

**Deloitte & Touche Inc.**  
Creditors List  
In the Matter of a Plan of Compromise or Arrangement of  
**Cow Harbour Construction Ltd.**

**DRAFT**

Name	Address			Amount
<b>Bank Debt - Lines of Credit</b>				
1 Royal Bank of Canada	9th Floor, 20 King St. West	Toronto	ON M5H1C4	28,900,000.00
<b>Bank Debt - Lines of Credit Subtotal</b>				<b>28,900,000.00</b>
<b>Lessors</b>				
2 1534126 Alberta Ltd.	600, 12220 Stony Plain Road	Edmonton	AB T5N 3Y4	8,941.00
3 Add Capital Corp.	500 Cochrane Drive, Unit 2	Markham	ON L3R8E2	406,240
4 AIG Commercial Equipment Finance Co.	Suite#850, 5700 Granite Parkway	Plano	TX 75024	12,504,187
5 Bodkin Leasing Corp.	2150 Dunwin Dr. Unit 1	Mississauga	ON L5L5M8	66,703
6 Capital Underwriters Inc.	2020 Winston Park Dr. Suite 301	Oakville	ON L6H6X7	220,522
7 Caterpillar Financial Services Ltd.	Suite 705 700 Dorval Drive	Oakville	ON L6K3V3	66,907,279
8 CIT Financial Ltd.	5035 South Service Road	Burlington	ON L7R4C8	311,715
9 Citicapital Commercial Corp.	123 Front West, 16th Floor	Toronto	ON M5J2M2	17,573,035
10 Concentra Financial Services Association	2055 Alberta St	Regina	SK S4P3G8	1,196,673
11 Corporation Alter Moneta/Alter Moneta Corp.	550-101 Boul. Roland-Therrien	Longueuil	QC J4H4B9	2,995,268
12 Daimlerchrysler Truck Financial	2680 Matheson Blvd. E Ste 500	Mississauga	ON L4W0A5	1,891,694
13 De Lage Landen Financial Services Canada Inc.	100-1235 North Service Road W	Oakville	ON L6M2W2	3,793,203
14 Essex Capital Transportation Leasing Corp.	3280 Devon Drive	Windsor	ON N8X4L4	73,357
15 GE Canada Leasing Services Co.	404 10525 170 ST	Edmonton	AB T5P4W2	13,497,058
16 Indcom Transportation Leasing Inc.	5061 Ure Street	OldCastle	ON NOR1L0	179,860
17 Irwin Commercial Finance Canada Corp.	Suite 300, 666 Burrad St.	Vancouver	BC V6C2X8	248,346
18 John Deer Credit Inc.	1001 Champlain Ave. Suite 401	Burlington	ON L7L5Z4	5,179,676
19 Kempenfelt Leasing (A Division of Equirex Vehicle Leasing 2007 Inc.)	700 Dorval Drive, Suite 302	Oakville	ON L6K3V3	TBD
20 Leasebank Credit Corp.	1100 Burloak Dr. 7th Floor	Burlington	ON L7L6B2	104,867
21 LiftCapital Corp.	300 The East Mall, Suite 401	Toronto	ON M9B6B7	545,283
22 Mapellease Financial Services Ltd.	204 Circle Drive East	Saskatoon	SK S7K0T5	64,827
23 Marubeni Corp.	4-2, Ohtemachi 1-Chrome, Chioda-Ku	Tokyo	JP	15,004,800
24 Mercado Capital Corporation	180 4411 6 St SE	Calgary	AB T2G4E8	46,385
25 National City Commercial Capital	2140-130 King St. W.	Toronto	ON M5X1E4	7,263,757
26 National Leasing Group Inc.	1558 Willson Place	Winnipeg	MB R3T0Y4	275,598
27 North Star Ford Lincoln	505 MacKenzie Blvd	Fort McMurray	AB T9H4X3	TBD
28 Royal Bank of Canada	180 Wellington St W 3rd Floor	Toronto	ON M5J1J1	22,957,770
29 Roynat Inc.	Suite 300, 666 Burrad St.	Vancouver	BC V6C2X8	364,483
30 Scott Capital Group Inc.	192 Plains Road East	Burlington	ON L7T2C3	1,415,619
31 Servus Credit Union	9804 Morrison Street	Fort McMurray	AB T9H5B8	198,000
32 SMS Equipment	310 MacKenzie Blvd	Fort McMurray	AB T9H4C4	25,305
33 Wajax Finance	5035 South Service Road	Burlington	ON L5R4C8	975,213
34 Waterloo Ford Lincoln Sales Ltd.	11420-107 Avenue	Edmonton	AB T5H0Y5	TBD
35 Wells Fargo Equipment Finance Co.	505 Consumers Road, Suite 402	Toronto	ON M2J4V8	7,772,409
36 Western Industrial Equipment Finance	7 L'Hirondelle Court	St. Albert	AB T8N5X9	132,699
37 WS Leasing Ltd.	#403-960 Quayside Drive	New Westminster	BC V3M6M2	298,833.00
<b>Lessors - Subtotal</b>				<b>184,499,607.00</b>
<b>Trade Payables</b>				
38 A.H. McElroy	13212-146 Street	Fort McMurray	AB T9H 5C8	41,186.62
39 A-1 Towing	292 MacDonald Cres	Fort McMurray	AB T9H 4B6	5,562.38
40 AAA Plumbing Heating Gasfitting Ltd.	300c MacLennan Crescent	Fort McMurray	AB T9H 4G1	4,168.73
41 Air Liquide Canada Inc.	3004 54th Ave, S. East	Calgary	AB T2C 0A7	34,267.92
42 Aircon Technologies	8118 Manning Avenue	Fort McMurray	AB T9H 1V7	927.69
43 Alberta Construction Safety Assn.	#101, 13025 St. Albert Trail	Edmonton	AB T5L 5G2	4,476.78
44 Alberta Fuel Distributors	1444 - 78 Ave	Edmonton	AB T6E 1L7	141,042.96
45 Altec Voice and Data	9810 Main Street	Fort McMurray	AB T9H 1T8	3,734.75
46 Andrew Green	235 Mackay Crescent, Bay 4	Fort McMurray	AB T9H 4T5	30.00
47 Armtec Limited Partnership	370 Speedvale Ave W., PO BOX 3000	Guelph	ON N1H 6P2	60,112.96
48 ATCO Structures	5115 Crowthild Trail SW	Calgary	AB T3E 1T9	7,809.69
49 Banks-Hill System Ltd.	100, 14815 - 119 Ave	Edmonton	AB T5L 2N9	3,465.00
50 Bell Distribution	P.O.Box 4100	Etobicoke	ON M9C 0A8	671.16
51 Bell Mobility	PO Box 5480, Station Terminal	Vancouver	BC V6B 4B5	12,589.09
52 Bobcat of Fort McMurray	14504 Yellowhead Trail	Edmonton	AB T5L 3C5	33,888.26
53 Brake Supply Heavy Equipment	4280 Paysphere Circle	Chicago	IL 60674	8,115.45
54 Brandt Tractor Ltd.	#5, 360 MacKenzie Blvd.	Fort McMurray	AB T9H 4C4	48,074.41
55 Brosseau & Associates	Plaza I Shopping Centre	Fort McMurray	AB T9H 2J6	2,875.84
56 Byron Hutchings	316 Mackay Crescent	Fort McMurray	AB T9H 4E4	0.08
57 Caldwell Contracting Ltd.	600 West Chambers, 12220 Stony Plain Road	Edmonton	AB T5N 3Y4	34,316.02
58 Canadian Dewatering	11819-24 Street NE	Edmonton	AB T6S 1B5	3,817.80
59 Canadian Linen and Uniform Service	8631 Stadium Road	Edmonton	AB T5H 3W9	19,286.15
60 CANSEL Survey Equipment	4718 97th Street	Edmonton	AB T6E 5S1	20,882.62
61 Canwest Propane	8208 Manning Avenue	Fort McMurray	AB T9H 1V9	9,132.42
62 Cara Dawn Transport Ltd	P.O.Box 1905	Regina	SK S4P 3E1	13,545.00
63 Cat Rental	16830 - 107 Avenue	Edmonton	AB T5P 4C3	16,033.73
64 CDW Canada Inc.	P.O. Box 57720, Postal Stn A	Toronto	ON M5W 5M5	4,247.45
65 Ceda-Reactor Ltd.	#500, 11012 Macleod Trail South	Calgary	AB T2J 6A5	9,688.04
66 Columbia Industries Ltd.	135 Macmillan Road	Fort McMurray	AB T9H 4G3	24,808.00
67 Commercial Bearing Service Ltd.	Bay 7B, 8B 235 MacAlpine Cr	Fort McMurray	AB T4N 4A5	6.34
68 Commercial Solutions Inc.	4203-95 St.	Edmonton	AB T6E 5R6	840.47
69 Cracks N More	1-320 MacKay Crescent	Fort McMurray	AB T9H 4E4	3,916.35
70 Crime Watch Canada	7825 127 Ave	Edmonton	AB T5C 1R9	157.50
71 Cummins Alberta - FTMC	11751-181 Street	Edmonton	AB T5S 2K5	62,792.88
72 CWS Industries (mfg) Corp	19490 - 92 Ave	Surrey	BC V4N 4G7	923.78
73 Cypress Stake and Lath	P.O.Box 5360	Fort McMurray	AB T9H 3G4	14,774.38
74 DB Kidd Transport Ltd.	198 Highland Close	Fort McMurray	AB T9H 3T5	2,992.50
75 De Lage Landen Financial Services	1235 North Service Road West, Suite 100	Oakville	ON L6M 2W2	266.37
76 Dell Canada Inc	155 Gordon Baker Rd., Suite 501	North York	ON M2H 3N5	10,602.63
77 Denesoline Environment Ltd. Part.	333-9816 Hardin St.	Fort McMurray	AB T9H 4K3	4,859.40
78 Direct Digital Imaging	2113 84 Ave	Edmonton	AB T6P 1K1	917.92
79 D'Laundromat	16-36 Riedel Street	Fort McMurray	AB T9H 3E1	16,763.20
80 Duke's Transport	17508 116 Ave	Edmonton	AB T5S 2T9	8,333.25
81 Dutchmen Equipment & Rentals Inc	4613 - 41 St	Camrose	AB T4V 2Y8	21,000.00
82 EMCO Waterworks	10930-184th Street	Edmonton	AB T5S 2P8	4,925.87
83 Emeco Canada Ltd	17403 - 109 Ave	Edmonton	AB T5S 1H7	822,033.26
84 Enterprise Steel & Sales Ltd.	185 MacAlpine Cres	Fort McMurray	AB T9H 4A5	28,169.16
85 ESCO Supply	2111 80th Ave	Edmonton	AB T6P 1N3	822,247.63
86 Experienced Equipment Sales & Rental Inc	#237 - 26229, Twp Rd 531A	Acheson	AB T7X 5A4	140,124.08
87 Fastenal	860 Trillium Drive, Suite 117	Kitchener	AB N2R 1K4	63,373.83
88 Fieldco Manufacturing Ltd.	8542 - 42 Street	Edmonton	AB Y6B 2N4	3,087.00

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89 Finning - Parts	118 MacDonald Crescent	Fort McMurray AB T9H 4B2	7,462,732.66
90 Flynn Canada Ltd.	213-26229 Twp Road, Suite 100	Acheson AB T7X 5Z4	159,543.16
91 Fort McKay Properties LP	183 Cornwall Drive	Fort McMurray AB T9K 1G1	250.00
92 Fort McMurray Chamber of Commerce	304-9612 Franklin Avenue	Fort McMurray AB T9H 2J9	160.35
93 Fort McMurray Home Hardware Building Centre	7925 Franklin Avenue	Fort McMurray AB T9H 2H5	3,436.75
94 Fort McMurray Roofing	PO Box 5706	Fort McMurray AB T9H 4V9	707.97
95 Fort McMurray Today	Bag 4008, 8550 Franklin Avenue	Fort McMurray AB T9H 3G1	125.24
96 Fort McMurray Vehicle Licensing	300-10003 Biggs Avenue	Fort McMurray AB T9H 1T6	44.90
97 Fountain Tire Ltd	P.O.Box 4530	Edmonton AB T6E 5G4	6,089.57
98 Fountain Tire Mine Service	130 Lafarge Road	Kamloops BC V2C 6T5	1,981,914.03
99 Girardin Blue Bird	4000 Rue Girardin	Drummondville PQ J2E 0A1	887.79
100 Global CADD Systems Corporation	#106-93 Skyway Avenue	Toronto ON M9W 6N6	3,370.50
101 Global Heat Transfer Ltd.	420C MacAlpine Crescent	Fort McMurray AB T9H 4B1	22,450.32
102 Goodall Rubber	9748 - 12 Ave	Edmonton AB T6X 0J5	5,628.38
103 Grand & Toy	37 Aero Drive N.E.	Calgary AB T2E 8Z9	2,460.31
104 Gregg Distributors	325 MacAlpine Crescent	Fort McMurray AB T9H 4Y4	59,399.06
105 Greyhound Canada Transportation	BAG 2888, STN "M	Calgary AB T9H 4E	120.17
106 Ground Force Mechanical & Rental	260 Stony Mountain Road	Anzac AB TOP 1J0	2,200,301.69
107 Guthrie Mechanical Services Ltd.	9916 manning Avenue	Fort McMurray AB T9H 2B9	2,141.26
108 Heavy Metal Equipment & Rental	4613 - 41 ST	Camrose AB T4V 2Y8	276,907.08
109 Hertz Equipment Rental	105 Mackay Crescent	Fort McMurray AB T9H 4C9	196,966.29
110 Hypower Systems	PO Box 640, Stn Main	Edmonton AB T5J 2K8	3,868.25
111 Inland Concrete Limited	PO Box 5899	Fort McMurray AB T9H 4V9	3,360.00
112 Inspek Crushing	Bay 5B 700 Signal Road	Fort McMurray AB T9H 4E4	77,211.14
113 K. A. M. Industries	420- B MacAlpine Crescent	Fort McMurray AB T9H 4V9	2,562.00
114 Kal Tire	Mildred Lake, Box 5661	Fort McMurray AB T9H 3G6	1,484,692.74
115 Kramer Cat	P. O. Box 707	Regina SK S4P 3A8	1,140,233.77
116 L. Robert Enterprises	125 MacKay Crescent	Fort McMurray AB T9H 4C9	12,949.62
117 Lafarge Canada Inc	Box 5246	Fort McMurray AB T9H 3G3	16,989.00
118 Lemax Machine & Welding Ltd.	175 MacDonald Crescent	Fort McMurray AB T9H 4B3	2,899.31
119 Levitt Safety	2872 Bristol Circle	Oakville ON L6H 5T5	316,640.30
120 Lone Wolfe Distributors	10010 Marshall Street	Fort McMurray AB T9H 3H9	579.34
121 Mammoet Canada Western Ltd.	12920-33 Street NE	Edmonton AB T6F 1H6	243,521.71
122 Manulife Financial	Att: CPO Client Services, KC-6, PO Box 396	Waterloo ON N2J 4A9	28,495.22
123 McCordick Glove & Safety Inc	9 Centre Avenue, PO Box 229	Seven Person's AB T9H 4E4	5,985.57
124 McLennan Ross	130 Lafarge Road	Kamloops BC V2C 6T5	332.59
125 McMurray Business Machines	Bay #2, 9707 Main Street	Fort McMurray AB T9H 1T5	254.24
126 Meyers Norris Penny	9707 Main Street	Fort McMurray AB T9H 1T5	44,612.50
127 MicroAge Computer Centres	310C Thickwood Blvd.	Fort McMurray AB T9K 1Y1	5,154.65
128 Michael Gassi (c/o Duncan Craig LLP attn. Suzanne Thomas)	2800 Scotia Place 10060 Jasper Avenue	Edmonton AB T5J 3V9	190,000.00
129 Mobile Industrial Health Services	P.O.Box 9194, Station M	Calgary AB T2P 5E1	3,386.25
130 NEBS Business Forms Limited	330 Cranston Crescent	Midland ON L4R 4V9	2,261.17
131 NEWALTA Corporation	211- 11th Avenue SW	Calgary AB T2R 0C6	2,672.04
132 NILEX Inc.	9304-39 Ave	Edmonton AB T6E 5T9	1,318.59
133 Nor-mar Industries	682 Okanagan Ave. E.	Penticton BC V2A 3K7	36,794.57
134 Northland Forest Products Ltd.	PO Box 5306	Fort McMurray AB T9H 3G4	2,677.92
135 Northstar Ford Mercury	505 MacKenzie Blvd	Fort McMurray AB T9H 4X3	49,145.44
136 NUFLOOR	8202 Fraser Avenue	Fort McMurray AB T9H 1W8	588.00
137 Paramount Parts	10012 Centennial Drive	Fort McMurray AB T9H 4A2	1,854.57
138 Parts Counter	3A, 235 MacAlpine Crs	Fort McMurray AB T9H 4A5	301.87
139 Petro-Canada	PO Box 6472, Station D	Calgary AB T2P 2E1	185,025.49
140 Pitney Bowes	PO Box 278	Orangeville ON L9W 2Z7	1,005.00
141 PitneyWorks	PO Box 280	Orangeville ON L9W 2Z7	30.00
142 Praxair	PO Box 400, Stn D	Scarborough ON M1R 5M1	5,313.63
143 Premay Equipment LP	8816-40th Street SE	Calgary AB T2C 2P2	23,000.00
144 Provincial Court of Alberta	1A Sir Winston Churchill Square	Edmonton AB T5J 0R2	103.00
145 Provincial Court of Alberta	9700 Franklin Avenue	Fort McMurray AB T9H 4W3	636.00
146 Purolator Courier Ltd.	PO Box 1100	Etobicoke ON M9C 5K2	1,872.46
147 RBC Insurance Company	PO Box 1218, Station B	Mississauga ON L4Y 3W5	4,464.18
148 Receiver General	875 Heron Road	Ottawa ON K1A 1B1	1,576.39
149 Red Associates Engineering Ltd.	4030 - 78 Ave.	Edmonton AB T6B 3M8	126.00
150 Refrideration 2002 Ltd.	248 Beligan Green	Fort McMurray AB T9H 5M6	2,142.00
151 Reg Municipality of Wood Buffalo	9909 Franklin Avenue	Fort McMurray AB T9H 2K4	135.00
152 RIMEX Supply (Alta)	Lot 209, 26229 Township Road 531A	Acheson AB T7X 5A4	29,587.48
153 Rona Revy Inc.	19550-92nd Avenue	Surrey BC V4N 4G7	1,664.25
154 RSC - Rental Service Corporation	PO Box 6446, Station M	Calgary AB T2P 2E1	13,085.86
155 Scott Pump Service Ltd.	6303 Wagner Road	Edmonton AB T6E 4N4	10,669.49
156 Serediak Sales Inc.	280D MacLennan Crescent	Fort McMurray AB T9H 4E8	87.14
157 Servus Credit Union	9804 Morrison Street	Fort McMurray AB T9H 5B8	10,500.00
158 SimplexGrinnell	PO Box 4484, Station "A"	Toronto ON M5W 5Z2	1,174.78
159 Sinclair Supply	8219 Manning Avenue	Fort McMurray AB T9H 1V8	121.25
160 SMS Equipment	310 MacKenzie Blvd	Fort McMurray AB T9H 4C4	453,612.95
161 SpruceLund Lumber	Hwy 63 & Confederation Way, PO Box 5652	Fort McMurray AB T9H 3G6	283.00
162 Stahl Peterbilt Inc	18020-118 Avenue	Fort McMurray AB T5S 2G2	2,639.54
163 Staples - Business Depot	8544 Man ning Ave.	Fort McMurray AB T9H 5G2	1,414.04
164 Sumac Fabrication Co. Ltd.	316 Mackay Crescent	Fort McMurray AB T9H 4E4	5,292.00
165 Superior Propane	P.O. Box 2875 Station M	Calgary AB T2P 5G1	6,417.18
166 Syncrude Canada Ltd.	P.O.Box 4023, Accounts Receivable MD 6060	Fort McMurray AB T9H 3L1	598.50
167 T & S Signs Ltd.	195 MacKay Crescent	Fort McMurray AB T9H 5E8	14,615.25
168 TBG Contracting Ltd.	1140 Ellwood Road SW	Edmonton AB T6X 0B2	175,451.19
169 Tech Sonic Services Ltd. Partnership	333 - 9816 Hardin Street	Fort McMurray AB T9H 4K3	642.60
170 Telus Communications	PO Box 2525 Stn M	Calgary AB T2P 5A5	2,169.95
171 The Equitable Life Insurance Co.	One Westminster RD N, PO Box 1603 STN Waterloo	Waterloo ON N2J 4C7	17,003.61
172 TLC Recyclers	127 Lawrence Street	Fort McMurray AB T9K 2S4	105.00
173 Top Knotch Doors	195 Turbo Drive	Shenwood Park AB T8H 2J6	3,190.51
174 Toromont Cat	82 Kenmount Road, PO Box 8940	St. John's NF A1B 3S2	14,690.00
175 Tridon Communications	10017 Queen St.	Fort McMurray AB T9H 4Y9	6,474.19
176 United Rentals	C/O V7406, P.O. Box:7406, Station Terminal	Vancouver BC V6B 4E2	36,604.89
177 VanHoutte Coffee Services Inc. (Co.95)	7620 Yellowhead Trail	Edmonton AB T5B 1G3	488.05
178 Vantage Inn & Suites	200 Parent Way	Fort McMurray AB T9H 6E6	909.06
179 WAJAX	16745 11th Ave	Edmonton AB T5M 2S4	2,311,243.30
180 Ward's Hydraulic Services Ltd.	7-228 Cayer Street	Coquitlam BC V3K 5B1	16,374.10
181 Waste Management	PO Box 138, Station M	Calgary AB T2P 2H6	1,757.99
182 Water Blast Manufacturing LP	16712-118 Avenue	Edmonton AB T5V 1P7	2,554.04
183 Water Pure & Simple	PO Box 5570	Fort McMurray AB T9H 3G5	1,366.00

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<b>184</b> Waterloo Ford Lincoln Sales	11420-107 Avenue	Edmonton	AB T5H 0Y5	96,730.83
<b>185</b> Western Star Trucks (North) Ltd.	15205-112 Avenue	Edmonton	AB T5M 2V7	41,843.11
<b>186</b> Workers' Compensation Board	PO Box 2542	Calgary	AB T2P 5E7	315,795.65
<b>187</b> Young Fitness Inc	Suite 840, 10310 Jasper Ave	Edmonton	AB T5J 1Y8	231.00
<b>Trade Payables Subtotal</b>				<b>22,491,661.58</b>
<b>GRAND TOTAL</b>				<b>235,891,268.58</b>