

IN THE SUPREME COURT OF BRITISH COLUMBIA

**In Bankruptcy and Insolvency
In the Matter of the Bankruptcy
of
Erwin Singh Braich
and
In the Matter of the Prosecution for
Criminal Contempt of Court
of
Satinder Paul Singh Dhillon**

AFFIDAVIT

I, Satinder Dhillon, of Abbotsford, British Columbia MAKE OATH AND SAY AS FOLLOWS THAT:

1. I am a creditor in these bankruptcy proceedings and am owed in excess of \$3 million and as such have personal knowledge of the matters hereinafter deposed to, save and except where the same are made upon information and belief, in which case I do verily believe them to be true.
2. On June 13th, 2014, after much back and forth between KPMG's counsel and myself, there was a hearing that took place that lasted approximately half an hour. Attached as **Exhibit "A"** is some of the material that was sent to the scheduling department and was before Chief Justice Hinkson on June 13th, 2014.
3. The subject of this hearing was an application, that I had brought, to obtain a copy of the file, which is in KPMG's possession and which I needed for my upcoming trial in order to be able to defend myself against criminal charges. Chief Justice Hinkson stated on June 13th, 2014, that it appeared that KPMG was the "moving force" in having me charged criminally and he also suggested to me that due to the section of the *Bankruptcy and Insolvency Act* (the "Act") which entitled me to at least view the file that I should "revisit" the matter with KPMG. Attached as **Exhibit "B"** are the relevant portions of

the transcript from that day and the sections of the Act which clearly state that the trustee is obligated to keep proper books and records and that these books and records can be inspected at any reasonable time by a creditor.

4. The Act also states that **“The fact that the books and records are in the possession of the trustee will not shield them from being subpoenaed for court proceedings, even if those proceedings are in some other province”**.
5. KPMG has refused to let me or any other creditor or the involuntary bankrupt in these proceedings, view the file or make a copy of it for the last 14 years.
6. The same day after the hearing before Chief Justice Hinkson I took his advice and requested the file again and I was denied again
7. After visiting KPMG’s offices in person that day, I was told to come back initially after visiting in the morning and then when I returned I was told the file was in storage at another location.
8. Then KPMG’s counsel followed up with a letter telling me to not go to the office in person again and if I did so again that security would remove me from the premises.
6. This, among many other things that have occurred at the direction of KPMG, in what is now the longest running insolvency matter in Canadian history, has caused incalculable pain and suffering to many individuals. Some of whom have passed away since KPMG was appointed Trustee, (without affirmation by any of the lawful creditors) before the turn of the century (October 1st, 1999).
7. On or about June 16th, 2014, my lawyer arrived to Vancouver from Toronto. In the evening that same day I drove from Abbotsford, despite having severe abdominal and rib pain. We met at approximately 9:30 PM at Shizen Ya (an organic sushi restaurant) which is located across from The Law Courts where the trial is now being heard in courtroom 20.
8. Mr. Emmet Pierce was also in attendance at this meeting and has filed an Affidavit attesting to that fact and his Affidavit is currently under seal in this matter. Also it should be noted that my lawyer asked for a publication ban on Mr. Pierce’s Affidavit, which was refused by the court.
9. At this meeting we discussed many things regarding my case (some of which are in Mr. Pierce’s Affidavit). Without going into any specific details in this Affidavit, and out of compassion for my former lawyer, I will not be stating most of the things we discussed. That being said, I may file a separate Affidavit outlining what occurred if I feel it is necessary to protect my health and to not further compromise my case. Also, I will not be naming him specifically in this Affidavit and will only be referring to him as my lawyer.
10. After arriving from Toronto, my lawyer informed me that he had scheduled a pre-trial conference for 9:00 AM the next day (on June 17th, 2014). When he

was scheduling this conference I asked my lawyer to request a later time in the day, if possible, as I was exhausted from the previous week and in severe pain. He informed me that 9:00 AM was the only time available and that he had no say in the matter.

11. The meeting on June 16th, 2014, lasted several hours and after much discussion, all of which was witnessed by Mr. Pierce, it was decided that my lawyer and I had to part ways and could not longer work together.
12. At this meeting I informed my lawyer that his departure left me in a tremendously difficult position and that I would do all that I could to protect him in court, but at some point I may be left with no choice but to reveal the reasons why we had a breakdown in open court. He was appreciative of my restraint and concern for his professional reputation.
12. I did not get back home, to Abbotsford, until the early hours of the morning. And with very little sleep and already exhausted from the previous week, had to wake up again and drive back to Vancouver to be in court at 9:00 AM.
13. Due to the events that had occurred and the lack of sleep, the stress it had caused me being left without a lawyer on the eve of a criminal trial (which stemmed from KPMG's actions over the course of 14 years) and having to drive back and forth from Abbotsford and scramble around at the last minute, I began to take over the counter pain medication, as I could no longer just grin and bear it. My body was beginning to break down ("a perfect storm" is what some health care professionals would call it later).
14. Attached as **Exhibit "C"** is a transcript from the hearing that took place on June 17th, 2014.
15. There was no ruling given on June 17th, 2014, and we were asked to return in the morning at 10:00 AM on June 18th, 2014.
16. Attached as **Exhibit "D"** is the transcript from June 18th, 2014.
17. On June 17th, 2014, after the hearing whereby my lawyer withdrew and got off the record, I was unable to drive home right away as I was in too much pain and could not stand or sit. Instead I went to Mr. Pierce's residence in Vancouver to rest before making the trek back to Abbotsford. At this point I was in severe physical pain and was facing the prospect of having to go to trial without a lawyer while knowing I had to drive back home and into the city in the morning again, with my fate up in the air. I did however take some solace in the fact that Mr. Pierce had witnessed the true sequence of events, as sworn to in his Affidavit (which was supported by exhibits).
18. After getting home late again, as I was unable to drive back from Mr. Pierce's residence in a timely manner, I got up early and continued to take pain medication to help me get through the June 18th, 2014 hearing. As the transcript shows, I was not granted an adjournment and was informed I would have to represent myself within days and do as much preparation as I could

with what little time I had left, as the trial was now scheduled to begin on Monday June 23rd, 2014. Attached as **Exhibit "E"** is the transcript from that day.

19. Immediately after my application for an adjournment was refused I was asked by the court if I wanted to receive instructions on what I needed to do to proceed to defend myself at the trial. I was given the option of getting this information within 20 minutes or after the lunch break at 2:00 PM, in case I needed to take time to "digest" what had been said by the court and because the court wanted me to be in the right "mental condition" to receive the information (page 15 of Exhibit "D").
20. I immediately asked for it to be in 20 minutes as the physical pain I was in was beginning to get excruciating and I also had a doctor's appointment I needed to get to.
21. When the judge returned I was told that it was taking longer than expected to put together the materials containing the required information. A suggestion was made that perhaps we could again attend the next day in the morning. I shuddered at the thought of having to drive back and forth one more time and agreed to 2:00 PM. In the previous days and on that day as well, I stated many times to Mr. Pierce and family members and friends of mine, that there was 'no way I'm going to make it through a trial' if the court forced me to proceed and that it was going to kill me to go forward but now I had no choice. At this time I had no idea what was about to happen next.
22. During the break while waiting for the court to reconvene I had to take more pain medication as the pain was getting worse and worse and at one point I had to lay down on the floor outside the courtroom as I could not stand any longer.
23. That day after the adjournment was not granted and after we returned and I ended up spending another 2 hours in court listening and making submissions, I went back to Mr. Pierce's residence immediately, as I could not stand or sit (In fact, ironically, much of what occurred in the lead up to having to attend trial on Monday was documented by video and pictures and can be attested to by my family and friends and Mr. Pierce's brother and mother, as Mr. Pierce's mother is the one that brought me a blanket when I went over to their residence and Mr. Pierce's brother also saw me laying on the sofa at one point when the final game of the Stanley Cup Playoffs was on.).
24. I was in severe pain at this point, I had missed my doctor's appointment and was exhausted. To quell the pain I took more pain medication so I could try and sleep a bit before having to drive back to Abbotsford. I did take some solace in the fact that I did not have to drive back to Vancouver the next day, as the trial was beginning four days later and that I could maybe rest for a day and finally get a full night's rest.

25. I returned back home to Abbotsford a little after midnight. I was exhausted and took a shower as soon as I got home (which I usually don't do in the evening but the hot water made the pain feel better). I tried to go to sleep but was nauseous and felt sick to my stomach. I tossed and turned and then finally fell asleep for an hour or so but then had to get up and was groggy and half asleep, when I barely made it to the bathroom and began to vomit profusely. I vomited three or four times and the color was dark black and mostly all liquid. I was so tired that I just wanted to get back into bed and sleep so the pain would go away. When I tried to go back to sleep in my semiconscious state, I kept thinking why was my vomit black and what did I eat. I couldn't really think straight and just tried to go to sleep and thought to myself I'll deal with it in the morning after I have gotten some rest.
26. I slept for maybe another hour or so and then I repeatedly had to get up and vomit. This occurred numerous times. Each time it was mostly dark black liquid. This happened two more times and the second time I also began to have a bowel movement and at one point was vomiting and having a bowel movement at the same time. The bowel movement was all liquid and dark black as well. Because I had to sit on the toilet and the sink was close enough and clogged from my vomit I put my hand in the sink and only then realized that everything that had been vomiting was blood. I was bleeding at both ends now and completely exhausted from lack of sleep and having exerted myself vomiting and having multiple bowel movements as well. I should have called the ambulance at that point and gone to the hospital but I was so physically exhausted that the sleep to me, at the time, seemed more important. The fact that I was semi conscious and couldn't even think straight did not help matters. I then slept on and off for the approximately 11 hours. When I got up the next day I was feeling better having at least gotten some sleep. A little while after I got up, I thought to myself that I should probably get to a clinic and see a Doctor. At this point I was still laying in bed and not fully realizing what had happened. When I got up and went to the bathroom it was again dark black liquid and I could even smell the blood this time. At this point, I went back to bed and laid flat, as I became a bit light headed going from the bed to the bathroom. I started to make some calls to my Doctor and to Mr. Pierce and another friend of mine. At this point I thought because I never take pain medication, that perhaps something happened to the lining of my stomach (as the pharmacist said could happen.....keep in mind that I did not go over the maximum daily dose of the pain medication and took only about 60-70% of the maximum daily dose, as I had made sure to ask the pharmacist about the appropriate dosage when I purchased the medication.
27. My doctor and my friends told me to get to the hospital immediately and I got up and put on my hooded sweat shirt and pants and attempted to walk to the living room to get the keys to the car and drive myself to the emergency room. This small amount of physical activity caused me to become very light headed and my heart to begin to beat quite fast. I had never felt like this before in my

life but I was in less physical pain than the previous day having finally gotten some sleep.

28. I went back to my room and laid down, as this felt better. I thought that if I pushed myself anymore that I would pass out and that if I drove my car I could potentially pass out and cause an accident, possibly injuring someone else and/or myself.
29. After I laid down to call the ambulance, I googled the phone number to the hospital and got the automated switchboard. I hung up when I heard the automated voice thinking I'm not in the mood to mess around with pressing one and then two and pound etc. I googled again to find out how to call the ambulance, when it dawned on me that 911 was the number to call. I laughed at myself when I thought about how out of it I must have been to not remember to call 911 in the first place. Though I don't recall ever being in a hospital overnight before or ever calling an ambulance for myself, I had done so for family members. The point I'm trying to make is that I'm not used to needing any medical attention or having health problems despite having endured a tremendous amount of stress throughout the course of my life and particularly since KPMG entered into the picture.
30. The ambulance came and transported me to the hospital. Upon my arrival and after listening to what had happened while I was being examined, the doctor confirmed that I had indeed been bleeding and immediately asked for my blood to be matched and ordered two units.
31. My hemoglobin count when I went into the hospital was 116. When I was informed that the doctor had ordered blood for me, I told the nurses that I did not want any blood and only if I was in critical condition would I consent to a transfusion, and this only after I spoke to my doctor (unless I was unconscious). I also asked, at what point they give a person a blood transfusion. And nurses said that depending on age and some other factors, it's usually when the hemoglobin drops to 80.
32. When I arrived at the hospital I expected to maybe stay overnight or even be released later the same day. Based on my experiences with relatives and friends and from what I've read about and heard about emergency rooms and hospitals (and having friends and family who have worked and some still do, for Fraser Health Authority) it is my understanding that a person has to be in pretty bad shape for a hospital to keep you overnight and apparently even pregnant women are sent home the same day of delivery these days. That first night there were no rooms or beds available and just reclining chairs with four people in a room.
33. Along with my hemoglobin count, my red blood cells, hematocrit and platelet counts were low. In later tests my white blood cell count dropped dramatically as well.

34. The nurses and doctors that saw me told me that I was lucky that I hadn't bled to death, having been an idiot and not gotten to the hospital immediately after realizing I was bleeding. It should be noted that idiot is my own term, not what they called me.
35. I explained to the doctors and nurses that I need to be in court on Monday and that due to my previous experience with the judicial system over the course of 14 years, as a creditor and plaintiff and now having been arrested and charged with posting a blog and the recent goings on in the past few days and weeks, that I needed to be in court no matter what on Monday.
36. The doctors and nurses originally thought maybe I could be out within a day but changed their minds when my hemoglobin count fell from 116 (which is well out of the normal range and low in and of itself) to 113, which was not a huge drop but trending in the wrong direction.
37. The next day my count fell by over 30 points to 81 (keeping in mind that at 80 I was told they would want to do a transfusion). Due to the fact it fell that much after I had my gastroscopy and it was confirmed that I lost all that blood because I have an active bleeding ulcer, they kept me another day.
38. When I talked to my doctor again he said that I needed to rest and that if the count went to 70 he would have to do a blood transfusion and that they would continue to monitor me and see if I bounced back.
39. The next test that was done showed only a one point increase to 82 and I was forced to stay yet another night in the hospital. The doctors and nurses said that I should be bouncing back faster and that if the count went up then I could be released the next day. The next two tests showed a two point increase and then one point drop. I said to the doctor that I had to be in court on Monday morning and told the nurses that I would be leaving regardless and the doctor on the final day gave me the option of staying another day or going home if I could rest there (which was a Sunday). I chose to leave due to my obligations to the court. The doctor said when he discharged me that I should take it easy for the next little while.
40. Attached as **Exhibit "F"** are my hematology reports and my doctor's note stating that currently I am severely anemic. Originally the hospital had said that the hematology reports had to go to my doctor first and that I could get copies on Tuesday June 24th, 2014. I told them that was too late for me and that I would probably have to provide detailed evidence and account for each and every day after I left Court on Wednesday June 17th, 2014. And most likely be made to swear an Affidavit as my word wouldn't be good enough to the court. And even after swearing an Affidavit I couldn't be sure of what would happen, as Mr. Pierce's recent Affidavit was given no weight and in the previous 14 years KPMG had been able to get orders etc. without ever having been cross-examined on any of the things they have filed. It seems to Mr. Erwin Braich's general body of lawful creditors that KPMG's word is taken

for gospel in the courts and that we could have all of the evidence in the world and it would make no difference.

41. Also after having had this near death experience, which the doctors and nurses agreed was a direct result of stress, as my diet is very good, I'm a vegan, do yoga regularly and my friends and family know I take care of myself the best I can. The one thing I can't manage is the pressure that KPMG has applied to me over the course of 14 years and the vice grip they seem to have me in.
42. The fact that I am now having to conduct my own defense, after my privacy was grossly violated, for an allegation that the Crown's own expert witness has said and the police officers that have been cross-examined have said, is something they have never investigated before, is very painful to me.
43. Ms. Jenny Chau in fact stated that she has never ever investigated anyone for posting a blog and out of the 200 or so computers she has analyzed in the past 8 years, she has never analyzed one for allegations of blog postings. And out of the 8 or so times she has testified and helped convict people it was for murder, child pornography charges and sexual assault. The transcript of Ms. Chau's testimony from yesterday was not yet available as at the time of swearing of this Affidavit due to the fact that for some reason the registry did not get the last two days of tapes over to the transcribers, even though they were requested on an urgent overnight basis.
44. My decision to come to court and conduct this trial, the best I could given my lack of experience in criminal proceedings and the status of my health at the moment, is because I am fed up with being treated as a second class citizen and having to live at the whim of KPMG's power in this country.
45. KPMG has managed to invade my privacy, by having my intimate private facebook chat logs printed, my private business emails printed and my computer examined. The lawful creditors do not feel that KPMG did their job as Trustee, as prescribed by the *Bankruptcy and Insolvency Act* and the Code of Ethics for professional accountants. On top of this, the fact that I am now having to reveal my medical history voluntarily, in detail, is yet another violation of my privacy but I really have no choice it seems as I do not want anyone to consider it not plausible and be forced to continue any further until I have had chance to get healthy and get more blood work done and see where I stand. I need to get all my counts up to normal levels again before going forward. If I collapse again I might not be so lucky and these proceedings would be moot at that point. KPMG would have effectively silenced me. This was their plan as I was told to me during my interrogation.
46. All of what I am saying can be verified and I also attach as **Exhibit "G"** a copy of an email I sent to Crown counsel the day before my collapse, which was sent at 2:39 AM June 18th, 2014, requesting that we proceed by consent due to the fact that I was not familiar with criminal procedures and because I had appointments with lawyers, and I needed time to get the file from my lawyer and educate myself the best I could and prepare a defense. I also stated

in that same email, the day before almost dying, that I would appreciate it if we could proceed by consent due to my medical condition, which at that time I didn't even know was this severe.

47. Had it not been for the help I received from Mr. Pierce I wouldn't have even been able to have gotten as far as I did in this trial.
48. All the while I was in the hospital I was not resting properly as I should have been and was busy preparing my submissions via text message as I was too weak to talk on the phone for very long (and I had no access to email for three days). The whole time I was in the hospital I was worrying about gathering evidence to prove that I indeed did fall apart after the ruling on Wednesday. I'm just one human being and KPMG is a behemoth.
49. Almost dying has not weakened my resolve though. In fact it has done the opposite. I came to court on Monday ready to resolve this matter. Now lets see if I'm allowed to cross-examine those that say some blog postings hurt them.
50. It truly is ironic that not one person mentioned in the blog postings is willing to appear voluntarily and in fact they are seeking to avoid having to testify altogether. These actions really do speak volumes about what is really going on!
51. For parties that have supposedly done such a flawless job in administrating a bankruptcy, it makes no sense that not a single one of them will voluntarily attend to be examined.
52. It is clear for the world to see what is really going on here. Perhaps my frank tone and style of writing this Affidavit is not what it would have been had I not almost died and my story with me, last week.
53. I'm asking the court for time to get healthy enough to fight on as I vow to continue to battle KPMG until justice is served or I die, whichever comes first.
54. I also attach as **Exhibit "H"** a copy of the receipt from the taxi cab company, This was the first in my life that I could not drive myself from Abbotsford to Vancouver to attend court.
55. What I've learned the hard way is that in this world it's not about what actually happened but what you can prove and what type of evidence you have. The creditors have the truth on their side and they can prove each and every allegation that was ever made. Now the only question is will they get a venue to present this evidence ever in Canada?
56. Contained within Exhibit "H" are also receipts from the hotels I've had to stay at in Vancouver at while conducting my defense, which stem from KPMG's complaints, as I could not drive back and forth between Abbotsford and Vancouver everyday due to my condition.

57. In courtroom 20 right now there is also a wheelchair that was brought in and a yoga mat to lay down on if need be and a pillow, all of which was kindly allowed by the court in case I needed it and I do appreciate being allowed to sit and stand and walk around as I needed to otherwise I wouldn't have even made it through the days of trial I did so far.
58. Some of my friends, when we try to make light of this whole situation, now call me 'second class Satinder'! Without a sense of humour I would probably have already been dead!
59. KPMG says I can't even go to court and ask the judge for their file as there is an order stating I must have a lawyer and one that is from B.C. apparently too! The court in the criminal matter says I have to proceed without a lawyer?
60. Some have said that I am being held to a different test than most all other citizens in this country due to all that has transpired. Why does KPMG have it out so bad for me? What is it that they are afraid of?
61. If I would have died last week who would have been responsible? By the grace of God I survived and feel I have no choice but to file this affidavit, so that if I die along the way fighting, it will at least be documented.
62. KPMG doesn't care, the Crown didn't heed to my request and the court thought it best to push me into a trial. I took every reasonable step along the way and made all the appropriate requests and this is where it got me, being investigated alongside murderers in this country.
63. While I write this I am going against my doctors orders and am literally on my knees typing at the business center, it is 7:36 AM as I still can't sit for long periods of time and have not slept and have to be awake again for court in a few hours, but if I don't present a sworn and complete picture I run the risk of it not being plausible and could be forced to deal with KPMG's motions and God knows what else before I am ready and healthy enough to do so.
64. While I was at the hospital one of the nurses googled me and read about what I had been going through as she said to me when I was admitted to the hospital that I was too young to have this kind of ulcer. And after she read everything she said you should have 6 ulcers with the kind of stress you have had to deal with, to which I responded it's a good thing I take care of myself the best I can and I was doing pretty good with just the one ulcer then eh!!
65. In a way I do feel reborn! This hospital stay was the only time I've ever stayed overnight at a hospital that I can recall since I was born.
66. When I was born I was premature and stayed in the hospital for approximately a month. The doctors had told my parents that I probably wasn't going to make it and to be prepared. So the way I look at it is that everything since then has been in the bonus round and now I've gotten lucky twice!
67. At the end of the day I'm just the child of punjabi immigrants who grew up picking berries in Abbotsford, and KPMG is a multi-billion conglomerate

with unlimited resources and power and political clout. I should be flattered that they are paying so much attention I guess!

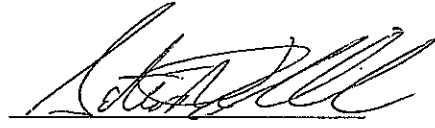
68. I know this Affidavit defies convention, but then again so does most everything else in this saga!

SWORN BEFORE ME at Vancouver,
British Columbia, this 26th, day of
June, 2014



(Commissioner for Oaths in and for the
Province of British Columbia)

BRUNO D. JESSACHER
Deputy District Registrar
B. JESSACHER
A Commissioner for taking Affidavits
within British Columbia.



Satinder Dhillon