

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**

NINTH REPORT OF THE MONITOR

JANUARY 6, 2020

INTRODUCTION

1. This report (“**Ninth 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.36, as amended.
2. On April 30, 2018, Purewal Blueberry Farms Ltd. (“**Purewal**”) filed a Notice of Intention to File a Proposal (“**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**”).
3. 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.
4. 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 (the “**DIP Loan**”) 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**").
- 5. On October 11, 2018, the NOI proceedings were converted into this CCAA proceeding by an order of this Court (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.
- 6. 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.
- 7. Among other things, the Initial Order extended the Administrative Charge over the property of Purewal and the Brothers' Companies.
- 8. 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.

9. 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.
10. 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.
11. 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**").
12. 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.

13. 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.
14. 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.
15. 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 (the "**Expanded Powers Order**").
16. On August 12, 2019, the Petitioners sought and obtained two orders of this Court:
 - (a) The first order (the "**Sale Approval Order**") approved the sale of a property located at 13549 Hale Road, Pitt Meadows (the "**House Property**"), 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 (the "**Distribution Order**").
17. 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.
18. 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://cfcanada.fticonsulting.com/purewal/>.

PURPOSE

19. The purpose of the Ninth Report of the Monitor is to provide the Court with an update on the following:
 - (a) The status of the Petitioners' funding;
 - (b) The status of the Berar claim and CRA claim;
 - (c) The status of the Petitioners' books and records and access thereto;
 - (d) The results of the Expanded Claims Process; and
 - (e) 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 March 20, 2020.

TERMS OF REFERENCE

20. 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**").
21. 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.
22. 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.
23. 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.
24. Unless otherwise stated, all monetary amounts contained herein are expressed in Canadian Dollars.

UPDATE ON THE PETITIONERS' FUNDING

25. As indicated in prior reports of the Monitor, the balance of the proceeds from the sale of the processing plant in the approximate amount of \$488,000 were released by the Petitioners' legal counsel to the Monitor.
26. In addition, subsequent to the closing of the sale of the House Property the surplus funds after payment of the outstanding taxes and utilities in the approximate amount of \$1.7 million were released by the Petitioners' legal counsel to the Monitor.
27. As indicated in the Eighth Report, one of the documents required for closing the sale of the House Property was a Statutory Declaration regarding the owner's residency for income tax purposes. Although the document had been signed by the Petitioners' representative, it was not sworn before a lawyer.
28. As a result, the document could not be relied upon by the purchaser at the time of closing resulting in a holdback of approximately \$581,000.
29. Subsequent to the date of the Eighth Report, the Petitioners provided a sworn Statutory Declaration to the purchaser's counsel resulting in a release of the holdback.
30. Accordingly, an additional \$581,000 was released by the Petitioners' legal counsel to the Monitor.
31. The Monitor has utilized the funds to pay post-filing obligations of the Petitioners and continues to hold the remainder.
32. The following is a summary of the receipts and disbursements in the Monitor's trust account for the period from November 15, 2018 to December 16, 2019:

Summary of Receipts and Disbursements	
Receipts	
Advances pursuant to DIP Loan	265,000
Extension fee	150,000
Funds released from Clark Wilson	2,829,113
Interest income	8,173
Total receipts	3,252,286
Disbursements	
DIP Lender fee	10,500
Insurance	93,279
Security	62,827
BC Hydro	73,267
Contractor fees and expenses	212,539
Payment to City of Pitt Meadows	51,080
Petitioners' legal counsel fees and disbursements	90,454
Monitor's fees and disbursements	177,053
Monitor's legal counsel fees and disbursements	70,523
Bank charges	120
Total disbursements	841,642
Excess of receipts over disbursements	\$ 2,410,644

33. The Monitor is holding funds of approximately \$2.4 million as at December 16, 2019.
34. The Petitioners' legal counsel is holding funds totalling \$4.0 million. The purpose of the holdbacks are as follows:

Funds held by Petitioners' legal counsel	
Balance of trust account	4,048,006
Holdback for Berar claim (including taxes)	(2,248,250)
Holdback for CRA deemed trust claim	(1,778,725)
Interest earned but not distributed	(21,031)
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THE CRA AND BERAR CLAIMS

CRA

35. As noted in the Seventh Report of the Monitor, CRA's claim against Purewal for unremitted source deductions is comprised of amounts due by Purewal, Purewal Brothers Enterprises Ltd. ("PBE"), 0740656 B.C. Ltd. ("074") and 1078429 B.C. Ltd. ("107").
36. The Monitor asked CRA to provide it with CRA's authority to assess the claims of these other companies against Purewal.
37. CRA provided the Monitor with a response to its enquiry which was forwarded to the Monitor's legal counsel for its review.
38. The Monitor's legal counsel reviewed the issue and concluded that there may have been grounds to appeal CRA's assessment, however the time in which an appeal could have been filed had long since passed and therefore it appeared to be a valid claim.
39. Accordingly, the Monitor is in discussions with the Petitioners' legal counsel regarding the release of funds being held in its trust account to settle CRA's deemed trust claim for unremitted source deductions.

Berar

40. As detailed in prior reports of the Monitor, the Berar claim relates to a complex series of transactions related to a 140 acre farm with blueberry plantings (the "**Richmond Farm**") that was previously owned by Purewal.

41. In September 2013, Purewal sold an undivided 1/10 interest in the Richmond Farm to Harjinder Singh Berar and Karmjit Kaur Berar and an undivided 4/10 interest in the Richmond Farm to Berar Farms Ltd. (collectively “**Berar**”).
42. In conjunction with the sale, the Partnership entered into a lease with Berar (the “**Richmond Lease**”).
43. In support of the Partnership’s obligations under the Richmond Lease, Purewal and the Brothers’ Companies provided guaranties to Berar. As security for the guaranties, Purewal and the Brothers’ Companies granted collateral mortgages in favour of Berar over all of the properties owned by Purewal and the Brothers’ Companies.
44. In February 2016, Purewal sold its remaining 5/10 undivided interest in the Richmond Farm to 1043806 B.C. Ltd. (“**104**”). Pursuant to the terms of the sale agreement, 104 covenanted to assume the Richmond Lease and indemnify Purewal against any liability under the Richmond Lease.
45. Subsequent to closing the sale with 104, Purewal forwarded a document to 104 purporting to assign the Richmond Lease to 104. The document was signed by Purewal, 104 and representatives of the Brother’s Companies, however the Monitor was advised by Berar that it did not consent to the assignment, which was required pursuant to the Richmond Lease.
46. Berar filed a claim in these proceedings for its rent arrears due from September 2017 in relation to the 2018 blueberry harvest in addition to damages that had been incurred on the Richmond Farm due to neglect.
47. After several meetings and related telephone conversations, the Petitioners and Berar agreed to settle the claim as detailed in the prior report of the Monitor.

48. However, prior to the hearing on August 12, 2019, legal counsel for 104 forwarded a letter to the Petitioners' counsel and Berar's counsel raising concerns regarding the vesting order being sought as part of the settlement with Berar.
49. Accordingly, the Petitioners agreed to adjourn the portion of the hearing dealing with the approval of the settlement and vesting order.
50. As detailed in the Eighth Report of the Monitor, following discussions as between the Monitor, Berar and Thiara, and legal counsel for the Petitioners, Berar, Thiara and 104, Thiara paid the \$250,000 in rent arrears due for the 2018 blueberry harvest from the Richmond Farm, plus the costs awarded for 104's legal counsel, to 104's legal counsel.
51. In November 2019 Berar reached an agreement with 104 to acquire 104's interest in the Richmond Farm. As part of that deal, 104's legal counsel paid the \$250,000 rent arrears to Berar.
52. In addition, 104 provided Berar with a Release of Interest (the "**Release**") (attached as Appendix A) releasing any interest 104 may have had in the Richmond Lease and agreeing not to oppose any assignment of the Richmond Lease by the Petitioners to Berar.
53. Having obtained the Release, Berar notified the Petitioners that it could now proceed with the settlement of its claim against the Petitioners.
54. The Monitor attended a meeting with Berar and the Petitioners' representative to discuss some new issues that had come to the attention of Berar subsequent to its prior settlement.

55. Berar indicated that its prior settlement had been premised on an acceptance of cost estimates provided by the Petitioners' representative with respect to the re-planting of blueberry plants in areas that had been damaged and that it had underestimated the quantum of motor vehicles that had been stored on the property and the costs associated with their removal.
56. After a lengthy discussion as between Berar and the Petitioners' representative, it was agreed that the Petitioners would allow Berar to keep the \$250,000 rent arrears it received from Thiara as additional compensation for the damages and for the removal of the motor vehicles.
57. Accordingly, the Petitioners now seek the approval of this Honourable Court of the settlement with Berar (attached as Appendix B).
58. The Monitor recommends the approval of the settlement as it will allow for the removal of the remaining secured claim, avoid the cost and delay associated with prolonged litigation which would be based on an unclear set of facts and is consistent with cost estimates obtained relating to the damages existing on the Richmond Farm.

THE STATUS OF THE COMPANY'S BOOKS AND RECORDS

59. As noted in the Seventh Report of the Monitor, the Petitioners' accounting records were maintained on a server located in the office located on the processing plant premises.
60. Since the closing of the sale of the processing plant, the contractor assisting the Petitioners in dealing with the claims of CRA and other accounting and administrative matters, has made several attempts to co-ordinate a mutually convenient time with the purchaser of the processing plant (the "**Purchaser**") to obtain access for the purpose of copying the Petitioners' records.

61. The Monitor has also sent three emails to the Purchaser seeking its co-operation, however none of the Monitor's emails have been responded to.
62. As a result, the Petitioners are seeking an order compelling the Purchaser to provide access to the Petitioners for the purpose of obtaining an electronic copy of the Petitioner's accounting records.
63. The Monitor is supportive of this relief as this information is critical to completing the submission of the Petitioners' outstanding GST returns and finalizing CRA's claim as well as providing the information required to assess the options available to pursue the Airport Lease (as discussed in previous reports of the Monitor).

AN UPDATE ON THE CLAIMS PROCESS

64. As noted in the Eighth Report, the Monitor worked with the Petitioners' former accountants to review all of the claims received and issued notices of revision to several creditors on the basis of unreconciled differences between the Petitioners records and those of the creditor.
65. No creditor issued a Notice of Dispute although a few creditors provided additional documents for the Monitor's consideration.
66. Attached as Appendix C is a summary of the claims that have been accepted by the Petitioners indicating a total of \$10.3 million.
67. However, as noted previously the claim of CRA in respect of unremitted GST is not yet resolved due to outstanding returns. The current claim submitted by CRA which has not been included in the total noted in the previous paragraph is approximately \$1.2 million.

68. The Monitor will provide a further update once the CRA claim for unremitted GST is finalized.

PETITIONERS' REQUEST TO EXTEND THE STAY OF PROCEEDINGS

69. The Petitioners are seeking an extension of the provisions of the Initial Order, including the stay of proceedings, to March 20, 2020. Absent such extension, the stay will expire on January 15, 2020.

70. The Petitioners are seeking an extension for the following reasons:

- (a) To finalize the settlement with Berar;
- (b) To finalize the Claims Process, including the review of CRA's claim;
- (c) To finalize the Monitor's investigation with respect to, and allow it to evaluate the remedies relating to, the Airport Lease; and
- (d) To consider and implement the process for a distribution to unsecured creditors.

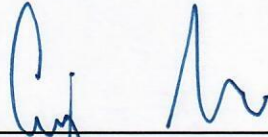
71. The Monitor has considered the test that the Court must be satisfied with in order to grant an extension of the stay of proceedings to the Petitioners, namely that:

- (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.

72. Given that the sale of the majority of the Petitioners' assets have now been completed, and the Monitor has been provided with expanded powers pursuant to the Expanded Powers Order, 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.
73. Accordingly, the Monitor supports the Petitioners' request for an extension of the stay of proceedings to March 20, 2020.

All of which is respectfully submitted this 6th day of January, 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



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

APPENDIX A

RELEASE OF INTEREST

RE: 6511 and 7071 No. 9 Road, Richmond, British Columbia, as more particularly described as PID: 000-533-637, Lot 12 Section 17 Block 4 North Range 4 West New Westminster District Plan 24609, and PID: 000-533-581, Lot 15 Except: Part on Statutory Right of Way Plan NWP88249, Section 8 Block 4 North Range 4 West New Westminster District Plan 26787 (together, the "Property")

WHEREAS:

- A. Pursuant to a sale transaction in September 2013, Nelson Road Investments Ltd. ("**Nelson**") became the registered owner of an undivided 4/10 interest and the interest of Purewal Blueberry Farms Ltd. ("**Purewal**") as registered owner was reduced to an undivided 5/10 interest in the Property. Harjinder Singh Berar and Karmjit Kaur Berar (together, the "**Berars**") are and were at all relevant times the registered owner of an undivided 1/10 interest in the Property.
- B. Pursuant to a lease dated September 30, 2013 registered against the Property under Registration No. CA3427561 and the supplemental lease agreement dated September 30, 2013 (together, the "**Lease**"):
 - a. the Berars, Purewal, Nelson and various other parties referred to in the Lease as the 'Co-Owners' (collectively, the "**Landlords**"), agreed to lease the Property to Purewal Farm Partnership (the "**Partnership**"), as tenant; and
 - b. Nelson and the Co-Owners assigned all of their right, title and interest in and to the Lease to Berar Farms Ltd. ("**Berar Farms**");
- C. Pursuant to an offer to purchase between 1043806 B.C. Ltd. ("**104**") and Purewal dated February 16, 2016 (the "**Purchase Agreement**"), Purewal sold its undivided 5/10 interest in the Property to 104 (the "**104 Interest**");
- D. Pursuant to the Purchase Agreement, 104 was to assume the Lease on certain terms and conditions, and pursuant to a General Assignment of Leases dated March 2016, 0726357 B.C. Ltd., 0726365 B.C. Ltd. and 0726368 B.C. Ltd. (collectively, the "**Numbered Companies**") assigned the Lease to 104;
- E. On or around November 19, 2018, 104 entered into a sub-lease with respect to the Property with Star Labour Supply Ltd. (the "**Sublease**");
- F. The Berars and Berar Farms dispute the validity of the assignment of the Lease and of the Sublease;
- G. On April 30, 2018, Purewal commenced restructuring proceedings under the *Bankruptcy and Insolvency Act* (the "**NOI Proceedings**"), and on October 11, 2018, the British Columbia Supreme Court (the "**Court**") granted an Order for Purewal to continue the NOI Proceedings under the *Companies' Creditors Arrangement Act* (the "**CCAA Proceedings**"). The Numbered Companies and the Partnership are also petitioners in the CCAA Proceedings;
- H. 104 and Harjinder Singh Berar are parties to a Contract of Purchase and Sale dated November 6, 2019 (the "**Contract**") in relation to sale of the 104 Interest in the Property to Harjinder Singh Berar; and


- I. It is a condition of Contract that 104, Avtar Bhullar and any related parties (collectively, the "**Releasers**") release any interest they may have in the Property, including as owner(s) or as tenant(s), and that the Releasers will not oppose the assignment or termination of the Lease as between the Petitioners and Berar Farms, including pursuant to any order made by the Court in the CCAA Proceedings.

NOW THEREFORE for valuable consideration, the receipt and sufficiency of which is acknowledged by each party, the Releasers enter into this Release of Interest as follows:

1. The Releasers hereby each irrevocably and unconditionally:
 - a. waive and release any and all interests or rights they each have, or may have, in the Property, including but not limited to, under the Lease;
 - b. agree to hereafter not oppose in any way the assignment or termination of the Lease as between the Petitioners and Berar Farms, including pursuant to any order made by the Court in the CCAA Proceedings;
 - c. to promptly do, make, execute or deliver, or cause to be done, made, executed or delivered, all such further acts, documents and things as the other party hereto may reasonably require from time to time for the purpose of giving effect to this Release of Interest, and shall use its reasonable commercial efforts and take all such steps as may be reasonably within its power to implement to their full extent the provisions of this Release of Interest; and
 - d. represent and covenant that the Releasers have not assigned and will not assign to any other person or entity any of the interest, actions, causes of action, suits, demands, debts, accounts, covenants, contracts, damages and other claims which it is releasing herein.
2. The foregoing is being provided on the understanding that Berar Farms will take all commercially reasonable steps to enter into a lease with respect to the Property with Star Labour Supply Ltd. on terms that are substantially similar to or better for Star Labour Supply Ltd. than the terms of the Sublease.
3. The Releasers hereby acknowledge and agree that this Release of Interest will be drawn to the attention of the Court in the CCAA Proceedings.
4. This document may be executed in any number of counterparts and delivered, in original form or by email or facsimile, each of which will together, for all purposes, constitute one and the same instrument.

DATED as of November 19, 2019

1043806 B.C. LTD.

By: 
Name: SARINDRAN BHULLAR
Title: Director
I have authority to bind the Corporation.

Signed, Sealed and Delivered by
AVTAR SINGH BHULLAR in the
presence of:



Witness
JASON S. SANDHU
Barrister & Solicitor
McQUARRIE HUNTER LLP
Name Suite 1500, 13450 - 102 Avenue
Surrey, BC V3T 6X3
604.581.7001



AVTAR SINGH BHULLAR

Address

Signed, Sealed and Delivered by
PARDEEP SINGH BHULLAR in the
presence of:

Witness

Name

Address

PARDEEP SINGH BHULLAR]

DATED as of November 19, 2019

1043806 B.C. LTD.

By: 
Name: SALINDRAN BHULLAR
Title: DIRECTOR


I have authority to bind the Corporation.

Signed, Sealed and Delivered by
AVTAR SINGH BHULLAR in the
presence of:


Witness

ARSAN BHULLAR
Name

6660 SIDAWAY RD, RICHMOND
Address


AVTAR SINGH BHULLAR

Signed, Sealed and Delivered by
PARDEEP SINGH BHULLAR in the
presence of:

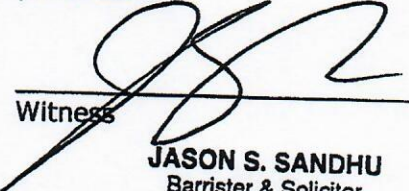

Witness

ARSAN BHULLAR
Name

6660 SIDAWAY RD, RICHMOND
Address


PARDEEP SINGH BHULLAR]

Signed, Sealed and Delivered by
SALINDRAN KAUR BHULLAR in the
presence of:



Witness
JASON S. SANDHU
Barrister & Solicitor
McQUARRIE HUNTER LLP


Name Suite 1500, 13450 - 102 Avenue
Surrey, BC V3T 5X3
604.581.7001



SALINDRAN KAUR BHULLAR]

Address

0834075 B.C. LTD.

By: 

Name: **SALINDRAN KAUR BHULLAR**
Title: **PRESIDENT**

I have authority to bind the Corporation.

APPENDIX B

AMENDED AND RESTATED SETTLEMENT AGREEMENT AND MUTUAL RELEASE

THIS AMENDED AND RESTATED SETTLEMENT AGREEMENT AND MUTUAL RELEASE (the "**Restated Agreement**") made the ___ day of December, 2019.

AMONG:

HARJINDER SINGH BERAR and KARMJIT KAUR BERAR
9600 No. 6 Road
Richmond, BC V6W 1E4

(the "**Berars**")

BERAR FARMS LTD. (Inc. No. 0979883)
9600 No. 6 Road
Richmond, BC V6W 1E4

(**Berar Farms**)

NELSON ROAD INVESTMENTS LTD. (Inc. No. 0978605)
9600 No. 6 Road
Richmond BC V6W 1E4

(**Nelson**)

NO. 9 ROAD INVESTMENTS LTD. (Inc. No. 1230253)
9600 No. 6 Road
Richmond, BC V6W 1E4

(**No. 9**", and collectively with the Berars, Berar Farms
and Nelson, hereinafter referred to as the "**Berar
Parties**")

PUREWAL BLUEBERRY FARMS LTD. (Inc. No.
BC0726034)
#309-22230 North Avenue
Maple Ridge, BC V2X 2L5

(**Purewal**)

0726357 B.C. LTD. (Inc. No. BC0726357)
13778 Hale Road
Pitt Meadows, BC V3Y 1Z1

(**357**)

0726365 B.C. LTD. (Inc. No. BC0726365)
13549 Hale Road
Pitt Meadows, BC V3Y 1Z1

("365")

0726368 B.C. LTD. (Inc. No. BC0726368)
13549 Hale Road
Pitt Meadows, BC V3Y 1Z1

("368", and collectively with 357 and 365, the "Numbered Companies")

PUREWAL FARM PARTNERSHIP (Reg. No. FM0404307)
#300 – 10366 – 136A Street, Surrey, BC V3T 5R3

(the "Partnership", and collectively with Purewal and the Numbered Companies, the "Petitioners")

WHEREAS:

- A. Pursuant to a sale transaction in September 2013, Nelson became the registered owner of an undivided 4/10 interest and Purewal's interest as the registered owner was reduced to an undivided 5/10 interest (the "Purewal Interest") of lands and premises in Richmond, BC, more particularly described as PID: 000-533-637, Lot 12 Section 17 Block 4 North Range 4 West NWD Plan 24609 and PID: 000-533-581, Lot 15 Except: Part on Statutory Right of Way Plan NWP88249, Section 8 Block 4 North Range 4 West NWD Plan 26787 (together, the "Farm Lands"). The Berars are and were at all relevant times the registered owner of an undivided 1/10 interest in the Farm Lands.
- B. Pursuant to the lease dated September 30, 2013 registered against the Farm Lands under Registration No. CA3427561 and the supplemental lease agreement dated September 30, 2013 (together, the "Lease"):
 - a. the Berars, Purewal, Nelson and various other parties referred to in the Lease as the 'Co-Owners' (collectively, the "Landlords"), agreed to lease the Lands to the Partnership, as tenant;
 - b. Nelson and the Co-Owners assigned all of their right, title and interest in and to the Lease to Berar Farms;
 - c. the Partnership agreed to pay to the Berars, Purewal and Berar Farms (as 'Designated Landlord'):
 - i. the annual sum of \$195,000, plus taxes, to Purewal (the "Purewal Rent"); and
 - ii. the annual sum of \$339,900, plus taxes, to the Berars (the "Berar Rent").

- C. Malkiat Singh Purewal ("**Malkiat**") is the sole shareholder of 357, Charan Singh Purewal ("**Charan**") is the sole shareholder of 365, and Gurjit Singh Purewal ("**Gurjit**", and collectively with Malkiat and Charan, the "**Purewal Brothers**") is the sole shareholder of 368.
- D. Pursuant to guarantees dated October 21, 2013 (the "**Purewal Guarantee**" and the "**Brothers Guarantee**" respectively), Purewal and the Purewal Brothers each guaranteed to the Berar Parties all obligations and liability of the Partnership under the Lease.
- E. Purewal's obligations to the Berar Parties, including pursuant to the Purewal Guarantee, were secured by a mortgage in the principal amount of \$3 million registered under Registration No. CA3427562 (the "**Berar Mortgage**") against title to the following lands and premises:
 - a. the Farm Lands;
 - b. the lands and premises registered in Purewal's name in Pitt Meadows, BC, more particularly described as PID: 011-105-526, Lot "A" Section 34 Township 9 NWD Plan 7231 (the "**Processing Plant**"); and
 - c. the lands and premises registered in Purewal's name in Pitt Meadows, BC, more particularly described as PID: 004-654-161, Lot 6 Section 27 Township 9 New Westminster District Plan 3710 (the "**Home**"). [NTD: definition of "Purewal Property" deleted as it is not used again.]
- F. Pursuant to the offer to purchase between 1043806 B.C. Ltd. ("**1043**") and Purewal dated February 16, 2016 (the "**Purchase Agreement**"), Purewal sold the Purewal Interest in the Farm Lands to 1043.
- G. Pursuant to the Purchase Agreement, 1043 was to assume the Lease and use its best commercial efforts to have the Berar Mortgage discharged from the Processing Plant and the Home by providing alternate security to the Berar Parties. The Lease was purportedly assigned by the Numbered Companies to 1043 pursuant to a General Assignment of Leases dated March 2016. However, no alternative security was ever provided by 1043 and the Berar Parties have taken the position that the Partnership remains as the tenant under the Lease as the Berar Parties never consented to the assignment of the Lease to 1043.
- H. On April 30, 2018, Purewal commenced restructuring proceedings under the *Bankruptcy and Insolvency Act* (the "**NOI Proceedings**") by filing a Notice of Intention to Make a Proposal.
- I. On October 11, 2018, the British Columbia Supreme Court (the "**Court**") granted an Order (the "**Initial Order**") for Purewal to continue the NOI Proceedings under the *Companies' Creditors Arrangement Act* (the "**CCAA Proceedings**"). The Numbered Companies and the Partnership are also petitioners in the CCAA Proceedings.
- J. On or about March 15, 2019, the Processing Plant was sold and the proceeds were distributed pursuant to the Order of the Court pronounced December 12, 2018 (the "**Approval and Vesting Order**") in the CCAA Proceedings. Pursuant to the Approval and Vesting Order, the Berar Mortgage attached to the proceeds of sale of the Processing Plant (the "**Processing Plant Proceeds**").

- K. On May 22, 2018, the Berar Parties' former legal counsel forwarded a demand letter to the Proposal Trustee claiming an amount of \$396,293.73 against the Petitioners for arrears, interest and legal costs owing to the Berars under the Lease.
- L. On August 15, 2018, two proofs of claim were received from the Berar Parties' legal counsel. The first claim was submitted on behalf of the Berars in the amount of \$59,122.87 and the second claim was submitted on behalf of Berar Farms in the amount of \$356,798.90.
- M. On June 13, 2019, two updated proofs of claim were received from the Berar Parties' legal counsel. The first updated claim was submitted on behalf of the Berars in the amount of \$869,835.75 and the second updated claim was submitted on behalf of Berar Farms in the amount of \$1,167,511.78.
- N. The Lease has a remaining unexpired term of four years.
- O. On or about November 6, 2018, the Berar Parties provided a report to the Petitioners alleging damages to the Farm Lands and detailing the steps required to return the Farm Lands to the state there were in at the time the Lease was entered into. The total estimate for the repairs was approximately \$811,000 (the "Damage Claim").
- P. The Berar Parties' claims, including the Damage Claim, against the Petitioners (the "Berars' Claim") are secured by the Berar Mortgage.
- Q. The Petitioners contest the amount of the Berars' Claim, however, the Petitioners desire to avoid the on-going costs of disputing the Berars' Claim further and seek therefore to resolve the matter.
- R. In or around late July 2019, the Berars, Berar Farms, Nelson and the Petitioners (collectively, the "Original Parties") entered into a Settlement Agreement and Mutual Release (the "Original Settlement Agreement").
- S. On or around November 20, 2019, 1043 sold its undivided 5/10 interest in the Farm Lands to No. 9 (the "1043 Sale"). In connection with the 1043 Sale, 1043 and certain related parties released any and all interests or rights they each had or may have in the Farm Lands, including but not limited to, under the Lease.
- T. In light of the change in circumstances and passage of time since the Original Parties entered into the Original Settlement Agreement, the parties hereto (collectively, the "Parties", and individually, a "Party") desire update and amended the terms on which they have agreed to settle and compromise the Berars' Claim, being those terms set out herein.

NOW THEREFORE THIS AGREEMENT WITNESSES THAT in consideration of the mutual covenants and agreements herein and subject to the terms and conditions set out in this Restated Agreement, the Parties agree as follows:

1. The Petitioners agree to accept the Berars Claim as secured by the Berars Mortgage as follows:

Arrears	\$490,000
Shortfall on rent for the remainder of	\$600,000

the term of the Lease	
Out of pocket expenses for the remainder of the term of the Lease	\$230,000
Damages	\$885,000
TOTAL	\$2,205,000

(the "Outstanding Amount"), and to pay, the Outstanding Amount plus any applicable taxes to counsel for the Berar Parties, McMillan LLP, in trust, within three days of satisfaction of the Mutual Condition (defined below).

2. The Berar Parties agree to release their interest in the Processing Plant Proceeds and discharge the Berar Mortgage from the Farm Lands and the Home upon receipt of the Outstanding Amount by McMillan LLP, in trust, on behalf of the Berar Parties.
3. Upon payment of the Outstanding Amount plus any applicable taxes and the discharge of the Berar Mortgage, the Parties agree to execute an amendment and assignment of the Lease substantially in the form attached hereto as Exhibit "A" (the "Amendment and Assignment of Lease"), whereby:
 - 3.1. the Lease is amended (as so amended, the "Assigned Lease") to delete the obligation of the Tenant to pay the Purewal Rent; and
 - 3.2. the Berar Parties, or their nominee, will take an assignment of the Petitioners' interests under the Assigned Lease and assume all of the Petitioners' obligations under the Assigned Lease.
4. Notwithstanding paragraph 3, the Berar Parties agree that the Petitioners are at liberty to collect the arrears of rent, if any, payable pursuant to the Lease for the period to and including the date of execution of this Restated Agreement (the "Pre-Settlement Period"), from those sub-tenants or others who have farmed the Farm Lands during the Pre-Settlement Period (the "Sub-Tenants"), and that the Berar Parties will not have a claim to any arrears in respect of the Pre-Settlement Period other than pursuant to this Restated Agreement.
5. The Berar Parties further agree that if following the date of this Restated Agreement they receive any payments from the Sub-Tenants in respect of amounts to which the Petitioners are entitled pursuant to paragraph 4:
 - 5.1. The Outstanding Amount shall be reduced by the total of any payments received by the Berar Parties prior to receipt by them of the Outstanding Amount in accordance with paragraph 1 of this Restated Agreement; and
 - 5.2. The Berar Parties will pay to the Petitioners any payments received by the Berar Parties after they have received the Outstanding Amount in accordance with paragraph 1 of this Restated Agreement.
6. The Parties' obligations to each other under this Restated Agreement are subject to the approval of this Restated Agreement by the Court and the issuance of an order (or separate orders) of the Court in the CCAA Proceedings approving the transactions contemplated herein and transferring and

conveying registered and beneficial ownership of the Assigned Lease to the Berar Parties, or their nominee, free and clear of all encumbrances, and all applicable appeal periods therefrom have lapsed (the "Mutual Condition").

7. Upon satisfaction of the Mutual Condition and the Petitioners' obligations hereunder, the Berar Parties each release and forever discharge each of the Petitioners and their respective heirs, representatives, affiliates and assigns, from all claims, contracts, costs, expenses, demands, damages and causes of action, both in law and in equity, whether known or unknown, whether implied or express, that the Berar Parties, or each of them, ever had, may now have or which the Berar Parties, each of their respective heirs, agents, administrators, successors or assigns (as the case may be) or any of them can, shall or may have arising out of or connected with the Berar Claim, the Berar Mortgage, the Lease, the Assigned Lease and/or the Farm Lands.
8. Upon satisfaction of the Mutual Condition and the Berar Parties' obligations hereunder, the Petitioners each release and forever discharge each of the Berar Parties and their respective heirs, representatives, affiliates and assigns, from all claims, contracts, costs, expenses, demands, damages and causes of action, both in law and in equity, whether known or unknown, whether implied or express, that the Petitioners, ever had, may now have or which the Petitioners, each of their respective heirs, agents, administrators, successors or assigns (as the case may be) or any of them can, shall or may have arising out of or connected with the Berar Claim, the Berar Mortgage, the Lease, the Assigned Lease and/or the Lands.
9. The purpose of this Restated Agreement is to settle and compromise disputed claims and differences and nothing in this Restated Agreement is or shall be deemed to be an admission of any liability on the part of any Party to any other, and any such liability is expressly denied.
10. Each of the Parties shall pay its, her or his own costs and expenses of and incidental to the preparation of the Original Settlement Agreement and this Restated Agreement.
11. This Restated Agreement constitutes the entire agreement between the Parties pertaining to the subject matter herein and supersedes all prior and contemporaneous agreements, understandings, negotiations and discussions, whether oral or written, of the Parties (including the Original Settlement Agreement) and there are no warranties, representations or other agreements between the Parties in connection with the subject-matter of this Restated Agreement except as specifically set forth herein.
12. This Restated Agreement is not assignable by any Party without the prior written consent of the other Parties. Any attempt to assign any of the rights, duties or obligations of a Party pursuant to this Restated Agreement without such prior written consent is void.
13. Time is of the essence to this Restated Agreement.
14. Each of the Parties shall, upon reasonable request of the other, do or cause to be done all further lawful acts, deeds and assurances whatsoever for the better performance of the terms and conditions of this Restated Agreement.
15. The recitals to this Restated Agreement form a part of this Restated Agreement.

16. This Restated Agreement is governed by the laws of British Columbia and the courts of British Columbia shall have exclusive jurisdiction over this Restated Agreement, including without limitation the enforcement of this Restated Agreement and any disputes regarding its interpretation and application. The Parties hereby expressly agree to attorn to the jurisdiction of the courts of British Columbia in respect of any proceedings arising from or related to this Restated Agreement.
17. This Restated Agreement shall enure to the benefit of and be binding on the respective successors and permitted assigns of each of the Parties.
18. This Restated Agreement may be executed in one or more counterparts, each of which shall be deemed to be an original, but all of which all together shall constitute one and the same document. This Restated Agreement may be delivered by facsimile or email and, to that extent, any Party delivering this Restated Agreement in either of those ways will be deemed to have delivered an original.
19. The Parties have each obtained its, her or his own independent legal advice with respect to the terms of this Restated Agreement prior to its execution, or acknowledges having had the opportunity to obtain such advice and declining to do so.

IN WITNESS WHEREOF the Parties have caused this Restated Agreement to be duly executed as of the date and year first above written.

[Signature Page to Follow.]



HARJINDER SINGH BERAR



KARMJIT KAUR BERAR

BERAR FARMS LTD.

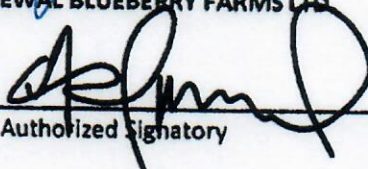
Per: _____
Authorized Signatory

NELSON ROAD INVESTMENTS LTD.

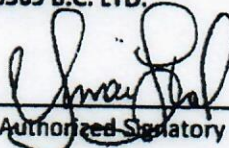
Per: _____
Authorized Signatory

NO. 9 ROAD INVESTMENTS LTD.

Per: _____
Authorized Signatory

PUREWAL BLUEBERRY FARMS LTD.

Per: _____
Authorized Signatory

0726357 B.C. LTD.
Per: _____
Authorized Signatory

0726365 B.C. LTD.

Per: _____
Authorized Signatory

0726368 B.C. LTD.
Per: _____
Authorized Signatory

PUREWAL FARM PARTNERSHIP

Per: _____
Authorized Signatory

Appendix A

AMENDMENT AND ASSIGNMENT OF LEASE

THIS AGREEMENT dated for reference the ___ day of ♦, 2020.

AMONG:

HARJINDER SINGH BERAR and KARMIJIT KAUR BERAR
9600 No. 6 Road
Richmond, BC V6W 1E4

(the "**Berars**")

BERAR FARMS LTD. (Inc. No. 0979883)
9600 No. 6 Road
Richmond, BC V6W 1E4

(**Berar Farms**)

NELSON ROAD INVESTMENTS LTD. (Inc. No. 0978605)
9600 No. 6 Road
Richmond, BC V6W 1E4

(**Nelson**)

NO. 9 ROAD INVESTMENTS LTD. (Inc. No. 1230253)
9600 No. 6 Road
Richmond, BC V6W 1E4

(**No. 9**", and collectively with the Berars, Berar Farms
and Nelson, the "**Berar Parties**"),

PUREWAL BLUEBERRY FARMS LTD. (Inc. No.
BC0726034)
#309-22230 North Avenue
Maple Ridge, BC V2X 2L5

(**Purewal**)

0726357 B.C. LTD. (Inc. No. BC0726357)
13778 Hale Road
Pitt Meadows, BC V3Y 1Z1

(**357**)

0726365 B.C. LTD. (Inc. No. BC0726365)
13549 Hale Road
Pitt Meadows, BC V3Y 1Z1

("365")

0726368 B.C. LTD. (Inc. No. BC0726368)
13549 Hale Road
Pitt Meadows, BC V3Y 1Z1

("368", and collectively with 357 and 365, the "Numbered Companies")

PUREWAL FARM PARTNERSHIP (Reg. No. FM0404307)
#300 – 10366 – 136A Street, Surrey, BC V3T 5R3

(the "Partnership", and collectively with Purewal and the Numbered Companies, the "Petitioners")

WHEREAS:

A. By a lease dated September 30, 2013, registered in the Land Title Office under Registration No. CA3427561, and a supplemental lease agreement dated September 30, 2013 (together, the "Lease"), the Landlords granted the Partnership the right to use, occupy and enjoy the lands and premises in Richmond, BC, more particularly described as PID: 000-533-637, Lot 12 Section 17 Block 4 North Range 4 West NWD Plan 24609 and PID: 000-533-581, Lot 15 Except: Part on Statutory Right of Way Plan NWP88249, Section 8 Block 4 North Range 4 West NWD Plan 26787 (the "Farm Lands").

B. Pursuant to and in accordance with the amended and restated settlement agreement and mutual release dated [●] (the "Settlement Agreement") among the parties thereto, the Petitioners wish to assign their respective interests in the Lease to the Berar Parties, or their nominee, for the remainder of the term of the Lease.

NOW THEREFORE in consideration of the premises and of the sum of ten (\$10.00) dollars now paid by each of the parties hereto to the other (the receipt and sufficiency whereof are hereby acknowledged), the parties hereto hereby covenant and agree each with the other as follows:

1. **Defined Terms**

Save as otherwise defined herein, capitalized terms used in this Agreement have the meanings ascribed to those terms in the Lease.

2. **Amendment**

The Lease is amended by deleting paragraph 2 i of the supplemental lease agreement dated September 30, 2013.

3. **Assignment**

Effective on ♦, 2020, each of the Petitioners assign to the [Berar Parties or their nominee] all of the Petitioners' right, title and interest in and to the Lease.

4. **Condition of the Premises**

The Berar Parties have inspected the Farm Lands and accept the Farm Lands "as-is" and confirm that no representation has been made by the Petitioners as to the terms of the Lease or the condition of the Farm Lands or the suitability of the Farm Lands for any purpose. In particular, the Petitioners have no responsibility in respect of any renovations, alterations, improvements or repairs which the Berar Parties or their nominee(s) may require or desire in respect of the Farm Lands, and the Petitioners acknowledge that the Berar Parties or their nominee(s) will be solely responsible for all costs of renovations, alterations, improvements or repairs to the Farm Lands approved in accordance with the Lease.

5. **No Waiver or Modification**

This Assignment does not waive or modify in any respect any of the rights of the Landlords or the Tenant under the Lease.

6. **Notices**

Any notice given in connection with this Agreement will be delivered to such address as any of the parties may designate in writing, and such notice will be delivered in accordance with the Lease.

7. **Survival of Provisions**

The provisions of the Lease will survive the execution and delivery of this Agreement and will not merge in this Agreement.

8. **Enurement**

This Agreement will enure to the benefit of and be binding upon the parties hereto and their respective executors, heirs, administrators, successors and permitted assigns, as applicable.

9. **Further Assurances**

The parties hereto will execute and deliver such further and other documents and will do such other and further acts and things as may be necessary to carry out and give effect to the intent of this Agreement.

10. **Governing Law**

This Agreement will be governed by and shall be interpreted in accordance with the laws of the Province of British Columbia.

11. **Execution**

This Agreement may be executed in counterparts and such counterparts together shall constitute a single instrument. Delivery of an executed counterpart of this Agreement by electronic means, including by facsimile transmission or by electronic delivery in portable document format (".pdf"), shall be equally effective as delivery of a manually executed counterpart hereof. The parties acknowledge and agree that in any legal proceedings between them respecting or in any way relating to this Agreement, each waives the right to raise any

defence based on the execution hereof in counterparts or the delivery of such executed counterparts by electronic means.

IN WITNESS WHEREOF the parties have caused this Agreement to be duly executed as of the day and year first above written.

[Signature Page to Follow.]

HARJINDER SINGH BERAR

KARMJIT KAUR BERAR

BERAR FARMS LTD.

NELSON ROAD INVESTMENTS LTD.

Per: _____
Authorized Signatory

Per: _____
Authorized Signatory

NO. 9 ROAD INVESTMENTS LTD.

PUREWAL BLUEBERRY FARMS LTD.

Per: _____
Authorized Signatory

Per: _____
Authorized Signatory

0726357 B.C. LTD.

0726365 B.C. LTD.

Per: _____
Authorized Signatory

Per: _____
Authorized Signatory

0726368 B.C. LTD.

PUREWAL FARM PARTNERSHIP

Per: _____
Authorized Signatory

Per: _____
Authorized Signatory

APPENDIX C

Purewal Bankruptcy Claims Register

Creditor	Claim Against	Amount of Proven Claim
0699840 BC Ltd	Purewal Blueberry Farms Ltd.	126,250.00
A&B Packing Equipment Inc.	Purewal Blueberry Farms Ltd.	750.09
ABC Stationers Ltd.	Purewal Blueberry Farms Ltd.	42,694.22
Advanded Mobile First Aid & Safety	Purewal Blueberry Farms Ltd.	1,452.59
Argo Partners II LLC assigned from Bunzl Canada Inc	Purewal Blueberry Farms Ltd.	1,348,586.74
Argo Partners II LLC assigned from Coastal Mountain Fuels	Purewal Blueberry Farms Ltd.	3,322.51
Argo Partners II LLC assigned from Enviro Pallet Recovery Buy & Sell	Purewal Blueberry Farms Ltd.	21,156.80
Argo Partners II LLC assigned from Fraser Valley Packers Inc	Purewal Blueberry Farms Ltd.	900,575.48
Argo Partners II LLC assigned from BC Blueberry Council	Purewal Blueberry Farms Ltd.	73,389.24
Argo Partners II LLC assigned from SUPER SAVE DISPOSAL	Purewal Blueberry Farms Ltd.	69,812.97
BC Hydro	Purewal Blueberry Farms Ltd.	10,870.35
Bell Mobility	Purewal Blueberry Farms Ltd.	12,171.54
BKS Blueberry Farm Ltd.	Purewal Blueberry Farms Ltd.	22,000.00
BKS Enterprises Ltd.	Purewal Blueberry Farms Ltd.	26,250.00
BKS Enterprises Ltd.	Purewal Blueberry Farms Ltd.	352,979.82
Blueshore Transport Finance Ltd. - Lease # 1848-004	Purewal Blueberry Farms Ltd., 0726357 BC Ltd., 0726365 BC Ltd. and 0726368 BC Ltd., Charan Singh Purewal	8,992.87
Blueshore Leasing Ltd. - Lease # 1848-005	Purewal Blueberry Farms Ltd., 0726357 BC Ltd., 0726365 BC Ltd. and 0726368 BC Ltd., Charan Singh Purewal	19,889.81
Blueshore Leasing Ltd. - Lease # 1848-006	Purewal Blueberry Farms Ltd., 0726357 BC Ltd., 0726365 BC Ltd. and 0726368 BC Ltd.	10,927.06
Can American Enterprises Ltd.	Purewal Blueberry Farms Ltd.	4,400.00
Canadian Food Inspection Agency - CFIA	Purewal Blueberry Farms Ltd.	1,175.55
Charan S Purewal	Purewal Blueberry Farms Ltd.	85,000.00
Citi Cards Canada Inc	Purewal Blueberry Farms Ltd.	14,322.91
Computerworks Ltd.	Purewal Blueberry Farms Ltd.	15,959.90
David James Gemmell	Purewal Blueberry Farms Ltd.	36,868.73
Dependable Pest Solutions	Purewal Blueberry Farms Ltd.	5,983.75
Dhaliwal Farms	Purewal Blueberry Farms Ltd.	113,099.26
Eboo Keshani	Purewal Blueberry Farms Ltd.	98,415.00
Fasken Martineau DuMoulin LLP	Purewal Blueberry Farms Ltd.	25,012.40
Glocafert Inc	Purewal Blueberry Farms Ltd.	8,130.15
Growers Supply Co.	0726357 BC Ltd., 0726365 BC Ltd., 0726368 BC Ltd. and Purewal Farm Partnership	89,151.51
Gurdawar Purewal	Purewal Blueberry Farms Ltd.	166,128.22
Gurjit S Purewal	Purewal Blueberry Farms Ltd.	85,000.00
Imran Ally Osman	Purewal Blueberry Farms Ltd.	12,500.00
JL Munro Fire Protection	Purewal Blueberry Farms Ltd.	2,073.75
Joginder Singh Ghag	Purewal Blueberry Farms Ltd. & Other (Charan Singh, Malkiat Singh and Gurjit Singh Purewal)	623,759.59
JRT Nurseries Inc.	Purewal Blueberry Farms Ltd., 0726357 BC Ltd., 0726365 BC Ltd. and 0726368 BC Ltd.	240,156.94
JS Audit Group Inc. / Primus Auditing Ops	Purewal Blueberry Farms Ltd.	4,463.08
Kinder Sidhu & Associates Inc.	Purewal Blueberry Farms Ltd., 0726357 BC Ltd., 0726365 BC Ltd. and 0726368 BC Ltd.	61,198.49
Konica Minolta Premier Finance	Purewal Blueberry Farms Ltd.	6,975.16
Malkiat S Purewal	Purewal Blueberry Farms Ltd.	85,000.00
Metro-Pacific Cellular Inc	Purewal Blueberry Farms Ltd.	851.18
Mintory of Labour - Director of Employment Standards - BC Gov't	Purewal Blueberry Farms Ltd., Other (1078429 BC Ltd. and 0740656 BC Ltd.)	1,764,750.53
Moga Blueberry Farms Ltd.	Purewal Blueberry Farms Ltd.	26,592.79
Nature's Blue Foods Ltd	Purewal Blueberry Farms Ltd.	20,245.22
Nova Express Millennium Inc.	Purewal Blueberry Farms Ltd.	39.00
Nutrien AG Solutions	Purewal Blueberry Farms Ltd.	68,895.65
Okanagan Fertilizer Ltd.	Purewal Blueberry Farms Ltd.	72,001.76
Pacific Blue Cross	Purewal Blueberry Farms Ltd.	4,511.26
Palminder S Purewall	Purewal Blueberry Farms Ltd.	99,000.00
Prices Alarms - Claim #1	Purewal Blueberry Farms Ltd.	422.10
Prices Alarms - Claim #2	Purewal Blueberry Farms Ltd.	681.66
Receiver General - Agricultural Credit Corp. - AMPA	0726357 BC Ltd.	184,923.89

Receiver General - Canada Revenue Agency - Unsecured	Purewal Blueberry Farms Ltd.	
Steve Dhaliwal	Purewal Blueberry Farms Ltd.	
Surjit Kaur Shokar	Purewal Blueberry Farms Ltd.	200,000.00
Tajinder S Purewal	Purewal Blueberry Farms Ltd.	580,185.60
Thiara Brothers Ent. Ltd.	Purewal Blueberry Farms Ltd.	100,000.00
Tiffany Gale	Purewal Blueberry Farms Ltd.	1,369,386.60
Tom's Agri-Services Ltd	Purewal Blueberry Farms Ltd.	4,256.00
		20,669.25
Total Quaility Logistics, LLC	Purewal Blueberry Farms Ltd.	
Vanderwal Equipment 89 Ltd.	Purewal Blueberry Farms Ltd.	25,744.96
Vijay Dhillon	Purewal Blueberry Farms Ltd.	38,870.43
A&L Farms	Purewal Blueberry Farms Ltd.	516,310.32
Cal-San Enterprises Ltd. - Claim 1	Purewal Blueberry Farms Ltd.	24,224.62
Cal-San Enterprises Ltd. - Claim 2	Purewal Blueberry Farms Ltd.	25,536.56
Dulay Brothers	Purewal Blueberry Farms Ltd.	90,000.00
Mason Lift Ltd.	Purewal Blueberry Farms Ltd.	1,510.70
MINISTER OF FINANCE - PROVINCE OF BRITISH COLUMBIA	0726365 BC Ltd.	122,495.13
		4,262.29
Nagra Bros Plumbing and Heating Ltd	Purewal Blueberry Farms Ltd., 0726357 BC Ltd., 0726365 BC Ltd., 0726368 BC Ltd. and Purewal Farm Partnership	28,860.65
Sobha Singh Grewal and Sons Farms Ltd.	Purewal Blueberry Farms Ltd.	53,772.46
Wiseworth Canada Industries (1996) Ltd.	Purewal Blueberry Farms Ltd.	7,754.01
WorkSafe BC	Purewal Blueberry Farms Ltd.	45,666.78
		\$ 10,339,267.88