

COUR SUPÉRIEURE  
Chambre commerciale

CANADA  
PROVINCE DE QUÉBEC  
DISTRICT DE QUÉBEC  
DIVISION N° : 01 - Montréal  
COUR N° : 500-11-055238-188  
DOSSIER N° : 41-344328

**DANS L'AFFAIRE DE LA  
MISE SOUS SÉQUESTRE DE :**

**SPG INTERNATIONAL LTÉE**, société dûment  
constituée en vertu de la loi, ayant son siège social  
au 300-215 rue Saint-Jacques, Montréal, QC  
H2Y 1M6

Débitrice

- et -

**RESTRUCTURATION DELOITTE INC.**  
(Benoit Clouâtre, CPA, CA, CIRP, SAI, responsable  
désigné) ayant un établissement au 1190, avenue  
des Canadiens-de-Montréal, bureau 500, Montréal,  
QC H3B 0M7

Séquestre

**AVIS ET DÉCLARATION DE SÉQUESTRE  
(Paragraphe 245(1) et 246(1) de la Loi)**

Le séquestre donne avis de ce qui suit et déclare que :

1. Le **8 novembre 2018**, la soussignée, Restructuration Deloitte inc., est devenue séquestre à l'égard de tous les actifs (les « **Biens** ») de SPG International Ltée (« **SPG** »).
2. En date du présent avis, les Biens de SPG comprennent notamment les éléments suivants, pour lesquels la valeur doit être déterminée :
  - Encaisse;
  - Comptes clients;
  - Inventaire;
  - Terrain et bâtiment;
  - Machinerie;
  - Équipement et outillage;
  - Mobilier de bureau;
  - Matériel informatique;
  - Actifs incorporels (brevets et marques de commerce).
3. Le Séquestre a pris possession des Biens de la Débitrice le 8 novembre 2018.

4. Le Séquestre a mis en place un processus de demande de soumissions afin de vendre les immobilisations corporelles et incorporelles de SPG.
5. Les renseignements suivants se rapportent à la présente nomination de séquestre :
  - a) Le siège social de SPG est situé au 300-215 rue Saint-Jacques, Montréal, QC, H2Y 1M6 et le principal établissement de SPG est situé au 4275 boul. Saint-Joseph, Drummondville, QC, J2B 1T8. SPG entreposait des marchandises, jusqu'à récemment, à l'établissements voisin suivant : 4225, boul. Saint-Joseph, Drummondville, QC, J2B 1T8.
  - b) SPG est un important manufacturier qui commercialise des coffres à outils de qualité sous sa marque de commerce « International » et sous certaines marques privées employant, jusqu'à récemment, une centaine de personnes à Drummondville.
  - c) L'endettement exact de SPG à l'endroit des créanciers garantis, Banque de Montréal, Investissement Québec et Banque Laurentienne du Canada, lesquels sont titulaires d'une garantie de premier rang sur les Biens décrits ci-dessus, reste à déterminer.
  - d) La liste des autres créanciers de SPG se trouve en pièce jointe. L'endettement envers chacun de ces créanciers reste à déterminer.
  - e) Le plan d'action prévu du séquestre, dans la mesure où le Séquestre le considère nécessaire, peut être décrit ainsi (à noter que ce plan peut faire l'objet de modifications de temps à autre selon les circonstances) :
    - Prendre toute mesure nécessaire afin de protéger les Biens et de préserver leurs valeurs;
    - Recouvrer toutes les créances et autres réclamations de SPG et effectuer des transactions à l'égard de celles-ci, aussi bien que de signer tout document à cet effet;
    - Solliciter un ou plusieurs acheteurs potentiels afin de disposer des Biens;
    - Présenter une requête à la Cour pour la délivrance d'une ordonnance de dévolution afin de vendre les Biens libres de tout privilège ou charge affectant les Biens;
    - Retenir tous les services requis, de l'avis du séquestre agissant raisonnablement, afin de lui permettre de s'acquitter de son mandat.
  - f) Personne-ressource du séquestre :

Monsieur Vincent Roy-Turgeon, CPA, CA  
1190, avenue des Canadiens-de-Montréal, bureau 500  
Montréal QC H3B 0M7

Téléphone : 514-393-7150  
Télécopieur : 514-390-4103  
Courriel : vroyturgeon@deloitte.ca

Daté de Montréal, ce 16<sup>e</sup> jour de novembre 2018

RESTRUCTURATION DELOITTE INC.  
En sa capacité de séquestre aux biens de  
SPG International Ltée

A handwritten signature in black ink, appearing to read "Benoit Clouâtre". The signature is fluid and cursive, with a prominent initial "B" and a long, sweeping tail.

Benoit Clouâtre, CPA, CA, CIRP, SAI  
Premier vice-président

SUPERIOR COURT  
Commercial Division

C A N A D A  
PROVINCE OF QUEBEC  
DISTRICT OF QUEBEC  
DIVISION No.: 01 - Montréal  
COURT No.: 500-11-055238-188  
ESTATE No.: 41-344328

**IN THE MATTER OF THE  
RECEIVER OF:**

**SPG INTERNATIONAL LTD**, a legal person, duly  
incorporated according to law, having its head office  
at 300-215 Saint-Jacques Street, Montreal, QC  
H2Y 1M6

Debtor

- and -

**DELOITTE RESTRUCTURING INC.**  
(Benoit Clouâtre, CPA, CA, CIRP, LIT designated  
responsible person) having a place of business at  
1190 Avenue des Canadiens-de-Montréal, suite 500,  
Montreal, QC H3B 0M7

Receiver

**NOTICE AND STATEMENT OF THE RECEIVER  
(Subsections 245(1) and 246(1) of the Act)**

The receiver gives notice and declares that:

1. On **November 8, 2018**, the undersigned, Deloitte Restructuring Inc., became the receiver in respect of all of the assets (the "**Property**") of SPG International Ltd ("**SPG**").
2. As of the date of this notice, the Property of SPG includes notably the following, for which the value remains to be determined:
  - Cash;
  - Accounts receivable;
  - Inventory;
  - Land and building;
  - Machinery;
  - Equipment and tool;
  - Office furniture;
  - Computer equipment;
  - Intangible assets (patents and trademarks).
3. The Receiver took possession or control of the Property described on November 8, 2018.

4. The Receiver initiated a call for tenders in order to dispose of the tangible and intangible assets of SPG.

5. The following information relates to the receivership:

- a) The head office of the Debtor is located at 300-215 Saint-Jacques Street, Montreal, QC, H2Y 1M6 and the principal place of business is located at 4275 Saint-Joseph Blvd., Drummondville, QC, J2B 1T8. SPG also stored merchandise, until recently, at a second place of business located at 4225 Saint-Joseph Blvd., Drummondville, QC, J2B 1T8.
- b) The Debtor is a major manufacturing company commercializing quality toolboxes under the "International" trademark and other private trademarks and was hiring, until recently, approximately one hundred employees in Drummondville.
- c) The exact indebtedness of SPG to the secured creditors, Bank of Montreal, Investissement Quebec and Laurentian Bank of Canada, which hold a first ranking security interest in the Property described above, remains to be determined.
- d) The list of other creditors of the Debtor is attached to the present notice. The amounts due to each of those creditors remain to be determined.
- e) The intended plan of action of the receiver, where the receiver considers it necessary, during the receivership is as follows (please note that this plan of action is subject to change from time to time according to the circumstances):
  - To take all measures necessary in order to protect and preserve the Property's value;
  - To collect all of the accounts receivable and other claims of SPG and to transact in respect of same, as well as to sign any document for this purpose;
  - To interest or solicit one or several potential buyers for the Property in order to dispose of the Property;
  - Petition the Court for the issuance of a vesting order to convey the Property free and clear of any liens or encumbrances affecting such Property;
  - Retain whatever services required, in the opinion of the receiver acting reasonably, to fulfill its mandate.

f) The contact person for the receiver:

Mr. Vincent Roy-Turgeon, CPA, CA  
1190 Avenue des Canadiens-de-Montréal, suite 500  
Montreal QC H3B 0M7

Telephone: 514-393-7150  
Fax: 514-390-4103  
Email: vroyturgeon@deloitte.ca

Dated at Montreal, this 16<sup>th</sup> day of November 2018.

DELOITTE RESTRUCTURING INC.  
In its capacity as receiver of  
SPG International Ltd

A handwritten signature in black ink, appearing to read "Benoit Clouâtre". The signature is fluid and cursive, with a prominent initial "B" and a long, sweeping tail.

Benoit Clouâtre, CPA, CA, CIRP, LIT  
Senior Vice-President

## Creditor Mailing List

In the matter of the receivership of  
SPG International Ltd  
of the City of Montréal, in the Province of Quebec

Creditor Type	Name	Attention	Address	Claim \$
Official Receiver	Montreal		Sun Life Building 1155 Metcalfe, bureau 950 Montreal QC H3B 2V6	
Court	Cour Supérieure du Québec - Montréal		1 rue Notre-Dame est Montréal QC H2Y 1B6	
Preferred	_Employés de SPG International Ltée			
Secured	BANQUE DE MONTRÉAL		105, Rue St-Jacques, 2e Étage MONTRÉAL QC H2Y 1L6	2,589,199.36
	Banque Laurentienne du Canada		1360, boul. René-Lévesque Ouest, Suite 620 MONTRÉAL QC H3G 0E8	1,660,673.72
	Investissement Québec		413, rue Saint-Jacques, bureau 500 MONTRÉAL QC H2Y 1N9	1,513,190.51
Unsecured	* ALLIED CONVEYOR SYSTEMS		PO BOX 1054 STATHAM GA 30680 USA	325.00
	* BUR. VERITAS CONSUMER PROD SERV, INC		14624 COLLECTIONS CENTER DRIVE CHICAGO IL 60693 USA	2,106.88
	* COLE INTERNATIONAL USA		1775 BASELINE ROAD, SUITE 280 GRAND ISLAND NY 14072 USA	3,354.52
	* COMMERCE TECHNOLOGIES		PO BOX 15291, STATION A TORONTO ON M5W 1C1	861.84
	* FAUCHER INDUSTRIES		6363, BOUL.DES GRANDES-PRAIRIES SAINT-LEONARD QC H1P 1A5	6,412.45
	* FEDEX FREIGHT		PO BOX 94515 PALATINE IL 60094-4515 USA	838.06
	* GAYNOR & ASSOCIATES		7470 MARKET PLACE DRIVE EDEN PRAIRIE MN 55344 USA	2,676.70
	* GEELONG (C.HO)		Suite 1101 Tower 1, The Gateway, 25 Canton Road Tsim Sha Tsui,, Kowloon Hong Kong (R.A.S.) CHINA	12,758.57
	* GEELONG SALES (MCO) LTD		Suite 1101 Tower 1, The Gateway, 25 Canton Road Tsim Sha Tsui,, Kowloon Hong Kong (R.A.S.) CHINA	4,809,365.35
	* GVS ENTERPRISES, LLC		9316 NE 180th ST BOTHELL WA 98011 USA	343.96
	* KRAMER SALES COMPANY		529 ECHO LANE GLENVIEW IL 60025 USA	6,235.66
	* MATE PRECISION TOOLING		1295 LUND BOULEVARD ANOKA MN 55303 USA	4,725.03
	* McMASTER CARR		PO BOX 7690 CHICAGO IL 60680-7690 USA	1,622.16
	* MORAN TRANSPORTATION CORP		2401 ARTHUR AVENUE ELK GROVE VILLAGE IL 60007 USA	50,949.02
	* NEW PENN MOTOR EXPRESS, INC		24801 NETWORK PLACE CHICAGO IL 60673-1248 USA	22,780.45
	* PPG CANADA INC		PO BOX 9457, POST STN A TORONTO ON M5W 4E1	27,556.00

\* USD

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In the matter of the receivership of  
SPG International Ltd  
of the City of Montréal, in the Province of Quebec

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	* PRIMA POWER		SERVICE & PARTS 8208 EAGLE WAY CHICAGO IL 60678-1082 USA	5,947.45
	* SUSPA INC.		3970 ROGER B CHAFFEE MEM DR GRAND RAPIDS MI 49548-3497 USA	5,150.00
	* UNITED PARCEL SERVICE		PO BOX 7247-0244 PHILADELPHIA PA 19170-0001 USA	3,063.94
	* USF HOLLAND		27052 NETWORK PLACE CHICAGO IL 60673-1270 USA	12,460.41
	* YRC FREIGHT		PO BOX 3531, STATION A TORONTO ON M5W 3G4	37,469.82
	ABSOLU		1097, NOTRE-DAME O. BUR 100 VICTORIAVILLE QC G6P 7L1	2,322.50
	ACKLANDS GRAINGER		C.P 2970 WINNIPEG MB R3C 4B5	16,006.16
	ADRIAN AUTOMATION INC		12768, BOUL. INDUSTRIEL PTE AUX TREMBLE QC H1A 3V2	11,033.58
	AIREX INDUSTRIES		2500, RUE BERNARD-LEFEBVRE LAVAL QC H7C 0A5	11,795.00
	ALGOOD CASTERS INNOVATIONS		110, DELTA PARK BLVD BRAMPTON ON L6T 5E7	11,812.58
	ANTONIO MOREAU (1984)		7405, DUPLESSIS ST-HYACINTHE QC J2R 1S5	425.97
	ARC Centre d'arrivage de l'insolvabilité du Québec		4695, boul. Shawinigan-Sud Shawinigan QC G9P 5H9	
	ATELIER DE MOTEUR CROTEAU		1355, DES CHAMPS DRUMMONDVILLE QC J2B 6V2	6,164.05
	BELL MOBILITE		C.P.11095, SUCC.CENTRE-VILLE MONTREAL QC H3C 5E7	1,069.69
	BENOIT INDUSTRIEL		85, 10ieme AVENUE DRUMMONDVILLE QC J2B 2V7	684.81
	BL HYDRAULIQUE DRUMMOND		656, BOUL.LEMIRE DRUMMONDVILLE QC J2C 7W9	766.66
	BMO BANQUE DE MONTREAL Mc		399, PRINCIPALE GRANBY QC J2G 2W7	4,823.86
	BUROPRO		1050, BOUL.RENE-LEVESQUE DRUMMONDVILLE QC J2C 5W4	3,302.91
	BYSTRONIC CANADA		3330 RIDGEWAY DRIVE, UNIT #11 MISSISSAUGA ON L5L 5Z9	804.09
	C.E.V.I.C.		43, ST-EUGENE, #201 VARENNES QC J3X 1E3	310.00
	C.H.ROBINSON COMPANY (CANADA) LTD		PO BOX 57729, POSTAL STN A TORONTO QC M5W 5M5	43,461.00
	CANAC		CP 250 ANCIENNE LORETTE QC G2E 3M3	847.38
	CANIMEX INC.		285, RUE ST-GEORGES DRUMMONDVILLE QC J2C 4H3	146,621.87
	CASCADES EMB.CARTON DIV.CASC CDN		CP 11790, DEPART.23, SUCC.CTRE-VILLE M9075C & M9075U MONTREAL QC H3C 0C4	7,610.49
	CASCADES GR. PRODUITS SPECIALISES		CP 11454, DEPT 24 M9073C/U, SUCC.CTRE-VILLE MONTREAL QC H3C 5K8	47,994.26

\* USD



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In the matter of the receivership of  
SPG International Ltd  
of the City of Montréal, in the Province of Quebec

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	CBR LASER		340, ROUTE 116 OUEST PLESSISVILLE QC G6L 2Y2	1,469.38
	CEVEC INC., LE GROUPE		212, ROUTE 122 ST-GERMAIN QC J0C 1K0	5,056.45
	CHALAMODE		780, ELISEE ST-MAJORIQUE QC J2B 8A8	793.33
	Chauffage P. Gosselin / Groupe Solution Collect		311-560, Henri Bourrassa 0 MONTRÉAL QC H3L 1P4	1,716.00
	CHEMFIL		3258 MARENTETTE AVE WINDSOR ON N8X 4G4	481.95
	CINTAS CANADA LTEE		PO BOX 4372, STN A TORONTO ON M5W 0J2	1,683.12
	COFAMEK		2120, RUE ANDRE-C.HAMEL DRUMMONDVILLE QC J2C 8B1	847.95
	COLE INTERNATIONAL INC		670, AVENUE ORLY, SUITE #201 DORVAL QC H9P 1E9	39,366.63
	COLE INTERNATIONAL INC		3033, 34 AVENUE NE CALGARY AB T1Y 6X2	54,714.17
	COMM. SCOLAIRE DES CHENES		457, RUE DES ECOLES, CP 846 DRUMMONDVILLE QC J2B 6W3	6,484.44
	CONSOLIDATED FASTFRATE		4415 RUE FAIRWAY LACHINE QC H8T 1B5	25,355.19
	CONSTRUCTION A. MATHIEU		241, ST-FELIX ST-GERMAIN QC J0C 1K0	3,049.14
	COVENTA INC		1341, NEWTON PARC INDUSTRIEL BOUCHERVILLE QC J4B 5H2	1,210.64
	CROWN CHARIOTS ELEVATEURS		3430, RUE GRIFFITH MONTREAL QC H4T 1A7	1,075.02
	D.BAILEY 9253-4015 QC INC		2555, ROUTE 139 DRUMMONDVILLE QC J2A 1Z3	6,132.00
	Développement Économique Canada		1100, boul. René-Lévesque, bureau 105 DRUMMONDVILLE QC J2C 5W4	623,296.00
	DIONNE & FILS 1988 Inc.		410, RUE ST-PIERRE DRUMMONDVILLE QC J2C 3W1	474.76
	DIST.ACIER POINTE-CLAIRE STEEL		408 WENTWORTH ST.N. PO BOX 66, LCD 1 HAMILTON ON L8L 7V2	123,395.63
	DOCTEUR DE L'OUTIL		2405, RUE ST-PIERRE DRUMMONDVILLE QC J2C 5A7	252.84
	EAUVY M.N		2435, ROUTE 139 DRUMMONDVILLE QC J2A 1Z1	582.64
	ECKO LOGISTIQUE		1443, DES CASCADES, SUITE 204 ST-HYACINTHE QC J2S 3H6	919.80
	EMBALLAGES JEAN CARTIER		2325, BOUL.INDUSTRIEL ST-CESAIRE QC J0L 1T0	8,193.70
	ENERGIR		C.P.6115, SUCC.CENTRE-VILLE MONTREAL QC H3C 4N7	12,641.17
	ENTREPRISE GUY MARCOUX		41, 1 iere RUE CP 833 ST-GERMAIN-GRANTHAM QC J0C 1K0	1,868.35
	EQUIP. SANITAIRE DRUMMOND		950, RUE CORMIER DRUMMONDVILLE QC J2C 2N6	769.82

## Creditor Mailing List

In the matter of the receivership of  
SPG International Ltd  
of the City of Montréal, in the Province of Quebec

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	EQUIPEMENT G.N. JOHNSTON		5990 AVEBURY ROAD MISSISSAUGA ON L5R 3R2	2,381.52
	ETIQUETTES CORSAIR		6505. VANDEN ABEELE ST-LAURENT QC H4S 1S1	1,002.94
	EXA SYSTEMES		2626, SABOURIN VILL ST-LAURENT QC H4S 1M2	584.57
	EXCAVATION VRAC ML		2330. ROUTE 139 ST-NICEPHORE QC J2A 2G2	1,724.63
	FASTENAL CANADA, LTD		900 WABANAKI DRIVE KITCHENER ON N2C 0B7	2,551.72
	FORMACA		23, AVE. STE-BRIGITTE NORD MONTMAGNY QC G5V 0H4	30,308.96
	GASCOM PREIMPRESSIONS		1781, RUE SIGOUIN DRUMMONDVILLE QC J2C 5R7	908.32
	GATSTEEL SERVICE CENTER		60 DISCO ROAD ETOBICOKE ON M9W 1L8	486,863.00
	GAUTHIER INTERLIFT		5500, RUE ST-ROCH DRUMMONDVILLE QC J2B 6V4	4,622.00
	GENERAL BEARING SERVICE INC.		490 KENT STREET OTTAWA ON K2P 2B7	974.55
	GESTION I.D.L. / 9267-9380 QUEBEC INC		2083, BOUL.DES PINS STE-MARTHE SUR LE LAC QC J0N 1P0	1,987.86
	GPI QUEBEC INC.		2590, BOUL.LAURIER, BUR.221 QUEBEC QC G1V 4M6	4,536.83
	GROUPE DPI		450, RUE ROCHELEAU DRUMMONDVILLE QC J2C 7R8	6,571.54
	GROUPE MASKA		1348, RUE HEBERT DRUMMONDVILLE QC J2C 1Z8	384.09
	GROUPE TRESK INC.		4100, RUE BRODEUR SHERBROOKE QC J1L 1V9	3,091.68
	HOWARD MARTEN FLUID TECH.		902 DILLINGHAM ROAD PICKERING ON L1W 1Z6	3,303.15
	HYDRO-QUEBEC		C.P.11022, SUCC.CENTRE-VILLE MONTREAL QC H3C 4V6	14,410.76
	IMPRIMERIE LEMIRE		2150, RUE LETENDRE DRUMMONDVILLE QC J2C 7E9	488.64
	IMPRIMERIE MS		1435, BOUL.LEMIRE DRUMMONDVILLE QC J2C 2B2	2,316.76
	KAMEEN HILTON WANKLING		UNIT B, 1255 CLARENCE AVENUE WINNIPEG MB R3T 1T4	349.37
	L'AUTHENTIQUE POSE CAFE		8215, 17e AVENUE MONTREAL QC H1Z 4J9	1,915.69
	LARSEN & SHAW		P.O.BOX 1420,575 DURHAM ST. W WALKERTON ON N0G 2V0	3,661.19
	LCN		1180, ROUTE 243 ST-FELIX KINGSEY QC J0B 2T0	99,692.14
	LE GROUPE CREATECH		1,CARR ALEX-GRAH-BELL, EDIF E4 VERDUN QC H3E 3B3	15,681.02
	LES EMBALLAGES CARROUSEL		1401, AMPERE BOUCHERVILLE QC J4B 5Z5	10,745.60
	LES ENTREPRISES MA / 9247-2208 QUEBEC INC		1500, BOUL ST-CHARLES DRUMMONDVILLE QC J2C 4Z5	2,010.34

## Creditor Mailing List

In the matter of the receivership of  
SPG International Ltd  
of the City of Montréal, in the Province of Quebec

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	LES FOURNITURES IND.MEGA		725, RUE CORMIER DRUMMONDVILLE QC J2C 6P7	1,699.51
	LES SERVICES ELECTRO-TECHNO		2055, RUE ROY SHERBROOKE QC J1K 1B8	2,138.54
	LINDE CANADA LTEE		PO BOX 15687, STN A TORONTO ON M5W 1C1	7,457.11
	LIVRAISON ST-DAMASE		C.P. 374 DRUMMONDVILLE QC J2B 6W3	1,012.08
	LLOYDS LABORATORIES INC.		613 NEAL DRIVE PETERBOROUGH ON K9J 6X7	1,304.36
	LPI LALIBERTE		2155, RUE SIGOUIN DRUMMONDVILLE QC J2C 6T4	390.86
	LUMEN		4950, RUE LOUIS-B. MAYER LAVAL QC H7P 0H7	766.91
	MACHINERIES BV LTEE		5555, RUE ST-ROCH SUD DRUMMONDVILLE QC J2B 6V4	387.47
	MADEINTERNATIONAL		350, RUE ELVIN DRUMMONDVILLE QC J2A 1T3	4,139.10
	MAHEU EXTERMINATION		225, RUE LINDSAY DRUMMONDVILLE QC J2C 1N8	540.38
	MARC BRULE INC.		310, PLACE NOLIN TROIS-RIVIERES QC G8T 8B5	511.64
	MATRITECH		850, RUE ROCHELEAU DRUMMONDVILLE QC J2C 6Y5	3,088.25
	MATTE GR. CONSEIL		3501, RUE PEEL MONTREAL QC H3A 1W7	3,449.25
	MD PRECISION		871, RANG DU BAS DE L'ASSOMPTION SUD L'ASSOMPTION QC J5W 2A3	19,304.30
	MEGABURO INC		1285, RUE CORMIER DRUMMONDVILLE QC J2C 6M1	1,551.92
	METAL EXPAIR		1190, SAMUEL ST-CYRILLE WENDOVER QC J1Z 0A7	675.48
	MITCHEL-LINCOLN LTEE		3737, BOUL.THIMENS ST-LAURENT QC H4R 1V1	42,814.20
	MOCKINGBIRD SYSTEMS INC		9U-45 DALKEITH DRIVE BRANTFORD ON N3P 1M1	630.00
	New Sealine Orchid		Suite 1101 Tower 1, The Gateway, 25 Canton Road Tsim Sha Tsui., Kowloon Hong Kong (R.A.S.) CHINA	2,912,520.63
	NITEK LASER INC.		305, ROUTE DU PORT NICOLET QC J3T 1R7	1,837.76
	O'BRIEN SOLUTIONS DE LEVAGE		1207, CHEMIN INDUSTRIEL QUEBEC SECTEUR LEVIS QC G7A 1A8	5,334.20
	OPTIMA SANTE GLOBALE		7647, RUE ST-HUBERT MONTREAL QC H2R 2N7	481.86
	OPTIMUM FIXATIONS INC.		10280, CHEMIN COTE-DE-LIESSE LACHINE QC H8T 1A3	9,926.44
	OXYGENE BOIS-FRANCS		550, BOUL.JUTRAS EST CP 305 VICTORIAVILLE QC G6P 6S9	383.80

## Creditor Mailing List

In the matter of the receivership of  
SPG International Ltd  
of the City of Montréal, in the Province of Quebec

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	PIC & PAC DISTRIBUTIONS		250-B, BOUL.INDUSTRIEL ST-GERMAIN GRANTHAM QC J0C 1K0	5,545.24
	PLACEMENT PERSONNEL GRH		1855,, BOUL.ST-JOSEPH DRUMMONDVILLE QC J2B 1R1	7,548.11
	PLAST. CELL. POLYFORM INC		454, RUE EDOUARD GRANBY QC J2G 3Z3	38,743.23
	PLOMBERIE ALBO		1880, CH DE LA LONGUE POINTE DRUMMONDVILLE QC J2A 3C3	4,787.49
	POINCONNAGE CONCEPT		672, BOULEVARD INDUSTRIEL St-Eustache QC J7R 5V3	151,479.56
	POLYMOS INC.		150, 5e BOULEVARD TERRASSE VAUDREUIL QC J7V 5M3	3,288.54
	PPG CANADA INC		PO BOX 9457, POST STN A TORONTO ON M5W 4E1	532.40
	PR DISTRIBUTION		6500, ZEPHIRIN-PAQUET QUEBEC QC G2C 0M3	1,293.08
	PROTECH CHEMICALS LTD		7600, HENRI BOURASSA OUEST ST-LAURENT QC H4S 1W3	38,321.19
	PROTO FAB INC		3400, BOUL LOSCH, LOC #1 ST-HUBERT QC J3Y 5T6	2,024.14
	PUROLATOR INC		PO BOX 4800, STN MAIN CONCORD ON L4K 0K1	1,292.12
	PYRO AIR		2575, BOUL.FORD CHATEAUGUAY QC J6J 4Z2	8,012.53
	QUALITE SUR INC.		3339, CHEMIN STE-CATHERINE ROCK FOREST QC J1N 3B7	272.52
	REVENU QUÉBEC, Direction principale des relations avec la clientèle des entreprises		C.P. 3000, succursale Place-Desjardins Montréal QC H5B 1A4	
	RPM MECHANICAL INC.		2290 INDUSTRIAL STREET BURLINGTON ON L7P 1A1	1,155.00
	RYDER EQUIPEMENTS DE MANUTENTION ULC		3430, RUE GRIFFITH MONTREAL QC H4T 1A7	16,853.94
	SAFETY KLEEN CANADA		PO BOX 15221, STATION A TORONTO ON M5W 1C1	803.84
	SAMUEL STRAPPING SYSTEMS GR		PO BOX 57452, STN A TORONTO ON M5W 5M5	3,001.14
	SCN INDUSTRIEL		22555, AUT.TRANSCANADIENNE SENNEVILLE QC H9X 3L7	440.77
Sealine			Suite 1101 Tower 1, The Gateway, 25 Canton Road Tsim Sha Tsui,, Kowloon Hong Kong (R.A.S.) CHINA	7,565,420.05
	SERICO INC.		212, 19ieme AVENUE DRUMMONDVILLE QC J2B 3V5	6,231.51
	SERRUPRO DEZIEL INC.		160 RUE ST-JEAN DRUMMONDVILLE QC J2B 5K9	1,389.31
	SERVICE DE CRIC DRUMMOND		4025, BOUL.ST-JOSEPH DRUMMONDVILLE QC J2B 1T1	2,125.83
	SERVICES ELEC. TECHNIQUE R.L.		1505, BOUL.ST-CHARLES DRUMMONDVILLE QC J2C 4Z6	942.80
	SERVICES SEQUOIA DATA		6, RUE DE L'ESCADRON BLAINVILLE QC J7C 5A3	1,401.55

## Creditor Mailing List

In the matter of the receivership of  
SPG International Ltd  
of the City of Montréal, in the Province of Quebec

Creditor Type	Name	Attention	Address	Claim \$
Unsecured	SHERWIN-WILLIAMS		11470, ALBERT HUDON MONTREAL QC H1G 3J6	80,988.51
	SOLUTION BALANCE X-CELL		2415, RUE POWER DRUMMONDVILLE QC J2C 6Z5	538.09
	SOUTHWESTERN PETROLEUM		P.O.BOX 4550,POSTAL STA.A TORONTO ON M5W 4R7	390.00
	STABLEX CANADA INC.		C.P. 99207, SUCC. CENTRE VILLE MONTREAL QC H3C 0P2	3,576.76
	SUNLIFE FINANCIERE		C.P.1622 SUCC.WATERLOO WATERLOO ON N2J 4M8	27,405.32
	SURPLUS INDUSTRIEL (CERFAB.INC)		680 RUE ROCHELEAU DRUMMONDVILLE QC J2C 6Y5	402.41
	T.C.H. SALES INC.		C/O TH1212, PO BOX 4290 STN A TORONTO ON M5W 0E1	793.33
	TAXIS DRUMMOND		2565, RUE ST-PIERRE DRUMMONDVILLE QC J2C 7Y2	306.51
	TECHNIRACK		5455, RAMSAY ST-HUBERT QC J3Y 2S3	1,849.54
	THERMOSHELL		1555, BOUL.DE L'UNIVERSITE DRUMMONDVILLE QC J2C 0M5	1,623.49
	TRIBEC METAL		5800, RUE VANDEN ABEELE ST-LAURENT QC H4S 1R9	316.18
	TST OVERLAND EXPRESS		6800, CH.ST-FRANCOIS ST-LAURENT QC H4S 1B7	22,246.09
	U.P.S. DU CANADA LTEE		P.O.BOX 4900, STATION A TORONTO ON M5W 0A7	588.03
	ULINE		PO BOX 3500 RPO STREETSVILLE MISSISSAUGA ON L5M 0S8	5,106.00
	UNITED PARCEL SERVICE		PO BOX 4900, STATION A TORONTO ON M5W 0A7	420.39
	USINAGE J.M.BLANCHETTE		2350, RUE SIGOUIN DRUMMONDVILLE QC J2C 5Z4	980.74
	USINAGE LAURENTIDES INC		1258, AVENUE DE LA GARE MASCOCHE QC J7K 2Z2	14,417.09
	USINAGE RENE HAMEL		2400, RUE LETENDRE DRUMMONDVILLE QC J2C 7E9	1,080.59
	USINAGE TECHPRO		835, RUE CHERRIER DRUMMONDVILLE QC J2B 5A8	1,103.76
	VERIF.MONDIALES MINTZ INC.		1303, RUE WILLIAM, BUR. 200 DEPT CPTÉ MONTREAL QC H3C 1R4	402.41
	VERRIER & ASSOCIES INC		430, RUE ST-GEORGES, BUR.121 DRUMMONDVILLE QC J2C 4H4	19,162.78
	VILLE DE DRUMMONDVILLE		C.P.398 DRUMMONDVILLE QC J2B 6W3	26,379.66
	WAJAX IND COMPOSANTS SC.		CP 11790 DEPT 26, SUCC CENTRE-VILLE M9079C/U MONTREAL QC H3C 0C4	5,386.88
	WESKO LOCKS LTD		4570 EASTGATE PARKWAY MISSISSAUGA ON L4W 3W6	4,217.84
	ZEP SALES & SERV.OFCANADA		PO BOX 4917, STN A TORONTO ON M5W 0C8	722.99