

IN THE SUPREME COURT OF BRITISH COLUMBIA

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

AND

IN THE MATTER OF THE COOPERATIVE ASSOCIATION ACT, S.B.C. 1999, C 28

AND

IN THE MATTER OF BC TREE FRUITS COOPERATIVE, BC TREE FRUITS INDUSTRIES LIMITED AND GROWERS SUPPLY COMPANY LIMITED

PETITIONERS

FOURTEENTH REPORT OF THE MONITOR

ALVAREZ & MARSAL CANADA INC.

AUGUST 25, 2025



TABLE OF CONTENTS

1.0	INTRODUCTION	2
2.0	PURPOSE OF REPORT	3
3.0	TERMS OF REFERENCE	3
4.0	ACTIVITIES OF THE MONITOR	4
5.0	THE TRANSACTION AND PROPOSED NAME CHANGE	7
6.0	CASH FLOW VARIANCE FOR THE PERIOD ENDED AUGUST 17, 2025	8
7.0	FIFTH CASH FLOW FORECAST	10
8.0	CLAIMS PROCESS	13
9.0	PAYMENT ORDER	13
10.0	TRANSITION TO RECEIVERSHIP	14
11.0	OTHER MATTERS	15
12.0	CONCLUSION AND RECOMMENDATIONS	16

APPENDICES

Appendix A – Fifth Cash Flow Forecast

Appendix B - List of Proven Claims for the First Distribution

1.0 INTRODUCTION

- On August 13, 2024, in Supreme Court of British Columbia Action No. S-245481, Vancouver Registry (the "CCAA Proceedings"), the Supreme Court of British Columbia (the "Court") granted BC Tree Fruits Cooperative ("BCTFC"), BC Tree Fruits Industries Limited ("BCTF Industries") and Growers Supply Company Limited ("GSC", together with BCTFC and BCTF Industries, the "BCTF Group" or the "Petitioners") an initial order ("Initial Order") under the Companies' Creditors Arrangement Act, R.S.C. 1985, c. C-36, as amended. Among other things, the Initial Order granted the BCTF Group an initial stay of proceedings up to and including August 23, 2024 (the "Stay Period") and appointed Alvarez & Marsal Canada Inc. ("A&M") as the monitor of the BCTF Group (the "Monitor") with enhanced powers.
- 1.2 The Stay Period has been extended multiple times, most recently until August 29, 2025, pursuant to an order issued by the Court on January 29, 2025.
- 1.3 On August 26, 2024, the Court granted an order: (i) approving a sales and investment solicitation process in respect of certain assets of BCTFC (the "BCTF SISP"); (ii) approving a sales and investment solicitation process in respect of the assets of GSC and certain real property of BCTFC (together with the BCTF SISP, the "SISPs"); and (iii) authorizing and directing the Monitor and the Petitioners to do all things necessary or desirable to perform their obligations under the SISPs.
- 1.4 The Court has granted several orders authorizing the sale of certain real properties and other assets of the Petitioners, all of which have now been completed.
- 1.5 On May 16, 2025, upon the application of the Monitor, the Court granted an order (the "Approval and Vesting Order") approving an agreement dated May 1, 2025 (the "Wildstone APA" and the transaction contemplated by the Wildstone APA, the "Transaction") for the sale of all the Petitioners' remaining real property and other assets to Manage Wildstone Partnership (the "Purchaser"). Following the granting of the Approval and Vesting Order, the closing date under the Wildstone APA (the "Closing Date") was adjusted from May 30, 2025 to July 25, 2025. Since then, the Purchaser sought, and the Monitor consented to, an adjusted Closing Date on July 24, 2025. As a result, the Transaction closed on July 24, 2025.
- 1.6 Concurrently with the filing of this Fourteenth Report of the Monitor (the "Fourteenth Report"), the Monitor has filed an application seeking the following orders:
 - a) an order authorizing the Petitioners to change the names of BCTFC and GSC (the "Name Change Order");

- b) an order (the "Payment Order") approving payments to the Petitioners' creditors whose claims were proven in accordance with the Claims Assignment Order or the Claims Process Order (a "Proven Claim"); and
- c) an order (the "**Receivership Order**") transitioning the *CCAA* proceedings into receivership proceedings under the *Law and Equity Act* (BC) (the "**Receivership Proceedings**").
- 1.7 Further information regarding the *CCAA* Proceedings, including copies of all orders made in these proceedings and all affidavits, reports of the Monitor and other Court-filed documents and notices (other than anything filed under seal) are available on the Monitor's website at www.alvarezandmarsal.com/bctreefruits.

2.0 PURPOSE OF REPORT

- 2.1 This Fourteenth Report has been prepared by the Monitor to provide information to this Honourable Court with information regarding the following matters:
 - a) the Monitor's activities since the First Report of the Monitor dated August 22, 2024 (the "First Report");
 - b) an update on the status of the Transaction and its relation to the proposed Name Change Order;
 - c) a comparison of the actual receipts and disbursements of the Petitioners as compared to the projected cash flow (the "Fourth Cash Flow Forecast") for the period April 14, 2025 to August 17, 2025;
 - d) the BCTF Group's cash flow projection (the "Fifth Cash Flow Forecast") for the period August 18, 2025 to November 28, 2025 (the "Fifth Forecast Period");
 - e) an update on the status of the Claims Process;
 - f) the proposed Payment Order;
 - g) the proposed receivership; and
 - h) the Monitor's recommendations in respect of the foregoing, as applicable.
- 2.2 This Fourteenth Report should be read in conjunction with the materials filed in the *CCAA* Proceedings (collectively, the "**Filed Materials**"), including Affidavit #1 of Doug Pankiw dated August 12, 2024. Background information contained in the Filed Materials has not been included herein to avoid unnecessary duplication. Capitalized terms not otherwise defined in this Report have the meanings ascribed to them in the Filed Materials.

3.0 TERMS OF REFERENCE

3.1 In preparing this report, A&M has necessarily relied upon unaudited financial and other information supplied, and representations made to it, by certain former senior management of the

BCTF Group ("Management"). Although this information has been subject to review, A&M has not conducted an audit nor otherwise attempted to verify the accuracy or completeness of any of the information prepared by Management, or otherwise provided by the Petitioners. Accordingly, A&M expresses no opinion and does not provide any other form of assurance on the accuracy and/or completeness of any information contained in this Report or otherwise used to prepare this Report.

- 3.2 Certain information referred to in this Report consists of financial forecasts and/or projections prepared by Management. An examination or review of financial forecasts and projections and procedures as outlined by the Chartered Professional Accountants of Canada has not been performed. Readers are cautioned that since financial forecasts and/or projections are based upon assumptions about future events and conditions that are not ascertainable, actual results will vary from those forecasts and/or projected, and the variations could be significant.
- 3.3 Unless otherwise stated, all monetary amounts contained in this Fourteenth Report are expressed in Canadian dollars.

4.0 ACTIVITIES OF THE MONITOR

4.1 Since the First Report and up to and including the date of this Fourteenth Report, the Monitor's activities have included the following:

Interim Financings

- a) facilitating the execution of the interim financing agreement (the "CIBC Financing") between the Petitioners and Canadian Imperial Bank of Commerce ("CIBC"), including attending to various extensions and amendments thereto;
- b) pursuant to the CIBC Financing, providing periodic reporting to CIBC, its legal counsel, Blake, Cassels and Graydon LLP and its financial advisor, PricewaterhouseCoopers Inc.;
- c) attending to the refinancing of the CIBC interim financing, including but not limited to seeking proposals from potential interested interim lenders, reviewing and discussing the respective term sheets with the interim lenders, discussing with the Petitioners, and ultimately seeking Court approval for the interim financing provided by Pillar Capital Corp. ("Pillar");
- d) attending to the full repayment of the CIBC indebtedness and the CIBC and Pillar interim financings;

Cash Flow Forecasts and Cash Flow Reporting

- e) reviewing and assisting with the preparation of the various cash flow forecasts, including the probable and hypothetical assumptions;
- f) reviewing and approving the Petitioners' proposed cash disbursements and corresponding with Management regarding a monitoring program;
- g) attending to the migration of the Petitioners' banking system from CIBC to Royal Bank of Canada;

Asset Realization Efforts

- h) administering various sales processes for the BCTF Group's assets including the two sales processes to market BCTFC's assets, the GSC SISP, various real estate listings of the BCTF Group's assets, the liquidation sale of GSC's inventory and various bin sales, resulting in the sale of substantially all of the BCTF Group's assets;
- i) attending meetings with interested parties in respect of the sale of the Petitioners' assets;
- j) preparing marketing materials and data sites in respect of the sales processes;
- k) attending meetings with marketing agents for real properties to discuss the status of the listed properties;
- 1) pursuing outstanding accounts receivable of BCTFC and GSC;
- m) reviewing the status of and continuing the civil claims initiated by BCTFC against various parties;

WEPPA

- n) making an application to this Honourable Court seeking a declaration that the BCTF Group meets the criteria established by section 3.2 of the *Wage Earner Protection Program Regulations*, SOR/2008-222 (the "WEPP Regulations"), and that former employees of the BCTF Group are entitled to receive payments under *WEPP*, in order for terminated employees to access their statutory entitlements with respect to unpaid termination and/or severance pay;
- o) administering the WEPP applications for the BCTF Group's terminated employees;
- p) attending to numerous enquiries from terminated employees regarding their WEPP applications;

IAF Claims Assignment

- q) attending various meetings with the Ministry of Agriculture and Food and the B.C. Investment Agriculture Foundation (the "IAF") and developing the Claims Assignment procedure for growers to prove their claims arising from the delivery of 2023 late apples and 2024 cherries and plums to BCTFC (the "IAF Claims Process"), and the sale and assignment of such claims to the IAF (the "IAF Claims Assignment");
- r) administering the IAF Claims Process and the IAF Claims Assignment processes, including reviewing and facilitating payments to growers who agreed to assign their claims to the IAF;
- s) providing the IAF with periodic reporting on the IAF Claims Assignment process;

Claims Process

- t) reviewing the BCTF Group's financial records, and with the assistance of Management, developing the claims process for creditors (except creditors who were subject to the IAF Claims Process) of the BCTF Group (the "Claims Process");
- u) initiating and administering the Claims Process in accordance with the order of the Court made on April 28, 2025 (the "Claims Process Order");
- v) adjudicating all claims received from the Claims Process, issued Notices of Revision or Disallowance ("NORDs") and attending to Notices of Dispute received (subsequently discussed);

Communication

- w) attending various community transition meetings organized by the Ministry of Jobs, Economic Development & Innovation;
- x) holding discussions with the Petitioners' counsel, Norton Rose Fulbright Canada LLP ("NRF"), and the Monitor's counsel, Fasken Martineau DuMoulin LLP ("Fasken"), regarding employee matters including, but not limited to, WEPP and union matters;

Creditor and Other Stakeholder Matters

- y) with the assistance of Management, attending to the preparation of 2024 and 2025 audited financial statements for BCTFC and GSC;
- z) making an application to this Honourable Court for the appointment of the former members' representative and its counsel;

- aa) receiving and responding to numerous telephone and email inquiries from trade creditors, members, former members, employees and other interested parties; and
- bb) engaging in discussions and liaising with Management and other stakeholders in respect of the *CCAA* Proceedings and related matters generally.

5.0 THE TRANSACTION AND PROPOSED NAME CHANGE

- 5.1 As noted above, on July 24, 2025, the Transaction between BCTFC, GSC and the Purchaser closed.
- 5.2 As a result of the closing of the Transaction, the remaining three union employees who were maintaining the controlled-atmosphere storage properties were terminated on July 26, 2025, and BCTFC's VP of Operations was terminated on July 28, 2025.
- 5.3 The remainder of the BCTF Group's employees were terminated by the Monitor on August 15, 2025. Select terminated employees were offered contracts to assist the Monitor with the wind-up of the BCTF Group, including to (i) assist with the Claims Process, (ii) vacate the current office facilities and (iii) respond to any inquiries from the Monitor.
- According to the terms of the Wildstone APA, the Monitor is required to apply to Court to change the names of BCTFC (i.e. BC Tree Fruits Cooperative) and GSC (i.e. Growers Supply Company Limited) to names not containing "BC Tree Fruits", "Growers Supply Company", "BCTF" or "GSC" within 60 days of closing (which was July 24, 2025). Accordingly, the Monitor is making an application to this Honourable Court for an order authorizing the Petitioners to execute and file articles of amendment or such other documents or instruments as may be required to change each of the Petitioners' corporate and business names, among other things, without the requirement (if any) of obtaining director, member or shareholder approval pursuant to any federal or provincial legislation or otherwise.
- 5.5 The Monitor notes the following in relation to the proposed name changes:
 - a) upon the closing of the Transaction, the Purchaser is the owner of all the BCTF Group's intellectual property, which includes the trade names and the related trademarks; and
 - b) the Purchaser intends to use the acquired trade names for its fruit packing and processing operations.
- 5.6 BCTFC's name is established by Article 1 of the Memorandum of Association of Okanagan Tree Fruit Cooperative dated May 15, 2008 (the "Memorandum"), and the Certificate of Change of Name issued under the *Cooperative Association Act* (BC) (the "Co-op Act"), changing the name from Okanagan Tree Fruit Cooperative to BC Tree Fruits Cooperative.

- 5.7 Article 142 of the Rules of BCTFC, revised on November 16, 2021 (the "**Rules**"), provides that any amendments to the Memorandum must be in accordance with the *Co-op Act*, and the Rules. The Rules are silent on the process to approve an amendment, however, section 68 of the *Co-op Act* provides that a special resolution is required to change an association's name.
- 5.8 The Monitor is of the view that it would be inefficient for the members and directors of BCTFC to call a special general meeting to amend the Memorandum to effect the name change required under the Transaction.
- 5.9 Accordingly, the Monitor is of the view that the proposed name changes are reasonable in the circumstances.

6.0 CASH FLOW VARIANCE FOR THE PERIOD ENDED AUGUST 17, 2025

6.1 As part of the ongoing oversight and monitoring of the business and financial affairs of the BCTF Group, the Monitor has set up a weekly cash flow review protocol with the Petitioners to compare actual cash flows against the Fourth Cash Flow Forecast. The Petitioners' actual cash receipts and disbursements compared to the Fourth Cash Flow Forecast during the period April 14, 2025 to August 17, 2025 (the "Reporting Period") is summarized below.

BC Tree Fruits Cooperative & Growers Supply Company Limited Budget vs Actual Reporting for the period April 14, 2025 to August 17, 2025					
(C\$000s)	ioa A	orii 14, 2025 to	August 17, 20.	25	
(00000)			Cum ulative		
		17-Aug	17-Aug		Var
		Actual	Forecast		\$
Receipts					
AR collections and other receipts	\$	168	\$ -	\$	168
Rent Collections		204	180		24
Bin Sales		0	-		0
Pillar DIP		-	1,500		(1,500)
Total Receipts		373	1,680		(1,307)
Disbursements					
Payroll, benefits and payroll taxes		471	442		(29)
Board Payments		44	36		(8)
Utilities/telephone/internet		130	117		(13)
Other general and administrative costs		487	450		(37)
Insurance		(118)	471		589
GST/PST		(78)	-		78
Property Taxes		169	509		339
Contingency		-	180		180
Total Disbursements		1,105	2,205		1,100
Operating Cash Flows		(732)	(525)		(207)
CCAA disbursements					
Professional fees		1,431	545		(886)
CIBC debt repayment		(28)	-		28
Pillar DIP Fees and Interest		-	172		172
Total CCAA disbursements		1,403	717		(687)
Other receipts & disbursements					
Asset Sales (Remaining Assets)		22,858	-		22,858
Asset Sales (Sexsmith Bins)		-	950		(950)
Total other receipts		22,858	950		21,908
Net Cash Flow		20,723	(292)		21,015
Bank Balances					
Opening		17,563	856		16,707
Closing		38,286	564		37,721

- 6.2 The Petitioners experienced a net favorable cash flow variance of \$21.0 million during the Reporting Period, primarily attributable to the following factors:
 - a) receipts were \$1.3 million lower than anticipated, largely due to lower than anticipated draws on the Pillar DIP facility, offset by collections of aged AR, interest income, and timing differences on the collection of rent;
 - b) disbursements for insurance premiums and property taxes were \$589,000 and \$339,000 lower than anticipated, respectively, as insurance premiums and property taxes were paid on a prorated basis (rather than annually) due to the completion of the Transaction. Additionally, premium refunds were received for properties that were previously sold during the Reporting Period;
 - c) GST refunds of \$78,000 was received during the Reporting Period;

- d) professional fees—including payments to the Monitor, Fasken, NRF and the counsel for the current members' representative were \$886,000 higher than anticipated. This variance is primarily due to the reversal of timing differences noted in the Twelfth Report of the Monitor dated May 8, 2025, and additional professional fees incurred for activities not contemplated in the Fourth Cash Flow Forecast, including but not limited to the negotiation and closing of the Transaction and the administration of the Claims Process;
- e) Pillar DIP Fees and Interest were \$172,000 lower than anticipated due to the earlier-thananticipated repayment of the Pillar DIP facility; and
- f) other receipts and disbursements were \$21.9 million higher than anticipated due to proceeds from the Transaction totaling \$22.9 million. Transaction proceeds were slightly offset by \$950,000 as the bins located at 333-3345 Sexsmith Road, Kelowna, B.C. (the "Sexsmith Property") were included in the sale of the Sexsmith Property and not sold separately as previously forecast.
- As at August 10, 2025, the Monitor's trust accounts held a combined total of \$38.3 million in cash and guaranteed investment certificates.

7.0 FIFTH CASH FLOW FORECAST

7.1 The Monitor has prepared a cash flow projection for the BCTF Group on a weekly basis for the Fifth Forecast Period, using the probable and hypothetical assumptions set out in the notes to the Fifth Cash Flow Forecast. A copy of the Fifth Cash Flow Forecast along with its notes and assumptions are attached hereto as Appendix "A". The Fifth Cash Flow Forecast is summarized below:

Week Week Ending	15-	recast Week otal
Receipts AR collections, sales and other receipts Funds released from escrow Total Receipts	\$	254 293 547
Disbursements Payroll, benefits and payroll taxes Board payments and insurance Utilities/telephone/internet Other general and administrative costs Contingency Total Disbursements		389 60 30 169 40 684
Operating Cash Flows		(13
CCAA/Receivership disbursements Professional fees Total CCAA disbursements		1,19 ⁻ 1,19 ⁻
Net Cash Flow (before First Distribution)		(1,328
First Distribution Net Cash Flow (after First Distribution)		21,856 (23,18 4
Bank Balances		
Opening		38,28

- 7.2 The Fifth Cash Flow Forecast projects that the BCTF Group will experience a net cash outflow of approximately \$23.2 million over the Fifth Forecast Period and is based on the following key assumptions:
 - a) during the Fifth Forecast Period, the BCTF Group expects to collect \$254,000 in the form of settlements for outstanding accounts receivable and refunds for various items including GST and insurance;
 - b) the BCTF Group will collect \$293,000 from funds that are held in escrow to satisfy certain contractual obligations to BCTF Group's employees (as noted below);
 - c) the BCTF Group will continue its efforts to collect outstanding accounts receivable. For the
 purpose of the Fifth Cash Flow Forecast, no collections (other than those subject to an
 agreement) are included in the forecast;
 - d) total operating disbursements are forecast to be \$684,000, consisting of final payroll runs for the terminated BCTF Group employees, release of severance payment to a former employee as part of the release of escrow funds, ongoing contractor payments to former employees on an

- as-needed basis, utilities and general and administrative costs, audit and tax fees, and the cost of the Directors' and Officers' insurance runoff policy required for the anticipated termination of the *CCAA* Proceedings (subsequently discussed) and resignation of the board of directors;
- e) professional fees are forecast to total approximately \$1.2 million during the Fifth Forecast Period. This amount includes both currently outstanding and anticipated fees payable to the Petitioners' counsel, the Monitor and its counsel, counsel for the current members' representative, and counsel for the former members' representative; and
- f) distributions totaling approximately \$21.9 million, pursuant to the Distribution Order (if granted), are included in the Fifth Forecast Period and discussed in further detail below.
- 7.3 The Monitor's review of the Fifth Cash Flow Forecast consisted of inquiries, analytical procedures, and discussions relating to information gathered by the Monitor. Since hypothetical assumptions need not be supported, the procedures with respect to them were limited to evaluating whether they were consistent with the purposes of the Fifth Cash Flow Forecast. The Monitor also considered the probable assumptions and the preparation and presentation of the Fifth Cash Flow Forecast.
- 7.4 Based on the Monitor's review of the Fifth Cash Flow Forecast, nothing has come to its attention that causes it to believe that, in all material respects:
 - a) the hypothetical assumptions are not consistent with the purpose of the Fifth Cash Flow Forecast;
 - b) as at the date of this Fourteenth Report, the probable assumptions developed are not suitably supported and consistent with the plans of the Petitioners or do not provide a reasonable basis for the Fifth Cash Flow Forecast, given the hypothetical assumptions; or
 - c) the Fifth Cash Flow Forecast does not reflect the probable and hypothetical assumptions.
- 7.5 Since the Fifth Cash Flow Forecast is based on assumptions regarding future events, actual results will vary from the information presented even if the hypothetical assumptions occur, and the variations may be material. Accordingly, the Monitor expresses no assurance as to whether the Fifth Cash Flow Forecast will be accurate. The Monitor expresses no opinion or other form of assurance with respect to the accuracy of any financial information presented in this report or relied upon by it in preparing this Report.
- 7.6 The Fifth Cash Flow Forecast has been prepared solely for the purpose described in Note 1 to the Fifth Cash Flow Forecast, and readers are cautioned that it may not be appropriate for other purposes.

8.0 CLAIMS PROCESS

- As noted in the Thirteenth Report of the Monitor dated July 9, 2025 (the "Thirteenth Report"), the Monitor received 42 proofs of claims in the Claims Process. NORDs were delivered to 34 parties on June 26, 2025 and June 27, 2025. Parties who received a NORD who wished to dispute their claim were to deliver a Notice of Dispute ("the "NOD") to the Monitor within 14 days after the date of the NORD.
- As of the date of this Fourteenth Report, the deadline for parties to respond to the NORDs has lapsed. The Monitor received a total of 14 NODs, with disputed amounts totaling approximately \$3 million. Of the 14 NODs, three of the claims have been resolved. Accordingly, as at the date of this Fourteenth Report, there are a total of 1,242 Proven Claims totaling \$21.9 million.
- 8.3 The Monitor will continue working to resolve the remaining 11 NODs, which total approximately \$2.4 million. As necessary, the Monitor will seek directions from this Honourable Court to facilitate further distributions in respect of such claims.
- 8.4 In addition to the foregoing, the Monitor is in the process of calculating additional restructuring claims arising from the recent termination of all remaining employees of the BCTF Group. Based on the Monitor's calculations, these claims are expected to be in the range of \$770,000. The Monitor will be seeking further directions from this Honourable Court as these claims are adjudicated.
- 8.5 A summary of the current status of the Claims Process is set out below:

BCTF Group Claims Summary as at August 22, 2025							
	Number of Claims		Amount				
Proven claims	1,242	\$	21,856,174.22				
Claims in dispute	11		2,414,650.55				
Additional restructuring claims	6		771,703.22				
Total	1,259	\$	25,042,527.99				

9.0 PAYMENT ORDER

- 9.1 As noted above, the BCTF Group currently holds approximately \$38.3 million of cash in its bank accounts. Accordingly, the Monitor is of the view that it would be appropriate to pay to all creditors the full amounts of their Proven Claims (the "**First Payments**").
- 9.2 The list of creditors with Proven Claims to be included in the First Payments is attached hereto as Appendix "B".

- 9.3 The distributions will be subject to any deductions and withholdings from any such payments as may be required under any applicable laws, including, without limitation, any tax withholdings, statutory deductions and any employment insurance overpayments, and to remit such amounts to the appropriate governmental authority (e.g. payments made to terminated employees by Service Canada under WEPPA).
- 9.4 As noted in the Fifth Cash Flow Forecast, after the proposed First Payments are made, the Monitor is expected to have approximately \$15.1 million of cash on hand. Given the amount of the remaining outstanding claims including disputed claims and additional restructuring claims is estimated to be approximately \$3.2 million, the Monitor is of the view that there are more than sufficient funds on hand to make the First Payments.

10.0 TRANSITION TO RECEIVERSHIP

- As of the date of this Fourteenth Report, substantially all of BCTF Group's assets have been sold, and the BCTF Group's employees have all been terminated. At this time, the outstanding matters to be resolved are to conclude the Claims Process and, subsequently, to distribute all remaining funds on hand (the "Remaining Matters").
- While the Monitor has enhanced powers under the ARIO, the BCTFC board of directors is still in place, and BCTFC continues to pay director fees of approximately \$10,000/month to its directors. Given there are no longer any operations that may require board of directors' involvement, and that all employees (including BCTFC's interim CEO and CFO) are terminated, the Monitor of the view that there is no practical reason for the continuation of a debtor-in-possession proceeding, and the Monitor is of the view that the Petitioners' stakeholders who have an interest in the remaining sale proceeds would stand to benefit from the reduced costs that would result from having this proceeding transition to a receivership under the *Law and Equity Act* (BC), where the receiver can administer the Remaining Matters.
- 10.3 The Monitor understands that the current directors of BCTFC are expected to resign from their positions in the near future. Although the directors and management had a limited role in the Petitioners' operations as a result of the Monitor's enhanced powers, a receivership proceeding would allow for their resignation and permit A&M as receiver to direct and manage the companies without any involvement on the part of the directors or management of the Petitioners.
- 10.4 It is noted that, in the proposed Receivership Order, the receiver would have the ability, if so directed by the Court pursuant to further order, to provide notice of and convene any meeting of the voting members of BCTFC, adjourn such meeting, tabulate and report on the outcome of any

votes held at any such meeting and otherwise administer such meeting. The Receivership Order is also without prejudice to the rights, claims and positions of the current and former members of BCTFC with respect of any entitlement of the current members of BCTFC to apply to this Court for an order to cause the Receiver to convene a special meeting of the current members to consider any resolution the current members wish to put forward at such meeting.

- 10.5 The Monitor is seeking its discharge concurrently with the transition of these proceedings to a receivership.
- 10.6 The Receivership Order provides for certain releases of (i) the current and former directors, officers, employees, consultants, legal counsel and advisors of the Petitioners, and (ii) the Monitor and its legal counsel and their respective current and former directors, officers, partners, employees, consultants and advisors (collectively, the "Released Parties"), for any and all present and future claims against the Released Parties in respect of these *CCAA* Proceedings.
- 10.7 In consideration of the extensive efforts expended by the Released Parties, the Monitor is of the opinion that the releases sought are reasonable in the circumstances.
- 10.8 The proposed Receivership Order provides that the Receiver's Charge shall rank *pari passu* with the Administration Charge, as defined in and created by ARIO. It also contemplates the discharge of the Directors' Charge (as defined in and created by the ARIO), the Interim Lender's Charge (as defined in and created by the ARIO) and the New Interim Lender's Charge (as defined in and created by the order made in these proceedings on January 31, 2025).
- 10.9 The Monitor believes it is reasonable to terminate and discharge the Directors' Charge due to the abovementioned releases sought. The Monitor also supports the termination and discharge of the Interim Lender's Charge and the New Interim Lender's Charge as the respective interim financings have been repaid in full.

11.0 OTHER MATTERS

- 11.1 It is the Monitor's understanding that, following the appointment of the Former Members' Representative Counsel, discussions have taken place between the Current Members' Representative Counsel and the Former Members' Representative to schedule a court hearing concerning the proposed Special General Meeting by the current BCTFC members.
- 11.2 The Monitor was advised that the Former Members' Representative Counsel has submitted a request to appear in front of this Honourable Court on October 3, 2025.

12.0 CONCLUSION AND RECOMMENDATIONS

- 12.1 The Monitor respectfully recommends that this Honourable Court grant the following orders:
 - a) the Name Change Order;
 - b) the Payment Order; and
 - c) the Receivership Order.

All of which is respectfully submitted to this Honourable Court this 25th day of August, 2025.

Alvarez & Marsal Canada Inc.,

in its capacity as Monitor of

BC Tree Fruits Cooperative,

BC Tree Fruits Industries Limited and Growers Supply Company Limited

Per: Anthony Tillman

Senior Vice President

Per: Pinky Law

Vice President

Appendix A – The Fifth Cash Flow Forecast

(C\$000s)																	
		Forecast															
Week		Week 1	Week 2	Week 3	Week 4	Week 5	Week 6	Week 7	Week 8	Week 9	Week 10	Week 11	Week 12	Week 13	Week 14	Week 15	15-Week
Week Ending	Notes	24-Aug	31-Aug	7-Sep	14-Sep	21-Sep	28-Sep	5-Oct	12-Oct	19-Oct	26-Oct	2-Nov	9-Nov	16-Nov	23-Nov	28-Nov	Total
Receipts																	
AR collections, refunds and other receipts	2	\$ -	\$ -	\$ 160	\$ -	\$ 35	\$ -	\$ -	\$ 38	\$ -	\$ -	\$ -	\$ 20	\$ -	\$ -	\$ -	\$ 254
Funds released from escrow	3	293	-	-	-	-	-	-	-	-	-	-	-	-	-	-	293
Total Receipts	•	293	-	160	-	35	-	-	38	-	-	-	20	-	-	-	547
Disbursements																	
Payroll, benefits and payroll taxes	3	304	-	25	-	25	-	10	-	10	-	5	-	5	-	5	389
Board Payments and insurance	4	-	-	3	-	-	57	-	-	-	-	-	-	-	-	-	60
Utilities/telephone/internet	5	-	-	-	15	-	-	-	5	-	-	-	5	-	-	5	30
Other general and administrative costs	5	-	-	30	-	65	-	-	15	40	-	-	15	-	-	-	165
Contingency		-	10	-	-	-	10	-	-	-	10	-	-	-	10	-	40
Total Disbursements	,	304	10	58	15	90	67	10	20	50	10	5	20	5	10	10	684
Operating Cash Flows		(11)	(10)	102	(15)	(55)	(67)	(10)	18	(50)	(10)	(5)	0	(5)	(10)	(10)	(137)
CCAA/Receivership disbursements																	
Professional fees	6	-	-	391	-	-	-	225	-	-	-	325	-	-	-	250	1,191
Total CCAA/Receivership disbursements		-	-	391	-	-	-	225	-	-	-	325	-	-	-	250	1,191
Net Cash Flow (before First Distribution)		(11)	(10)	(289)	(15)	(55)	(67)	(235)	18	(50)	(10)	(330)	0	(5)	(10)	(260)	(1,328)
First Distribution	7	-	-	-	21,856	-	-	-	-	-	-	-	-	-	-	-	21,856
Net Cash Flow (after First Distribution)		(11)	(10)	(289)	(21,871)	(21,911)	(67)	(235)	18	(50)	(10)	(330)	0	(5)	(10)	(260)	(23,184)
Bank Balances																	
Opening		38,286	38,275	38,265	37,976	16,105	(5,806)	(5,873)	(6,108)	(6,090)	(6,140)	(6,150)	(6,480)	(6,480)	(6,485)	(6,495)	38,286
Closing		38,275	38,265	37.976	16.105	(5,806)	(5,873)	(6,108)	(6,090)	(6,140)	(6,150)	(6,480)	(6,480)	(6,485)	(6,495)	(6,755)	15,101

BC Tree Fruits Cooperative, et al Notes to the Fifth Cash Flow Forecast For the period August 18, 2025 - November 28, 2025

1 The cash flow statement (the "Fifth Cash Flow Forecast") has been prepared by the Monitor to set out the liquidity requirements of BC Tree Fruits Cooperative ("BCTFC") and Growers Supply Company Limited ("GSC", together with BCTFC, the "BCTF Group") during the *Companies' Creditors Arrangement Act* proceedings (the "CCAA Proceedings").

The Fifth Cash Flow Forecast is presented on a weekly basis from August 18, 2025 to November 28, 2025 (the "Period") and represents the Monitor's best estimate of the expected results of operations during the Period. Readers are cautioned that since the estimates are based on future events and conditions that are not ascertainable, the actual results achieved will vary, even if the assumptions materialize, and such variations may be material. There are no representations, warranties or other assurances that any of the estimates, forecasts, or projections will be realized. The projections are based upon certain estimates and assumptions discussed below and may be amended from time to time during the CCAA Proceedings. Upon such amendments, the Monitor will update its cash flow forecast accordingly as included herein.

Unless otherwise noted, the Fifth Cash Flow Forecast is presented in Canadian dollars.

- 2 During the period, accounts receivable of \$160,000, insurance refunds of \$35,000 and GST refunds on post-filing expenses of \$59,000 are expected to be collected.
- 3 Payroll, benefits and payroll taxes include final payroll, group benefits and payroll taxes for the BCTF Group's employees (terminated on August 15, 2025) and consulting fees paid to former employees who are engaged as independent contractors. Funds released from escrow represent funds released to satisfy certain employee obligations.
- 4 BCTF board payments and insurance include a partial payment to BCTFC's board members for August 2025, along with a payment for a directors & officers run-off policy.
- 5 Utilities and sales, general and administration expenses, including telephone and internet, employees' and contractor's expenses, audit and tax advisory fees, sales taxes, storage costs, and repairs and maintenance, and are forecast to be paid in the ordinary course of business during the CCAA Proceedings.
- 6 Restructuring professional fees have been forecast based on current outstanding invoices and projected costs of professional services firms relating to the CCAA Proceedings and include the BCTF Group's legal counsel (for August 2025), the Monitor and its legal counsel, the members representative's legal counsel and the former members representative's legal counsel.
- 7 The quantum of the first distribution is expected to be \$21.9 million, representing payments in full to settle all Proven Claims (as defined in the Monitor's Fourteenth Report) as at August 22, 2025.

The distributions will be subject to any deductions and withholdings from any such payments as may be required under any applicable law, including, without limitation, any tax withholdings, statutory deductions and any employment insurance overpayments, and to remit such amounts to the appropriate governmental authority or other person entitled thereto as may be required by such law.

Appendix B – List of Proven Claims for First Distribution

Claim Ref. #	Claimant	Proven Claim
1	0821781 BC Ltd	\$ 1,167.33
2	0872645 BC Ltd	6,330.93
3	0936487 BC Ltd	27,913.19
4	100 MILE FEED & RANCH SUP	1,021.66
5	1031023 BC LTD.	298.74
6	1130449 B.C. LTD. O/A RA	334.30
7	1194489 BC Ltd	6,476.51
8	1259478 BC LTD. DBA CANADA WEST WIN	3,643.10
9	238421 ALBERTA LTD	8.30
10	50th PARALLEL ESTATES	60.83
11	636975 BC Ltd	406.73
12	A & B PACKING EQUIPMENT, INC.	681.73
13	A & J BHATHAL ORGANIC LTD	77.66
14	A & L CANADA LAB INC.	2,944.04
15	A & L Peterson Orchards	3,241.72
16	A.C.E. COURIER SERVICES	635.12
17	A.Y. McDONALD MFG. CO.	7,698.58
18	Aaron Fowler	8,068.40
19	AARON LESTER	61.33
20	AARON LUPRYPA	103.36
21	ACCURATE FIRE PROTECTION SERVICES L	17,472.00
22	ACE BUILDING CENTRE	329.49
23	ACE COURIER SERVICE	3,251.99
24	ACKLANDS-GRAINGER INC.	11,175.90
25	ACTION PLUMBING AND HEATING INC	388.50
26	ADVANCED POWERLINES	3.52
27	Aeichele, Nathan	3,778.69
28	AgRESOURCE: A DIV.OF CARGILL LTD	350,212.78
29	AGRO-K CORP	288.18
30	AIR LIQUIDE CANADA INC.	748.10
31	Ajiab Singh Orchards	704.59
32	Aldon Loeppky	24.69
33	Alexander Ouellette	4,980.47
34	Alexis, Fanes	43,897.73
35	Aley, Charlotte D.	12,049.28
36	ALFRED KEMPF	30.00
37	ALLAN DOLMAN	47.28
38	ALLEN Patrick & LING Sean	239.26
39	Allen, Nicolas R.	30,068.22
40	ALLINGHAM John & Rosemarie	967.11
42	ALTWIN DISTRIBUTORS INC.	4,028.51
43	AMAZIA FARM	50.88
44	AMIAD U.S.A. INC.	160.37
45	AMS VENTURES LTD	159,953.60
46	ANDERSON VINEYARDS	26.02
47	Andrea J. Aitken	9,473.86
48	ANDREA MANN	84.00
49	ANDREW PELLER LTD	3,701.73
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Claim Ref. #	Claimant	Proven Claim
50	Anhel, Gillian	13,882.79
51	Anhel, Samantha M.	14,263.22
52	ANTARES VINEYARD	269.46
53	Anthony Pinchak	7,948.88
54	APPELLATION WINE MARKETING	46,497.13
55	AQUILON Barbara L	211.81
57	ARAUJO Joaquim & Maria	433.13
58	ARAUJO Paulo & Natalina	3,898.30
59	ARGUS PROPERTIES LTD	34.40
60	ARKINSTALL William & Karin	64.49
61	ARMITAGE ELECTRIC	137,838.10
62	ARNDT Allen & MACDONALD	4,352.61
63	Arndt, Noah J.	24,940.11
64	ARNIE NAZAROFF	604.34
65	ART PASHAK	45.26
66	Ashleigh R. Junor	7,054.32
67	ASSA ABLOY ENTRANCE SYSTEMS	10,547.78
68	ATKINSON Mary Ann	152.66
70	AUJLA Hardev (Dave)	3,860.08
71	AUJLA Manjodh Singh	616.74
72	AVILA Roy	479.27
73	Avila, Manuela C.	22,453.10
74	AVTAR S BARING	45.20
75	B & L SECURITY PATROL (1981) LTD.	180.60
76	B & T Orchards Ltd	14,858.30
77	BC Ministry of Agriculture and Food c/o Aaron Welch	275,000.00
78	BACHALO Eric	422.64
79	Badesha, Surinder K.	12,418.56
82	BAHNIWAL Sukhdev	40.02
83	Bahniwal, Balkar S.	15,843.33
84	Bahniwal, Gurpreet K.	20,402.84
85	BAINS Paramjot	155.40
87	BAJWA Hakam Singh	82.12
88	Bal & Nav Farms Ltd	1,189.65
89	BAL Chanchal	3,524.05
90	BALBIR SANGHA	0.01
91	BALBIR/TELJIND SINGH	7.46
92	BALDASSARE Kim & Ron	253.52
93	BALJIT S. SANDHU	540.85
94	Balsano, Jacob	11,233.33
96	Banman, Soren	16,704.57
97	BARRY BEECROFT FUEL DIST	4,788.21
98	BARRY'S FARM	90.67
99	BARTEL Richard J & Patricia	907.55
100	Basati, Dilpreet S.	7,504.73
101	BASI Parmjeet & Jaswinder and	945.90
102	BASRAN Tajinder	367.63
105	BASSI Talwinder	6,897.03

059.83 424.32
705.00
795.28
556.50
292.87
7.43
058.85
795.34
195.46
087.64
291.75
313.32
193.05
947.55
24.93
692.00
125.27
128.85
707.30
27.00
130.82
078.80
73.17
170.02
938.59
178.37
043.61
483.39
575.08
565.68
183.75
67.20
150.00
007.97
689.22
347.95
3.14
633.16
737.01
808.43
194.28
194.67
536.31
236.46
434.01
476.59
476.59 650.08

Claim Ref. #	Claimant	Proven Claim
160	Brar, Amarjit	20,459.37
161	Brar, Beant K.	23,315.14
162	Brar, Manpreet S.	20,984.09
163	Brar, Rajinder K.	23,539.05
164	Brar, Rupinder K.	39,234.97
165	Brar, Simarjit K.	22,601.39
166	Brar, Sukhpreet K.	1,614.90
168	BRAUN Len	388.10
169	BRENNAN INDUSTRIES INC.	2,036.88
170	Brent, MacKinnon	224,396.62
171	Brett Hourston	12,235.91
172	Brian D. Farquharson	9,260.94
173	Brian L. Kolody	22,192.21
174	BRISCO (FOUNTAIN CAPITAL CORP)	24,622.08
176	BRON & SONS NURSERY CO.	3,043.17
178	BROWN Curtis	79.62
179	BROWN Steve & Amanda	4,255.94
180	Brown, Carlton G.	19,952.05
181	Brown, Sara D.	19,797.15
182	Brummet, Dave	6,161.39
183	BRUNDULA Herman & Grace	825.59
184	Bruneau, Christine	13,462.86
185	Buchner, Lindsay	22,355.77
186	BUCKERFIELDS ABBOTSFORD	31.82
187	BUCKERFIELDS SAANICH	154.76
188	BUKOVYNA Investments Ltd	532.08
189	BULLACH Adam	1,394.47
190	BULLACH David	6,364.12
191	Burbridge Farm Ltd	594.35
192	BURDICK Wesley G & Serena M	823.97
193	BURKE David & Joan	296.56
194	BURNABY BAG & BURLAP	1,753.36
195	BURNETT Joe	180.26
196	BURROWING OWL MAIN VYND	92.53
197	BUSY-BEE SANITARY SUPPLIES INC.	136.45
198	BUTTAR Darshan S	1,286.97
199	BUTTAR Paramjit Kaur	2,075.78
200	BUTTAR Sohan S	3,288.76
201	Buttar, Jaswinder	20,760.61
202	Buttar, Kuldip K.	19,291.81
203	Buttar, Maninder Pal K.	24,253.96
204	BUTTERFLY SPRINKLER PROD	6,900.73
205	BYLANDS NURSERIES LTD	128.25
206	Camp Kopje Orchards Ltd	4,320.90
207	CAMPBELL James & Maryanna	1,080.82
208	CAMPBELL Jeff & Jeanie	2.51
209	Campbell, Bobby A.	13,779.05
210	CANADA SAFETY EQUIPMENT	306.84

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Claim Ref. #	Claimant	Proven Claim
212	CANADIAN FOOD INSPECTION AGENCY	203.91
213	CANADIAN LINEN & UNIFORM SERVICE	9,981.29
214	CARALYN Vineyards Ltd	343.48
215	CARO ANALYTICAL SERVICES LTD.	1,253.70
216	CAROL KINNEY	29.65
217	Carter, Lori	32,424.42
218	Cartwright, David	4,430.98
219	CARVALHO Louisa	684.71
221	CASSINI CELLARS CAPENEATA	90.40
222	CASTANET	1,575.00
223	CE PLUMBING & HEATING	1,019.70
225	CELENTANO Carmela	1,036.36
226	CELLAR DWELLER MOBILE FILTER SERVIC	3,260.39
227	CELLAR-TEK SERVICES & MECHNICAL SOL	2,258.54
229	Chan, Yung Chi	15,692.97
230	Chananwal Tree Fruit Ltd	11,832.08
231	Chapman, Sheriff	10,573.75
232	CHARANJIT SARAN	90.40
233	CHATEAU EAST BENCH VINEYA	43.05
234	CHEEMA Avtar S & Parmjit K	1,185.22
235	Cheema, Kamaljeet K.	7,134.62
236	Cheryl, Saint-Galloway	25,700.49
237	CHHINA FARM	45.20
238	Chimney Valley Orchard	175.84
239	Chris J. Clarke	37,666.51
240	CHRIS RAMAKERS	1,164.73
241	CIARAMELLA Joseph	192.94
242	CIMMERONRIDGE	18.02
243	CINNABAR VALLEY FARMS	925.97
244	CINTAS CANADA LTD (889)	1,349.06
245	CITY OF KELOWNA	259.86
246	CITY OF VERNON	685.36
247	CLARK FREIGHTWAYS	89.24
248	CLASSIC FIRE SAFETY	664.30
249	CLAYTON AI & Judy	100.68
250	CLAYTON Allan &	2.09
251	CLEARTECH INDUSTRIES INC.	8,573.00
252	CLINT CROWDER	367.86
253	COAST DISTRIBUTORS LTD	324.65
254	COAST OLIVER HOTEL	237.10
255	COASTAL DISTRIBUTION	83.99
256	COHORT WHOLESALE	113,574.70
257	COLDSTREAM CORNER FARM	20.00
258	Coldstream Fruit Stand	1,508.75
259	COLDSTREAM STRAWBERRY FAR	1,508.75
261	COMMERCIAL LOGISTICS INC.	1,195.95
262		1,189.42
	COOK Wendy & Shaun	
263	COOKE Michael & Amy	278.36

Claim Ref. #	Claimant	Proven Claim
264	COOL CREEK ENERGY	821.38
265	CORONA CLIPPER COMPANY	687.22
266	CORPORATE EXPRESS CANADA INC.	1,255.64
267	COSTA Amandio & the Estate of	686.34
268	COUNTRYSIDE NURSERY	11.27
269	CRA - GST REMITS	50,790.24
270	CRAFTED FRESH FOODS CORP.	32.19
271	CRANBROOK WATER CONDITION	31.60
273	CRESTON HOME HARDWARE	490.35
274	CRESTON VALLEY COFFEE	151.00
275	Crittenden, Hayley A.	5,824.00
276	Crooks, Matthew S.	11,547.51
278	CROWN CORRUGATED COMPANY	272,705.87
279	CRYSTAL HILLS	187.10
280	CULLIGAN WATER	1,819.80
281	CURL CREEK FARMS	6.17
282	Currie, Dallas R.	91,160.25
283	CURTIS & STEPH HAWORTH	3.13
284	Cutts, Jeffrey J.	22,884.80
285	Cynthia, Bolwig	16,222.50
286	Dacosta, Lorraine	34,182.73
287	Dacosta, Tyler	22,235.85
288	DAIN ORCHARDS	45.20
289	DALE Charles Holding Corp	1,279.17
290	DALTON Mike & Shannon	514.86
290	Dave Grewal	1,575.00
291	DAVID EVANS	76.13
292	DAVID COX & ASSOCIATES	3,526.16
293 294	DAVIDSON Rod & Barbara	3,320.10 478.47
294 295		
	DAVIS Monty & DAVIS Monty Jr.	1,893.11
296	Dawson, Ryan J.	12,156.15
297	DE LAGE LANDEN FINANCIAL GERVICES	1,496.30
298	DE LAGE LANDEN FINANCIAL SERVICES	1,094.46
299	Del-Mac Orchards Ltd	7,011.34
300	DEMILLES SWEET CORN &	2,021.25
301	DEOL Bachan K	2,578.14
302	DERRICKSON Ronald	166.02
303	DETTLING ELECTRIC LTD.	2,362.50
305	deVos Kathryn & the estate of	298.26
306	DEWITT COMPANY	82,780.98
307	DHADDA Ravinder Singh &	1,901.55
309	DHALIWAL Baldev S	2,801.67
310	DHALIWAL Balvir & Sukhjinder	141.48
312	DHALIWAL Charan	137.04
313	DHALIWAL Gian Kaur	2,245.71
314	DHALIWAL Gurjant	4,222.83
315	DHALIWAL Gurpiar Singh	252.29
316	DHALIWAL Harkaran Singh	5,747.29

Claim Ref. #	Claimant	Proven Claim
317	DHALIWAL Jora & Manjit &	871.21
318	DHALIWAL Kingpal S	2,336.38
319	DHALIWAL Manjit S	417.47
320	DHALIWAL Mohinder	1,765.21
321	DHALIWAL Naib Singh	281.19
322	DHALIWAL Nirmal & Rimplejeet	13,069.51
323	DHALIWAL Parmjit	2,263.06
324	DHALIWAL Raghvir S	3,718.76
325	DHALIWAL Ranjit S	417.47
326	DHALIWAL Ranjit Singh	1.00
328	DHALIWAL Surjit S	417.48
329	Dhaliwal, Baljit K.	16,017.18
330	Dhaliwal, Bhupinder	29,570.81
331	Dhaliwal, Gurpreet S.	16,539.28
332	Dhaliwal, Shinderpal K.	21,490.44
333	Dhaliwal, Swarn K.	21,110.67
334	DHALIWAL/SEKHON PRITAM	377.40
337	DHANOA Lakhwinder Singh	3,842.40
338	DHILLON Gurmail	508.16
339	DHILLON Harj	3,429.76
340	DHILLON Harjit Singh	4,543.14
341	DHILLON Kulwind &	156.64
342	DHILLON Rajpaul &	6,565.90
343	Dhillon, Harpreet K.	25,123.43
344	Dhillon, Kulwinder S.	11,574.87
345	Dhillon, Mandeep	12,442.47
346	Dhillon, Parvinder K.	12,004.16
347	Dhillon, Shinderpal	25,561.46
348	DHINDSA Sukhvir Singh	3,145.62
349	DHOOT Tarsem & Mohinder	1,648.00
350	DHOTHAR Gurjeet & Harpreet	868.48
351	DIAMOND DELIVERY	54.30
352	Dias, Tony	42,377.45
353	DIGITEX	293.06
354	DIMARIA Sam	9,527.83
355	DISTRIBUTIONS SOLIDA INC.	290.22
357	DISTRICT OF SUMMERLAND	17,948.16
358	DKR Investments Ltd	4,223.60
359	DOBERNIGG David & Melissa	3,333.06
360	Donna Hobal	11,021.30
361	DOREEN/DAVE LARGE	13.73
363	DOS SANTOS Tony	1,725.45
364	DOUG CONN	492.58
365	Doyle, Luke A.	18,154.35
366	DRAMM CORPORATION	5,552.61
367	DREGER COMPUTER SOLUTIONS	6,385.31
368	Driediger, Jessica	25,986.10
369	DUARTE Orchards Ltd	1,416.05
I soa	DUARTE OTCHAIUS LIU	1,410.05

Claim Ref. #	Claimant	Proven Claim
370	DUKHIA Jaswant	1,168.88
371	DUNLOP J Blair & J Elaine	2,158.76
372	DURA PLASTICS PRODUCTS	19,182.20
373	DVORAK Teresa & Steven	61.45
374	E.B. HORSMAN & SON	718.07
375	EAUVIVRE WINERY/ VYND LTD	29.76
376	ECAPITAL FREIGHT FACTORING, INC.	5,711.94
377	ED DAVIES	1,460.00
378	EDI SUPPORT LLC	411.69
379	EDWARD NIELD	19.41
380	EICHELE Oliver & Kerstin	70.24
381	Elder I, Alex	15,937.33
382	ELECTRIC MOTOR & PUMP SERVICE LTD.	856.80
383	ELI/ RUBINSON	106.39
384	ELLIOT H. BRIDGEWATER	3,031.88
385	EMER Enterprises Ltd	5,921.56
386	ENGEL Ron & ENGEL Karen	87.77
387	ENTERPRISE PAPER CO. LTD.	62,707.43
388	ENVIRO-SORB WOOD SHAVINGS	415.80
389	Epman, Georgette	116,581.16
390	Estate of BAHNIWAL Kuldeep S	2,416.10
391	Estate of John VERGAMINI	246.43
392	Estate of SINGH Tarlok	5,980.90
393	EVAN DUNCAN	5,980.90
393	EVANS Steven	381.43
395	EVENTUS VINEYARD LTD	5.60
396	EXTRA MILE INVESTMENTS LT	43.05
397	FACTORS LABORATORIES LTD	273.20
398 399	FALKOWSKI Wendy	86.91
	FARNELL PACKAGING LTD.	20,578.96
400	FEDERAL EXPRESS CANADA LTD	398.30
401	Fellows, Dennis R.	13,032.66
402	FENWICK Frank & Louise	1,224.80
403	FERN/MYNAH KELLER	124.74
404	FERREIRA Josue (Jess)	173.87
405	FIGUEIRA Delfina	919.94
406	FILLMORE CONSTRUCTION MANAGEMENT IN	2,490,864.93
407	FLAMENCO FARM	4.00
408	FLEISHMAN John &	64.64
410	FLETCHER Steven	1,665.54
411	Flexys Okanagan Fresh Fru	795.00
412	FLUID POWER SOLUTIONS INC.	689.18
413	FOOD SAFETY SOLUTIONS INC.	15,843.41
414	Fortier, Sabrina	951.66
415	FORTISBC - ELECTRICITY	66,046.34
416	FORTISBC-NATURAL GAS	2,637.17
417	FRASER VALLEY REFRIGERATION LTD.	7,007.28
418	FRASER VALLEY STEEL	55,801.73

Claim Ref. #	Claimant	Proven Claim
419	FRIND WINERY	614.34
420	FRIND WINERY LTD.	302.10
421	FULL LINE SPECIALTIES INC.	2,810.35
422	Fundowicz, Renata	14,876.79
423	G & R Orchards	8,733.21
424	G & S Orchards Ltd	824.03
425	GAHLER Michael	86.44
426	GAHLER Roland	2.54
427	GAMBELL Penny &GAMBELL Andrew	1,315.63
428	Gann, Lachlan	16,237.58
429	Garneau, Marshall L.	20,646.40
430	GARY DELL	660.47
431	GATEWAY MECHANICAL SERVICES INC.	116,302.83
432	GATZKE Bernie :	757.41
433	GEEN Gerald & Kathleen	1,519.69
434	George Redies	1,280.00
435	Georgia L. DiMarco	26,262.81
436	GG'S KITCHEN LTD	640.00
437	GHADU Nanak Singh	338.03
438	GHUMAN Charnjeet S	3,617.47
439	GILBERT Laurie	1,003.74
441	GILL Balraj S	5,792.65
442	GILL Chamkaur Singh	11.40
445	GILL Daljit S & Hardial K	275.44
446	GILL Gurbachan	352.21
448	GILL Gurjit Singh	2,462.54
449	GILL Gurmit S	7,663.31
450	GILL Iqbal Singh &	4,131.83
451	GILL Jagdish Singh	1,358.81
454	GILL Karmjit & Balvir	39,043.94
456	GILL Kiranpreet S & BOPARAI	683.63
457	GILL Mandeep S	9,156.49
461	GILL Paramjit & UPPAL	3,520.95
463	GILL Rupinder or Surinderjit	24,762.52
464	GILL Tajvir Singh	152.65
465	Gill, Kamaljit K.	24,683.77
466	Gill, Manjit K.	10,755.76
467	Gill, Moinder S.	22,709.96
468	Gill, Paramjit K.	23,356.33
469	Gill, Sinder	24,700.05
470	Gill, Sukhwinder K.	26,525.79
470	Gill, Varinder S.	27,016.14
471	GLACIER HEIGHTS REFRIGERATION	295,539.82
472	GLOBAL IRRIGATION INC.	
		3,709.97
474	GLOCAL FEBT INC	141.43
475	GLOCAL FERT INC	54,720.00
477	GOLD BUSINESS TECHNOLOGIES LTD.	1,718.51
478	Gomme, Chelsay	141.55

Claim Ref. #	Claimant	Proven Claim
479	Gonzalez-Sanchez, Sebastian	14,725.61
480	GORAYA Sukhdev & Joga	1,189.57
481	GORAYA Tarsem Singh	7,714.05
482	GOSAL Surinder S & the Estate	6,715.25
483	Gradidge, Tracy	45,836.18
484	Grant L. Penn	14,303.31
485	GRAPHIC LABEL INC.	1,029.23
486	GRASSLANDS OASIS LTD	164.47
487	GRAVES Darren	2.56
488	GREAT LITTLE BOX COMPANY	259,501.37
489	GREEN BUBBLE GARDENS	22.11
490	GREEN VELVET NORTH COUNTR	437.47
491	GREWAL Jaspreet Singh	855.41
492	GREWAL Rajpaul	957.01
493	Grewal, Harpreet S.	15,704.82
494	GREYBACK CONSTRUCTION LTD.	7,658.95
495	GRIPPLE CANADA INC.	47,920.56
496	Grondzil, Steven L.	32,334.05
497	GUARDUCCI Manley & Dione	152.05
498	GUIDO Ken	338.24
499	GULJINDER SINGH SIDHU	47.46
500	GUMPERT Roland	832.07
501	GUNTHER HINTZ	30.58
502	GURDEV CHAHAL	189.84
503	GURJANT S BRAR	0.02
504	GURMAIL DHALIWAL	143.56
505	GUSTAVO BARATTO	2.20
506	GUTKNECHT Kevin	538.82
507	GUTKNECHT Orchards Ltd	14,344.43
508	H & R ORCHARDS LTD	5,031.45
509	HAHN Gordon	725.07
510	HAMSTER	505.76
511	HANCOCK Kevin	783.04
512	HANINGTON Robert	143.19
513	HANNA Stuart & Christopher &	2,834.61
514	HANS Parminder & Kulwant	19,920.15
515	HARDING Peter	261.73
516	HARDY Ken	3,923.16
517	Harford, Deborah A.	283,428.98
518	HARJINDER SINGH	43.05
519	HART Charles Joseph :	244.63
520	HART Joe & Teresa	867.60
521	HARTMANN Dave	2,261.28
522	Harvir S. Nijjer	46,774.53
523	HASBERRY FARMS INC.	99.32
524	Hawkeye Holdings Ltd.	892.28
526	HAYER Kuldeep S	198.17
527	HEARLE Eric	58.43
1 32,		CO.+O

Claim Ref. #	Claimant	Proven Claim
528	HEART OF THE FOREST INC	43.50
530	Henderson, Karel A.	20,346.50
531	HEWITT Ray & Shari :	125.66
532	HEWITT Wayne & Barb	495.46
533	Hill View Orchards Corp	2,379.41
535	HIT PRODUCTS CORPORATION	2,358.96
536	HOBSON Robert &	113.33
537	Hoelderl, Johannes	27,703.87
538	HOFF SECURITIES LTD.	252.00
539	HORNE Randy & Anita	448.63
540	HORTPRO AGRICULTURAL	2,142.00
542	HOWSON Mark & Andrea	298.57
544	HUNNIFORD GARDENS P.G.	3,100.34
545	HUSCH Rory & Jaime	424.23
546	HUSKA HOLDINGS INC.	7,003.50
547	Hynd, Anna	2,403.85
548	IMPERIAL OIL (ESSO)	3,583.87
550	INLAND TRUCK AND EQUIPMENT	16,241.16
551	Innamorata Orchard Vinyard &	1,051.37
552	INNOV DIGITAL SOLUTIONS	512.45
553	Innova Fruit Co. Inc.	1,933.22
554	INTERNATIONAL BAR CODING SYSTEMS &	45,722.34
555	INTERSTATE ALL BATTERY CENTER	188.12
556	IPS CORPORATION	7,757.94
557	IRON BULL HOLDINGS LTD.	4,677.50
558	IRON MOUNTAIN CANADA CORPORATION	2,624.48
559	IRRITEC USA INC.	8,788.66
560	IRROMETER COMPANY INC.	898.10
561	Irvine, Dyane J.	4,747.63
562	Irvine, Reilly	14,968.95
563	Irvine, Stephen	34,109.01
564	IWIS DRIVE SYSTEMS, INC.	11,757.11
565	J & D Fruit Limited	136.23
566	J.G. STONE FRUITS FARM IN	4.00
567	JA Orchard Ltd	4,607.02
568	JABS Eric & Toni	1,186.83
570	JAGMOHAN SING BEHNIWAL	47.46
571	JAIN IRRIGATION (RIVULIS)	24,712.71
572	JAMES MORRISON	16.79
573	JANDA Paramjit Singh	8,457.67
574	JANET SPICER	1,127.58
577	JASCHINSKY Joseph & COOKE Amy	247.94
578	JASSAR Gamdur & Balinder	366.03
580	JASWAL Gian Singh	1,251.06
581	JASWAL Glair Singri JASWAL Kamaljit	8,125.48
582	JBM LAWN MAINTENANCE	2,541.00
583	Jealous Fruits Ltd.	
	JEET DUKHIA	8,372.37 45.20
584	JEET DUNNIA	45.20

Claim Ref. #	Claimant	Proven Claim
585	Jennifer MacIsaac	6,526.24
586	JHAJ Jarnail	2,338.03
587	JIM PATTISON INDUSTRIES	19,146.05
588	JOHAL Jatinder Singh	2,447.47
589	JOHAL Karpal Singh	2,061.19
590	JOHAL Sukhjiwan S	1,888.18
591	JOHNSON Douglas B	5,261.33
592	Johnson, Paul	21,664.66
593	Johnson, Philip	229,402.53
594	Jordan, Judith E.	2,389.03
595	Josiah S. Mahyr	2,682.49
596	JUDGE Charanjit	3,824.15
597	JUNG Keunhee	1,228.44
598	JVK LTD.	4,275.60
599	K & K BRAR FARM	21.00
600	K & R Orchards Ltd	9,674.97
601	K & T TOOR Holdings Ltd	1,779.08
602	K M Orchard Ltd.	4,534.78
603	KABIS Rene & KABIS Swen	415.28
604	KAHLON Lakhwinder & Raspal	411.82
605	Kai D. Vesterinen	37,651.07
607	KAILAY Jaswinder S	4,722.68
608	KALAMALKA EAGLE FREATHER SECURITY CORP	739.20
609	Kaler, Lakhvir S.	16,592.00
610	KALSAM Orchards Ltd	26,828.01
611	KAMALJEET CHEEMA	1,110.00
612	KAMANN Rhonda & Mike	194.95
613	KAMBO Ranbir & Shinder	1,021.34
614	KANE VETERINARY SUPPLIES	13,166.13
615	KANG Gurtej Singh	659.93
616	Kang, Charat S.	26,397.39
617	KARAMJIT SUMAL	28.00
618	KARWASRA Bhupinder S	1,576.77
619	KATO Roy	565.32
620	KAUR Swarnjit	1,386.41
621	Kaur, Ramandeep	18,927.88
622	Kaur, Ravinderjit	11,796.13
623	Kaur, Rupandeep	15,964.34
624	Keith A. Gray	14,120.75
626	KELOWNA CHAMBER OF COMMERCE	745.50
627	KELOWNA HOME HARDWARE BUILDING CENT	262.36
628	KELOWNA Land & Orchard	604.15
629	KELOWNA View Orchards	4,771.25
630	KEMPF Christine	712.37
631	KEMPF Herb & Shelley	806.08
632	Kendrick, Jason	21,108.79
633	KENT-MACPHERSON	8,990.29
634	KER Yasmin	5.51

Claim Ref. #	Claimant	Proven Claim
635	KESSELRING John H G	630.90
636	KEVIN MACDONNELL FARMS	6.33
637	KHAIRA Mehar Singh	733.61
638	Khaira, Jasbir K.	13,465.09
639	KHAJAVI Naze	73.81
641	KHARWAR Sukhjit &	4,815.56
642	Khoshbazm, Majid	1,157.61
646	KHUN KHUN Harbax	42,898.37
647	KHUN KHUN Sukhjit	4,468.99
648	KHUN KHUNA Alamjit & Jaspreet	93.61
649	KHUNKHUN Sandeep	6,879.32
650	KHURANA Ashok & Karmjit	195.69
651	Kieran Buhler	1,472.03
652	KIFCO INC.	2,463.43
653	KINDERSLEY TRANSPORT LTD.	513.46
654	KINNEY Frank & Wendy	397.35
655	KINTETSU WORLD EXPRESS - K.W.E.	7,947.86
656	KISH David Michael	6,516.16
657	KISH Julius & Wilma	6,730.79
659	KLATT Russ	14,734.46
660	KMS FARMS	1,669.50
661	KMS TOOLS AND EQUIPMENT LTD.	1,704.48
662	Knodel, Siiri E.	23,798.08
663		
664	Knopp, Lloyd KOGA Carol	37,019.23
		1,260.54
665	KOGA Steve & O'NEIL Kathleen	269.74
668	Koivisto, Matti D.	15,327.72
669	Kolton J. Jansons	16,560.00
670	Kostiuk, Jeanette	106,946.19
671	K-RAIN MANUFACTURING CORP	6,521.80
672	KRUGER Orchard Inc	1,550.92
673	KRUGER Rosemarie &	668.72
674	KUEHNE + NAGEL LTD.	19,223.55
675	KULLAR Jasbir Singh	16,889.72
676	KURYLO Kim & SHAW Harry	561.78
677	KYLE CRAWFORD	34.43
678	LABELLE Michel	1,154.21
679	LAKESIDE COMMUNITIES INC	455.70
681	LAKHWINDER KAHLON	6.18
682	LALIBERTE Dany & FLAMAN	55.45
683	LALLI Amarjit S	7,800.39
684	LALLI Balwant Singh	3,713.57
685	LASSER Nabdeep	1,181.37
687	LAWN & GARDEN LLC	2,500.00
688	LEARMOUTH'S FARM	22.53
689	LEAVITT MACHINERY GENERAL PARTNERSH	94.50
690	LEKHI Orchards Ltd	6,398.50
691	LERAT Chyrel	520.79

Claim Ref. #	Claimant	Proven Claim
692	LEYH William	168.96
693	LIDDAR Resham S	7,109.88
694	LIFEMARK HEALTH CORP	2,211.28
695	Lima, Antonio A.	28,448.64
696	LINDE CANADA INC.	2,608.33
697	LINKS LAWN & YARD	0.60
699	LIQUOR DISTRIBUTION BRANCH	18,057.96
700	LIT Avtar Singh	15,649.57
701	Lit, Avtar	24,721.39
702	LITTLE DIESEL SHOP	7,753.92
703	LOAD WARRIOR	110.89
704	LOADSMART INC.	8,919.95
705	LOCAL TIRE OKGN 1477120 BC LTD	84.00
706	Lomax, Nathan A.	16,092.36
707	LONGHORN Farms Ltd	481.61
708	LORDCO PARTS LTD	392.76
709	LORDCO PARTS LTD.	596.90
710	LOURA Tony	931.99
711	Loura, David	56,901.76
712	LOWER SIMILKAMEEN COM	22,087.68
713	LUCICH Geordie	1,656.30
714	Luminita, Evans	3,365.47
715	Lyle Miller	9,588.61
716	M. CAPEWELL & ASSOCIATES INC.	2,980.94
717	M.R.L.B. Enterprises Inc.	881.40
718	MACDONALD Richard & Denise	381.48
719	MACDONNELL TURF	190.91
720	MADAHAR Jaswinder & Ranjit	953.18
721	MADALEA GROWERS	144.00
722	MADSEN'S FARM (JOHN)	36.75
723	MAF INDUSTRIES INC.	1,241,129.75
724	MAGEE Diana & Rick	301.38
725	MAGPIE AND LARCH GARDEN C	197.66
729	MANN Rajbhupinder & Sukhjeet	2,436.10
730	MANSHAHIA Bhupinder S	343.13
731	MANSHAHIA Bhupinder S &	258.04
732	Maple Meadows Farm	43.80
733	MARAR ORCHARDS LTD	120.14
734	MARIA'S VALLEY FARM	90.51
736	MARK SIMA	679.68
737	MARKGRAF Henry A & Darcel	1,560.80
738	MASTER CARE JANITORIAL	372.75
739	MASTER HALCO CORP	11,206.91
740	MASTERCARE	47.46
741	MATELUNA Tony & TOFFOLI	9.37
742	Matharoo, Mohinder	32,105.16
743	MATHIAS Douglas	1.71
744	MATTHEW CARR	7.74

Claim Ref. #	Claimant	Proven Claim
745	MAY Cecily	15.48
746	MAZZEI	1,440.92
747	MBJ Orchards Ltd	4,318.54
748	MC FREIGHT SYSTEMS	2,034.93
749	McAble Enterprises Ltd	1,266.89
750	MCCULLA Erna	2,149.94
751	McGarvey, Izaac T.	27,846.55
752	McGuire, Beverly	21,969.23
753	MCKINNON Matt & Trudy	1,017.20
754	McLuckie, Bryon A.	1,620.53
755	MEARL'S MACHINE WORKS LTD.	14,160.71
756	MELNICHUK Priscilla	3,023.16
757	MELO Celeste	199.78
758	Mendes, Adelia	26,819.00
759	MERITECH	13,558.32
760	MERRILL MFG.	3,991.51
761	METAL SUPERMARKETS KELOWNA	271.11
762	MEYERS Brian	1,744.74
763	MGH EQUIPMENT LLC	3,020.82
764	MICHELLE FEWCHUK	160.00
765	MICHELSEN PACKAGING COMPANY	54,981.20
766	MIDDLEBENCH GARDENS	60.00
767	MIKE MELNICHUK	16.82
768	MIKE'S AUTO BODY	1,450.97
769	MIKE'S ORCHARD	50.00
770	MILL CREEK COFFEE COMPANY	492.75
771	MILLER Andre	386.36
772	MILLS BASICS	1,126.24
773	MINARDI Linda & MINARDI John	149.29
774	MINISTER OF FINANCE	50.00
775	MINISTER OF FINANCE - PST	37,132.53
776	MINISTER OF FINANCE/MSP	22,900.61
777	MINISTRY OF FORESTS	663.63
779	MITCHELL Malcolm & Margaret	1,385.04
780	MNP LLP	29,491.88
783	MOHINDER DHALIWAL	108.49
784	Monarch Vineyards Ltd	217.57
785	MORETTO Mario & Donna Darlene	54.05
786	Morinville Colony Ltd	922.24
787	Mortenson, Dan	20,288.29
788	MOUNTAIN TOP LAWN & YARD	1,150.00
789	Mountain, Samuel Brendan	10,917.35
790	MS GILL ORCHARD LTD	640.00
791	MSW ANDERSON BUILDERS LTD	543.63
792	Mullin, Rebeccah	4,363.09
793	MUNDH Gurdip	877.14
794	MUNDI Harbhajan Singh &	835.72
795	MURRAY Frances	125.88

Claim Ref. #	Claimant	Proven Claim
796	MURRAY JONES	10.48
797	N.M. BARTLETT INC.	2,712,539.11
798	NAGRA Surjit Singh	4,800.09
799	NAHAR GILL	47.46
800	NAKA Shauna	340.78
801	NATALINA/PAULO ARAUJO	5.97
802	NATT Jeevanjot Singh	3,587.83
803	Natures Touch Frozen Food	13,733.10
804	NEID Michael & NEID Dylan	70.18
805	NETAFIM IRRIGATION INC.	4,461.90
806	NETWORK ZOO LTD.	6,733.87
807	Neufield, Brian A.	2,097.75
808	NEW-LINE HOSE & FITTINGS	2,110.14
809	NEW-LINE PRODUCTS LTD.	1,731.33
810	NICKOLI Gordon	534.97
811	NIELD Douglas R	2,730.32
812	NIJJAR Harnek (Tony)	3,767.64
814	Nijjar, Gurpal K.	17,645.67
815	NIJJER Dalbir Kaur	1,536.72
816	NJN Orchards Ltd	2,883.25
817	NK'MIP VINEYARDS	1,542.64
818	NOFTLE Lesley	149.44
819	Northern Lights Wildlife	2,114.24
820	NORTHERN METALIC SALES	70.34
822	NORTHWEST HOP FARMS INC.	281.00
823	NORTHWEST WHOLESALE INC	62,360.56
824	NOTCH HILL COMMUNITY GROW	21.00
825	NSF CANADA	6,615.00
826	NUTRIEN SOLUTIONS (CAN) INC	59,054.94
827	ODWIN Viviana & BATTISTON	111.56
828	OGOPOGO DRAFT CHEK	294.00
829	OKANAGAN COLLEGE	540.00
831	Okanagan Spirits Inc	640.00
832	Okanagan Valley Produce Ltd.	3,190.86
833	Oliver, Ryan	33,846.15
834	Olsen, Georgina	3,714.15
835	Olson, Theresa	28,787.07
836	ON THE MARK LOCATES	0.07
837	OPEN TEXT CORPORATION	1,500.06
838	ORKIN CANADA	22,284.13
839	ORKIN CANADA CORPORATION	1,676.85
840	O'ROURKE FAMILY VINEYARDS	474.16
841	OTTER CO-OP	3,550.95
842	OUCHI Tom	1,459.33
843	OUCHI Yosh	1,110.23
844	OUTDOOR OPPORTUNITIES	38.10
845	OUTDOOR POWER EQUIPMENT INSTITUTE	44.10
846	OVERLAND WEST FREIGHT LINES LTD	302.05

Claim Ref. #	Claimant	Proven Claim
847	OWENS V Jeane	54.20
848	PABLA Gurjit S	830.86
849	PABLA Paramjit S	1,536.11
850	PACIFIC WESTERN FIRE PROTECTION LTD	3,064.86
851	PADDA Bhupinder	3,793.95
852	PAGLIOCCHINI Jerry	199.99
853	PAGLIOCCHINI Peter &	12.22
854	PAGLIOCCHINI Piertro & Jerry	172.37
855	Palamattam, Deepak	15,017.43
856	Palmer, Lindsey D.	9,347.80
857	Panaich, Kulvir S.	15,216.12
858	PANSEGRAU Henry or Edith	749.97
859	PANTAZOPOULOS Angelina &	172.36
860	PARAMDEEP SEKHON	47.46
861	PARDEEP SHARMA	189.00
862	PARKLAND REFINING BC LTD	37,760.27
863	PARMAR Kamlesh Kumar	5,698.23
864	PATON Hugh A (Tony)	348.99
865	PATTON Allan	776.58
866	Paul J. Scwinghamer	12,777.65
868	PAWANDEEP SANDHU	176.50
869	Pay, Logan	3,270.13
870	PAYLESS	0.30
871	PEACE CHRISTIAN SCHOOL	82.29
872	PEAK AIR INDUSTRIAL LTD	6,889.06
873	PEDERSENS Frugthave Ltd	3,832.39
874	PENTICTON INDIAN BAND	387.25
875	PETERSON AIF A	71.11
876	PETTYJOHN Lee M	827.78
878	PHOENIX FIRE	868.82
880	PLANET EARTH RECYCLING	54.95
881	PLASTRIP CC	90,472.99
882	Playlist Vineyards Corp	256.60
883	POONI Gurdeep Singh	5,527.66
884	PORTER Alan	1,321.19
885	PORTER Alan/Brian/Denise	1,258.13
886	POWELL David & Deborah	1,661.83
887	POWELL Dorothy & Deborah	576.36
888	PREDATOR RIDGE LTD PARTNE	2,369.89
889	PREETINDER BHAYANA	3,962.25
890	PREMIER PACIFIC SEEDS LTD	16,042.70
891	PRIEBE Kimberley	4.16
892	PRIEBE Lance	176.66
893	Prince Jaiswal	5,094.20
894	PRINCESS WINERY LTD	223.59
895	PRINCETON WOOD PRESERVERS	5,984.29
896	Pritpaul S. Gakhal	15,985.16
897	PROTELEC LTD.	1,205.49

Claim Ref. #	Claimant	Proven Claim
898	PROVINCE OF BRITISH COLUMBIA	58,729.21
899	PROVISION ANALYTICS INC.	67,223.80
900	PRT GROWING SERVICES LTD	466.78
901	Pucci, Carlo	9,499.82
902	McAdam, Lachlan	4,619.61
903	PURITY FEED CO (2003) LTD	25,733.30
904	PUROLATOR INC.	437.37
905	PUSHOR MITCHELL LLP	42,468.27
906	QUAEDVLIEG CONTRACTING	212.73
907	QUAIL'S GATE VINEYARDS	84.20
908	Quinn, Kelly S.	13,734.48
910	R & N MANAGEMENT	1,018.15
911	R JAMES MANAGEMENT GROUP	11.46
913	RAFTER B Farms Ltd	7,420.62
914	RAI Paramjeet Singh	128.72
915	RAI Sarabjit	636.10
916	RAI Sarabjit & RAI Paramjeet	356.81
917	Raike, Angrej	30,426.48
918	Raike, Hardeep K.	26,800.71
919	RAIN BIRD INTERNATIONAL	5,269.70
920	RAJAN Rajnwinder S	1,317.51
921	RAJINDER,GURJI GILL/DHALI	0.01
922	RAMNEEK RATTANPAL	20.77
923	RAMSAR ORCHARD LTD	47.46
924	Ramsar Orchards Ltd	780.05
925	RAN/SHIND KAMBO	486.47
926	RANDHAWA Kabal Singh	3,870.66
928	Randhawa, Daljit K.	22,212.45
929	RATTE Maghar	1,378.08
930	Raymond D. Eastman	9,019.79
932	RAZA Tahir	27,177.75
933	RCAP LEASING INC.	13,006.10
934	RECEIVER GENERAL FOR CANADA	901.10
935	REGANCY LANDSCAPING	34.30
936	REGIONAL DIST OKANAGAN-SI	272.43
937	REGIONAL DISTRICT OF CENTRAL OKANAG	105.00
938	REID Allen & REID Robert	193.71
939	Reid, Julie	12,172.95
940	Reiswig, Theresa D.	13,428.03
941	REMOVE MY GRAFFITI INC.	973.35
942	RICHARD MILTON	21.42
943	RICHARDS Steve & Mary	217.40
944	Richardson, Tamberly	116,220.21
945	RICHMOND PACKAGING LTD.	116,922.55
946	RIDGESEC SECURITY LTD.	483.00
947	RITZ Angela & Frank :	74.70
948	ROBERT Debbie	434.31
949	ROBERT M TEGART	22.40

Claim Ref. #	Claimant	Proven Claim
950	ROBERTS Clarence & Sylvia	628.35
951	Robin Benbow	23,237.98
952	Robin Mclennan	9,398.10
953	ROCHESTER MIDLAND CANADA CORPORATIO	4,866.22
955	ROD SARSONS	33.63
956	RODGERS AGRICULTURAL HOLD	20.36
957	Rodrigues, Ricky	22,841.36
958	ROGER AND CHRISTINE BORGES	3,647.20
959	ROGERS/SHAW CRE2298	196.00
960	ROGERS/SHAW HWK9620	34.33
961	ROGERS/SHAW KEL0498	239.76
962	ROLGEAR MANUFACTURING INC.	99.34
963	RON MICIUK	43.05
964	RONALD VOLANSKY	1,422.90
965	RONIX LOGISTICS LTD.	4,593.75
966	ROSE HILL ORCHARD	20.00
967	Rosewood Orchards Ltd	1,293.26
968	Rosinski I, Janice T.	14,741.81
969	Rosinski, Edward	20,724.18
970	Ross, Angela	2,894.65
971	Roy Pranil	25,317.12
972	S SUNDHER ORCHARD LTD.	280.46
973	S.S. Produce	1,239.52
974	SAATCHI Reza	1,031.31
975	SAGE CREEK DEVELOPMENT	116.64
976	SAHURI & ASSOCIATES ARCHITECTURE IN	74,733.73
977	SAINI Joginder K & SAINI	1,647.75
978	Samoisette, Julian	22,105.38
979	SAMP Gary (Gerry)	164.59
980	SAMRA BROS BLUEBERRY FARMS	300.00
981	SAMRA Inderdeep Singh	3,112.66
982	SAMRA Major Singh	1,240.13
984	SANDERSON Gregory N	3,347.85
985	SANDHAR Farms Ltd	7,156.96
987	SANDHU Ajmer Singh	1,006.04
988	SANDHU FARM LTD.	43.05
990	SANDHU Partap	4,796.29
991	SANDHU Sukhmander Singh	1,806.74
993	Sandhu, Amarpreet kaur	22,336.39
994	Sandhu, Husanpreet	4,831.39
995	Sandhu, Surinder	26,256.84
996	Sandhu, Surinderjeet K.	25,620.70
997	Sandhu, Varinder S.	17,381.07
998	Sandi M. Nickolls	7,583.44
1000	SANGHA Balbir	5,822.69
1001	SANGUINE FARMS	43.05
1002	SANI-MARC INC.	648.79
1004	Sarah Collinge	1,258.55
1	3 -	.,

Claim Ref. #	Claimant	Proven Claim
1005	SARAN Ajit	639.05
1006	SARAN Chamkaur Singh	5,450.49
1007	SARAN Charanjit &	1,450.32
1008	SARAN Gurinder Singh	5,965.89
1009	SARAN Jagtaran & Bhawandeep	4,124.32
1010	Saran Organic Orchard Ltd	16,612.18
1011	SARDINHA Julie	1,371.19
1012	SARDUL BRAR	3.45
1013	Sasheendren, Rajaluxmy	32,674.65
1014	SATPAL GREWAL	500.32
1015	Sawkins, James A.	4,550.26
1016	SCHALES Bernd & Stefanie	1,468.02
1017	Schatz, Jesse	928.73
1018	SCHEEPERS Andre	5,664.67
1019	SCHELL John & Marion	791.45
1020	Schierbeck, Melanie D.	25,487.74
1021	Schindelka, Makayla B.	15,405.70
1022	SCHOOL DISTRICT 23	325.65
1023	SCHULTE Antje	1,817.51
1024	Schulz, Isaac T.	24,338.49
1025	SCOTT LABORATORIES LIMITED	427.71
1026	SCOTTS MIRACLE-GRO	3,801.30
1027	Sedona Holdings Ltd	1,552.19
1028	SEHGAL Parmjeet S & Pratima K	2,892.44
1029	SEKHON Harpreet Singh	162.69
1030	Sekhon Orchards Ltd	2,740.32
1031	Selwood, Claire J.	23,668.34
1032	Seradaye Lean	13,152.44
1033	SHAHID Asam	5,144.58
1034	SHANDEX CORP	48,678.53
1035	Shann M. Esovoloff	15,920.94
1036	SHANNON Larry	467.79
1038	SHARMA Pardeep	1,990.89
1039	SHAW CABLE	447.78
1040	SHAW Henry W (Harry)	133.10
1041	SHERGILL Partap S &	8,275.40
1042	SHERGILL Surinder S &	4,083.35
1043	SHERWOOD SERVICES LTD.	9,308.78
1044	Shin, Yong Kyu	22,065.71
1045	SHIPPING POST OF OROVILLE	315.63
1046	SHUSWAP ORGANICS	21.44
1047	SIDHU Barinder	7,013.12
1047	SIDHU Gurdip Singh	2,876.62
1050	SIDHU Gurmit & Navdeep	11,955.40
1051	SIDHU Hardev Dave	540.50
1053	SIDHU Jaswinder Singh	3,210.47
1054	SIDHU Jatinderpal Singh	1,147.44
1055	SIDHU Navdeep &	2,038.50
I 1000	SIDITO Navuech a	2,030.30

Claim Ref. #	Claimant	Proven Claim
1056	SIDHU Partap S & SIDHU	2,046.86
1058	SIDHU Prabhjit	1,870.20
1059	SIDHU Sukhjit & Bhupinder	13,628.74
1060	Sidhu, Baljot S.	12,369.13
1061	SIDHU, DAVE/BALJIT	94.92
1062	Sidhu, Gurmeet K.	25,203.14
1063	Sidhu, Jagpal S.	11,815.68
1064	Sidhu, Jaspal K.	26,459.12
1065	SILLIKER JR LABORATORIES ULC	45.89
1066	SILVER SAGE WINERY	0.10
1067	SIMILKAMEEN Superior Fruits	10,586.01
1068	SIMONIN Mary	356.83
1070	SIMS MFG. CO., INC.	247.23
1073	SINGH Palvinder	1,389.36
1074	SINGH Sakinder	608.98
1075	Singh Sr., Shanvir	16,073.27
1076	SINGH Sukhjeet (Mike)	506.68
1077	Singh, Gurjeet	15,260.18
1078	SINGLA BROTHERS	16.09
1079	Sky Reach Farm	2,050.41
1080	SMAGH Baldip Kaur	2,409.45
1081	SMAGH Gurpreet	3,225.62
1082	SMAGH Roop S	265.83
1083	Soare, Dalton A.	13,730.69
1084	SOFTCHOICE CORPORATION	283.32
1085	SOHAL Orchards Ltd	10,731.04
1086	SOHAL Ventures Ltd	3,386.82
1088	SOLMER Lisa	489.41
1090	SOUND WATER ADVISE	105.00
1092	SOUTHERN IRRIGATION	679.36
1093	SOWINSKI Jason & Marc	115.56
1093		10,756.40
	SPEARS MANUFACTURING CO.	•
1095	SPECIAL TOUCH LANDSCAPING	69.37
1096	SPICERS CANADA	11,166.33
1097	SPS COMMERCE, INC.	360.45
1098	SQUEAKY CLEANERS	3,200.00
1099	ST ROCC FARM	4.68
1100	ST. GEORGE COMPANY LTD.	73.89
1101	STARLING Jared :	344.91
1102	STARVATION FLATS FARM	0.97
1103	STATHERS Robert	1,321.06
1104	STEARNS Robert & Kathy	233.74
1105	STEVENSON Robert M	861.83
1106	STEWART Robert Lyle	7,072.43
1107	STEWART WARKENTIN ENTERPR	18.62
1109	STRATA PLAN KAS-180 DBA S	8.51
1110	STRIKE ALARMS & SECURITY	157.30
1111	Stroh, Roy	33,947.46

Claim Ref. #	Claimant	Proven Claim
1112	SUCHOCKI Len & Mary	402.99
1113	SUKJIT DHALIWAL	47.46
1114	Sultanbir Enterprises Ltd	936.87
1115	SUMAC FARM	43.05
1116	SUMAL Gulzar S	2,813.97
1117	SUMAL Karamjit Singh	3,652.33
1118	SUMMERHILL ESTATE WINERY	400.14
1119	SUMMERLAND GREENHOUSES	72.18
1120	SUMMERLAND RESEARCH & DEV	152.08
1121	SUN CITY CHERRIES	11,332.81
1122	SUN CITY PHYSIOTHERAPY	50.00
1123	SUN GRO HORTICULTURE CAN.	84,981.20
1124	SUN VALLEY RANCH	289.85
1125	SUNCOR ENERGY PRODUCTS PARTNERSHIP	2,084.55
1126	SUNDERMAN Beverly & Mary	650.99
1127	SUNNY BHANGU	4.27
1128	SUNNY DEVELOPMENTS LTD	86.59
1129	SUNOCEAN WINERY(VICTORIA)	3,493.91
1130	SUNRISE VINEYARDS	30.74
1131	SUNSET PINE GREENHOUSES	5,179.72
1132	Sunview Market Ltd.	4,325.24
1133	SUPER SAVE DISPOSAL INC.	270.48
1134	SUPERIOR FRUIT EQUIPMENT	7,173.38
1135	SUPERIOR PROPANE KEL	
1136	SUPERIOR PROPAIRE REL SUPERIOR SEPTIC SERVICES	2,223.99 378.84
1137	SURINDER GILL	0.76
1138	SURINDERPAL S. BRAR	47.46
1139	SUSAN DULAYCAN	168.37
1140	Sutherland, Kyle	13,143.95
1141	Sweazey, Sara	4,358.15
1142	SWEET HAVEN FARMS	232.00
1143	SZEL Kalman Karl	751.79
1144	Szing, Deborah	19,841.44
1145	TAJINDER DHALIWAL	230.34
1146	TAKHER Ranjit S	419.38
1147	TALEBI Ziaollah	187.26
1148	Taleena, Bultsma	28,754.86
1150	Tamara R. Delowsky	5,220.33
1152	TANG Tony :	60.22
1153	Tanya Cochrane	2,807.25
1154	TANYA SPENCER	77.18
1155	Tara Head	3,650.28
1156	TARGET PRODUCTS LTD.	917.54
1157	TASTE OF ASHCROFT FARMS	368.34
1158	TATLA Orchard Ltd	8,652.53
1159	Tavares, April	24,957.81
1160	Tavares, Margaret	34,304.22
1161	TBA Farms Ltd	1,203.78

Claim Ref. #	Claimant	Proven Claim
1162	TEAMKEEPER, HARRIS LOCAL GOVERNMENT	411.69
1163	TELUS	72.26
1164	TELUS COMMUNICATIONS	2,623.80
1165	TELUS COMMUNICATIONS INC.	8,247.46
1166	TELUS COMMUNICATIONS INC. C/O TELUS	952.00
1167	TELUS MOBILITY - CORP ACCT	12,396.35
1168	TELUS OLI 0343	141.97
1169	TELUS WS 8493	128.23
1171	TERADA George	1.39
1172	TETRA TECH CANADA INC	6,408.68
1173	THE CO-OPERATORS	8,512.32
1174	The Crisp Apple LTD	907.45
1175	THE FLOWR GROUP (OKANAGAN	1,552.55
1176	THE HONEST FRESH PRODUCE	583.88
1177	The Morgan Orchard Ltd	897.23
1178	THE SPROUT LADY	25.64
1179	THE ULTIMATE SOFTWARE GROUP OF CANA	2,168.67
1180	THERESA CHOPKO	21.00
1181	Thomas, Kevin R.	11,066.60
1182	Thomas, Robynne	11,608.80
1183	THOMPSON Guy & Michelle	91.06
1184	THUNDERBIRD PLASTICS LTD.	5,789.95
1185	TIMM ENTERPRISES LIMITED	433.74
1186	TINHORN CREEK V/YARDS L	240.00
1187	TIP-IT WASTE SOLUTIONS INC.	223.65
1188	TIWANA Dharminder & Simrat	1,694.65
1189	TIWANA Gurmeet S	420.38
1190	TIWANA Narinder & Gurminder	963.92
1191	TL SOLMER Orchards Ltd	3,417.74
1192	Toke, Mark	6,644.05
1193	Toledo, Viviana	2,376.92
1194	TOOR VINEYARD	53.78
1195	Toor, Ramandeep K.	25,259.89
1196	TOP SHELF FEEDS INC.	36.81
1197	TORO COMPANY	65,772.06
1198	TOTAL LAWN CARE	3.21
1199	TOWN OF OLIVER	16,277.59
1200	TOWN OF OSOYOOS	7.42
1202	Tracy J. Kissick	4,244.66
1203	TRAILWOOD ENTERPRISES LTD	3,239.69
1204	TRIMILLE Farm Management	1,774.26
1205	TRINITY LEGACY FOUNDATION	1.35
1206	TRINITY VALLEY DRILLING	20.96
1207	Triple Jim's Food Produce	2,956.56
1209	TRIVEE TRANSPORT LTD.	2,809.80
1210	TROUW NUTRITION	75,418.01
1211	Trovao, Jose M.	32,952.82
1212	TRS BUILDING ENVELOPE	721.79

Claim Ref. #	Claimant	Proven Claim
1213	Trubetskoff, Natasha	20,654.10
1214	TSLC	15,241.74
1215	Tucker, Gillian	27,986.54
1216	TURIGAN Claire	314.89
1217	TURK Leona	3,870.14
1219	Tyler Gludovatz	8,740.37
1220	ULINE CANADA CORPORATION	701.86
1221	UNITED FOOD & COMMERCIAL WORKERS UN	3,025.46
1222	UNIVAR CANADA LTD.	35,983.85
1223	UPLANDS NURSERY	590.94
1224	UPPAL Baljit	459.37
1225	UPPAL Parvinder	7,159.44
1226	UPPAL Parvinder & Baljit	9,962.21
1228	UPS CANADA	40.25
1229	VALLEY LIFT TRUCK SERVICES LTD	43,446.26
1230	VALUE CONTRACTING	259.06
1231	VAN ALPHEN FARM	91.98
1233	VAN HAGE ENTERPRISES LTD.	9,333.40
1234	VAN KALKEREN Teunis John	671.78
1235	VAN KAM FREIGHTWAYS LTD.	1,806.80
1237	VANGUARD GLOBAL SERVICES ULC	29,788.55
1238	VERN SCOTT ENTERPRISES LTD.	1,899.93
1239	VERSATILE REFRIGERATION LTD.	1,906.79
1240	VESERIS	10,399.32
1241	Victor L. Agostinho	17,948.08
1242	VILLAGE OF KEREMEOS	1,564.00
1243	VINES TO VINTAGES INC.	163.80
1244	VIVIGRO SUSTAINABLE SOLUTIONS LTD	58,376.10
1245	VOLK Heinz	96.28
1246	VOLLO Ron	5,273.54
1248	WAHL Erwin	1,580.21
1249	Wakefield, Victoria J.	6,801.94
1250	WAL-KAT LIFT TRUCK	5,640.48
1251	Walker Orchards Ltd	7,274.10
1252	Walker, Thomas M.	47,437.71
1253	Walter Calissi	9,798.84
1254	WANDER Gian Singh	1,248.15
1255	WARREN Brett & KELLOUGH Mary	572.73
1256	WASTE CONNECTIONS OF CANADA INC.	21,802.82
1257	WATSON GLOVES LIMITED	1,050.21
1258	WD LABELS	1,707.97
1259	Weese, Ashley	10,635.84
1260	Wendy J. Kupser	46,496.47
1261	WESCO INDUSTRIES LTD.	270.96
1262	WESTBANK NURSERY LTD	160.00
1263	WESTROCK USA	49,193.61
1264	WHEATLAND TREES LTD	587.64
1265	WHITEBARK PINE ECOSYSTEM	2.12

Claim Ref. #	Claimant	Proven Claim
1266	WI-COM SOLUTIONS INC.	6,631.60
1267	WIEBE Henry	192.79
1268	WIEBE Robert J	13,710.96
1269	WILDFIRE EQUIPMENT	144.58
1271	WILLIAMS Steve & Nancy	1,003.32
1272	Williams, Quintin	14,754.93
1273	WINTER PLUMBING & HEATING LTD.	829.50
1275	WISEWORTH CANADA INDUSTRIES (1996)	1,365.28
1276	WISNICKI Nina	174.33
1277	Wittich, Douglas	1,703.99
1278	WITZKE Arnold or Patricia	469.16
1279	Wood, Nick M.	5,554.94
1280	Wooding, Richard	30,261.76
1281	WOODSTREAM CANADA CORP	2,600.77
1282	WORKERS COMPENSATION BOARD OF BRITI	11,692.26
1283	WORMALD Dona & ANDERS Jane	53.11
1284	WYNDRIFT FARMS	9.71
1285	Y & R WATER SALES & SRV	2,445.90
1287	YAMAOKA Bea	636.70
1288	Yennadon Holdings Ltd	5,526.10
1289	YU'S ORCHARD	92.66
1290	ZAILO Basil & Nancy	1,075.77
1291	Zane, Jordan	13,000.66
1292	ZEHNER Jacquelyn	3,639.01
1293	ZELLER & SONS ENT. LTD.	9,747.36
1294	ZERRA LANDSCAPING	28.15
1295	Zielinski, Sarah M.	10,406.90
1296	ZORRO'S TRANSPORT	280.00
1297	Eleanor Whitmore	4,063.14
1298	Baljeet Dhaliwal	24,975.01
1299	Eugene Tinaco	20,229.66
1301	Circular Materials	48,450.49
1305	Susan Keetley	106,846.89
1307	0872645 BC Ltd	14,440.36
1308	647549 BC Ltd	2,051.79
1309	Ajiab Singh Orchards	2,913.16
1310	ALLINGHAM John & Rosemarie	32.22
1311	AQUILON Barbara L	13.17
1312	ARAUJO Joaquim & Maria	1,190.49
1313	BLAIR Michael & Vivien	8.70
1314	Branmar Orchard Ltd	104.30
1315	BRAUN Len	1,202.70
1316	Clifford Proudfoot Law Corp	4.38
1317	COSTA Amandio & the Estate of	1,575.10
1318	DEOL Bachan K	399.43
1319	DHADDA Ravinder Singh &	342.20
1320	DHALIWAL Gurjant	5,849.65
1321	· · · · · · · · · · · · · · · · · · ·	
1321	DHALIWAL Harkaran Singh	4,415.78

Claim Ref. #	Claimant	i	Proven Claim
1322	GILBERT Laurie		1,287.19
1323	GILL Mandeep S		2,602.85
1324	GOSAL Surinder S & the Estate		3,339.40
1325	GUMPERT Roland		136.68
1326	HART Diane & Douglas		13.97
1327	Innamorata Orchard Vinyard &		90.78
1328	JABS Eric & Toni		2,300.64
1329	JASSAR Gamdur & Balinder		821.69
1330	K & R Orchards Ltd		8,494.82
1331	KABIS Rene & KABIS Swen		546.40
1332	KESSELRING John H G		3,440.02
1333	KHUN KHUNA Alamjit & Jaspreet		750.48
1334	KISH Julius & Wilma		6,655.82
1335	KURYLO Kim & SHAW Harry		2,316.00
1336	MARCHUK Gail & James		110.12
1337	MBJ Orchards Ltd		1,465.08
1338	MELO Celeste		1,329.50
1339	MISFELDT Patrick & Rosemary		112.82
1340	MORETTO Mario & Donna Darlene		121.82
1341	PADDA Bhupinder		1,636.82
1342	Playlist Vineyards Corp		122.23
1343	PRIEBE Lance		94.46
1344	RAI Paramjeet Singh		1,466.21
1345	ROGERS James & Jacqueline		530.95
1346	SAATCHI Reza		1,911.70
1347	SANDHU Nishan Singh		218.06
1348	SCHULTE Antje		573.10
1349	SEHGAL Pratima K		31.17
1350	SIDHU Sher Singh		11,969.94
1351	SIMONIN Mary		320.45
1352	SINGH Navjot		326.82
1353	STOBART Kent & Christine		1,466.69
1354	SUCHOCKI Len & Mary		373.10
1355	SUMAL Gulzar S		65.98
1356	TURIGAN Claire		315.23
1357	WAHL Erwin		579.06
1358	WILLIAMS Justin		4,122.05
1359	WITZKE Arnold or Patricia		1,538.57
1360	ZAILO Basil & Nancy		64.43
1361	B.C. Investment Agriculture Foundation		3,609,251.04
1362	Henderson, Christopher		7,311.72
1364	Tomlin, Jeffrey		20,946.88
Total	1242 Parties	\$	21,856,174.22