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BDO Canada Limited
Licensed Insolvency Trustees
1100 - 1055 West Georgia Street
Vancouver BC V6E 3P3 Canada

VIA REGULAR MAIL

TO THE CREDITORS IN THE
SUBJECT MATTER BANKRUPTCY

September 22, 2021

Re: In the Matter of the Bankruptcy of Premium Liquid Labs Inc.

Please be advised that on September 17, 2021, pursuant to a Bankruptcy Order issued by the Supreme Court of British Columbia, Premium Liquid Labs Inc. (the "Company") was placed into bankruptcy with BDO Canada Limited ("BDO" or the "Trustee") appointed as Trustee of the Company.

Please see the following enclosed documents for your records:

1. Notice of the First Meeting of Creditors;
2. Certificate of Filing of a Bankruptcy Order;
3. Copy of the Bankruptcy Order;
4. Listing of Creditors;
5. Checklist for Completing a Proof of Claim; and
6. A blank Proof of Claim / Proxy Form.

The First Meeting of Creditors in the Company bankruptcy will be held on October 6, 2021 at 10:00AM PST. The meeting will be hosted virtually on Microsoft Teams. Anyone who attempts to join the First Meeting of Creditors after 10:00AM PST on October 6, 2021 will be removed from the meeting.

Only creditors who submit a completed Proof of Claim form with the required supporting documents with the Trustee's office will be allowed attendance and provided with the access link for the First Meeting of Creditors.

If you have any questions, please email Martin Chan at Mchan@bdo.ca.

Yours very truly,
BDO CANADA LIMITED
In its Capacity as Trustee in the bankruptcy of
Premium Liquid Labs Inc.
And Not in its Personal or Corporate Capacity
Per:

Chris Mihalcheon
Licensed Insolvency Trustee
/encl

District of: British Columbia
Division No. 03 - Vancouver
Court No. B-210344
Estate No. 11-2768454

FORM 68
Notice of Bankruptcy, First Meeting of Creditors
(Subsection 102(1) of the Act)

Original Amended

Take notice that:

1. Premium Liquid Labs Inc. filed (or was deemed to have filed) an assignment (or a bankruptcy order was made against Premium Liquid Labs Inc.) on the 17th day of September 2021 and the undersigned, BDO Canada Limited / BDO Canada Limitée, was appointed as trustee of the estate of the bankrupt by the official receiver (or the Court); subject to affirmation by the creditors of the trustee's appointment or substitution of another trustee by the creditors.
2. The first meeting of creditors of the bankrupt will be held on the 6th day of October 2021 at 10:00 AM at N/A or The First Meeting of Creditors will be held virtually on MS Teams, Please contact Martin Chan at Mchan@bdo.ca for access details.
3. To be entitled to vote at the meeting, a creditor must file with the trustee, before the meeting, a proof of claim and, where necessary, a proxy.
4. Enclosed with this notice are a proof of claim form, proxy form and list of creditors with claims amounting to \$25 or more showing the amounts of their claims.
5. Creditors must prove their claims against the estate of the bankrupt to share in any distribution of the proceeds realized from the estate.

Dated at the City of Vancouver in the Province of British Columbia, this 22nd day of September 2021.

BDO Canada Limited / BDO Canada Limitée - Licensed
Insolvency Trustee

1100-1055 West Georgia St
Vancouver BC V6E 3P3
Phone: (604) 688-5421 Fax: (604) 688-5132



Industry Canada

Office of the Superintendent
of Bankruptcy Canada

District of BRITISH COLUMBIA
Division No. 03 - Vancouver
Court No. 11-2768454
Estate No. 11-2768454

Industrie Canada

Bureau du surintendant
des faillites Canada

In the Matter of the Bankruptcy of:
Premium Liquid Labs Inc.

Debtor

BDO CANADA LIMITED / BDO CANADA LIMITÉE

Licensed Insolvency Trustee

ORDINARY ADMINISTRATION

Security: \$*,***

Date of Bankruptcy: September 17, 2021, 13:58

Meeting of Creditors: October 6, 2021, 10:00
Held virtually on MS Teams
Please contact Martin Chan
at Mchan@bdo.ca for access, BRITISH COLUMBIA

Chair: Trustee

Designated Person: Rodney Samuel Abel Boucher

CERTIFICATE OF FILING OF A BANKRUPTCY ORDER - Section 43

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify, that:

- the aforementioned trustee, filed for my endorsement, a bankruptcy order appointing the trustee under section 43(9) of the Bankruptcy and Insolvency Act, Trustee of the Estate of the aforementioned Debtor;
- provisions for the avoidance of certain settlements and preferences where applicable, begin before the initial bankruptcy event date and end on the date of bankruptcy, both dates included.

The designated person is required:

- to perform all duties imposed upon a bankrupt by the Bankruptcy and Insolvency Act and in particular, attend the first meeting of creditors and upon request appear before the Official Receiver for examination.

The said trustee is required:

- to serve upon the designated person, a copy of the bankruptcy order bearing the Official Receiver's endorsement and where applicable a notice of examination;
- to provide to me, without delay, security in the aforementioned amount;
- to send to all creditors, within five days after the date of the trustee's appointment, a notice of the bankruptcy; and
- when applicable to call in the prescribed manner, a first meeting of creditors, to be held at the aforementioned time and place or at any other time and place that may be later requested by the Official Receiver.

Date: September 22, 2021

E-File / Dépôt électronique

Official Receiver

300 Georgia Street W, Suite 2000, Vancouver, BRITISH COLUMBIA, V6B 6E1, 877/376-9902

SEP 17 2021

ENTERED



Court No. B-210344
Estate No. 11-254344
Vancouver Registry

IN THE SUPREME COURT OF BRITISH COLUMBIA
IN BANKRUPTCY & INSOLVENCY

IN THE MATTER OF THE BANKRUPTCY OF
PREMIUM LIQUID LABS INC.

BANKRUPTCY ORDER

BEFORE MASTER MUJIR .)
September 17, 2021)

On the application of the petitioner, EsmokerCanada Inc., coming on hearing, by telephone, at Vancouver, British Columbia; AND UPON HEARING Erin Hatch, counsel for the petitioner, and no one appearing for the debtor, Premium Liquid Labs Inc., or the Superintendent of Bankruptcy although duly served;

And it appearing to the court that the following act of bankruptcy has been committed: within the six months preceding the date of the filing of this proceeding, the debtor, Premium Liquid Labs Inc., has committed an act of bankruptcy, namely ceasing to meet its liabilities generally as they become due.

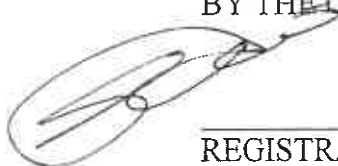
THIS COURT ORDERS that:

1. Premium Liquid Labs Inc., a corporation duly incorporated pursuant to the laws of British Columbia and having a registered office at 1383 West 8th Avenue, Vancouver, British Columbia, be adjudged bankrupt;
2. BDO Canada Limited of the City of Vancouver, in the Province of British Columbia, be appointed trustee of the estate of the bankrupt;
3. The trustee give security in cash or by bond without delay, in accordance with subsection 16(1) of the *Bankruptcy and Insolvency Act*; and

4. The costs of the petitioner shall be paid out of the estate of the bankrupt on taxation of the estate.

DATED at Vancouver, British Columbia, this 17th day of September, 2021.

BY THE COURT



REGISTRAR IN BANKRUPTCY

APPROVED AS TO FORM:



Lawyer for EsmokerCanada Inc.,
Erin Hatch (Harper Grey LLP)

BDO Canada Limited**List of Creditors****In the matter of the bankruptcy of
Premium Liquid Labs Inc.
of the City of Vancouver, in the Province of British Columbia****Bankruptcy Date: 17-Sep-21**
Estate Number: 11-2768454

Type	Name	Attention	Address	
Unsecured Creditors	Auto One Group Limited		8555 Cambie Street Vancouver BC V6P 3J9	1.00
	Canada Revenue Agency Insolvency Intake Centre		9755 King George Blvd Surrey BC V3T 5E1	1.00
	Canada Revenue Agency GST Accounts		9755 King George Blvd Surrey BC V3T 5E1	1.00
	Canada Revenue Agency Payroll Remittances		875 Heron Road Ottawa ON K1A 1B1	1.00
	De Lage Landen Financial Services		3450 Superior Court, Unit 1 Oakville ON L6L 0C4	1.00
	Dragonwood Enterprises Ltd.		1401 W Broadway Vancouver BC V6H 1H6	1.00
	EsmokerCanada Inc.		676 Yonge St. Toronto ON M4Y 2A6	2,600,808.75
	Konica Minolta Business Solutions (Canada) Ltd.		5035 South Service Road Burlington ON L7L 6M9	1.00
	Ministry of Finance - PST		PO Box 9445 Victoria BC V8W 9V5	1.00
	Paypal Canada Co.		661 University Ave, Suite 506 Toronto ON M5G 1M1	1.00
	WorkSafeBC - Collections Department		PO Box 5350 Stn Terminal Vancouver BC V6B 5L5	1.00
	Total: Unsecured Creditors			<u>\$ 2,600,818.75</u>
	Total Creditors			<u>\$ 2,600,818.75</u>

CHECKLIST FOR PROOFS OF CLAIM

This checklist is provided to assist you in preparing the accompanying proof of claim form and, where required, proxy form in a complete and accurate manner. Please specifically check each requirement.

PROOF OF CLAIM

- ▶ The signature of a witness is required;
- ▶ The claim must be signed personally by the individuals;
- ▶ If the creditor is a corporation, the full and complete legal name of the company or firm must be stated;
- ▶ Give the complete address, including postal code, where all notices or correspondence is to be forwarded, the name of the person to contact, the phone number and fax number.

PARAGRAPH 1

- ▶ Please state your name, city of residence, and if you are completing the declaration for a corporation or another person, your position or title.

PARAGRAPH 3

- ▶ State the date of bankruptcy, proposal of receivership and the amount of your claim;
- ▶ A detailed statement of account must be attached and must show the date, number and amount of all the invoices, charged credits or payments;
- ▶ A statement of account is not complete if it begins with an amount brought forward;
- ▶ The amount of the statement of account must agree with the amount claimed on the proof of claim.

PARAGRAPH 4

- ▶ An ordinary creditor must check subparagraph A. A preferred creditor must set out on an attached schedule the particulars of your priority;
- ▶ A secured creditor must check subparagraph C. You must insert the value at which you assess each of your securities and provide a certified true copy of the security documents as registered.

PARAGRAPH 5

Strike out “are” or “are not” as applicable to you. You would be considered a related person if:

- ▶ You are related to blood or marriage to the debtor;
- ▶ If the debtor is a corporation and you were a shareholder or if your company was controlled by the same shareholders as the debtor corporation.

PARAGRAPH 6

All creditors must attach a detailed list of all payments or credits received or granted, as follows:

- ▶ Within the 3 months preceding the bankruptcy or proposal, if the creditor and the debtor are not related;
- ▶ Within 12 months preceding the bankruptcy or proposal, if the creditor and debtor are related.

In the case of an individual’s bankruptcy only, you may request some or all of the items stated after paragraph 6.

GENERAL PROXY

A creditor may appoint a proxy by completing the proxy form, if the creditor is a corporation, the proxy form must be completed in the corporate name and signature witness.

NOTES

- ▶ Only creditors who have filed claims in the proper manner before the time appointed for the meeting of creditors are entitled to vote;
- ▶ A creditor may vote either in person or by proxy;
- ▶ A debtor may not be appointed a proxy at any meeting of his creditors;
- ▶ The trustee may be appointed as a proxy for any creditors;
- ▶ A corporation may vote by an authorized agent at the meeting of creditors;
- ▶ In order to have the right to vote, a person must himself be a creditor or be the holder of a property executed proxy showing the name of the creditor;
- ▶ Only creditors who filed claims in the proper form with the trustee are entitled to share in any distribution that may be made.

District of: British Columbia
Division No. 03 - Vancouver
Court No. B-210344
Estate No. 11-2768454

FORM 31 / 36
Proof of Claim / Proxy

All notices or correspondence regarding this claim must be forwarded to the following address:

In the matter of the bankruptcy of Premium Liquid Labs Inc. of the of Burnaby in the Province of British Columbia and the claim of _____, creditor.

I, _____, of the city of _____, a creditor in the above matter, hereby appoint _____, of _____, to be my proxyholder in the above matter, except as to the receipt of dividends, _____ (with or without) power to appoint another proxyholder in his or her place.

I, _____ (name of creditor or representative of the creditor), of the city of _____ in the province of _____ do hereby certify:

1. That I am a creditor of the above named debtor (or I am _____ (position/title) of _____, creditor).

2. That I have knowledge of all the circumstances connected with the claim referred to below.

3. That the debtor was, at the date of bankruptcy, namely the 17th day of September 2021, and still is, indebted to the creditor in the sum of \$ _____, as specified in the statement of account (or affidavit or solemn declaration) attached and marked Schedule "A", after deducting any counterclaims to which the debtor is entitled. (The attached statement of account or affidavit must specify the vouchers or other evidence in support of the claim.)

4. (Check and complete appropriate category.)

A. UNSECURED CLAIM OF \$ _____

(other than as a customer contemplated by Section 262 of the Act)

That in respect of this debt, I do not hold any assets of the debtor as security and

(Check appropriate description.)

Regarding the amount of \$ _____, I claim a right to a priority under section 136 of the Act.

Regarding the amount of \$ _____, I do not claim a right to a priority.

(Set out on an attached sheet details to support priority claim.)

B. CLAIM OF LESSOR FOR DISCLAIMER OF A LEASE \$ _____

That I hereby make a claim under subsection 65.2(4) of the Act, particulars of which are as follows:

(Give full particulars of the claim, including the calculations upon which the claim is based.)

C. SECURED CLAIM OF \$ _____

That in respect of this debt, I hold assets of the debtor valued at \$ _____ as security, particulars of which are as follows:

(Give full particulars of the security, including the date on which the security was given and the value at which you assess the security, and attach a copy of the security documents.)

D. CLAIM BY FARMER, FISHERMAN OR AQUACULTURIST OF \$ _____

That I hereby make a claim under subsection 81.2(1) of the Act for the unpaid amount of \$ _____

(Attach a copy of sales agreement and delivery receipts.)

E. CLAIM BY WAGE EARNER OF \$ _____

That I hereby make a claim under subsection 81.3(8) of the Act in the amount of \$ _____,

That I hereby make a claim under subsection 81.4(8) of the Act in the amount of \$ _____,

F. CLAIM BY EMPLOYEE FOR UNPAID AMOUNT REGARDING PENSION PLAN OF \$ _____

That I hereby make a claim under subsection 81.5 of the Act in the amount of \$ _____,

That I hereby make a claim under subsection 81.6 of the Act in the amount of \$ _____,

G. CLAIM AGAINST DIRECTOR \$ _____

(To be completed when a proposal provides for the compromise of claims against directors.)

That I hereby make a claim under subsection 50(13) of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

H. CLAIM OF A CUSTOMER OF A BANKRUPT SECURITIES FIRM \$_____

That I hereby make a claim as a customer for net equity as contemplated by section 262 of the Act, particulars of which are as follows:
(Give full particulars of the claim, including the calculations upon which the claim is based.)

5. That, to the best of my knowledge, I _____(am/am not) (or the above-named creditor _____(is/is not)) related to the debtor within the meaning of section 4 of the Act, and _____(have/has/have not/has not) dealt with the debtor in a non-arm's-length manner.

6. That the following are the payments that I have received from, and the credits that I have allowed to, and the transfers at undervalue within the meaning of subsection 2(1) of the Act that I have been privy to or a party to with the debtor within the three months (or, if the creditor and the debtor are related within the meaning of section 4 of the Act or were not dealing with each other at arm's length, within the 12 months) immediately before the date of the initial bankruptcy event within the meaning of Section 2 of the Act: (Provide details of payments, credits and transfers at undervalue.)

7. (Applicable only in the case of the bankruptcy of an individual.)

- Whenever the trustee reviews the financial situation of a bankrupt to redetermine whether or not the bankrupt is required to make payments under section 68 of the Act, I request to be informed, pursuant to paragraph 68(4) of the Act, of the new fixed amount or of the fact that there is no longer surplus income.
- I request that a copy of the report filed by the trustee regarding the bankrupt's application for discharge pursuant to subsection 170(1) of the Act be sent to the above address.

Dated at _____, this _____ day of _____, _____.

Witness

Individual Creditor

Witness

Name of Corporate Creditor

Per _____
Name and Title of Signing Officer

Return To:

Phone Number: _____
Fax Number: _____
E-mail Address: _____

BDO Canada Limited / BDO Canada Limitée - Licensed Insolvency Trustee

1100-1055 West Georgia St
Vancouver BC V6E 3P3
Fax: (604) 688-5132

NOTE: If an affidavit is attached, it must have been made before a person qualified to take affidavits.

WARNINGS: A trustee may, pursuant to subsection 128(3) of the Act, redeem a security on payment to the secured creditor of the debt or the value of the security as assessed, in a proof of security, by the secured creditor.

Subsection 201(1) of the Act provides severe penalties for making any false claim, proof, declaration or statement of account.