

Payless ShoeSource Canada - List of Known Creditors

Note: The list of known creditors is based on available information as of the date of the Initial Order.
Dollar amounts are subject to change based on updated or additional information.

Creditor Name	Address 1	Address 2	Address 3	City	Province	Country	Postal/ZIP Code	Amount
1663321 ONTARIO INC 07179	223 COLONNADE ROAD SOUTH, SUITE 100			OTTAWA	ON	CANADA	K2E 7K3	9,396.43
195117 ONTARIO LIMITED 205986	C/O RIOCAN MANAGEMENT INC	1239 DONALD STREET		OTTAWA	ON	CANADA	K1J 8W3	9,803.48
2046459 ONTARIO INC 05910	C/O MORGUARD INVESTMENTS LIMITED	COTTONWOOD MALL ADMINISTRATION OFFICE; UNIT 53-45585		CHILLIWACK	BC	CANADA	V2R 1A1	20,125.19
2636655 ONTARIO INC	1140 TRISTAR DRIVE			MISSISSAUGA	ON	CANADA	L5T 1H9	8,480.74
290 - 300 KING GEORGE RD LP 205828	C/O EASTGATE SQUARE ADMIN OFFICE	75 CENTENNIAL PKWY N., 2ND FLOOR		STONEY CREEK	ON	CANADA	L8E 2P2	(13,812.98)
3829660 MANITOBA LIMITED 07171	C/O SHINDICO REALTY INC	200-1355 TAYLOR AVENUE		WINNIPEG	MB	CANADA	R3M 3Y9	8,567.38
3934390 CANADA INC 05936	C/O MORGUARD INVESTMENTS LTD	134 PRIMROSE DR		SASKATOON	SK	CANADA	S7K 5S6	11,204.64
585562 BC LTD 06944	MORGUARD INVESTMENTS LTD; SEVENOAKS SHOPPING CENTRE	201-32900 SOUTH FRASER WAY		ABBOTSFORD	BC	CANADA	V2S 5A1	20,646.41
2,403 Employees								Unknown
713949 ONTARIO LIMITED	C/O MORGUARD REAL ESTATE INVESTMENT TRUST	55 CITY CENTRE DRIVE, SUITE 800		MISSISSAUGA	ON	CANADA	L5B 1M3	22,589.27
7506473 CANADA INC	700 APPLEWOOD CRESCENT, SUITE 200			VAUGHAN	ON	CANADA	L4K 5X3	4,847.28
767228 ALBERTA LTD 05958	#200, 17616 - 107 AVENUE			EDMONTON	AB	CANADA	T5S 1G8	8,620.85
8762317 CANADA INC	1775, BOUL. BECANCOUR, SUITE 4			BECANCOUR	QC	CANADA	G9H 3V4	7,185.94
90567 CANADA, INC	366 VICTORIA AVENUE, SUITE 200			WESTMOUNT	QC	CANADA	H3Z 2N4	35,312.50
A-1 LOCK & KEY SUPPLY	313 SW 5TH ST			TOPEKA	KS	USA	66603-3379	16.49
ABERDEEN KAMLOOPS MALL LIMITED	C/O CUSHMAN & WAKEFIELD ASSET SERVICES, INC.	SUITE 275 - 1320 TRANS CANADA HIGHWAY WEST		KAMLOOPS	BC	CANADA	V1S 1J2	12,457.07
BARTON CENTRE LP	200-1275 BARTON ST. E			HAMILTON	ON	CANADA	L8H 2V4	12,909.27
BCIMC REALTY CORPORATION	C/O QUADREAL PROPERTY GROUP LP	SUITE 150, 19705 FRASER HIGHWAY		LANGLEY	BC	CANADA	V3A 7E9	19,294.21
BENTALL RETAIL ITF OPTRUST 05909	C/O VILLAGE GREEN MALL ADMIN OFFICE	4900 - 27TH STREET		VERNON	BC	CANADA	V1T 7G7	12,721.36
BISON TRANSPORT	1001 SHERWIN RD			WINNIPEG	MB	CANADA	R3H 0T8	31,568.32
BONNIE DOON SHOPPING CENTRE (HOLDINGS) LLC	C/O MORGUARD INVESTMENTS LIMITED	UNIT 160 82ND AVE & 83RD ST		EDMONTON	AB	CANADA	T6C 4E3	502.95
BSCL & KSB 06996	C/O IVANHOE CAMBRIDGE INC	BAYSHORE SHOPPING CENTRE; 100 BAYSHORE DRIVE		OTTAWA	ON	CANADA	K2B 8C1	26,292.28
CALLOWAY REAL ESTATE INVESTMENT #7181	ATTN: ACCTS RECEIVABLE	700 APPLEWOOD CRESCENT; SUITE 100		VAUGHAN	ON	CANADA	L4K 5X3	6,435.87
CALLOWAY REAL ESTATE INVESTMENT TRUST	C/O FIRST PRO SHOPPING CENTERS	700 APPLEWOOD CRESCENT; SUITE 200		VAUGHAN	ON	CANADA	L4K 5X3	11,754.31
CALLOWAY REAL ESTATE INVESTMENT TRUST	C/O FIRST PRO SHOPPING CENTERS	700 APPLEWOOD CRESCENT; SUITE 200		VAUGHAN	ON	CANADA	L4K 5X3	8,749.59
CALLOWAY REIT - BURLINGTON NORTH 4721	C/O FIRST PRO SHOPPING CENTERS	700 APPLEWOOD CRESCENT		VAUGHAN	ON	CANADA	L4K 5X3	11,209.02
CALLOWAY REIT - ETOBICOKE 4709	C/O FIRST PROFESSIONAL MGMT	700 APPLEWOOD CRESCENT STE 100		VAUGHAN	ON	CANADA	L4K 5X3	13,966.93
CALLOWAY REIT - LANGLEY #6929	C/O FIRST PROFESSIONAL	700 APPLEWOOD CRESCENT; STE 100		VAUGHAN	ON	CANADA	L4K 5X3	11,190.91
CALLOWAY REIT - ST CATHARINES 06988	C/O FIRST PRO SHOPPING CENTRES	700 APPLEWOOD CRESCENT; STE 200		VAUGHAN	ON	CANADA	L4K 5X3	11,553.76
CALLOWAY REIT - WINDSOR 04703	C/O FIRST PRO SHOPPING CENTRES	700 APPLEWOOD CRESCENT; SUITE 200		VAUGHAN	ON	CANADA	L4K 5X3	13,267.79
CALLOWAY REIT - WOODSTOCK 4719	C/O FIRST PRO SHOPPING CENTERS	700 APPLEWOOD CRESCENT		VAUGHAN	ON	CANADA	L4K 5X3	6,912.86
CALLOWAY REIT (BRAMPTON) INC 5812	C/O FIRST PROFESSIONAL MGMT INC	700 APPLEWOOD CRESCENT STE 100		VAUGHAN	ON	CANADA	L4K 5X3	13,675.33
CALLOWAY REIT (HARMONY) 204705	C/O CALLOWAY REAL ESTATE INVESTMENT TRUST INC	700 APPLEWOOD CRESCENT; STE 200		VAUGHAN	ON	CANADA	L4K 5X3	10,345.88
CALLOWAY REIT (NIAGRA FALLS) INC	700 APPLEWOOD CRESCENT, SUITE 200			VAUGHAN	ON	CANADA	L4K 5X3	9,105.68
CALLOWAY REIT (WESTGATE) INC	700 APPLEWOOD CRESCENT, STE 200			VAUGHAN	ON	CANADA	L4K 5X3	6,648.53
CALLOWAY REIT BOLTON 5815	C/O FIRSTPRO S/C	700 APPLEWOOD CRES; STE 200		VAUGHAN	ON	CANADA	L4K 5X3	8,946.16
CALLOWAY REIT CALGARY INC 4713	C/O FIRSTPRO S/C	700 APPLEWOOD CRES; STE 100		VAUGHAN	ON	CANADA	L4K 5X3	7,939.19
CALLOWAY REIT EDMONTON 4731	C/O FIRST PRO SHOPPING CTRS	700 APPLEWOOD CRESCENT		VAUGHAN	ON	CANADA	L4K 5X3	7,632.19
CALLOWAY REIT HAMILTON MOUNTAIN INC	700 APPLEWOOD CRESCENT STE 200			VAUGHAN	ON	CANADA	L4K 5X3	9,955.54
CALLOWAY REIT INC 07177	700 APPLEWOOD CRESCENT	SUITE 200		VAUGHAN	ON	CANADA	L4K 5X3	13,316.80
CALLOWAY REIT INC #5861	700 APPLEWOOD CRESCENT	SUITE 200		VAUGHAN	ON	CANADA	L4K 5X3	8,386.03
CALLOWAY REIT INC #5962	700 APPLEWOOD CRESCENT	SUITE 200		VAUGHAN	ON	CANADA	L4K 5X3	8,427.98
CALLOWAY REIT INC LONDON 5814	C/O FIRSTPRO S/C	700 APPLEWOOD CRES; STE 100		VAUGHAN	ON	CANADA	L4K 5X3	8,339.22
CALLOWAY REIT KAMLOOPS 06985	C/O FIRSTPRO S/C	700 APPLEWOOD CRESCENT; STE 200		VAUGHAN	ON	CANADA	L4K 5X3	4,965.95
CALLOWAY REIT LETHBRIDGE 06989	C/O FIRSTPRO S/C	700 APPLEWOOD CRES; STE 100		VAUGHAN	ON	CANADA	L4K 5X3	7,879.64
CALLOWAY REIT MONTREAL N 4706	C/O FIRSTPRO S/C	700 APPLEWOOD CRES; STE 200		VAUGHAN	ON	CANADA	L4K 5X3	9,721.34
CALLOWAY REIT REGINA E INC 4725	C/O FIRSTPRO S/C	700 APPLEWOOD CRES; SUITE 200		VAUGHAN	ON	CANADA	L4K 5X3	5,793.78
CALLOWAY REIT SW ONTARIO INC	700 APPLEWOOD CRESCENT STE 200			VAUGHAN	ON	CANADA	L4K 5X3	8,669.62
CALLOWAY REIT WHITBY INC 4717	700 APPLEWOOD CRES; STE 700			VAUGHAN	ON	CANADA	L4K 5X3	11,480.52
CALLOWAY REIT WINNIPEG SW 06946	C/O FIRSTPRO S/C	700 APPLEWOOD CRES; STE 100		VAUGHAN	ON	CANADA	L4K 5X3	9,339.69
CALLOWAY REIT-MASCOUCHE 06984	C/O FIRST PROFESSIONAL MGMT INC.	700 APPLEWOOD CRESCENT; STE 200		VAUGHAN	ON	CANADA	L4K 5X3	7,416.47
CALLOWAY REIT-UNICITY 06981	C/O FIRST PRO SHOPPING CENTRES	700 APPLEWOOD CRESCENT, STE 200		VAUGHAN	ON	CANADA	L4K 5X3	5,873.66
CALLOWAYREIT-BROCKVILLE INC #7172	C/O FIRSTPRO SHOPPING CENTERS	700 APPLEWOOD CRESCENT SUITE 200		VAUGHAN	ON	CANADA	L4K 5X3	7,824.57
CALLOWAYREIT-REXDALE INC #4736	C/O FIRSTPRO SHOPPING CENTERS	700 APPLEWOOD CRESCENT, SUITE 100		VAUGHAN	ON	CANADA	L4K 5X3	10,336.48
CAMBRIDGE SHOPPING CENTRES LIMITED 06922	AND CANAPEN (HALTON) LIMITED	95 WELLINGTON STREET WEST; SUITE 300		TORONTO	ON	CANADA	M5J 2R2	19,382.90
CANADA REVENUE AGENCY	GENERAL RECEIVER	P.O. BOX 3800 STN A		SUDBURY	ON	CANADA	P3A 0C3	629.94
CAPITAL CITY SHOPPING CENTRE LIMITED,	BILLINGS BRIDGE, C/O CUSHMAN & WAKEFIELD ASSET SRVCS IN	2277 RIVERSIDE DRIVE EAST, SUITE 208		OTTAWA	ON	CANADA	K1H 7X6	14,636.31
CELADON LOGISTICS SERVICES INC	774692	4692 SOLUTIONS CENTER		CHICAGO	IL	USA	60677-4006	23,569.58
CENTRECORP MANAGEMENT SERVICES LIMITED	LYNDEN PARK MALL MGMT OFFICE	84 LYNDEN ROAD		BRANTFORD	ON	CANADA	N3R 6B8	17,958.90
COLLIERS ITF THE MANUFACTURERS LIFE	ISURANCE CO. C/O CUSHMAN & WAKEFIELD ASSET SERVICES ULC	SUITE 2 - 1150 DOUGLAS STREET		VICTORIA	BC	CANADA	V8W 3M9	16,902.18
COMINAR REAL ESTATE INVESTMENT TRUST	COMPLEXE JULES-DALLAIRE ATTN MANON DESLAURIERS	2820 LAURIER BLVD., STE 850		QUEBEC	QC	CANADA	G1V 0C1	10,048.18
COMINAR REIT 206910	PLACE LONGUEUIL	825 ST LAURENT ST W		LONGUEUIL	QC	CANADA	J4K 2V1	1,044.22
CORNWALL CENTRE INC	C/O CUSHMAN & WAKEFIELD ASSET SERVICES INC	ONE QUEEN STREET EAST, SUITE 300		TORONTO	ON	CANADA	M5C 2W5	18,038.08
CORNWALL SQUARE INC #5932	407 MCGILL COLLEGE SUITE 710			MONTREAL	QC	CANADA	H2Y 2G3	9,501.77
CREIT MANAGEMENT LP 05880	175 BLOOR STREET EAST	SUITE N500; P.O. BOX 25		TORONTO	ON	CANADA	M4W 3R8	9,436.16
CREIT MANAGEMENT LTD 04723	175 BLOOR STREET EAST	SUITE 500 NORTH TOWER		TORONTO	ON	CANADA	M4W 3R8	9,516.02
CROMBIE DEVELOPMENTS LIMITED 07189	610 EAST RIVER RD, STE 200			NEW GLASGOW	NS	CANADA	B2H 3S2	23,565.44
CROMBIE DEVELOPMENTS LIMITED #6927	610 EAST RIVER RD, STE 200			NEW GLASGOW	NS	CANADA	B2H 3S2	3,865.98
CROSSIRON MILLS HOLDINGS INC	C/O IVANHOE CAMBRIDGE INC	261055 CROSSIRON BLVD STE 800		ROCKY VIEW	AB	CANADA	T4A 0G3	16,299.49
DIRECTOR FRO	FAMILY RESPONSIBILITY OFFICE	P.O. BOX 2204 STN P		TORONTO	ON	CANADA	M5S 3E9	230.77
DUFFERIN MALL HOLDINGS INC	C/O PRIMARIS MANAGEMENT INC	1 ADELAIDE STREET EAST, SUITE 900, P.O. BOX 194		TORONTO	ON	CANADA	M5C 2V9	329.26
EASTGATE SQUARE GP INC	C/O BENTALL KENNEDY (CANADA) LP	65 PORT STREET EAST, UNIT 110		MISSISSAUGA	ON	CANADA	L5G 4V3	17,162.47

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ECONO MALLS HOLDINGS #25 INC	1 WESTMOUNT SQUARE SUITE 1900			WESTMOUNT	QC	CANADA	H3Z 2P9	7,901.96
ECONO MALLS HOLDINGS #25 INC	1 WESTMOUNT SQUARE SUITE 1900			WESTMOUNT	QC	CANADA	H3Z 2P9	7,906.58
ELGIN MALL INC	417 WELLINGTON STREET			ST THOMAS	ON	CANADA	NSR 5J5	158.20
ENGIE INSIGHT	US FUNDING	1313 N ATLANTIC ST; STE 5000		SPOKANE	WA	USA	99201	5,165.53
FAIRVIEW POINTE CLAIRE LEASEHOLDS 5944	20 QUEEN STREET WEST, 5TH FL.			TORONTO	ON	CANADA	M5H 3R4	33,647.52
FCHT HOLDINGS (ONTARIO) CORP 05826	C/O FCR PROPERTY MGMT SERV LP	6975 MEADOWVALE TOWN CENTRE CIRCLE UNIT N2A		MISSISSAUGA	ON	CANADA	L5N 2W7	13,868.00
FIERA PROPERTIES CORE FUND LP FAIRGROUND	C/O CUSHMAN WAKEFIELD ASSET SERVICES INC	5100 ERIN MILLS PARKWAY P.O. BOX A		MISSISSAUGA	ON	CANADA	L5M 4Z5	10,374.34
FIRST MILTON SHOPPING CENTRES LTD 5883	3751 VICTORIA PARK AVENUE			TORONTO	ON	CANADA	M1W 3Z4	8,942.64
FIRST PRINCE GEORGE DEV LTD 04733	C/O CREIT	700 APPLEWOOD CRES; STE 100		VAUGHAN	ON	CANADA	L4K 5X3	7,138.20
FIRST REAL PROPERTIES LIMITED 06940	100 KING STREET WEST, 2ND FLOOR			HAMILTON	ON	CANADA	L8P 1A2	6,918.90
FIRST SERVICE NETWORKS INC	11333 N SCOTTSDALE RD STE 260			SCOTTSDALE	AZ	USA	85260	488.10
GARDEN CITY PLAZA LTD 04732	#200, 17616 - 107 AVENUE			EDMONTON	AB	CANADA	T5S 1G8	8,009.30
GEORGETOWN MARKET PLACE INC 205830	C/O CUSHMAN & WAKEFIELD ASSET SRVCS INC	280 GUELPH STREET		GEORGETOWN	ON	CANADA	L7G 4B1	10,873.91
GERRARD SQUARE INC	C/O MANAGEMENT OFFICE	1000 GERRARD SQUARE EAST		TORONTO	ON	CANADA	M4M 3G6	14,558.42
GOLDMAN INVESTMENTS LTD	910 RICHARDS STREET			VANCOUVER	BC	CANADA	V6B 3C1	42,945.24
GREAT WORLD PROPERTIES LTD.	C/O LIVING PROPERTIES, INC.	8 STEELCASE ROAD WEST		MARKHAM	ON	CANADA	L3R 1B2	21,788.16
GTA OFFICE WEST INC	C/O COLLIER'S INT'L; ATTN REVENUE ACCTG DEPT	181 BAY STREET, STE 1400		TORONTO	ON	CANADA	M5J 2T3	12,570.67
GWL REALTY ADVISORS INC, ITF	C/O KINGS CROSS SHOPPING CENTER LTD	13575 COMMERCE PARKWAY, STE 150		RICHMOND	BC	CANADA	V6V 2L1	(1,768.18)
HARVARD DEVELOPMENTS INC 205937	C/O HARVARD PROPERTY MGMT INC	1874 SCARTH ST STE 2000		REGINA	SK	CANADA	S4P 4B3	10,080.29
HILLCREST MALL MANAGEMENT INC 205823	ATTN: EMILY SKINNER	9350 YONGE ST., STE 205		RICHMOND HILL	ON	CANADA	L4C 5G2	23,313.75
HILLSIDE CENTRE HOLDINGS INC 05984	21-1644 HILLSIDE AVE			VICTORIA	BC	CANADA	V8T 2C5	15,935.25
HOOPP REALTY (MARLBOROUGH) INC 205842	C/O CUSHMAN & WAKEFIELD ASSET SRVCS INC	SUITE 310-433 MARLBOROUGH WAY NE		CALGARY	AB	CANADA	T2A 5H5	14,734.01
HOOPP REALTY INC	C/O 20 VIC MANAGEMENT INC	1 QUEEN STREET EAST, SUITE 300, BOX 88		TORONTO	ON	CANADA	M5C 2W5	19,673.51
HOOPP REALTY INC	C/O 20 VIC MANAGEMENT INC	1 QUEEN STREET EAST, SUITE 300, BOX 88		TORONTO	ON	CANADA	M5C 2W5	17,591.84
HOPEWELL AB (PP75)	2645 SKYMARK AVENUE	SUITE 103		MISSISSAUGA	ON	CANADA	L4W 4H2	159,695.84
ISLAND FIRST AID	P.O. BOX 24053			STRATFORD	PE	CANADA	C1B 2V5	86.25
IVANHOE CAMBRIDGE II INC	95 WELLINGTON STREET WEST, SUITE 300			TORONTO	ON	CANADA	M5J 2R2	21,023.33
IVANHOE CAMBRIDGE II INC 05885	WOODGROVE CENTRE	6631 ISLAND HWY. N., #294A		NANAIMO	BC	CANADA	V9T 4T7	17,984.98
IVANHOE CAMBRIDGE II INC 06911	1 BASS PRO MILLS DRIVE			VAUGHAN	ON	CANADA	L4K 5W4	26,936.78
IVANHOE CAMBRIDGE II INC 5971	C/O METROTOWN CENTRE ADMIN OFF	4720 KINGSWAY, STE 604		BURNABY	BC	CANADA	V5H 4N2	20,813.86
IVANHOE CAMBRIDGE II, INC. 5970	4720 KINGSWAY, SUITE 604			BURNABY	BC	CANADA	V5H 4N2	34,842.39
IVANHOE CAMBRIDGE INC 205868	2695-10355 152 STREET			SURREY	BC	CANADA	V3R 7C1	22,691.97
IVANHOE CAMBRIDGE INC 206965	3147 DOUGLAS STREET, UNIT 221			VICTORIA	BC	CANADA	V8Z 6E3	10,022.40
JOHN G. VENINI INVESTMENTS LTD.	SUITE #1, 308 - 8TH AVE SW			CALGARY	AB	CANADA	T2P 1C1	20,631.63
KINGSGATE MALL LP 06949	3030 GILMORE DIVERSION			BURNABY	BC	CANADA	V5G 3B4	14,611.80
KINGSWAY GARDEN HOLDINGS INC 205845	C/O KINGSWAY MALL ADMIN OFFICE	109 ST & KINGSWAY		EDMONTON	AB	CANADA	T5G 3A6	1,017.30
KS LAMBTON MALL INC 205973	C/O CUSHMAN & WAKEFIELD ASSET SVCS INC	1380 LONDON ROAD		SARNIA	ON	CANADA	N7S 1P8	10,422.91
KUEHNE & NAGEL LTD. (PP67)	77 FOSTER CRESCENT			MISSISSAUGA	ON	CANADA	L5R 0K1	30,515.24
LANSDOWNE MALL INC 05827	C/O CUSMAN & WAKEFIELD ASSET SRVCS INC	645 LANSDOWNE STREET WEST		PETERBOROUGH	ON	CANADA	K9J 7Y5	27,042.20
LE CARREFOUR LAVAL (2013) INC	C/O THE CADILLAC FAIRVIEW CORP LTD	ATTN: EXEC. V.P., PROP. MGMT.	20 QUEEN STREET WEST	TORONTO	ON	CANADA	M5H 3R4	29,427.99
LES IMMEUBLES DU CARREFOUR RICHELIEU	LTEE/CARRERFOUR RICHELIEU REALTIES,	600 DE MAISONNEUVE BLVD. W; STE 2600		MONTREAL	QC	CANADA	H3A 3J2	21,262.54
LONDONDERRY SHOPPING CENTRE INC	C/O CUSHMAN & WAKEFIELD ASSET SRVCS INC	#243 I-LONDONDERRY MALL NW		EDMONTON	AB	CANADA	T5C 3C8	1,850.99
LYNN VALLEY SHOPPING CENTRE 5920	UNIT NO 129A-199 LYNN VALLEY RD			N VANCOUVER	BC	CANADA	V7J 3H2	10,634.19
MARKET MALL LEASEHOLDS INC 4712	# 214, 3625 SHAGANAPPI TRAIL N.W.			CALGARY	AB	CANADA	T3A 0E2	25,830.51
MATRIX (CAMROSE) LP 206918	12420 102 AVE NW			EDMONTON	AB	CANADA	T5N 0M1	7,583.63
MAYFLOWER MALL #5995	C/O HIGH PEAK LEASEHOLD LTD	21 ST CLAIR AVE EAST; STE 1201		TORONTO	ON	CANADA	M4T 1L9	9,761.72
MC SIGN COMPANY	ATTN JEANNE BAKER-MEANAY	8959 TYLER BLVD		MENTOR	OH	USA	44060	25,654.83
MELCOR REIT LIMITED PARTNERSHIP	#900, 10310 JASPER AVENUE			EDMONTON	AB	CANADA	T5J 1Y8	1,545.54
MIC MAC MALL LP 05975	21 MIC MAC BOULEVARD			DARTMOUTH	NS	CANADA	B3A 4N3	20,542.97
MIDTOWN PLAZA INC 205948	C/O CUSHMAN & WAKEFIELD ASSET SERVICES INC	1200 A THE TOWER AT MIDTOWN 201		SASKATOON	SK	CANADA	S7K 1J5	23,581.85
MIL ITF HOOPP REALTY INC 06917	C/O HOOPP REALTY INC & MOREGUARD INVESTMENTS LTD	1500 FISHER ST SUITE 200		N BAY	ON	CANADA	P1B 2H3	16,136.27
MIL ITF HOOPP REALTY INC (INTERCITY)5929	C/O MORGUARD INVENSTMENTS LIMITED	1000 FORT WILLIAM ROAD, SUITE 203, BOX 3		THUNDER BAY	ON	CANADA	P7B 6B9	14,674.66
MIL ITF HOOPP REALTY INC (SUDBURY) 5928	C/O MORGUARD INVESTMENTS LIMITED	1030 BARRYDOWNE ROAD, SUITE 200		SUDBURY	ON	CANADA	P3A 529	25,610.01
MONTEZ CORNER BROOK INC 207192	C/O WESTCLIFF MGMT LTD	600 DE MAISONNEUVE BLVD W STE 2600		MONTREAL	QC	CANADA	H3A 3J2	12,008.25
MOOD MEDIA	NATIONAL ACCOUNTS	P.O. BOX 71070		CHARLOTTE	NC	USA	28272-1070	606.06
MORGUARD INVESTMENTS LIMITED, IN	TRUST FOR BCC; C/O MORGUARD INVESTMENTS LTD	UNIT 160 82ND AVE & 83RD ST		EDMONTON	AB	CANADA	T6C 4E3	34,924.88
MORGUARD REAL ESTATE INVESTMENT TR 4701	CAMBRIDGE MANAGEMENT OFFICE	355 HESPELER RD		CAMBRIDGE	ON	CANADA	N1R 6B3	15,948.53
MORGUARD REAL ESTATE INVESTMENT TRUST	ATTN: VICE PRESIDENT & GENERAL COUNSEL	55 CITY CENTRE DRIVE, SUITE 1000		MISSISSAUGA	ON	CANADA	L5B 1M3	14,590.23
MORGUARD REIT 5875	C/O PARKLAND MALL ADMIN. OFFICE	#902, 4747 67TH ST		RED DEER	AB	CANADA	T4N 6H3	12,993.97
MUZAK	NATIONAL ACCOUNTS	3318 LAKEMONT BLVD		FORT MILL	SC	USA	29708	5,453.78
NELSON GROUP INC # 5991	C/O SPRINGWOOD MGMT LTD	12420 102 AVE NW		EDMONTON	AB	CANADA	T5N 0M1	7,701.89
NEW PINE GROVE ROAD CENTRE INC 206959	C/O FIRM CAPITAL PROPERTIES INC	1244 CALEDONIA RD		TORONTO	ON	CANADA	M6A 2X5	223.99
NORTH PARK SHOPPING CENTRES LTD 06951	700 APPLEWOOD CRESCENT	SUITE 100		VAUGHAN	ON	CANADA	L4K 5X3	13,680.23
NOVA SCOTIA MAINT ENFORCEMENT PROGRAM	CENTRAL PAYMENT PROCESSING UNIT	P.O. BOX 803		HALIFAX	NS	CANADA	B3I 2V2	78.00
ONTREA INC	C/O THE CADILLAC FAIRVIEW CORP LIMITED	5TH FLOOR, 20 QUEEN ST WEST, POLO PARK		TORONTO	ON	CANADA	M5H 3R4	32,198.34
ONTREA INC	C/O THE CADILLAC FAIRVIEW CORP LIMITED	5TH FLOOR, 20 QUEEN ST WEST, POLO PARK		TORONTO	ON	CANADA	M5H 3R4	24,931.22
ONTREA INC	C/O THE CADILLAC FAIRVIEW CORP LIMITED	5TH FLOOR, 20 QUEEN ST WEST, POLO PARK		TORONTO	ON	CANADA	M5H 3R4	28,798.49
ONTREA INC	C/O THE CADILLAC FAIRVIEW CORP LIMITED	5TH FLOOR, 20 QUEEN ST WEST, POLO PARK		TORONTO	ON	CANADA	M5H 3R4	41,275.68
ONTREA INC MASONVILLE PLACE	C/O ADMINISTRATION OFFICE	1680 RICHMOND STREET NORTH BOX 23		LONDON	ON	CANADA	N6G 3Y9	28,080.07
ONTREA INC. 5955	C/O THE CADILLAC FAIRVIEW CORP LIMITED	20 QUEEN ST. W., 5TH FLOOR		TORONTO	ON	CANADA	M5H 3R4	30,414.02
OPB EMTIC INC 205839	C/O 20 VIC MANAGEMENT INC	5100 ERIN MILLS PARKWAY		MISSISSAUGA	ON	CANADA	L5M 4Z5	(14,654.89)
OPB REALTY INC - HALIFAX CENTRE	C/O CUSHMAN & WAKEFIELD ASSET SERVICES	7001 MUMFORD ROAD HALIFAX PLACE-STE 203		HALIFAX	NS	CANADA	B3L 4R3	25,686.53

Payless ShoeSource Canada - List of Known Creditors

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Creditor Name	Address 1	Address 2	Address 3	City	Province	Country	Postal/ZIP Code	Amount
OPB REALTY (CARLINGWOOD) INC 05994	1 QUEEN STREET STE 300	BOX 88		TORONTO	ON	CANADA	MSC 2W5	13,878.11
OPB REALTY (ST VITAL) INC 05988	C/O CUSHMAN & WAKEFIELD ASSET SERVICES INC	86-1225 ST. MARY'S RD.		WINNEPEG	MB	CANADA	R2M 5E5	21,575.02
OPB REALTY INC (PEN CENTRE) #5805	C/O CUSHMAN & WAKFIELD ASSET SERVICES INC	221 GLENDALE AVENUE		ST CATHERINES	ON	CANADA	I2T 2K9	19,476.12
OPGI MANAGEMENT LP O/A OXOFRD IFT 205824	C/O UPPER CANADA MALL	17600 YONGE STREET, BOX 256		NEWMARKET	ON	CANADA	L3Y 4Z1	21,280.04
OPGI MANAGMENT LP 205964	LES PROMENADES DE LOUUAOUAIS	1100 MALONEY BLVD W ADMIN OFC		GATINEAU	QC	CANADA	J8T 6G3	7,996.14
ORLANDO CORPORATION 4730	6205 AIRPORT ROAD			MISSISSAUGA	ON	CANADA	L4V 1E3	30,012.15
OSHAWA CENTRE HOLDINGS INC 05802	OFFICE GALLERIA, STE 120	419 KING ST. W.		OSHAWA	ON	CANADA	L1J 2K5	21,688.64
OXFORD ITF ECC EAST 205878	STE 1700 CITY CENTRE PLACE	100025 102 A AVE		EDMONTON	AB	CANADA	T5J 2Z2	15,081.18
OXFORD ITF SQUARE ONE 205804	SQUARE ONE SHOPPING CENTRE	100 CITY CENTRE DRIVE STE 701		MISSISSAUGA	ON	CANADA	L5B 2C9	38,604.42
OXFORD PROPERTIES RETAIL HOLDINGS 06956	C/O OPGI MANAGEMENT LP	100 ANDERSON RD SE; UNIT #142		CALGARY	AB	CANADA	T2J 3V1	27,873.10
PAYLESS FINANCE INC	3231 SE SIXTH ST			TOPEKA	KS	USA	66607	70,698.92
PAYLESS SHOESOURCE DISTRIBUTION, INC.	P.O. BOX 535523			ATLANTA	GA	USA	30353-5523	39,174,207.10
PAYLESS SHOESOURCE MERCHANDISING INC	3231 SE 6TH ST			TOPEKA	KS	USA	66607	1,062,748.00
PAYLESS SHOESOURCE PURCHASING	3231 SE SIXTH ST			TOPEKA	KS	USA	66601	122,978.67
PAYLESS SHOESOURCE WORLDWIDE	700 SW JACKSON, STE 202	JAYHAWK TOWERS		TOPEKA	KS	USA	66603	3,977,807.67
PENSIONFUND REALTY LIMITED 5952	C/O MOREGUARD INVESTMENTS LTD ACCTS RECEIVABLE	55 CITY CENTRE DRIVE, STE 800		MISSISSAUGA	ON	CANADA	L5B 1M3	8,232.38
PENSIONFUND REALTY LTD. #5974	COQUITLAM CENTRE	ADMINISTRATION, UNIT #2201; 2929 BARNET HIGHWAY		COQUITLAM	BC	CANADA	V3B 5R5	26,109.18
PICKERING CO TENANCY 4716	C/O FIRST PROS SHOPPING CENTRES	700 APPLEWOOD CRESCENT STE 100		VAUGHAN	ON	CANADA	L4K 5X3	(10,033.96)
PICKERING TOWN CENTRE 205806	C/O CUSHMAN & WAKEFIELD ASSET SRVCS INC	1355 KINGSTON RD. UNIT #14		PICKERING	ON	CANADA	L1V 1B8	17,826.30
PLACE LAURIER HOLDINGS INC 06905	C/O IVANHOE CAMBRIDGE INC	1001 SQUARE VICTORA; STE C-500		MONTREAL	QC	CANADA	H2Z 2B5	17,529.89
PLACE VERSAILLES INC.	7275 SHERBROOKE STREET EAST	SUITE 300		MONTREAL	QC	CANADA	H1N 1E9	9,198.00
PLACE VERTU NOMINEE INC	FIDUCIAIRE PLACE VERTU INC	600 DE MAISONNEUVE BLVD WEST, STE 2600		MONTREAL	QC	CANADA	H3A 3J2	11,693.00
PLAZA MASTER GP LTD BEDFORD COMMONS	NASHWAAKSIS PLAZA	98 MAIN STREET		FREDERICTON	NB	CANADA	E3A 9N6	8,104.20
PLAZA MASTER GP LTD-GRANITE DRIVE PLAZA	NASHWAAKSIS PLAZA	98 MAIN STREET		FREDERICTON	NB	CANADA	E3A 9N6	7,892.85
PLAZACORP PROPERTY HOLDINGS INC 07174	NASHWAAKSIS PLAZA	98 MAIN STREET		FREDERICTON	NB	CANADA	E3A 9N6	4,380.01
PORTAGE PLACE SHOPPING CENTER 05938	232B - 393 PORTAGE AVE			WINNIPEG	MB	CANADA	R3B 3H6	13,704.20
PRAIRIE FIRE (OKOTOKS) LP 204734	12420 102 AVE NW			EDMONTON	AB	CANADA	T5N 0M1	6,913.55
PRIMARIS MANAGEMENT INC	RE MCALLISTER PLACE	519 WESTMORLAND RD		SAINT JOHN	NB	CANADA	E2J 3W9	16,238.95
PRIMARIS MANAGEMENT INC	RE MCALLISTER PLACE	519 WESTMORLAND RD		SAINT JOHN	NB	CANADA	E2J 3W9	16,040.84
PRIMARIS MANAGEMENT INC 06945	RE CATARAQUI TOWN CENTRE	945 GARDINERS RD		KINGSTON	ON	CANADA	K7M 7H4	15,788.35
PRIMARIS MANAGEMENT INC 205989	RE REGENT MALL	1381 REGENT ST		FREDERICTON	NB	CANADA	E3C 1A2	18,931.99
PRIMARIS MANAGEMENT INC 206930	C/O PETER POND SC, UNIT 2181	9713 HARDIN ST; PROPERTY MGMT OFFICE		FT MURRAY	AB	CANADA	T9H 1I2	18,391.71
PRIMARIS MGMT INC ITF 05893	PARK PLACE MALL	501-1ST AVE SOUTH; UNIT 131		LETHBRIDGE	AB	CANADA	T1J 4L9	19,013.87
PRIMARIS MGMT INC ITF DUFFERIN MALL 5801	900 DUFFERIN ST; STE 217			TORONTO	ON	CANADA	M6H 4B1	23,718.24
PRIMARIS MGMT INC ITF ORCHARD PARK 5916	2271 HARVEY AVE	UNIT 180		KELOWNA	BC	CANADA	V1Y 6H2	16,191.61
PRIMARIS MGMT INC ITF PLACE 05865	D'ORLEANS	110 PLACE D'ORLEANS DR; BOX 130		ORLEANS	ON	CANADA	K1C 2I9	14,535.43
PRIMARIS MGMT INC ITF STONE ROAD 4722	435 STONE RD W; STE 204			GUELPH	ON	CANADA	N1G 2X6	25,240.36
PRIMARIS MGMT INC RE SUNDRIDGE MALL 5892	2525-36TH STREET NE			CALGARY	AB	CANADA	T1Y 5T4	19,628.58
PROMENADE LIMITED PARTNERSHIP	C/O CENTRECORP MANAGEMENT SERVICES LIMITED	1 PROMENADE CIRCLE, SUITE 316		THORNHILL	ON	CANADA	L4J 4P8	20,865.55
QUALITY SOLUTIONS INC	SECURITY SOURCE	128 N FIRST ST		COLWICH	KS	USA	67030	27,769.56
REPUBLIC SERVICES INC	ATTN CPPC	18500 NORTH ALLIED WAY		PHOENIX	AZ	USA	85054	6,125.00
REVENUE OF QUEBEC	3800 RUE DE MARLY	SECTU 1-2-1		QUEBEC	QC	CANADA	G1X 4A5	192.13
REVENUE PROPERTIES COMPANY LTD 4702	CENTERPOINT MALL	6464 YONGE ST, STE S1A		TORONTO	ON	CANADA	M2M 3X4	16,500.58
RIOCAN HOLDINGS (WESTRIDGE) INC. 04708	C/O GEORGIAN MALL	509 BAYFIELD STREET		BARRIE	ON	CANADA	L4M 4Z8	8,200.26
RIOCAN HOLDINGS INC 05908	C/O RIOCAN PROPERTY SVCS; LAWRENCE SQUARE MGMT OFFCES	700 LAWRENCE AVE WEST, #305		TORONTO	ON	CANADA	M6A 3B4	14,648.34
RIOCAN REIT (ONTARIO II)	C/O FIVE POINTS MALL; ATTN: THOMAS JOHNSON	285 TAUNTON ROAD EAST		OSHAWA	ON	CANADA	L1G 3V2	25,541.21
RIOKIM HOLDINGS (ALBERTA) INC	C/O RIOCAN RE INVESTMENT TRUST	RIOCAN YONGE EGLINTON CENTRE	2300 YONGE STREET, SUITE 500, P.O. BOX 2386	TORONTO	ON	CANADA	M4P 1E4	13,088.26
RIOKIM HOLDINGS (ALBERTA) INC 5881	C/O RIOCAN PROPERTY SERVICES	495 36TH STREET NE, STE 257		CALGARY	AB	CANADA	T2A 6K3	13,665.14
RIOKIM HOLDINGS (ONTARIO) INC 5891	C/O RIOCAN PROPERTY SVCS; LAWRENCE SQUARE	700 LAWRENCE AVE W, STE 315		TORONTO	ON	CANADA	M6A 3B4	19,370.30
RIOKIM HOLDINGS (ONTARIO) INC 5954	C/O RIOCAN PROPERTY SVCS	ALBION CENTRE; 1530 ALBION RD		ETOBICOKE	ON	CANADA	M9V 1B4	10,706.36
RIOKIM HOLDINGS (TILLCUM CNTR) INC 5886	C/O RIOCAN MANAGEMENT BC INC	107-3170 TILLCUM ROAD		VICTORIA	BC	CANADA	V9A 7C5	881.87
RMII ITF BURLINGTON MALL205819	RIOCAN MANAGEMENT INC - BURLINGTON MALL	777 GUELPH LINE		BURLINGTON	ON	CANADA	L7R 3N2	(39,072.28)
RMII ITF STRAWBERRY HILL SHOPPING CENTER	C/O RIOCAN MANAGEMENT INC	475 WEST GEORGIA ST; SUITE 470		VANCOUVER	BC	CANADA	V6M 4M7	9,774.12
RPS ITF RIOCAN MARKETPLACE 04724	C/O RIOCAN MANAGEMENT INC	1239 DONALD ST		OTTAWA	ON	CANADA	K1J 8W3	8,534.90
RPS-ITF GATINEAU & HAMILTON WALMART 6990	RIOCAN PROPERTY; SANDALWOOD SQ	1550 UPPER JAMES, STE 306		HAMILTON	ON	CANADA	L9B 2L6	9,261.63
S.W.A. MERCHANTS ASSOCIATION	1530 ALBION ROAD, STE 215			ETOBICOKE	ON	CANADA	M9V 1B4	298.79
SBLP TILLSONBURG TOWN CENTRE INC	200 BROADWAY STE 205			TILLSONBURG	ON	CANADA	N4G 5A7	6,857.78

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Creditor Name	Address 1	Address 2	Address 3	City	Province	Country	Postal/ZIP Code	Amount
SCHINDLER ELEVATOR CORP	C/O T52649	P.O. BOX 4526 STATION A		TORONTO	ON	CANADA	M5W 5Z9	5,671.74
SCREO 1 DIXIE OUTLET MALL INC	C/O CUSHMAN & WAKEFIELD ASSET SERVICES INC	1250 SOUTH SERVICE RD		MISSISSAUGA	ON	CANADA	L5E 1V4	18,442.31
SIGNS OF THE TIMES CORPORATION	1245 MAPLE HILL COURT; UNIT 7			NEWMARKET	ON	CANADA	L3Y 9E8	305.10
SMART REIT - SCARBILMNER	C/O FIRSTPRO S/C	700 APPLEWOOD CRESCENT; STE 200		VAUGHAN	ON	CANADA	L4K 5X3	8,018.83
SMARTREIT (AURORA NORTH II) INC.	700 APPLEWOOD CRESCENT, STE 200			VAUGHAN	ON	CANADA	L4K 5X3	2,407.95
SMARTREIT (MAPLE RIDGE) INC	ATTN ACCOUNTS RECEIVABLE	700 APPLEWOOD CRESCENT, STE 200		VAUGHAN	ON	CANADA	L4K 5X3	8,100.07
SMARTREIT (OAKVILLE) INC	700 APPLEWOOD CRESCENT, SUITE 200			VAUGHAN	ON	CANADA	L4K 5X3	9,733.46
SOUTHPOINTE COMMON CORPORATION	C/O RANCHO REALTY (1975) LTD	SUITE #1, 5528-1 STREET SE		CALGARY	AB	CANADA	T2H 2W9	8,798.05
SPRUCE CENTRE LANDS LTD	C/O CRESTWELL REALTY INC	606 - 450 SW MARINE DRIVE		VANCOUVER	BC	CANADA	V5X 0C3	8,559.98
SRF2 TRURO MALL INC 05990	245 ROBIE STREET	ADMINISTRATION OFFICE		TRURO	NS	CANADA	B2N 5N6	(4,108.19)
SRF4 MARKET MALL INC	C/O STRATHALLEN PROPERTY MGMT INC	2325 PRESTON AVE		SASKATOON	SK	CANADA	S7J 2G2	262.31
SRF4 PEMBROKE MALL INC	C/O STRATHALLEN PROPERTY MANAGEMENT INC	ATTN: ADMIN OFFICE	1100 PEMBROKE STREET EAST	PEMBROKE	ON	CANADA	K8A 6Y7	7,213.09
ST ALBERT CENTRE HOLDINGS INC	C/O PRIMARIS MGMT INC	375 ST ALBERT RD		ST ALBERT	AB	CANADA	T8N 3K8	15,734.73
STC HOLDINGS INC 06975	300 BOROUGH DR	SUITE 26		SCARBOROUGH	ON	CANADA	M1P 4P5	50,118.96
STOCKYARDS (PRINCE ALBERT) LP 205980	12420 102 AVE NW			EDMONTON	AB	CANADA	T5N 0M1	7,589.22
STONEFIELD (FORT SASKATCHEWAN) LP 204738	12420 102 AVE NW			EDMONTON	AB	CANADA	T5N 0M1	6,934.20
SUDDATH TRANSPORTATION SERVICES INC	815 S MAIN STREET			JACKSONVILLE	FL	USA	33207	9,377.61
SUN LIFE ASSURANCE COMPANY OF CANADA	GROUP RETIREMENT CLIENT SERVICES	227 KING STREET SOUTH	P.O. BOX 1601, STN WATERLOO	WATERLOO	ON	CANADA	N2J 4C5	90,257.83
SUNLIFE ASSURANCE CO OF CANADA 204739	C/O RIOCAN MGMT INC	15047A STONY PLAIN RD NW		EDMONTON	AB	CANADA	T5P 4W1	9,563.44
TANGOE INC	P.O. BOX 731352			DALLAS	TX	USA	75373-1352	569.60
TANURB (FESTIVAL MARKETPLACE) INC.	C/O FESTIVAL MARKETPLACE	56 TEMPERANCE STREET, 7TH FLOOR		TORONTO	ON	CANADA	M5H 3V5	8,609.46
THE BOULEVARD SHOPPING CENTRE (MONTREAL)	4270 JEAN TALON EAST STE 100			MONTREAL	QC	CANADA	H1S 1J7	9,691.97
THE CADILLAC FAIRVIEW CORP LTD	ATTN: EXEC VP, NATIONAL PROPERTY OPERATIONS	20 QUEEN STREET WEST, 5TH FLOOR		TORONTO	ON	CANADA	M5H 3R4	46,359.51
THE CADILLAC FAIRVIEW CORP LTD 205993	C/O UNIT 1400 6551 NO 3 RD	ATTN PROPERTY MANAGER		RICHMOND	BC	CANADA	V6V 2B6	24,548.72
THE CADILLAC FAIRVIEW CORP LTD 206926	CHAMPLAIN PLACE SHOPPING CENTRE	477 PAUL ST.		DIEPPE	NB	CANADA	E1A 4X5	27,125.60
THE INCC CORP 207194	101 IRA NEEDLES BLVD			WATERLOO	ON	CANADA	N2J 3Z4	9,666.37
THE VILLAGE SHOPPING CENTRE (2006) INC	106 AVENUE GUN			POINTE-CLAIRE	QC	CANADA	H9R 3X3	10,146.65
TRANSX LTD	2595 INKSTER BLVD			WINNIPEG	MB	CANADA	R3C 2E6	170,385.89
TRUE MEDIA	1032-17TH AVENUE SW			CALGARY	AB	CANADA	T2T 0A5	(4,033.65)
US BANK PR 0647	CORPORATE PAYMENT SYSTEMS	P.O. BOX 790428		ST LOUIS	MO	USA	63179	357.96
VALIANT RENTAL PROPERTIES LTD.	177 NONQUON RD., 20TH FL.			OSHAWA	ON	CANADA	L1G 3S2	8,838.25
VECTOR SECURITY	P.O. BOX 89462			CLEVELAND	OH	USA	44101-6462	5,807.86
VENSTAR INC	ATTN: ANDREA FLEMING	16950 CHESTNUT STREET		CITY OF INDUSTRY	CA	USA	91748	2,558.84
VILLA LIGHTING SUPPLY	2929 CHOUTEAU AVE			ST LOUIS	MO	USA	63103-2903	4,627.37
VIXXO CANADA	11333 N SCOTTSDALE RD #150			SCOTTSDALE	AZ	USA	85254	36,901.40
VOISIN DEVELOPMENTS LIMITED 05890	245 THE BOARDWALK, STE 303			WATERLOO	ON	CANADA	N2T 0A6	20,603.78
WEST EDMONTON MALL PROMOTIONS 205874	STE 1755 8882-170TH ST			EDMONTON	AB	CANADA	T5T 4J2	1,681.87
WEST EDMONTON MALL PROP. INC. 5874	P.O. BOX 1417 LSE #011495	STATION M		CALGARY	AB	CANADA	T2P 2L6	44,479.49
WEST EDMONTON MALL PROPERTY INC 4737	P.O. BOX 1417	STATION M		CALGARY	AB	CANADA	T2P 2L6	39,207.20
WESTBROOK MALL; CAPITAL CITY SHOPPING	CENTRE LTD; C/O CUSHMAN & WAKEFIELD ASSET SRVCS INC	#41, 1200-37 STREET SW		CALGARY	AB	CANADA	T3C 1S2	6,101.55
WESTDALE PROPERTIES #5808	NORTH YORK SHERIDAN MALL	SUITE 215, MAILBOX 96		N YORK	ON	CANADA	M3L 1B2	9,790.40
WESTRIDGE SHOPPING CENTRES LTD #6920	C/O CREIT MANAGEMENT LTD	175 BLOOR STREET EAST; SUITE 500 NORTH TOWER		TORONTO	ON	CANADA	M4W 3R8	11,463.48
WHITE OAKS MALL HOLDINGS LTD 207191	C/O BENTALL KENNEDY (CANADA) LP-ADMIN OFFICE	1105 WELLINGTON RD		LONDON	ON	CANADA	N6E 1V4	18,746.27
WOODFINE PROPERTIES INC 05959	2300 - 1066 WEST HASTING ST			VANCOUVER	BC	CANADA	V6E 3X2	9,682.57
WORKER'S COMPENSATION BOARD OF NOVA SCOTIA	5668 SOUTH STREET	P.O. BOX 1150		HALIFAX	NS	CANADA	B3J 2Y2	2,584.80
WORKPLACE SAFETY & INS. BOARD	P.O. BOX 4115	STATION A		TORONTO	ON	CANADA	M5W 2V3	10,176.78
YULEE DEVELOPMENTS INC	C/O CONDR PROPERTIES LTD	1500 HIGHWAY NO 7		CONCORD	ON	CANADA	L4K 5Y4	10,299.33
INSTITUTO LEGAL LAVORAL Y DE MEDIACION	EDIF VILLA CAPITAN II	828 AVE HOSTOS, OFICINA 102		MAYAGUEZ	PR	USA	00680	14,288.40
GWL REALTY ADVISORS INC, ITF	C/O KINGS CROSS SHOPPING CENTER LTD	13575 COMMERCE PARKWAY, STE 150		RICHMOND	BC	CANADA	V6V 2L1	9,357.36
WORKSAFEBC	PO BOX 9600 STN TERMINAL			VANCOUVER	BC	CANADA	V6B 5J5	12,050.59
WORKER'S COMPENSATION BOARD OF NOVA SCOTIA	5668 SOUTH STREET	PO BOX 1150		HALIFAX	NS	CANADA	B3J 2Y2	2,584.80
WORKPLACE SAFETY & INS. BOARD	PO BOX 4115	STATION A		TORONTO	ON	CANADA	M5W 2V3	10,176.78
RECEIVER GENERAL FOR CANADA	CANADA CUSTOMS & REVENUE AGENCY	INTERNATIONAL TAX SERVICE OFFICE	875 HERON ROAD	OTTAWA	ON	CANADA	K1A 1B1	30,164.22
Anderson, Reese	Miller Thompson LLP	2700 Commerce Place, 10155-102 Street		EDMONTON	AB	CANADA	T5J 4G8	8,000.00
Anderson, Paula	Miller Thompson LLP	2700 Commerce Place, 10155-102 Street		EDMONTON	AB	CANADA	T5J 4G8	20,000.00
Martell, George	Siskinds Law	680 Waterloo Street		LONDON	ON	CANADA	N6A 3V8	35,000.00
Fernandez, Beverly	Rogers & Partners	100 Wellington Street West Suite 500, P.O. Box 255		TORONTO	ON	CANADA	M5K 1J5	35,000.00
Martell, Connie	Siskinds Law	680 Waterloo Street		LONDON	ON	CANADA	N6A 3V8	35,000.00
State Farm	Matthews Abogado	380 Wellington Street, Tower B, 6th Floor		LONDON	ON	CANADA	N6A 5B5	35,000.00
Kelly, Katalin Corinne	Siskinds Law	680 Waterloo Street		LONDON	ON	CANADA	N6A 3V8	35,000.00
Champakla, Inamdar	Mark Lee of Lee & Associates	4950 Yonge St, Suite 2000		NORTH YORK	ON	CANADA	M2N 6K1	35,000.00
George Martell	Siskinds Law	680 Waterloo Street		LONDON	ON	CANADA	N6A 3V8	35,000.00
Vlietstra, James	Ballachey Moore	175 Brant Ave. P.O. Box 1266		BRANTFORD	ON	CANADA	N3T 3H8	15,000.00
Lo, Chi Dinh	Brian A McCullough	410 A 6433 Brownesse Rd NW		CALGARY	AB	CANADA	T3K 0R6	15,500.00
Wells Fargo Bank, National Association, as administrative agent and collateral agent *	NORTON ROSE FULBRIGHT CANADA LLP - Tony Reyes	200 Bay st, Suite 3800	P.O. Box 84	Toronto	ON	CANADA	M5J 2Z4	207,439,460.00
Cortland Products Corp., as administrative and collateral agent**	MCCARTHY TÉTRAULT LLP - Sharon Kour	Suite 5300, TD Bank Tower	Box 48, 66 Wellington Street West	Toronto	ON	CANADA	M5K 1E6	366,957,360.00
Total								622,771,386.48

* Various parties are guarantors under the ABL Credit Facility including each of the Payless Canada Entities. The amount shown is the aggregate debt under the Term Loan Credit Facility, translated to CAD.

** Each of the Payless Canada Entities are guarantors under the Term Loan Credit Facility. The amount shown is the aggregate debt under the Term Loan Credit Facility, translated to CAD.