

July 20, 2023

To the creditors of Blue Rose Gardening Inc. o/a The Gardener Halifax (the "Company")

Attached please find a Notice of Intention of make a proposal ("NOI") pursuant to the provisions of the *Bankruptcy and Insolvency Act* filed by the Company on July 20, 2023. MNP Ltd. has consented to act as trustee in these proceedings.

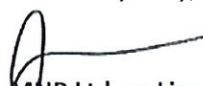
The Company has not filed for bankruptcy and is not in receivership. The NOI provides the Company with an automatic Stay of Proceedings, for 30-days against all current, or pending legal actions creditors may be undertaking to collect their debts. During this initial 30-day Stay period, the trustee will be monitoring the Company's affairs, preparing a report to creditors on the Company's financial affairs and assisting the Company to develop a proposal to creditors to settle their debts.

At this time, you do not need to file a proof of claim or report any discrepancies to us in the amounts the Company claims is owing to you. All creditors will have an opportunity to file their claims and comment on the proposal at a creditors meeting which will be held approximately three weeks following the filing of the proposal. You will receive further communication on this process once the proposal has been made.

Copies of relevant documents to this proceeding will be posted on the trustee's website at <https://mnpdebt.ca/en/corporate/corporate-engagements>

If you have any questions, or need further clarification, please contact Justin Noftall at justin.noftall@mnp.ca or 902.334.2024

Yours very truly,



MNP Ltd. as Licensed Insolvency Trustee acting in re the Proposal of Blue Rose Gardening Inc.

Per: J. Eric Findlay, CIRP, LIT, CPA

Senior Vice President

July 20, 2023

To our valued partners:

I wanted to include this letter to set out our intentions to move forward with you during our financial restructuring.

We have worked very hard to avoid this step, that we eventually had no choice but to make. Our existing debt load and expense structure is such that we simply cannot continue without making significant financial and operational changes.

The last three years have presented us with a number of significant challenges including labour shortages, COVID-related issues and most importantly, poor financial management driven in part by decision-making based on inaccurate accounting. Many changes have already been made to reduce overhead, improve margins on quoting and most significantly, we have engaged a firm to provide accounting and comptroller services. This is already translating into a positive (and accurate) bottom line sine the beginning of the landscaping season.

I am committed to making this restructuring work and ensuring business continues. In the meantime, it is business as usual. All suppliers will be paid for goods or services delivered after the date of our NOI filing on a COD basis. Amounts owed prior to that date will be dealt with under our proposal to creditors.

I appreciate your continued support of our business and our relationship during this difficult time. I would be happy to speak with you at any time if you have questions or concerns.

Sincerely,

A handwritten signature in black ink, appearing to read "R. Corey". The signature is fluid and cursive, with a large initial "R" and a long, sweeping tail on the "y".

Rob Corey

The Gardner Halifax

District of: Nova Scotia
Division No. 01 - Halifax
Court No.
Estate No.

- FORM 33 -
Notice of Intention To Make a Proposal
(Subsection 50.4(1) of the Act)

In the Matter of the Proposal of
Blue Rose Gardening Inc.
of the Town of Brookside, in the Province of Nova Scotia

Take notice that:

1. I, Blue Rose Gardening Inc., an insolvent person, state, pursuant to subsection 50.4(1) of the Act, that I intend to make a proposal to my creditors.
2. MNP Ltd. of 1801 Hollis Street, Suite 1400, Halifax, NS, B3J 3N4, a licensed trustee, has consented to act as trustee under the proposal. A copy of the consent is attached.
3. A list of the names of the known creditors with claims of \$250 or more and the amounts of their claims is also attached.
4. Pursuant to section 69 of the Act, all proceedings against me are stayed as of the date of filing of this notice with the official receiver in my locality.

Dated at the City of Halifax in the Province of Nova Scotia, this 20th day of July 2023.



Blue Rose Gardening Inc.
Insolvent Person

To be completed by Official Receiver:

Filing Date

Official Receiver

District of: Nova Scotia
 Division No. 01 - Halifax
 Court No.
 Estate No.

- FORM 33 -

Notice of Intention To Make a Proposal
 (Subsection 50.4(1) of the Act)

In the Matter of the Proposal of
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List of Creditors with claims of \$250 or more.			
Creditor	Address	Account#	Claim Amount
ADD Capital Corp. Mike F.	2 - 500 Cochrane Drive Markham ON L3R 8E2		76,237.00
Bergman Landscape & Masonry	847 Hammonds Plains Road Bedford NS B4B 1B2		78,485.00
Business Development Bank of Canada - Atlantic Atlantic Special Accounts	1234 Main Street 5th Floor Moncton NB E1C 1H7	159326-04	166,860.00
Business Development Bank of Canada - Atlantic Atlantic Special Accounts	1234 Main Street 5th Floor Moncton NB E1C 1H7	159326-03	10,620.00
Business Development Bank of Canada - Atlantic Atlantic Special Accounts	1234 Main Street 5th Floor Moncton NB E1C 1H7	159326-02	29,148.00
Business Development Bank of Canada - Atlantic Atlantic Special Accounts	1234 Main Street 5th Floor Moncton NB E1C 1H7	159326-01	28,980.00
CRA - Tax - Atlantic	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-sud QC G9P 5H9	819499120RT0001	363,815.00
CRA - Tax - Atlantic	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-sud QC G9P 5H9	819499120RP0001	765,442.00
CRA - Tax - Atlantic	Shawinigan-Sud National Verification and Collection Centre 4695 Shawinigan-Sud Blvd Shawinigan-sud QC G9P 5H9	CEBA	40,000.00
CWB National Leasing Inc./ (formerly National Leasing Group Inc) Bankruptcy Designate	1525 Buffalo Pl Winnipeg MB R3T 1L9		21,600.00

District of: Nova Scotia
 Division No. 01 - Halifax
 Court No.
 Estate No.

- FORM 33 -

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 (Subsection 50.4(1) of the Act)

In the Matter of the Proposal of
 Blue Rose Gardening Inc.
 of the Town of Brookside, in the Province of Nova Scotia

List of Creditors with claims of \$250 or more.

Creditor	Address	Account#	Claim Amount
Dura Cast Hardscape Solutions	c/o Credit Consultants Ltd., 11 Scarfe Court Dartmouth NS B3B 1W4		13,082.00
Dynamic Leasing	8 Basinview Drive Dartmouth NS B3B 1G4		86,000.00
Eastern Fence Erectors Limited	145 Cutler Avenue Dartmouth NS B3B 0J5		6,555.00
Flex Cap Inc.	CP 302 BP Rive-Nord Boisbriand QC J7E 4J4		17,500.00
Jim Pattison Industries Ltd. dba Jim Pattison Lease Ion Lazar	4937 Regent Street Burnaby BC V5C 4H4		292,366.00
Kubota Canada Ltd. Tara Benson	1155 Kubota Dr Pickering ON L1X 0H4		165,300.00
Mortley Investments Inc. Scott A. Reinhardt	201-339 Herring Cove Road Halifax NS B3R 1V5		108,976.00
O'Regan's National Leasing Shelley Giffin	3224 Kempt Road Halifax NS B3K 4X1		225,700.00
West Nova Fuels Limited	P.O. Box 880, 73 Falkland Street Lunenburg NS B0J 2C0	830578	21,345.00
Total			2,518,011.00



Blue Rose Gardening Inc.
 Insolvent Person



Industry Canada
Office of the Superintendent
of Bankruptcy Canada

Industrie Canada
Bureau du surintendant
des faillites Canada

District of Nova Scotia
Division No. 01 - Halifax
Court No. 45522
Estate No. 51-2967109

In the Matter of the Notice of Intention to make a proposal of:

Blue Rose Gardening Inc.

Insolvent Person

MNP LTD / MNP LTÉE

Licensed Insolvency Trustee

Date of the Notice of Intention:

July 20, 2023

CERTIFICATE OF FILING OF A NOTICE OF INTENTION TO MAKE A PROPOSAL

Subsection 50.4 (1)

I, the undersigned, Official Receiver in and for this bankruptcy district, do hereby certify that the aforementioned insolvent person filed a Notice of Intention to Make a Proposal under subsection 50.4 (1) of the Bankruptcy and Insolvency Act;

Pursuant to subsection 69. (1) of the Act, all proceedings against the aforementioned insolvent person are stayed as of the date of filing of the Notice of Intention.

Date: July 20, 2023, 12:56

E-File/Dépôt Electronique

Official Receiver

Maritime Centre , 1505 Barrington Street, 16th Floor, Halifax, Nova Scotia, Canada, B3J3K5, (877)376-9902

Canada