD BRAMPTON ON L6T 5T7 | 271.54 | 0.00 | 271.54 |
| 102 | DICOM EXPRESS | C.P. 11117 - SUCC. CENTRE VILLE MONTREAL QC H3C 5H3 | 59.61 | 0.00 | 59.61 |
| 103 | DISTRIBUTION MICHEL THEORET | Attn: M Theoret 655 JEAN PAUL VINCENT LONGUEUIL QC J4G 1R3 | 106.51 | 0.00 | 106.51 |
| 104 | DISTRIBUTION PRAXAIR | DIVISION DE PRAXAIR CANADA INC. BOUCHERVILLE QC J8B 6H5 | 27,139.53 | 0.00 | 27,139.53 |
| 105 | DISTRIBUTION PRAXAIR CANADA INC. | PO BOX 400 STATION D SCARBOROUGH ON M1R 5M1 | 612.93 | 0.00 | 612.93 |
| 106 | DISTRIX | Attn: R Marsan 645 AVE, GODIN QUEBEC QC G1M 3E6 | 242.28 | 0.00 | 242.28 |
| 107 | EASTFLO INDUSTRIAL SALES INC. | 1990 BARTON ST. E. Hamilton ON L8H 2Y6 | 1,653.21 | 0.00 | 1,653.21 |
| 108 | EDC PARTNERS INC. | 436 ROLAND ROAD GROSSE POINTE FARMS MI 48236 USA | 400.00 | 0.00 | 400.00 |
| 109 | ELECTRICAL SAFETY AUTHORITY | PINEBUSH POSTAL OUTLET P.O. BOX 24143 Cambridge ON N1R 6E6 | 27.79 | 0.00 | 27.79 |
| 110 | ELECTRO-KUT INC | Attn: C Delisle 2105, MICHELIN LAVAL QC H7L 5B8 | 16,380.00 | 0.00 | 16,380.00 |

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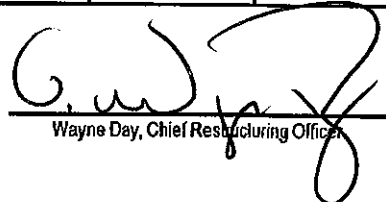
List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|---|--|-----------------|------------------|-------------|
| 111 | ELECTRO-MAG LTEE | Alln: Michel/Richard 1670 FLEURY EST Montréal QC H2C 1S8 | 1,649.33 | 0.00 | 1,649.33 |
| 112 | ELECTROMECHANIQUE | Alln: D Paty 9152-9156 Quebec Inc-2885 Boul. Trudel Est C.P. 2 ST-BONIFACE QC G0X 2L0 | 557.33 | 0.00 | 557.33 |
| 113 | EMS.SEIMEC | Alln: Charles Pilon 8455 CHAMP DEAU ST-LEONARD QC HIP 1Y1 | 763.60 | 0.00 | 763.60 |
| 114 | ENBRIDGE GAS DISTRIBUTION | PO BOX 644 Scarborough ON M1K 5H1 | 111.92 | 0.00 | 111.92 |
| 115 | ENERSOURCE HYDRO MISSISSAUGA | 3240 MAVIS ROAD Mississauga ON L5C 3K1 | 13,106.69 | 0.00 | 13,106.69 |
| 116 | ENTRETIEN MENAGER MELANIE FOR | 10, CLARENCE-GAGNON, N-D-I-P QC J7V 8P6 | 742.50 | 0.00 | 742.50 |
| 117 | EQUIPEMENTS DE SECURITE HOTTE | 50 RUE SICARD BUR 100-101 STE-THERESE QC J7E 5R1 | 1,127.79 | 0.00 | 1,127.79 |
| 118 | EQUIPEMENTS MARCEL GELINAS INC. (LES) | 672, 4e RUE SHAWINIGAN QC G9N 1G8 | 491.08 | 0.00 | 491.08 |
| 119 | EXACTA PRECISION PRODUCTS LTD | 5965, CHEMIN ST-FRANCOIS Ville St-Laurent QC H4S 1B6 | 2,707.34 | 0.00 | 2,707.34 |
| 120 | EXEL INDUSTRIAL | Alln: M Bresolin 931 PROGRESS AVE. UNIT 7 SCARBOROUGH ON M1G 3V5 | 35.06 | 0.00 | 35.06 |
| 121 | EXGLOBE INC. | 1545 RUE ELIZABETH ST-LAURENT QC H4L 4L8 | 2,088.19 | 0.00 | 2,088.19 |
| 122 | EXOVA | C/O T10014, PO BOX 10014, STATION A Toronto ON M5W 2B1 | 6,179.25 | 0.00 | 6,179.25 |
| 123 | FASTENAL CANADA COMPANY | 860 TRILLIUM DR., STE 117 Kitchener ON N2R 1K4 | 934.87 | 0.00 | 934.87 |
| 124 | FEDERAL EXPRESS CANADA LTD. | P.O. BOX 4626, STATION A TORONTO ON M5W 5B4 | 3,787.37 | 0.00 | 3,787.37 |
| 125 | FLEXI-COUBE | 8 RUE WESTERN Waterloo QC J0E 2N0 | 496.65 | 0.00 | 496.65 |
| 126 | FLEXSPRAY LUBRICATION SYSTEMS | 102-D SE 16TH ST. LEE'S SUMMIT MO 64081 USA | 4,072.95 | 0.00 | 4,072.95 |
| 127 | FLORIAN SAMSON ENR | DIVISION PRO-SPEC INC.179, RUE DECELLES Granby QC J2G 7P6 | 374.08 | 0.00 | 374.08 |
| 128 | FLUID POWER HOUSE | 225 SHELDON DR., Unit #20 Cambridge ON N1T 1A1 | 1,646.28 | 0.00 | 1,646.28 |
| 129 | FONDS DE SOLIDARITE FTQ | CASE POSTALE 1000, SUCC YOUVILLE MONTREAL QC H2P 2Z5 | 2,385.04 | 0.00 | 2,385.04 |
| 130 | Former Employees -- List to be provided | 7070 Mississauga Rd., Suite 350 Mississauga ON L5N 7J8 | 1.00 | 0.00 | 1.00 |
| 131 | FREIGHT BROKERS INTERNATIONAL CORPORATION | 111 GRANTON DRIVE, SUITE 412 RICHMOND HILL ON L4B 1L5 | 74,350.95 | 0.00 | 74,350.95 |
| 132 | G&K SERVICES | 8400, 19EME AVENUE Montreal QC H1Z 4J3 | 7,839.10 | 0.00 | 7,839.10 |

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Date


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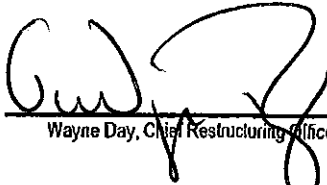
List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|--|--|-----------------|------------------|-------------|
| 133 | GE WATER & PROCESS | P.O. BOX 7438, POSTAL STATION A Toronto ON M5W 3C1 | 3,833.37 | 0.00 | 3,833.37 |
| 134 | GENCARE SERVICES LIMITED | 347 SOVEREIGN ROAD London ON N6M 1A6 | 126.00 | 0.00 | 126.00 |
| 135 | GENERAL BEARING SERVICE INC. GEGICO INC. | 695, ST-JACQUES Granby QC J2G 3P9 | 2,725.49 | 0.00 | 2,725.49 |
| 136 | GENERAL MOTORS OF CANADA | ATTN:CASHIER CMB ACTIVITY 1908 COLONEL SAM DRIVE Oshawa ON L1H 8P7 | 483,524.83 | 0.00 | 483,524.83 |
| 137 | GEORGETOWN PRINTING | 330 GUELPH STREET, UNIT 4B Georgetown ON L7G 4B5 | 394.09 | 0.00 | 394.09 |
| 138 | GERRIE ELECTRIC WHOLESALE LTD. | 4104 S. SERVICE RD Burlington ON L7L 4X5 | 1,513.13 | 0.00 | 1,513.13 |
| 139 | GILLES GAGNE | 5815 RUE ANGERS BROSSARD QC J4Z 1B1 | 4,210.18 | 0.00 | 4,210.18 |
| 140 | GLB TRANSPORT INC. | 250 ST-URBAIN GRANBY QC J2G 8M8 | 438.42 | 0.00 | 438.42 |
| 141 | GOMBERG DALFEN | 281, RUE DE LA COMMUNE QUEST Montreal QC H2Y 2E1 | 2,732.20 | 0.00 | 2,732.20 |
| 142 | GRAND AND TOY | BOX 5500 Don Mills ON M3C 3L5 | 2,510.83 | 0.00 | 2,510.83 |
| 143 | GRAVURE INDUSTRIELLE LEPAGE NC. | All: H Lepage 1426 RUE BERLIER CHOMEDEY LAVAL QC H7G 4A1 | 1,430.70 | 0.00 | 1,430.70 |
| 144 | GRB INC. | 149 RUE PIERRE PARADIS ST-ALPHONSE DE GRANBY QC J0E 2A0 | 1,142.87 | 0.00 | 1,142.87 |
| 145 | GREEN GROUP INTERIORSAPES INC | 428 GIBRALTAR DR. UNIT 12 Mississauga ON L5T 2N9 | 8,235.79 | 0.00 | 8,235.79 |
| 146 | GREENLEAF CORPORATION | PO BOX 931233 CLEVELAND OH 44193 USA | 1,822.47 | 0.00 | 1,822.47 |
| 147 | GROUPE AST | SUCCURSALE CENTRE VILLE CASE POSTALE 11417 Montreal QC H3C 5H1 | 1,269.84 | 0.00 | 1,269.84 |
| 148 | GROUPE MASKA INC. | 555 BOUL. BOIVIN Granby QC J2G 2L8 | 573.40 | 0.00 | 573.40 |
| 149 | GROUPE SYNERGIS INC. | 5582 BOUL. DES HETRES SHAWINIGAN QC G9N 4W1 | 124.16 | 0.00 | 124.16 |
| 150 | GUILBAULT INC. | 435 Rue Faraday QUEBEC QC G1N 4G6 | 408.29 | 0.00 | 408.29 |
| 151 | H. MATTEAU & FILS | 891,7 E AVENUE GRAND-MERE QC G9T 2B9 | 1,494.06 | 0.00 | 1,494.06 |
| 152 | HAMILTON CAB COMPANY INC. | 430 CANNON ST. EAST Hamilton ON L8L 2C8 | 26.99 | 0.00 | 26.99 |
| 153 | HAMILTON VIDEO & SOUND LIMITED | 392 MAIN STREET WEST HAMILTON ON L8P 1K4 | 547.09 | 0.00 | 547.09 |
| 154 | HEIM GROUPE | DEPT #3020 Chicago IL 60680-0618 USA | 1,396.70 | 0.00 | 1,396.70 |

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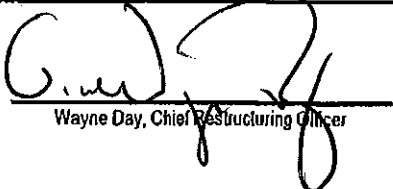
List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|--------------------------------|---|-----------------|------------------|-------------|
| 155 | HENKEL LOCTITE CANADA INC. | Attn: J Denis PO BOX 45733C - Station A, Dept. 3 Toronto ON M5W 4V4 | 13,032.10 | 0.00 | 13,032.10 |
| 156 | HESSE CANADA | Attn: G Lafamme 1060 ANDRE LINE Granby QC J2J 1J9 | 2,105.12 | 0.00 | 2,105.12 |
| 157 | HEWITT EQUIPMENT LTD | P.O. BOX 1200 Pointe-Claire QC H9R 4R6 | 968.74 | 0.00 | 968.74 |
| 158 | HEWITT MATERIAL HANDLING | PO BOX 640 POINTE-CLAIRE QC H9R 4S7 | 393.60 | 0.00 | 393.60 |
| 159 | HICKS MORLEY LLP | 30TH FLOOR, BOX 371 66 WELLINGTON ST.W Toronto ON M5K 1K8 | 2,053.61 | 0.00 | 2,053.61 |
| 160 | HORIZON UTILITIES CORPORATION | PO BOX 2249 STN LCD1 Hamilton ON L8N 3E4 | 6,180.52 | 0.00 | 6,180.52 |
| 161 | HOUGHTON / D.A. STUART COMPANY | P.O. BOX 15058, STATION A Toronto ON M5W 1C1 | 5,608.76 | 0.00 | 5,608.76 |
| 162 | HOUGHTON CANADA INC. | 100 SYMES RD TORONTO ON M6N 3T1 | 6,448.09 | 0.00 | 6,448.09 |
| 163 | HYDRAULIQUE ST-PIERRE INC. | 14 CHEMIN MILTON Granby QC J2G 8C8 | 465.45 | 0.00 | 465.45 |
| 164 | ICC TECHNOLOGIES | 320, RUE JOLY QUEBEC QC G1L 1P1 | 130.94 | 0.00 | 130.94 |
| 165 | IMPRESSION TOTALE | 501 BOIVIN Granby QC J2G 2L5 | 195.97 | 0.00 | 195.97 |
| 166 | INDUSTRIES FM INC. | 176 RUE FRONTENAC Granby QC J2G 7R4 | 2,670.41 | 0.00 | 2,670.41 |
| 167 | INSTRON CANADA INC. | 975 FRASER DR., UNIT 1 Burlington ON L7L 4X8 | 682.50 | 0.00 | 682.50 |
| 168 | INTERNATIONAL BUILDING MAINT | 9156, RUE BOIVIN LASALLE QUEBEC QC H8R 2E7 | 5,530.88 | 0.00 | 5,530.88 |
| 169 | IRON HORSE TRANSPORTATION | PO BOX 162, 624 CHAMBERS RD. Cardinal ON K0E 1E0 | 2,401.98 | 0.00 | 2,401.98 |
| 170 | IRON MOUNTAIN CANADA CORP. | P.O. BOX 3527 STATION A Toronto ON M5W 3G4 | 1,889.75 | 0.00 | 1,889.75 |
| 171 | J&L MASTER WINDOW CLEANING | PO BOX 401, DEPOT 1 Hamilton ON L8L 7W2 | 165.38 | 0.00 | 165.38 |
| 172 | J&M TIRE INTERNATIONAL | 717 DRAKE STREET Oshawa ON L1H 7R3 | 346.50 | 0.00 | 346.50 |
| 173 | J.F.MILLETTE INC | 1596, RUE LUC, SAINT-MICHEL QC J1L 2J0 | 41,685.74 | 0.00 | 41,685.74 |
| 174 | J.P. TRANSPORT INC. | 4830, RUE PAQUETTE NOTRE-DAME DU MONT-CARMEL QC G0X 3J0 | 1,412.04 | 0.00 | 1,412.04 |
| 175 | J.Y. MARTEL TRANSPORT INC. | 1295, Ave de La Fonderie Shawinigan QC G9N 1W9 | 56.44 | 0.00 | 56.44 |
| 176 | JANCO STEEL LTD. | 925 ARVIN AVE. STONEY CREEK ON L8E 5N9 | 1,257.80 | 0.00 | 1,257.80 |
| 177 | JD FACTORS CORPORATION | 5975 WHITTLE ROAD SUITE 110 MISSISSAUGA ON L4Z 3N1 | 5,102.03 | 0.00 | 5,102.03 |

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List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|---------------------------------------|--|-----------------|------------------|-------------|
| 178 | JOLICOEUR | 4132, PARTHENAIS MONTREAL QC H2K 3T9 | 4,441.40 | 0.00 | 4,441.40 |
| 179 | KARI COFFEE SERVICE INC. | 244 BROCKPORT DRIVE, UNIT 8 Etobicoke ON M9W 6X9 | 1,333.29 | 0.00 | 1,333.29 |
| 180 | KEMIRA WATER SOLUTIONS | CENTRE-VILLE PO BOX 11800 SUCCURSALE Montreal QC H3C 0E5 | 2,493.33 | 0.00 | 2,493.33 |
| 181 | KINECOR LP | POSTAL STATION "A" PO BOX 8862 Toronto ON M5W 1P8 | 210.29 | 0.00 | 210.29 |
| 182 | KONICA MINOLTA BUSINESS SOLUTI | 7750 HENRI-BOURASSA OUEST ST LAURENT QC H4S 1W3 | 37.57 | 0.00 | 37.57 |
| 183 | KPMG LLP | SUITE 1500, TOUR KPMG 600 DE MAISONNEUVE BLVD W Montreal QC H3A 0A3 | 9,704.36 | 0.00 | 9,704.36 |
| 184 | KRYSTAL.NET | Alln: S Joubert 515 RUE DORION GRANBY QC J2G 1A4 | 3,352.40 | 0.00 | 3,352.40 |
| 185 | L & G CLOUTIER INC. | 303 BOUL. NILUS LECLERC L'ISLET QC G0R 2C0 | 4,166.17 | 0.00 | 4,166.17 |
| 186 | LAIDLAW CARRIERS FLATBED LP | HIGHWAY #6 P.O. BOX 430 Hagersville ON N0A 1H0 | 81,685.66 | 0.00 | 81,685.66 |
| 187 | LANGUAGES ETCETERA | 8TH FLOOR 2425 MATHESON BLVD. EAST Mississauga ON L4W 5K4 | 4,625.52 | 0.00 | 4,625.52 |
| 188 | LARRY JONES | 6001 Irwin Lasalle QC H8N 1A1 | 1,138.80 | 0.00 | 1,138.80 |
| 189 | LE MARCHAND D'EAU | 408, BOUL STE FOY 2 LONGUEUIL QC J4J 1X6 | 275.00 | 0.00 | 275.00 |
| 190 | LE TRAVAILLEUR PLUS | Alln: B Levesque 309 PRINCIPALE GRANBY QC J2G 2W3 | 1,678.22 | 0.00 | 1,678.22 |
| 191 | LES DISTRIBUTIONS DEMATEC | 6505, HENRI-BOURASSA OUEST ST-LAURENT QC H4R 1C8 | 1,288.63 | 0.00 | 1,288.63 |
| 192 | LES ENTREPRISES MARCELLIN RENAUD INC. | 80, DE LA FONDERIE - SECURE CAP-DE-LA-MADELEINE TROIS-RIVIERE QC G8T 2E9 | 88.00 | 0.00 | 88.00 |
| 193 | LES POMPES CARON INC. | 774, RUE COWIE Granby QC J2G 3Y1 | 343.14 | 0.00 | 343.14 |
| 194 | LES SPECIALISTES L.E.N. | 1300, boulevard Industrial Granby QC J2J 0E5 | 165.42 | 0.00 | 165.42 |
| 195 | LES TREMPES LD | 880 RUE COWIE GRANBY QC J2J 1A8 | 79.01 | 0.00 | 79.01 |
| 196 | LINDE CANADA | PO BOX 11451 Montreal QC H3C 5K3 | 125.31 | 0.00 | 125.31 |
| 197 | LINDE CANADA LTD | P.O. BOX 4070, STAT A Toronto ON M5W 1M3 | 38.88 | 0.00 | 38.88 |
| 198 | L'INDUSTRIELLE ALLIANCE | C.P. 1907, SUCC. TERMINUS QUEBEC QC G1K 7M3 | 5,444.00 | 0.00 | 5,444.00 |

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 Wayne Day, Chief Restructuring Officer

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List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|---------------------------------------|--|-----------------|------------------|-------------|
| 199 | LIVRAISON INDEPENDANTE | C.P. 241 GRANBY QC J2G 8E5 | 165.39 | 0.00 | 165.39 |
| 200 | LIVRAISON SPECIALE | Attn: F Dufresne 11, RUE MONTAIN- BUREAU 101 GRANBY QC J2G 9M5 | 957.09 | 0.00 | 957.09 |
| 201 | LOCATION EMPRESS INC. | 400 RUE NORMAN Lachine QC H8R 1A1 | 35,959.61 | 0.00 | 35,959.61 |
| 202 | LUCAS ANGELICI | 75 GLENCASTLE DRIVE Hamilton ON L8K 5Z6 | 449.80 | 0.00 | 449.80 |
| 203 | LUCIDLIVE.COM INC. | 4099 DECARIE Montreal QC H1A 3J8 | 210.00 | 0.00 | 210.00 |
| 204 | LUMEN DIVISION DE SONEPAR CANADA INC. | C.P. 295 SUCC. POINTE CLAIRE Dorval QC H9R 4N9 | 674.47 | 0.00 | 674.47 |
| 205 | LUMINART | 81B RONALD AVE. Toronto ON M6E 4M9 | 27,383.48 | 0.00 | 27,383.48 |
| 206 | M. FOLEY INC. | 4170 LOUIS-PAYETTE Laval QC H7T 1Z1 | 4,433.17 | 0.00 | 4,433.17 |
| 207 | MACHINERIE BV LTEE | Attn: P Jodoin 2075, DES ÉRABLES C.P. 64 PLESSISVILLE QC G6L 2Y6 | 1,354.50 | 0.00 | 1,354.50 |
| 208 | MACKINNON TRANSPORT LTD | 405 LAIRD ROAD Guelph ON N1G 4P7 | 63,789.57 | 0.00 | 63,789.57 |
| 209 | MANERGO INC. | 2171, BOUL. TADOUSSAC, CP 2008 Chicoulini QC G7G 3W2 | 115.22 | 0.00 | 115.22 |
| 210 | MANPOWER | PO BOX 4277 STN A TORONTO ON M6W 5W1 | 13,265.26 | 0.00 | 13,265.26 |
| 211 | MANUFACTURE SCORPION INC. | 561 RUE EDOUARD Granby QC J2G 3Z6 | 340.77 | 0.00 | 340.77 |
| 212 | MARC BOURQUE | 123 NAPLES STREET REPENTIGNY QC J5Y 2B6 | 4,616.27 | 0.00 | 4,616.27 |
| 213 | MARC GRAVEL LOCKSMITH | C.P. 11, SUCC. MONTREAL Montreal QC H3P 3B8 | 767.55 | 0.00 | 767.55 |
| 214 | MARNI HAMILTON | 177 SNOWDON AVE Toronto ON M4N 2B1 | 51.46 | 0.00 | 51.46 |
| 215 | MATERIAUX COUPAL | Attn: M Rodrigue 788, RUE MOELLER GRANBY QC J2G 8L1 | 3,153.44 | 0.00 | 3,153.44 |
| 216 | McMASTER-CARR SUPPLY CO. | P.O. BOX 7690 Chicago IL 60680-7690 USA | 85.80 | 0.00 | 85.80 |
| 217 | MCMILLAN BINCH MENDELSON LLP | 181 BAY ST. BROOKFIELD PLACE, STE 4400 Toronto ON M5J 2T3 | 81,370.01 | 0.00 | 81,370.01 |
| 218 | MESSER MG SYSTEMS & WELDING INC. | Attn: S Nemacheck BIN 53017 MILWAUKEE WI 53208 USA | 1,543.42 | 0.00 | 1,543.42 |
| 219 | METAL KOTING CONTINUOUS | COLOUR COAT LIMITED REXDALE ON M9W 4Y1 | 7,294.33 | 0.00 | 7,294.33 |
| 220 | METAUX PROFUSION INC. | 2000, BOUL. HYMUS Dorval QC H9P 1J7 | 152.38 | 0.00 | 152.38 |

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FORM 78 -- Continued

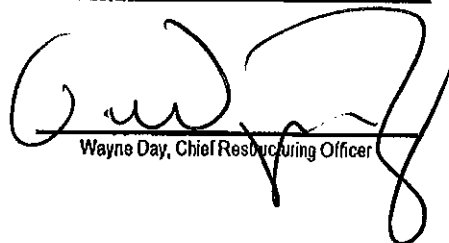
List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|--------------------------------------|--|-----------------|------------------|--------------|
| 221 | METCOR INC. | Attn: C Beaudoin 560, BOUL. ARTHUR-SAUVE ST-EUSTACHE QC J7R 5A8 | 808.28 | 0.00 | 808.28 |
| 222 | MF2 | Attn: Frederic Tremblay 2825, RUE GIRARD TROIS-RIVIERES QC G8Z 2M4 | 947.02 | 0.00 | 947.02 |
| 223 | MIKE TELUS | CP 11049 SUCC CENTREVILLE Montreal QC H3C 4Y5 | 245.22 | 0.00 | 245.22 |
| 224 | MINISTERE DES FINANCES DU QUEBEC | 12 Rue Saint-Louis QUEBEC QC G1R 5L3 | 1,682,063.90 | 0.00 | 1,682,063.90 |
| 225 | MOTEUR ELECTRIQUE ST-HUBERT INC. | Attn: B St. Georges 3145, RUE HARVEY - LOCAL 2 ST-HUBERT QC J0Y 3T7 | 3,922.41 | 0.00 | 3,922.41 |
| 226 | N.H. MECANIQUE | 11077 AVE. DE ROME Montreal QC H1H 4P5 | 4,740.75 | 0.00 | 4,740.75 |
| 227 | NAPA AUTO PARTS - STORES - ST-HUBERT | 3095 MTEE ST-HUBERT ST-LAMBERT QC J0Y 4J2 | 0.78 | 0.00 | 0.78 |
| 228 | NATIONAL LEASING | 1558 WILLSON PLACE Winnipeg MB R3T 0Y4 | 2,093.90 | 0.00 | 2,093.90 |
| 229 | NATIONAL PNEUMATIQUE INC. | 1008 RUE MARCOUX LOCAL 213 Granby QC J2J 2M8 | 2,525.83 | 0.00 | 2,525.83 |
| 230 | NATIONAL WASTE SERVICES INC. | 540 FINLEY AVENUE Ajax ON L1S 2E3 | 1,439.92 | 0.00 | 1,439.92 |
| 231 | NAVADA LTEE | 626 RUE BERIAULT LONGUEUIL QC J4G 1S8 | 1,566.11 | 0.00 | 1,566.11 |
| 232 | NEATH INDUSTRIAL SAFETY CORP. | 1249 ADVANCE ROAD Burlington ON L7M 1G7 | 934.39 | 0.00 | 934.39 |
| 233 | NEOPOST CANADA LTD. | 150 STEELCASE RD W Markham ON L3R 3J9 | 429.41 | 0.00 | 429.41 |
| 234 | NORAMPAC | Attn: B Gagnon 400, BOUL. DE LA BONAVENTURE VICTORIAVILLE QC G6T 1V8 | 24,522.07 | 0.00 | 24,522.07 |
| 235 | NORMAND LUSSIER DIST. | 51, BONNALY ORFORD QC J1X 6S3 | 488.75 | 0.00 | 488.75 |
| 236 | NORTH STAR BLUESCOPE | 6767 COUNTY ROAD#9 DELTA OH 43515-0128 USA | 248,886.39 | 0.00 | 248,886.39 |
| 237 | NORVIK TOOLING INC. | 4050, RUE STEINBERG ST-LAURENT QC H4R 2G7 | 1,084.55 | 0.00 | 1,084.55 |
| 238 | OUTILLAGE GRANBY | 303 ROBINSON SUD Granby QC J2G 7M7 | 1,597.03 | 0.00 | 1,597.03 |
| 239 | OUTILS DE PRECISION MOORE | 5465, VENDENABEELE ST-LAURENT QC H4S 1S1 | 88.04 | 0.00 | 88.04 |
| 240 | OXYGENE GRANBY | 461, RUE ROBINSON SUD Granby QC J7G 7N3 | 262.72 | 0.00 | 262.72 |
| 241 | PALETTES LAVIOLETTE (1990) INC. | 941 NOTRE DAME ST-AURICE QC G0X 2H0 | 1,701.60 | 0.00 | 1,701.60 |
| 242 | PAPETERIE LALIBERTE INC. | 209, RUE PRINCIPALE GRANBY QC J2G 2V7 | 290.25 | 0.00 | 290.25 |

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List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|--------------------------------------|---|-----------------|------------------|-------------|
| 243 | PAPETERIE L'ECOLOGIC ENR. | 166, RUE COWIE GRANBY QC J2G 3V3 | 1,391.53 | 0.00 | 1,391.53 |
| 244 | PATHEON | 7070 MISSISSAUGA RD., STUIE 330 Mississauga ON L5N 7J8 | 43,618.61 | 0.00 | 43,618.61 |
| 245 | PAUSE CAFE ESTRIE | 8241 BOUL. BOURQUE SHERBROOKE QC J1N 0G2 | 733.16 | 0.00 | 733.16 |
| 246 | PCI CHEMICALS CANADA CO | M2134, PO BOX 11516 Montreal QC H3C 5N7 | 51,838.05 | 0.00 | 51,838.05 |
| 247 | PEINTURE L.L. INC. | 17-1 ST-CHARLES NORD Granby QC J2G 5T7 | 1,108.07 | 0.00 | 1,108.07 |
| 248 | PETRO-CANADA -- CASH & BANKING | ACCOUNT# 7082051566 2489 NORTH SHERIDAN WAY Mississauga ON L5K 1A8 | 5.13 | 0.00 | 5.13 |
| 249 | PETROLE LEGER INC. | 460, GRAND BOULEVARD ILE PERROT QC J7V 4X5 | 661.35 | 0.00 | 661.35 |
| 250 | PETROLES COURCHESNE INC. | 5880, RUE LAMOUREUX ST-HYACINTHE QC J2S 8B1 | 461.10 | 0.00 | 461.10 |
| 251 | PITNEY BOWES | P.O BOX 278 Orangeville ON L9W 2Z7 | 7,352.20 | 0.00 | 7,352.20 |
| 252 | PITNEYWORKS | PO BOX 5322 Burlington ON L7R 4X9 | 70.74 | 0.00 | 70.74 |
| 253 | PLACAGE GRANBY INC. | 300 ST-URBAIN - PORTE 42 Granby QC J2G 8M8 | 512.17 | 0.00 | 512.17 |
| 254 | PLOMBERIE BRIERE INC. | 472, RUE DE L'EMERAUDE GRANBY QC J2H 2S8 | 360.36 | 0.00 | 360.36 |
| 255 | PLS LOGISTICS | 5119 RELIABLE PARKWAY CHICAGO IL 60686-0051 USA | 11,257.77 | 0.00 | 11,257.77 |
| 256 | PRAXAIR DISTRIBUTION | PO BOX 400 STATION D DIV. DE PRAXAIR CAN. INC. Scarborough ON M1R 5M1 | 1,834.05 | 0.00 | 1,834.05 |
| 257 | PRECISION METAL PROCESSING 2005 INC. | 1574 EAGLE ST. N. Cambridge ON N3H 4S5 | 1,335.87 | 0.00 | 1,335.87 |
| 258 | PREMIER WIRE LIMITED | 150 LEROUX ST. Alexandria ON K0C 1A0 | 4,046.57 | 0.00 | 4,046.57 |
| 259 | PRIMUS CANADA-REMITTANCE DEPAT | 400-5343 DUNDAS ST.W ATT:STEVE MORRISON Etobicoke ON M9B 6K6 | 7,617.20 | 0.00 | 7,617.20 |
| 260 | PRO-MEDIC | 350 RACINE Granby QC J2G 3B8 | 189.89 | 0.00 | 189.89 |
| 261 | PROSCIES INC. | 5590, CYPHOT ST-LAURENT QC H4S 1V7 | 1,900.03 | 0.00 | 1,900.03 |
| 262 | PROTECH CHIMIE | 7600, HENRI-BOURASSA OUEST ST-LAURENT QC H4S 1W3 | 23,349.68 | 0.00 | 23,349.68 |
| 263 | PUROLATOR COURIER LTD | ETOBICOKE POSTAL STN A PO BOX 1100 Etobicoke ON M9C 5K2 | 769.36 | 0.00 | 769.36 |
| 264 | PYRAMIDE SERVICE DE BUANDERIE | 749 THOMAS ST-JEAN SUR RICHELIEU QC J2K 5A9 | 588.71 | 0.00 | 588.71 |

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Date


 Wayne Day, Chief Restructuring Officer

District of: Ontario
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FORM 78 -- Continued

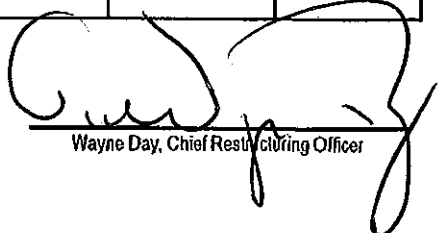
List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|---|--|-----------------|------------------|--------------|
| 265 | QUANTUM MURRAY LP | 10 KENMORE AVE STONEY CREEK ON L8E 5N1 | 997.50 | 0.00 | 997.50 |
| 266 | QUINCAILLERIE BERGER INC. | 1155, BOUL. TACHEREAU LAPRAIRIE QC J5R 1W9 | 38,814.76 | 0.00 | 38,814.76 |
| 267 | QUINCAILLERIE NOUVELLE FRANCE INC. | 419, RUE NOTRE DAME Granby QC J2G 3L6 | 2,098.96 | 0.00 | 2,098.96 |
| 268 | RAYMOND CHABOT GRANT THORNTON | 600 DE LA GAUCHETIERE W. NATIONAL BANK TOWER #1900 Montreal QC H3B 4L8 | 15,250.00 | 0.00 | 15,250.00 |
| 269 | RBC DOMINION SECURITIES INC. | 155 Wellington St. W., 17th Floor Toronto ON M5V 3K7 | 2,386.35 | 0.00 | 2,386.35 |
| 270 | RCI ENVIRONMENTAL INC. | 9501 BOUL RAY LAWSON Anjou QC H1J 1L4 | 462.48 | 0.00 | 462.48 |
| 271 | RECEVEUR GENERAL DU CANADA | Place de Portage, Phase III Core 11A2, 11 Laurier St. Gatineau QC K1A 0S5 | 1,375,000.00 | 0.00 | 1,375,000.00 |
| 272 | RECYCLAGE MILTON | 154 ROUTE 137 NORD STE CECILE DE MILTON QC J0E 2C0 | 533.64 | 0.00 | 533.64 |
| 273 | REFENDOIRS C.R. LIMITEE | Alln: A Ducloux 300, BERGE DU CANAL - SUITE 305 VILLE ST-PIERRE QC H8R 1H3 | 2,985.31 | 0.00 | 2,985.31 |
| 274 | RICOH CANADA INC. | 5520 EXPLORER DR, 3RD FLOOR Mississauga ON L4W 5L1 | 8,374.23 | 0.00 | 8,374.23 |
| 275 | RIDGEWOOD ELECTRIC IND. ELECTRIC SERVICES | 120 RUTHERFORD ROAD SOUTH Brampton ON L6W 3J5 | 1,081.91 | 0.00 | 1,081.91 |
| 276 | RIMS CORP | 1818 BURLINGTON ST EAST Hamilton ON L8H 3L4 | 6,427.38 | 0.00 | 6,427.38 |
| 277 | ROBERT DOIRON | 11 CHABOT SHEFFORD QC J2M 2C7 | 2,031.75 | 0.00 | 2,031.75 |
| 278 | ROBERT TRANSPORT | 500 ROUTE 112 ROUGEMONT QC J0L 1M0 | 4,781.79 | 0.00 | 4,781.79 |
| 279 | ROGERS | PO BOX 9100 Don Mills ON M3C 3P9 | 18,659.00 | 0.00 | 18,659.00 |
| 280 | RONA | STATION CENTRE-VILLE P.O. BOX 8601 Montreal QC H3C 3V2 | 13.36 | 0.00 | 13.36 |
| 281 | RONA RENOVATEUR REGIONAL GRANBY | 200, ST JUDE NORD Granby QC J2J 2R8 | 152.95 | 0.00 | 152.95 |
| 282 | ROTALEC DIVISION DE GROUPE | 900, RUE McAFFREY ST-LAURENT QC H4T 2C7 | 4.59 | 0.00 | 4.59 |
| 283 | RUNDLE MAIL SERVICE LIMITED | P.O. BOX 411 STREETSVILLE ON L5M 2B9 | 793.80 | 0.00 | 793.80 |
| 284 | SAFETYCARE INC. | 3050 HARVESTER RD., SUITE 110 Burlington ON L7N 3J1 | 440.70 | 0.00 | 440.70 |
| 285 | SAFETY-KLEEN, INC. | PO BOX 9807 STN AGINCOURT C/O MELLON BANK, N.A. SCARBOROUGH ON M1S 5T8 | 6,932.45 | 0.00 | 6,932.45 |
| 286 | SANI-ECO INC | 530, RUE EDOUARD GRANBY QC J2G 3Z6 | 660.32 | 0.00 | 660.32 |

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Date



Wayne Day, Chief Restructuring Officer

District of: Ontario
 Division No. 07 - Hamilton
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FORM 78 -- Continued

List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|---------------------------------------|---|-----------------|------------------|-------------|
| 287 | SCIES ACME LIMITEE | 2220, BOUL. HYMUS Dorval QC H9P 1J7 | 203.75 | 0.00 | 203.75 |
| 288 | SECURENET INFORMATION SERVICES | 100 ALEXIS NIHON BLVD, STE 283 ST. LAURENT QC H4M 2N7 | 9,678.06 | 0.00 | 9,678.06 |
| 289 | SERVICE MATREC | Alln: J Corbeil C.P. 30 BOUCHERVILLE QC J4B 5E6 | 628.37 | 0.00 | 628.37 |
| 290 | SERVICE ROUTIER CDR DIVISION | DE 9038-0825 QUEBEC INC1157, ROBERVA Granby QC J2G 8C8 | 1,027.97 | 0.00 | 1,027.97 |
| 291 | SERVICEMASTER CLEAN | 19 ANN STREET Mississauga ON L5G 3E9 | 27.30 | 0.00 | 27.30 |
| 292 | SERVICES G & K (QUEBEC) INC. | 165 SAINT-HUBERT GRANBY QC J2G 5M7 | 10,495.21 | 0.00 | 10,495.21 |
| 293 | SERVICES MATREC INC. | 8065, BOUL. PIERRE-BERTRAND NORD QUEBEC QC G2K 1B7 | 383.42 | 0.00 | 383.42 |
| 294 | SERVO SOLUTION | 1473 RUE BIENVILLE SHERBROOKE QC J1H 4J3 | 748.93 | 0.00 | 748.93 |
| 295 | SETCO | Alln: S Birdsong P.O. BOX 809 IDABEL OK 74745 USA | 1,426.95 | 0.00 | 1,426.95 |
| 296 | SHEPELL FGI-DIVISION HRCO | 1060, RUE UNIVERSITY, BUREAU 220 Montreal QC H3B 4V3 | 1,548.62 | 0.00 | 1,548.62 |
| 297 | SHERWIN-WILLIAMS | MAGASIN #8716- 11470, ALBERT HUDON MONTREAL-NORD QC H1G 3J6 | 12,220.31 | 0.00 | 12,220.31 |
| 298 | SHS | 118A CHEMIN GRANDE COTE Boisbriand QC J7G 1C2 | 20,000.00 | 0.00 | 20,000.00 |
| 299 | SIGNODE CANADA | SIGNODE PACKAGING SYSTEMS 241 GOUGH RD. MARKHAM ON L3R 5B3 | 49,961.36 | 0.00 | 49,961.36 |
| 300 | SIMONEX INC. | 1115 BOUL. INDUSTRIEL Granby QC J2J 2B8 | 739.11 | 0.00 | 739.11 |
| 301 | SIR SPEEDY | 583 BARTON ST., BOX 1 STONE CREEK ON L8E 5S2 | 1,600.08 | 0.00 | 1,600.08 |
| 302 | SOLIDXPERS | 10000 HENRI-BOURASSA OUEST ST-LAURENT QC H4S 1R5 | 96,982.24 | 0.00 | 96,982.24 |
| 303 | SOLUTION EXPRESS | 1060 RUE DE L'ESPRESS LACHENAIE QC J9W 6K9 | 33,558.04 | 0.00 | 33,558.04 |
| 304 | SOLUTIONS SHERBY | Alln: D Forand 358 RUE ST-ANDRE OUEST Granby QC J2G 9J2 | 1,893.40 | 0.00 | 1,893.40 |
| 305 | SOMATEK | Alln: M Muise 9172, BOUL. DES HETRES SHAWINIGAN QC G9N 4X8 | 2,133.34 | 0.00 | 2,133.34 |
| 306 | SOREM INC. | Alln: P Constantineau 2634, RUE SABOURIN SAINT-LAURENT QC H4S 1M2 | 1,291.50 | 0.00 | 1,291.50 |
| 307 | SOS EMERGENCY RESPONSE TECH. | 136 MERIZZI SAINT-LAURENT QC H4T 1S4 | 541.80 | 0.00 | 541.80 |
| 308 | SPECIALITES D'AUTO & CAMION A.L.M. IN | 425, ST-JEAN Granby QC J2G 2H3 | 186.64 | 0.00 | 186.64 |

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 Wayne Day, Chief Restructuring Officer

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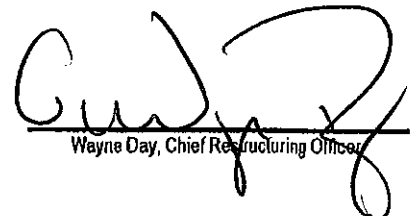
List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|--------------------------------|---|-----------------|------------------|-------------|
| 309 | SPI SECURITE INC. | 3495, BOUL. ST-FRANCOIS JONQUIERE (QUEBEC) QC G7X 2W5 | 331.88 | 0.00 | 331.88 |
| 310 | SPIRAX SARCO CANADA LIMITED | 383 APPLEWOOD CRESCENT Concord ON L4K 4J3 | 325.41 | 0.00 | 325.41 |
| 311 | STANDARD MACHINE & MANUFACTURE | 342 DOSCO DRIVE STONE CREEK ON L8E 2N5 | 3,372.60 | 0.00 | 3,372.60 |
| 312 | STAPLES BUSINESS DEPOT | P.O. BOX 1953 STATION D CITI CARDS CANADA INC. Scarborough ON M1P 5H9 | 737.08 | 0.00 | 737.08 |
| 313 | STATE CORPORATION COMMISSION | PO Box 1197 Richmond Virginia 23218 USA | 51.43 | 0.00 | 51.43 |
| 314 | STE SYSTEMES TELEPHONIQUES | All: L Gaucher 251, RUE ROBINSON SUD GRANBY QC J2G 7M5 | 2,514.30 | 0.00 | 2,514.30 |
| 315 | STEELCRAFT TOOL COMPANY | 12930 WAYNE ROAD LIVONIA MI 48150-1259 USA | 1,914.00 | 0.00 | 1,914.00 |
| 316 | STERLING COMMERCE - 3541 | P.O. BOX 3541, STATION A Toronto ON M5W 3G4 | 3,171.00 | 0.00 | 3,171.00 |
| 317 | SUNCOR ENERGY PRODUCTS INC. | PO BOX 650, STATION D Scarborough ON M1R 5T3 | 65.00 | 0.00 | 65.00 |
| 318 | SUNSHINE BUILDING MAINTENANCE | 2500 INDUSTRIAL STREET Burlington ON L7P 1A5 | 3,977.94 | 0.00 | 3,977.94 |
| 319 | SUPERIEUR PROPANE INC. | C.P. 2875 SUCC M Calgary AB T2P 5G1 | 3,169.83 | 0.00 | 3,169.83 |
| 320 | SURPLUS MALOUIN | 6400 FOSTER C.P. 1168 Waterloo QC J0E 2N0 | 4,264.67 | 0.00 | 4,264.67 |
| 321 | SYNDICAT DES METALLOS | C.P. 6275, SUCC A MONTREAL QC H3C 4B5 | 3,507.30 | 0.00 | 3,507.30 |
| 322 | SYSTEME DE MARQUAGE DIAGENT | 773 BERIAULT Longueuil QC J4G 1X7 | 252.00 | 0.00 | 252.00 |
| 323 | TABERNER CONSULTING INC. | 181 UNIVERSITY AVE., SUITE 1400 Toronto ON M5H 3M7 | 44,100.00 | 0.00 | 44,100.00 |
| 324 | TC INDUSTRIES OF CANADA | All: C Best 249 SPEEDVALE AVE. WEST GUELPH ON N1H 1C5 | 336.56 | 0.00 | 336.56 |
| 325 | TENNIER SANITATION | 1 MCKINSTRY STREET Hamilton ON L8L 6C2 | 3,715.35 | 0.00 | 3,715.35 |
| 326 | TEPPEN CORP. | #15 1033 PATTULLO AVE Woodstock ON N4V 1C8 | 756.00 | 0.00 | 756.00 |
| 327 | THERMETCO INC. | All: M Cadieux 1999, WILLIAM Montréal QC H3J 1R9 | 4,827.54 | 0.00 | 4,827.54 |
| 328 | TIPCO INC. | 9080, BOUL. DU GOLF ANJOU QC H1J 3A1 | 2,807.53 | 0.00 | 2,807.53 |
| 329 | TITAN SCAPE LTD. | P.O. BOX 374 Bollon ON L7E 5T3 | 420.00 | 0.00 | 420.00 |
| 330 | TMC TRANSPORTATION | 4335 PAYS-PHÈRE CIRCLE CHICAGO IL 60674 USA | 23,929.54 | 0.00 | 23,929.54 |

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Date


 Wayne Day, Chief Restructuring Officer

District of: Ontario
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FORM 78 -- Continued

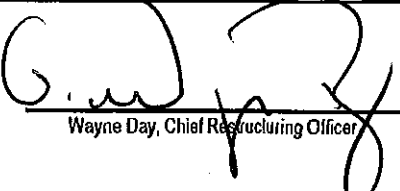
List "A"
 Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|-----|--|--|-----------------|------------------|-------------|
| 331 | TPC WIRE & CABLE | P.O. BOX 3223, STATION A Toronto ON M5W 4K2 | 346.50 | 0.00 | 346.50 |
| 332 | TRADELCO INC. | 266 RUE LAVAL SUD, CP 56 Granby QC J2G 8E2 | 5,248.47 | 0.00 | 5,248.47 |
| 333 | TRAITEMENTS D'ACIER S.T. INC. | Attn: S Tremblay 485, RUE BERTRAND TROIS-RIVIERES QC G8T 5Y4 | 278.92 | 0.00 | 278.92 |
| 334 | TRANS METROPOLE LTEE. | 4361 GARAND Ville St-Laurent QC H4R 2B4 | 214.46 | 0.00 | 214.46 |
| 335 | TRIMAR STEEL | 3002 BROADWAY ST., RR #4 Elmira ON N3B 2Z3 | 2,150.76 | 0.00 | 2,150.76 |
| 336 | TSI EXECUTIVE SEARCH | 2630 SKYMARK AVE., SUITE 700 MISSISSAUGA ON L4W 5A4 | 109,133.48 | 0.00 | 109,133.48 |
| 337 | UNION GAS LIMITED | P.O. BOX 2001 Chatham ON N7M 5M1 | 9,088.09 | 0.00 | 9,088.09 |
| 338 | UNIVERSAL CLEANING SERVICES | 83 CROSS CREEK BLVD Guelph ON N1H 6J2 | 2,383.50 | 0.00 | 2,383.50 |
| 339 | UPS FREIGHT | 28013 NETWORK PLACE CHICAGO IL 60673-1280 USA | 315.90 | 0.00 | 315.90 |
| 340 | UPS SCS, INC. | STATION ST-LAURENT PO BOC 689 ST-LAURENT QC H4L 4V9 | 43,484.56 | 0.00 | 43,484.56 |
| 341 | USINAGE SYLVAIN CLOUTIER - 9078-1253 QUEBEC INC. | 4560, AVE. JEAN-DUCHESNE SHAWINIGAN SUD QC G9N 6T5 | 737.08 | 0.00 | 737.08 |
| 342 | VALSPAR CORPORATION C/O HENRY PLOVAK | Attn: H Plovak 5400 AVENUE OF THE CITIES MOLINE IL 61265 USA | 7,840.26 | 0.00 | 7,840.26 |
| 343 | VAN HOUTTE CAFE SERVICES INC | 8215 17IEME AVENUE Montreal QC H1Z 4J9 | 263.42 | 0.00 | 263.42 |
| 344 | VANGUARD STEEL LTD. | 2205 DE L'AVIATION Dorval QC H9P 2X6 | 7,041.15 | 0.00 | 7,041.15 |
| 345 | VAPOR POWER INTERNATIONAL | 9 ROYAL CREST RD, UNIT 6 & 7 REXDALE ON M9V 2L6 | 3,090.15 | 0.00 | 3,090.15 |
| 346 | VENDO MATIC | 17 BAKER ROAD NORTH Grimsby ON L3M 2W4 | 146.08 | 0.00 | 146.08 |
| 347 | VENTURE STEEL | Attn: P Jolicoeur 60 DISCO ROAD Etobicoke ON M9W 1L8 | 75,238.26 | 0.00 | 75,238.26 |
| 348 | VIDEOTRON LTEE | CP 11078, SUCC CENTRE-VILLE Montreal QC H3C 5B7 | 516.11 | 0.00 | 516.11 |
| 349 | VILLE DE GRANBY | 125 RUE SIMONDS SUD GRANBY QC J2J 1P7 | 12,587.60 | 0.00 | 12,587.60 |
| 350 | VON ARX OUTILLAGE ET MATRICE INC | Attn: R Von Arx 630, CHEMIN BERNARD GRANBY QC J2G 9H9 | 3,389.64 | 0.00 | 3,389.64 |
| 351 | W.J. DEANS TRANSPORTATION INC. | 196 SUTTON Delson QC J5B 1X3 | 113,839.31 | 0.00 | 113,839.31 |
| 352 | WAJAX INDUSTRIE LTD | 1100 RUE NORMAND Lachine QC H8S 1A6 | 7,178.89 | 0.00 | 7,178.89 |

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 Wayne Day, Chief Restructuring Officer

District of: Ontario
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FORM 78 -- Continued

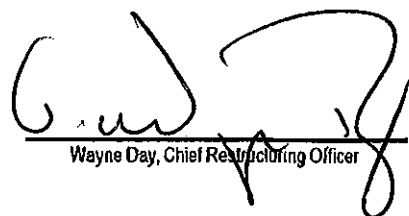
List "A"
Unsecured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Unsecured claim | Balance of claim | Total claim |
|--------|-------------------------------|---|-----------------|------------------|----------------|
| 353 | WEB4YOU | 5160 EXPLORER DR. UNIT 38 MISSISSAUGA ON L4W 4T7 | 20,202.00 | 0.00 | 20,202.00 |
| 354 | WEIGH-TRONIX CANADA, ULC | 217 BRUNSWICK BOULEVARD Pointe-Claire QC H9R 4R7 | 2,446.50 | 0.00 | 2,446.50 |
| 355 | WHITE OAK TRANSPORT LIMITED | 365 LEWIS ROAD NORTH STONE CREEK ON L8E 5N4 | 139,508.86 | 0.00 | 139,508.86 |
| 356 | WINSOME GLOVER | 408-23 BRANT STREET Toronto ON M6V 2L5 | 1,538.47 | 0.00 | 1,538.47 |
| 357 | WORKPLACE SAFETY & INS. BOARD | PO BOX 4115, STATION A TORONTO ON M5W 2V3 | 21,887.94 | 0.00 | 21,887.94 |
| 358 | WSI WASTE SERVICES | P.O. BOX 514 Barrie ON L4M 4T7 | 891.52 | 0.00 | 891.52 |
| 359 | XEROX CANADA LTD. | 33 BLOOR STREET E. Toronto ON M4W 3H1 | 863.02 | 0.00 | 863.02 |
| 360 | YULIA PAKKA | 80 VALLEY VISTA DRIVE Thornhill ON L6A 0Z3 | 304.90 | 0.00 | 304.90 |
| Total: | | | 8,739,040.28 | 120,000,000.00 | 128,739,040.28 |

22-Dec-2011

Date


Wayne Day, Chief Restructuring Officer

District of: Ontario
 Division No. 07 - Hamilton
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FORM 78 -- Continued

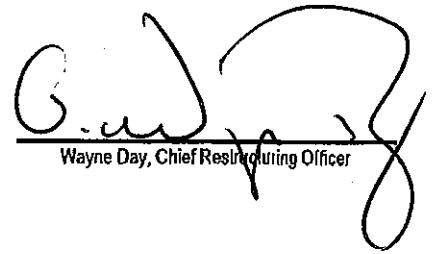
List "B"
 Secured Creditors

Barzel Industries Canada Inc.

| No. | Name of creditor | Address | Amount of claim | Particulars of security | When given | Estimated value of security | Estimated surplus from security | Balance of claim unsecured |
|---------------|-------------------|--|-----------------------|---|------------|-----------------------------|---------------------------------|----------------------------|
| 1 | Barzel Finco Inc. | 320 Norwood Park South, 2nd Norwood MA 02062 USA | 120,000,000.00 | Other - Pursuant to a \$125M intercompany loan secured by the property of Barzel Industries Canada Inc. pursuant to a Canadian collateral agreement. The estimated secured claim is \$120M. | | 0.00 | | 20,000,000.00 |
| Total: | | | 120,000,000.00 | | | 0.00 | 0.00 | 20,000,000.00 |

22-Dec-2011

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Wayne Day, Chief Restructuring Officer

District of: Ontario
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FORM 78 -- Continued

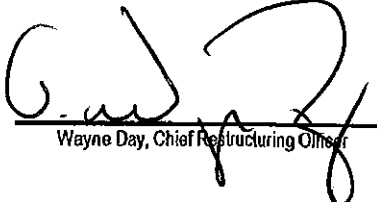
List 'C'
Preferred Creditors for Wages, Rent, etc.

Barzel Industries Canada Inc.

| No. | Name of creditor | Address and occupation | Nature of claim | Period during which claim accrued | Amount of claim | Amount payable in full | Difference ranking for dividend |
|--------|------------------|------------------------|-----------------|-----------------------------------|-----------------|------------------------|---------------------------------|
| Total: | | | | | 0.00 | 0.00 | 0.00 |

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Date


Wayne Day, Chief Restructuring Officer

District of: Ontario
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FORM 78 -- Continued

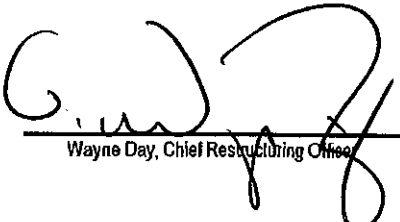
List "D"
Contingent or Other Liabilities

Barzel Industries Canada Inc.

| No. | Name of creditor or claimant | Address and occupation | Amount of liability or claim | Amount expected to rank for dividend | Date when liability incurred | Nature of liability |
|--------|------------------------------|------------------------|------------------------------|--------------------------------------|------------------------------|---------------------|
| Total: | | | 0.00 | 0.00 | | |

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Wayne Day, Chief Restructuring Officer

District of: Ontario
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Estate No.

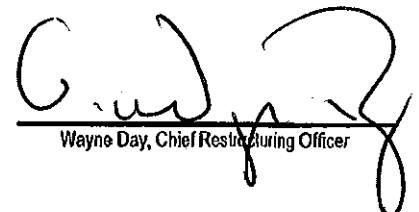
FORM 78 -- Continued

List "E"
Debts Due to the Bankrupt
Barzel Industries Canada Inc.

| No. | Name of debtor | Address and occupation | Nature of debt | Amount of debt (good, doubtful, bad) | Folio of ledgers or other book where particulars to be found | When contracted | Estimated to produce | Particulars of any securities held for debt |
|-----|----------------|------------------------|----------------|--|--|--------------------|-------------------------|---|
| | | | Total | 0.00 0.00 0.00 | | | 0.00 | |

22-Dec-2011

Date


Wayne Day, Chief Restructuring Officer

District of: Ontario
Division No. 07 - Hamilton
Court No.
Estate No.

FORM 78 - Continued

List "F"

Bills of Exchange, Promissory Notes, Lien Notes, Chattel
Mortgages, etc., Available as Assets

Barzel Industries Canada Inc.

| No. | Name of all promissory, acceptors, endorsers, mortgagors, and guarantors | Address | Occupation | Amount of bill or note, etc. | Date when due | Estimated to produce | Particulars of any property held as security for payment of bill or note, etc. |
|---------------|--|---------|------------|------------------------------|---------------|----------------------|--|
| Total: | | | | 0.00 | | 0.00 | |

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Wayne Day, Chief Restructuring Officer

District of: Ontario
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FORM 78 -- Continued

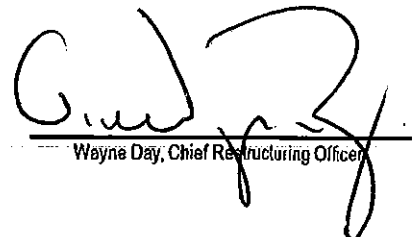
List "G"
Real Property or Immovables Owned by Bankrupt

Barzel Industries Canada Inc.

| Description of property | Nature of bankrupt interest | In whose name does title stand | Total value | Particulars of mortgages, hypothecs, or other encumbrances (name, address, amount) | Equity or surplus |
|-------------------------|-----------------------------|--------------------------------|-------------|--|-------------------|
| Total: | | | 0.00 | | 0.00 |

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Wayne Day, Chief Restructuring Officer

District of: Ontario
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FORM 78 -- Concluded

List "H"
 Property

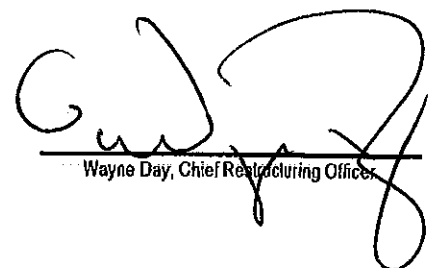
Barzel Industries Canada Inc.

FULL STATEMENT OF PROPERTY

| Nature of property | Location | Details of property | Original cost | Estimated to produce |
|---|----------|---|---------------|----------------------|
| (a) Stock-in-trade | | | 0.00 | 0.00 |
| (b) Trade fixtures, etc. | | | 0.00 | 0.00 |
| (c) Cash in financial institutions | | | 0.00 | 0.00 |
| (d) Cash on hand | | | 0.00 | 0.00 |
| (e) Livestock | | | 0.00 | 0.00 |
| (f) Machinery, equipment and plant | | | 0.00 | 0.00 |
| (g) Furniture | | | 0.00 | 0.00 |
| (h) Life insurance policies, RRSPs, etc | | | 0.00 | 0.00 |
| (i) Securities | | | 0.00 | 0.00 |
| (j) Interests under wills, etc. | | | 0.00 | 0.00 |
| (k) Vehicles | | | 0.00 | 0.00 |
| (l) Taxes | | | 0.00 | 0.00 |
| (m) Other | | Pursuant to a \$125M intercompany loan secured by the property of Barzel Industries Canada Inc. pursuant to a Canadian collateral agreement. The estimated secured claim is \$120M. | 0.00 | 0.00 |
| | | | Total: | 0.00 |

22-Dec-2011

Date



Wayne Day, Chief Restructuring Officer

Court No.

File No.

In the matter of the bankruptcy of
Barzel Industries Canada Inc.
of the City of Mississauga, in the Province of Ontario

Form 78 (Bill C-12)
Statement of affairs (Business bankruptcy)

Deloitte & Touche Inc. - Trustee

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Toronto ON M5J 2V1
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