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THE HONORABLE JOHN C. COUGHENOUR

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

ERWIN SINGH BRAICH,)
)
 Plaintiff,)
)
 vs.)
)
 STEVE MITTELSTAEDT, ET AL.,)
)
 Defendants.)

NO. CV7-0177C

DECLARATION OF
PARMINDER I. VICKRAM IN SUPPORT
OF PLAINTIFF'S RESPONSE TO THE
KPMG DEFENDANTS' MOTION TO
DISMISS

I Parminder I. Vickram declare as follows:

1. My date of birth is August 17, 1945.
2. I am a Manager for Mental Health & Addiction Services, Vancouver Island Health Authority, BC 2. I hold two Masters Degrees and a Ph.D. I make this declaration upon personal knowledge and, if called to testify, could and would testify to the facts set forth herein.

Declaration of Parminder I. Vickram
in Support of Plaintiff's Response to
the KPMG Defendant's Motion to Dismiss
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- 1 3. I am a creditor of Mr. Erwin Singh Braich in the Canadian Bankruptcy Action case
- 2 number 193466VA99.
- 3 4. I have very close relationships with several of the other creditors in Erwin Singh
- 4 Braich's involuntary bankruptcy proceedings.
- 5 5. Due to the fact that I have had regular discussions and close contact with
- 6 approximately 15 creditors, these people have relied on me to be the liaison between
- 7 the agents and officers of KPMG Inc, in its capacity as the trustee for Mr. Braich's
- 8 bankruptcy.
- 9 6. In 1999, after learning of the petition to involuntarily place Mr. Erwin Braich in
- 10 bankruptcy, I decided immediately to contact KPMG. Inc.
- 11 7. Many times thereafter, I discussed the status of the bankruptcy proceedings with
- 12 different individuals at KPMG Inc.
- 13 8. I remember clearly speaking to Mr. Bidulka, Mr. Boales, Mr. Rusko and Mr. Wood.
- 14 9. From my notes, I see that I left messages for some of the above named individuals.
- 15 10. Often times, nobody called me back or in anyway responded to my inquiries.
- 16 11. One of the times, I spoke with Mr. Boales, he told me that for matters to progress, and
- 17 since I represented so many creditors, that we should all submit money to KPMG
- 18 because they had no funding to proceed.
- 19 12. I was involved with a business venture involving a trust managed by Mr. Braich
- 20 involving the buying and selling of fertilizer products to various customers in Asia. I
- 21 traveled with a Mr. Glenn Rempel to New York and Toronto. Mr. Rempel had
- 22 worked with Mr. Braich for many years. I also traveled with Candice Selby, a
- 23 chartered accountant formerly based with the accounting firm Price Waterhouse, to

Declaration of Parminder I. Vickram
in Support of Plaintiff's Response to
the KPMG Defendant's Motion to Dismiss
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1 Boston and Delaware in attempting to establish the commodity trading for the trust. I
2 also remember that I went to Alberta with Mr. Rempel in doing research regarding
3 selling wheat and barley to customers in China. Additionally I traveled to India to
4 meet with the Birla Group for various commodities transactions in regards to the
5 trust.

6 13. I know when John Spearn, an employee of Mr. Braich, sold one ship load of
7 agricultural grade urea, which Mr. Braich had bought from Russia, (approx. 3-4
8 million dollars in US funds), and then misappropriated the payment from that
9 transaction. I went to the Chinese Consulate in Vancouver to pursue this matter
10 vigorously. Mr. Braich and I discussed this very fully, and I have personal
11 knowledge that Mr. Braich had depended on Mr. Spearn to oversee that shipment of
12 urea.

13 14. There was significant evidence of Mr. Spearn's illegal conduct regarding the taking of
14 the financial proceeds from that venture. It is clear that those proceeds although
15 being separate assets of his children's trust, would have been in part relevant to the
16 bankruptcy, and at a minimum KPMG as trustee should have made every effort to
17 preserve and protect the asset. I personally made KPMG aware of the significance of
18 the financial assets taken by Spearn. They could have pursued all legal actions and
19 remedies against Mr. Spearn and his company (Cor-Cap), but instead did nothing. Of
20 course at the time being in involuntary bankruptcy Mr. Braich was unable to take any
21 actions on his own accord.
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Declaration of Parminder I. Vickram
in Support of Plaintiff's Response to
the KPMG Defendant's Motion to Dismiss
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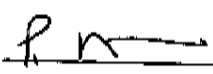
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- 15. It is significant to me, and I have been very frustrated that as a creditor in the bankruptcy proceedings of Erwin Braich I have not been asked to come to a proper first meeting of the creditors as required under the Canadian Bankruptcy laws.
- 16. I have been waiting for over seven years for KPMG to schedule a proper meeting of the creditors.
- 17. Mr. Erwin Braich has from time to time met with various creditors, or visited his creditors in small and large groups, and kept us up to date on what is going on in his efforts to pay us back: Our loans including all interest. It is clear to me that he has been very frustrated that KPMG and their lawyer Mr. Brian McLean, have made it so hard for him to pay us.
- 18. I, and the other creditors that I am familiar with, are happy to see that finally Mr. Braich is taking legal action against KPMG.
- 19. It is my opinion as a creditor and participant in these bankruptcy proceedings, for approximately the last seven years, that KPMG and its employees and agents have not acted in a manner consistent with their duties and obligations to the creditors.

I declare under penalty of perjury under the applicable laws of Canada, United States of America, and the State of Washington. I have read forgoing and all the statements made are true and correct to the best of my knowledge.

Executed at Courtenay British Columbia, Canada, this 5 day of May, 2007.



Parminder I. Vickram, Declarant

Declaration of Parminder I. Vickram
in Support of Plaintiff's Response to
the KPMG Defendant's Motion to Dismiss
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