

- Creditor Mailing List -

Creditor Type	Name	Attention	Address	Claim \$
Secured	Dell Financial Services Canada Limited		155 Gordon Baker Road, Suite 501 North York ON M2H 3N5	21,000.00
	RP Holdings Inc.		150 Signet Drive North York ON M9L 1T7	3,400,000.00
	Sherfam Inc.		150 Signet Drive North York ON M9L 1T7	2,783.47
	Sherfam Inc.*		150 Signet Drive North York ON M9L 1T7	2,303,643.00
Unsecured	1068223 Alberta Ltd.		11248-170 Street Edmonton AB T5S 2X1	3,780.00
	407 ETR - Express Toll Route		P.O. Box 407, Scarborough ON M1R 5J8	172.19
	AAA Express Parcels Inc.		34 Sullivan St. Toronto ON M5T 1B9	160.00
	Acuren Group Inc.		c/o Lockbox #310230, P.O. Box 578, Stn. "M" Calgary AB T2P 2J2	197.75
	Alphachem Limited		2485 Milltower Court Mississauga ON L5N 5Z6	1,593.24
	Aprile Florist		2883 Keele Street North York ON M3M 2G9	152.55
	Asian Star Co. Ltd.*		551 Fifth Avenue New York NY 10176 USA	160,037.20
	ASJAD Diamond Consultants Inc.		221 Victoria Street, #320 Toronto ON M5B 1V4	90.40
	Assay Office Birmingham***		P.O. Box 151, Newhall St., Birmingham B3 1SB UK	36.80
	Aviv Plumbing		25 Grenadier Crescent Thornhill ON L4J 7V8	163.85
	Bell Canada		P.O. Box 9000 North York ON M3C 2X7	415.29
	BFI Canada Inc.		650 Creditstone Road Concord ON L4K 5C8	2,760.35
	Brinks Canada Limited		C/O TX4014C, P.O. Box 4590, Stn. "A" Toronto ON M5W 7B1	7,370.36
	Business Computer Sys. Inc.*		3100 E. Foothill Blvd Pasadena CA 91107 USA	577.50
	Canadian Gemological Laboratory		510-409 Granville Street Vancouver BC V6C 1T2	9,423.75
	Canpar		500-1290 Central Parkway West Mississauga ON L5C 4R9	513.36
	CBS Outdoor Canada		377 Horner Avenue Toronto ON M8W 1Z6	35,854.50
	CIBC Visa		P.O. Box 4595, Stn. "A" Toronto ON M5W 4X9	5,730.92
	Commerce Technologies, Inc.*		P.O. Box 15291, Station A Toronto ON M5W 1C1	72.00
	Commport Communications		5 Scanlon Court Aurora ON L4G 7B2	226.00
	Crieri SRL**		Napoli Str. 10-15048 Valenza (AL) Italy	47,127.06
	Desjardins Card Services		FCDQ Montreal QC H3C 3V2	74.47
	Diamond House Inc.*		589 Fifth Avenue New York NY 10017 USA	43,938.60

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Unsecured	Disons Gems, Inc.*		415 Madison Avenue New York NY 10017 USA	231,459.55
	E.E. Plating Consulting		55 Bayhampton Crescent Thornhill ON L4J 7H2	293.80
	Emby International Inc.*		592 Fifth Avenue, 11 Floor New York NY 10036 USA	47,978.85
	Enbridge Gas Distribution		P.O. Box 644 Scarborough ON M1K 5H1	604.19
	European Design Jewellery Ltd.		21 Dundas Square, # 510 Toronto ON M5B 1B7	3,552.69
	Evvan Importers Inc.*		15 West 47th Street, Suite 403 New York NY 10036-3376 USA	5,278.92
	Federal Express Canada Ltd.		P.O. Box 4626 Toronto ON M5W 5B4	2,392.42
	Federal Express Ltd.*		P.O. Box 4626, Toronto Stn. "A" Toronto ON M5W 5B4	104.84
	Gem Scan Laboratories Inc.*		27 Queen St. East Toronto ON M5C 2M6	4,161.79
	Gem Star Inc.*		1111A Finch Avenue West Toronto ON M3J 2P7	2,962.50
	Gemscan International Inc.		27 Queen Street, East Toronto ON M5C 2M6	2,196.72
	Georgian College		One Georgian Drive, Room C259 Barrie ON L4M 3X9	1,500.00
	Gesswein Canada		317 Attwell Drive Rexdale ON M9W 5C1	1,519.23
	Grand Central Jewellery Ltd.*		Room 1511, 15/F Austin Tower, Tsimshatsui, Kowloon Hong Kong	4,739.07
	Guardian Ind'l Supply Group		777 Alness Street Downsview ON M3J 2H8	585.34
	Gunther Mele Limited		30 Craig Street Brantford ON N3R 7J1	34,273.28
	H D Group*		Unit A1 Worton Drive, Reading RG2 0TG, UK	14,498.57
	H.K. Designs (India)*		Unit #113, SDF IV., Seepz-Sez, Andheri (East) 400 096 Mumbai India	7,302.00
	H.W. Hollinger (Canada) Inc.		550, Rue Sherbrooke O., Suite 2070, Tour Ouest Montréal QC H3A 1B9	1,461.69
	HCH Lazerman Inc.		278 Bathurst Street Toronto ON M5T 2S3	675.56
	Imperial Coffee Services Inc.		12 Kodiak Crescent North York ON M3J 3G5	945.77
	Imperial Smelting & Refining		451 Denison Street Markham ON L3R 1B7	1,451.96
	Jacoby Enterprise LLC*		1615-54th Street Brooklyn NY 11204 USA	12,250.27
	Jay Gems Inc.*		590 Fifth Avenue, Suite # 1801 New York NY 10036 USA	22,920.50
	Jay's Jewellery		44-31 Tapscott Road Scarborough ON M1B 4Y7	45.20
	Jayden Star LLC*		385 Fifth Avenue New York NY 10016 USA	64.50
	Jerry Gil & Co. Ltd.*		20 East 46Th Street, 11th Floor New York NY 10017 USA	1,722.25

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Unsecured	JPI Limited*		Unit 606A, Tower 2, Harbour Centre, Kowloon Hong Kong	391,321.22
	L.M. Clark Customs Broker Ltd.		1804 Alstep Drive Mississauga ON L5S 1W1	7,719.76
	Leach-Garner*		3794 Collections Center Drive Chicago IL 60693 USA	17,073.68
	Lotus Colors Inc.*		62 West 47th Street New York NY 10036 USA	2,278.00
	M-C Gems Limited		27 Queen Street East, Toronto ON M5C 2M6	1,221.82
	Malca-Amit Canada		27 Queen Street East Toronto ON M5C 2M6	25.00
	Marketing Alternatives Ltd.		1 Benvenuto Pl Toronto ON M4V 2L1	22,600.00
	Midas Jewellery		27 Queen Street East Toronto ON M5C 2M6	0.01
	Minuteman Press		306 Dolomite Drive Downsview ON M3J 2N2	370.42
	Mormark Print Productions Inc.		6-563 Edward Avenue Richmond Hill ON L4C 9W7	28,806.08
	MTS Allstream		P.O. Box 5300, Station Main Winnipeg MB R3C 0C1	1,213.66
	Network Repairs CA		4-30 Intermodal Drive Brampton ON L6T 5K1	254.25
	Newsmith, Inc.*		2006 New Garden Road Greensboro NC 27410 USA	800.00
	Office Central		498 Markland St., Bldg. 7 Markham ON L6C 1Z6	901.92
	Orkin Canada		5840 Falbourne St. Mississauga ON L5R 4B5	290.98
	Oro Chains (PTY) Ltd.*		Oro Chain Divission, Viaeberg 8018 South Africa	1,574.84
	Pause Productions Inc.		2552 Bristol Circle Oakville ON L6H 5S1	589.01
	Persona Limited*		Unit 606A, Tower 2, Habour Centre, Hungom Kowloon Hong Kong	293,448.68
	Praxair Canada Inc.		P.O. Box 400, Station D Scarborough ON M1R 5M1	540.28
	Pro Green Irrigation		1069 Vice Regent Place Newmarket ON L3X 1N2	84.75
	Publishing Events Ltd.***		2nd Floor, Chapel House, 18 Hatton Place, London EC1N 8RU, UK	312.50
	Purolator Courier Ltd.		P.O. Box 1100 Etobicoke ON M9C 5K2	1,132.20
	Remy Sales		221 Victoria Street, Suite 203 Toronto ON M5B 1V4	1,474.65
	Rogers		P.O. Box 9100 Don Mills ON M3C 3P9	48.87
	Roy Turk/Cardinal Maintenance		106 Vulcan Street Etobicoke ON M9W 1L2	925.00
	S. Vinodkumar USA, Inc.*		415 Madison Avenue New York NY 10017 USA	424,562.75
	Safety-Kleen Canada, Inc.		P.O. BOX 15221, STATION A Toronto ON M5W 1C1	1,472.19
	Seca Gems Ltd.*		3114 Boundary Road Burnaby BC V5M 4A2	94,097.55

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Unsecured	Sharp Electronics Of Can. Ltd.		335 Britannia Road East Mississauga ON L4Z 1W9	1,031.65
	Sharp Electronics Of Canada Ltd.		P.O. BOX 4094 Toronto ON M5W 3T1	2,023.94
	Sherfam Inc.		150 Signet Drive North York ON M9L 1T7	29,689,030.16
	Shivani Gems, Inc.*		589 Fifth Avenue New York NY 10017 USA	26,822.45
	Shred-it Canada Toronto		c/o T10265C Toronto ON M5W 0C9	142.80
	Siam Corundum		55 Queen St. East, Toronto ON M5C 1R6	90.40
	Sivambikai Aryharan****		7260 Torrisdale Lane Mississauga ON L5N 7Y9	1.00
	Sparkling Jewels USA*		576 5th Ave. Suite 805 New York NY 10036 USA	37,038.00
	SRN Techno Services Inc.*		55 West 47th Street, Suite 840 New York NY 10036 USA	852.21
	Star Asia, Inc.*		580 Fifth Avenue, Suite 3101 New York NY 10036 USA	62,201.10
	Star Rays N.Y. Inc.*		15 West 47th St., Suite 1108 New York NY 10036 USA	30,205.25
	Sunshine Diamonds LLC*		36 West 44th Street, Suite 1020 New York NY 10036 USA	16,546.20
	The Birmingham Assay Office***		P.O. Box 151, Newhall Street, Birmingham West B3 1SB UK	400.92
	The CMJ Ltd.***		25 Somers Road, Rugby, Warwickshire CV22 7DG UK	3,496.50
	Toronto Hydro Electric System		P.O. Box 4490, Station "A" Toronto ON M5W 4H3	6,921.76
	Transcontinental Tool Co.		21 Dundas Square, Toronto ON M5B 1B7	2,522.11
	TRC Networks		70 Connie Crescent, Vaughan ON L4K 1L6	209.05
	Uline Canada Corporation		BOX 3500 Mississauga ON L5M 0S8	749.89
	Umicore Precious Metals NJ, LLC*		3950 S Clinton Ave South Plainfield NJ 07080 USA	1,960,875.00
	United Precious Metal*		2781 Townline Road Alden NJ 14004 USA	11,757.16
	Unity Jewels*		Unit No: IT-2, SDF-7, Seepz, SEZ, Andheri (East) 400-096 Mumbai India	21,777.00
	V.C. Jewellery		38 Belvia Road Etobicoke ON M8W 3R3	483.08
	Z-Tech Advanced Technologies Inc.*		1870 S. Milliken Avenue Ontario CA 91761 USA	45.00

Legend

- * U.S. Dollars
- ** Euros
- *** Great Britain Pounds
- **** Contingent Liability