ALBERTA SECURITIES COMMISSION

CEASE TRADE ORDER

Citation: Howard Land Corp., Re, 2013 ABASC 408

Date: 20130830

Howard Land Corp.

Background

- 1. Howard Land Corp. (the **Issuer**) is a company incorporated in British Columbia with its head office in Vancouver, British Columbia.
- 2. The Issuer is not a reporting issuer in Alberta.
- 3. Under section 2.9 *Offering Memorandum* of National Instrument 45-106 *Prospectus and Registration Exemptions* (**NI 45-106**) the prospectus requirement does not apply to a distribution by a company of a security of its own issue if, among other things, the company files with the Alberta Securities Commission (the **Commission**) a copy of an offering memorandum in the required form.
- 4. According to the reports of exempt distribution filed by the Issuer in Form 45-106F1 *Report of Exempt Distribution* from November 2012 to February 2013, the Issuer relied on section 2.9 of NI 45-106 for the purposes of this distribution of securities in Alberta, which distribution may be continuing.
- 5. The Issuer filed with the Commission an offering memorandum for Class A Shares dated 31 October 2012 (the **OM**).
- 6. The OM was not completed in accordance with Alberta securities laws.

Decision

7. Under section 33.1 of the Act, it is ordered that trading or purchasing cease in respect of any security of the Issuer until this order has been revoked or varied.

30 August 2013

<u>"original signed by"</u> Jonathan Taylor Manager, CD Compliance & Market Analysis