

RICHTER

December 2, 2021

TO: CREDITORS OF CASTOR HOLDING LTD.

RE: Castor Holdings Ltd.

We are writing to you in our capacity as trustee (the “**Trustee**”) to the bankruptcy (the “**Estate**”) of Castor Holdings Ltd. (“**Castor**” or the “**Bankrupt**”). On March 24, 2021 we had sent you a Reporting Letter for the purpose of providing you with an update, steps to complete, and timetable for completion. The following is to provide you with a further update as well as the steps remaining and estimated timing to finish this file. A copy of this Report also appears on the Trustee’s website (<https://www.richter.ca/insolvencycase/castor-holdings-ltd/>).

We had previously advised you that the Trustee’s administration is coming to a conclusion with the intention of the Trustee paying a nominal distribution to the Creditors (“**Dividend**”). The Dividend is a function of the remaining funds in the Estate trust account and the specific claims filed by Creditors and accepted by the Trustee. We had also advised that the delays in the finalization of the Trustee’s administration were not attributable to the Trustee, but rather as a result of uncontrollable external reasons (“**Events**”), such as government tax audits. Certain delays have continued and we now provide you with our revisions and comments on the various steps to conclude (“**Steps**”).

Remaining Trustee’s Administration

The following are the present remaining Steps prior to the payment of the Dividend:

1. The fiscal year-end of Castor is March 31. In conjunction with the Richter Tax Department, the March 31, 2021 year-end tax returns had been filed and accepted by the Governments. A final tax return shall be filed subsequent to March 31, 2022. The Trustee expects there to be no tax liability for year ended March 31, 2022 and therefore no ensuing delay in the issuance of the Dividend.
2. A penultimate Final Statement of Receipts and Disbursements (“**Penultimate Statement**”) as at July 31, 2021 had been approved by the Bankruptcy Estate Inspectors. This Penultimate Statement included the accrual of some legal bills which still required approval (“**Taxation**”) by the Québec Superior Court. The Taxation has been delayed which necessarily delays the preparation of the Final Statement which shall form the basis of the Final Dividend to be paid to creditors. It is expected that the Court hearing on the Taxation of the legal fees will take place on December 17, 2021. The corresponding judgement will either be rendered immediately or taken on deliberation; in the latter case there being a resultant delay at the discretion of the judge.
3. Upon the Court rendering its decision on the Taxation of the legal fees, the Trustee will then be able to proceed to the next sequential step as expeditiously as possible towards closure of this file. Namely, the Trustee shall prepare the revised Final Statement for Inspectors’ approval, and thereafter for submission to the Office of the Superintendent of Bankruptcy (“**OSB**”) for its comments.

MONTREAL

1981 McGill College
Montréal QC H3A 0G6
514.934.3400

TORONTO

181 Bay St., #3510
Bay Wellington Tower
Toronto ON M5J 2T3
416.488.2345

CHICAGO

200 South Wacker, #3100
Chicago, IL 60606
312.828.0800

4. Immediately upon receipt of the OSB comments, the Trustee will send the Final Statement to Québec Superior Court for Taxation ("**Court Approval**") but once again we reiterate that the Trustee does not control the timing of the decision of either the OSB or Court.
5. Upon receiving the Court Approval/Taxation, the Trustee shall send out the requisite legal Notice ("**Notice**") to the creditors that the Trustee intends to pay within approximately 60 days after the Notice, a Final Dividend to the creditors and to also advise the creditors that the Trustee will subsequently apply for its Discharge from the Court ("**Discharge**"). As mentioned in previous correspondence, the Discharge judgment essentially signifies the formal closure of the Estate file and liberates the Trustee of any future claims. If creditors and supplemental notified parties do not formally object to the Dividend Sheet, the Final Statement, or the Trustee's request for Discharge, then the "Timetable" can continue without disruption. **This means that the Payment would be issued to creditors in 2022.**

We reiterate our caution to you that the above sequential Steps and Timetable, as well as ensuing Payment, assume that there will be no further unforeseen Events. Should any Step not be completed on time, this would necessarily affect all subsequent Steps.

The Trustee shall, of course, advise creditors of any substantial delay in this Timetable.

We also remind you that the Castor Bankruptcy has been one of the most unusual in Canada, and therefore until the Trustee declares a Dividend and legal delays have expired with regard to the Trustee's request for Discharge, Events may arise causing further deferments and modification to the projected Dividend.

Statement of Receipts and Disbursements ("Statement")

The Trustee had some time ago provided you with a detailed Statement of the funds received and disbursed by the Trustee from July 9, 1992 to November 16, 2020. **A copy of the updated Penultimate Statement, projected Dividend sheet, and schedule of the latest known address of each creditor, are attached for your perusal and verification of your status. Should you observe any error or required modification, please immediately advise the Trustee.**

You shall, however, receive in due course the Trustee's Final Statement of Receipts and Disbursements ("Final Statement") together with a Notice of the forthcoming Dividend and date of the Trustee's request for its Discharge from the Court.

Should you have any questions, the undersigned remains available at your convenience.

Respectfully submitted,

RICHTER ADVISORY GROUP INC.,
in its capacity as Trustee to the bankruptcy
of Castor Holdings Ltd.



Per: Philip Manel, CPA, CA, CIRP, LIT

PM/vc
Encl.

CASTOR HOLDINGS LTD.
TRUSTEE'S STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD JULY 9, 1992 TO JULY 31, 2021

CASH RECEIPTS

Participating Creditor's Loans	\$ 102,178,398
Settlement with Chrysler - additional participation	1,000,000
Settlement with Chrysler - preference	1,100,000
Settlement with Credit Suisse - preference	774,377
Settlement with P.Widdrington - director action	600,000
Settlement with Lurssen - Director Action	4,650,000
Settlement with Smiley Raborn Jr. - Director Action	518,747
Settlement with Michael Dennis	1,250,000
Settlement with Oschner	50,118
Settlement with Wolfgang Stolzenberg	2,416,018
Proceeds of Peter Widdrington test case	4,978,898
Proceeds from CCAA	10,629,821
Distribution from Monitor in accordance with CCAA Plan	95,000,000
Court costs Gambazzi	90,000
GST Litigation Recovery (Note 6)	4,112,196
Other GST/QST recovery	749,130
GST / QST / Other - Participating Creditors recovery	7,075,118
Reimbursement of GST/QST	243,471
Income tax refund - Ontario	1,936,626
Income tax refund - Federal	2,896,353
Income Tax refund	1,062,709
Municipal tax refund -Toronto	5,345
Funds transferred from Pollux Estate	2,697,051
Sale of interest in Leslie Valley property	341,375
Realization of Maple Leaf Village Amusement Park (Dividend)	147,522
Realization of security interest in Zevcor land	405,884
Realization on Calgary Skyline	150,000
Realization on TWTC - Camrost	265,119
Realization on C.H. International (Dividend)	2,817,330
Realization on Castor Finanz AG	1,970
Realization on Wost Development (Dividend)	326,852
Realization on C.H. Ireland (Dividend)	1,615,152
Sale of Cafu shares	800,000
Sale of Carma shares	21,312
Sale of office furniture	92,301
Cash in various bank accounts	19,181
Oil and gas investment revenues	822,249
Mortgages receivable	103,382
Employee loans	176,250
Realization re: A.C.C.I.	2,893,886
Liquidation dividend re Century Asset Holdings	3,063
Interest on funds from Participation	137,991
Interest income (term deposits)	8,565,936
Miscellaneous	18,390
C&L communication of documents	256,153

Total Receipts

265,995,674

CASH DISBURSEMENTS

Security and protective measures	\$ 89,028
Security and communication of documents	140,547
Advertising and legal notices	1,917
Insurance	347,167
Investigation fees	10,737
Scanning	226,250

CASTOR HOLDINGS LTD.
TRUSTEE'S STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD JULY 9, 1992 TO JULY 31, 2021

Contract services rendered		1,337,317	
ACC Properties - commission and fees		254,083	
Postage and office expense		777,578	
Rent and storage		1,062,795	
Office equipment		187,168	
Storage of York Hannover documents		54,219	
GST/QST		14,717,116	
Federal and Provincial taxes		1,552,737	
Provincial Income Tax		3,451	
Business taxes		11,216	
Payroll and benefits		734,505	
Travel expenses		148,822	
Inspectors' Meetings expenses		89,160	
Special Fees to Inspectors		588,252	
Participating Creditors' Meeting expenses		8,091	
Realization expenses Expropriation claim		807,028	
Realization with Curacao Receiver Re: C.H. International		999,201	
Expropriation claim - Settlement with secured creditor		79,350	
Settlement with Roynat		9,343	
Reimbursement to Estate P. Widdrington as per memorandum of agreement executed April 2014		1,231,518	
Partial repayment of Participating Loans		95,000,000	
Appraisal fees		127,020	
Insurance costs - Minet		32,921	
Professional fees - CH Ireland		291,752	
Cyprus - legal		8,874	
Copying, shipping documents - Cyprus, Ireland & Lichtenstein		62,598	
Coordinator's fees - Peat Marwick		72,666	
Mediation Expenses		215,639	
Legal Fees (separate taxation)		72,402,107	
Public Relations		39,990	
Professional fees - Accounting experts		12,697,326	
Other Professional fees		1,717,430	
Trustee fees (separate taxation)		28,910,834	
Rogatory		1,373,707	
S.163 Examination expenses		36,793	
Discovery expenses		220,022	
Discharge disbursements-postage for notice of discharge		449	
Discharge disbursements-photocopies for notice of discharge		330	
Miscellaneous		550,924	
Total Disbursements before accruals			239,229,976
Funds available for distribution			26,765,698
Levy			124,414
Proof of claims			
a) Preferred proof of claims	\$ 517,750		
Dividend		517,750	
Less: Levy		2,407	515,343
b) Unsecured Creditors	\$ 627,775,126	26,247,948	
Dividend		122,008	26,125,941
Less: Levy			\$ 26,765,698

**CASTOR HOLDINGS LTD.
TRUSTEE'S STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD JULY 9, 1992 TO JULY 31, 2021**

Note 1 – Castor Holdings Ltd ("Castor"/"Estate") was declared bankrupt on July 9, 1992. The declared liabilities at that time were approximately \$1.8 billion. The declared assets allegedly exceeded \$1.3 billion. These assets included ownership of many subsidiaries dispersed throughout the world. After initial review by the Trustee, it was noted that the assets appeared to have been substantially overvalued with fraudulent representations having been made by management. Further, it was believed that Castor's auditors Coopers & Lybrand ("Coopers"), acted negligently in the issuance of their audit opinion. The Trustee on behalf of the Estate and a considerable group of creditors (the "Plaintiffs") commenced litigation against Coopers with regard to the negligence. These specific litigating creditors advanced loans to the Estate to assist in the prosecution of the litigation and are referred to herein and in correspondence as "Participating Creditors". The Trustee also took numerous legal actions against many other parties, including directors, officers, specific creditors, etc. It took until approximately 2011 for the Plaintiffs to receive favorable judgement against Coopers which was subsequently appealed to the Québec Court of Appeal who upheld the lower court judgement. Thereafter Coopers sought leave to appeal to the Supreme Court of Canada, but in 2015 the Supreme Court refused to hear Coopers' request for a further appeal. In response, Coopers sought protection under the Companies' Creditors Arrangement Act ("CCAA") and offered a settlement to the creditors who had sought judgement against them. The Trustee, being one of the original Plaintiffs, was a creditor in the CCAA proceedings. Ultimately, after much negotiation the creditors accepted the terms of settlement. The CCAA was only finalized in 2019. Thereafter, further delays ensued in the closing of the Castor Estate by the Trustee as a result of Provincial and subsequently Federal tax audits. The Federal tax audit was only concluded in March 2021.

The above is but a very succinct summary of that which transpired in the bankruptcy and some of the reasons for the extended delay in its finalization. For more details, you may refer to the Reports to Creditors which the Trustee has issued over the years, with the most recent Report dated March 24, 2021. These Reports appear on the website of the Trustee and can be found at: <https://www.richter.ca/insolvencycase/castor-holdings-ltd/>.

Note 2 – As can be seen from the Statement of Receipts and Disbursements ("Statement") the Trustee was obliged to use many legal firms to assist in the recovery of assets and in the various litigations. All legal fees have been approved by the Trustee, the Inspectors and the Québec Superior Court.

Due to the extended period of time for the Trustee to complete its administration it rendered numerous interim fee billings all of which have been approved by the Inspectors of the Estate. Additionally, the Trustee on 20 separate occasions informed the Superintendent of Bankruptcy Canada of the Trustee's intention to seek court approval of its fees ("Taxation") before the Québec Superior Court; each distinct Taxation being granted by the Court with the latest one dated April 23, 2021.

Note 3: -The Trustee had performed an extensive and detailed review of all proofs of claim received against the Estate. This review was rendered even more complicated in that many claimants had valid claims against certain of Castor's subsidiaries but not against Castor itself. After completion of this process and the issuance of disallowances by the Trustee, the amount of proofs of claim against the present Estate was reduced from approximately \$1.4 billion to approximately \$630 million, thereby effectively doubling the Dividend otherwise payable to the creditors.

Note 4 -Canadian Legal fees

	Disbursements
Fishman Flanz Meland Paquin	59,703,769
Stikeman Elliott	10,548,842
Kuglar Kandestin	1,376,566
McLean & Kerr	188,060
Gowling Lafleur Henderson	215,083
Pepin Letourneau	79,566
Milner Fenerty	45,000
McMillan LLP	36,945
Aird & Berlis	25,805
Patteras & Iezzoni	19,889
Cruickshank Carvellas	10,403
Duncan & Craig	7,518
Other	144,659
	<u>72,402,107</u>

**CASTOR HOLDINGS LTD.
TRUSTEE'S STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD JULY 9, 1992 TO JULY 31, 2021**

Note 5- The Trustee has deducted from the dividend otherwise payable to particular creditors, as reflected on the dividend sheet, specific amounts owed by these creditors in compensation/offset of amounts owing by them to the Estate, comprising GST/Other, as follows:

Creditors	Amount to be deducted from Dividends Payable
Adelaide Capital Corporation	\$ 126,278
B.C. Central credit Union (now Central 1 Credit Union)	224,742
Banca Commerciale Italiana of Canada (now HSBC Bank of Canada)	220,785
Banque Nationale de Paris (Canada) (now BNP Paribas (Canada))	322,530
Chrysler Canada incl (now FCA Canada Inc.)	38,279
Crédit Suisse	54,871
Credit Union Central of Saskatchewan	50,194
Total	<u>\$ 1,037,679</u>

Note 6- The Trustee has reduced from its standard time charges a cumulative amount of \$2,443,825.

RICHTER ADVISORY GROUP INC.
(formerly RSM Richter Inc.)
Licensed Insolvency Trustee

Signed

Andrew Adessky, CPA, CA, CIRP, LIT

Approved:

Signed

Eberhard Dach, Inspector

Signed

Louis Newman, Inspector

Signed

Jeffrey Grant, Inspector

Signed

Manfred Caesar, Inspector

District of Quebec
Division No. 01 - Montréal
Court No. 500-11-001584-925
Estate No. 41-114080

DIVIDEND SHEET
In the matter of the bankruptcy of
Castor Holding Ltd.

Date declared: August 2, 2021

	Claim \$	Total		Interim Payment \$	Current			
		Dividend \$	Levy \$		Payment \$	Dividend \$	Levy \$	Payment \$
Preferred								
Alberta Tax and Revenue Administration PR-38	11,215.44	11,215.44	52.13	11,163.31	0.00	11,215.44	52.13	11,163.31
Bertele, Monika PR-2	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Bourque, Pierre-Jean PR-3	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Christa Boemer PR-5	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Coastal Resources Limited PR-4	5,000.00	5,000.00	23.24	4,976.76	0.00	5,000.00	23.24	4,976.76
Commerzbank AG PR-9	3,200.00	3,200.00	14.87	3,185.13	0.00	3,200.00	14.87	3,185.13
Estate of Eric A. Field PR-10	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Estate of Nancy Livick PR-16	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Forrest, William A. PR-11	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Hendel, Matthew PR-14	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Leathong, Thomas J. PR-15	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Louis Dreyfus Holding Company US LLC PR-13	83,601.00	83,601.00	388.60	83,212.40	0.00	83,601.00	388.60	83,212.40
Mackay, Barry PR-17	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Ministere du Revenu du Quebec PR-36	405,233.36	405,233.36	1,883.63	403,349.73	0.00	405,233.36	1,883.63	403,349.73
O'Connor, Ingrid PR-19	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Ontario Ministry of Labour PR-39	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Rancourt, Cynthia PR-22	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Robson, Jean E. PR-25	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Sacsonaghi, Antonio M. PR-26	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Simon, Manfred P. PR-27	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Smith, Ronald B. PR-28	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Tabunar, Caridad PR-30	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Tebbutt, Carolyn PR-31	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Tooke, Ruth PR-32	500.00	500.00	2.32	497.68	0.00	500.00	2.32	497.68
Total:	517,749.80	517,749.80	2,406.55	515,343.25	0.00	517,749.80	2,406.55	515,343.25

District of Quebec
Division No. 01 - Montréal
Court No. 500-11-001584-925
Estate No. 41-114080

DIVIDEND SHEET
In the matter of the bankruptcy of
Castor Holding Ltd.

Date declared: August 2, 2021

	Claim \$	Total			Interim Payment \$	Current		
		Dividend \$	Levy \$	Payment \$		Dividend \$	Levy \$	Payment \$
Unsecured								
171033 Canada Inc	862,015.46	36,041.79	167.53	35,874.26	0.00	36,041.79	167.53	35,874.26
171036 Canada Inc. E-02a	862,015.47	36,041.79	167.53	35,874.26	0.00	36,041.79	167.53	35,874.26
* Adelaide Capital Corporation	7,669,119.29	320,654.06	1,490.49	319,163.57	0.00	320,654.06	1,490.49	319,163.57
Alberta Teachers' Retirement Fund A-03	10,093,507.05	422,020.32	1,961.67	420,058.65	0.00	422,020.32	1,961.67	420,058.65
ALLIED IRISH BANKS, p.l.c. A-10	6,033,439.67	252,264.55	1,172.59	251,091.96	0.00	252,264.55	1,172.59	251,091.96
Anova Holding AG CO-05	27,958,976.00	1,168,994.63	5,433.81	1,163,560.82	0.00	1,168,994.63	5,433.81	1,163,560.82
Arab Banking Corporation - Daus & Co. GmbH i.L. CO-06	10,210,187.55	426,898.85	1,984.35	424,914.50	0.00	426,898.85	1,984.35	424,914.50
Arcol Paradise Beach Co. Inc. A-09	685,414.28	28,657.90	133.21	28,524.69	0.00	28,657.90	133.21	28,524.69
Arthur Koeser & Co. CO-08	2,447,793.34	102,344.85	475.73	101,869.12	0.00	102,344.85	475.73	101,869.12
Atlantic Forfaitierungs AG (formerly Atlantic Finanz & Verwaltungs AG) CO-11	785,062.50	32,824.30	152.58	32,671.72	0.00	32,824.30	152.58	32,671.72
BANCA NAZIONALE DEL LAVORO - ROME B-01	5,184,794.53	216,781.79	1,007.66	215,774.13	0.00	216,781.79	1,007.66	215,774.13
Banco General, S.A. CO-16	2,169,127.38	90,693.53	421.57	90,271.96	0.00	90,693.53	421.57	90,271.96
Bank CIC (Schweiz) AG CO-18	933,247.71	39,020.08	181.38	38,838.70	0.00	39,020.08	181.38	38,838.70
Bank Hapoalim B.M. B-02	3,087,950.77	129,110.52	600.14	128,510.38	0.00	129,110.52	600.14	128,510.38
Bank Leumi Le-Israel B.M. B-03	2,497,294.53	104,414.55	485.35	103,929.20	0.00	104,414.55	485.35	103,929.20
Bank Leumi Le-Israel B.M. B-03a	33,869.85	1,416.13	6.58	1,409.55	0.00	1,416.13	6.58	1,409.55
Bankhaus Lampe KG CO158	3,719,213.96	155,504.31	722.83	154,781.48	0.00	155,504.31	722.83	154,781.48
Bankhaus Lampe KG CO-52	2,957,554.46	123,658.51	574.80	123,083.71	0.00	123,658.51	574.80	123,083.71
Banque International A Luxembourg, S.A. CO-24	7,196,904.38	300,910.26	1,398.71	299,511.55	0.00	300,910.26	1,398.71	299,511.55
Banque Nationale du Canada B-15	643,593.70	26,909.34	125.08	26,784.26	0.00	26,909.34	125.08	26,784.26
Baumann & Cie CO-22	1,355,852.37	56,689.64	263.51	56,426.13	0.00	56,689.64	263.51	56,426.13
BayernLB Bayerische Landesbank CO159	14,912,190.58	623,494.61	2,898.18	620,596.43	0.00	623,494.61	2,898.18	620,596.43
BBVA (Suiza) SA (the successor of Banco Exterior (Suiza) SA) CO-17	1,862,381.12	77,868.14	361.95	77,506.19	0.00	77,868.14	361.95	77,506.19
Bell Canada B-09	3,827.77	160.04	0.74	159.30	0.00	160.04	0.74	159.30

District of Quebec
Division No. 01 - Montréal
Court No. 500-11-001584-925
Estate No. 41-114080

DIVIDEND SHEET
In the matter of the bankruptcy of
Castor Holding Ltd.

Date declared: August 2, 2021

	Claim \$	Total		Interim Payment \$	Current		
		Dividend \$	Levy \$		Dividend \$	Levy \$	Payment \$
Bell Canada B-09a	1,171.73	48.99	0.23	48.76	0.00	48.99	48.76
Bell Canada B-10	12,751.91	533.17	2.48	530.69	0.00	533.17	530.69
Bertele, Monika PR-2	18,433.34	770.72	3.58	767.14	0.00	770.72	767.14
Bourque, Pierre-Jean PR-3	32,066.66	1,340.74	6.23	1,334.51	0.00	1,340.74	1,334.51
Brandhoff, Eckart CO-32	831,151.77	34,751.34	161.53	34,589.81	0.00	34,751.34	34,589.81
Bunnemann, Andreas C.(Mr.) CO-33	347,225.29	14,517.86	67.48	14,450.38	0.00	14,517.86	14,450.38
Bunnemann, Angelika (Mrs.) CO-34	250,561.95	10,476.26	48.70	10,427.56	0.00	10,476.26	10,427.56
Bunnemann, Klaus F. (Mr.) CO-35	118,577.95	4,957.87	23.05	4,934.82	0.00	4,957.87	4,934.82
Carfa AG CO-38	950,652.00	39,747.78	184.76	39,563.02	0.00	39,747.78	39,563.02
* Central 1 Credit Union SC-11	14,352,527.28	600,094.49	2,789.41	597,305.08	0.00	600,094.49	597,305.08
Christa Boemer PR-5	7,929.65	331.55	1.54	330.01	0.00	331.55	330.01
Coastal Resources Limited J-01	20,000.00	836.22	3.89	832.33	0.00	836.22	832.33
Coastal Resources Limited PR-4	9,428.79	394.23	1.83	392.40	0.00	394.23	392.40
Cofica Corp. Inc. CO-39	1,588,387.35	66,412.17	308.70	66,103.47	0.00	66,412.17	66,103.47
Commerzbank AG D-04	92,749.44	3,877.95	18.03	3,859.92	0.00	3,877.95	3,859.92
Commerzbank AG PR-9	77,275.54	3,230.97	15.02	3,215.95	0.00	3,230.97	3,215.95
Computerland C-05	8,665.94	362.33	1.68	360.65	0.00	362.33	360.65
* Corporation BNP Paribas Canada B-07	7,750,018.00	324,036.53	1,506.21	322,530.32	0.00	324,036.53	322,530.32
Crédit Lyonnais (Schweiz) AG CO163	1,737,199.99	72,634.19	337.62	72,296.57	0.00	72,634.19	72,296.57
* Credit Suisse AG C-07	81,906,501.52	3,424,598.27	15,918.47	3,408,679.80	0.00	3,424,598.27	3,408,679.80
* Credit Union Central of Saskatchewan C-09	3,124,684.93	130,646.41	607.28	130,039.13	0.00	130,646.41	130,039.13
Deucher, Adolf H. (Mr.) CO-45	830,206.83	34,711.83	161.35	34,550.48	0.00	34,711.83	34,550.48
Deutsche Oppenheim Family Office AG CO-98	12,055,459.44	504,051.63	2,342.98	501,708.65	0.00	504,051.63	501,708.65
DEVON ENERGY CORPORATION	6,885.25	287.88	1.34	286.54	0.00	287.88	286.54
Dialogic Corporation E-02	738,870.39	30,892.96	143.60	30,749.36	0.00	30,892.96	30,749.36
DZ Bank AG CO127	12,295,138.35	514,072.86	2,389.56	511,683.30	0.00	514,072.86	511,683.30
Estate of Eric A. Field PR-10	1,822.41	76.20	0.35	75.85	0.00	76.20	75.85

District of Quebec
Division No. 01 - Montréal
Court No. 500-11-001584-925
Estate No. 41-114080

DIVIDEND SHEET
In the matter of the bankruptcy of
Castor Holding Ltd.

Date declared: August 2, 2021

	Claim \$	Total		Interim Payment \$	Current		
		Dividend \$	Levy \$		Dividend \$	Levy \$	Payment \$
Estate of Nancy Livick PR-16	1,300.00	54.35	0.25	54.10	0.00	54.35	54.10
Estate of Smiley Raborn Jr. M-04	28,815.97	1,204.83	5.60	1,199.23	0.00	1,204.83	1,199.23
* FCA Canada Inc. C-03	86,176,000.00	3,603,110.56	16,748.24	3,586,362.32	0.00	3,603,110.56	3,586,362.32
* FCA Canada Inc. C-03a	82,543,527.00	3,451,232.98	16,042.27	3,435,190.71	0.00	3,451,232.98	3,435,190.71
FFC Fincoord Finance Coordinators Ltd. F-04	96,520.78	4,035.64	18.76	4,016.88	0.00	4,035.64	4,016.88
Fontainbleu Apts. Ltd. CO-49	1,298,573.19	54,294.73	252.38	54,042.35	0.00	54,294.73	54,042.35
Forrest, William A. PR-11	2,900.00	121.25	0.56	120.69	0.00	121.25	120.69
Gebr. Leser K.G. L-03	641,334.15	26,814.87	124.64	26,690.23	0.00	26,814.87	26,690.23
Gontard & Metallbank AG CO-88	1,832,742.53	76,628.92	356.19	76,272.73	0.00	76,628.92	76,272.73
Gravenor Beck Inc. G-08	2,728.50	114.08	0.53	113.55	0.00	114.08	113.55
Hauck & Aufhauser Privatbankiers AG CO-55	3,628,185.87	151,698.32	705.13	150,993.19	0.00	151,698.32	150,993.19
Hendel, Matthew PR-14	3,400.00	142.16	0.66	141.50	0.00	142.16	141.50
* HSBC Bank Canada SC-5	5,305,196.12	221,815.91	1,031.06	220,784.85	0.00	221,815.91	220,784.85
HUDON, GENDRON, HARRIS, THOMAS (Société en nom collectif) G-04	76,582.19	3,201.98	14.88	3,187.10	0.00	3,201.98	3,187.10
Industrie-und Handelsbank Zurich AG CO-65	1,584,420.00	66,246.29	307.93	65,938.36	0.00	66,246.29	65,938.36
ING Bank, branch of ING-DiBa AG CO156	14,944,215.52	624,833.60	2,904.41	621,929.19	0.00	624,833.60	621,929.19
ING Bank, branch of ING-DiBa AG CO-28	58,743,019.56	2,456,108.36	11,416.66	2,444,691.70	0.00	2,456,108.36	2,444,691.70
Iris Corporation Inc. CO-68	396,105.00	16,561.57	76.98	16,484.59	0.00	16,561.57	16,484.59
Karl G. Hertel CO-59	17,052,783.51	712,995.08	3,314.20	709,680.88	0.00	712,995.08	709,680.88
Klein, Hans-Peter (Mr.) CO-71	545,831.88	22,821.81	106.08	22,715.73	0.00	22,821.81	22,715.73
Kuehne & Nagel Travel (KN Travel) K-02	6,164.79	257.76	1.20	256.56	0.00	257.76	256.56
Landesbank Berlin Holding AG CO-27	9,040,623.01	377,998.10	1,757.04	376,241.06	0.00	377,998.10	376,241.06
Leathong, Thomas J. PR-15	35,101.85	1,467.65	6.82	1,460.83	0.00	1,467.65	1,460.83
Lohmann, Bernd (Mr.) CO-83	743,896.52	31,103.11	144.58	30,958.53	0.00	31,103.11	30,958.53

District of
Division No.
Court No.
Estate No.

Quebec
01 - Montréal
500-11-001584-925
41-114080

DIVIDEND SHEET
In the matter of the bankruptcy of
Castor Holding Ltd.

Date declared: August 2, 2021

	Claim \$	Total			Interim Payment \$	Current		
		Dividend \$	Levy \$	Payment \$		Dividend \$	Levy \$	Payment \$
Louis Dreyfus Holding Company US LLC D-05	221,911.00	9,278.34	43.13	9,235.21	0.00	9,278.34	43.13	9,235.21
M.M. Warburg & Co (AG & Co.) CO-64	7,160,189.14	299,375.15	1,391.58	297,983.57	0.00	299,375.15	1,391.58	297,983.57
Mackay, Barry PR-17	12,390.77	518.07	2.41	515.66	0.00	518.07	2.41	515.66
Marita van Hall, attorney & notary in Trust Late Marion Koeser CO-72	1,418,491.39	59,308.64	275.68	59,032.96	0.00	59,308.64	275.68	59,032.96
McLean & Kerr SC-35	8,004.67	334.68	1.56	333.12	0.00	334.68	1.56	333.12
Mediacommunication S.A.	6,294,152.93	263,165.25	1,223.26	261,941.99	0.00	263,165.25	1,223.26	261,941.99
Merck Finck & Co. Privatrankiers AG CO-87	7,588,567.20	317,286.10	1,474.83	315,811.27	0.00	317,286.10	1,474.83	315,811.27
Mitteldorf, Gred M-05	1,529,585.70	63,953.61	297.27	63,656.34	0.00	63,953.61	297.27	63,656.34
Mizuho Financial Group SC-18	2,055,136.37	85,927.45	399.41	85,528.04	0.00	85,927.45	399.41	85,528.04
MUFG Bank Ltd., Canada Branch B-04	10,701,436.70	447,438.49	2,079.82	445,358.67	0.00	447,438.49	2,079.82	445,358.67
MUFG Bank Ltd., Canada Branch S-10	5,063,212.33	211,698.31	984.03	210,714.28	0.00	211,698.31	984.03	210,714.28
O'Connor, Ingrid PR-19	2,650.77	110.83	0.52	110.31	0.00	110.83	0.52	110.31
Ontario Ministry of Labour O-02	15,727.67	657.59	3.06	654.53	0.00	657.59	3.06	654.53
Pareathumby, Cumaressen CO-94	21,715.00	907.93	4.22	903.71	0.00	907.93	4.22	903.71
Pitney Bowes Leasing Division P-03	5,147.45	215.22	1.00	214.22	0.00	215.22	1.00	214.22
Postbank, a branch of DB Privat- und Firmenkunden AG CO-46	18,099,777.59	756,771.02	3,517.69	753,253.33	0.00	756,771.02	3,517.69	753,253.33
Rahnhold Inc. R-04	464,077.61	19,403.58	90.19	19,313.39	0.00	19,403.58	90.19	19,313.39
Rancourt, Cynthia PR-22	3,196.92	133.67	0.62	133.05	0.00	133.67	0.62	133.05
Robb, Christopher J. R-07	124,406.91	5,201.59	24.18	5,177.41	0.00	5,201.59	24.18	5,177.41
Robson, Jean E. PR-25	12,708.76	531.37	2.47	528.90	0.00	531.37	2.47	528.90
Sacconaghi, Antonio M. PR-26	31,917.00	1,334.48	6.20	1,328.28	0.00	1,334.48	6.20	1,328.28
Schroder & Co Bank AG CO160	2,479,188.35	103,657.51	481.83	103,175.68	0.00	103,657.51	481.83	103,175.68
Simon, Manfred P. PR-27	162,058.34	6,775.83	31.50	6,744.33	0.00	6,775.83	31.50	6,744.33
Smith, Ronald B. PR-28	34,415.00	1,438.93	6.69	1,432.24	0.00	1,438.93	6.69	1,432.24
Staelin, Carl-Gustav (Dr.) CO103	28,411.06	1,187.90	5.52	1,182.38	0.00	1,187.90	5.52	1,182.38

District of Quebec
Division No. 01 - Montréal
Court No. 500-11-001584-925
Estate No. 41-114080

DIVIDEND SHEET
In the matter of the bankruptcy of
Castor Holding Ltd.

Date declared: August 2, 2021

	Claim \$	Total		Interim Payment \$	Current		
		Dividend \$	Levy \$		Dividend \$	Levy \$	Payment \$
Story, Neil A. PR-29	16,041.67	670.72	3.12	667.60	0.00	670.72	3.12 667.60
Tabunar, Caridad PR-30	5,605.00	234.35	1.09	233.26	0.00	234.35	1.09 233.26
Tebbutt, Carolyn PR-31	10,000.00	418.11	1.94	416.17	0.00	418.11	1.94 416.17
The Co-Operators Life Insurance Company SC-30	2,616,361.92	109,392.89	508.49	108,884.40	0.00	109,392.89	508.49 108,884.40
Tom Koeser and Lydia Nicolai CO-73	365,700.05	15,290.31	71.07	15,219.24	0.00	15,290.31	71.07 15,219.24
Tooke, Ruth PR-32	7,388.80	308.93	1.44	307.49	0.00	308.93	1.44 307.49
UniCredit Bank AG CO-26	9,093,782.09	380,220.74	1,767.37	378,453.37	0.00	380,220.74	1,767.37 378,453.37
UniCredit Bank AG CO26A	397,980.86	16,640.00	77.35	16,562.65	0.00	16,640.00	77.35 16,562.65
Uwe Christensen CO136	11,340,631.72	474,163.92	2,204.05	471,959.87	0.00	474,163.92	2,204.05 471,959.87
Vanorden Stiftung CO116	803,801.57	33,607.80	156.22	33,451.58	0.00	33,607.80	156.22 33,451.58
Varga, Gerda CO117	90,292.99	3,775.25	17.55	3,757.70	0.00	3,775.25	17.55 3,757.70
Ville de Montreal V-02	1,217.07	50.89	0.24	50.65	0.00	50.89	0.24 50.65
VP Bank (Luxembourg) SA CO-23	1,348,819.56	56,395.59	262.14	56,133.45	0.00	56,395.59	262.14 56,133.45
Xerox Canada Ltd. X-01	11,659.99	487.52	2.27	485.25	0.00	487.52	2.27 485.25
Xerox Canada Ltee X-02	65,720.51	2,747.84	12.77	2,735.07	0.00	2,747.84	12.77 2,735.07
Total:	627,775,125.79	26,247,948.20	122,007.70	26,125,940.50	0.00	26,247,948.20	122,007.70 26,125,940.50
Grand Totals:	628,292,875.59	26,765,698.00	124,414.25	26,641,283.75	0.00	26,765,698.00	124,414.25 26,641,283.75

* Creditors which owe an amount for GST/QST or Other, if applicable which had been billed to them by the Trustee / Estate ("Amount") will have such unpaid Amount deducted from their net dividend, otherwise payable. This Amount has been included in the Statement of Receipts and Disbursements, for the benefit of all Creditors.

Approved by the Inspectors of the Estate of Castor Holdings Ltd.

Signed
Eberhard Dach, Inspector

Signed
Louise Newman, Inspector

Signed
Jeffrey Grant, Inspector

Signed
Manfred Caesar, Inspector

Richter Groupe Conseil Inc. (anc.RSM Richter Inc.)

Claims Register

In the matter of the bankruptcy of
Castor Holding Ltd.

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
Preferred creditors						
1. Alberta Tax and Revenue Administration 9811 - 109 Street N.W. (Ref: 21-262326-8) Edmonton AB T5K 2L5 PR-38	Yes	Admitted			11,215.44	11,215.44
2. Bertele, Monika 150 Berlioz Avenue Apt. 611 Nuns Island QC H3E 1K3 PR-2	Yes	Admitted		12,000.00	500.00	500.00
3. Bourque, Pierre-Jean 2116-300 Ave des Sommets VERDUN QC H3E 2B7 PR-3	Yes	Admitted		12,000.00	500.00	500.00
4. Christa Boemer 1615-5999 AV DE MONKLAND Montréal QC H4A 1H1 PR-5	Yes	Admitted		8,500.00	500.00	500.00
5. Coastal Resources Limited Attn: Mr. Peter R.S Levesque 4500 Bankers Hall East 855 - 2nd Street S.W. Calgary AB T2P 4K7 PR-4	Yes	Partially Disallowed			14,428.79	5,000.00
6. Commerzbank AG Attn: Mr. Mark Buehlow, Vice-President Commerzbank AG, New York Branch 225 Liberty Street New York NY 10281 USA PR-9	Yes	Partially Disallowed			80,475.54	3,200.00
7. Estate of Eric A. Field c/o Rick Field 3198 Chevrement Ile Bizard QC H9C 2K7 PR-10	Yes	Admitted		800.00	500.00	500.00
8. Estate of Nancy Livick c/o Richard Livick 410 rue de la Baie Chertsey QC J0K 3K0 PR-16	Yes	Partially Disallowed		1,000.00	500.00	500.00
9. Forrest, William A. Les Pavillons LaSalle 105-400 rue Louis-Fortier LaSalle QC H8R 0A8 PR-11	Yes	Partially Disallowed		3,000.00	500.00	500.00
10. Hendel, Matthew 29 Ridgevale Drive North York Ont. M6A 1K9 PR-14	Yes	Partially Disallowed		3,000.00	8,900.00	500.00

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
11. Leathong, Thomas J. 42-2880 HEADON FOREST DR Burlington Ont. L7M 4H2 PR-15	Yes	Partially Disallowed		5,000.00	39,832.61	500.00
12. Louis Dreyfus Holding Company US LLC a/s Stikeman, Elliott 1155 Rene Levesque Ouest, Bureau 4100 Montréal QC H3B 3V2 PR-13	Yes	Partially Disallowed		109,414.58	177,074.59	83,601.00
13. Mackay, Barry 208-7290 av. de Beaufort Montréal QC H1M 3V5 PR-17	Yes	Admitted		12,000.00	500.00	500.00
14. Ministère du Revenu du Quebec Attn: Services des faillites (Ref: MF9207797) 3 Complexe Desjardins, Secteur 303A20 C.P. 3000, Succ. Desjardins Montréal QC H5B 1A4 PR-36	Yes	Admitted			405,233.36	405,233.36
15. O'Connor, Ingrid 218 Morrison Avenue Mount Royal QC H3R 1K6 PR-19	Yes	Partially Disallowed		5,000.00	5,612.30	500.00
16. Ontario Ministry of Labour Collection & Trust Funds Section 250 Dundas Street West 4th Floor Toronto Ont. M5T 2Z5 PR-39	Yes	Admitted			500.00	500.00
17. Rancourt, Cynthia 8 RUE DES GRANDS-DUCS La Minerve QC J0T 1S0 PR-22	Yes	Partially Disallowed		3,000.00	4,735.38	500.00
18. Robson, Jean E. 2434-98th Avenue S.W Calgary AB T2V 0Z2 PR-25	Yes	Admitted		7,500.00	500.00	500.00
19. Sacconaghi, Antonio M. 401-285 Clarke Ave Westmount QC H3Z 2E3 PR-26	Yes	Partially Disallowed		20,000.00	500.00	500.00
20. Simon, Manfred P. 6-3 Dundas Street East Napanea ON K7R 1H5 PR-27	Yes	Admitted		20,000.00	500.00	500.00
21. Smith, Ronald B. 33 Forest Hill Dr Cobourg ON K9A 0W3 PR-28	Yes	Admitted		20,000.00	500.00	500.00
22. Story, Neil A. 48 Centre Street PICTON ON K0K 2T0 PR-29	Yes	Partially Disallowed		3,000.00		
23. Tabunar, Caridad 12354 rue Granger Pierrefonds QC H8Z 1V3 PR-30	Yes	Admitted		6,000.00	500.00	500.00

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
24. Tebbutt, Carolyn 1110-2200 Avenue Rd. S. Toronto ON M5M 4B9 PR-31	Yes	Admitted		2,000.00	500.00	500.00
25. Tooke, Ruth 1817 Lakebreeze Deux Montagnes QC J7R 1A7 PR-32	Yes	Admitted		8,000.00	500.00	500.00
Total : Preferred creditors				261,214.58	755,008.01	517,749.80

Secured creditors

1. Central 1 Credit Union Attn: Rowland Kelly and Cam Hetherington 1441 Creekside Drive Vancouver BC V6J 4S7 SC-11	Yes	Admitted				
2. HSBC Bank Canada 70 York Street, 3rd Floor P.O. Box 100, Suite 1800 Toronto Ont. M5J 1S9 SC-5	Yes	Partially Disallowed		10,176,336.24	5,000,000.00	
3. Mizuho Financial Group Attn: Mr. John E. Bailey 100 Yonge Street, Suite 1102, Box 29 Toronto Ont. M5C 2W1 SC-18	Yes	Admitted		5,035,452.50		
4. The Co-Operators Life Insurance Company Attn: Mr. Jim Macdonald c/o Craig Marshall 151 North Service Road, P.O. Box Box 5065 Burlington Ont. L7R 4C2 SC-30	Yes	Partially Disallowed		2,631,021.74		
Total : Secured creditors				17,842,810.48	5,000,000.00	

Unsecured creditors

1. 171033 Canada Inc 122 Ave Upper Bellevue Westmount QC H3Y 1B8	Yes	Partially Disallowed			866,269.03	862,015.46
2. 171036 Canada Inc. Attn: Me L. Micheal Blumenstein 2102-4175 St. Catherine West Westmount QC H3Z 3C9 E-02a	Yes	Partially Disallowed			866,269.04	862,015.47
3. Adelaide Capital Corporation Attn: Philippe Larocque c/o Philippe Larocque 50 O'Connor Street, 17th Floor Ottawa ON K1P 6L2	Yes	Admitted		7,669,119.29	7,669,119.29	7,669,119.29
4. Alberta Teachers' Retirement Fund Attn: Mr. David Eigenseher 11010-142 ST NW 600 Barnett House Edmonton AB T5N 2R1 A-03	Yes	Partially Disallowed		10,946,423.36	10,409,582.00	10,093,507.05

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
5. ALLIED IRISH BANKS, p.l.c. Attn: Mr. Darragh Delaney c/o Mr. D. Delaney 10 Molesworth Street Dublin 2 D02 R126 IRELAND A-10	Yes	Partially Disallowed			6,115,657.06	6,033,439.67
6. Anova Holding AG c/o Mr. Walter Villiger HURDNERSTRASSE 10, HURDEN 8640 Switzerland CO-05	Yes	Admitted			27,958,976.00	27,958,976.00
7. Arab Banking Corporation - Daus & Co. GmbH i.L. c/o ABC Intl. Bank plc, Frankfurt Branch Neue Mainzer Strasse 75 60318 Frankfurt am Main GERMANY CO-06	Yes	Admitted			10,210,187.55	10,210,187.55
8. Arcol Paradise Beach Co. Inc. Attn: Me H.W. Rosen c/o Hillel W. Rosen - Davies Ward Phillips & Vineberg LLP 1501 McGill College Avenue, 26th Floor Montréal QC H3A 3N9 A-09	Yes	Admitted			685,414.28	685,414.28
9. Arthur Koeser & Co. c/o Dr. Uwe Lieschke - K&L Gates LLP Markgrafenstraße 42, 10117 BERLIN GERMANY CO-08	Yes	Admitted			2,447,793.34	2,447,793.34
10. Atlantic Forfaitierungs AG (formerly Atlantic Finanz & Verwaltungs AG) Othmarstrasse 8 8008, Zurich SWITZERLAND CO-11	Yes	Partially Disallowed			822,201.89	785,062.50
11. BANCA NAZIONALE DEL LAVORO - ROME 787 Seventh Avenue New York NY 10019 USA B-01	Yes	Admitted		5,082,845.10	5,184,794.53	5,184,794.53
12. Banco General, S.A. Attn: Mrs Loo De Chen Apartado 0816-00843 Panama REP. de Panama CO-16	Yes	Admitted			2,169,127.38	2,169,127.38
13. Bank CIC (Schweiz) AG c/o - Lars Beuge, lic. iur. Marktplatz 13 4001 Basel SWITZERLAND CO-18	Yes	Partially Disallowed			935,963.48	933,247.71
14. Bank Hapoalim B.M. Attn: Elliot Winter Ms. Lavea Eisenberg, Senior Vice President 1120 Avenue of the Americas New York NY 10036 USA B-02	Yes	Admitted		3,047,330.14	3,087,950.77	3,087,950.77

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
15. Bank Leumi Le-Israel B.M. Attn: c/o Mr. Anthony Matrondola Beit Mani, 5th Floor, Room 528 35 Yehuda Halevy Stree Tel Aviv 61000 ISRAEL B-03a	Yes	Admitted			33,869.85	33,869.85
16. Bank Leumi Le-Israel B.M. Attn: Mr. Anthony Matrondola Beit Mani, 5th Floor, Room 528 35 Yehuda Halevy Street Tel Aviv 61000 ISRAEL B-03	Yes	Partially Disallowed		2,534,883.99	2,590,188.35	2,497,294.53
17. Bankhaus Lampe KG Attn: Dr. Ralf Miebach Dr. Ralf Miebach Jagerhofstraße 10 40479 Düsseldorf GERMANY CO158	Yes	Admitted			3,719,213.96	3,719,213.96
18. Bankhaus Lampe KG Dr. Ralf Miebach Jagerhofstraße 10 40479 Düsseldorf GERMANY CO-52	Yes	Admitted			2,957,554.46	2,957,554.46
19. Banque International A Luxembourg, S.A. Ms. Miriam Revelant 69 route d'Esch 2953 Luxembourg CO-24	Yes	Admitted			7,196,904.38	7,196,904.38
20. Banque Nationale du Canada Attn: M. Jacques Van de Voorde 600 de la Gauchetiere ouest, 4ieme etage Montréal QC H3B 4L2 B-15	Yes	Admitted			643,593.70	643,593.70
21. Baumann & Cie St. Jakobs Strasse 46 Postfach 2282, CH-4002 Basel, Switzerland CO-22	Yes	Partially Disallowed			1,389,621.26	1,355,852.37
22. BayernLB Bayerische Landesbank 0600 ZB Risk Office/Credit Consult Team 2800 Brienner Straße 18 80333 München GERMANY CO159	Yes	Admitted			14,912,190.58	14,912,190.58
23. BBVA (Suiza) SA (the successor of Banco Exterior (Suiza) SA) Attn: Mr. Werner A. Bumbacher Zeltweg 63, P.O. Box 315 CH-8021, Zurich Switzerland CO-17	Yes	Partially Disallowed			1,896,376.00	1,862,381.12
24. Bell Canada B-09	Yes	Admitted		3,919.80	3,827.77	3,827.77
25. Bell Canada B-09a	Yes	Admitted			1,171.73	1,171.73

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
26. Bell Canada B910-600 Jean Talon Street East Montréal QC H2R 3A8 B-10	Yes	Admitted		8,070.64	12,751.91	12,751.91
27. Bertele, Monika 150 Berlioz Avenue Apt. 611 Nuns Island QC H3E 1K3 PR-2	Yes	Admitted			18,433.34	18,433.34
28. Bourque, Pierre-Jean 2116-300 Ave des Sommets VERDUN QC H3E 2B7 PR-3	Yes	Admitted			32,066.66	32,066.66
29. Brandhoff, Eckart Pienzenauerstr. 79 Munchen, Bogenhasen 81925 GERMANY CO-32	Yes	Admitted			831,151.77	831,151.77
30. Bunnemann, Andreas C.(Mr.) Muehlenfeldstr. 73 Bremen 28355 GERMANY CO-33	Yes	Admitted			347,225.29	347,225.29
31. Bunnemann, Angelika (Mrs.) Alten Eichen 12 Bremen 28359 GERMANY CO-34	Yes	Admitted			250,561.95	250,561.95
32. Bunnemann, Klaus F. (Mr.) Attn: Nicolaus Bunnemann c/o Atlantic Lloyd GmbH & Co. KG Admiralitaetstrasse 10 HAMBURG 20459 GERMANY CO-35	Yes	Admitted			118,577.95	118,577.95
33. Carfa AG Attn: Dr. Jean-Marc Vuille Attention: Dr. Jean Marc Vuille Dufourstrasse 58, CH-8702 Zollikon Switzerland CO-38	Yes	Admitted			950,652.00	950,652.00
34. Central 1 Credit Union Attn: Rowland Kelly and Cam Hetherington 1441 Creekside Drive Vancouver BC V6J 4S7 SC-11	Yes	Admitted			14,352,527.28	14,352,527.28
35. Christa Boemer 1615-5999 AV DE MONKLAND Montréal QC H4A 1H1 PR-5	Yes	Admitted			7,929.65	7,929.65
36. Coastal Resources Limited Attn: Mr. Peter R.S Levesque 4500 Bankers Hall East 855 - 2nd Street S.W. Calgary AB T2P 4K7 PR-4	Yes	Partially Disallowed				9,428.79

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
37. Coastal Resources Limited Attn: Peter R.S Lesvesque 4500 Bankers Hall East 855 - 2nd Street S.W. Calgary Alb. T2P 4K7 J-01	Yes	Admitted			20,000.00	20,000.00
38. Cofica Corp. Inc. Attn: Christian Verling c/o Christian Verling Fürst-Franz-Josef-Str. 73, P.O. Box 237, L1-9490 Vaduz Liechtenstein CO-39	Yes	Partially Disallowed			2,798,205.47	1,588,387.35
39. Commerzbank AG Attn: Mr. Mark Buehlow, Vice-President Commerzbank AG, New York Branch 225 Liberty Street New York NY 10281 USA D-04	Yes	Admitted		5.35	92,749.44	92,749.44
40. Commerzbank AG Attn: Mr. Mark Buehlow, Vice-President Commerzbank AG, New York Branch 225 Liberty Street New York NY 10281 USA PR-9	Yes	Partially Disallowed				77,275.54
41. Computerland 7355 Transcanadienne St. Laurent QC H4T 1T3 C-05	Yes	Admitted		2,825.86	8,665.94	8,665.94
42. Corporation BNP Paribas Canada c/o Corporate Restructuring, Special Assets Group 787 Seventh Avenue New York NY 10019 USA B-07	Yes	Partially Disallowed		10,000,000.00	7,750,118.00	7,750,018.00
43. Crédit Lyonnais (Schweiz) AG Attn: Diane Demierre c/o Diane Demierre Place de Bel-Air 1204 Genève SWITZERLAND CO163	Yes	Admitted			1,737,199.99	1,737,199.99
44. Credit Suisse AG Attn: Peter Chauvin P.O. Box 301 2900-1 Frist Canadian Place Toronto Ont. M5X 1C9 C-07	Yes	Partially Disallowed		726,053.74	96,773,343.64	81,906,501.52
45. Credit Union Central of Saskatchewan Attn: Mr. David Meldrum, BA, LLB P.O. Box 3030 2055 Albert Street, 6th floor Regina SK S4P 3G8 C-09	Yes	Partially Disallowed			3,203,753.43	3,124,684.93
46. Deucher, Adolf H. (Mr.) c/o Stikeman, Elliott, Attn: Me Michel D 1155 Rene Levesque Blvd. West Suite 3900 Montréal QC H3B 3V2 CO-45	Yes	Admitted			830,206.83	830,206.83

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
47. Deutsche Oppenheim Family Office AG Attn: Mr. Sven Wehrenberg Edmund-Rumpler-Str. 3 51149 Cologne GERMANY CO-98	Yes	Admitted			12,055,459.44	12,055,459.44
48. DEVON ENERGY CORPORATION Attn: KEVIN DEACON-ROSAMOND 333 W SHERIDAN AVE OKLAHOMA CITY OK 73102 USA	Yes	Admitted			6,885.25	6,885.25
49. Dialogic Corporation c/o John Fusto 4 GATEHALL DRIVE PARSIPPANY NJ 07054 USA E-02	Yes	Partially Disallowed		2,365,152.46	742,516.31	738,870.39
50. DZ Bank AG Attn: Mr. Johannes Tauber c/o Mr. Johannes Tauber Platz der Republik 60265 Frankfurt GERMANY CO127	Yes	Admitted			12,295,138.35	12,295,138.35
51. Estate of Eric A. Field c/o Rick Field 3198 Chevremont Ile Bizard QC H9C 2K7 PR-10	Yes	Admitted			1,822.41	1,822.41
52. Estate of Nancy Livick c/o Richard Livick 410 rue de la Baie Chertsey QC J0K 3K0 PR-16	Yes	Partially Disallowed			2,550.00	1,300.00
53. Estate of Smiley Raborn Jr. Attn: Nicole Burns 4661 20th Street South West Calgary AB T2T 6G4 M-04	Yes	Partially Disallowed		8,090.97	428,342.21	28,815.97
54. FCA Canada Inc. CIMS 240-15-02 One Riverside Drive E Windsor Ont. N9A 4H6 C-03a	Yes	Partially Disallowed			86,175,000.00	82,543,527.00
55. FCA Canada Inc. CIMS 240-15-03 One Riverside Drive E O.P. Box 1621 Windsor Ont. N9A 4H6 C-03	Yes	Admitted		11,514,916.30	86,176,000.00	86,176,000.00
56. FFC Fincoord Finance Coordinators Ltd. Beustweg 12 8032 Zurich Switzerland F-04	Yes	Admitted		97,911.00	96,520.78	96,520.78
57. Fontainbleu Apts. Ltd. c/o Mr. Martin A. Stromeier Vollmannstr. 40, 8000 Munchen 81 Germany CO-49	Yes	Partially Disallowed			4,880,181.60	1,298,573.19

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
58. Forrest, William A. Les Pavillons LaSalle 105-400 rue Louis-Fortier LaSalle QC H8R 0A8 PR-11	Yes	Partially Disallowed			6,169.23	2,900.00
59. Gebr. Leser K.G. Wendenstr. 133-135 20537 Hamburg Germany L-03	Yes	Partially Disallowed		598,142.46	649,877.48	641,334.15
60. Gontard & Metallbank AG Dr. Klaus Pannen Neuer Wall 25/Schleusenbrücke 1 20354 Hamburg, Germany CO-88	Yes	Admitted			1,832,742.53	1,832,742.53
61. Gravenor Beck Inc. Attn: Leslie A. Beck c/o Leslie A. Beck 400-4120 Sainte-Catherine West Westmount QC H3Z 1P4 G-08	Yes	Admitted			2,728.50	2,728.50
62. Hauck & Aufhauser Privatbankiers AG c/o Mrs. Ch. Raloff Kaiserstr 24 60311 Frankfurt GERMANY CO-55	Yes	Admitted			3,628,185.87	3,628,185.87
63. Hendel, Matthew 29 Ridgevale Drive North York Ont. M6A 1K9 PR-14	Yes	Partially Disallowed				3,400.00
64. HSBC Bank Canada 70 York Street, 3rd Floor P.O. Box 100, Suite 1800 Toronto Ont. M5J 1S9 SC-5	Yes	Partially Disallowed			5,305,196.12	5,305,196.12
65. HUDON, GENDRON, HARRIS, THOMAS (Société en nom collectif) 630 Rene-Levesque Boulevard West 27th Floor Montréal QC H3B 1S6 G-04	Yes	Admitted		76,577.39	76,582.19	76,582.19
66. Industrie-und Handelsbank Zurich AG Attn: Dr. I. Bechtiger Bleicherweg 18 Postfach, CH- 8022, Zurich Switzerland CO-65	Yes	Admitted			1,584,420.00	1,584,420.00
67. ING Bank, branch of ING-DiBa AG Attn: Mr. Hans-Joachim Rall Mr. H.J. Rall, Legal Counsel Hamburger Allee 1 60486 Frankfurt GERMANY CO156	Yes	Admitted			14,944,215.52	14,944,215.52
68. ING Bank, branch of ING-DiBa AG Mr. H.J. Rall, Legal Counsel Hamburger Allee 1 60486 Frankfurt GERMANY CO-28	Yes	Admitted			58,743,019.56	58,743,019.56

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
69. Iris Corporation Inc. Attn: Christian Verling c/o Mr. C. Verling CREA Trust reg., Josef-Rheinberger-Strasse 2 P.O. Box 819, 9490 Vaduz Principality of Liechtenstein CO-68	Yes	Admitted			396,105.00	396,105.00
70. Karl G. Hertel Hartstrasse 12 D-90475 Nuremberg GERMANY CO-59	Yes	Admitted			17,052,783.51	17,052,783.51
71. Klein, Hans-Peter (Mr.) Lange-Mop-Strasse 15 30559 Hannover Germany CO-71	Yes	Partially Disallowed			609,740.06	545,831.88
72. Kuehne & Nagel Travel (KN Travel) 5935 Airport Road Suite 1100 Mississauga Ont. L4V 1X3 K-02	Yes	Admitted		6,847.11	6,164.79	6,164.79
73. Landesbank Berlin Holding AG Legal – Capital Markets & Corporate FKB V/A Alexanderplatz 2 10178 Berlin GERMANY CO-27	Yes	Admitted			9,040,623.01	9,040,623.01
74. Leathong, Thomas J. 42-2880 HEADON FOREST DR Burlington Ont. L7M 4H2 PR-15	Yes	Partially Disallowed				35,101.85
75. Lohmann, Bernd (Mr.) c/o Me Hendrik Kooiman 276 St Jacques St. West, Suite 705 Montréal QC H2Y 1N3 CO-83	Yes	Partially Disallowed			843,539.21	743,896.52
76. Louis Dreyfus Holding Company US LLC a/s Stikeman Elliott 1155 Rene Levesque Ouest, Bureau 4100 Montréal QC H3B 3V2 D-05	Yes	Partially Disallowed			2,206,648.80	221,911.00
77. M.M. Warburg & Co (AG & Co.) Attn: Christopher Greiner 20095 Hamburg Ferdinandstrasse 75 Germany CO-64	Yes	Admitted			7,160,189.14	7,160,189.14
78. Mackay, Barry 208-7290 av. de Beaufort Montréal QC H1M 3V5 PR-17	Yes	Admitted			12,390.77	12,390.77
79. Marita van Hall, attorney & notary in Trust Late Marion Koeser c/o K&L Gates LLP (Dr. Rudiger von Hulst) Markgrafenstraße 42, 10117 BERLIN GERMANY CO-72	Yes	Admitted			1,418,491.39	1,418,491.39

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
80. McLean & Kerr 2800-130 Adelaide Street West Toronto Ont. M5H 3P5 SC-35	Yes	Admitted			8,004.67	8,004.67
81. Mediacommunication S.A. Attn: Dr. Andrea Behrends BUSE Rechtsanwälte AG - c/o Dr. Andrea Behrends Splügenstrasse 6 8002 Zürich SWITZERLAND	Yes	Partially Disallowed			10,490,254.88	6,294,152.93
82. Merck Finck & Co. Privatrankiers AG Attn: Ms. Andrea Burkert c/o Ms. Andrea Burkert Recht, Pacellistr. 16 80333 München GERMANY CO-87	Yes	Admitted			7,588,567.20	7,588,567.20
83. Mitteldorf, Gred Hammanstr. 25 60322 Frankfurt am Main GERMANY M-05	Yes	Admitted			1,564,043.94	1,529,585.70
84. Mizuho Financial Group Attn: Mr. John E. Bailey 100 Yonge Street, Suite 1102, Box 29 Toronto Ont. M5C 2W1 SC-18	Yes	Admitted			2,055,136.37	2,055,136.37
85. MUFG Bank Ltd., Canada Branch Attn: Mr. David C.A. Frost Royal Bank Plaza, South Tower 200 Bay Street, Suite 1800 Toronto ON M5J 2J1 B-04	Yes	Admitted		3,038,712.46	10,701,436.70	10,701,436.70
86. MUFG Bank Ltd., Canada Branch Attn: Neil Lacroix Royal Bank Plaza, South Tower 1800-200 Bay Street Toronto Ont. M5J 2S1 S-10	Yes	Admitted			5,063,212.33	5,063,212.33
87. O'Connor, Ingrid 218 Morrison Avenue Mount Royal QC H3R 1K6 PR-19	Yes	Partially Disallowed				2,650.77
88. Ontario Ministry of Labour Collections & Trust Funds Section 250 Dundas Street West, 4th Floor Toronto Ont. M5T 2Z5 O-02	Yes	Admitted			15,727.67	15,727.67
89. Pareathumby, Cumaressen Dr. Kumaressen Pareathumby 25 Avenue Louis Prat Prades 66500 FRANCE CO-94	Yes	Partially Disallowed			88,861.58	21,715.00
90. Pitney Bowes Leasing Division 5500 Explorer Drive Mississauga ON L4W 5C7 P-03	Yes	Admitted		513.43	5,147.45	5,147.45

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
91. Postbank, a branch of DB Privat- und Firmenkunden AG Attn: Mr. Alexander Senne Leiter Bereich Recht Friedrich-Ebert-Allee 114-126, 53113 Bonn GERMANY CO-46	Yes	Admitted			18,099,777.59	18,099,777.59
92. Rahnhold Inc. Mr. Ernst Rahn 2935 Napoleon Brossard QC J4Y 2B1 R-04	Yes	Admitted		464,077.61	464,077.61	464,077.61
93. Rancourt, Cynthia 8 RUE DES GRANDS-DUCS La Minerve QC J0T 1S0 PR-22	Yes	Partially Disallowed				3,196.92
94. Robb, Christopher J. 3219 7th St S.W. Calgary AB T2T 2X8 R-07	Yes	Admitted		124,406.91	124,406.91	124,406.91
95. Robson, Jean E. 2434-98th Avenue S.W Calgary AB T2V 0Z2 PR-25	Yes	Admitted			12,708.76	12,708.76
96. Sacconaghi, Antonio M. 401-285 Clarke Ave Westmount QC H3Z 2E3 PR-26	Yes	Partially Disallowed			37,857.00	31,917.00
97. Schroder & Co Bank AG Attn: Alicia Brack Central 2, P.O. Box CH-8021 Zurich Switzerland CO160	Yes	Admitted			2,479,188.35	2,479,188.35
98. Simon, Manfred P. 6-3 Dundas Street East Napancee ON K7R 1H5 PR-27	Yes	Admitted			162,058.34	162,058.34
99. Smith, Ronald B. 33 Forest Hill Dr Cobourg ON K9A 0W3 PR-28	Yes	Admitted			34,415.00	34,415.00
100. Staelin, Carl-Gustav (Dr.) Falkensteiner Ufer 26B 22587 Hamburg Germany CO103	Yes	Admitted			28,411.06	28,411.06
101. Story, Neil A. 48 Centre Street PICTON ON K0K 2T0 PR-29	Yes	Partially Disallowed			26,283.64	16,041.67
102. Tabunar, Caridad 12354 rue Granger Pierrefonds QC H8Z 1V3 PR-30	Yes	Admitted			5,605.00	5,605.00

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
103. Tebbutt, Carolyn 1110-2200 Avenue Rd. S. Toronto ON M5M 4B9 PR-31	Yes	Admitted			10,000.00	10,000.00
104. The Co-Operators Life Insurance Company Attn: Mr. Jim Macdonald c/o Craig Marshall 151 North Service Road, P.O. Box Box 5065 Burlington Ont. L7R 4C2 SC-30	Yes	Partially Disallowed			2,692,328.77	2,616,361.92
105. Tom Koeser and Lydia Niccolai c/o Dr. Uwe Lieschke - K&L Gates LLP Markgrafenstraße 42, 10117 BERLIN GERMANY CO-73	Yes	Admitted			365,700.05	365,700.05
106. Tooke, Ruth 1817 Lakebreeze Deux Montagnes QC J7R 1A7 PR-32	Yes	Admitted			7,388.80	7,388.80
107. UniCredit Bank AG Attn: Ms. LoriAnn Curnyn c/o Mr. Scott Obeck 150 East 42nd Street New York NY 10017 USA CO26A	Yes	Admitted			397,980.86	397,980.86
108. UniCredit Bank AG c/o Mr. Scott Obeck 150 East 42nd Street New York NY 10017 USA CO-26	Yes	Admitted			9,093,782.09	9,093,782.09
109. Uwe Christensen Attn: Dr. Uwe Lieschke c/o Dr. Uwe Lieschke - K&L GATES LLP Markgrafenstraße 42, 10117 BERLIN GERMANY CO136	Yes	Admitted			11,340,631.72	11,340,631.72
110. Vanorden Stiftung Attn: Christian Verling c/o Christian Verling Josef-Rheinberger-Strasse 2 P.O. Box 819, 9490 Vaduz Principality of Liechtenstein CO116	Yes	Admitted			803,801.57	803,801.57
111. Varga, Gerda c/o Dr. Thomas Varga Estempl. 5/14, A-1030 Vienna Austria CO117	Yes	Admitted			90,292.99	90,292.99
112. Ville de Montreal Service des finances C.P. 11043, succursale Centre-Ville Montréal QC H3C 4X8 V-02	Yes	Admitted			1,217.07	1,217.07
113. VP Bank (Luxembourg) SA 26, AVENUE DE LA LIBERTE L-1930 LUXEMBOURG CO-23	Yes	Partially Disallowed			1,381,531.23	1,348,819.56

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
114. Xerox Canada Ltd. 5650 Yonge St North York ON M2M 4G3 X-01	Yes	Admitted		893.43	11,659.99	11,659.99
115. Xerox Canada Ltee 3400 de Maisonneuve Ouest Bureau 900 Montréal QC H3Z 3G1 X-02	Yes	Admitted		7,095.35	65,720.51	65,720.51
Total : Unsecured creditors				58,324,814.15	658,607,384.95	627,775,125.79

Contingent Creditors

1. Anova Holding AG c/o Mr. Walter Villiger HURDNERSTRASSE 10, HURDEN 8640 Switzerland CO-05	Yes	Admitted		15,844,200.00		
2. Arab Banking Corporation - Daus & Co. GmbH i.L. c/o ABC Intl. Bank plc, Frankfurt Branch Neue Mainzer Strasse 75 60318 Frankfurt am Main GERMANY CO-06	Yes	Admitted		7,462,407.94		
3. Arthur Koeser & Co. c/o Dr. Uwe Lieschke - K&L Gates LLP Markgrafenstraße 42, 10117 BERLIN GERMANY CO-08	Yes	Admitted		1,194,087.30		
4. Atlantic Forfaitierungs AG (formerly Atlantic Finanz & Verwaltungs AG) Othmarstrasse 8 8008, Zurich SWITZERLAND CO-11	Yes	Partially Disallowed		1,500,000.00		
5. Banco General, S.A. Attn: Mrs Loo De Chen Apartado 0816-00843 Panama REP. de Panama CO-16	Yes	Admitted		2,141,100.00		
6. Bank CIC (Schweiz) AG c/o - Lars Beuge, lic. iur. Marktplatz 13 4001 Basel SWITZERLAND CO-18	Yes	Partially Disallowed		792,210.00		
7. Bankhaus Lampe KG Dr. Ralf Miebach Jagerhofstraße 10 40479 Düsseldorf GERMANY CO-52	Yes	Admitted		722,220.00		
8. Banque International A Luxembourg, S.A. Ms. Miriam Revelant 69 route d'Esch 2953 Luxembourg CO-24	Yes	Admitted		7,137,000.00		

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
9. Baumann & Cie St. Jakobs Strasse 46 Postfach 2282, CH-4002 Basel, Switzerland CO-22	Yes	Partially Disallowed		1,188,315.00		
10. BBVA (Suiza) SA (the successor of Banco Exterior (Suiza) SA) Attn: Mr. Werner A. Bumbacher Zeltweg 63, P.O. Box 315 CH-8021, Zurich Switzerland CO-17	Yes	Partially Disallowed		1,594,420.00		
11. Brandhoff, Eckart Pienzenauerstr. 79 Munchen, Bogenhasen 81925 GERMANY CO-32	Yes	Admitted		789,146.05		
12. Bunnemann, Andreas C.(Mr.) Muehlenfeldstr. 73 Bremen 28355 GERMANY CO-33	Yes	Admitted		346,090.57		
13. Bunnemann, Angelika (Mrs.) Alten Eichen 12 Bremen 28359 GERMANY CO-34	Yes	Admitted		228,526.00		
14. Bunnemann, Klaus F. (Mr.) Attn: Nicolaus Bunnemann c/o Atlantic Lloyd GmbH & Co. KG Admiralitaetstrasse 10 HAMBURG 20459 GERMANY CO-35	Yes	Admitted		118,190.44		
15. Carfa AG Attn: Dr. Jean-Marc Vuille Attention: Dr. Jean Marc Vuille Dufourstrasse 58, CH-8702 Zollikon Switzerland CO-38	Yes	Admitted		950,652.00		
16. Cofica Corp. Inc. Attn: Christian Verling c/o Christian Verling Fürst-Franz-Josef-Str. 73, P.O. Box 237, LI-9490 Vaduz Liechtenstein CO-39	Yes	Partially Disallowed		2,809,544.92		
17. Deucher, Adolf H. (Mr.) c/o Stikeman, Elliott, Attn: Me Michel D 1155 Rene Levesque Blvd. West Suite 3900 Montréal QC H3B 3V2 CO-45	Yes	Admitted		830,206.83		
18. Deutsche Oppenheim Family Office AG Attn: Mr. Sven Wehrenberg Edmund-Rumpler-Str. 3 51149 Cologne GERMANY CO-98	Yes	Admitted		10,532,286.00		

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
19. DZ Bank AG Attn: Mr. Johannes Tauber c/o Mr. Johannes Tauber Platz der Republik 60265 Frankfurt GERMANY CO127	Yes	Admitted				
20. Fontainbleu Apts. Ltd. c/o Mr. Martin A. Stromeier Vollmannstr. 40, 8000 Munchen 81 Germany CO-49	Yes	Partially Disallowed		4,871,795.75		
21. FR. Lurssen Werft (GmbH & Co.) Attn: Me C. Mindru c/o Fasken Martineau, Tour de Bourse 800 Square-Victoria, Suite 3700 C.P. 242 Montréal QC H4Z 1E9 CO164	Yes	Admitted			51,139,580.00	
22. Gontard & Metallbank AG Dr. Klaus Pannen Neuer Wall 25/Schleusenbrücke 1 20354 Hamburg, Germany CO-88	Yes	Admitted		1,805,550.00		
23. Hauck & Aufhauser Privatbankiers AG c/o Mrs. Ch. Raloff Kaiserstr 24 60311 Frankfurt GERMANY CO-55	Yes	Admitted		3,611,100.00		
24. Industrie-und Handelsbank Zurich AG Attn: Dr. I. Bechtiger Bleicherweg 18 Postfach, CH- 8022, Zurich Switzerland CO-65	Yes	Admitted		1,584,420.00		
25. ING Bank, branch of ING-DiBa AG Attn: Mr. Hans-Joachim Rall Mr. H.J. Rall, Legal Counsel Hamburger Allee 1 60486 Frankfurt GERMANY CO156	Yes	Admitted				
26. ING Bank, branch of ING-DiBa AG Mr. H.J. Rall, Legal Counsel Hamburger Allee 1 60486 Frankfurt GERMANY CO-28	Yes	Admitted		50,907,751.16		
27. Iris Corporation Inc. Attn: Christian Verling c/o Mr. C. Verling CREA Trust reg., Josef-Rheinberger-Strasse 2 P.O. Box 819, 9490 Vaduz Principality of Liechtenstein CO-68	Yes	Admitted		396,105.00		
28. Karl G. Hertel Hartstrasse 12 D-90475 Nuremberg GERMANY CO-59	Yes	Admitted		27,951,640.04		

Claims Register for Castor Holdings Ltd. - Continued

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
29. Klein, Hans-Peter (Mr.) Lange-Mop-Strasse 15 30559 Hannover Germany CO-71	Yes	Partially Disallowed		510,926.81		
30. Landesbank Berlin Holding AG Legal – Capital Markets & Corporate FKB V/A Alexanderplatz 2 10178 Berlin GERMANY CO-27	Yes	Admitted		6,542,250.00		
31. Lohmann, Bernd (Mr.) c/o Me Hendrik Kooiman 276 St Jacques St. West, Suite 705 Montréal QC H2Y 1N3 CO-83	Yes	Partially Disallowed		342,526.35		
32. M.M. Warburg & Co (AG & Co.) Attn: Christopher Greiner 20095 Hamburg Ferdinandstrasse 75 Germany CO-64	Yes	Admitted		6,991,462.00		
33. Marita van Hall, attorney & notary in Trust Late Marion Koeser c/o K&L Gates LLP (Dr. Rudiger von Hulst) Markgrafenstraße 42, 10117 BERLIN GERMANY CO-72	Yes	Admitted		1,358,400.66		
34. Merck Finck & Co. Privatrankiers AG Attn: Ms. Andrea Burkert c/o Ms. Andrea Burkert Recht, Pacellistr. 16 80333 München GERMANY CO-87	Yes	Admitted		2,888,880.00		
35. Pareathumby, Cumaressen Dr. Kumaressen Pareathumby 25 Avenue Louis Prat Prades 66500 FRANCE CO-94	Yes	Partially Disallowed		81,046.54		
36. Postbank, a branch of DB Privat- und Firmenkunden AG Attn: Mr. Alexander Senne Leiter Bereich Recht Friedrich-Ebert-Allee 114-126, 53113 Bonn GERMANY CO-46	Yes	Admitted		17,149,501.27		
37. Staelin, Carl-Gustav (Dr.) Falkensteiner Ufer 26B 22587 Hamburg Germany CO103	Yes	Admitted		28,411.06		
38. Tom Koeser and Lydia Niccolai c/o Dr. Uwe Lieschke - K&L Gates LLP Markgrafenstraße 42, 10117 BERLIN GERMANY CO-73	Yes	Admitted		354,174.41		

Claims Register for Castor Holdings Ltd. - Concluded

Insolvency Date: 26-Mar-1992

Estate Number: 41-114080

<i>Creditor Name</i>	<i>Proof of Claim?</i>	<i>Claim Status</i>	<i>Rank / Class</i>	<i>SOA Amount</i>	<i>Amount Filed</i>	<i>Admitted for Dividend</i>
39. UniCredit Bank AG c/o Mr. Scott Obeck 150 East 42nd Street New York NY 10017 USA CO-26	Yes	Admitted		11,164,819.62		
40. Uwe Christensen Attn: Dr. Uwe Lieschke c/o Dr. Uwe Lieschke - K&L GATES LLP Markgrafenstraße 42, 10117 BERLIN GERMANY CO136	Yes	Admitted				
41. Vanorden Stiftung Attn: Christian Verling c/o Christian Verling Josef-Rheinberger-Strasse 2 P.O. Box 819, 9490 Vaduz Principality of Liechtenstein CO116	Yes	Admitted		803,801.57		
42. Varga, Gerda c/o Dr. Thomas Varga Estempl. 5/14, A-1030 Vienna Austria CO117	Yes	Admitted		127,701.52		
43. Von Wersebe, Lueder (Mr.) Boldevitz Nr. 18, 18528 Parchtitz / Rügen Germany CO120	Yes	Admitted		845,026.34	845,026.34	
44. VP Bank (Luxembourg) SA 26, AVENUE DE LA LIBERTE L-1930 LUXEMBOURG CO-23	Yes	Partially Disallowed		1,188,315.00		
Total : Contingent Creditors				197,686,208.15	51,984,606.34	
Grand Total:				274,115,047.36	716,346,999.30	628,292,875.59