

NO. S-1810743  
VANCOUVER REGISTRY

**IN THE SUPREME COURT OF BRITISH COLUMBIA**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,  
R.S.C. 1985, c. C-36, AS AMENDED**

**AND**

**IN THE MATTER OF THE *BUSINESS CORPORATIONS ACT*,  
S.B.C. 2002, c.57, AS AMENDED**

**AND**

**IN THE MATTER OF THE *CANADA BUSINESS CORPORATIONS ACT*,  
R.S.C. 1985, c.44, AS AMENDED**

**AND**

**IN THE MATTER OF A PLAN OR COMPROMISE AND ARRANGEMENT OF  
PUREWAL BLUEBERRY FARMS LTD., 0726357 B.C. LTD., 0726365 B.C. LTD.,  
0726368 B.C. LTD. and PUREWAL FARMS PARTNERSHIP**

**FOURTEENTH REPORT OF THE MONITOR**

**November 16, 2020**

## INTRODUCTION

1. This report (“**Fourteenth Report**”) has been prepared by FTI Consulting Canada Inc. (“**FTI**”) in its capacity as the court-appointed Monitor (the “**Monitor**”) pursuant to an order of the Supreme Court of British Columbia (the “**Court**”) pronounced October 11, 2018 (the “**Initial Order**”) pursuant to the *Companies’ Creditors Arrangement Act*, R.S.C. 1985 c. C-36, (the “**CCAA**”) as amended.
2. Purewal Blueberry Farms Ltd. (“**Purewal**”) commenced operations in 1981 for the purpose of producing, packing and marketing blueberries. Purewal was formed by three brothers: Malkiat Singh Purewal, Charan Singh Purewal and Gurjit Singh Purewal.
3. In May 2005, Purewal was amalgamated with two other corporate entities: Berar Farms Ltd. and Purewal Farms Ltd.
4. Since its inception, Purewal developed a reputation for quality blueberries, which it sold as fresh product predominantly through Safeway stores in Canada and the USA and in frozen form through an established network of North American fruit brokers.
5. Over the years Purewal expanded its operations to the point where, in the late 1990’s, it was recognized as one of the largest blueberry producers in North America, producing and marketing between 20 and 25 million pounds of blueberries per year.
6. During its off-peak season, Purewal also co-packed approximately 25 million pounds annually of mandarin and navel oranges for Safeway, Costco and Save-On-Foods.
7. As competition in the industry grew and profit margins declined, Purewal was slow to react and did not make the changes necessary to reduce its operating costs.

8. In addition, in 2007/2008, Purewal expanded its operations by planting 165 acres of blueberries on leasehold land in Pitt Meadows at a cost of approximately \$3 million, funded from its operating revenues.
9. As a result of these decisions, Purewal suffered a significant negative impact on its cash flow and liquidity leading to a loss of confidence by its supply chain and customers utilizing the capacity in its processing plant.
10. Due to increasing pressure from its secured lenders, suppliers and customers, Purewal commenced a process to reduce its financial obligations and restore its profitability.
11. In 2013 Purewal sold 368 acres of blueberry producing properties in Abbotsford, Coquitlam, Pitt Meadows and Richmond. Total proceeds from these land sales was approximately \$37 million which was primarily used to pay down long-term debt and bring the accounts payable current.
12. Since its inception Purewal was a family-run business with management and direction being provided by the three founding brothers. As the brothers aged and began to withdraw from the business, a coordinated succession plan was not implemented.
13. Accordingly, the management of the business suffered, resulting in poor financial results and increasing pressure from the secured lender for either an exit strategy or a succession plan.
14. In the fall of 2017, the secured lender had become frustrated with management's indecision and commenced foreclosure proceedings. On January 11, 2018, the secured lender (Blueberry Holdings (GP)) obtained an Order Nisi subject to a six-month redemption period expiring in July 2018.

15. After several discussions amongst the three founding shareholders, it was decided by a majority vote to file a Notice of Intention to File a Proposal (“**NOI**”) on the basis that Purewal has significant value and an orderly process was required in order to maximize its value for all stakeholders.
16. Accordingly, on April 30, 2018, Purewal filed a NOI with the Superintendent of Bankruptcy pursuant to Part III, Division I of the *Bankruptcy and Insolvency Act*, R.S.C. 1985, c. B-3, as amended (the “**BIA**”) and FTI was appointed trustee under the NOI (the “**Proposal Trustee**”).

## **COURT PROCEEDINGS**

17. Subsequent to filing its NOI, Purewal sought and obtained extensions of the time to file a proposal under its NOI and its corresponding stay of proceedings as follows:
  - (a) by order of the Court pronounced May 30, 2018 extending the time to July 13, 2018;
  - (b) by order of the Court pronounced July 5, 2018 extending the time to August 27, 2018; and
  - (c) by order of the Court pronounced August 24, 2018 extending the time to October 11, 2018.
18. Additional orders sought and obtained by Purewal in the NOI proceedings included:
  - (a) An order of the Court pronounced May 30, 2018 approving:
    - i. an interim financing facility from Blueberry Holding (GP) Ltd. (in such capacity, the “**DIP Lender**”) in the maximum principal amount of \$500,000; and

- ii. an administrative charge to secure the fees and disbursements of Purewal’s legal counsel, the Proposal Trustee, and its legal counsel (the “**Administrative Charge**”) for an amount up to \$200,000.
- (b) Two orders of the Court pronounced July 5, 2018 approving:
  - i. a claims process (the “**Claims Process**”) by the Proposal Trustee to assist in identifying and understanding the quantum and extent of creditor’s claims against Purewal (the “**Claims Process Order**”); and
  - ii. a sale process (the “**Sale Process**”) for Purewal’s processing plant in accordance with a proposed set of bidding procedures, to be administered by the Proposal Trustee (the “**Sale Process Order**”).
- 19. On October 11, 2018, the NOI proceedings were converted into this CCAA proceeding by the Initial Order, and all of the orders granted in the NOI proceedings, including but not limited to the Claims Process Order and the Sale Process Order, were continued into these CCAA proceedings.
- 20. Three companies that were not included in the NOI proceedings were added to these CCAA proceedings; namely 0726357 B.C. Ltd. (“**6357**”), 0726365 B.C. Ltd. (“**6365**”) and 0726368 B.C. Ltd. (“**6368**”). 6357, 6365 and 6368 (collectively, the “**Brothers’ Companies**”) are holding companies owned by Malkiat, Charan and Gurjit Purewal, respectively.
- 21. Among other things, the Initial Order extended the Administrative Charge over the property of Purewal and the Brothers’ Companies.
- 22. On October 11, 2018, the Court made a further order approving an asset purchase agreement submitted by 0801226 B.C. Ltd. (a party related to the DIP Lender) in the Sale Process, as the stalking horse bidder in the Sale Process.

23. On November 2, 2018, the Petitioners sought and obtained an order of this Court extending the stay of proceedings provided in the Initial Order to December 14, 2018.
24. On December 12, 2018, the Petitioners sought and obtained two orders of this Court:
- (a) the first order approved an Offer to Purchase and Agreement of Purchase and Sale dated November 21, 2018 between Purewal and 1176094 B.C. Ltd. for the processing plant owned by Purewal; and
  - (b) the second order approved the extension of the stay of proceedings provided in the Initial Order to March 1, 2019 as well as increasing the Administrative Charge from a maximum aggregate of \$200,000 to \$300,000.
25. On February 6, 2019, the Petitioners sought and obtained two orders of this Court:
- (a) the first order approved an extension for the closing of the sale of Purewal's processing plant to March 8, 2019 or a date as agreed between the Monitor, on behalf of Purewal, and the purchaser no later than 21 days after March 8, 2019; and
  - (b) the second order approved the extension of the stay of proceedings provided in the Initial Order to April 15, 2019, increased the Administrative Charge from an aggregate of \$300,000 to \$450,000 and added Purewal Farms Partnership (the "**Partnership**") as a petitioner to these proceedings (collectively with Purewal and the Brothers' Companies, the "**Petitioners**").
26. On February 6, 2019, the Monitor sought and obtained an order of this Court approving its fees and expenses for the period from April 1, 2018 to November 30, 2018 and approving the fees and expenses of its legal counsel for the period from June 1, 2018 to November 30, 2018.

27. On April 12, 2019, the Petitioners sought and obtained an order of the Court extending the stay of proceedings provided in the Initial Order to May 6, 2019.
28. On May 6, 2019, the Petitioners sought and obtained an order of the Court extending the stay of proceedings provided in the Initial Order to May 10, 2019.
29. On May 8, 2019, the Petitioners sought and obtained an order of the Court extending the stay of proceedings provided in the Initial Order to August 13, 2019 and expanding the Monitor's powers.
30. On August 12, 2019, the Petitioners sought and obtained two orders of this Court:
  - (a) the first order approved the sale of a property located at 13549 Hale Road, Pitt Meadows (the "**Houses**"), the details of which were described in the Seventh Report of the Monitor; and
  - (b) the second order approved the extension of the stay of proceedings provided in the Initial Order to September 30, 2019 and authorized the Petitioners' legal counsel to distribute the surplus funds remaining from the sale of Purewal's processing plant to the Monitor after providing for certain holdbacks related to priority claims.
31. On September 30, 2019, the Petitioners sought and obtained an order of the Court extending the stay of proceedings provided in the Initial Order to January 15, 2020.
32. On January 8, 2020, the Petitioners sought and obtained three orders of this Court:
  - (a) the first order approved an Amended and Restated Settlement Agreement dated December 2019 as between the Petitioners and Berar and provided a vesting order to facilitate the closing of the transaction;
  - (b) the second order extended the stay of proceedings provided in the Initial Order to March 18, 2020; and

- (c) the third order compelled the purchaser of Purewal's processing plant (1176094 BC Ltd.) to allow the Petitioners access to the server which was acquired in the sale of the processing plant for the purpose of making a copy of Purewal's electronic accounting records.
33. On January 8, 2020, counsel to the Monitor sought and obtained an order of the Court approving the Monitor's fees and expenses for the period from December 1, 2018 to June 30, 2019 and for the Monitor's legal counsel for its fees and expenses for the period from February 21, 2019 to December 23, 2019.
34. On March 6, 2020, the Petitioners sought and obtained an order of the Court extending the stay of proceedings provided in the Initial Order to June 19, 2020.
35. On June 17, 2020, the Petitioners sought and obtained an order of the Court extending the stay of proceedings provided in the Initial Order to August 19, 2020.
36. On August 19, 2020, the Petitioners sought and obtained an order of the Court extending the stay of proceedings provided in the Initial Order to September 30, 2020.
37. On September 29, 2020, the Petitioners sought and obtained an order of the Court extending the stay of proceedings provided in the Initial Order to October 2, 2020.
38. On October 2, 2020, the Petitioners sought and obtained an order of the Court extending the stay of proceedings provided in the Initial Order to November 30, 2020.
39. The reports of the Proposal Trustee and the Monitor and other information in respect of these proceedings are posted on the Monitor's website at <http://cfcanda.fticonsulting.com/purewal/>.



## **PURPOSE**

40. The purpose of the Fourteenth Report of the Monitor is to provide the Court with an update on the following:
- (a) the activities of the Petitioners;
  - (b) a summary of the cash receipts and disbursements of the Monitor for the period from November 15, 2018 to November 5, 2020;
  - (c) the Monitor's views regarding its request for including 0740656 B.C. Ltd. ("**074**") as a petitioner to these proceedings; and
  - (d) the Monitor's views and recommendations regarding the Petitioners' request for an extension of the provisions of the Initial Order, including the stay of proceedings, to February 1, 2021.

## **TERMS OF REFERENCE**

41. In preparing this report, the Monitor has relied upon unaudited financial information, other information available to the Monitor and, where appropriate, the Petitioners' books and records and discussions with various parties (collectively, the "**Information**").
42. The Monitor has not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the Information in a manner that would comply with Generally Accepted Assurance Standards pursuant to the Chartered Professional Accountants of Canada Handbook.
43. The Monitor has not examined or reviewed financial forecasts and projections referred to in this report in a manner that would comply with the procedures described in the Chartered Professional Accountants of Canada Handbook.
44. Future oriented financial information reported or relied on in preparing this report is based on assumptions regarding future events; actual results may vary from forecast and such variations may be material.

45. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian Dollars.

## **THE ACTIVITIES OF THE PETITIONERS**

46. As indicated in the Thirteenth Report, the Petitioners' former accountant (the "**Contractor**") has filed all of the outstanding regulatory returns for the Petitioners including the GST and income tax returns for Canada Revenue Agency ("**CRA**").
47. Subsequent to the filing of the outstanding returns, the Monitor has been in discussions with the representative of CRA dealing with the Petitioners' account.
48. CRA has advised the Monitor that in relation to the Petitioners' GST account, it is taking the position that the GST refunds accumulated after the commencement of the NOI proceedings can be set off against the pre-filing debt of the Petitioners.
49. The Monitor requested CRA's authority which it provided.
50. The Monitor is currently reviewing the relevant statutory authority referenced by CRA.
51. CRA has indicated that it will finalize its revised claim after the Monitor concludes on this remaining issue.

## **UPDATE ON THE PETITIONERS' FUNDING**

52. The Monitor has not made any payments subsequent to the Thirteenth Report. However, some interest income has been received on the funds deposited in the Monitor's trust account.
53. The Monitor notes that there are accrued but unpaid professional fees and fees due to the Contractor that are outstanding and accordingly not reflected in the summary below.
54. The following is a summary of the receipts and disbursements in the Monitor's trust account for the period from November 15, 2018 to November 5, 2020:

<b>Summary of Receipts and Disbursements</b>		
<b>Receipts</b>		
Advances pursuant to DIP Loan		265,000
Extension fee		150,000
Funds released from Clark Wilson		3,061,062
Interest income		23,881
<b>Total receipts</b>		<b>3,499,943</b>
<b>Disbursements</b>		
DIP Lender fee		10,500
Insurance		93,279
Security		62,827
BC Hydro		73,267
Contractor fees and expenses		353,911
Payment to City of Pitt Meadows		51,080
Petitioners' legal counsel fees and disbursements		166,769
Monitor's fees and disbursements		276,806
Monitor's legal counsel fees and disbursements		97,641
Bank charges		145
<b>Total disbursements</b>		<b>1,186,225</b>
<b>Excess of receipts over disbursements</b>		<b>\$ 2,313,718</b>

55. As indicated, the Monitor is holding funds of approximately \$2.3 million as at November 5, 2020.

## **THE ADDITION OF 074 AS A PETITIONER**

### Background

56. As indicated in previous reports of the Proposal Trustee and the Monitor, the Monitor has been intending to bring an application to have 074 included in these proceedings.
57. 074 is a company owned by the Brothers' Companies, with 6357, 6365 and 6368 each owning a third.
58. 074 was incorporated on November 16, 2005 (copy of BC Company Summary attached as Appendix A).
59. 074 was originally owned by Gurdawar Purewal, the son of Malkiat Purewal.
60. In June 2007, 074 entered into a ground lease with the Pitt Meadows Airport Society (the "**PMAS**") for approximately 165 acres of land for the purpose of growing and harvesting blueberries (the "**PMAS Lease**").
61. In December 2009, Gurdawar Purewal transferred his shares of 074 to the Brothers' Companies. The PMAS considered this to be an assignment of the lease and accordingly gave its consent to the assignment (a copy of the Consent to Assignment is attached as Appendix B).

### The Use of 074 as a Labour Company

62. The Purewal group historically used a related company to hire the labour used to pick the berries at its various blueberry farms (the "**Labour Company**").
63. Purewal Brothers Enterprises Ltd. ("**PBE**") was the original Labour Company, followed by 074 and subsequently 1078429 B.C. Ltd. ("**107**").

64. The Monitor understands that 107 is a company owned by Gurjit Purewal, the sole director of the company (copy of BC Company Summary attached as Appendix C).
65. As noted in the Seventh and Ninth Reports of the Monitor, CRA filed a proof of claim against Purewal relating to the unremitted source deductions of Purewal, PBE, 074 and 107.
66. The Monitor asked CRA for a breakdown of the claim, which is as follows:

Summary of CRA Claim	Deemed Trust	Total Claim
Purewal Blueberry Farms Ltd.	324,284	393,355
Purewal Brothers Enterprises Ltd.	735,067	746,288
0740656 B.C. Ltd.	1,153,703	1,399,436
1078429 B.C. Ltd.	248,051	300,885
	2,461,105	2,839,964

67. As part of its review, the Monitor asked CRA to provide its authority for asserting a claim against Purewal for amounts related to PBE, 074 and 107. A copy of CRA's response is attached as Appendix D.
68. Based on the response from CRA, it appears that PBE was used up until 2014 when CRA issued Enhanced Requirements to Pay against Purewal and Newberry Farms Ltd., a company owned by Purewal that farmed a property in Coquitlam.
69. 074 and 107 were subsequently used as the Labour Company commencing in 2015.
70. 074 did not challenge CRA's Enhanced Requirement to Pay and the appeal period had long since lapsed, and accordingly the claim was approved by the Monitor in the Claims Process.
71. The deemed trust amount noted previously was remitted to CRA from the net proceeds received from the sale of Purewal's processing plant.

72. Accordingly, it would appear that Purewal would now have a claim against 074 in the approximate amount of \$1.2 million relating to the deemed trust amount paid on 074's behalf.
73. Similarly, the Director of Employment Standards filed a claim against Purewal in the approximate amount of \$1.8 million relating to unpaid wages of employees of 074 and 107, including interest and penalties.
74. During the closing of the sale of the Houses, the Petitioners' legal counsel was advised by the City of Pitt Meadows that the water bill for the land subject to the PMAS Lease was attached to the Houses' account.
75. The Petitioners' legal counsel were further advised that in the event the prior year's water bill remained unpaid at the time of each year's tax assessment, the City of Pitt Meadows added it to the tax arrears for the property.
76. At the time of closing the sale of the Houses, the property taxes were three years in arrears. Accordingly, the City of Pitt Meadows was unable to provide the amount relating to the PMAS Lease land for the years prior to 2018 without going back through its records.
77. The water bill for the period of January to June 2018 was \$14,650.
78. The outstanding property taxes (including the unpaid water bills for the land subject to the PMAS Lease) were paid from the proceeds of sale of the Houses.

#### The Monitor's Expanded Powers

79. As indicated previously, on May 8, 2019, the Court granted an order expanding the Monitor's powers to, among other things:

- (a) take all necessary steps to consider, investigate, initiate, prosecute and continue any and all proceedings in the name of the Petitioners with respect to any property or assets currently owned or were formerly owned by the Petitioners, and which are not in the possession or control of the Petitioners;
  - (b) to exercise any shareholder, partnership, joint venture or other rights which the Petitioners may have; and
  - (c) to take any steps reasonably incidental to the exercise of these powers or the performance of any statutory obligations.
80. The order goes further to indicate that in each case where the Monitor takes any such actions or steps, it shall be exclusively authorized and empowered to do so, to the exclusion of all other Persons (as defined below), including the Petitioners, and without interference from any other Person.
81. The Petitioners had originally set an application to bring 074 into these proceedings, however the application was adjourned as a result of Malkiat Purewal's withdrawal of his power of attorney given to Gurdawar Purewal with respect to his support for this relief.

#### The Transactions Related to the PMAS Lease

82. As detailed in prior reports of the Proposal Trustee and the Monitor, the PMAS Lease was purportedly surrendered on July 25, 2018.
83. A new lease for the same land was then entered as between the PMAS and Phoenix Farms Ltd. (the "**New PMAS Lease**"), a company controlled by Tajinder and Parminder Purewal, sons of Gurjit Purewal.
84. The New PMAS Lease has a basic rent of \$750 per acre.



85. Based on its own investigations, the Monitor is of the view that the basic rent is below market and accordingly that the New PMAS Lease has value.

#### The Insolvency of 074

86. The two tests that must be met for a company to avail itself of the provisions of the CCAA are:

- (a) the company must have debts in excess of \$5 million; and
- (b) the company needs to be insolvent or have committed an act of bankruptcy.

87. Attached as Appendix E is a copy of the financial statements of 074 as at May 31, 2016 (the last date for which an externally reviewed financial statement is available).

88. As indicated on 074's balance sheet, the company had a \$315,000 deficit as at May 31, 2016. The notes to the financial statements further indicate that the receivables due to 074 are from companies that are Petitioners in these proceedings and are, accordingly, likely uncollectable.

89. If the receivables were recognized as uncollectable it would increase 074's deficit.

90. In addition, as indicated by the claims of CRA and the Director of Employment Standards, 074 has ceased paying its creditors, which is an act of bankruptcy pursuant to the BIA.

91. As a standalone entity, as at May 31, 2016, 074's debts were approximately \$2.7 million. However, section 3 of the CCAA allows for the accumulation of affiliated companies' debt to meet the \$5 million threshold.

92. Since Purewal, the Partnership and 074 all have the same ownership structure they would appear to be affiliated companies.
93. Accordingly, 074 would appear to meet the total debt requirement when added to the debts of Purewal and the Partnership.
94. Aside from providing a financial statement, section 10(2) of the CCAA requires a cash flow statement be provided for an initial application.
95. In the Monitor's view this is an application to add a petitioner to an existing proceeding and not an initial application.
96. In any event, neither 074 nor the Petitioners have on-going operations and therefore the cash held by the Monitor, as indicated previously, will be sufficient to pay the remaining professional fees and disbursements required to conclude these proceedings.

#### **THE MONITOR'S REQUEST TO INCLUDE 074**

97. As noted, the Monitor is of the view that the New PMAS Lease, as well as the PMAS Lease included a term of basic rent below market and therefore has, and had, value.
98. The Monitor has reviewed the affidavits of Charan Purewal and Eboo Keshani who have indicated that the Petitioners and 074 conducted their affairs as if they were a single entity.
99. As indicated previously, the claims of CRA and the Director of Employment Standards against Purewal for debts of PBE, 074 and 107 have been prejudicial to the creditors of the Petitioners by diluting the proceeds available to them.

100. The Monitor has been granted expanded powers to pursue all assets of the Petitioners and is of the view that including 074 in the these CCAA proceedings will provide the Monitor with the authority to pursue a recovery on the PMAS Lease for the benefit of the Petitioners' creditors.
101. 074 meets the tests required by the CCAA to be added as a Petitioner.
102. The Monitor has consulted with some of the larger creditors of the Petitioners who are supportive of the Monitor's actions.
103. Accordingly, the Monitor seeks the approval of this Honourable Court to include 074 into these CCAA proceedings.

#### **PETITIONERS' REQUEST TO EXTEND THE STAY OF PROCEEDINGS**

104. The Petitioners are seeking an extension of the provisions of the Initial Order, including the stay of proceedings, to February 1, 2021. Absent such extension, the stay will expire on November 30, 2020.
105. The Petitioners are seeking an extension for the following reasons:
  - (a) to allow time for the Monitor to review CRA's position with respect to the Petitioners' GST returns and for CRA to submit its amended proof of claim in these proceedings;
  - (b) to allow the Monitor to pursue a recovery from the PMAS Lease; and
  - (c) to allow the Petitioners to bring their application for a substantive consolidation of the Petitioners for the purpose of a dividend to the unsecured creditors.

106. The Monitor has considered the test that the Court must be satisfied with in order to grant an extension of the stay of proceedings to the Petitioners, namely that:
- (a) the Petitioners must be acting in good faith and with due diligence; and
  - (b) the Petitioners satisfy the Court that circumstances exist that make the order appropriate.
107. Given that the Petitioners' assets have now been monetized and the only remaining issue is the PMAS Lease that is within the scope of the Monitor's expanded powers to pursue, the Monitor believes that the Petitioners are acting in sufficiently good faith and due diligence such that the extension of the stay of proceedings is in the best interests of all stakeholders.
108. Accordingly, the Monitor supports the Petitioners' request for an extension of the stay of proceedings to February 1, 2021.

All of which is respectfully submitted this 16<sup>th</sup> day of November, 2020.

FTI Consulting Canada Inc., in its capacity as  
Monitor of Purewal Blueberry Farms Ltd.,  
0726365 B.C. Ltd., 0726368 B.C. Ltd., 0726357  
B.C. Ltd. and Purewal Farms Partnership



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Name: Craig Munro  
Title: Managing Director,  
FTI Consulting Canada Inc.

# **APPENDIX A**



## BC Company Summary

For  
0740656 B.C. LTD.

**Date and Time of Search:** January 24, 2019 10:21 AM Pacific Time  
**Currency Date:** November 23, 2018

### ACTIVE

**Incorporation Number:** BC0740656  
**Name of Company:** 0740656 B.C. LTD.  
**Recognition Date and Time:** Incorporated on November 16, 2005 04:10 PM Pacific Time  
**Last Annual Report Filed:** November 16, 2016  
**In Liquidation:** No  
**Receiver:** No

This Company is in the process of being dissolved.

### COMPANY NAME INFORMATION

Previous Company Name	Date of Company Name Change
THE MIGHTY BERRY CEREAL CO. LTD.	May 01, 2007

### REGISTERED OFFICE INFORMATION

Mailing Address:	Delivery Address:
300 - 10366 136A STREET SURREY BC V3T 5R3 CANADA	300 - 10366 136A STREET SURREY BC V3T 5R3 CANADA

### RECORDS OFFICE INFORMATION

Mailing Address:	Delivery Address:
300 - 10366 136A STREET SURREY BC V3T 5R3 CANADA	300 - 10366 136A STREET SURREY BC V3T 5R3 CANADA

### DIRECTOR INFORMATION

**Last Name, First Name, Middle Name:**

PUREWAL, GURJIT SINGH

**Mailing Address:**

13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

**Delivery Address:**

13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

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**Last Name, First Name, Middle Name:**

PUREWAL, CHARAN SINGH

**Mailing Address:**

13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

**Delivery Address:**

13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

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**Last Name, First Name, Middle Name:**

PUREWAL, MALKIAT SINGH

**Mailing Address:**

13778 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

**Delivery Address:**

13778 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

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**OFFICER INFORMATION AS AT November 16, 2016**

**Last Name, First Name, Middle Name:**

PUREWAL, CHARAN SINGH

**Office(s) Held:** (Secretary)

**Mailing Address:**

13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

**Delivery Address:**

13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

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**Last Name, First Name, Middle Name:**

PUREWAL, GURJIT SINGH

name corrected, formerly PUREWAL, GURJIT SINGH

**Office(s) Held:** (Vice President)

**Mailing Address:**

13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

**Delivery Address:**

13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

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**Last Name, First Name, Middle Name:**

PUREWAL, MALKIAT SINGH

**Office(s) Held:** (President)

**Mailing Address:**

13778 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

**Delivery Address:**

13778 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

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# **APPENDIX B**



## CONSENT TO ASSIGNMENT OF LEASE

THIS AGREEMENT is made the 31 day of December, 2009.

### BETWEEN:

*Labour Company*  
**0740656 BC Ltd** a body corporate having its Registered Office at 309-22230 North Avenue. in the Municipality of Maple Ridge, in the Province of British Columbia, V2X 2L5 (Inc. #BC0740656)

(hereinafter referred to as the "Tenant")

OF THE FIRST PART

AND

**PITT MEADOWS AIRPORT SOCIETY** a society incorporated under the laws of British Columbia and having an office at c/o 100-11465 Baynes Road South Pitt Meadows British Columbia V3Y 2B4 (Inc. #37037)

(hereinafter referred to as the "Landlord")

OF THE SECOND PART

### WHEREAS:

- A. By Lease dated for reference June 1, 2007, the Landlord and Tenant entered into a Ground Lease of a portion of the Landlord's Lands lying and being in the City of Pitt Meadows outlined "hatched" on Schedule "A" attached hereto.
- B. Gurdewar Singh Purewal, is the sole shareholder of all of the issued and outstanding Shares in the Tenant and he is transferring his shares to 0726357 BC Ltd., 0726365 BC Ltd. and 0726368 BC Ltd., companies duly incorporated under the laws of the Province of British Columbia controlled by his father and two uncles respectively.
- C. Pursuant to paragraph 15.1 (c) of the Ground Lease , a "change in control or the beneficial ownership of such Corporation shall be deemed to be an assignment of this Lease."

**NOW THEREFORE THIS AGREEMENT WITNESSETH** that in consideration the sum of Ten Dollars(\$10.00) now paid by the Tenant to the Landlord and for other good and valuable consideration (the receipt and sufficiency whereof is hereby acknowledged), the Landlord hereby:

1. Grants its consent to the Assignment, subject to the terms and conditions contained herein; and
2. Confirms that the consent of the Landlord does not constitute a waiver of the necessity for a Tenant to any further assignment of or subletting or other transfer of the Lease, nor shall be construed or interpreted as a forfeiture or waiver of any of the rights of the Landlord contained in the Lease; and
3. Confirms that by giving its consent, the Landlord has not acknowledged or approved of any of the terms of the assignment as between the Tenant and the assignee; and
4. Confirms that this Consent shall not in any way derogate from the rights of the Landlord under the Lease nor operate to release the Tenant from its obligations contained in the Lease.
5. This Agreement shall enure to the benefit of and be binding upon the parties hereto and their respective administrators, successors and permitted assigns.

IN WITNESS WHEREOF the parties hereto have hereunto set their hands and seals the day and year first above written.

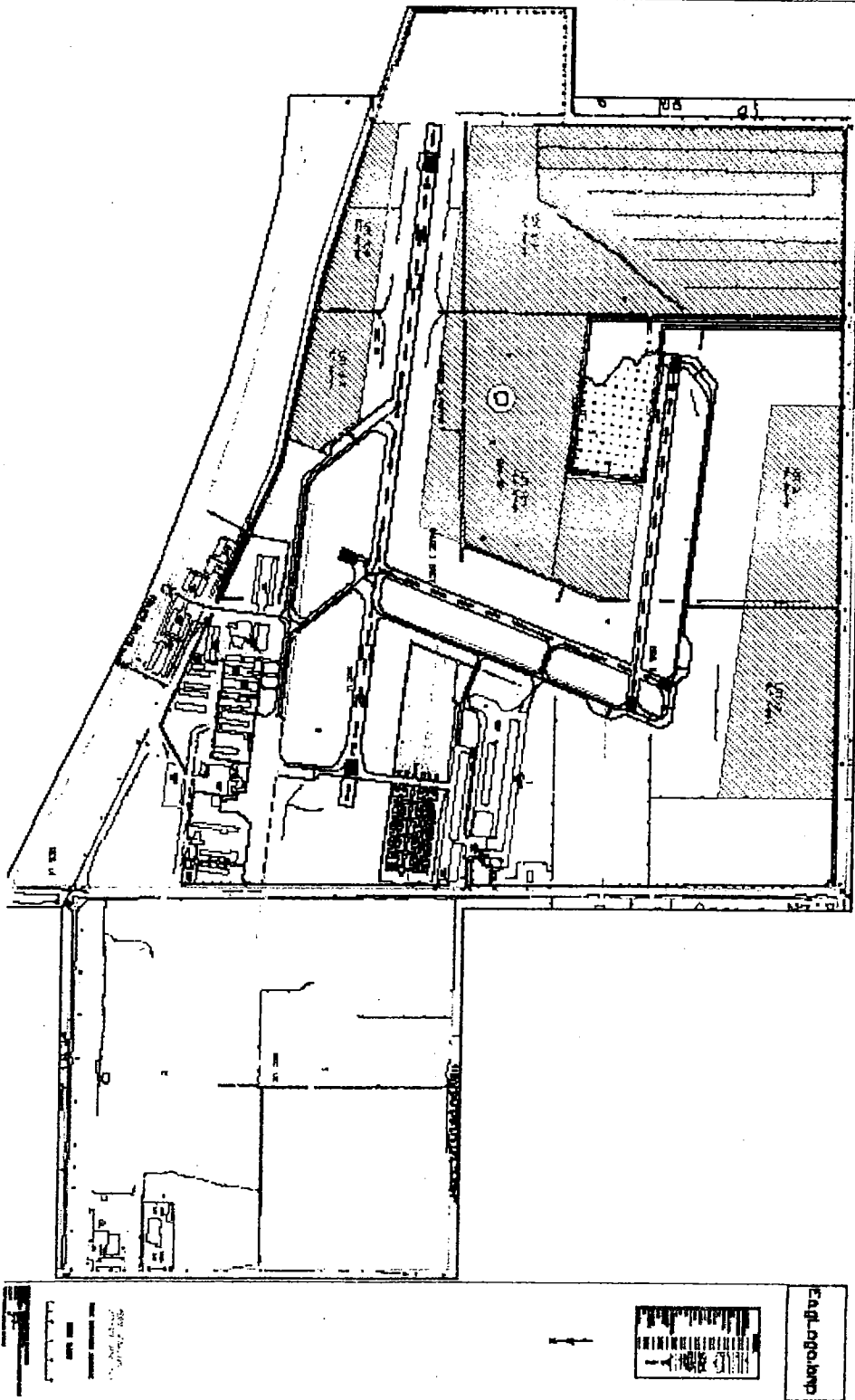
SIGNED, SEALED AND DELIVERED )  
by 0740656 BC Ltd )  
in the presence of: )  
NAME EBOO KESHANI )  
ADDRESS 313 PARKSIDE DR )  
PORT MOODY B.C )  
OCCUPATION CONTROLLER )

Malkiat Singh Purewal  
Malkiat Singh Purewal President  
Charan Singh Purewal  
Charan Singh Purewal Secretary  
Gurjit Singh Purewal  
Gurjit Singh Purewal Vice-President

SIGNED, SEALED AND DELIVERED )  
by Pitt Meadows Airport Society )  
in the presence of: )  
NAME Luke McDowell )  
ADDRESS 100-18799 Airport Way )  
Pitt Meadows BC )  
OCCUPATION PROPERTY MANAGER )

A. By

# SCHEDULE A



# **APPENDIX C**



## BC Company Summary

For  
1078429 B.C. LTD.

**Date and Time of Search:** December 06, 2018 02:12 PM Pacific Time  
**Currency Date:** November 08, 2018

### ACTIVE

**Incorporation Number:** BC1078429  
**Name of Company:** 1078429 B.C. LTD.  
**Recognition Date and Time:** Incorporated on June 07, 2016 04:34 PM Pacific Time  
**Last Annual Report Filed:** June 07, 2017  
**In Liquidation:** No  
**Receiver:** No

### REGISTERED OFFICE INFORMATION

**Mailing Address:**  
#300 - 10366 136A STREET  
SURREY BC V3T 5R3  
CANADA  
**Delivery Address:**  
#300 - 10366 136A STREET  
SURREY BC V3T 5R3  
CANADA

### RECORDS OFFICE INFORMATION

**Mailing Address:**  
#300 - 10366 136A STREET  
SURREY BC V3T 5R3  
CANADA  
**Delivery Address:**  
#300 - 10366 136A STREET  
SURREY BC V3T 5R3  
CANADA

### DIRECTOR INFORMATION

**Last Name, First Name, Middle Name:**  
PUREWAL, GURJIT SINGH

**Mailing Address:**  
13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA  
**Delivery Address:**  
13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

### OFFICER INFORMATION AS AT June 07, 2017

**Last Name, First Name, Middle Name:**

PUREWAL, PARMINDER S

**Office(s) Held:** (Secretary)

**Mailing Address:**

13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

**Delivery Address:**

13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

---

**Last Name, First Name, Middle Name:**

PUREWAL, GURJIT SINGH

**Office(s) Held:** (President)

**Mailing Address:**

13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

**Delivery Address:**

13549 HALE ROAD  
PITT MEADOWS BC V3Y 1Z1  
CANADA

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# **APPENDIX D**





Vancouver TSO, King George Blvd  
Surrey BC V3T 5E1

August 28, 2019

ATTENTION: CRAIG MUNRO  
FTI CONSULTING CANADA INC.  
555 BURRARD STREET  
OFFICE 15-131  
VANCOUVER BC V7X 1M8

Dear Mr. Munro:

We write in response to your request for references to "the authority to claim the debt of one corporation from the assets of a different corporation".

The Canada Revenue Agency (CRA) has made a determination that Purewal Blueberry Farms Ltd. was the deemed employer of the labour force related to its operations in Pitt Meadows, BC., based on the following facts.

Purewal Blueberry Farms Ltd. is the primary business enterprise and asset holder, operating a blueberry farm and a refrigeration plant in Pitt Meadows B.C.

The farm was reporting the farm worker labour costs through Purewal Bros. Enterprises Ltd. until June 2014 when the CRA issued Enhanced Requirements to Pay to the Purewal Blueberry Farms Ltd. and Newberry Farms Ltd. The company then began reporting the farm labour costs through 0740656 B.C. Ltd. and 1078429 B.C. Ltd.

As Purewal Blueberry Farms Ltd. appeared to be the primary employer of the farm labour force, and Purewal Bros Enterprises Ltd., 0740656 B.C. Ltd. and 1078429 B.C. Ltd. are holding companies, the CRA commenced a Rulings review of all the related accounts to ascertain if the labour force were in fact employees of Purewal Blueberry Farms Ltd. and if there was a deemed employer relationship.

A specific sampling of employee records was reviewed to determine if Purewal Blueberry Farms Ltd. was the deemed employer of the farm labour force. These employee records as well as copies of statements for the related accounts were reviewed.

.../2



The bank statements clearly showed that payments from Purewal Blueberry Farms Ltd. to Purewal Bros Enterprises Ltd., 0740656 B.C. Ltd., and 1078429 B.C. Ltd. were only for the amounts paid to the employees and did not include payroll service provider fees.

In November 2016 the CRA issued CPP Rulings letters to Purewal Blueberry Farms Ltd. which stated that the six employees (the sampling provided) listed at the end of the letter were employees and their employment was pensionable and insurable. Copies of the letters are enclosed. This is a standard CPP/EI rulings determination letter. Purewal Blueberry Farms Ltd. did not dispute the ruling and the time to do so is now expired.

The legal authority arises from the Canada Pension Plan Regulations and the Insurable Earnings and Collection of Premiums Regulations:

Canada Pension Plan Regulations (C.R.C., c. 385)

8.1 (1) Every person by whom the remuneration of an employee in respect of pensionable employment is paid either wholly or in part is, for the purpose of calculating the employee's contributory salary and wages, maintaining records and filing returns, and paying, deducting and remitting the contributions payable under the Act and these Regulations, deemed to be an employer of that employee in addition to the actual employer of that employee.

Insurable Earnings and Collection of Premiums Regulations  
(SOR/97-33)

Interpretation

1 (1) The definitions in this subsection apply in these Regulations.

(2) For the purposes of Part IV of the Act and for the purposes of these Regulations, employer includes a person who pays or has paid earnings of an insured person for services performed in insurable employment.

An employer (deemed or otherwise) is required to deduct from employee wages and remit to the CRA the following:

- a) income tax pursuant to the Income Tax Act;
- b) CPP premiums pursuant to the Canada Pension Plan; and

c) Employment Insurance premiums pursuant to the  
Employment Insurance Act.

The failure to make these remittances triggers the statutory  
deemed trust under the legislation notes above.

We trust this answers your question.

Yours truly,

A handwritten signature in blue ink, appearing to be 'M. Wong', written over a circular stamp or seal.

M. Wong  
Resource Officer





Canada Revenue  
Agency

Agence du revenu  
du Canada

CPP/EI Rulings, V3T 5E1

November 18, 2016

Account Number  
10434 7588 RP0001

Reference Number  
CE1629 4170 4420

PUREWAL BLUEBERRY FARMS LTD.  
13753 HALE RD  
PITT MEADOWS BC V3Y 1Z1

Dear Sir or Madam:

**Subject: Employment Insurance Legislation  
Multiple Worker Rulings**

**Subject: Canada Pension Plan  
Multiple Worker Rulings**

**Subject: Employment insurance legislation and Canada Pension Plan**

We received a request for a ruling on the insurability and pensionability of the employment for the workers listed at the end of this letter with Purewal Blueberry Farms Ltd. for the period from January 1, 2014 to October 11, 2014. This request originates from the Trust Account Examination Section.

We have ruled that for the period under review, the workers listed at the end of this letter were employees and their employment was insurable and pensionable under paragraphs 5(1)(a) of the Employment Insurance Act and 6(1)(a) of the Canada Pension Plan respectively.

These rulings are based on the information we received and apply only to the referenced period.

If you do not agree with any or all of these rulings, you have 90 days from the date of this letter to appeal in writing, by sending a copy of this letter, along with the reasons for the appeal to:

Chief of Appeals  
CPP/EI Appeals Division  
London-Windsor Tax Services Office  
451 Talbot St  
London ON N6A 5E5

Alternatively, you can use Canada Revenue Agency's My Business Account web portal. Choose "Register a formal dispute (Appeal)" and complete the form to officially appeal the ruling decisions.

If you have questions about the content of this letter, please contact the undersigned in writing or by telephone. You can reach me at the address and the telephone number shown on this letter.

For other questions, please call the 1-800-959-8281 toll-free number for Individual Income Tax Enquiries or visit our website at: [www.cra-arc.gc.ca/tx/hm/rcvd-eng.html](http://www.cra-arc.gc.ca/tx/hm/rcvd-eng.html).

Sincerely,

S. Hall  
CPP/EI Rulings Officer  
9755 King George Blvd  
Surrey BC V3T 5E1  
Local: 604-658-8722  
Fax: 604-658-8777

Jaswinder K. Ghag  
Ruling number: CE1629 4170 4420/ EI  
Period: January 1, 2014 to October 11, 2014/ EI  
Ruling number: CE1629 4170 5507/ CPP  
Period: January 1, 2014 to October 11, 2014/ CPP

Mohinder S. Ghag  
Ruling number: CE1629 4180 8316/ EI  
Period: January 1, 2014 to October 11, 2014/ EI  
Ruling number: CE1629 4180 9556/ CPP  
Period: January 1, 2014 to October 11, 2014/ CPP



Canada Revenue  
Agency

Agence du revenu  
du Canada

CPP/EI Rulings, V3T 5E1

November 18, 2016

Account Number  
10434 7588 RP0001

Reference Number  
CE1629 4165 9391

PUREWAL BLUEBERRY FARMS LTD.  
13753 HALE RD  
PITT MEADOWS BC V3Y 1Z1

Dear Sir or Madam:

**Subject: Employment Insurance Legislation**  
**Ruling number: CE1629 4165 9391**

**Subject: Canada Pension Plan**  
**Ruling number: CE1629 4170 1328**

We received a request for a ruling on the insurability and pensionability of Martin Gaspar's employment with Purewal Blueberry Farms Ltd. for the period from January 1, 2014 to July 15, 2014. This request originates from the Trust Account Examination Section.

We have ruled that for the period under review, Martin Gaspar was an employee and his employment was insurable and pensionable under paragraph 5(1)(a) of the *Employment Insurance Act* and paragraph 6(1)(a) of the *Canada Pension Plan*.

These rulings are based on the information we received from you and apply only to the referenced period.

If you do not agree with one or both of the rulings, you have 90 days from the date of this letter to appeal in writing, by sending a copy of this letter, along with the reasons for the appeal to:

Chief of Appeals  
CPP/EI Appeals Division  
London-Windsor Tax Services Office  
451 Talbot St  
London ON N6A 5E5

Alternatively, you can use Canada Revenue Agency's My Business Account web portal. Choose "Register a formal dispute (Appeal)" and complete the form to officially appeal the ruling decisions.

If you have questions about the content of this letter, please contact the undersigned in writing or by telephone. You can reach me at the address and the telephone number shown on this letter.





November 18, 2016

Account Number  
10434 7588 RP0001

Reference Number  
CE1629 4181 1368

PUREWAL BLUEBERRY FARMS LTD.  
13753 HALE RD  
PITT MEADOWS BC V3Y 1Z1

Dear Sir or Madam:

**Subject: Employment Insurance Legislation**  
**Ruling number: CE1629 4181 1368**

**Subject: Canada Pension Plan**  
**Ruling number: CE1629 4181 2369**

We received a request for a ruling on the insurability and pensionability of Baldev Singh Ghuman's employment with Purewal Blueberry Farms Ltd. for the period from January 1, 2014 to July 31, 2015. This request originates from the Trust Account Examination Section.

We have ruled that for the period under review, Baldev Singh Ghuman was an employee and his employment was insurable and pensionable under paragraph 5(1)(a) of the *Employment Insurance Act* and paragraph 6(1)(a) of the *Canada Pension Plan*.

These rulings are based on the information we received and apply only to the referenced period.

If you do not agree with one or both of the rulings, you have 90 days from the date of this letter to appeal in writing, by sending a copy of this letter, along with the reasons for the appeal to:

Chief of Appeals  
CPP/EI Appeals Division  
London-Windsor Tax Services Office  
451 Talbot St  
London ON N6A 5E5

Alternatively, you can use Canada Revenue Agency's My Business Account web portal. Choose "Register a formal dispute (Appeal)" and complete the form to officially appeal the ruling decisions.

If you have questions about the content of this letter, please contact the undersigned in writing or by telephone. You can reach me at the address and the telephone number shown on this letter.



Canada Revenue  
Agency

Agence du revenu  
du Canada

CPP/El Rulings, V3T 5E1

November 18, 2016

Account Number  
10434 7588 RP0001

Reference Number  
CE1629 4181 4124

PUREWAL BLUEBERRY FARMS LTD.  
13753 HALE RD  
PITT MEADOWS BC V3Y 1Z1

Dear Sir or Madam:

**Subject: Employment Insurance Legislation**  
**Ruling number: CE1629 4181 4124**

**Subject: Canada Pension Plan**  
**Ruling number: CE1629 4181 6552**

We received a request for a ruling on the insurability and pensionability of Amandeep K. Gill's employment with Purewal Blueberry Farms Ltd. for the period from January 1, 2014 to December 31, 2015. This request originates from the Trust Account Examination Section.

We have ruled that for the period under review, Amandeep K. Gill was an employee and her employment was insurable and pensionable under paragraph 5(1)(a) of the *Employment Insurance Act* and paragraph 6(1)(a) of the *Canada Pension Plan*.

These rulings are based on the information we received and apply only to the referenced period.

If you do not agree with one or both of the rulings, you have 90 days from the date of this letter to appeal in writing, by sending a copy of this letter, along with the reasons for the appeal to:

Chief of Appeals  
CPP/El Appeals Division  
London-Windsor Tax Services Office  
451 Talbot St  
London ON N6A 5E5

Alternatively, you can use Canada Revenue Agency's My Business Account web portal. Choose "Register a formal dispute (Appeal)" and complete the form to officially appeal the ruling decisions.

If you have questions about the content of this letter, please contact the undersigned in writing or by telephone. You can reach me at the address and the telephone number shown on this letter.





Canada Revenue  
Agency

Agence du revenu  
du Canada

CPP/EI Rulings, V3T 5E1

November 18, 2016

Account Number  
10434 7588 RP0001

Reference Number  
CE1629 4181 8146

PUREWAL BLUEBERRY FARMS LTD.  
13753 HALE RD  
PITT MEADOWS BC V3Y 1Z1

Dear Sir or Madam:

**Subject: Employment Insurance Legislation**  
**Ruling number: CE1629 4181 8146**

**Subject: Canada Pension Plan**  
**Ruling number: CE1629 4181 9356**

We received a request for a ruling on the insurability and pensionability of Baljit Kaur Gill's employment with Purewal Blueberry Farms Ltd. for the period from January 1, 2014 to November 3, 2016. This request originates from the Trust Account Examination Section.

We have ruled that for the period under review, Baljit Kaur Gill was an employee and her employment was insurable and pensionable under paragraph 5(1)(a) of the *Employment Insurance Act* and paragraph 6(1)(a) of the *Canada Pension Plan*.

These rulings are based on the information we received and apply only to the referenced period. If there is a significant change in the working conditions, new rulings should be requested.

If you do not agree with one or both of the rulings, you have 90 days from the date of this letter to appeal in writing, by sending a copy of this letter, along with the reasons for the appeal to:

Chief of Appeals  
CPP/EI Appeals Division  
London-Windsor Tax Services Office  
451 Talbot St  
London ON N6A 5E5

Alternatively, you can use Canada Revenue Agency's My Business Account web portal. Choose "Register a formal dispute (Appeal)" and complete the form to officially appeal the ruling decisions.

If you have questions about the content of this letter, please contact the undersigned in writing or by telephone. You can reach me at the address and the telephone number shown on this letter.

Canada

# **APPENDIX E**

Financial Statements of

**0740656 B.C. LTD.**

Period ended May 31, 2016  
(Unaudited - see Notice to Reader)



**KINDER SIDHU  
& ASSOCIATES INC.**  
CHARTERED PROFESSIONAL ACCOUNTANTS

Suite 203, 3550 Mt. Lehman Road  
Abbotsford, BC V4X 2M9  
Tel: 604-870-1141  
Fax: 604-870-1152  
Website: [www.ksa.ca](http://www.ksa.ca)

## **NOTICE TO READER**

On the basis of information provided by management, we have compiled the balance sheet of 0740656 B.C. Ltd. as at May 31, 2016 and the statement of operations and deficit for the period then ended. We have not performed an audit or a review engagement in respect of these financial statements and, accordingly, we express no assurance thereon. Readers are cautioned that these financial statements may not be appropriate for their purposes.

### **KINDER SIDHU & ASSOCIATES INC.**

Chartered Professional Accountants

Abbotsford, British Columbia  
August 31, 2016

# 0740656 B.C. LTD.

## Balance Sheet

May 31, 2016, with comparative figures for September 30, 2015  
(Unaudited - see Notice to Reader)

	May 31, 2016	September 30, 2015
<b>Assets</b>		
Due from related parties (Note 1)	\$ 1,823,570	\$ 1,877,275
Long-term investments	525,000	525,000
Property, plant and equipment	-	1,536
	<u>\$ 2,348,570</u>	<u>\$ 2,403,811</u>
<b>Liabilities and Shareholders Deficiency</b>		
Current liabilities:		
Bank indebtedness	\$ 1,521,086	\$ 1,769,258
Accounts payable and accrued liabilities	1,503	1,502
Wages payable	1,133,527	878,212
	<u>2,656,116</u>	<u>2,648,972</u>
Due to shareholders	7,200	-
Shareholders deficiency:		
Share capital	100	100
Deficit	(314,846)	(245,261)
	<u>(314,746)</u>	<u>(245,161)</u>
	<u>\$ 2,348,570</u>	<u>\$ 2,403,811</u>



# 0740656 B.C. LTD.

## Statement of Operations and Deficit

Period ended May 31, 2016, with comparative figures for September 30, 2015  
(Unaudited - see Notice to Reader)

	Eight months ended May 31, 2016	Year ended September 30, 2015
Revenue	\$ 1,411,524	\$ 4,888,957
Expenses:		
Advertising and promotion	-	870
Amortization	1,536	1,536
Bank charges and interest	5,001	6,675
Interest and bank charges	70,279	241,052
Office and miscellaneous	-	209
Professional fees	2,000	2,025
Wages and sub-contracts	1,402,293	4,873,282
	1,481,109	5,125,649
Loss before income taxes	(69,585)	(236,692)
Deficit, beginning of period	(245,261)	(8,569)
Deficit, end of period	\$ (314,846)	\$ (245,261)

# 0740656 B.C. LTD.

Notes to Financial Statements

Period ended May 31, 2016, with comparative figures for September 30, 2015  
(Unaudited - see Notice to Reader)

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## 1. Due from related parties:

	2016	2015
Purewal Blueberry Farms Ltd.	\$ 390,098	\$ 443,803
0726365 B.C. Ltd.	525,668	525,668
0726357 B.C. Ltd.	372,610	372,610
0726368 B.C. Ltd.	536,283	536,283
Purewal Bros. Enterprises Ltd.	(1,089)	(1,089)
	<hr/> \$ 1,823,570	<hr/> \$ 1,877,275 <hr/>