

IN THE MATTER OF THE BANKRUPTCY OF GOLF TOWN CANADA HOLDINGS INC.

LIST OF CREDITORS
Estate #: 31-2384013

Creditor Name	Amount
10.5% Senior Second Lien Notes due 2018 c/o BNY Trust Company of Canada	109,892,125
1ACT Ameri Can Telecom INC.	3,039
20 VIC Management INC.	46,470
610 Applewood INC.	20,502
Aberdeen White Rose Holdings Limited	38,724
Accolade Group INC. (Levelwear)	88,973
Achievers Solutions INC.	316,645
Acushnet Canada INC.	3,626,578
Admiral Yuan Fong Impex Co, LTD.	54,707
Aerotech Golf LLC.	3,633
Airport Gateway Plaza LTD.	35,339
Aldila	8,328
Alvarez & Marsal Canada	120,368
Amex Bank Of Canada	83,079
Arccos Golf LLC.	108,273
Artisan Complete Limited	23,320
bclMC Realty Corporation	36,682
Bell Canada	1,633
Bell Tv	3,317
Berle Manufacturing Company	144,614
Bettinardi Golf	1,783
Big Moss Golf INC.	2,243
Biosteel Sports Supplements INC.	42,756
Birtee Golf	11,686
Blackhawk Network (Canada) LTD.	8,758
Borealis Infrastructure Management INC.	4,584
BrantTel Networks Canada	8,569
BSC Solutions Group LTD.	5,535
Bushnell Outdoor Products Canada	1,581,266
C.H. Robinson Worldwide INC.	5,142
Caddypro Golf Products INC.	23,852
Callaway Golf Canada LTD.	5,867,066
Calloway Reit	265,845
Canadian Linen & Uniform Serv.	3,338
Canadian Thermos Products INC.	7,230
Causa LLC.	58,816
CHA Sports	3,569
Challenger Industries, INC.	16,166
Cintas Canada LTD.	1,899
City Water International INC.	1,054
Classic Accessories	22,922
Cleveland Golf Srixon Canada	478,726
Cobra Puma Golf INC. Canada	2,545,037
Cohlors Pack INC.	59,564
Cominar Reit	56,225
Compugen INC.	1,166
Controlex Corporation	52,579
Corporate Express	1,399
Courtenay Real Estate ITF LTD.	37,873
Creit Management L.P.	57,591
Creit Management L.P. In Trust	33,605
Crombie REIT	96,690

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Custom Edge Golf DBA Shaftology Nippon Shaft	6,180
Custom Leather Canada LTD.	11,552
Dartmouth Crossing Limited	48,176
DGS Cormark	8,430
Dynamic Security System	3,295
Ecco Shoes Canada INC.	78,870
Ed Mirvish Enterprises LTD.	40,900
EMG Merchant Solutions	37,283
EnVista Concepts LLC.	24,470
Fatty Tuna INC.	28,121
Faubourg Boisbriand Shopping	48,913
Fiera Properties Limited ITF	58,307
Fiera Properties LTD.	35,043
First Data Corporation	15,698
Foresight Sports - Canada	44,408
Foresight Sports - Usa	2,402
Formcor INC.	7,175
Frogger, LLC.	64,211
FTI Consulting	44,153
Fujii Golf	11,340
Fuze INC.	4,113
G & G Golf Company INC.	56,225
G.D.F. Leisure Sports	150,038
GardaWorld Cash Services Canada Corporation	18,489
Garmin Usa, INC.	906,596
Gatormade Golf LLC.	151,397
Golden Pro Golf	200,273
Golf Gifts & Gallery	549,175
Golf Supply House	49,200
Golf Trends INC.	59,298
Golfing Buddies INC.	25,493
Goliath Golf	441,871
Google INC.	71,938
Granite Telecommunications	18,809
GWL Realty Advisors INC., ITF	64,563
Harvard Developments INC.	44,368
Honma Golf Co, LTD. Usa Branch	24,946
Hornung'S Golf Products INC.	11,833
Hotel & Golf De La Faune	39,965
Hugo Boss Canada INC.	156,177
Iberville Developments LTD.	48,795
Invue Security Products, INC.	1,027
Izzo Golf, INC.	26,898
J.D. Collins Fire Protection	1,133
J.L. INC.	4,599
Jack Victor Limited	55,217
Jamie Sadock INC.	73,582
Jancor Agencies INC.	42,961
Jonathan Wong Apparel INC.	5,597
Jpsm Sales & Marketing Group INC.	118,498
Kanata Entertainment Holdings	65,607
K-Bell	16,226

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KF Woodhill Center	40,889
Korth Group	39,525
Koru Distribution LTD.	45,919
Lamkin	109,763
Lapointe Beaulieu Barristers S.A	2,424
Lasernetworks	15,447
Letex Limited	56,012
LP Innovations, INC.	24,387
Madix, INC.	11,956
Mapleton Holdings, INC.	61,312
Mcmillan Llp	70,112
Mercer (Canada) Limited	1,944
Microsoft Online INC.	20,437
Milton Investments	40,644
Mint Green Group	106,299
Miura Golf INC.	13,174
Mizuno Canada	115,832
Mkrak Management INC.	65,694
Morgan Crossing Properties LTD.	69,295
Musicworks LTD..	7,532
National Golf Courses Owners Association Canada	9,660
National Logistic Services 2006 INC.	176,766
Neamsby Investments INC.. – Retail Commercial L & M	46,085
Nike Canada LTD.	5,846,991
Ogio International, INC.	359,399
Olympic Dust Control	1,137
OMERS Private Equity INC.	1,716,285
Orlando Corporation	40,350
Osler	44,532
Paramount Apparel, INC.	4,771
Park Place Master GP INC.	43,280
Pensionfund Realty LTD.	48,142
Perfect Pitch Golf Co DBA Precision Pro Golf	3,077
Ping Canada	1,155,131
Powerhouse Management Services INC.	45,091
Premium Golf Management	50,177
Pride Manufacturing Co LLC.	270,922
Pro Performance Sports	5,678
Production Services Associates (PSA)	91,226
Progress LUV2PAK International LTD.	16,333
Pro's Choice Golf Shafts, INC.	9,179
Quinterra Property Maintenance INC.	8,926
Rampion Enterprises LTD.	240,469
Raymond Lanctot Ltee	62,258
Rebel Packaging	3,947
Reitmans Canada Limited	57,143
Relamping Services Canada	4,809
Replay Golf Supplies INC.	121,417
Riocan Property Services	241,188
Riocan Property Services Northgate Village	46,555
Riocan Realty Investments Partnership	42,731
Riokim Holdings	51,486

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Rogers Telecom	1,390
Royal Bank Of Canada	13,142
Salco Management LTD.	49,378
Sandcastle Energy Systems Alliance	4,426
See More Putter Company	9,628
Servicechannel.Com, INC.	12,918
Ship-Paq,INC.	14,128
Si-Products, LLC.	109,767
Skechers Usa Canada INC.	51,258
Smartreit(Aurora North II) INC.	52,286
Soft Stuff Creations INC.	21,917
Spirit Leatherworks, LLC.	18,142
Sport Casuals	288,771
Sudbury Phase III	28,206
Sun Mountain Sports	486,483
Sundog Distributing Canada INC.	122,352
Sunshine Golf Products	110,326
Superstroke Golf	118,574
Swing Labs LLC.	21,192
Synerex Construction Group INC.	4,353
T.R.L. Investments LTD.	52,109
Tail Activewear	292,251
Tawse Realco INC.	40,829
Taylormade Adidas Golf Canada	8,783,412
Technorama Taiwan Co., LTD.	12,968
Telsec Property Corp.	50,122
Telus	3,794
Tem-Tex Solvents Corp	1,612
The INCC Corp.	42,767
The Summit Group LTD.	1,901
Tournament Sports Marketing INC.	765,324
Tyco Integrated Security Canada INC.	12,736
Uline Canada Corporation	1,296
UPS Canada LTD.	283,796
UST Mamiya	10,378
Vegas Golf Group	12,390
Waste Management, INC.	48,201
West Coast Reproduction Centres	5,500
West Coast Trends, INC.	6,731
Wilson Sports Equipment Canada INC.	988,899
WINN INC.	9,505
Wm. Prager LTD.	2,394
Xerox Canada LTD.	2,237
Zepp Labs INC.	11,431