

CANADA
Province de Québec

COUR SUPÉRIEURE
(Chambre commerciale)
Loi sur la faillite et l'insolvabilité

District de : QC
No division : 01-Montréal
No cour : 500-11-001584-925
No dossier : 41-114080

**Avis de dividende définitif et de demande de libération du syndic
(alinéa 152(5)c) de la Loi et Règle 61)**

**Dans l'affaire de la faillite de
Castor Holdings Ltd.**

Avis est donné que :

1. Un bordereau de dividende définitif a été préparé. Annexées au présent avis se trouvent une copie de l'état définitif des recettes et des débours taxés et une copie du bordereau de dividende.
2. Le dividende sera payé après l'expiration des 15 jours suivant la date d'expédition du présent avis.
3. Un avis d'opposition à l'état définitif et au bordereau de dividende doit être déposé auprès du registraire au palais de justice, Cour Supérieure – Montréal, Palais de justice de Montréal, 1, rue Notre-Dame E., bureau 1.140, Montréal QC Canada H2Y 1B6 avant le 15 juin 2022 et une copie de l'avis doit être signifiée au soussigné. L'avis doit indiquer les motifs d'opposition.
4. Le soussigné s'adressera au tribunal le 1 août 2022, à 9 heures, ou dès que la requête pourra être entendue, afin d'obtenir une ordonnance de libération relativement à l'affaire susmentionnée.
5. Un avis d'opposition à la libération du soussigné, énonçant les motifs de l'opposition, doit être déposé auprès du registraire au palais de justice, Cour Supérieure – Montréal, Palais de justice de Montréal, 1, rue Notre-Dame E., bureau 1.140, Montréal QC Canada H2Y 1B6 au moins cinq jours avant la date de l'audition, et une copie de l'avis doit être signifiée au soussigné dans ce délai.

Daté le 30 mai 2022, à Montréal en la province de Québec.

Richter inc. (anciennement Richter Groupe Conseil Inc.)
Syndic autorisé en insolvabilité
Par :

Andrew Adessky, CPA, CA, CIRP, SAI

T. 514.908.3796 / 1.866.585.9751
F. 514.934.8603

Richter Inc.
1981 McGill College
Mtl (Qc) H3A 0G6
www.richter.ca

Montréal, Toronto

(English – Over)

CANADA
Province of Québec

SUPERIOR COURT
(Commercial Division)
Bankruptcy and Insolvency Act

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

**Notice of Final Dividend and Application for Discharge of Trustee
(Paragraph 152(5)(c), Rule 61)**

**In the matter of the bankruptcy of
Castor Holdings Ltd.**

Take notice that:

1. A final dividend sheet has been prepared. There is enclosed with this form a copy of our final statement of receipts and disbursements as taxed and a copy of the dividend sheet.
2. The final dividend will be paid after the expiration of 15 days following the date of mailing of this notice.
3. Notice of objection of the final statement and dividend sheet must be filed with the registrar at the Courthouse, Superior Court – Montréal, Palais de justice de Montréal, 1, Notre-Dame Street E., Suite 1.140, Montréal QC Canada H2Y 1B6 before June 15, 2022, and a copy of the notice served on the undersigned. The notice must state the reasons for the objection.
4. We will apply to the court on August 1, 2022 at the hour of 9:00 a.m. or so soon thereafter as the motion can be heard, for an order of discharge with respect to the above-mentioned matter.
5. Notice of objection to the discharge, setting out the reasons for opposition, must be filed with the registrar at the Courthouse, Superior Court – Montréal, Palais de justice de Montréal, 1, Notre-Dame Street E., Suite 1.140, Montréal QC Canada H2Y 1B6, at least five days before the date of the hearing, and a copy of the notice must be served on us within those five days.

Dated at Montréal in the Province of Quebec, May 30, 2022.

Richter Inc. (Formerly Richter Advisory Group Inc.)
Licensed Insolvency Trustee
Per:

Andrew Adessky, CPA, CA, CIRP, LIT

T. 514.908.3796 / 1.866.585.9751
F. 514.934.8603

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Montréal, Toronto

(français - recto)

CASTOR HOLDINGS LTD.
TRUSTEE'S STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE PERIOD JULY 9, 1992 TO DECEMBER 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	7,078,372
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)	8,607,533
Miscellaneous	18,390
C&L communication of documents	256,153

Total Receipts

266,040,525

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

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	
Contract services rendered	1,337,317	
ACC Properties - commission and fees	254,083	
Postage and office expense	778,014	
Rent and storage	1,062,795	
Office equipment	187,168	
Storage of York Hannover documents	57,992	
GST/QST	14,716,002	
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	590,852	
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)	72,408,923	
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	551,736	
Total Disbursements before accruals		<u>239,243,299</u>
Funds available for distribution		<u>26,797,225</u>

Levy

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

124,493

Proof of claims

a) Preferred proof of claims	\$ 517,750		
Dividend		517,750	
Less: Levy		2,405	515,344
b) Unsecured Creditors	\$ 627,775,126	26,279,476	
Dividend		122,088	26,157,388
Less: Levy		\$ 26,797,225	

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 December 2, 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 \$1.2 billion to approximately \$630 million, thereby effectively doubling the Dividend otherwise payable to the creditors.

Note 4 -Canadian Legal fees

Fishman Flanz Meland Paquin
Stikeman Elliott
Kuglar Kandestin
McLean & Kerr

Disbursements

59,710,585
10,548,842
1,376,566
188,060

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

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>72,408,923</u>

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)	221,051
Banque Nationale de Paris (Canada) (now BNP Paribas (Canada))	322,919
Chrysler Canada incl (now FCA Canada Inc.)	40,879
Crédit Suisse	54,871
Credit Union Central of Saskatchewan	50,194
Total	<u>\$ 1,040,933</u>

Note 6- The Trustee has reduced from its standard time charges a cumulative amount of \$2,444,985.

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



Andrew Adessky, CPA, CA, CIRP, LIT

Approved:

signed

Eberhard Dach, Inspector

signed

Jeffrey Grant, Inspector

signed

Louis Newman, Inspector

signed

Manfred Caesar, Inspector

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: January 17, 2022

	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	52.11	11,163.33	0.00	11,215.44	52.11	11,163.33
Bertele, Monika PR-2	500.00	500.00	2.33	497.67	0.00	500.00	2.33	497.67
Bourque, Pierre-Jean PR-3	500.00	500.00	2.33	497.67	0.00	500.00	2.33	497.67
Christa Boemer PR-5	500.00	500.00	2.33	497.67	0.00	500.00	2.33	497.67
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	14.88	3,185.12	0.00	3,200.00	14.88	3,185.12
Estate of Eric A. Field PR-10	500.00	500.00	2.33	497.67	0.00	500.00	2.33	497.67
Estate of Nancy Livick PR-16	500.00	500.00	2.33	497.67	0.00	500.00	2.33	497.67
Forrest, William A. PR-11	500.00	500.00	2.33	497.67	0.00	500.00	2.33	497.67
Hendel, Matthew PR-14	500.00	500.00	2.33	497.67	0.00	500.00	2.33	497.67
Leathong, Thomas J. PR-15	500.00	500.00	2.33	497.67	0.00	500.00	2.33	497.67
Louis Dreyfus Holding Company US LLC PR-13	83,601.00	83,601.00	388.40	83,212.60	0.00	83,601.00	388.40	83,212.60
Mackay, Barry PR-17	500.00	500.00	2.33	497.67	0.00	500.00	2.33	497.67
Ministere du Revenu du Quebec PR-36	405,233.36	405,233.36	1,882.62	403,350.74	0.00	405,233.36	1,882.62	403,350.74
O'Connor, Ingrid PR-19	500.00	500.00	2.33	497.67	0.00	500.00	2.33	497.67
Ontario Ministry of Labour PR-39	500.00	500.00	2.33	497.67	0.00	500.00	2.33	497.67
Rancourt, Cynthia PR-22	500.00	500.00	2.33	497.67	0.00	500.00	2.33	497.67
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	2,405.45	515,344.35	0.00	517,749.80	2,405.45	515,344.35

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: January 17, 2022

	Claim \$	Total			Interim Payment \$	Current		
		Dividend \$	Levy \$	Payment \$		Dividend \$	Levy \$	Payment \$
Unsecured								
171033 Canada Inc	862,015.46	36,085.08	167.64	35,917.44	0.00	36,085.08	167.64	35,917.44
171036 Canada Inc. E-02a	862,015.47	36,085.08	167.64	35,917.44	0.00	36,085.08	167.64	35,917.44
* Adelaide Capital Corporation	7,669,119.29	321,039.21	1,491.46	319,547.75	0.00	321,039.21	1,491.46	319,547.75
Alberta Teachers' Retirement Fund A-03	10,093,507.05	422,527.21	1,962.95	420,564.26	0.00	422,527.21	1,962.95	420,564.26
ALLIED IRISH BANKS, p.l.c. A-10	6,033,439.67	252,567.56	1,173.36	251,394.20	0.00	252,567.56	1,173.36	251,394.20
Anova Holding AG CO-05	27,958,976.00	1,170,398.75	5,437.37	1,164,961.38	0.00	1,170,398.75	5,437.37	1,164,961.38
Arab Banking Corporation - Daus & Co. GmbH i.L. CO-06	10,210,187.55	427,411.61	1,985.64	425,425.97	0.00	427,411.61	1,985.64	425,425.97
Arcol Paradise Beach Co. Inc. A-09	685,414.28	28,692.32	133.30	28,559.02	0.00	28,692.32	133.30	28,559.02
Arthur Koeser & Co. CO-08	2,447,793.34	102,467.78	476.04	101,991.74	0.00	102,467.78	476.04	101,991.74
Atlantic Forfaitierungs AG (formerly Atlantic Finanz & Verwaltungs AG) CO-11	785,062.50	32,863.73	152.68	32,711.05	0.00	32,863.73	152.68	32,711.05
BANCA NAZIONALE DEL LAVORO - ROME B-01	5,184,794.53	217,042.18	1,008.32	216,033.86	0.00	217,042.18	1,008.32	216,033.86
Banco General, S.A. CO-16	2,169,127.38	90,802.47	421.84	90,380.63	0.00	90,802.47	421.84	90,380.63
Bank CIC (Schweiz) AG CO-18	933,247.71	39,066.95	181.49	38,885.46	0.00	39,066.95	181.49	38,885.46
Bank Hapoalim B.M. B-02	3,087,950.77	129,265.60	600.53	128,665.07	0.00	129,265.60	600.53	128,665.07
Bank Leumi Le-Israel B.M. B-03	2,497,294.53	104,539.97	485.67	104,054.30	0.00	104,539.97	485.67	104,054.30
Bank Leumi Le-Israel B.M. B-03a	33,869.85	1,417.84	6.59	1,411.25	0.00	1,417.84	6.59	1,411.25
Bankhaus Lampe KG CO158	3,719,213.96	155,691.09	723.30	154,967.79	0.00	155,691.09	723.30	154,967.79
Bankhaus Lampe KG CO-52	2,957,554.46	123,807.04	575.18	123,231.86	0.00	123,807.04	575.18	123,231.86
Banque International A Luxembourg, S.A. CO-24	7,196,904.38	301,271.69	1,399.63	299,872.06	0.00	301,271.69	1,399.63	299,872.06
Banque Nationale du Canada B-15	643,593.70	26,941.66	125.16	26,816.50	0.00	26,941.66	125.16	26,816.50
Baumann & Cie CO-22	1,355,852.37	56,757.73	263.68	56,494.05	0.00	56,757.73	263.68	56,494.05
BayernLB Bayerische Landesbank CO159	14,912,190.58	624,243.51	2,900.07	621,343.44	0.00	624,243.51	2,900.07	621,343.44
BBVA (Suiza) SA (the successor of Banco Exterior (Suiza) SA) CO-17	1,862,381.12	77,961.67	362.19	77,599.48	0.00	77,961.67	362.19	77,599.48
Bell Canada B-09	3,827.77	160.24	0.74	159.50	0.00	160.24	0.74	159.50

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: January 17, 2022

	Claim \$	Total		Interim Payment \$	Current		
		Dividend \$	Levy \$		Dividend \$	Levy \$	Payment \$
Bell Canada B-09a	1,171.73	49.05	0.23	48.82	0.00	49.05	48.82
Bell Canada B-10	12,751.91	533.81	2.48	531.33	0.00	533.81	531.33
Bertele, Monika PR-2	18,433.34	771.64	3.58	768.06	0.00	771.64	768.06
Bourque, Pierre-Jean PR-3	32,066.66	1,342.35	6.24	1,336.11	0.00	1,342.35	1,336.11
Brandhoff, Eckart CO-32	831,151.77	34,793.08	161.64	34,631.44	0.00	34,793.08	34,631.44
Bunnemann, Andreas C.(Mr.) CO-33	347,225.29	14,535.30	67.53	14,467.77	0.00	14,535.30	14,467.77
Bunnemann, Angelika (Mrs.) CO-34	250,561.95	10,488.85	48.73	10,440.12	0.00	10,488.85	10,440.12
Bunnemann, Klaus F. (Mr.) CO-35	118,577.95	4,963.83	23.06	4,940.77	0.00	4,963.83	4,940.77
Carfa AG CO-38	950,652.00	39,795.52	184.88	39,610.64	0.00	39,795.52	39,610.64
* Central 1 Credit Union SC-11	14,352,527.28	600,815.28	2,791.23	598,024.05	0.00	600,815.28	598,024.05
Christa Boemer PR-5	7,929.65	331.95	1.54	330.41	0.00	331.95	330.41
Coastal Resources Limited J-01	20,000.00	837.23	3.89	833.34	0.00	837.23	833.34
Coastal Resources Limited PR-4	9,428.79	394.70	1.83	392.87	0.00	394.70	392.87
Cofica Corp. Inc. CO-39	1,588,387.35	66,491.94	308.90	66,183.04	0.00	66,491.94	66,183.04
Commerzbank AG D-04	92,749.44	3,882.61	18.04	3,864.57	0.00	3,882.61	3,864.57
Commerzbank AG PR-9	77,275.54	3,234.85	15.03	3,219.82	0.00	3,234.85	3,219.82
Computerland C-05	8,665.94	362.77	1.69	361.08	0.00	362.77	361.08
* Corporation BNP Paribas Canada B-07	7,750,018.00	324,425.74	1,507.20	322,918.54	0.00	324,425.74	322,918.54
Crédit Lyonnais (Schweiz) AG CO163	1,737,199.99	72,721.43	337.84	72,383.59	0.00	72,721.43	72,383.59
* Credit Suisse AG C-07	81,906,501.52	3,428,711.67	15,928.90	3,412,782.77	0.00	3,428,711.67	3,412,782.77
* Credit Union Central of Saskatchewan C-09	3,124,684.93	130,803.34	607.68	130,195.66	0.00	130,803.34	130,195.66
Deucher, Adolf H. (Mr.) CO-45	830,206.83	34,753.53	161.46	34,592.07	0.00	34,753.53	34,592.07
Deutsche Oppenheim Family Office AG CO-98	12,055,459.44	504,657.06	2,344.51	502,312.55	0.00	504,657.06	502,312.55
DEVON ENERGY CORPORATION	6,885.25	288.23	1.34	286.89	0.00	288.23	286.89
Dialogic Corporation E-02	738,870.39	30,930.07	143.69	30,786.38	0.00	30,930.07	30,786.38
DZ Bank AG CO127	12,295,138.35	514,690.33	2,391.12	512,299.21	0.00	514,690.33	512,299.21
Estate of Eric A. Field PR-10	1,822.41	76.29	0.35	75.94	0.00	76.29	75.94

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DIVIDEND SHEET
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Castor Holding Ltd.

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	Claim \$	Total		Interim Payment \$		Current		
		Dividend \$	Levy \$			Dividend \$	Levy \$	Payment \$
Estate of Nancy Livick PR-16	1,300.00	54.42	0.25	54.17	0.00	54.42	0.25	54.17
Estate of Smiley Raborn Jr. M-04	28,815.97	1,206.27	5.60	1,200.67	0.00	1,206.27	5.60	1,200.67
* FCA Canada Inc. C-03	86,176,000.00	3,607,438.39	16,759.23	3,590,679.16	0.00	3,607,438.39	16,759.23	3,590,679.16
* FCA Canada Inc. C-03a	82,543,527.00	3,455,378.39	16,052.80	3,439,325.59	0.00	3,455,378.39	16,052.80	3,439,325.59
FFC Fincoord Finance Coordinators Ltd. F-04	96,520.78	4,040.48	18.77	4,021.71	0.00	4,040.48	18.77	4,021.71
Fontainbleu Apts. Ltd. CO-49	1,298,573.19	54,359.95	252.54	54,107.41	0.00	54,359.95	252.54	54,107.41
Forrest, William A. PR-11	2,900.00	121.40	0.56	120.84	0.00	121.40	0.56	120.84
Gebr. Leser K.G. L-03	641,334.15	26,847.07	124.72	26,722.35	0.00	26,847.07	124.72	26,722.35
Gontard & Metallbank AG CO-88	1,832,742.53	76,720.96	356.43	76,364.53	0.00	76,720.96	356.43	76,364.53
Gravenor Beck Inc. G-08	2,728.50	114.22	0.53	113.69	0.00	114.22	0.53	113.69
Hauck & Aufhauser Privatbankiers AG CO-55	3,628,185.87	151,880.54	705.60	151,174.94	0.00	151,880.54	705.60	151,174.94
Hendel, Matthew PR-14	3,400.00	142.33	0.66	141.67	0.00	142.33	0.66	141.67
* HSBC Bank Canada SC-5	5,305,196.12	222,082.34	1,031.74	221,050.60	0.00	222,082.34	1,031.74	221,050.60
HUDON, GENDRON, HARRIS, THOMAS (Société en nom collectif) G-04	76,582.19	3,205.83	14.89	3,190.94	0.00	3,205.83	14.89	3,190.94
Industrie-und Handelsbank Zurich AG CO-65	1,584,420.00	66,325.86	308.13	66,017.73	0.00	66,325.86	308.13	66,017.73
ING Bank, branch of ING-DiBa AG CO156	14,944,215.52	625,584.12	2,906.30	622,677.82	0.00	625,584.12	2,906.30	622,677.82
ING Bank, branch of ING-DiBa AG CO-28	58,743,019.56	2,459,058.47	11,424.15	2,447,634.32	0.00	2,459,058.47	11,424.15	2,447,634.32
Iris Corporation Inc. CO-68	396,105.00	16,581.47	77.03	16,504.44	0.00	16,581.47	77.03	16,504.44
Karl G. Hertel CO-59	17,052,783.51	713,851.49	3,316.37	710,535.12	0.00	713,851.49	3,316.37	710,535.12
Klein, Hans-Peter (Mr.) CO-71	545,831.88	22,849.23	106.15	22,743.08	0.00	22,849.23	106.15	22,743.08
Kuehne & Nagel Travel (KN Travel) K-02	6,164.79	258.07	1.20	256.87	0.00	258.07	1.20	256.87
Landesbank Berlin Holding AG CO-27	9,040,623.01	378,452.13	1,758.19	376,693.94	0.00	378,452.13	1,758.19	376,693.94
Leathong, Thomas J. PR-15	35,101.85	1,469.41	6.83	1,462.58	0.00	1,469.41	6.83	1,462.58
Lohmann, Bernd (Mr.) CO-83	743,896.52	31,140.47	144.67	30,995.80	0.00	31,140.47	144.67	30,995.80

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Louis Dreyfus Holding Company US LLC D-05	221,911.00	9,289.48	43.16	9,246.32	0.00	9,289.48	43.16	9,246.32
M.M. Warburg & Co (AG & Co.) CO-64	7,160,189.14	299,734.74	1,392.49	298,342.25	0.00	299,734.74	1,392.49	298,342.25
Mackay, Barry PR-17	12,390.77	518.69	2.41	516.28	0.00	518.69	2.41	516.28
Marita van Hall, attorney & notary in Trust Late Marion Koeser CO-72	1,418,491.39	59,379.88	275.86	59,104.02	0.00	59,379.88	275.86	59,104.02
McLean & Kerr SC-35	8,004.67	335.09	1.56	333.53	0.00	335.09	1.56	333.53
Mediacommunication S.A.	6,294,152.93	263,481.35	1,224.07	262,257.28	0.00	263,481.35	1,224.07	262,257.28
Merck Finck & Co. Privatrankiers AG CO-87	7,588,567.20	317,667.20	1,475.80	316,191.40	0.00	317,667.20	1,475.80	316,191.40
Mitteldorf, Gred M-05	1,529,585.70	64,030.43	297.47	63,732.96	0.00	64,030.43	297.47	63,732.96
Mizuho Financial Group SC-18	2,055,136.37	86,030.66	399.68	85,630.98	0.00	86,030.66	399.68	85,630.98
MUFG Bank Ltd., Canada Branch B-04	10,701,436.70	447,975.93	2,081.18	445,894.75	0.00	447,975.93	2,081.18	445,894.75
MUFG Bank Ltd., Canada Branch S-10	5,063,212.33	211,952.59	984.68	210,967.91	0.00	211,952.59	984.68	210,967.91
O'Connor, Ingrid PR-19	2,650.77	110.96	0.52	110.44	0.00	110.96	0.52	110.44
Ontario Ministry of Labour O-02	15,727.67	658.38	3.06	655.32	0.00	658.38	3.06	655.32
Pareathumby, Cumaressen CO-94	21,715.00	909.02	4.22	904.80	0.00	909.02	4.22	904.80
Pitney Bowes Leasing Division P-03	5,147.45	215.48	1.00	214.48	0.00	215.48	1.00	214.48
Postbank, a branch of DB Privat- und Firmenkunden AG CO-46	18,099,777.59	757,680.00	3,519.98	754,160.02	0.00	757,680.00	3,519.98	754,160.02
Rahnhold Inc. R-04	464,077.61	19,426.89	90.25	19,336.64	0.00	19,426.89	90.25	19,336.64
Rancourt, Cynthia PR-22	3,196.92	133.83	0.62	133.21	0.00	133.83	0.62	133.21
Robb, Christopher J. R-07	124,406.91	5,207.83	24.19	5,183.64	0.00	5,207.83	24.19	5,183.64
Robson, Jean E. PR-25	12,708.76	532.01	2.47	529.54	0.00	532.01	2.47	529.54
Sacconaghi, Antonio M. PR-26	31,917.00	1,336.09	6.21	1,329.88	0.00	1,336.09	6.21	1,329.88
Schroder & Co Bank AG CO160	2,479,188.35	103,782.02	482.14	103,299.88	0.00	103,782.02	482.14	103,299.88
Simon, Manfred P. PR-27	162,058.34	6,783.97	31.52	6,752.45	0.00	6,783.97	31.52	6,752.45
Smith, Ronald B. PR-28	34,415.00	1,440.66	6.69	1,433.97	0.00	1,440.66	6.69	1,433.97
Staelin, Carl-Gustav (Dr.) CO103	28,411.06	1,189.32	5.53	1,183.79	0.00	1,189.32	5.53	1,183.79

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Story, Neil A. PR-29	16,041.67	671.52	3.12	668.40	0.00	671.52	668.40
Tabunar, Caridad PR-30	5,605.00	234.63	1.09	233.54	0.00	234.63	233.54
Tebbutt, Carolyn PR-31	10,000.00	418.61	1.94	416.67	0.00	418.61	416.67
The Co-Operators Life Insurance Company SC-30	2,616,361.92	109,524.28	508.82	109,015.46	0.00	109,524.28	109,015.46
Tom Koesser and Lydia Niccolai CO-73	365,700.05	15,308.68	71.12	15,237.56	0.00	15,308.68	15,237.56
Tooke, Ruth PR-32	7,388.80	309.30	1.44	307.86	0.00	309.30	307.86
UniCredit Bank AG CO-26	9,093,782.09	380,677.43	1,768.53	378,908.90	0.00	380,677.43	378,908.90
UniCredit Bank AG CO26A	397,980.86	16,659.99	77.40	16,582.59	0.00	16,659.99	16,582.59
Uwe Christensen CO136	11,340,631.72	474,733.46	2,205.49	472,527.97	0.00	474,733.46	472,527.97
Vanorden Stiftung CO116	803,801.57	33,648.17	156.32	33,491.85	0.00	33,648.17	33,491.85
Varga, Gerda CO117	90,292.99	3,779.78	17.56	3,762.22	0.00	3,779.78	3,762.22
Ville de Montreal V-02	1,217.07	50.95	0.24	50.71	0.00	50.95	50.71
VP Bank (Luxembourg) SA CO-23	1,348,819.56	56,463.32	262.31	56,201.01	0.00	56,463.32	56,201.01
Xerox Canada Ltd. X-01	11,659.99	488.10	2.27	485.83	0.00	488.10	485.83
Xerox Canada Ltee X-02	65,720.51	2,751.15	12.78	2,738.37	0.00	2,751.15	2,738.37
Total:	627,775,125.79	26,279,475.60	122,087.61	26,157,387.99	0.00	26,279,475.60	26,157,387.99
Grand Totals:	<u>628,292,875.59</u>	<u>26,797,225.40</u>	<u>124,493.06</u>	<u>26,672,732.34</u>	<u>0.00</u>	<u>26,797,225.40</u>	<u>26,672,732.34</u>

* 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 _____
Louis Newman, Inspector

Signed _____
Jeffrey Grant, Inspector

Signed _____
Manfred Caesar, Inspector